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THE FISCAL  
AND  
TELEGRAPH STAMPS  
OF  
CEYLON

(WITH NUMEROUS ILLUSTRATIONS).

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From Notes by the late  
C. S. F. CROFTON.

Arranged for Publication and Partly Written by  
B. GORDON JONES.

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PUBLISHED FOR  
THE PHILATELIC SOCIETY OF INDIA  
BY  
BRIDGER & KAY, 71, FLEET STREET, LONDON, E.C.

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PARRY & SON, Philatelic Printers,  
8, The Triangle.





**T**HIS small volume on the FISCAL AND TELEGRAPH STAMPS OF CEYLON is almost entirely based on data accumulated by the late Mr. C. S. F. Crofton, Indian Civil Service.

At the request of the Philatelic Society of India (for whom the work was originally intended) I have arranged these notes for publication, and incidentally have included any further information that has come to light since they were put together in 1906.

I have undertaken this task in regretful memory of a good friend and good philatelist, who died with tragic suddenness in India two years ago, at the early age of thirty-six, at the half-way stage of what had promised to be a brilliant career.

To improve the utility of this hand-book Messrs. Bridger & Kay have kindly priced the Reference List.

B. GORDON JONES.

*London, August, 1911.*

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#### ERRORS AND ADDITIONS.

- Page 15, line 10. For "were used" read "was used."
- Page 26, centre of page. For "proportion" read "proportions."
- Page 40, line 18 (second paragraph). For "unwieldly" read "unwieldy."
- Page 53, line 2. For "from 15 to 16 mms." read "from 16 to 15 mms."
- Page 87, first note to the list of 20 cents provisionals. For " $\frac{1}{2}$  mm. more" read " $\frac{1}{2}$  mm. less."
- Page 89, first note to the list of 80 cents provisionals. For " $\frac{1}{2}$  mm. more" read " $\frac{1}{2}$  mm. less."
- Page 102, top of page, line 3. After "in the press" add "The 80 cents on 2 rupees 50 cents is known doubly surcharged, the first impression being faint and much higher than the second."



# The Fiscal and Telegraph Stamps of Ceylon.

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## I. INTRODUCTORY.

**T**HE stamps of Ceylon, postal, fiscal and telegraph, form a group which, next to those of the mother country, should be without a rival in philatelic interest to the British collector. They present a series of fascinating problems which include and throw light on every important development in the history of the stamp production of the two great English manufacturers, Perkins Bacon and Co., and De la Rue and Co.

An unique feature exhibited by the group is a series of plateable Perkins Bacon stamps; while further problems of interest are to hand in the shades of the early postage stamps; the dies of the five cents "postage" of 1885; the telegraph and fiscal provisionals; and the dies and control numbers of the type-set telegraph issue.

On the other hand it is perhaps inevitable that such a list of attractions should be accompanied by certain discouraging factors. Among these three are conspicuous: Firstly, the high catalogue prices of the Perkins Bacon postals which has placed the study of these issues beyond the horizon of the main body of collectors; secondly, the fraudulent manipulation of the postal surcharges of 1885-1890, which has caused all the De la Rue postal issues to be so neglected that at the present time there are probably no colonial stamps of which so little is known; and, thirdly, the suppression of the early foreign bill stamps, both of Perkins Bacon's and of De la Rue's manufacture, whereby these have been elevated to the status of unattainable rarities, and the incipient fiscalist has been discouraged. Fortunately, the two last factors need not be considered fatal: the third is considerably dispelled by recent investigation showing the real nature of the stamps in question; and the second can be avoided by ignoring all the misplaced surcharges, as they possess only a minimum degree of philatelic value and their omission would scarcely detract from a scientific collection.

No class of Ceylon stamps has escaped the surcharging fever of 1882-1892, but the fiscal and telegraph provisionals of this period, through absence of all speculative influence, are really above the suspicion of having been prepared through sordid motives. The De la Rue postals have however suffered in following, and being over-shadowed by, their predecessors. The upshot of these circumstances is that only one section of all the stamps that Ceylon has produced has received any serious study or recognition, namely, the Perkins Bacon plates of "postals" and "foreign bills." These have been very fully dealt with by Baron de Worms and Mr. E. D. Bacon, the results of whose researches have been published in the London Philatelic Society's book on "India and Ceylon," in *L'Ami des Timbres* (Mr. Bacon on the foreign bill stamps), and in recent articles in the philatelic press by Baron de Worms. Next to the above, the telegraph issues have obtained the greatest amount of attention. They have been catalogued by several authorities, among whom it is perhaps sufficient to mention Moens, Westoby, Morley, Lemaire, and the London Philatelic Society. These and others have in the main each improved on earlier work, but the last named has added to the venial offence of omitting stamps which were then perhaps unknown, the unpardonable sin of describing a considerable number that never existed. Almost all the stamps described in their book, but not illustrated, fall into this category. M. Lemaire's list of the provisionals of 1882-1892, contributed to the French Official Catalogue of 1904, is almost complete and very accurate, but neither of these merits could be accorded to his treatment of the following decade. The provisional issues were separated for the first time in an article (Crofton) in the *Philatelic Journal of India* for 1905. Their arrangement has since then been confirmed and slightly modified by comparison with the official record of the various printings. The considerable recent additions to our knowledge of the De la Rue revenue stamps and their surcharges, put forward hereafter, have been derived from two main sources, of which the first is an extensive destruction of old papers a few years ago with consequent liberation of their stamps, and the second is the above-mentioned official record.

The administrative frame-work, upon which Cingalese philately is built, is briefly as follows :—

1855. (i) Ordinance I of 1855 relating to foreign bill stamps.  
(ii) Introduction of postage stamps.
1862. (i) Transfer of contract to De la Rue.  
(ii) Ordinance XI of 1861 introducing foreign bill and receipt stamps.
1872. (i) Change of currency.  
(ii) Ordinance XXIII of 1871 introducing stamp duty stamps.
1880. (i) Reconstruction of the telegraph department with first issue of Ceylon telegraph stamps.
1883. (i) Standardisation.  
(ii) Introduction of judicial stamps.  
(iii) Telegraph rate to India fixed.
1885. (i) Unification of five cents postage and receipt stamps.  
(ii) Ordinances XL and XLIII of 1884 changing the postal, foreign bill, and warehouse warrant tariffs.
1892. Veto on surcharges of all classes of stamps.
1902. King Edward VII period.

On the first of these dates line-engraved stamps were prepared by Perkins Bacon and Co., for postage and foreign bill duties. The postal series, including the completion of the set, may be compared with their contemporaries of St. Helena and the Ionian Islands, and are illustrative of the manufacturers' methods of production, while the foreign bills, though unique in many respects, are in others not unlike the Perkins Bacon fiscals of Great Britain. In 1862 Ceylon stamps were deeply involved in the changes introduced by the new Agent-General for the Colonies, which are too well known to need elaboration.

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The local results of the year embrace the only example of a series of De la Rue adhesives produced from what is practically the embossed general colonial envelope die. The receipt stamp of this year is related in design and colour to the De la Rue postage stamp of 1857, and in form and perforation to the receipt stamps of Great Britain and India. The year 1872 saw the introduction of two sets of stamps, one for postage and the other for stamp duties, which are so closely connected that neither can be appreciated without equal knowledge of the other. The events of 1880-82, described under the word "Standardisation," are possibly of less moment in Ceylon than in the majority of British possessions. This is partly due to the anticipation of some of them in the issues of 1872-74, and partly to lack of knowledge as to how much they include. It is for instance possible that they may embrace the change of watermark in the postage stamps and of colour in the stamp duties. The change in the telegraph rate to India in 1882 was the first and sole cause of the great series of telegraph provisionals. It is to the reforms of 1885, however, that the bulk of provisionals in the other classes of stamps are due, and the veto of 1892, though perhaps an insignificant administrative feature, is one of the most important philatelic events in the island's history. Its direct results include the type-set telegraphs, the 1894 series of foreign bills, and the abolition of postal commission stamps. The Edwardian issues, though not ready until 1903, were mostly undertaken in 1902, and it is a curious coincidence that each year ending in 2 has been marked by great philatelic changes.

The number of catalogue varieties of Ceylon fiscal and telegraph stamps is 720, of which the odd twenty are accounted for by the issued values of the early foreign bill stamps and the locally made type-set telegraphs. The remaining seven hundred are practically all De la Rue surface printed stamps. As the number of De la Rue's plates was only 36, each stamp has an average of nearly twenty varieties of paper, colour, or surcharge. The total is made up of about 250 Foreign Bills, 175 Telegraphs (excluding overprints on the type-set series), 160 Stamp Duties, 100 Judicials, and the remainder Receipts, Warehouse Warrants, and Postal Commission.



In this work an endeavour is made to treat the various sections of Ceylon stamps that are dealt with in as brief but "scientific" a method as possible. To this intent, variations—no matter how minute they may be—are fully discussed whenever they have a true inwardness. On the other hand, errors of surcharge whether of setting-up or (what is even less important) of position, are only mentioned as a necessary evil. The object throughout has been to use this group of stamps to demonstrate that in spite of this being an age of specialism, such claims as philately has to being considered a science still rest on that comparative system of study which can only result from general collecting in its widest sense.



## II. FOREIGN BILLS: STERLING CURRENCY.

**B**EFORE attempting to trace the somewhat complex history of the early foreign bill stamps, it is advisable to know something of what foreign bills are, and of the classes into which they have been divided for the purpose of stamping. A foreign bill is a written order by a creditor (the drawer) to a debtor (the drawee) to pay a certain sum to a third person (the payee or his order) when one of the three parties to the bill is in a foreign country. A bill of this kind is negotiable anywhere, but it is only when negotiated that it becomes subject to that country's or colony's laws where negotiated, and has to bear its stamps. For instance, an exporter of produce from Ceylon becomes a creditor to the amount of his exports and will draw bills in the colony which are payable outside the colony. For greater security, these bills will be drawn in sets of two, three, or more duplicates, which will be despatched by successive mails, and, if they are negotiated in the colony, the negotiation takes place prior to their voyage and risk of loss, so that each copy composing the set will be stamped in Ceylon. On the other hand, bills which represent imports will be drawn out of the colony but will be payable in the colony. Their negotiation is subsequent to their risky voyage, so only the copy that has come safe through will be stamped in Ceylon. Another way of expressing the same idea is as follows: all foreign bills with Ceylon stamps must be either payable in the colony or outside the colony. In the former case there is no risk of loss between stamping (negotiation) and payment, hence only one copy is stamped; in the latter case, there is a risk, hence a number of duplicates are stamped. The former represent imports and the latter exports, and as Ceylon has always been one of the most productive of our smaller colonies, the latter class of bills must be at least as numerous as the former. This point will have to be borne in mind when considering the comparative rarity of the stamps provided for these two classes of bills respectively.

The first of the laws bearing upon Ceylon foreign bill stamps was Ordinance I of 1855 which levied fees on all bills negotiated in the colony, "such fees to be paid by means of adhesive

stamps which will be provided by the Commissioner of Stamps." Two separate schedules of fees were appended, (A) for bills payable in the colony, and (B) for bills payable out of the colony when drawn in sets of three or more, for each bill of the set. By the same law a penalty was prescribed for failing to draw the full declared number of bills in the set. The two schedules of 1855 are given below, the fees in the latter being one-third of those in the former :—

Schedule A.			Schedule B.		
Under	£2	... 1d.	Under	£25...	2d.
£2 to	£5	... 2d.	£25 to	£50...	4d.
£5 to	£10	... 4d.	£50 to	£75...	6d.
£10 to	£25	... 6d.	£75 to	£100...	8d.
£25 to	£50	... 1s.	£100 to	£200...	1s. 4d.
£50 to	£75	... 1s. 6d.	£200 to	£300...	2s.
£75 to	£100	... 2s.	£300 to	£400...	2s. 8d.
£100 to	£200	... 4s.	£400 to	£500...	3s. 4d.
£200 to	£300	... 6s.	£500 to	£750...	5s.
£300 to	£400	... 8s.	£750 to	£1,000...	6s. 8d.
£400 to	£500	... 10s.	£1,000 to	£1,500...	10s.
£500 to	£750	... 15s.	£1,500 to	£2,000...	13s. 4d.
£750 to	£1,000	... £1	£2,000 to	£3,000...	£1
£1,000 to	£1,500	...£1 10s.	£3,000 to	£4,000...	£1 6s. 8d.
£1,500 to	£2,000	... £2	£4,000 and upwards		£1 10s.
£2,000 to	£3,000	... £3			
£3,000 to	£4,000	... £4			
£4,000 and upwards		...£4 10s.			



Two sets of stamps were prepared by Messrs. Perkins Bacon and Co., of the values given in the above schedules respectively (Ill. 1). The design is the same for both sets except as regards the inscription round the Queen's head and the type of the words "Foreign Bill." For the values of Schedule A the inscription is "drawn out of, but negotiated in, the colony, wheresoever payable" and "Foreign Bill" is in Roman capitals. For Schedule B the inscription is "drawn in or out of, and payable out of, but negotiated in, the colony" and "Foreign Bill" is in block letters or Egyptian capitals. These in-

ILL. 1.

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scriptions differ from the wording of the Ordinance in respect to the class of bills which were both drawn and payable out of the colony. It is possible that this discrepancy, together with the fact that the name of the Colony was omitted, stood in the way of the stamps being issued.

Full details of the printings of these two sets of stamps have been published by Mr. E. D. Bacon, and are reproduced here with his permission. For the eighteen values of Schedule A, three plates were prepared.

These plates were thus arranged:—

### Plate I.

1s.,	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s.,	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s. 6d.,	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s. 6d.,	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.

(The first vertical row containing 2 of 1s. and 2 1s. 6d., the remainder of the plate consisting of 60 1d. stamps in four horizontal rows of 15 each.)

### Plate II.

4s.	6s.	2d.	2d.	6d.	6d.	4d.	4d.	4d.	...
2d.	2d.	2d.	2d.	6d.	6d.	6d.	4d.	4d.	...
2d.	2d.	2d.	2d.	6d.	6d.	6d.	4d.	4d.	...
2d.	2d.	2d.	2d.	2d.	6d.	6d.	4d.	4d.	4d.

### Plate III.

8s.	8s.	8s.	2s.	2s.	£4 10s.
10s.	10s.	15s.	2s.	2s.	...
15s.	£1.	£1 10s.	2s.	2s.	...
£2.	£3.	£4.	2s.	2s.	...

(Plate I was completed on the 20th October, 1855. Plates II and III on the 2nd and 3rd November, 1855, respectively.)

For the stamps of Schedule B, only one plate was prepared, made up as follows:—

### Plate IV.

2d.	6d.	1s. 4d.	1s. 4d.	5s.	5s.	10s.	10s.	2s. 8d.	2s. 8d.	2s.	£1 10s.
2d.	6d.	1s. 4d.	1s. 4d.	5s.	5s.	13s. 4d.	13s. 4d.	2s. 8d.	2s. 8d.	2s.	...
4d.	8d.	8d.	3s. 4d.	3s. 4d.	6s. 8d.	6s. 8d.	£1.	2s. 8d.	2s.	2s.	...
4d.	8d.	8d.	3s. 4d.	3s. 3d.	6s. 8d.	6s. 8d.	£1 6s. 8d.	2s. 8d.	2s.	2s.	...

It is recorded in histories of the English line-engraved postage stamps, which were contemporary with the above, that the one-penny die first consisted of plain engine-turned work, and that the place where the Queen's head was to be was scraped off and the head engraved; and that the twopence die was prepared by reduplicating the one-penny die and inserting the new value before hardening; and finally that the corner letters were added on the plate. The preparation of the Ceylon foreign bill stamps appears to have been analogous. A portrait of Queen Victoria, profile to the right, (different from that on any other known stamps,) was engraved on an oval engine-turned medallion, surrounded by the inscription already quoted. The whole of this was inserted on a rectangular engine-turned background measuring about  $24 \times 60$ mm. of a design almost identical with that which was afterwards used for the background of the four-pence and six-pence Bahamas postage and the unappropriated die of Grenada. Above and below the central oval medallion were curved labels bearing the words "Foreign" and "Bill" respectively. For plates I, II and III, this die was impressed as many times as necessary, and before hardening the plates the values were added in block letters on a coloured ground above the oval and in large outline figures below the oval. For the values of one pound and upwards the outline figures of value were placed above and the block lettering below the portrait. Consequently, all values which occur more than once on the plate show small differences of engraving in the lettering and figures of value. Besides these minor variations the stamps often show other small differences, especially in the commas of the oval inscription. These are probably the result of touching up before the plates were hardened. The die for the second set of stamps seems to have been made from the other by erasing and re-inscribing the oval inscription and the words "Foreign Bill," the stamps of this set show similar variations of types in the values that occur more than once on the plate.

Though the stamps measure roughly  $24 \times 60$ mm. the dimensions vary considerably, and those from plate I, namely, the one penny, one shilling, and one shilling and sixpence, are

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usually fully two millimetres shorter than the other values. Similar variations in size of the early postage stamps of Ceylon have been explained to be due to shrinkage of the paper in drying after printing, but they are equally likely to be the result of unequal contraction of the plates in cooling after hardening. The stamps are on soft unwatermarked paper and were issued without perforation. The two-pence value (and possibly others) exist with a rough private perforation gauging 12. The colour varies a good deal in different specimens but may generally be described as reddish to lilac-brown for both sets; it sometimes has the effect of making the paper slightly blued. The commonest shades are pale pinkish-brown for plate I, reddish-brown for plate II, dark violet-brown for plate III and lilac-brown for plate IV, but all these shades constantly merge into one another.

Only one printing of these stamps was made. It consisted of five thousand sheets each from plates I and II, one thousand sheets from plate III, and two thousand five hundred sheets from plate IV. But as regards some values, these quantities were in excess of the indent received from Ceylon, and a number of stamps from the sheets from plates III and IV were cut out and destroyed. The remainder, consisting of the quantities given below, were sent out on the 26th January, 1856, and the plates (together with the line-engraved postage stamp plates) were handed over to the Agent-General for the Colonies on the termination of Messrs. Perkins Bacon and Co.'s contract on the 28th January, 1862.

### TOTALS OF EACH VALUE SENT OUT TO CEYLON.

Schedule A.			Schedule B.		
1d.	...	300,000	2d.	...	5,000
2d.	...	75,000	4d.	...	5,000
4d.	...	50,000	6d.	...	5,000
6d.	...	50,000	8d.	...	10,000
1s.	...	10,000	1s. 4d.	...	10,000
1s. 6d.	...	10,000	2s.	...	15,000
2s.	...	7,500	2s. 8d.	...	15,000
4s.	...	5,000	3s. 4d.	...	10,000
6s.	...	5,000	5s.	...	10,000
8s.	...	3,000	6s. 8d.	...	10,000

TOTALS OF EACH VALUE SENT OUT TO CEYLON—*continued.*

Schedule A.			Schedule B.		
10s.	...	2,000	10s.	...	1,000
15s.	...	2,000	13s. 4d.	...	1,000
£1	...	1,000	£1	...	1,000
£1 10s.	...	1,000	£1 6s. 8d.	...	200
£2	...	500	£1 10s.	...	200
£3	...	500			
£4	...	200			
£4 10s.	...	200			

The very large number of one penny stamps in the above list is due to the fact that the stamp was intended also for those duties which were afterwards, in 1862, made payable by means of the "receipt, draft, or order" stamp. The remaining values of both sets were drawn up on an estimate of the comparative frequency with which they would be in demand for foreign bills. Probably a larger proportion of foreign bill stamps, out of the total numbers issued, come into the hands of collectors than any other class of fiscals. They are not filed in Government records like the "Judicials," nor are they detained for ever on title-deeds like many of the "Stamp Duties," and no stamps are so common in comparison with the numbers issued as the Ceylon foreign bills from 1874. Hence the rarity of the different values of both these issues taken together should be approximately measurable by the numbers sent out. The well-known discrepancy between this and the actual state of facts will be discussed later on.

The stamp law of 1855 was repealed by Ordinance XI of 1861 which was to come into force on the 1st January, 1862. The new law was in practically the same words as before but the fees were reduced by one-half, and a paragraph was added that there would be no penalty for using the wrong description of stamp on any bill, provided that the amount was correct. The two Schedules (*a*) for bills payable in the colony, and (*b*) for bills payable out of the colony, when drawn in sets of three or more, for each bill of the set, were as follows:—

Schedule (a).			Schedule (b).			
Under	£5	...	1d.			
£5 to	£10	...	2d.			
£10 to	£25	...	3d.			
£25 to	£50	...	6d.			
			Under	£25	...	1d.
			£25 to	£50	...	2d.

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Schedule (a)				Schedule (b)			
£50 to	£75	...	9d.	£50 to	£75	...	3d.
£75 to	£100	...	1s.	£75 to	£100	...	4d.
£100 to	£200	...	2s.	£100 to	£200	...	8d.
£200 to	£300	...	3s.	£200 to	£300	...	1s.
£300 to	£400	...	4s.	£300 to	£400	...	1s. 4d.
£400 to	£500	...	5s.	£400 to	£500	...	1s. 8d.
£500 to	£750	...	7s. 6d.	£500 to	£750	...	2s. 6d.
£750 to	£1,000	...	10s.	£750 to	£1,000	...	3s. 4d.
£1,000 to	£1,500	...	15s.	£1,000 to	£1,500	...	5s.
£1,500 to	£2,000	...	£1	£1,500 to	£2,000	...	6s. 8d.
£2,000 to	£3,000	...	£1 10s.	£2,000 to	£3,000	...	10s
£3,000 to	£4,000	...	£2	£3,000 to	£4,000	...	13s. 4d.
and for each further	£1,000		10s.	and for each further	£1,000		3s. 4d.



ILL. 2.

A set of embossed adhesives inscribed "in sets" and of the values in Schedule (b) up to the ten shillings were obviously intended for use under that Schedule (Ill. 2). The stamps are struck without colour on white paper ruled with pink lines into rectangles measuring about 40 × 45mm. As was usually the case with this kind of stamps, the lower rows of the sheet were *tête-bêche* with the upper, this being due to the arm of the embossing machine not being long enough to reach the full length of the sheet. The stamps are imperforate and normally without watermark, but some specimens show portions of a watermark in a foliate design. The introduction of the second stamp ordinance coincides in time with the transfer of the Ceylon stamp contract from Perkins Bacon and Co., to De la Rue and Co., and as neither the stamp office at Somerset House nor the Crown Agents for the Colonies have any record of the embossed adhesives, they may be expected to have been produced by the latter firm. This is corroborated by a comparison of the design with contemporary work done by them. Consisting as they do of the head of Queen Victoria to the right within an oval frame, the stamps will naturally be compared with De



la Rue's postal stationery. Colonial envelope stamps, from the first Ceylon issue of 1856 to the end of the reign, were nearly all made from the same head die. This is characterised by a pearly band round the chignon and by six stars in the diadem. But for a short period another head die was used, with a plain band round the chignon and seven stars in the diadem. The latter die was used for the Mauritius envelopes of December, 1861, and the second issue Ceylon envelopes in 1866, and it was also used for the foreign bill stamps under discussion. The die was abandoned before 1872, so that its use exactly covers the period that Ordinance XI of 1861 was in force.

As stamps were prepared for Schedule (*b*) they may also be expected to have been required for Schedule (*a*). The early French cataloguers, J. B. Moens and C. Roussin, who seem to have had peculiar access to proof sets of fiscal stamps, and whose accuracy it is seldom safe to impugn, have recorded stamps of the values of 9d., 3s., and 7s. 6d. These three values only occur in Schedule (*a*), hence it is surmised that they were inserted from a proof set of stamps made for use under that Schedule. These stamps cannot now be traced, but in the event of their re-discovery they will probably be recognisable by their resemblance to the embossed "in sets" issue, but with these words removed.

The third law dealing with adhesive bill stamps was Ordinance XXIII of 1871, which came into force on the 1st January, 1872. Previous laws were repealed and scales of fees were prescribed according to the new rupee currency. Paragraph 7 of this Ordinance ran as follows:—

"And whereas old stamps are commonly retained by persons in possession thereof for purposes of fraud, it is enacted that every person who shall have in his possession any paper or material stamped under any former regulation or ordinance relating to stamp duties, shall be and he is hereby required to return the same within twelve months after this ordinance shall have come into operation to the nearest Government Agent or Police Magistrate whose duty it shall be to transmit the same to the Commissioner for the purpose of having the same destroyed. Any person who shall have in his possession any such paper or material after the expiration of twelve months shall be deemed guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand rupees and to imprisonment with or without hard labour for any term not exceeding one year."

## 14 THE FISCAL AND TELEGRAPH STAMPS OF CEYLON.

Thus the stamps in sterling currency were called in and destroyed during the year 1872. The book recording the returns of obsolete stamps is still in the Colombo Stamp Office, but as it only gives the total face value of each lot received, it conveys no information of what values were current and therefore of the sets which were in use. Moreover, the system of Stock Registers, by which a complete and accurate account is kept of each issue of every denomination of stamp, does not appear to have been introduced in Ceylon until the middle of 1872.

Now it is tolerably certain that the majority of the sixty varieties of stamps which appear to have been made and sent out to Ceylon previous to the change of currency, were never issued at all, and it is necessary to collect all the evidence that is possible to separate the wheat from the chaff. According to the foregoing account of the laws in force the issues should have been as follows :—

1856-1861.

- A. Line-engraved (first) issue.
- B. Line-engraved (second) issue.

1862-1871.

- (a) Embossed (conjectured) issue.
- (b) Embossed (third) issue.

The medium and lower values of all four issues should have been fairly common, especially of the embossed series which were valid for ten years against six years for the line-engraved sets. But the direct reverse is the case. Of the two sets of 1856, the first includes quite common stamps which are readily obtainable anywhere. On the other hand, the second issue is absolutely unknown in used condition, while a portion of the top row of one sheet is all that is known of it unused. It would seem impossible that the hundred thousand stamps of issue B that were sent out in 1856 should have totally disappeared if they had been in use, as intended, for the six years the law was in force; but on the other hand it will be questioned how they could fail to have been issued when the companion set for Schedule A is so well known. The answer to this question appears to be that no adhesive stamps were used at all for either

Schedule A or B of the Ordinance of 1855. This remarkable statement is made after the examination of a very large number of used copies from many different sources, European and Asiatic, firstly as to date of use, and secondly, as to comparative rarity of different values. Both these aspects lead to the same conclusion. Though dates are plentiful between 1862 and 1871, not a single copy of any line-engraved stamp has been found used before this period. Hence the stamps which were made for the law of 1855 were only used for the law of 1861. Set A were used for Schedule (*a*), and the conjectural set (*a*) was pushed out by them, thus accounting for its disappearance. Comparing the two Schedules it will be noticed that the following values are common to each: 1d., 2d., 6d., 1s., 2s., 4s., 10s., 15s. and £1 and upwards. These, up to the £1, are just the values of set A commonly met with. Taking as a basis of comparison the numbers sent out, the one shilling and sixpence should be almost as common as the shilling value; but there was no fee of the former value in Schedule (*a*) and it could only be used with a six shillings stamp for the seven shillings and sixpence fee, hence its scarcity. Again there is no possible fee in the latter schedule for which an eight shillings stamp could be used and this is corroborated by the absence of this value from collections: under the earlier law it would have been as common as the ten shillings stamp, and in fact 3,000 had been printed against 2,000 of the latter. It has been impossible to trace a used copy of the eight shillings, but one has been reported from Paris and it is possible that the ten shillings value may have been exhausted before 1872 and some of the eight shillings were issued for use with a two shillings stamp to make up the higher fee. Other instances of anomalous scarcity of different values might be similarly explained, but enough has probably been said to place the method of use of the first line-engraved series beyond dispute.

We have now to deal with the embossed series (*b*), of which a set of all values in the schedule up to ten shillings is known unused. In used condition the set is represented in every medium collection by the one shilling and eight-pence and the three shillings and fourpence values, no copy of any other value

being known. Referring to the schedule, it is quite inconceivable that during the ten years the law was in force, the only bills that were drawn were for £400 to £500, or from £750 to £1,000. It is quite clear that the much more numerous smaller bills, and even the intermediate bills from £500 to £750, must have been stamped in some other way. It has been stated that from 1862 there was no penalty for using the wrong set of stamps, which is equivalent to saying that one set was equally valid for both schedules. As the authorities were using up A stamps for (a) there was no reason why they should not also have been using them up for (b). The only legibly dated embossed stamps seen have been used towards the end of 1871. It appears therefore that these two values, which would have each required three of the line-engraved stamps to express them, were brought in from the embossed series to supplement the Schedule A stamps when the stock of the latter was getting low, or merely to avoid the inconvenience in making up these fees from among the older stamps. It will be noticed that using the Schedule A stamps for Schedule (b) does not affect the eight shillings value which was as useless for (b) as for (a). The proof and remainder sets of the embossed stamps stop at the ten shillings value; hence it seems that the 13s. 4d., and higher fees were too infrequent to be worth providing special stamps for. For the same reason the conjectured (a) set would stop at £1 or £1 10s., and the higher values of the older set that replaced them would be suppressed. A copy of the £1 10s. value of the first set has been reported to have been seen used, but this cannot be confirmed, and no used copy of any higher value has ever been heard of, so that until some are found these values may with reason be excluded from the catalogues.

According to the foregoing investigation, the actual history of the foreign bill stamps in sterling currency may be summarised thus: The first issue of adhesive stamps took place on the 1st January, 1862. It consisted of the old stock of stamps for "bills payable in the colony" which had been received six years before and withheld from issue possibly owing to errors in the inscriptions, and which were now deleted of certain values rendered unnecessary by the reduced tariff. This set was

sufficient to last up to the change of currency on the 1st January, 1872, supplemented towards the end by two odd values of the set for "bills payable outside the colony" which had been prepared for use in 1862. On the 1st January, 1872, the stamps were called in and demonetized, and there was a holocaust of nearly the whole of three issues and the remainders of the fourth during the same year, from which a very few specimens of two issues were rescued and kept by an official on the spot, and these were placed on the market some years ago; the stamps of three of the issues previously known in Europe being proof sets which had never been to the colony.



### III. FOREIGN BILLS: RUPEE CURRENCY.

**T**HE currency of the island was changed on the 1st January, 1872 from a gold basis of pounds, shillings and pence to a silver basis of the Indian rupee. The authorities took advantage of the opportunity offered by the alteration to reject the cumbrous subdivision of the rupee into annas and pies in favour of a decimal system in which it was divided into a hundred cents. As regards fiscal adhesives, the change was heralded by Ordinance XXII of 1871 published in the Government Gazette of the 23rd December, 1871. By this law the following scales of fees were introduced :—

<b>Single Bills.</b>	<b>Bills in Sets.</b>
Under Rs. 50. 5 cents.	
Rs. 50 to Rs. 100. 10 cents.	
Rs. 100 to Rs. 250. 15 cents.	Under Rs. 250. 5 cents.
Rs. 250 to Rs. 500. 25 cents.	Rs. 250 to Rs. 500. 10 cents.
Rs. 500 to Rs. 1000. 50 cents	Rs. 500 to Rs. 1000. 15 cents.
For every further Rs. 1000. 50 cents.	For every further Rs. 1000. 15 cents.

At this period the rupee was worth two shillings so that one penny was worth a trifle over four cents. But in order to obtain the full benefit of the decimal system the local monetary unit was fixed at five cents, the excess charges on the lower value bills being compensated for by a slight reduction on the higher.

It was decided simultaneously to effect another very necessary improvement and to devise a business-like form of adhesive stamp to replace the chaos of the previous decade. Discussion on this subject took time, and it was not until after considerable delay that the system of foreign bill stamps introduced in Mauritius in 1869 was finally adopted. The main features of this system were that stamps were provided in sets of three, inscribed "first," "second," or "third of exchange" respectively; and that all denominations were produced from one plate with the value and number of exchange added in a second operation. The Ceylon stamp triplets read "third" "second" and "first" from left to right, while those of Mauritius are printed in the reverse order. The different numbers of each triplet were not allowed to be sold separately, so that when only two copies of a

bill were drawn, the "third of exchange" stamp was useless, and unused "thirds" may often be obtained under face value. Sometimes the useless "third" is not detached from the "second" and both are affixed in an unsevered pair on the second bill of the set. Even when the third bill is drawn, it is usually retained in the Colony, causing "thirds" to be by far the commonest of the three stamps in Ceylon. For the same reason "firsts" and "seconds" used to be commonest in Europe and to be priced the lowest in the catalogues, but owing to the much more general export of stamps in recent years, coupled with the fact that exactly the same number of each exchange must always have been in circulation, it does not appear advisable to concede any difference in price between the three varieties.

The stamps are upright rectangles of the ordinary De la Rue three-unit size, that is to say, they measure about  $24 \times 60$  mm. The central part is occupied by the head of Queen Victoria, profile to left. The type of head is the second general colonial type, designed and engraved by M. Joubert de la Ferte, and first used in 1863. In order that the sheets of stamps should be the same size and shape as the postage and stamp duties, the electros should have been arranged in two panes side by side each containing four rows of ten stamps. But as the foreign bill stamps were required in sets of three, each row could only contain three sets, and the position of the tenth stamp of the row was filled up by a rectangular piece of engine-turned engraving, the same size as one of the stamps. These engraved blanks were inserted on the inner side of each row and the sheets consisted of seventy-two stamps, in two panes, each of four rows of nine. The margins of the sheets were quite plain except for the plate number, consisting of the figure "1" in white on a solid circular ground, and the current number "23" in colour on white. The latter number is enclosed in a rectangular frame with indented corners; it forms one of a series which will be more fully described in the section on Stamp Duties. The stamps were printed on white wove paper watermarked with the earlier type of C A over Crown; distance from bottom of crown to top of letters,  $6\frac{1}{2}$  mm., or from bottom of letters to top of cross

on crown,  $12\frac{1}{2}$  mm. This watermark was made to fit stamps two units in size, so it occurs once and a half on the foreign bills. The first and third rows on the sheet came therefore to be watermarked with a crown in the middle and C A at the top and bottom, while the other two rows have crowns at top and bottom and C A in the middle. The margins and space between the panes is watermarked with the words "Crown Agents for the Colonies" in capitals. These stamps are perforated 14 by a vertical comb-machine, but for some unexplained reason the right hand edge of many of the early sheets was left imperforate, hence the straight-edge condition of the right hand sides of many firsts of exchange.

The stamps were received in Ceylon early in September, 1874, but according to the following notice in the Government Gazette, they were not issued until the 1st October.

"It is hereby notified in terms of the first article of the fifth section of Ordinance XXIII of 1871, that from and after the 1st October next, the stamps in sets of three with the words *Foreign Bill* and the rate of the stamp specified thereon shall be the only stamps to be lawfully used with documents of that character. Colombo, 7th September, 1874."

During the interval from the beginning of 1872 to the end of September, 1874, foreign bills had had to be stamped in the same way as inland bills, namely, with the adhesives inscribed "Stamp Duty." The set issued in 1874 consisted of the following values (the second colour given being that of the overprint—value and number of exchange—where it differed from the body of the stamp). (Ill. 3.)

5 cents, pale green and mauve.	75 cents, deep blue.
10 cents, slate.	1Re. 20 cents, violet and green.
15 cents, blue and violet.	ditto, <i>error</i> , violet and mauve.
30 cents, bistre-brown.	1Re. 50 cents, deep green.
45 cents, violet.	2Rs. 25 cents, magenta.
60 cents, red-brown and violet.	3 Rupees, orange.

There are no marked variations in shade to be found, but a small quantity of the One Rupee Twenty Cents value was issued with an error of colour in which the overprint is in mauve instead of green. All known specimens of this error were used in 1880 or 1881.



The stamp law of 1871 was repealed by Ordinance XLIII of 1884. This was dated the 23rd December and came into operation on the 1st January, 1885. The only alteration as regards foreign bills was occasioned by the depreciation of the value of the rupee and consisted of an enhancement of the fee for foreign bills in sets from Rs. 500 to Rs. 1000 and for every further Rs. 1000 from 15 cents to 20 cents. This change caused several of the values of the above set to drop out of use, so that the stamps till recently on sale in Colombo of the 15 cents, 45 cents and 2Rs. 25c., values are exactly the same as when these values



ILL. 3.

were first issued. Certain other values have been replaced by later printings with a change of watermark, and others again have been superseded by stamps with the King's head.

The twenty cents fee imposed in 1885 caused a demand for stamps of this value and for additional multiples thereof. Since the plate from which the stamps were being made was not appropriated to any particular value, the new tariff could have been supplied with minimum delay and at practically no increase of cost, but by one of those curious lapses of intelligence for

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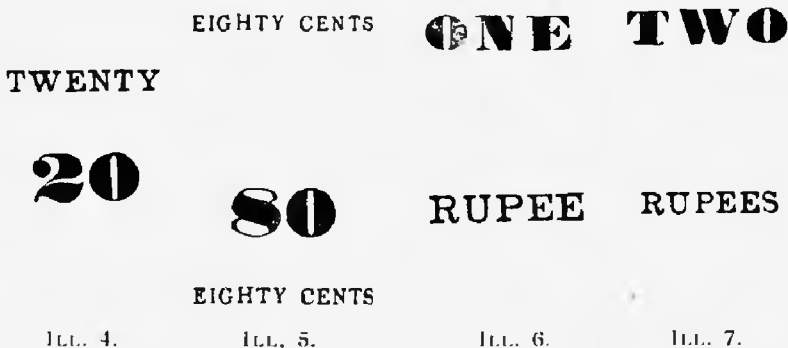
which the Ceylon stamp office of this period was about to render itself conspicuous, the new values were supplied for no less than eight years by means of surcharging the existing issue. The stamps used for surcharging were moreover not only the superseded values but they included also some of those in regular demand such as the sixty cents, one rupee twenty cents and three rupees. The whole of the provisional issues, taken from the stock register in the Colombo stamp office, are tabulated below :—

Date.	Foreign Bill Provisionals. ( <i>Wmk. C.A.I.</i> )						
	20c.	40c.	60c.	80c.	1 Re.	2 Rs.	3Rs.
16- 3-1885.	3000	3000		6000	2940	2940	4, 5, 6, 7.
30- 7-1886.	3000	3000			3000	1656	8, 9, 10.
22- 2-1888.	3000	3000					11, 12.
5- 6-1889.	2400	2400	1200		1200		13, 14, 15.
18- 6-1890.	3600	3600	3600		2400		16, 17, 18.
1891-92.	3444	4608	1440	4476	3264		14, 19.
12- 5-1893.	1800	3000		1440	1800	720	20, 21, 22.
11-11-1895.			600				23.

The above figures represent the numbers of each exchange, thus, the twenty cents issue of 1885 consisted of 3000 "firsts," 3000 "seconds" and 3000 "thirds." The surcharges are all in black and were done by the Government printers at Colombo. Some are known on the engine-turned "blanks" from the sides of the panes and the question arises to what extent the surcharged blanks are to be recognised by philatelists. The first and most obvious reply is that as the stamps could only be sold in sets of three, and the blanks occurred singly, they could not be sold as stamps. But absolute proof of their status is forthcoming by the selection of a printing which is known to have contained surcharged blanks and which can be traced with certainty in the stock register. Such a printing is the twenty cents on sixty cents since there is only one type of this value. The stock register records the fact that in the middle of February, 1888, nine thousand sixty cents stamps were sent to the Government printer "to change their value;" and on the 22nd February nine thousand twenty cents stamps were received from the printer. It is clear that if the blanks had been converted by the surcharge into stamps, the stock would have been credited with ten thousand twenty cents stamps instead of nine thousand only.

Hence the blanks with surcharge have no higher claim to recognition than those without. The circumstances of their manufacture were in this wise. At the time the stamps were received from England the sheets were divided into two panes so as to all be the same way up in portfolios the size of one pane. Hence the Government printer was supplied with a number of half sheets having the rows of "blanks" on the right and left alternately. Looked at from the back, the "blanks" appear very much like stamps, so that when fed into the press wrong way up it would have been extremely inconvenient to adjust each sheet correctly for a surcharge set up in rows of nine. In order therefore to enable the half sheets to be all fed in in the same position, the surcharge was set up in rows of ten, and the "blanks" got surcharged whether they were on the right or the left of the pane. These surcharges are all type-set in a block of forty, but such was the accuracy of the work that in the whole twelve hundred (thirty settings of forty each) there is not a single error of setting-up.

The provisionals do not seem to have been required for three and a half months after the alteration in fees, an interval amply sufficient to have got out the new values from England.



The issue of 1885 was as follows:—

- 20 cents on 75 cents, deep blue. (Ill. 4.)
- 40 cents on 75 cents, deep blue. (Ill. 4.)
- 80 cents on 1 Re. 50 cents, deep green. (Ill. 5.)
- 1 Rupee on 2 Rs. 25 cents, magenta. (Ill. 6.)
- 2 Rupees on 2 Rs. 25 cents, magenta. (Ill. 7.)

The first two have the new word of value ("Twenty" or "Forty") in large Roman capitals, 2 mm. high, over the original value, and large figures ("20" or "40") in the centre over the Queen's head. The eighty cents has the figures of value below the effigy and the value in words in small capitals, repeated twice, above and below. The last two have the new value in words ("One Rupee" or "Two Rupees") in large capitals in two lines over the original values.

**Twenty Cents      One Rupee      Two Rupees**

**Twenty Cents      One Rupee      Two Rupees**

ILL. 8.

ILL. 9.

ILL. 10.

The issue of 1886 was as follows:—

20 cents on 45 cents, violet. (Ill. 8.)

40 cents on 45 cents, violet. (Ill. 8.)

1 Rupee on 2 Rs. 25 cents, magenta. (Ill. 9.)

2 Rupees on 2 Rs. 25 cents, magenta. (Ill. 10.)

The two lower values have the new value in words ("Twenty Cents" or "Forty Cents") in lower case type, repeated twice, over the original value, above and below the effigy. (The forty cents of this issue is known with a double surcharge, the first impression having been rather too faint.) The two higher values are similarly surcharged ("One Rupee" or "Two Rupees") in lower case type, repeated twice.

**Twenty Cents**

**FORTY CENTS**

**20**

**40**

**Twenty Cents**

**FORTY CENTS**

ILL. 11.

ILL. 12.

The issue of 1888 consisted of two values:—

- 20 cents on 60 cents, red-brown and violet. (Ill. 11.)
- 40 cents on 1 Re. 20 cents, violet and green. (Ill. 12.)

The first stamp has the new value in words in small lower case type, repeated twice, above and below, also in large figures below the effigy. The arrangement of the other surcharge is somewhat similar, but the figures are smaller and the words of value are in small Roman capitals.

**TWENTY**

**FORTY**

**CENTS**

**One Rupee**

ILL. 13.

ILL. 14.

ILL. 15.

The issue of 1889 was as follows:—

- 20 cents on 30 cents, bistre-brown. (Ill. 13.)
- 20 cents on 75 cents, deep blue. (Ill. 13.)
- 40 cents on 1 Re. 20 cents, violet and green. (Ill. 14.)
- 60 cents on 1 Re. 50 cents, deep green. (Ill. 14.)
- 1 Rupee on 1 Re. 50 cents, deep green. (Ill. 15.)

The printing of the twenty cents value is partly on the thirty cents and partly on the seventy-five cents, but the proportion of each is not known, and there is not enough difference in their scarcity to warrant any other conclusion than that the numbers of each were about the same. The surcharge consists, in both cases, of the single word "Twenty" in heavy capitals, across the original value, above the effigy. The forty and sixty cents stamps are surcharged in similar type to the twenty cents, but with the additional word "Cents" below the effigy, with "Forty" or "Sixty" above. The last provisional of this issue has the surcharge in one line across the original value, below the effigy, but in lower case type of the same font.

**20****40****ONE RUPEE****FORTY CENTS****ONE RUPEE**

ILL. 16.

ILL. 17.

ILL. 18.

The issue of 1890 was as follows:—

- 20 cents on 1 Re. 20 cents, violet and green. (Ill. 16.)
- 40 cents on 1 Re. 20 cents, violet and green. (Ill. 17.)
- 40 cents on 1 Re. 20 cents, violet and mauve. (Ill. 17.)
- 40 cents on 2 Rs. 25 cents, magenta. (Ill. 17.)
- 60 cents on 1 Re. 50 cents, deep green. (Ill. 17.)
- 1 Rupee on 2 Rs. 25 cents, magenta. (Ill. 18.)

The twenty cents provisional has an overprint in large figures ("20") on the original value, above the effigy. The forty cents provisionals have similar large figures ("40") above the effigy, and also the new value in words below in small capitals with larger initials, and are printed on the 1 Re. 20 cents and 2 Rs. 25 cents stamps; the exact proportion of each are unknown, but the higher value is slightly scarcer. A portion of the printing of this forty cents provisional on 1 Re. 20 cents is on the error of colour, violet and mauve, and is of considerable rarity. The surcharge of the sixty cents provisional is in similar type to the forty cents. Finally, the last stamp of this issue is surcharged "One Rupee" in similar type repeated twice, above and below the effigy.

**ONE**

ILL. 19.

For convenience the printings of 1891 and 1892 have been grouped together. There was only one printing of each value but each was done at a different date. All five are on the 3 Rupees, orange, and consisted of the following values:—

- 20 cents on 3 Rs. orange. 23-12-1891. (Ill. 14.)
- 40 cents on 3 Rs. orange. 2-10-1891. (Ill. 14.)
- 60 cents on 3 Rs. orange. 18-11-1891. (Ill. 14.)
- 80 cents on 3 Rs. orange. 29-5-1891. (Ill. 14.)
- 1 Rupee on 3 Rs. orange. 10-1-1892. (Ill. 19.)

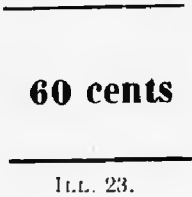
The surcharges on the first four provisionals are similar to Ill. 14, (40c. and 60c. of 1889.) The overprint of the One Rupee value consisted of the word "One" in similar small capitals over the original value, above the head.

<b>Twenty cents</b>	<b>One rupee</b>	<b>Two rupees</b>
ILL. 20.	ILL. 21.	ILL. 22.

The issue of 1893 was as follows:—

- 20 cents on 2 Rs. 25 cents, magenta. (Ill. 20.)
- 40 cents on 1 Re. 20 cents, violet and green. (Ill. 20.)
- 80 cents on 2 Rs. 25 cents, magenta. (Ill. 20.)
- 1 Rupee on 2 Rs. 25 cents, magenta. (Ill. 21.)
- 2 Rupees on 2 Rs. 25 cents, magenta. (Ill. 22.)

The provisionals of 1893 are characterized by having the original value cancelled by two thin bars across the stamp, between which the new value is printed in words in lower case type (as used for the five cents Stamp Duty provisionals of this year), the three lower values being respectively overprinted "Twenty cents," "Forty cents" and "Eighty cents," and the higher values "One rupee" and "Two rupees." The forty cents was printed some time in April 1893, but the remaining four values were not done till May.



Towards the end of 1895 appeared the last of these provisional foreign bill stamps:—

- 60 cents on 1 Re. 50 cents, deep green. (Ill. 23.)

The surcharge on this stamp consisted of the new value "60 cents" between two lines. Only 600 of each exchange was issued so this stamp is likely to be rare.

By this time the Foreign Bill stamps must have been in a state of considerable confusion. The provisionals are often found used some years after being printed, showing it was customary for bill brokers to lay in stocks of stamps. Hence it was not impossible that twenty cents stamps, for instance, might come in in no less than seven different colours on the same day. Other groups of stamps were in a similar predicament, and this state of affairs, coupled with a scandal that came to light regarding the manipulation of postage stamp provisionals, induced the Government (about 1893) to issue stringent orders forbidding the manufacture of any more surcharged stamps; and with very few exceptions these orders were faithfully carried out. In the foreign bill group only one surcharge was applied subsequent to 1893, namely, when the stock of sixty cents stamps ran out towards the end of 1895; the provisional last described (Ill. 23) was then created.

On the stoppage of surcharging, the values of twenty, forty, eighty cents, one and two rupees, were ordered from England, and were first issued in Ceylon on the 26th February, 1894. At the same time a modified description of paper and watermark was introduced. The new paper was slightly thicker and whiter so that the colours appear brighter than before, and the watermark shows up more distinctly. The form of the watermark was altered chiefly by a broadening of the letters C and A, the distance from the bottom of crown to top of letters being 8mm. or from bottom of letters to top of cross on crown, 14mm. The existing stock of the five cents, fifteen cents, forty-five cents and two rupees twenty-five cents values being considerable they were not ordered. Therefore, the set of Queen's head stamps with wide CA is as follows (the second colour given being that of the overprint where it differed from the body of the stamp):—

10 cents, slate	80 cents, yellow and black.
20 cents, deep purple and blue.	1 Rupee, carmine and ultramarine.
30 cents, bistre-brown.	1 Re. 20 cents, violet and green.
40 cents, sage-green and carmine.	1 Re. 50 cents, green.
60 cents, red-brown and violet.	2 Rupees, slate and orange-red.
75 cents, deep blue.	3 Rupees, orange.



In 1901 the colour of the overprint of the 60c. value was changed:—

60 cents, red-brown and magenta.

Some of the values of this set, which were in comparatively small demand, were probably not actually issued until some years later than 1894.

The foreign bill stamps were only sent out from England once a year, and for many years past the consignment was received in December and was not opened until the following year. So although the King Edward VII issue was brought on to the stock accounts on the 29th December 1903, the date of issue to the public cannot be put earlier than 1904. The stamps, as before, are all made from one plate, and the colours are nearly exactly the same as those of the previous issue. The paper, watermark, perforation and arrangement on the sheet were also unchanged; the current number is omitted though the plate number (1) remains.



ILL. 24.

The first and only consignment on the single CA paper consisted of the following values (Ill. 24) with the number of each exchange of each:—

1904. King Edward. Single CA.	Totals issued.
10 cents, slate .. .. .	... 1152
20 cents, deep purple and blue .. .. .	... 4152
40 cents, sage-green and carmine .. .. .	... 4800
60 cents, red-brown and violet .. .. .	... 3600
80 cents, yellow and black .. .. .	... 2400
1 Rupee, carmine and ultramarine .. .. .	... 3600
1 Re. 20 cents, violet and green .. .. .	... 960
2 Rupees, slate and orange-red .. .. .	... 1440
3 Rupees, orange ... .. .	... 960

The next consignment of King Edward stamps was on the ordinary multiple CA paper. Owing to the shape of the plate the watermark appears sideways. Besides the above nine values, the five cents stamp was again brought into use. In a later consignment a new high value stamp of five rupees was introduced. (Chalk-surfaced multiple watermarked paper has not been employed at all.) In the ordinary multiple CA paper, therefore, in addition to the nine last noted stamps, the five cents and five rupees exist:—

**1905. King Edward. Multiple Ordinary Paper.**

5 cents, pale green and mauve.	1 Rupee, carmine and ultramarine.
10 cents, slate.	1 Re. 20 cents, violet and green.
20 cents, deep purple and blue.	2 Rupees, slate and orange-red.
40 cents, sage-green and carmine.	3 Rupees, orange.
60 cents, red-brown and violet.	5 Rupees, brown and carmine (1909).
80 cents, yellow and black.	

Foreign Bill stamps were finally abolished 1st March, 1910, and ordinary Stamp Duty stamps were used from that date for Foreign Bill purposes.



#### IV. RECEIPTS.

THE stamp law of 1855 prescribed a duty of one penny on receipts, drafts, and orders, and ordained that it was to be paid by means of an adhesive stamp. The intention to employ the lowest value foreign bill stamp for this purpose is evidenced by the large number, namely, three hundred thousand, that were got out from England in 1856. It is unusual to remit small sums under £2 by foreign bills, and if the stamps had only been intended for bills, one-tenth of the above number would have been a more reasonable proportion of penny stamps compared with the numbers of other values ordered at the same time. As an illustration of this it may be noted that although the minimum for foreign bills was raised to fifty rupees in 1872, the consumption of five cents foreign bill stamps was so small that no printings were made during the ten years the paper with wide C A was in use. On the other hand it is true that the one penny foreign bill stamp is commoner than any other value, but this is due to its having been required for all the three-penny and nine-penny fees for ten years, for the former of which it was often used in strips of three. These usages are quite sufficient to make it plentiful, and if it had also been used for six years as a receipt stamp it would be as common as the De la Rue stamp. For this reason, as well as the fact that the foreign bill stamp has never been found with an earlier date than 1862, it is tolerably certain it was suppressed also as a receipt stamp. In Section II (Foreign Bills: Sterling Currency) this suppression was tentatively ascribed to the unsuitability of the inscription and the omission of the name of the colony.

The one penny fee for receipts was re-imposed by the stamp law of 1861, and this time a special stamp was ordered but was not received in time for the introduction of the law on the 1st January, 1862. Consequently a provisional was made and issued on this date, consisting of the imperforate half penny postage stamp then current, surcharged in black in *sans serif* capitals, "Receipt, Draft or Order One Penny." (III. 25.) This halfpenny postage stamp was surface-printed in pale lilac

by De la Rue and Co., and was issued in 1857. The steel die was engraved by M. Joubert de la Ferte, and a die proof



ILL. 25.

is known in black on white card before the words of value were inserted in the design. The central part of the stamp is occupied by the head of Queen Victoria, profile to left, with a diadem, specially prepared for the Ceylon Government, in a floral spray design. The background of the stamp outside the central medallion is covered with a mechanical dotted pattern characteristic of the earliest period of De la Rue's surface-printing. For postal use this imperforate stamp is known on both blued and white semi-enamelled unwatermarked paper, but the latter is the only one known surcharged for "receipts." Specimens are known which were unofficially rouletted after issue to the public.

After a few months this provisional was succeeded by another formed from the one penny postage stamp then current. The surcharge was in black in lower case clarendon type. The words "Draft" and "Order" are in an upward direction on the left and right, with "Receipt" below the effigy. (Ill. 26.) The design was engraved by W. Humphrey from a drawing by E. H. Corbould. The plate was line-engraved and the stamps printed by Perkins Bacon and Co., in blue on more or less bluish imperforate paper, watermarked star. It is only in this imperforate condition that it was surcharged for fiscal use. Copies are known with the same unofficial roulette as in the case of the former provisional receipt stamp. Unfortunately no details are available of the numbers issued of either of these provisionals, or of the actual dates of the issue and retirement of the blue stamp, but though neither was in use for more than three or four months, the consumption of receipt stamps was so great that both are common.



ILL. 26.

The permanent one penny receipt stamp must have made its

appearance about the middle of 1862. It is known used in July.

The shape and size are the same as the English Inland Revenue stamp then current, that is to say, the design is 25 × 30 mm. and there is about another 4 mm. of paper at the sides to the edges of the perforations. The die was engraved on steel by de la Ferte by taking an impression of the Queen's head used for the half penny postage stamp and surrounding it by the main outlines of the design, which were



ILL. 27.

afterwards filled up with the inscriptions and ornamental details. (Ill. 27.) This receipt stamp and the half penny postage stamp were the only two made by De la Rue and Co., for Ceylon before the general colonial Queen's head die was adopted, and they are the only stamps that bear the special Ceylon type of diadem. Two die proofs, in black on white card, showing this receipt stamp at two stages, exist: the first, dated the 6th November, 1861, consists of the head and outlines of the labels and frame-work, and the second, dated the 28th November, 1861, shows the design completed. Owing to the absence of large blocks with margins, and *a fortiori* of whole sheets, there is no direct evidence of what the plate was like, so its details must be conjectured from analogy with other De la Rue stamps of the same period. The arrangement on the sheet probably followed the contemporary Indian and English receipt stamps which were in single panes of twenty rows of twelve (but it must at the same time be remembered that the Indian share transfer stamps of January, 1863 were in eight rows of twelve). The Ceylon stamp was clearly later than the Mauritius six-pence and one shilling postage, and probably later than the New South Wales two-pence, hence it was issued under the ægis of the Agent-General for the Colonies and would come into the colonial series of current numbers which began with the Mauritius stamps above named. On the other hand it was probably earlier than the first Hong Kong issue so that its current number should be 8.

This one penny receipt stamp of 1862 was surface-printed by De la Rue and Co., first in the same shade of pale lilac as the half penny postage, and later on in considerably deeper shades. The paper is a thin white wove, usually more or less blued, without watermark. Most of the stamps issued in July, 1862, as well as the majority of later specimens were perforated at Somerset House with a comb-machine gauging  $15\frac{1}{2} \times 15$ , but a small and early consignment seems to have been perforated by the contractors with their single-line barely 13 machine. Mr. E. D. Bacon is of opinion that the unwatermarked Ceylon postage stamps with this perforation were sent out in July, 1862, so that they would have been received in the third quarterly consignment. Some of these receipt stamps, perf. 13, are known dated early in 1863, which fits in fairly well with a supposition that the postage and receipt stamps with this perforation came together. It is worthy of note that the latter afford the solitary instance of this machine being applied to surface-printed stamps.

After a few years on the unwatermarked paper the receipt stamps were issued on a paper with Crown and C C watermark appearing once on each stamp, which is apparently different from either of the papers used for the much narrower postage stamps. The date of the change has not been accurately determined but it is reasonable to suppose that it took place as soon as the new paper was ready. As the same paper was used for the first issue of Cape of Good Hope fiscals, under the Stamp Act of 1864, its appearance in Ceylon may be put at the same year. There were no further alterations in the penny receipt stamp until its abolition in 1872, but mention may be made of its existence imperforate as a proof.

By the stamp law of 1871 the duty on receipts was fixed at five cents, a slight enhancement on the previous amount occasioned by the introduction of a decimal monetary system. The stamps for the new fee were not ready for some months after the 1st January, 1872, on which day it was to begin to operate, and the penny stamps continued to be used during the interval; but as soon as they were received the following notice was printed in the Ceylon Government Gazette:—

*SPECIAL STAMP FOR RECEIPTS.*

It is hereby notified in terms of the first article of the fifth section of Ordinance XXIII of 1871 that from and after the first of October next the stamp with the words "Ceylon Receipt Five Cents" on it shall be the only stamp to be lawfully used with documents of that character.

August 3, 1872.

HENRY T. IRVING,  
*Colonial Secretary.*

The new stamp of five cents was surface-printed by De la Rue and Co., in the same colour as its predecessor, which it also resembled in shape and size (Ill. 28) and for some years in paper, perforation and watermark. The sheets consisted of twenty rows of twelve and the plate formed number 22 in the Ceylon series of current numbers, which will be described more fully in the section on "Stamp Duties." The minor varieties of this stamp comprise shades of colour, degrees of bluing, and texture of paper which in some cases is so thin as to be almost



ILL. 28.

pelure. Between the years 1879 and 1881 this stamp, together with many others of De la Rue's manufacture, went through some notable changes, which have not been sufficiently or at any rate successfully studied. These changes are undoubtedly due to two highly important factors, namely, standardisation of plates and transfer of perforating work from Somerset House to De la Rue's establishment. Which of these preceded the other, and how much is comprised by either of them, are matters which still require a good deal of elucidation. Both factors appear to have formed part of one main scheme of readjustment in the method of stamp manufacture, on which some light is thrown by a letter from the Director-General of the Post Office of India to the Government of India quoted on page 126 of the Philatelic Society of India's book on the "Postage and Telegraph Stamps of British India." The letter contains the opinion of the Director-General on a certain proposal which had been put forward by De la Rue and Co. It states that "it seems that the system of manufacture employed for the new English one penny

postage stamps is to be extended to Indian postage stamps, and all expenses in connection with the preparing of the new postage dies and printing plates as well as the dandy-roll will be borne by the contractors." The letter goes on to note "the more important of the modifications suggested by the manufacturers" among which are included alterations in the size of the sheets and of the stamps themselves to match the aforesaid English postage stamps. It is a pity the contractors' proposals are not given *in extenso*, for the modifications that appeared less important to the Director-General would possibly have been of extreme interest to the philatelist. The letter is dated the 10th September, 1880, and the proposals must have been made early in August at the latest, while the standard English stamps they refer to were first registered in October, 1879. Standardisation of stamps shaped like the Ceylon receipts consisted in altering the plates from one pane of 12×20 to two panes of 8×7 each, together with the introduction of a new paper necessitated thereby. The following stamps of this size were standardised on the dates mentioned below:—

<i>Description of Stamp.</i>	<i>Change of Watermark.</i>	<i>Registered.</i>
Gt. Britain, 5s. Postage.	Cross to Anchor 20 mm.	24.10.1882.
„ 10s. „	ditto.	27. 1.1883.
„ £1 „	ditto.	20.11.1882.
„ 5s. Telegraph.	ditto.	20. 8.1881.
„ 3d. Inld. Reve.,	Anchor 18 mm. to 20 mm.	26. 8.1881.
„ 1s. Comps. Regstrn.,	Ship to Anchor 20 mm.	12. 7.1881.
„ 5s. „ „	ditto.	13. 7.1881.
Ireland, 6d. Petty Sessions.	None to Anchor 20 mm.	13. 8.1881.
India, 1 anna, Receipt.	Crown I to Crown II.	6. 7.1882.

As all stamps of this shape, which were in anything like regular demand, were standardised, and as Ceylon Receipt stamps from 1881 have the watermark sideways instead of upright, it seems probable they were no exception to the general rule regarding alteration in the form of the plate. On this hypothesis the stamps with sideways watermark will have been printed from a plate in two panes of seven rows of eight which should have been prepared in the early part of 1881.

Various and discrepant statements have been made regarding the date on which De la Rue and Co., took over the perforating



work from Somerset House and there is no authority that can be quoted with any confidence. Fortunately, however, a considerable amount of evidence is available from the stamps themselves all of which tends to show that the machines used for Ceylon stamps were removed or replaced in the early part of 1879. The removal of a machine entails a short period during which it is not available for use, so that the date of any temporary aberration in perforating, within the limits assigned by the various authorities for the transfer, will show when that particular machine was moved. Thus the use of the single-lined  $12\frac{1}{2}$  and 14 machines on the Ceylon small postage and stamp duty stamps, found in 1879, gives the date of the transfer of the comb-machines with which these stamps were usually perforated. But the  $15\frac{1}{2} \times 15$  comb-machine is not found in use at all after 1880, and the stamps which fitted it were never perforated 14 much before this date, hence the  $15\frac{1}{2} \times 15$  machine seems to have been left behind at Somerset House, its place being taken by a new 14 comb-machine established at the contractors. Of the stamps in the above table, the change of perforation preceded the change of watermark in regard to the 5s. Telegraph and 3d. Inland Revenue of Great Britain, the 6d. Petty Sessions and the Indian Receipt stamp. A used copy of the last named, perf. 14, has been found dated the 1st September, 1879, hence the change of perforation must have taken place in the first half of that year, and synchronized with the removal of the one and two unit comb-machines.

Now the 2 Rs. 50 cents Ceylon postage stamp was first brought on to the issue stock in Colombo on the 30th April, 1879, and was probably printed during March. This was the last stamp of this shape and size prepared before standardisation and the plate was peculiar in including vertical rows of "blanks" after the manner of the Foreign Bill plate. The blanks, moreover, are the same breadth as the Foreign Bill blanks and considerably narrower than the 2 Rs. 50 cents stamps. The arrangement seems to have been a half-way stage towards the seven rows of eight adopted for the standard plates. Only one printing of this stamp was made owing to the contractors' rule not to undertake an order for a new stamp of less than 250 sheets. The consignment

consisted of about 30,000 stamps, some of which were perforated  $12\frac{1}{2}$  and the remainder  $14 \times 12\frac{1}{2}$ . The use of these single-line machines seems to denote the interim between the uses of the  $15\frac{1}{2} \times 15$  and the 14 comb-machines, and fixes the date already arrived at for the change with still greater accuracy.

The Ceylon receipt stamp with upright watermark is found perforated  $12\frac{1}{2}$  and also 14. Both these varieties are fairly scarce and each of them is known used with dates in September and October, 1881. Since it was the custom to keep a large quantity of this stamp always in stock, the only significant evidence provided by these dates is that the two varieties were used together. Careful examination of these stamps brings out the extremely interesting fact that the perf. 14 variety with upright watermark is done with a single cutter, while the stamp with sideways watermark is done with the 14 comb-machine. Hence the upright watermarked stamps perf.  $12\frac{1}{2}$  and 14 are apparently additional products of the interim between the Somerset House and De la Rue comb-machines, and were probably received in the spring of 1879. In short, the Ceylon postage, stamp duty, and receipt stamps, normally perforated by three different sizes of comb-machines were all put through the two single cutters in the early part of 1879.

The receipt stamps used from 1881 to their abolition are uniformly watermarked sideways, and it has been suggested that the paper was cut on the cross to fit a smaller plate. But it must be remembered that the supposed original plate of  $12 \times 20$  multiples is almost exactly twice as long as it is broad so that a sheet of paper double the size of the plate would be nearly square, and could be cut the wrong way by accident without affecting the way the two halves would fit the plate. This seems to have happened in order to account for another scarce variety of the receipt stamp wherein the Somerset House  $15\frac{1}{2} \times 15$  perforation is found combined with the sideways watermark. If this view is correct this variety falls into the class of errors and is to be distinguished from the other scarce varieties which belong to the class of provisionals. The history of the Receipt stamp of 1872 may therefore be summarised somewhat as follows :—

- 1872-78. Wmk. upright. Perf.  $15\frac{1}{2} \times 15$ . Somerset House triple cutter.  
*Error*, wmk. sideways. Ditto Ditto.  
 1879. Wmk. upright. Perf.  $12\frac{1}{2}$  and 14. De la Rue single cutter.  
 1880-84. Wmk. sideways. Perf. 14. De la Rue triple cutter.

By the operation of Ordinance XLIII of 1884 the special stamp for receipts was withdrawn from issue on the last day of that year and was replaced by a unified stamp for postage and revenue purposes of the value of five cents. This is the only value that has ever done the dual duty in Ceylon. The remainders of the receipt stamps to the number of 157,000 were surcharged with the words "Stamp Duty" horizontally in black in capitals and issued as provisional stamp duty stamps on the 20th July, 1888. Though the liability of the paper to become blue had gradually disappeared in the middle sixties, it revived again in respect to a considerable proportion of the remainders. The blued remainders are a product of the same abnormality that produced blueness in 1884 in several other descriptions of stamps such as the Indian Special Adhesives and Share Transfers and the British high value postage stamps.



## V. STAMP DUTIES.

**M**ENTION has already been made of the change of currency on the 1st January, 1872, and of the Stamp Ordinance by which it was ushered in, but the most important philatelic feature of the new scheme was the issue of two companion sets of adhesive stamps for postage and stamp duty purposes respectively. Prior to 1872 stamp duties had been paid by means of uncoloured embossed dies struck on the original documents, and, as in India and other places, these dies are occasionally found cut out and pasted on to other documents. Since it is not likely that this method of use was authorised, these dies may be considered to be outside the scope of adhesive stamp collecting, besides which, in the majority of instances, it must be impossible to decide whether their semi-adhesive nature is not bogus.

At the time the currency was changed, four cents equalled one penny, and in the case of the postage stamps the advantage of the decimal system was lost by having to provide a series of multiples of four, including such unwieldy sums as 36, 48 and 96 cents. On the other hand the stamp duties being for internal use, consisted of a set of multiples of 5 cents which represented the local "penny." The set originally consisted of the following values:—

5, 10, 15, 20, 25 and 50 cents; (Ils. 29 to 34.)

1, 2, 5, 10, 20, 50 and 100 rupees. (Ils. 35 to 41.)

The stamps were engraved and surface-printed by De la Rue and Co., and were all of the "two-unit" size, i.e., 24×40mm. which is equivalent to a horizontal pair of the ordinary small-sized postage stamps. In the cents values the rectangle is upright, and in the rupees values it is oblong. The design consisted of the head of Queen Victoria, profile to left, in the centre, in the general Colonial type. The lower values have labels at the top and bottom containing the word "Ceylon" and the value respectively, and a circular label round the effigy with the words "Stamp Duty." The oblong labels have "Ceylon Stamp Duty" at the top, the value in words at the bottom,



ILL. 29.



ILL. 30.



ILL. 31.



ILL. 32.



ILL. 33.



ILL. 34.



ILL. 35.



ILL. 36.



ILL. 37.



ILL. 38.



ILL. 39.



ILL. 40.



ILL. 41.

and the value in figures on the left side of the Queen's head with "R" or "Rs" on the right, in all except the two rupees and one hundred rupees values; in the former of these there is no additional inscription at the sides, and in the latter "100" appears in small figures on each side in the frame. In other respects the designs differ for each value. The sheets were divided into two panes, side by side for the cents and one above the other for the rupees values. The arrangement of the stamps in each pane was six rows of ten, and ten rows of six respectively. As this arrangement anticipated De la Rue's standard form of plate for stamps of this particular size, there was no need to make any alterations in 1880. The sheets bore two numbers in the margins: the plate number, "1" in all cases, in white on a coloured circular ground enclosed in a ring of colour; and the current number in colour surrounded by a coloured rectangle with the corners scalloped out. Unfortunately the latter numbers were not observed until the stamps were obsolete, and there are many values both of the postage and stamp duty series which cannot be traced with the current number attached. Current numbers were abolished in the case of all plates made after 1880, so the two rupees fifty cents postage was the last

stamp to bear one. The number on the margin of this stamp is "30" and the numbers back as far as "22" have all been correctly assigned, so it will be evident that the first twenty-one numbers belong to the twenty-one postage and stamp duty stamps issued in 1872, and that a new series was therefore begun in that year. Of these earlier numbers only a few have been verified, the assignment of the others not having yet been definitely ascertained :—

**List of Ceylon "current numbers," 1872-80.**

1	16
2	17
3 Postage, 2c.	18 Stamp Duty, 50 Rs.
4 Postage, 48c.	19
5	20
6	21 Stamp Duty, 100 Rs.
7 Postage, 8c.	22 Receipt, 5c.
8 Postage, 24c.	23 Foreign Bills.
9	24 Stamp Duty, 500 Rs.
10	25 Stamp Duty, 1,000 Rs.
11 Stamp Duty, 20c.	26 Stamp Duty, 1c.
12	27 Stamp Duty, 2c.
13	28 Postage, 32c.
14	29 Postage, 64c.
15	30 Postage, 2 Rs. 50c.

As an example of the mistake of ignoring such factors as these numbers, it may be observed that the 500 and 1,000 rupees stamps coming after the "foreign bill" plate precludes their having been issued with C C watermark though they have been recorded in this condition for years by all the leading catalogues.

A result of the large increase in the number of denominations of adhesive stamps that had to be kept in stock in Colombo was the institution in 1872 of complete stock registers of all issues and receipts, from which can usually be gleaned the whole history of many stamps. But these registers being the outcome of experience, were not introduced until the experience had been gained, that is to say, until about half way through the year, by which time the stamp duty set had completed its first metamorphosis. Consequently, when the first set was issued for use is not exactly known. It is certain however that at

any rate the lower values of the set were issued on the 1st January, 1872, uniformly printed in pale lilac on the postage paper watermarked Crown and C C. The watermark occurs twice on each stamp and of course sideways in the lower values. Copies may be found showing as the watermark part of the words "Crown Colonies" in large capitals. (These are from the margins of the sheets and must be distinguished from the Mauritius bills of exchange with similar watermark which are from the strip between the panes of the C A paper.) The values from five cents to five rupees were perforated with a comb-machine gauging 14 which was being used at the same time for the Indian "court fee" stamps and is identified by one of the pins being missing. The two rupees and ten rupees (and a proof copy of the one hundred rupees) are known with the rough  $12\frac{1}{2}$  perforation which was occasionally used provisionally about this period (and of which noticeable examples are found among the fiscals of the Straits Settlements and the one penny "internal revenue" of Mauritius). Both perforations on the Ceylon duty stamps are known dated early in January, 1872, so they were evidently both included in the same consignment. The values from ten to one hundred rupees have been recorded with the 14 perforation and are known in proof or remainder sets, but no used copies are at present known. A complete set imperforate has been recorded by Moens, but these also are almost undoubtedly proofs. (Ill. 38 shows the  $12\frac{1}{2}$  perforation.)

As in the case of the first issue Indian "special adhesives," the uniformity of colour was found to be an inconvenience, and an early opportunity was taken to supersede the lilac stamps by a set having the different values printed in different colours. The rarity or absence of the higher values in lilac makes it appear probable that the remainders in this colour were destroyed. For a good many years Ceylon has received its stamps from England in regular quarterly consignments, which arrived usually in December, February, May, and August. As a general rule only one annual consignment contained foreign bill or telegraph stamps and it is not unlikely that twice a year was at first considered often enough for fresh stocks of the stamp duties. On this supposition, as the first set was received in December, 1871,



the second printing would have come in May, 1872, which is in fact the earliest date known on one of the coloured stamps. In the second set the paper and watermark remained as before and the perforation is uniformly 14. The colours are as follows (Ills. 29 to 41):—

- 5 cents and 5 rupees, blue.
- 10 cents and 10 rupees, magenta.
- 20 cents and 20 rupees, green.
- 50 cents and 50 rupees, pale brown.
- 15 cents and 1 rupee, violet.
- 25 cents and 2 rupees, slate.
- 100 rupees, orange-yellow.

After an interval of little more than a year the watermark on these stamps was changed to the well-known fiscal "CA" over "Crown," which was made to fit stamps two units in size, and which has been described in the section on Foreign Bills, 1874 issue, "rupee currency." The watermark is upright on the cents and sideways from left to right on the rupees values, and the earliest date known for its appearance on the stamp duty set is August, 1873. This date corresponds with the third consignment of the year, but the change of watermark was not a difference to be taken any account of by the Colombo stamp office, and the new stamps were mixed with the stock already in hand, and were not necessarily issued immediately after their receipt. In some values, on the other hand, the CA stamps came into use long before the CC stock was exhausted, for instance the five cents CC with "warehouse warrant" was being issued in 1879, and the values from twenty to one hundred rupees of the old stock lasted until the remainders were surcharged in 1889 and 1890. Printings of the CA issue went on at intervals for eight or nine years, in consequence of which most of the lower values which were most frequently reprinted exhibit a considerable range of shades. The most prominent of these are the five cents from sky blue to deep blue, the twenty cents from green to yellow-green, the twenty-five cents and two rupees from pale to deep slate, blue-grey and slate-grey, the fifty cents from pale brown to orange-brown, and the one rupee in various violet tints. Specimens of the ten cents used in 1873 are known almost identical in colour with the contemporary fifteen cents, violet.

46 THE FISCAL AND TELEGRAPH STAMPS OF CEYLON.

On the 7th January, 1876, four new values were added to the set, namely:—



ILL. 42.



ILL. 43.



ILL. 44.



ILL. 45.

- 1 cent, lake-brown. (Ill. 42.)
- 2 cents, olive-bistre. (Ill. 43.)
- 500 rupees, bistre. (Ill. 44.)
- 1,000 rupees, rose. (Ill. 45.)

The shape, size, watermark and perforation are the same as in the issue of 1873, the two lower values being upright and the higher values oblong. The current numbers of the plates have already been given in the above table. These numbers, the date of issue and the fact that only one printing was ever made of the higher values, show clearly that none of the four could have been printed on the CC paper. As a matter of fact none of these four stamps was really much required. Nearly a quarter of a million of each of the one and two cents were surcharged in 1890 or in 1895, and the small remaining stock, with and without "Judicial," was destroyed on the 21st August, 1897, since when these values have been abolished. Of the two

higher values 250 and 236 sheets respectively were supplied in 1876 and of these  $244\frac{1}{2}$  and 232 sheets were surcharged with lower values from 1889 to 1892, leaving  $5\frac{1}{2}$  and 4 sheets which represent the consumption during sixteen years including those surcharged "Judicial." It will be observed that the face value of the single issue of these stamps was between four and five million pounds, and the quantity was sufficient for seven hundred and fifty years' consumption. This was partly due to the condition imposed by the contractors that the minimum quantity charged for should be 250 sheets.

We now come to that critical period of the De la Rue *régime* which has been referred to at some length in the section dealing with Receipt stamps. The original form of the Stamp Duty plates was such that it could be retained unaltered under standardised conditions, and because the plates were unchanged the paper and its watermark was also unchanged. The alterations of 1879-81 were therefore confined to perforation and colour. As regards the former, the same single-lined  $12\frac{1}{2}$  and 14 machines that were used on receipt and postage stamps made an occasional appearance. These perforations are usually found on stamp duties used in 1880, but copies of the two rupees perforated  $12\frac{1}{2}$  were used in December, 1879. This  $12\frac{1}{2}$  provisional perforation is much cleaner than that of 1872 and the machine was either a new one or had recently been done up. It seems as if it was employed while the comb-machine was being brought from Somerset House. Where  $12\frac{1}{2}$  occurs in combination with the 14 single cutter it is always lengthwise with the sheet, i.e., it is along the sides of single unit and along the ends of upright two unit stamps. The list of Ceylon duty stamps on which it is known is:—

- Perf.  $12\frac{1}{2}$  × 14    5c. blue, 20c. green, 50c. pale brown.
- Perf.  $12\frac{1}{2}$         5c. blue, 50c. pale brown, 2 rupees. slate.

Both varieties were probably included in the same consignment like the two varieties of the two rupees fifty cents postage stamp.

On the question of colour, the letter quoted in the section on Receipt stamps may be referred to, wherein it is shown that the

contractors desired a freer hand in this respect in return for certain concessions. This is extremely suggestive in connexion with the changes that took place in June, 1881, if not also with those of February, 1882. In the first of these the colours of the ten cents, fifteen cents and one rupee were changed to bistre-brown, reddish-orange and bright mauve respectively. The new colours were only in use for a few months and are consequently scarce.

Early in 1882 Ceylon took a leading part in the general movement for adopting doubly fugitive printing ink, and the example was shortly afterwards followed by India for the new "court fees," Great Britain for the new postage set and Western Australia for the new fiscals. This ink could only be produced in two colours, pale lilac and pale green, of which the former was selected for the Ceylon duty stamps. The colour does not appreciably differ from that of the first issue of 1872 though several shades may be found. A portion of the issue in the new colour took place on the 4th February, 1882, and consisted of the values from five cents to two rupees (Ills. 29 to 36). The watermark and perforation remained as before but all these first values issued were also for a short time in 1883 on a variety of "laid paper" which may be recognised from the face of the stamps by their pale washy shade. The laid lines are vertical on the cents and horizontal in the one and two rupees values. The same paper has been recorded on several classes of De la Rue postage stamps of the same period. Some time before 1882 the use of the twenty cents stamp had practically ceased. Most of the consignments of this value in lilac were turned into Judicials or into five cents provisionals. A few copies, however, were used in 1895, but it is many years since it was last printed. The lilac series of 1882 was completed as the coloured 1872-76 issue was used up or cleared off by surcharging. The five and ten rupees (Ills. 37-38) were first issued on the 1st July, 1889, and the higher values, twenty to one thousand rupees (Ills. 39-41, 44-45), on the 15th October, 1890.

At the beginning of 1894 the same change of watermark that has been noticed on the foreign bill stamps made its appearance in the Stamp Duty set. The new variety has the letters CA in

wider type rather further from the crown than before, while the whole watermark is usually more easily seen; the difference has been described in the section on Foreign Bills, 1894 issue. It is found on all values from five cents to one hundred rupees except the twenty cents. The two high values of 1876 have not been reprinted since originally issued and are therefore not to be found with the later watermark.

The readjustment of the methods of payment of five cents duties that took place under Ordinance XLIII of 1884 in connexion with the abolition of the separate receipt stamp caused an increase in the demand for five cents duty stamps; and as this was not met by a corresponding increase in the size of the indents, provisionals became necessary and continued to be made for eight years until their further manufacture was summarily forbidden by the Government. The only occasion as regards the stamp duties on which this prohibition was relaxed was in 1895 to allow the remainders of one and two cents stamps to be worked off. The list of issues of provisional five cents stamps is as follows:—

**5 Cents Provisionals.** (*Wmk. C. A. 1.*)

Date of Issue.	Total.	Description.	Ills.
20- 3-1885.	74,300	On 20c. lilac.	46.
7- 3-1887.	24,000	„ 10c. lilac.	48.
23- 5-1887.	30,000	„ 20c. green; lilac.	49.
15- 3-1888.	60,000	„ 20c. lilac.	50.
20- 7-1888.	157,000	„ 5c. Receipt. (CC.)	51.
24-10-1889.	96,000	„ 10c. lilac.	52.
4- 6-1890.	120,000	„ 10c. lilac.	53.
25- 3-1892.	66,000	„ 20c. green; lilac.	49.
1- 8-1892.	120,000	„ 10c. lilac.	49.
8- 2-1893.	4,800	„ 15c. lilac.	49.
30- 6-1893.	24,000	„ 15c. lilac.	49.

**FIVE  
CENTS**

ILL. 46.

The first of these printings, on the twenty cents, lilac, has the new value in spaced capitals in two lines over the original

value at the bottom. The surcharge, like that of all the other stamp duty provisionals, is in black, and was type-set and printed by the Government printer at Colombo. The used copies seen have been dated from April, 1885, to March, 1886. (Ill. 46.) There are minor varieties consisting of inverted watermarks in April and July, 1885, and laid paper in December, 1885.



ILL. 47

It is perhaps doubtful whether the five cents "Judicial" stamp used for Stamp Duty purposes is worthy of recognition. It merely has the word "Judicial" blocked out by hand in black ink. (Ill. 47.) It can never be marketable owing to the way it can be made to order. Stamps were apparently treated in this way as they were required and appear to have been used during part of 1886. No separate account was kept of the number converted.

### FIVE CENTS

ILL. 48.

The second of the regular provisional printings on the ten cents, lilac, has the surcharge in medium bold-faced capitals in one line over the original value at the bottom. Though a fairly large number were printed they were all used up in a little more than two months, and the stamp is rather a scarce one. (Ill. 48.) It has been found used in April and May, 1887.

**Five cents**

---

ILL. 49.

The third issue has the new value in words in one line in lower case type at the bottom with the original value cancelled by a thick bar. The printing included both the green and lilac twenty cents stamps, of which the former is the scarcer, but the exact proportions of each colour cannot now be ascertained. The green stamp is in a slightly bluish shade and is perforated 14. It is found used in July, 1887, while the lilac variety has dates from July to November of the same year. (Ill. 49.)

**5**

ILL. 50.

In the next printing, that of March, 1888, on the twenty cents, lilac, the surcharge consists only of a large figure over the original figures of value. (Ill. 50.) It is found used from May to September, 1888, and unused copies are fairly common.

**STAMP DUTY**

ILL. 51.

The provisional on the five cents receipt stamp of 1872 (see Ill. 28) has the words "Stamp Duty" in one line in medium heavy capitals at the foot of the stamp. These are perforated 14 with sideways watermark. (Ill. 51.) They form the whole stock of remainders on hand when the receipt stamp was withdrawn at the end of 1884. Part of the stock consisted of a printing on paper showing a good deal of bluing which had probably been received during the last year of issue. The surcharged stamp is found with dates from January to September, 1889.

**5 Cents**

---

ILL. 52.

The later provisionals from 1889 onwards all have the original value cancelled by a thin bar. That of October, 1889, has the new value in lower case heavy type at the bottom, and was overprinted on the ten cents, lilac. (Ill. 52.) It is found used from November, 1889 to September, 1890, and varieties exist with inverted watermark.

### Five Cents

---

ILL. 53.

The printing of 1890 is also on the ten cents, lilac, and is in the same type as that of 1889 except that it has the word "Five" instead of the figure "5" (Ill. 53). It was in use from September, 1890 to September, 1891, and includes the laid paper variety about February, 1891.

The twenty cents stamps surcharged in March, 1892, included both green and lilac stamps, the green (as in 1887) being again the scarcer and the proportion unknown. The type of lettering of the surcharge is the same as in 1887 (Ill. 49) but the printing can be distinguished by a thick bar having been used in 1887 while a thin bar was used in 1892. The shade of green in 1892 was much yellower than in 1887, and the later printing comprised stamps perforated  $12\frac{1}{2} \times 14$  as well as those from the 14 comb-machine. The dates of use that have been observed are:—green, perf. 14, March; perf.  $12\frac{1}{2} \times 14$ , June; lilac, May to July; laid paper, July; all 1892.

The printings of August, 1892 (on ten cents, lilac,) and February, 1893 (on fifteen cents, lilac,) were apparently surcharged with the type set up for the printing of March, 1892, since no difference can be detected between any of the three. (Ill. 49.) The surcharged ten cents stamps were used from August, 1892 to February, 1893, and have no minor varieties. The fifteen cents stamps which are found first used in February, have on the other hand, the laid paper variety in March, and the inverted watermark in March and April, 1893.

The printing of June, 1893, on the fifteen cents, lilac, only differs from the similar stamp of February, 1893, in having the



words of surcharge slightly closer together, thereby reducing the total length from 15 to 16 mms. This difference is in itself a triviality which might occur anywhere in a sheet of type-set surcharges. Among a large number of stamps, however, that have been examined, it is found to be perfectly constant on those dated subsequent to the second printing and absent entirely from those used from February to June: but the fact that the same difference is found to separate two printings of telegraph provisionals in 1890 and 1891 renders it especially interesting.

The dates of use recorded above cover the whole of the period of these provisionals with the exception of the year beginning March, 1886. It has been noticed that during this year the five cents judicial stamp has been found with "Judicial" inked out, but stamps in this condition are not often enough met with to correspond with a whole year's consumption on the scale furnished by the recorded printings of provisionals. It is accordingly suggested that since Judicials were allowed to be used for stamp duties of this value with the superfluous word crossed out, they may very well have been used though the word were left in. The crossing out was certainly not accompanied by any transfers in the stamp office accounts, and could be dispensed with without causing any inconvenience. It is not without a certain amount of reason that the supposition may be made that the missing twelve months were occupied for the most part by the use of judicial stamps. The existence among these provisionals of all three values of current stamps, viz., the ten, fifteen and twenty cents, in the laid paper variety, which had been issued as far back as 1883, shows that the surcharges were applied to values of which surplus stocks had accumulated.

After the five cents the next value to be provided by surcharging was the twenty-five cents of which the following printings are recorded:—

**25 Cents Provisionals.** (*Wmk. C. A. 1.*)

Date of Issue.	Total.	Description.	Ills.
3-10-1888.	96,000	On 50c. lilac.	54.
4- 3-1889.	12,000	„ 50c. lilac.	55.
9- 3-1889.	48,000	„ 2 Rs. lilac.	56.

## 54 THE FISCAL AND TELEGRAPH STAMPS OF CEYLON.

<b>25 Cents Provisionals.</b> ( <i>Wmk. C. A. 1.</i> )			
Date of Issue.	Total.	Description.	Ills.
23- 7-1889.	9,000	On 50c. lilac	57.
	3,000	„ 1 Re. lilac.	58.
	9,000	„ 20 Rs. green. (C C and C A.)	58.
	15,000	„ 50 Rs. brown. (C C and C A.)	58.
2- 7-1890.	89,500	„ 1c. lake-brown.	59.
25- 2-1891.	21,600	„ 500 Rs. bistre.	60.
5- 4-1895.	20,400	„ 1c. lake-brown.	61.

### 25 cents

ILL. 54.

The first of these provisionals is on the fifty cents, lilac, and has the surcharge in figures and "cents" in rather large lower case clarendon type over the original value. (Ill. 54.) It was in use up to February, 1889.

### TWENTY-FIVE

### Twenty-five Cents

ILL. 55.

ILL. 56.

Of the two provisionals of March, 1889, the first is also on the fifty cents, lilac, and is surcharged in words, in small capitals with a larger initial, over the original value. (Ill. 55.) The setting in this surcharge contained an error reading "Fvie" for "Five" but from its rarity it must have been noticed and corrected during printing. The contemporary provisional, on the two rupees, lilac, has the new value in words in lower case bold-faced type with a thin bar over the original value. (Ill. 56.) These issues of March were being used up to June, 1889.

### 25

### 25

### Cents

ILL. 57.

ILL. 58.

The issue of July, 1889, partly consisted of 9,000 of the fifty cents, lilac, with large figures "25" over the original value (Ill. 57), and the remainder, 27,000 (on the higher values), with the same large figures to the left of the Queen's head, "Cents" in large lower case letters to the right, and a thin bar over the original value. (Ill. 58.) The surcharge varies in the distance of the new value from the bar, which in different specimens measures, 5, 6 or 7 mms., these differences probably denoting different rows on the sheet. The 27,000 stamps surcharged were, 3,000 of the one rupee, lilac, 9,000 of the twenty rupees, green, and 15,000 of the fifty rupees, brown. Both the latter values are found watermarked CC or CA but the proportions of each cannot now be discovered. The provisionals of this issue are found used about August to November, 1889, and all appear to have been exhausted before the end of the year.

**25 Cents**

---

ILL. 59.

The provisional of July, 1890, is on the one cent, lake-brown, and has the surcharge "25 Cents" in figures and lower case bold-faced type with a thin bar over the original value. (Ill. 59.) It was in use from July to October, 1890.

**25                      c.**  
**TWENTY-FIVE CENTS**

ILL. 60.

The provisional of February, 1891, consisted of the five hundred rupees stamp overprinted with the new value, "25" in large figures to the left and "c." to the right of the effigy, with "Twenty-five Cents" in small capitals at the bottom of the stamp. The different portions of this surcharge vary somewhat in position in regard to each other. (Ill. 60.)

**Twenty-five  
cents**

---

ILL. 61.

The last of the twenty-five cents provisionals, April, 1895, is on the one cent, lake-brown, and has the new value in words in two lines in lower case type and a thin bar over the original value. (Ill. 61.) It was in use up to the end of 1895.

Fifty cents provisionals were produced on two occasions as follows:—

**50 Cents Provisionals.** (*Wmk. C. A. 1.*)

Date of Issue.	Total.	Description.	Ills.
28-9-1892.	12,000	On 1 Re. lilac.	62,63.
5-4-1895.	12,000	„ 2c. olive-bistre.	64.

**50**

**cents**

**50**

**cents**

---

ILL. 62.

---

ILL. 63.

The first of these provisionals is on the one rupee, lilac, and has the figures "50" to the left with "cents" to the right of the effigy and a thin bar over the old value at the bottom of the stamp. The figures "50" are found in two types, both of which occurred in the same setting. (Ills. 62, 63.) The arrangement of each in the sheet is unknown, but the larger type fancy figures is considerably the rarer. These stamps are found used as late as 1893.

**Fifty cents**

---

ILL. 64.

The provisional of 1895 is on the two cents, olive-bistre, and has the new value in words in lower case lettering with a thin

bar over the old value. (Ill. 64.) This stamp was apparently in use for only a few months.

One rupee provisionals were also produced on two occasions:—

**One Rupee Provisionals.** (*Wmk. C. A. 1.*)

Date of Issue.	Total.	Description.	Ills.
9-7-1890.	42,480	On 1c. lake-brown.	65.
5-4-1895.	15,600	,, 1c. lake-brown.	66.

**ONE RUPEE**

**One Rupee**

---

ILL. 65.

---

ILL. 66.

Both these provisionals are on the one cent, lake-brown, and bear the new value in small capitals, and in lower case type, respectively, and both printings have the original value cancelled by a thin bar. (Ills. 65, 66.) Both were apparently in use for only a short time.

The higher value provisionals were issued as follows:—

**High Value Provisionals.** (*Wmk. C. A. 1.*)

Date of Issue.	Total.	Description.	Ills.
9-7-1890.	2,400	5 Rs. on 500 Rs. bistre.	67.
3-8-1892.	1,320	10 Rs. on 1000 Rs. rose.	68.
4-10-1892.	360	20 Rs. on 500 Rs. bistre.	68.
28-10-1892.	180	10 Rs. on 500 Rs. bistre.	68.
9-12-1892.	240	10 Rs. on 100 Rs. lilac.	69.
3-3-1893.	115	50 Rs. on 100 Rs. lilac.	70.

**5**

**Five Rupees**

ILL. 67.

The first of these provisionals, of July, 1890, is on the 500 rupees, bistre, and the new value is expressed by a large figure "5" over the old figures, and the words "Five Rupees" in lower case bold-faced type at the bottom. (Ill. 67.)

TEN

Ten Rupees

ILL. 68.

ILL. 69.

The next three printings on the 500 rupees, bistre, and 1,000 rupees, rose, have the new word of value in tall thin *sans serif* skeleton capitals ("Ten" or "Twenty") to the left of the effigy and a thin bar over the original value at the bottom. (Ill. 68.) The ten rupees provisional of December, 1892, is on the 100 rupees, lilac, and has "Ten" to the left and "Rupees" to the right of the effigy, in large lower case type, and a thin bar over the original value. (Ill. 69.)



ILL. 70.

The last of these high-value provisionals is the Fifty rupees on One hundred rupees, lilac, of which something less than a full sheet was made; it is peculiar in that the surcharge is hand stamped, and the labels used had previously been overprinted "Specimen." So far only a single copy is known of this stamp: the word "Specimen" is in red in block capitals printed diagonally upward from left to right, over this another red surcharge in block capitals "Fifty Rupees" is impressed, so as to cover "specimen," and the provisional is completed by a black pen-stroke through the old value at the foot. (Ill. 70.) (In both the two last of these high-value provisionals the 100 rupees, lilac, stamps employed are with the earlier C A watermark.)

The accession of King Edward VII produced more changes in the stamp duty adhesives than the mere substitution of the

new effigy. The whole series is, for the first time, printed from one plate; only the two doubly fugitive colours are used, the cents values being printed in lilac and the rupees in green. The plate consists of two panes side by side of six rows of ten stamps each. Each pane is surrounded by the broken jubilee line and has the plate number "1" in the margin in white on a circular coloured ground. The stamps are, as before, two units in size, with the rectangle upright; the perforation is 14 and the watermark was at first the wide CA over Crown that had been introduced in 1894. The value is added usually in a different colour in figures and block letter capitals in a blank label at the foot of the stamps. The series of values is the same as that of the Queen's head set except that the twenty cents is omitted. The 5, 10, 15 cents and 1, 2, 5, 10 and 20 rupees have the value in coloured letters on a white ground (Ill. 71), while the remainder, 25, 50 cents and 50 rupees and upwards, have the value in white on coloured ground (Ill. 72).



ILL. 71.



ILL. 72.

According to the earliest dated copies found, the series appear to have been first received in the second quarterly consignment of 1903 dated 10th July. The consignments with the single CA watermark consisted of all the values up to one hundred rupees; the entire totals issued of the twenty, fifty and one hundred rupees being 1440, 1440 and 1200 respectively. In the third consignment of 1904, dated 27th September, the watermark was changed to the multiple CA and Crown that is at present

employed for the majority of De la Rue postage stamps. The consignments in this state comprised, as before, all the values up to one hundred rupees, the entire totals issued of the three highest values being 1200 of each. With the second consignment of 1905, received 12th June, the chalk-surfaced paper was introduced, and as the five hundred and one thousand rupees stamps were not issued until 1906 these two values only exist on the last named paper.

The colours of these Edwardian stamps with the average annual consumption of the lower values are as follows:—

5 cents, lilac and red.	388,000
10 cents, lilac and blue.	18,000
15 cents, lilac and black.	37,000
25 cents, lilac and black.	340,000
50 cents, lilac and green.	152,000
1 rupee, green and green.	255,000
2 rupees, green and orange.	98,000
5 rupees, green and purple-black.	28,000
10 rupees, green and red.	7,000
20 rupees, green and blue.	
50 rupees, green and brown.	
100 rupees, green and purple.	
500 rupees, green and blue.	
1000 rupees, green and rose.	

In these pages blame has been laid on the local authorities in those instances where their arrangements appear lacking in common-sense. It is only fair to state that the responsibility for this hopelessly unsatisfactory issue on chalk-surfaced paper rests mainly on the Crown Agents. It will be observed that appearance is sacrificed in order to obtain the safeguard against cleaning afforded by the fugitive ink, and economy is relegated to the background in providing chalk-faced paper with a similar object. But as the latter paper enables the value to be removed and replaced with ease, no inducement remains for the forger to tamper with the pristine bloom of the main body of the stamp. Under these circumstances collectors must exercise caution in purchasing the higher values of this series.



## VI. JUDICIALS.

**S**PECIAL stamps for judicial purposes were first issued to the public on the 1st June, 1882. They are all formed from the stamp duty series by surcharging with the word JUDICIAL in block letter capitals. There are four varieties of overprints, and with one exception in blue they are always printed in some shade of red. The four sizes of this surcharge, with the stamps they are found on are as follows:—

(J 1.)

(J 2.)

(J 3.)

(J 4.)

**JUDICIAL**

**JUDICIAL**

**JUDICIAL**

**JUDICIAL**

ILL. 73.

ILL. 74.

ILL. 75.

ILL. 76.

J1 =  $15\frac{1}{2} \times 3\frac{1}{2}$  mm. (Ill. 73.) On cents values, lilac.

J2 =  $26\frac{1}{2} \times 3$  mm. (Ill. 74.) On rupees values, lilac.

J3 =  $17 \times 4$  mm. (Ill. 75.) On 15, 20, 50c. lilac and the coloured issue.

J4 =  $14\frac{1}{2} \times 3\frac{3}{4}$  mm. (Ill. 76.) On 15 cents and rupees values, lilac.

In the Ceylon stock registers the consignments of judicial stamps can be divided into two classes described respectively "Received from the Crown Agents" and "Received from the Government Printer." A comparison of the values included in the earlier consignments with dated used copies shows that the former class had the J1 and J2 surcharges and the latter class were surcharged J3. In other words, J1 and J2 were applied by De la Rue and Co., in London, J3 and J4 being done by the government printer in Colombo. It will be convenient to deal with the London printings first.

### London "Judicial" Prints.

The earliest consignment of judicial stamps from the Crown Agents was received on the 22nd May, 1882. It consisted of the following values:—5, 10, 15, 20, 25, 50 cents, 1 and 2 rupees, all on the lilac Stamp Duty stamps of 1882, surcharged with J1 or J2 (according to the shape of the stamps) in carmine-red. In the following year a printing of the same eight values was made on the laid paper noted in the Stamp Duty section. The

five and ten rupees with J2 were added on the 1st July, 1889, and the twenty, fifty and one hundred rupees in the following year. Between 1894 and 1903 the set up to the one hundred rupees was printed on the paper with wide C A watermark. The five hundred and one thousand rupees values of Queen's head stamps were never surcharged in London.

#### Local Provisionals on London Printings.

The only values of the London printings that were ever surcharged in Ceylon were the twenty cents and two rupees. The former was converted into Fifteen Cents on two occasions:—

Date of Issue.	Total.	Description.	Ills.
12-6-1893.	72,000	15c. on 20c. lilac.	77
4-7-1894.	63,940	ditto.	78



ILL. 77.



ILL. 78.

As there was obviously a surplus stock of twenty cents stamps to account for these provisionals, it is not surprising to find they both have the earlier watermark. The surcharges, like all other surcharges of new values on judicial stamps, were done in black by the government printer. The first (Ill. 77) is surcharged "Fifteen cents" in lower case letters with a thin bar over the original value. It is found used up to about May, 1894. On the second (Ill. 78) the surcharge is in larger type and the figures "15" are employed for the word "fifteen." Used copies are usually dated between October, 1894 and September, 1895.

The two rupees judicial stamp was also surcharged twice (in both cases being converted to One Rupee):—

Date of Issue.	Total.	Description.	Ills.
7-10-1889.	20,040	1 Re. on 2 Rs. lilac.	79
2-12-1892.	3,000	ditto	80



ILL. 79.



ILL. 80.

Both these provisionals have the original value at the bottom of the stamp cancelled by a thin bar. The printing of 1889 has the new value in black in words close together in one line near the top of the stamp in small lower case bold-faced type (Ill. 79); used copies are dated from about October, 1889 to May, 1890. The second printing has the words of the new value, "One" and "Rupee" on each side of the effigy, in considerably larger lower case lettering (Ill. 80). It is known used in March, 1893.

These fifteen cents and one rupee provisionals represent in each case shortages of the permanent stamps which were also partly made up by stamps with local judicial surcharges.

It is worthy of notice that the local surcharges J3 and J4 always had a provisional nature. J3 was used from 1882 to 1890 when it was replaced by J4. They were used in the following circumstances:—

(i) On those values of the stamp duties of which the surplus stock in hand was so large that their supply from London was discontinued.

(ii) When the stocks in hand of obsolete stamps were being worked off by altering their values.

(iii) When a value of the London judicials ran short.

(iv) When so small a quantity was required as not to be worth ordering from London.

**Local "Judicial" Prints and Provisionals.**

The first of the local judicial printings took place on the 15th May, 1882. It consisted of J3 horizontally in vermilion on the 1873-81 coloured stamps, of the values and quantities noted below:—

1 cent, lake-brown	12,000
2 cents, olive-bistre	12,000
5 rupees, blue	6,000
10 rupees, magenta	3,600
20 rupees, green	1,200
50 rupees, pale brown	600
100 rupees, orange-yellow	240
500 rupees, bistre	120
1000 rupees, rose	120

The two highest values are not known in collections, but specimens were exhibited until recently in the Ceylon section of the Imperial Institute, London.

This printing was followed in 1883 by another which also has J3 in vermilion but in a different position on the stamps. The



ILL. 81.

values surcharged in 1883 were the one, two and twenty cents and the five, ten, twenty and one hundred rupees. (It is possible that the fifty rupees may also have to be added.) The twenty cents lilac of 1882 became a surplus stock when this value practically ceased to be of use for stamp duties: the judicial printing

consisted of 12,240 stamps on the 23rd January, 1883. The surcharge of 1883 on the cents values was higher up on the stamps than in 1882. Its distance from the bottom edge on the one and two cents stamps in 1882 was 8 mm. and in 1883 12 mm. (the twenty cents only existing in the second variety). On the rupees values in 1883 the surcharge was vertically downwards on the right hand side of the effigy (Ill. 81).

The surplus stock of the values from five to one hundred rupees overprinted in 1882 and 1883 was a mixed one, containing both CC and CA watermarks. Consequently both varieties of

watermark are likely to be found with both the horizontal (1882) and vertical (1883) overprints. Until recently the higher values of Ceylon judicials were seldom seen, but in 1902 a considerable destruction of old papers took place with liberation of the stamps. This, however, was confined to certain classes of papers in certain courts, so the varieties that are known at present probably do not represent all that were made and which may some day come to light. The varieties that are known, recorded but untraceable, and unknown are shown below :—

	1882 ( <i>horizontal</i> ).		1883 ( <i>vertical</i> ).	
	CC.	CA.	CC.	CA.
5 rupees, blue	Recorded.	Known.	<i>Unknown.</i>	Known.
10 rupees, magenta	Known.	Known.	Known.	<i>Unknown.</i>
20 rupees, green	Known.	Known.	Recorded.	Known.
50 rupees, pale brown	<i>Unknown.</i>	Known.	<i>Unknown.</i>	<i>Unknown.</i>
100 rupees, orange-yellow	Recorded.	Known.	Known.	<i>Unknown.</i>

The telegraph provisionals show that the government printer's red ink changed in shade from vermilion to carmine early in 1884. The judicial stamps in vermilion which are found in use until 1890 were all, therefore, of the 1882 and 1883 printings, and the only value in the coloured stamps which is found in the later rose and carmine shades is the five rupees, of which printings were made in 1886 and 1887. The one and two cents of 1883 were used until these values dropped out in 1887, and the small remaining stocks were destroyed on the 21st August, 1897. The five and ten rupees lasted until 1890 when they ran out and were replaced for a short time by provisional values, which in their turn gave place to lilac stamps surcharged in London. The twenty rupees was replaced by a London surcharge in October, 1890, most of the green remainders having been converted into five rupees stamps earlier in the same year. There were just enough of the fifty rupees to last till October, 1890, but the one hundred rupees ran out in June and had to be supplemented by a small provisional issue.

The next incident to be recorded was a deficiency in the supply of fifty cents stamps that lasted from early in 1887 to the end of 1890. During this period five local printings were made. The first three, namely, 18,000 on the 16th May, 1887,

24,000 on the 5th July, 1887, and 60,000 on the 2nd July, 1888, consisted of the fifty cents, lilac, of 1882, with J3 in red or carmine. The fourth printing, of 96,000, on the 19th December, 1888 (also on the same stamp) had J3 in deep blue. The fifth printing of the 30th November, 1889, was on a lower value stamp (two cents, bistre), and consisted of 144,000 with J3 in pale rose, and the new value "Fifty Cents" in black with a thin bar over the original value (Ill. 82). These stamps were taken from the Stamp Duty and transferred to the Judicial stock register, thus showing that the judicial overprint and the new value were applied at the same time,

and that the change of shade of J3 to pale rose took place on the above date. It lasted throughout the following year until J3 was abandoned.

In October, 1889, two large printings of one rupee provisionals took place. The first, being on a London judicial stamp, has already been described (Ill. 79).

The second, which numbered 36,480 and took place on the 24th October, consisted of high value stamps with J3 in carmine and the new value "One Re." in black with the original value cancelled by a thin bar. (Ill. 83.)

The printing comprised 3,480 of the twenty rupees, green, 3,960

of the fifty rupees, pale brown, 5,040 of the one hundred rupees, orange-yellow, 3,960 of the five hundred rupees, bistre, and 20,040 of the one thousand rupees, rose. The three lower values (20, 50 and 100 rupees) have the CC watermark and the one hundred rupees is also known with CA, but seeing that only one or two copies of the five hundred rupees are at present known, it is clear that a large proportion of the printing has yet to come out, and this is quite likely to include the twenty and fifty rupees stamps watermarked CA.



ILL. 82.



ILL. 83.

On February 17th, 1890, a printing of 7,680 five rupees took place, of which 1,200 were on the twenty rupees, green, both

watermarks, and the remainder were on the one thousand rupees, rose. The new value is in black in small capitals, "Five Rupees" at the top of the stamp with a large figure "5" to the left of the effigy. (Ill. 84.) Twenty rupees stamps were taken from the judicial stock; they have the J3 surcharge in vermilion, and



ILL. 84.

were part of the first printing of 1882. The one thousand rupees stamps on the other hand came from the stamp duty stock and the J3 surcharge, which is in pale rose, was applied at the same time as the new value. These three stamps are all found used in 1890.

On the 26th February, 1890, 78,000 one cent stamps were surcharged "25 Cents" (Ill. 85) and 84,000 two cents stamps



ILL. 85.



ILL. 86.

were surcharged "One Rupee" (Ill. 86). Both have J3 in the contemporary pale rose shade and the new values in black. The types of the new value overprints are similar to the stamp duty provisionals of July, 1890. The earliest dates noticed on these judicial provisionals are June and March, 1890, respectively.

Finally, on the 18th June, 1890, 840 five hundred rupees



ILL. 87.



ILL. 88.

stamps were overprinted with J3 in pale rose near the top of the stamps and new values (10 Rs. and 100 Rs.) in black. Of these, 600 were converted into ten rupees stamps by means of thin figures "10" to the left of the effigy and the new value in words "Ten Rupees" in small capitals over the old value at the bottom. (Ill. 87.) The remainder, 240, were surcharged "100" on the left, and "One" over the "five" below. (Ill. 88.) The dates of use observed are from August, 1890, onwards.

The remaining local printings that have to be described are lilac stamp duties of 1882 converted into judicials without change of value. On the 1st October, 1890, 30,000 fifteen cents were surcharged with J3 in pale rose. These are commonly found used in 1891. Many of the specimens have the surcharge so blurred and smudged that the electros seem to be worn out. Consequently, for the next printing, which consisted of 90,000 of the same value on the 24th February, 1892, a new plate of surcharges was prepared differing from the old one in the type, which was changed from J3 to J4. All printings after 1892 are in the latter type in carmine or vermilion.

On the 31st October, 1892, 2,400 one rupee stamps, and on the 16th March, 1893, 3,600 two rupees stamps were converted, the overprint being J4 vertically upwards on the right hand side of the stamp. (Ill. 89.) No specimen of the former is yet known and the latter is rare. Both of these stamps have the earlier CA watermark,



ILL. 89.



From 1895 to 1905 a large number of small local printings took place of all the lilac rupees values except the ten rupees. They all have J4 horizontally in carmine or vermilion, and the values below five hundred rupees have the later CA watermark. Specimens of all except the one rupee are known, and the dates and numbers printed are as follows:—

<b>1 Rupee.</b>		<b>100 Rupees.</b>	
<i>Date</i>	<i>Number</i>	<i>Date</i>	<i>Number</i>
31-12-1897 ...	... 6,000	12- 2-1896 ...	... 120
		4-12-1896 ...	... 120
		2- 7-1897 ...	... 120
		17- 2-1898 ...	... 120
<b>2 Rupees.</b>		1-11-1898 ...	... 60
6- 4-1897 ...	... 1,800	14- 4-1899 ...	... 120
17- 6-1897 ...	... 1,800	4- 7-1899 ...	... 60
11-12 1897 ...	... 720	7-1900 ...	... 120
		5-12-1900 ...	... 120
Total ...	4,320	7-1901 ...	... 120
		12-1901 ...	... 60
		Total ...	1,140
<b>5 Rupees.</b>			
13- 9-1897 ...	... 1,200		
31-12-1897 ...	... 600		
Total ...	1,800		
<b>20 Rupees.</b>		<b>500 Rupees.</b>	
1-11-1898 ...	... 60	14- 4-1899 ...	... 60
14- 4-1899 ...	... 120	12-1901 ...	... 60
4- 7-1899 ...	... 120	15- 1-1904 ...	... 20
28- 9-1899 ...	... 120	5- 6-1905 ...	... 60
10- 5-1900 ...	... 120	Total ...	200
7-1900 ...	... 120		
5-12-1900 ...	... 240		
7-1901 ...	... 240		
12-1901 ...	... 60		
30- 1-1902 ...	... 120	<b>1,000 Rupees.</b>	
Total ...	1,320	17- 6-1895 ...	... 120
		14- 4-1899 ...	... 60
		7-1900 ...	... 60
		12-1901 ...	... 60
		12- 5-1903 ...	... 60
<b>50 Rupees.</b>		15- 1-1904 ...	... 60
1-11-1898 ...	... 60	5- 6-1905 ...	... 60
14- 4-1899 ...	... 120	Total ...	480
4- 7-1899 ...	... 60		
7-1900 ...	... 120		
5-12-1900 ...	... 120		
12-1901 ...	... 60		
Total ...	540		

Certain deductions can be made from the above printings regarding the supply of judicial stamps from London. Since the three lowest values were only locally overprinted in 1897 it seems, that excepting in this year, they were being sent out regularly. On the other hand the three next values were being constantly printed in Colombo in small quantities of usually half a sheet or one sheet at a time for five years from 1896 to 1901. The stock register shows the receipt from the Crown Agents on the 24th March, 1902, of 1,200 twenty rupees, 1,320 fifty rupees and 1,320 one hundred rupees judicial stamps. This consignment of twenty rupees lasted for two years, while the fifty and one hundred rupees seem to have lasted even longer. This gives a rate of consumption which corresponds fairly closely with the rate of local printings from 1896 to 1901; hence it appears that there were no London consignments during the period. A copy is known of the fifty rupees London print with the earlier CA watermark used in 1897, so the three values in question with the J2 overprint and later watermark were probably not supplied until the consignment of March, 1902, which put an end to the local overprints. The numbers given above as comprising this consignment represent the total emission with the later CA watermark.

Regarding the two highest values it has already been stated that the exhibit of Ceylon stamps in the Imperial Institute contained the five hundred rupees, bistre, and one thousand rupees, rose, with the judicial overprint applied in 1882. The exhibit, which was one of the stamps then current, also contained among the foreign bill stamps the provisionals of 1893, and it must therefore have been put together about the middle of that year. Allowing for the extremely limited use of these values, this date is sufficiently near that of the first printing of one thousand rupees, lilac, Judicial stamps (June, 1895) for it to be tolerably certain that the printings on the lilac stamps followed immediately on the exhaustion of the printing of 1882. Up to a very recent date these values have still been supplied by overprinting the stock of lilac stamp duties with the earlier form of CA watermark.

**King Edward VII Issues.**

The Edwardian issues consist of the 1903-04 Stamp Duty series surcharged in London with J1 horizontally in red. The changes of paper and watermark took place on the dates given in the preceding (Stamp Duty) section, but as the values above twenty rupees had not been supplied by the end of 1905, they do not exist on the single watermark, nor on the multiple CA ordinary papers. The total numbers issued of the lower values, (a) with single CA watermark, and (b) with multiple watermark on ordinary unsurfaced paper, are approximately as follows:—

	(a) CA single	(b) CA mult. ordy.
5 cents, lilac and red	20,000	5,000
10 cents, lilac and blue	40,000	40,000
15 cents, lilac and black	60,000	40,000
25 cents, lilac and black	150,000	nil
50 cents, lilac and green	225,000	75,000
1 rupee, green	300,000	125,000
2 rupees, green and orange	50,000	40,000
5 rupees, green and purple-black	25,000	20,000

Of the ten and twenty rupees values the following totals were issued:—

10 rupees, green and red	1,200	3,840
20 rupees, green and blue	1,440	nil

It will be noted that the 25 cents and 20 rupees values do not exist on the multiple ordinary paper.

From the end of 1905 and onwards all the above values, as also the 50 and 100 rupees, have appeared on the multiple CA chalk-surfaced paper. It is not known if the 500 and 1000 rupees also exist.

Mr. A. B. Kay has recently found the 5 cents, multiple CA on chalk-surfaced paper, with J4 in red, used in August, 1906. Apparently there was a shortage of this value in the latter half of 1906 which was filled by the issue of a local provisional.

The rules for the cancellation and methods of use of stamp duty and judicial stamps were laid down in Ordinance XXIII of 1871, and are still in force. By paragraph 10 all stamps were

to be cancelled by "cutting with a punch." The punches supplied made a circular hole about 4 mm. in diameter, often without removing any of the paper. In paragraph 52 of the same ordinance stamp vendors were required "to mark the stamps at the bottom thereof with their name or initials and date." In addition to this the larger vendors usually inscribed a number on each stamp which began at 1 at the beginning of each month for each value. Thus a stamp marked "30" would show it was the thirtieth stamp of that value sold by that vendor since the first of the month. Neither stamp duty nor judicial stamps are allowed to be sold without endorsement.

Judicial stamps were finally abolished on the 1st July, 1910, and ordinary unsurcharged Stamp Duty stamps came into use from that date for "judicial" purposes.



## VII. WAREHOUSE WARRANTS.

**T**HIS small group of stamps represents the fee payable on a certificate that goods are held in a government bonded warehouse. Such a certificate is a negotiable instrument to the same extent as a bill of lading. The first ordinance which imposed a fee on warehouse warrants "to be paid by means of an adhesive stamp to be supplied by the Commissioner of Stamps" was No. I of January, 1871. The fee was fixed at one shilling and De la Rue and Co., were asked to supply special stamps. An oblong shape two units in size was adopted.



ILL. 90.

The stamps bore the ordinary general colonial type of Queen's head on the right hand side, and the value reading vertically and enclosed in foliate ornamentation on the left (Ill. 90). They were surface-printed in red-brown on white paper with the CC and Crown watermark, and the perforation was  $12\frac{1}{2}$ . The stamps

were received in Ceylon towards the middle of 1871, by which time it had been resolved to abolish the sterling currency. For this reason they were not issued and the whole stock was nominally destroyed, though a good many specimens were allowed to be saved since there was no fear of the government being defrauded by means of stamps which had never been in use. Besides the normal unused copies that are met with, specimens are known imperforate which have probably been cut from proof sheets.

For three years no special stamps were used for warehouse warrants until Ordinance I of 1875 reduced the fee to five cents. Under this law an issue took place on the 30th January, 1875, of the blue five cents Stamp Duty surcharged upwards in two lines "Warehouse Warrant" in small thick lower case letters in black (Ill. 91). This surcharge, and all succeeding Warehouse Warrant surcharges, were done in Colombo. The printing



ILL. 91.



ILL. 92.

included stamps with both CC and CA watermarks, and the earliest known used copies of each are dated October, 1876, and March, 1875, respectively. This surcharge has also been recorded in red.

In 1881 (earliest date seen, July) a new type of surcharge in two lines appeared. The lettering is very much larger than before and reads downwards (Ill. 92). It is only found in red on the blue five cents stamp, CA, perforated 14. Copies are known showing a slight double surcharge.



ILL. 93.



ILL. 94.

About the middle of 1882 a successor appeared. The surcharge was applied horizontally in red in lower case antique letters, the

lines of the overprint being  $14\frac{1}{2}$  mm. apart (Ill. 93). In September, 1883, this overprint was changed to black. The same five cents, blue, stamps were used.

Under Ordinance XLIII of 1884 the fee was again raised to fifty cents from the 1st January, 1885, but not before a final printing of 1400 five cents, lilac, stamps was done on the 30th October, 1884, the surcharge being in very large lower case letters, reading downwards, in black (Ill. 94). This value was never used after 1884 and the remainders, to the number of 1541, were destroyed on the 14th January, 1887. They probably included practically the whole of the 1884 printing, but a few fortunately escaped.



ILL. 95.



ILL. 96.



ILL. 97.

The first printing under the new law took place on the 15th January, 1885. It consisted of 1,200 of the fifty cents, lilac, stamps with a black horizontal surcharge, similar to the 1882 printing of five cents except that the lines are only 3 mm. apart. (Ill. 95.)

The second printing, 1,800 on the 20th November, 1885, has a large black surcharge reading upwards, the lines being close together. This was also on the fifty cents, lilac, stamps. (Ill. 96.) A variety of this stamp exists with a larger "t" from a different fount.

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The third printing of fifty cents, lilac, stamps on the 9th March, 1887, consisted of 2,400. The overprint is in similar type to that used in January, 1885, but the lines are closer together, the top of the "W" in "Warrant" being only 1 mm. from the upper line. (Ill. 97.)



ILL. 98.



ILL. 99.

The fourth printing of 2,400 on the 6th June, 1889, and the fifth printing of 1,200 on the 23rd September, 1891 (both consisting of the same stamps as before), appear to have both been of the same type. (Ill. 98.) The lettering of the surcharge, which is horizontal and in black, is in a thin old-fashioned style of type known to printers as "French Elzevir." (Confusion is likely to arise owing to some philatelists calling this "antique," whereas the true technical meaning of *antique* is a *thickish* type.)

The sixth printing of 3,600 on the 30th July, 1892, (fifty cents, lilac,) is similar to the first and third printings except that the distance between the lines is 2 mm. (Ill. 99.)

This printing of 1892 apparently lasted for over six years, as the seventh printing did not take place until the 27th September, 1898, when 1,200 of the stamps with wide CA watermark were overprinted with the same surcharge as before, but *across the centre* instead of below the Queen's Head. Two further similar printings (of 1,200 each) took place on the 11th July, 1900, and at the end of 1901. (Ill. 99.)





ILL. 100.

In 1903 the King's head fifty cents Stamp Duty, with single watermark, was surcharged in ordinary lower case Roman type of the same dimensions as the overprint of the later printings of Queen's head stamps. In 1906 the multiple watermarked varieties on both ordinary and chalk-surfaced papers followed. (Ill. 100.)

Warehouse Warrant stamps were abolished on the 1st March, 1910, after which date unsurcharged Stamp Duty stamps were used for "warehouse" certificates.



### VIII. POSTAL COMMISSION.

**I**N the year 1888 the postal authorities of the island decided that the three cents fee charged for commission on postal orders should be paid by means of an adhesive stamp. The four cents postage stamps then current, both rose and lilac-rose, were surcharged in *deep blue*, in three lines, in italics and heavy type, "Postal—Commission—Three cents" (Ill. 101). These stamps were overprinted at nearly the same time as the fifty cents with "Judicial"



ILL. 101.

in blue (see "Judicial" section), hence it is not surprising that the postal commission surcharge is in the same colour. At least one sheet of the lilac-rose stamps was surcharged twice, once in blue and once in black. A copy is also recorded surcharged in red and in green, but this is most probably a proof.

This issue was succeeded by another, on both colours of the four cents stamps as before, surcharged in three lines, in black, in heavy type, "Postal—Commission—3 Cents" (Ill. 102). Some minor varieties of setting-up occur in this issue of which the most conspicuous is the misprint "Ceuts" for "Cents"; the "s" in "Cents" is also known inverted.



ILL. 102.

These stamps continued in use until the middle of 1892 when three cents stamps were introduced for ordinary postal purposes and served for both duties. The postal commission stamps when used were cancelled with the ordinary post office date stamps, for which reason mainly they were formerly considered to be postals. They are generally met with in unused condition owing to their having been stocked by postage stamp dealers.

## IX. TELEGRAPHS: QUEEN'S HEAD ISSUES.

**T**HOUGH the Ceylon Government did not issue telegraph stamps until the 1st July, 1880, the telegraph service of the island is of a much older date. Ceylon was connected with India by telegraph in 1858, but the earliest local official reference to the system which is yet known is the following notification from the Ceylon Government Gazette:—

Notice is hereby given that the Government of India have changed the designation of the senior officer of the telegraph department in Ceylon and the South East Coast of India, from Deputy Superintendent to that of Superintendent of Telegraphs.

By His Excellency's commands,

W. C. GIBSON, *Colonial Secretary.*

Colombo, 1st February, 1862.

According to the above it seems that the Ceylon telegraph department was under the Government of India in 1862, from which it may follow that the Indian "Electric Telegraph" issue of 1860 was in use in Ceylon. That the control went back to the Ceylon Government between 1862 and 1868 is certain, for in the latter year Ceylon was asked to join the International Telegraph Union, of which the Vienna convention had just decided that the twenty-word message rate to Europe from any part of India and Ceylon should be reduced from Rs. 50 to Rs. 28½. Ceylon differed from India in having an insignificant internal telegraph revenue, and in depending almost entirely on messages to India or to Europe *via* India. Consequently, though the new proposals were acceptable to India, the smaller country could not afford the sacrifice of revenue that was entailed. It was, however, willing to meet the wishes of India by permitting the latter to take over the Ceylon telegraph department and incorporate it in the Indian system. The transfer was effected in the autumn of 1868, in time for the abolition of the rate for distance scale of charges and the first general introduction of adhesive stamps on the 1st February, 1869. Experience proved that the Ceylon Government had been right in estimating the financial results of the reduction of tariff. The 1868 Indo-European tariff proved a dead loss from the beginning and the next convention of the International

Telegraph Union, held in 1871, raised the rate again, but this time from Rs. 28½ to Rs. 45 per group of twenty words. When giving over its system to India Ceylon had reserved the right of resuming it at any time at a year's notice. From the time the rate was raised to Rs. 45 the question of resumption was constantly brought up in the Ceylon Council, but the difficulty of securing an adequate staff, to replace the one which the Indian department provided, caused postponements for eight years before the Ceylon authorities again took over the department. During the period the Indian Government controlled the system, namely from 1869 to the end of June, 1880, the ordinary Indian telegraph stamps then in issue were used in Ceylon.

According to the Philatelic Society of India's Hand Book on the *Postage and Telegraph Stamps of British India*, the totals of the 1860 "electric telegraph" issue used in Madras (which presidency presumably controlled the Ceylon offices) was as follows:—4as., 3,282; 1 rupee, 4,105; 4 rupees, 142. Out of these figures, therefore, a small percentage may have done duty in Ceylon, but this is provided that any labels *were* used there at all, as payments for telegrams may possibly have been made in cash prior to the 1869 arrangement coming into force. No copies with Ceylon cancellations are known.

Regarding the use of the Indian telegraph issues of 1869-79 during that period in Ceylon, the Indian Hand Book says:— "During all this time the ordinary Indian telegraph stamps were in use throughout Ceylon, being only distinguishable from those used in India by the obliteration. The best known of these are Colombo, Kandy, Jaffna and Galle. Stamps were first issued in Ceylon on the same date, the 1st February, 1869, as in India, consequently all varieties of the double-headed issue with the earlier form of watermark were used in the island. The one anna and the second type of the 2½ rupees, however, were only issued a short time . . . . . and though both of these are known with Ceylon cancellations they are comparatively scarce. . . . ."

Among these Ceylon-Indian stamps must be included the 8as. brown of 1869 in an imperforate condition. The few copies in existence are from an imperforate sheet issued in

Colombo about October, 1878, and all have the Colombo cancellation. There is a strip of three and a single in the British Museum collection, the former shown under India and the latter under Ceylon.

The cancellations on all these stamps are mostly in thin large block capitals, with date figures of the same size. Usually only *some* of the letters from the names of the towns fall on each stamp, and collectors should see that there are enough of these letters to be certain that they really *are* Ceylon cancellations. As instances, the letters OMB may be from "Colombo" but they may also be from "Bombay"; similarly, GAL or ALL or ALLE may be from "Galle" but they may also be from towns in India such as "Bangalore" or "Allahabad" or "Alleppey" (Travancore), and so on.

The following is a full list of these 1869-79 Indian telegraph stamps used unsurcharged in Ceylon, all being with the earlier Crown and "India" watermark:—

1 anna, yellow-green.	10 rupees, green (Type I).
2 annas, marone.	10 rupees, green (Type II).
4 annas, pale blue.	14 rs. 4as., lilac.
8 annas, brown.	25 rupees, violet (Type I).
1 rupee, grey (Type I).	25 rupees, violet (Type II).
1 rupee, grey (Type II).	28 rs. 8 as., yellow-green.
2 rs. 8 as., orange (Type I).	50 rupees, rose (Type I).
2 rs. 8 as., orange (Type II).	50 rupees, rose (Type II).
5 rupees, orange-brown.	

The earlier shades of the 4 and 8 annas values are met with on distinctly blued paper. The differences of the two types of each of the 1 R., 2½ Rs., 10 Rs., 25 Rs. and 50 Rs. are fully explained in the Indian Hand Book, and may be briefly summarised as follows:—

- 1 rupee, I, corner triangles, solid lines.
- „ II, ditto, double-lined.
- 2 rs. 8 as., I, rather blurred ground and generally indistinct impression.
- „ II, profile lightened, better impression.
- 10 rupees, I, thin lettering.
- „ II, thick lettering.

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25 rupees, I, broad curved labels, no ornaments.

„ II, narrow labels, ornaments after “Rupees” and “Department.”

50 rupees, I, corner ornaments in solid-lined triangles.

„ II, ditto in double-lined triangles.

The history of Ceylon telegraph stamps proper commences with the following notification (some of the Rules are also quoted) from the Ceylon Government Gazette of the 25th June, 1880.

The following rules and rates for Inland and Foreign telegrams have been approved by the Governor, with the advice and consent of the Executive Council, with effect from the 1st July, 1880, and are published for general information.

Colombo, 22nd June, 1880.

By His Excellency's command,  
J. DOUGLAS, *Colonial Secretary*.

“RULE 11.—Messages can be sent to places where there are no Telegraph Stations. No charge will be made for ordinary inland postage but if the sender wishes it to be registered, he must prepay the postal registration fee of 12 cents. Postal registration is compulsory in the case of messages which have to be posted in Ceylon for foreign countries.

“RULE 13.—All charges on telegrams are prepaid in telegraph stamps which are procurable at every *kachcheri* and every Government Telegraph Station. Telegraph stamps are double headed, the object being that the *upper half* shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the stamps), and the *lower half* shall be affixed to the message as voucher to Government that it has been prepaid.

“RULE 19.—The rate for telegrams between any two stations in Ceylon is one rupee for twenty words and fifty cents for each additional ten words or less. Telegrams can be repeated for half the above rates. Certified copies of telegrams will be supplied for twenty-five cents. The charges for boat hire for delivering telegrams to ships in harbour are Colombo 75 cents, Galle or Trincomalee 50 cents.

“(Until the Ceylon telegraph stamps are received from England the rates will be recovered in Rupees and Annas according to the following tariff, to suit the Indian stamps which will be used.)”

The last quoted paragraph relates to a supply of Indian stamps, calculated to last six months, which was taken over by the Ceylon Government from the Indian Telegraph Department. This supply forms the issue of Indian stamps surcharged

"CEYLON." The surcharge is in black Roman capitals measuring  $18\frac{1}{2} \times 3$  mm. including the stop. It was printed by

## CEYLON.

ILL. 103.

the government printer in Colombo horizontally once across each effigy. (Ill. 103.) The supply was brought on to the stock register on the 21st June, 1880, and consisted of the following quantities:—

2 annas, marone	2,000	5 rupees, orange-brown	2,000
4 annas, pale blue	2,450	10 rupees, green	3,250
8 annas, brown	20,000	25 rupees, violet	2,450
1 rupee, grey	35,000	50 rupees, rose	100
2 rs. 8 as., orange	6,000		

All the above have the earlier form of Crown and "India" watermark, and the 1,  $2\frac{1}{2}$ , 10, 25 and 50 rupees are printed from the second types of the dies. The one anna stamp was not overprinted. All values except the eight annas and one rupee were completely exhausted before the receipt of the permanent issue, and these two values were also used up before the new fifty cents and one rupee stamps were allowed to be sold. Hence there were no remainders and no copy of any stamp of the issue is known unused. Lower used halves are also practically unknown.

The permanent issue was placed on sale on the 14th February, 1881. It consisted of the following values and colours:—

12 cents, olive. (Ill. 104.)	5 rupees, orange. (Ill. 109.)
25 cents, green. (Ill. 105.)	10 rupees, lilac. (Ill. 110.)
50 cents, blue. (Ill. 106.)	25 rupees, rose. (Ill. 111.)
1 rupee, red-brown. (Ill. 107.)	50 rupees, deep lake. (Ill. 112.)
2 rs. 50 cents, slate. (Ill. 108.)	

The general idea of these stamps and the method of usage were taken from the Indian system. The list of values corresponds with the Indian set, and the shape and size, namely three units or  $24 \times 60$  mm., as well as the two effigies



ILL. 104.



ILL. 105.



ILL. 106.



ILL. 107.



ILL. 108.



ILL. 109.

are points of especial resemblance. The Queen's head on the Ceylon stamps is from the general Colonial die, while the Indian stamps were taken from one of the special Indian head dies. The stamps were surface-printed by De la Rue on white wove





ILL. 110.



ILL. 111.



ILL. 112.



ILL. 113.



ILL. 114.



ILL. 115.

paper watermarked C A and Crown (for details see the section on "foreign bills," 1874) and perforated by a vertical comb-machine. The plates were prepared just after De la Rue's stamps were standardised, hence they have no current numbers

in the margins. The plate number, of which only one exists for each value, consists of the figure "1" in white on a coloured ground enclosed in a ring of colour. This occurs twice on each sheet. The sheet consists of two panes side by side, each containing four rows of ten stamps, with a blank space the breadth of one stamp between the panes.

The twenty-five cents, one rupee and ten rupees had their values shown in the middle of the stamps only, so that when in course of use they were bisected, either half was liable not to show the value at all. This defect was remedied by ordering new designs for these values with the denominations inserted conspicuously at the top and bottom of the stamps. For reasons which will appear later on, the date of these new stamps may be put about the 1st March, 1882.

25 cents, green. (Ill. 113.)

1 rupee, red-brown. (Ill. 114.)

10 rupees, lilac-rose. (Ill. 115.)

The set thus constituted remained in use until 1894. In 1883 it was temporarily issued on the usual semi-laid variety of paper showing vertical lines. The 1 rupee and 2 rupees 50 cents (and probably others) are found with inverted watermarks. In 1894 the watermark was changed to the second type of C A and Crown with wider lettering, and the issue was finally superseded in 1904 by the Edwardian stamps. There are a considerable range of shades to be found in most of the values of the issue of 1881-82. The twelve cents began in a straw colour and ended in greenish-bistre, while most of the other values grew gradually brighter and deeper in colour. The two rupees fifty cents is found in blue-grey and slate-grey, the ten rupees passed in many stages from pale lilac through mauve to deep lilac-rose, and the twenty-five rupees began in pale rose and ended in deep carmine.

#### Provisionals.

The Ceylon Government Gazette contains the following announcement dated the 9th December, 1881 :—

"From the 1st January, telegraph messages for India will be charged, address included, at the rate of twenty cents per word."

This caused a demand for stamps of twenty, forty, sixty and eighty cents, but the authorities after wasting the three plates of

twenty-five cents, one rupee and ten rupees earlier in the year, went to the opposite extreme and supplied the newly required values for no less than ten years by surcharging existing values of the permanent issue. The following is a complete list of the printings of these values, (of which, it will be noted, the twenty cents did not appear until 1886,) also of all other values of provisionals overprinted from 1882 to 1894. All surcharges are in black, unless marked "R" which signifies that the overprint is in *red*.

**12 Cents.**

Date of Issue.	Total.	Description.	Ills.
20- 4-1887.	800	On 25c. green.	146.
	8,000	„ 50c. blue.	148.
7- 5-1888.	6,000	„ ditto.	158.
16- 1-1889.	2,400	„ 25c. green.	162-63.
	1,600	„ 50c. blue.	162-63.

**20 Cents.**

9- 7-1886.	7,000	On 25c. green.	142.
7- 4-1887.	6,000	„ ditto.	146.
	6,480	„ 50c. blue.	146.
13- 4-1888.	4,000	„ 25c. green.	156.
16- 1-1889.	8,000	„ 50c. blue.	164.
2- 8-1889.	8,000	„ ditto.	167.
18- 1-1890.	6,400*	„ ditto.	170.
26- 9-1890.	16,000	„ ditto.	171.
1891.	11,200*	„ ditto.	170.

(\*The printings of January, 1890 and of 1891 are almost identical. The earlier printing is in a paler shade, and the interval between "Twenty" and "Cents" is  $\frac{1}{2}$  mm. more than in 1891.)

1892.	5,200**	On 1 Re. red-brown.	175.
1- 4-1892	2,400	„ 25c. green.	175 (2 bars).
20- 3-1894.	2,400**	„ 1 Re. red-brown.	175.

(\*\*The printings of 1892 and of 1894 are again almost identical. The earlier printing has the upper line separated from the large figures by an interval of 18 mm., whereas in 1894 the interval is 19 mm.)

**25 Cents.**

7- 2-1882.	540 pairs.	On 25c. Stamp Duty.	116.
20- 1-1892.	1,200	„ 50c. blue.	175.
3- 2-1892.	800	„ 1 Re. red-brown.	175.
26- 2-1892.	800	„ 50 Rs. deep lake.	176.

**40 Cents.**

23-12-1881.	800	On 50c. blue.	117.
10- 1-1882.	4,000	„ ditto.	121.
18- 1-1882.	1,200	„ 2 Rs. 50c. slate.	119.
1882.	4,800	„ 50c. blue.	122.
5- 2-1883.	4,000*	„ ditto. R.	126.
1883-84.	11,040*	„ ditto. R.	126 (2 bars).

(\*These printings are very similar. The February 1883 printing has *one* bar over the original value, whereas the 1883-84 printings have *two* bars.)

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Date of Issue.	Total.	40 Cents. Description.	Ills.
23- 4-1884.	4,000	On 50c. blue. <i>R.</i>	129.
2- 3-1885.	10,000	„ ditto. <i>R.</i>	138.
9- 7-1886.	20,000	„ ditto.	143.
14-11-1887.	30,000	„ ditto.	153.
16- 1-1889.	20,000	„ ditto.	164.
23- 7-1889.	16,000	„ ditto.	166.
18- 1-1890.	19,200	„ ditto.	170.
26- 8-1890.	24,000	„ ditto.	171.
26- 9-1890.	20,000	„ 1 Re. red-brown.	171.
1891.	22,400	„ 50c. blue.	174.
1- 4-1892.	2,400	„ ditto.	175.
1892.	14,000**	„ 1 Re. red-brown.	175.
12- 1-1894.	4,000**	„ ditto.	175.

(\*These printings on the 1 rupee value are almost identical. The 1892 printing has the upper line separated from the large figures by an interval of 18 mm., whereas in 1894 the interval is 19 mm.)

(Note.—In addition to the above 40 cents provisionals, two other varieties of 40 cents on 50 cents exist, totals issued and dates of printing unknown. Ills. 129 (in black) and 139.)

		50 Cents.	
16- 2-1882.	400	On 2 Rs. 50c. slate.	120.

		60 Cents.	
1881-82.	6,000	On 1 Re. red-brown (type I).	118.
16- 2-1882.	400	„ 2 Rs. 50c. slate.	119.
6- 3-1882.	3,600	„ 1 Re. red-brown (type II).	123.
18-10-1882.	2,400	„ ditto.	124.
5- 2-1883.	3,600	„ 50 Rs. deep lake.	127.
20- 7-1883.	6,000	„ 2 Rs. 50c. slate. <i>R.</i>	131.
1884.	9,000	„ ditto. <i>R.</i>	133.
2- 3-1885.	1,600	„ 1 Re. red-brown.	138.
6- 7-1885.	8,000	„ ditto.	141.
9- 7-1886.	5,000	„ ditto.	144.
25- 2-1887.	6,000	„ 2 Rs. 50c. slate.	145.
7- 4-1887.	4,000	„ 1 Re. red-brown.	147.
10- 8-1887.	2,000	„ ditto.	149.
	1,040	„ 2 Rs. 50c. slate.	150.
21-12-1887.	8,000	„ 1 Re. red-brown.	154.
13- 4-1888.	4,000	„ ditto.	157.
29-10-1888.	3,200	„ 2 Rs. 50c. slate.	159.
16- 1-1889.	13,600	„ 1 Re. red-brown.	162 (1 bar).
12-12-1889.	14,400	„ ditto.	169.
26- 9-1890.	12,000	„ ditto.	171.
1891.	12,800	„ ditto.	170.
1892.	7,200	„ ditto.	175.

(Note.—In addition to the above 60 cents provisionals, two other varieties are known, totals issued and dates of printing unknown; 60 cents on 50 Rs. and on 1 rupee. Ills. 128 and 130.)

## 80 Cents.

Date of Issue.	Total.	Description.	Ills.
1881-82.	8,400	On 1 Re. red-brown (type I).	118.
6- 3-1882.	2,400	„ 1 Re. red-brown (type II).	123.
18-10-1882.	2,400	„ ditto.	125.
5- 2-1883.	2,400	„ 25 Rs. rose.	125.
20- 7-1883.	2,000	„ ditto.	132.
	2,500	„ 50 Rs. deep lake.	132.
23- 4-1884.	2,000	„ 25 Rs. rose.	134.
3- 9-1884.	1,040	„ 5 Rs. orange.	135.
	560	„ 10 Rs. lilac-rose.	136.
	400	„ 50 Rs. deep lake.	137.
2- 3-1885.	3,600	„ 2 Rs. 50c. slate.	140.
6- 7-1885.	8,000	„ 1 Re. red-brown.	141.
9- 7-1886.	8,000	„ 2 Rs. 50c. slate.	142.
7- 4-1887.	3,760	„ 5 Rs. orange.	147.
	3,600	„ 10 Rs. lilac-rose.	147.
	400	„ 50 Rs. deep lake.	147.
10- 8-1887.	1,600	„ 5 Rs. orange.	151.
	1,600	„ 10 Rs. lilac-rose.	152.
	1,600	„ 25 Rs. rose.	149.
21-12-1887.	1,600	„ 5 Rs. orange.	155.
	2,400	„ 10 Rs. lilac-rose.	155.
	2,400	„ 25 Rs. rose.	155.
	1,600	„ 50 Rs. deep lake.	155.
13- 4-1888.	4,000	„ 1 Re. red-brown.	157.
26- 9-1888.	4,000	„ 2 Rs. 50c. slate.	160.
16- 1-1889.	8,000	„ 1 Re. red-brown.	162.
	2,400	„ ditto.	165.
	4,000	„ 2 Rs. 50c. slate.	165 (2 bars).
2- 8-1889.	4,000	„ 1 Re. red-brown.	168.
18- 1-1890.	8,000*	„ ditto.	170.
	5,600	„ 2 Rs. 50c. slate.	170 (2 bars).
16- 9-1890.	8,000	„ ditto.	171 (2 bars).
26- 9-1890.	4,000	„ 5 Rs. orange.	171.
	4,000	„ 10 Rs. lilac-rose.	171.
	4,000	„ 25 Rs. rose.	172.
1891.	12,400*	„ 1 Re. red-brown.	170.

(\*The printings of January, 1890 and of 1891 are almost identical. In the earlier printing the interval between "Eighty" and "Cents" is  $\frac{1}{2}$  mm. more than in 1891.)

3- 2-1892.	3,000	On 2 Rs. 50c. slate.	175 (2 bars).
3-1892.	3,600	„ 1 Re. red-brown.	175.
	1,000	„ 25 Rs. rose.	176.
	1,000	„ 50 Rs. deep lake.	176.

(Note.—In addition to the above 80 cents provisionals, a variety is known on the 10 Rs. lilac-rose, similar to Ill. 151, but with the word "Cents" in lower case type; total issued and date of printing unknown.)

## 5 Rupees.

Date of Issue.	Total.	Description.	His.
20- 5-1892.	5,200	On 25 Rs. rose.	177.
13- 8-1894.	2,500	„ 50 Rs. deep-lake.	178.
26-11-1894.	1,200	„ 25 Rs. carmine.	178.

(*Note.*—The 1892 printing on 25 rupees consisted of the earlier watermark. The 1894 printing on 50 rupees included both the earlier and later watermarks. The last printing, on 25 rupees, consisted of the later watermark only.)

The stamps mentioned above will all be fully described further on in the list of printings of each year.

Before going further it is necessary to state how much of this information is officially recorded and how much is deduced. The following is an example of the way every provisional issue is recorded in the stock registers in the Colombo Stamp Office: “December 23rd, 1881. Received from the government printer; 40 cents 800, 60 cents 4,000, 80 cents 6,400.” For the first few years each issue is preceded a few days beforehand by such an entry as the following: “December 18th, 1881. Issued to the government printer to change their values; 50 cents 800, 1 rupee 10,400.” With a slight knowledge of the varieties of these stamps it is easy to see that the forty cents provisionals must be on the fifty cents stamps and the sixty and eighty cents provisionals on the one rupee stamps. Though all cases are not as simple as the one quoted, none, with a few exceptions which will be fully dealt with, are so difficult as to make the correctness of their reading in any way doubtful. After a few years the entry “to the government printer to change their values” was omitted, but fortunately somebody in auditing the books has placed a pencil tick against certain issues each of which precedes by a few days a corresponding receipt from the government printer. The entries so ticked are evidently adjustments with the printer and were not to be accounted for by cash receipts.

The first point that will be deduced is the date of issue of the second types of the twenty-five cents, one rupee and ten rupees. From the beginning the telegraph stamps have, like the De la Rue foreign bills, only been supplied once a year in regular annual printings. Since the first consignment came on the 14th February, 1881, there may be expected to have been a

second in February, 1882. Now the fifty cents was exhausted on the 16th February, 1882, when the provisional of that value was issued, but there were plenty to spare on March 6th when 2,400 were overprinted with forty cents. And as these took a few days to print, the consignment was evidently received within a day or two of the 1st March. The twenty-five cents was also exhausted according to the evidence of the provisional of that value issued on the 7th February. From 1881 until late in 1890 the forty cents was formed from the fifty cents on every occasion except on the 18th January, 1882, when the stock of fifty cents stamps was evidently too low. In the absence of fifty cents stamps the one rupee would naturally be chosen, not only for forty cents but also for the sixty cents of the 16th February, but as the two rupees fifty cents was used instead it may be surmised that the stock of one rupee stamps was also low. In short, all the three most commonly used values were running out in February, and the provisional printing of the 18th January indicates that they were low half way through in January. Hence there had been no consignment at any rate for some months, and the one rupee stamps overprinted on the 10th January, 1882, must have been from the same consignment as those overprinted on the 23rd December, 1881. The latter, being the first of all the provisional issues, was clearly the issue on the first type of one rupee stamps, and as these are only found with one variety of surcharge for each value, the printing of the 10th January was, as regards the one rupee stamps surcharged, a repetition of the printing of December. Now an eighty cents provisional on the second type of one rupee stamp is known dated in August, 1882, which locates it as belonging to the printing of March of that year. Hence the consignment of stamps received about the 1st March, 1882, contained for the first time the second types of the twenty-five cents, one rupee and ten rupees. It also follows that there was only one consignment of the first types of these stamps. According to the consumption of the surcharged Indian stamps of 1880, this consignment probably contained something like 5,000, 75,000 and 7,500 of the three values respectively, of which over 14,000 of the one rupee value was surcharged.

The identification of the numerous types of surcharges with the printings recorded above is effected by keeping two main principles in view which have been corroborated by dated copies of almost every known variety. Most of the smallest printings are fortunately of stamps of which only one variety exists, *e.g.* there was only one printing of forty cents on two rupees fifty cents, and one each of twenty-five cents on fifty cents, one rupee and fifty rupees. Since specimens are well known of all the small printings it may be assumed that none of the larger printings have escaped being chronicled, and the known types represent finality. As the number of known types roughly corresponds with the number of printings, the first principle asserts itself, namely, that each printing had generally a type to itself.

The second principle is that when different values occur with the same type of surcharge, they were produced at the same time. This principle results from the examination of dated copies; for instance, all the ten stamps which have the word "Cents" in the bold-faced type found in the two varieties of the twelve cents on twenty-five cents (Ills. 162-63), are found dated in 1889 and compose the issues of January of that year. In applying this principle, surcharges are considered to be in the same type when they only differ according to the exigencies of the design of the stamps surcharged. Thus, surcharges which have one bar at the top on fifty cents and one rupee, two bars on twenty-five cents and two rupees fifty cents, and no bar on twenty-five and fifty rupees stamps are considered to be in the same type if they are otherwise similar. Also, surcharges which include the word "cents" on rupees values may be of the same type as others which omit the word on cents values. Further evidence is afforded by the comparative rarity of stamps which should approximately agree with the quantity of the printing; and finally, when unused "sets" of, say, "four values" are offered for sale by dealers, of which three are known to have been issued at the same time, the fourth may also be expected to be contemporary with them.

The provisional issues may be treated either horizontally or vertically, that is to say, according to date or to value. A



combination of the two methods is probably the easiest, but an endeavour will be made here to deal with the various printings in chronological order. The surcharges were all done by the government printer in Colombo, and are in black unless otherwise stated. The stamps surcharged in 1883 and 1884 may be found on vertically semi-laid paper.

**Provisionals.**

**1882 Issue.**

Date of Printing.	Total.	Description.	Ills.
7- 2-1882.	540 pairs.	25c. Stamp Duty, lilac.	116.
23-12-1881.	800	40c. On 50c. blue.	117.
23-12-1881.	6,000	60c. ,, 1 Re. Type I.	118.
10- 1-1882.	8,400	80c. ,, ditto.	118.
18- 1-1882.	1,200	40c. ,, 2 Rs. 50c. slate.	119.
16- 2-1882	400	50c. ,, ditto.	120.
	400	60c. ,, ditto.	119.
10- 1-1882.	4,000	40c. ,, 50c. blue.	121.
6-3- and 18-10-1882.	4,800	40c. ,, ditto.	122.
6- 3-1882.	3,600	60c. ,, 1 Re. red-brown.	123.
	2,400	80c. ,, ditto.	123.
18-10-1882.	2,400	60c. ,, ditto.	124.
	2,400	80c. ,, ditto.	125.



ILL. 116.

The 25 cents provisionals, on the Stamp Duty lilac stamps of 1882, were issued in vertical pairs, of which the lower was surcharged "TELE" and the upper "GRAPH" (Ill. 116). The overprint reads vertically upwards in block latin antique capitals, and 540 pairs were so treated on the 7th February, 1882. Upper stamps with "GRAPH" are only known.



ILL. 117.



ILL. 118.



ILL. 119.



ILL. 120.



ILL. 121.



ILL. 122.



ILL. 123.



ILL. 124.



ILL. 125.

The printing of the 23rd December, 1881 (which was issued on the 1st January, 1882), and the printing of the 10th January following have already been shown to be of the same type as regards the two higher values. A telegraph receipt is exhibited in the British Museum collection, dated the 20th January, bearing the three provisional values. The 40 on 50 cents has the word "Forty" in small rough capitals over the original

value at the top and bottom of the stamp, "Forty" across the bust of the effigy and "40" in small figures over the original figures in the middle. (Ill. 117). Specimens of this stamp are known with a double surcharge, the second impression being as clear as the first and a considerable distance from it; a copy is in the British Museum. The 60 and 80 cents are on the first type of the one rupee stamps. The surcharge consists of the new value, "Sixty" or "Eighty Cents" in two lines in latin antique capitals in the middle, and above and below this it is repeated in small figures and small thick letters "60" or "80 cents" (Ill. 118). Unused specimens of all three stamps are in the British Museum.

The 40, 50 and 60 cents on 2 Rs. 50 cents of January and February are all in the same type. In the 50 cents value there is a thin bar over "Two Rupees" at the top, with "50 cents" in small thick figures and letters across the bust (Ill. 120); in the 40 and 60 cents there is in addition to the bar the new value "Forty" or "Sixty" in small rough capitals over "Fifty" at the top, and also, as in the 50 cents, "40" or "60 cents" across the bust (Ill. 119). These stamps are not known unused.

For the three printings of 40 on 50 cents of the 10th January, 6th March and 18th October, only two types are known. As these are of nearly equal scarcity, it is probable that the 2nd and 3rd printings were in the same type, but satisfactorily dated copies are unfortunately not known. The printing of the 10th January is probably in the type with small thick "40 cents" at the top and "Forty" in large lower case type in the middle of the stamp (Ill. 121). The March and October printings have "Forty" in small rough capitals over the word "Fifty" at the top, small thick "40 cents" across the bust and small "40" on the figures in the middle (Ill. 122). Unused specimens of both types are in the British Museum.

The 60 and 80 cents of the 6th March are similar, and are on the second type of the one rupee stamps. The new value is in words in two lines at the top, in latin antique capitals, "Sixty" or "Eighty Cents," and small thick "60" or "80 cents" in the middle (Ill. 123). Unused copies of both are in the British Museum.

The remaining well known types, with early characteristics, of 60 and 80 cents on one rupee stamps must belong to the printing of the 18th October. The first is similar to the March printing except that the small thick "60 cents" is raised to just below the effigy and the original value in the middle is cancelled by two thin bars close together (Ill. 124). The 80 cents is similar to the 60 cents except that the value at the top is in Roman instead of latin antique capitals (Ill. 125).

**1883 Issue.**

5- 2-1883.	4,000	40c. On 50c. blue ( <i>in red</i> ).	126.
	3,600	60c. ,, 50 Rs. deep lake	127.
	2,400	80c. ,, 25 Rs. rose.	125.
		60c. ,, 50 Rs. deep lake.	128.
Date and total unknown	...	40c. ,, 50c. blue.	129.
		60c. ,, 1 Re. red-brown.	130.
20- 7-1883.	6,000	40c. ,, 50c. blue ( <i>in red</i> ).	126 (2 bars).
	6,000	60c. ,, 2 Rs. 50c. slate ( <i>in red</i> )	131.
	2,000	80c. ,, 25 Rs. rose.	132.
	2,500	80c. ,, 50 Rs. deep lake.	132.



ILL. 126.



ILL. 128.



ILL. 129.



ILL. 130.



ILL. 131.



ILL. 132.



ILL. 127.

are fairly common in this condition.

It is to be noted that a second variety of 60 cents on 50 rupees is known in an equally early but much scarcer type than the one described above. This variety has a small thick "60 cents" at the top of the stamp and small figures "60" in the middle (Ill. 128); it is known dated June, 1883, and possibly forms part of the February printing. The two types do not occur in the same sheet or M. Lemaire, who has had a whole sheet of the commoner type, would have noted the fact. The scarcer appears to bear some analogy to two other very rare stamps of similar type, a 40 on 50 cents and a 60 cents on 1 rupee, which were issued about this time but cannot be traced in the stock register. The 40 on 50 cents has a surcharge in black exactly like the 60 cents on 50 rupees described above (Ill. 129), and the 60 cents on 1 rupee has the small thick "60 cents" both at the top and in the middle of the stamp (Ill. 130). Only one or two copies of each of these varieties are known. There is no unappropriated printing of 60 cents on 1 rupee, nor one of 40 cents on 50 cents, small enough to account for these stamps, a sheet or so of each of which must therefore have been included in one of the issues from 1882 to 1884. In the latter year a printing of 40 cents on

50 cents in this type was done in *red*, so possibly one or more sheets may then have been overprinted in black by mistake, thus accounting for this variety.

In the issue of July, both the 40 cents and 60 cents are surcharged in vermilion. The type of the former is similar to the February printing of the same value except that there are now *two* bars close together at the top of the stamp instead of one bar (Ill. 126 but with *two* bars). The 60 cents has the value in words in two lines, in spaced Roman capitals at the top and the small thick "60 cents" just beneath the effigy (Ill. 131). The 80 cents overprints on the 25 and 50 rupees stamps (Ill. 132) are similar to the same value of the February issue except that the words of value at the top of the stamp have the letters spaced; the 50 rupees differs slightly from the 25 rupees in having the two bars across the centre a little further apart.

**1884 Issue.**

23-4-1884.	4,000	40c. On 50c. blue ( <i>in red</i> )	129.
	5,000	60c. „ 2 Rs. 50c. slate ( <i>in red</i> ).	133.
	2,000	80c. „ 25 Rs. rose.	134.
3-9-1884.	5,040	40c. „ 50c. blue ( <i>in red</i> ).	126 (2 bars).
	4,000	60c. „ 2 Rs. 50c. slate ( <i>in red</i> ).	133.
	1,040	80c. „ 5 Rs. orange.	135.
	560	80c. „ 10 Rs. lilac-rose.	136.
	400	80c. „ 50 Rs. deep lake.	137.



ILL. 133.

The April issue of 40 cents has a carmine surcharge similar to the error (?) in black described under 1883 (Ill. 129). The 60 cents is similar to the same value of the printing of July, 1883, except that the lettering in capitals is no longer spaced (Ill. 133). The 80 cents has the new value in words in two lines, in Roman capitals in the middle and "80



ILL. 134.

cents" in medium lower case type across the bust of each effigy (Ill. 134). It is possible that this stamp and the variety ascribed to February, 1883, may have to change places when dated specimens come to light.



ILL. 135.



ILL. 136.



ILL. 137.

The 40 cents and 60 cents of September appear to be repetitions of previous printings, the first of the 40 cents of July, 1883 (Ill. 126 but with *two* bars) and the other of the 60 cents of April, 1884 (Ill. 133). A minor variety of the 60 cents is perhaps worth recording in which the surcharge is placed so low that the original value is not covered and has been inked out by hand: this is clearly from the upper row of the sheet, and if copies exist from the lower rows they must show the value in capitals twice on the upper half of the stamps with the small thick "60 cents" about the middle, owing to the over-lapping of the lower parts of the surcharges of the rows above. Different settings were used for each of the 80 cents provisionals though the types are practically similar. The 5 rupees has a thick bar at the top, small thick "80 cents" across the bust and "80c." in the middle of the stamp (Ill. 135). The 10 rupees is the same except that the "80 cents" is just under the bar (Ill. 136). The 50 rupees has the same surcharge as the 10 rupees with the omission of the bar (Ill. 137). These 80 cents on rupees values are not known unused and are scarce used. They are the only varieties of these denominations with characteristically early surcharges.

It will be observed that amongst the issues hitherto described are included all the known varieties with small thick "cents." This is one of the most prominent of the "early characteristics"

of which others are (2) small rough Roman capitals, (3) medium thin Roman capitals, (4) medium latin antique capitals, (5) red surcharges, (6) small figures in the centre of the stamp and (7) two thin bars close together. After a year of transition (1885) all these characteristics disappear, giving place to very large figures and various bold-faced types of lettering.

**1885 Issue.**

2-3-1885.	10,000	40c. On 50c. blue (in red).	138.
	1,600	60c. „ 1 Re. red-brown.	138.
	3,600	80c. „ 2 Rs. 50c. slate.	140.
Date and total unknown		40c. „ 50c. blue (double surcharge).	139.
6-7-1885.	8,000	60c. „ 1 Re. red-brown.	141.
	8,000	80c. „ ditto.	141.

The 40 on 50 cents of March is the last of the red surcharges and the first to include the very large figures of value. The



ILL. 138.

surcharge has the new value in words in small rough Roman capitals at the top of the stamp and the large figures in the middle (Ill. 138). Included in this emission was a most peculiar stamp of which only one copy is so far known.



ILL. 139.



ILL. 140.

It is the 50 cents blue surcharged in black with "Forty Cents" in small rough Roman capitals at the top and small "40" in the middle (similar, but in smaller type, to the provisional of



ILL. 141.

July of the following year), over this surcharge, which is not



known by itself, is the ordinary red surcharge of March, 1885 (Ill. 139). The 60 cents on 1 rupee of this printing is similar in type to the 40 cents (Ill. 138), but the 80 cents on 2 Rs. 50 cents differs slightly in having the value at the top cancelled by two thick bars while the small rough Roman lettering is consequently somewhat lower down (Ill. 140).

The issue of July consists of two very common varieties of 60 and 80 cents on 1 rupee. The surcharges are similar and have the new value in two lines in words, in spaced latin antique capitals at the top and a thick bar across the original value in the middle (Ill. 141). These stamps are scarce unused. The 80 cents is known with a double surcharge, the first impression being rather faint and not far removed from the second.

**1886 Issue.**

9-7-1886.	7,000	20c. On 25c. green.	142.
	20,000	40c. „ 50c. blue.	143.
	5,000	60c. „ 1 Re. red-brown.	144.
	8,000	80c. „ 2 Rs. 50c. slate.	142.



ILL. 142.



ILL. 143.



ILL. 144.

The single emission of July, 1886, contains stamps of two distinct types. The 20 cents and 80 cents have the new values in medium figures and rather large lower case letters in one line at the top and bottom of the stamps and nothing in the middle. Copies

of the 20 cents are known in which the surcharge is at an acute angle in various positions on the stamps where it should not be, caused by a sheet slipping while in the press. The 40 and 60 cents are characterized by having the new value in one line in words at the top of the stamps in small clean Roman capitals. No other stamps have this type of lettering. The other portions of the surcharges are varied for the two values by the exigencies of the designs of the stamps surcharged. The 40 cents has small figures "40" in the middle, and the 60 cents has besides the figures the word "Cents" in medium capitals in one line across the original value. The 40 cents is known with a slightly double surcharge, the two impressions only just not coinciding. The "4" and "0" in the middle are often irregularly set. The 60 cents is also known with a double surcharge, the first was inverted and partially wiped off and a second correct impression was put over it.

**1887 Issue.**

25- 2-1887.	6,000	60c. On 2 Rs. 50c. slate.	145.
7- 4-1887.	6,000	20c. ,, 25c. green.	146.
	6,480	20c. ,, 50c. blue.	146.
	4,000	60c. ,, 1 Re. red-brown.	147.
	3,760	80c. ,, 5 Rs. orange.	147.
	3,600	80c. ,, 10 Rs. lilac-rose.	147.
	400	80c. ,, 50 Rs. deep lake.	147.
20- 4-1887.	800	12c. ,, 25c. green.	146.
	8,000	12c. ,, 50c. blue.	148.
10- 8-1887.	2,000	60c. ,, 1 Re. red-brown.	149.
	1,040	60c. ,, 2 Rs. 50c. slate.	150.
	1,600	80c. ,, 5 Rs. orange.	151.
	1,600	80c. ,, 10 Rs. lilac-rose.	152.
	1,600	80c. ,, 25 Rs. rose.	149.
Date and total unknown		80c. ,, 10 Rs. lilac-rose.	151.
14-11-1887.	30,000	40c. ,, 50c. blue.	153.
21-12-1887.	8,000	60c. ,, 1 Re. red-brown.	154.
	1,600	80c. ,, 5 Rs. orange.	155.
	2,400	80c. ,, 10 Rs. lilac-rose.	155.
	2,400	80c. ,, 25 Rs. rose.	155.
	1,600	80c. ,, 50 Rs. deep lake.	155.



ILL. 145.



ILL. 153.



ILL. 155.



ILL. 146.



ILL. 147.



ILL. 148.



ILL. 149.



ILL. 150.



ILL. 151.



ILL. 152.

The first of the many printings of 1887 was an issue of 60 cents on 2 Rs. 50 cents in February. The surcharge consists of "60" in medium large figures and "cents" in lower case type in one line, repeated



ILL. 154.

twice, at the top and bottom of the stamp with nothing in the middle (Ill. 145).

The printings of April were marked by the use of large figures of value; 12 on 25 and 50 cents (Ills. 146, 148), 20 on 25 and 50 cents (Ill. 146), 60 cents on 1 rupee, and 80 cents on 5, 10 and 50 rupees (Ill. 147). In addition to the large figures of the new values two thick bars were close together over the original values at the top and bottom. The 12 cents on 50 cents further has "12 cents" above the large figures (Ill. 148) and the rupees values have "cents" below the large figures in block capitals (Ill. 147). The 20 on 50 cents is known with a slightly double surcharge. These stamps are all rare in an unused condition.

A group of the five denominations issued in August having a common characteristic and marked, in accordance with the numbers printed, by considerable scarcity will be recognised in the stamps which have no bars in the surcharge and which show the new value in one line in lower case Roman type with initial capitals. In other respects the surcharges included in the group are quite dissimilar. The common characteristic occurs at the top in all denominations except the 60 cents on 2 Rs. 50 cents where it is across the bust of the effigy. The two 60 cents and the 80 cents on 25 rupees are further connected by the remainder of the surcharge consisting of figures and "Cents" in tall narrow capitals in one line (Ills. 149 and 150). The middle of the 80 cents on 5 rupees has "80 Cents" in the same type as the initials of the value at the top (Ill. 151), and the 80 cents on 10 rupees has medium large figures "80" over the bust and beneath them

“Cents” in large Roman capitals over the original value in the centre (Ill. 152). None of these stamps are known unused. In the collection of Mon. A. Ballière there is a curious variety of the 80 cents on 10 rupees somewhat similar to the 80 cents on 5 rupees (Ill. 151) but with the “ents” of “Cents” in the centre in lower case type. Apparently this stamp is from a separate setting made about this period, but there is no record about it in the stock register.

In November a large printing of 40 cents on 50 cents took place which lasted right through 1888. The surcharge has a thick bar at the top and bottom, medium large figures “40” over the original figures in the centre, and the same figures with “Cents” in block capitals over the lower effigy (Ill. 153). Used upper halves are somewhat similar to the 40 on 50 cents of July, 1889, but the figures “40” are smaller and there is a *thick* instead of a thin bar at the top.

For the issues of December it is necessary to find another group of five denominations in which should be included, for the only time during these printings, all the four highest value stamps with the same surcharge. These conditions will be readily recognised in the 80 cents on 5, 10, 25 and 50 rupees with the new value in words in one line at the top in rather small Roman capitals without initials, and “80” in medium large figures with “Cents” in block capitals below in the centre (Ill. 155). The 60 cents on 1 rupee connects this type with the 40 cents of the previous month by having in addition a thick bar at the top (Ill. 154). None of these stamps are known unused, but used lower halves of some exist (one being shown in Ill. 155). It will be noticed that with one exception in the following year, this issue terminates the use of thick bars in the surcharges which had entirely displaced thin bars since September, 1884.

**1888 Issue.**

13- 4-1888.	4,000	20c. On 25 cents, green.	156.
	4,000	60c. „ 1 Re., red-brown.	157.
	4,000	80c. „ ditto.	157.
7- 5-1888.	6,000	12c. „ 50 cents, blue.	158.
26- 9-1888.	4,000	80c. „ 2 Rs. 50c. slate.	160.
29-10-1888.	3,200	60c. „ ditto.	159.



ILL. 156.



ILL. 157.



ILL. 158.



ILL. 159.



ILL. 160.



ILL. 161.

The 60 and 80 cents on 1 rupee of April are of the same type. The surcharge has pairs of thin bars at the top, middle and bottom of the stamps, large figures of value close to the top and bottom bars and "Cents" in very small letters close to the figures (Ill. 157). The 20 cents on 25 cents is similar except that the unnecessary word "cents" and the middle pair of bars are omitted (Ill. 156). The 80 cents is known with the surcharge applied in a sloping direction, caused by a sheet slipping in the press, so that each stamp on the sheet has part of the surcharge belonging to its neighbour.

In the following month a printing of 12 cents on 50 cents

took place which is recognisable by the very small "Cents" of this period, besides which, it is the only issue of 12 cents which was not also on the 25 cents stamp. The surcharge has a thick bar at the top, middle and bottom, and large figures of value with "Cents" below, close to the top and bottom bars (Ill. 158).

The remaining issues of this year were the 60 and 80 cents on 2 Rs. 50 cents. They were printed at different times and are in different types. The 60 cents is immediately identified because all the other varieties of this denomination have already been disposed of. The surcharge has a thick bar over the words "Two Rupees" and short wide figures "60" over the word "Fifty" (Ill. 159). The 80 cents has the usual large figures of value at the top of the stamp and beneath them the word "Cents" in large Roman capitals over the original value (Ill. 160). A variety exists with the word above the figures (Ill. 161); if this occurred once in the setting, and was not corrected during printing, the total of this error must be one hundred.

**1889 Issue.**

16- 1-1889.	2,400	12c. On 25 cents, green.	162. 163.
	1,600	12c. ,, 50 cents, blue.	162, 163 (1 bar).
	8,000	20c. ,, ditto.	164.
	20,000	40c. ,, ditto.	164.
	13,600	60c. ,, 1 Re. red-brown.	162 (1 bar).
	8,000	80c. ,, ditto.	162 (1 bar).
	2,460	80c. ,, ditto.	165.
	4,000	80c. ,, 2 Rs. 50c. slate.	165 (2 bars).
23- 7-1889.	16,000	40c. ,, 50 cents, blue.	166
2- 8-1889.	8,000	20c. ,, ditto.	167.
	4,000	80c. ,, 1 Re. red-brown.	168.
12-12-1889.	14,400	60c. ,, ditto.	169.



ILL. 162.



ILL. 163.



ILL. 164.



ILL. 165.



ILL. 167.



ILL. 168.



ILL. 166.



ILL. 169.

The issues of January are characterized by the word "Cents" in short broad bold-faced capitals without initials, preceded by small figures of value. Though only seven denominations were printed, this characteristic is found on ten different stamps. The excess denotes that the printing included second types of three denominations among which the straight-tailed varieties of the 12 on 25 and 50 cents are placed here for the following reasons. There were only two printings of 12 on 25 cents, *viz.*, on April 20th, 1887, and on January 16th, 1889, hence two of the three known types must be included in one of the two printings. Similarly there were three printings of 12 on 50 cents and two of the four known types must have come together. Since the straight-tailed and the curly-tailed "2" are frequently found dated 1889 and are unknown with any earlier date, they are both ascribed to the printing of January of that year. Now this printing only numbered twenty sheets of 50 cents stamps and thirty sheets of 25 cents stamps, and it is most improbable that two settings were



arranged for each when the quantities were so small. Hence, and because there is nothing in the types repugnant to this solution, both types must have been included in the same setting. The setting was no doubt the same for both denominations except that one of the bars occurring on the 25 cents was removed before printing on the 50 cents. Both types of each are well known in pairs, but a pair showing the two *se tenant* is unknown. As the straight-tailed varieties are usually catalogued at from three to four times the price of the curly-tailed varieties it is not unlikely that they formed one of the four rows of the sheet.

The following is a description of the types of the surcharges of the different denominations of January, 1889. The 12 cents on 25 cents has a thin bar over each line of the original value and the characteristic "12 Cents" just beneath the bars, the value is also shown in large figures across the bust (Ill. 162). The straight-tailed variety is similar in all respects except that the large figures are from a different fount, the "1" being narrower, and the "2" having a flat base (Ill. 163). The two varieties of 12 cents on 50 cents are exactly the same except that there is only *one* bar over the original value (Ills. 162-163 but with *one* bar).

The 20 and 40 cents on 50 cents are the same as the curly-tailed 12 cents on 50 cents except that the characteristic "20" or "40 Cents" is lower down on the stamps (Ill. 164). The 60 cents and one type of the 80 cents on 1 rupee (of which there are two) are like the 12 cents on 50 cents except for the addition of a thin bar across the centre of the stamps (Ill. 162 but with *one* bar above). The second type of the 80 cents on 1 rupee and the 80 cents on 2 Rs. 50 cents have the characteristic "80 Cents" across the bust and the original value cancelled by thin bars according to the exigencies of the designs, *i.e.*, the 1 rupee has bars at the top and middle (Ill. 165) while the 2 Rs. 50 cents has both at the top (Ill. 165 but with *two* bars). Most of these provisionals of January are known unused but they are all rare in this condition.

The 40 cents on 50 cents of July has a thin bar over the

original value and large figures "40" over the original figures in the centre—in unused copies a second "40" will be found over the lower bust also (Ill. 166). Used upper halves are difficult to distinguish from the similar provisional of August, 1890, and when not dated can best be detected by being in a slightly lighter shade of blue. The type has been identified by the examination of a considerable number of telegraph receipts in which it is found to occur in two well-marked periods separated by a different type. These periods denote the two varieties of the lower half of the surcharge; which is which is decided by one of them being of similar type to other denominations issued in September, 1890. This stamp is not uncommon unused.

The two values of August, 1889 are similar to the extent of having at the top the new value in small figures and "Cents" in lower case type of the fount of January, 1889 (when however only capitals were used) which is not found elsewhere. The 20 cents has in addition large figures of value on the "50" in the centre (Ill. 167), while the 80 cents has a bar across the original value in the centre (Ill. 168); these differences being due to the way in which the values are expressed in the stamps surcharged. The 20 cents is scarce unused and the 80 cents in similar condition is very rare.

The large issue of 60 cents on 1 rupee of December, 1889 has a thin bar at the top, middle and bottom of the stamp, and the new value in one line in words, in small capitals with larger initials, repeated twice, namely, once just below the top line and again above the bottom line (Ill. 169). The surcharge was printed in a greasy ink which did not take the paper properly, giving a blurred appearance sometimes erroneously described as a double impression. Copies cut short can only be distinguished by the ink from short-cut copies of the 1891 printing of the same value where the distinguishing centre figures have been cut away.

#### 1890 Issue.

18-1-1890.	6,400	20c. On 50 cents, blue.	170.
	19,200	40c. ,, ditto.	170.
	8,000	80c. ,, 1 Re. red-brown	170.
	5,600	80c. ,, 2 Rs. 50c., slate.	170 (2 bars)

1890 Issue.

26-8-1890.	24,000	40c. On 50c. blue.	171.
16-9-1890.	8,000	80c. ,, 2 Rs. 50c. slate	171 (2 bars).
26-9-1890.	16,000	20c. ,, 50 cents, blue.	171.
	20,000	40c. ,, 1 Re. red-brown.	171.
	12,000	60c. ,, ditto.	171.
	4,000	80c. ,, 5 Rs. orange.	171.
	4,000	80c. ,, 10 Rs. lilac-rose.	171.
	4,000	80c. ,, 25 Rs. rose.	172.



ILL. 170.



ILL. 171.



ILL. 172.



ILL. 173.

The four values issued in January of this year are similar to the 60 cents of the previous month except that large figures of value take the place of the bar in the middle of the stamps. The 80 cents on 2 Rs. 50 cents has, of course, two bars, in place of one, over the original value (Ill. 170). The type will be referred to again and more fully described under the issues of 1891 which it closely resembles.

The eight denominations issued in August and September, 1890, have one bar at the top and bottom of the 50 cents and 1, 5 and

10 rupees stamps surcharged (Ill. 171); two bars in each place on the 2 Rs. 50 cents; and no bars on the 25 rupees (Ill. 172).

They also have large figures of value in the middle in all cases, and the new value printed once, across the lower effigy (Ill. 171). In the setting of 80 cents with one bar, that is to say, in the 80 cents on 5 rupees and on 10 rupees, an error of setting-up occurred in which "00" appears in the middle of the stamp instead of "80" (Ill. 173); assuming that the error was not corrected in printing, and that it only occurred once in the setting, the number of errors of each would have been one hundred.

**1891 Issue.**

24- 6 and	11,200	20c. On 50 cents, blue.	170.
23-12-1891.	22,400	40c. ,, ditto.	174.
	12,800	60c. ,, 1 Re. red-brown.	170.
	12,400	80c. ,, ditto.	170.



ILL. 174.

During the second half of 1891 each of the four provisional values was printed twice. Since no varieties have been found to distinguish between the printings, it follows that both printings of each value were done from the same setting. The general type of 1891 is the same as that of January, 1890, but in the case of the 40 cents on 50 cents the difference is sufficiently prominent to have received catalogue mention (Ill. 174). The distance between the upper words of value and the large figures is  $14\frac{1}{2}$  mm. in the 1890 issue and 18 mm. in 1891, and the former are also in a paler shade of blue. As regards the 20 cents on 50 cents, if any large number of this type are separated into two classes according to their shade, it will be found that the space between the two words of value in the paler stamps is about half a millimetre less than in the deeper, and that the former when dated are earlier than the latter. This difference

in spacing is so small that it might easily be suspected of happening in the sheet, but it is found to be absolutely constant, and to apply to the 80 cents on 1 rupee equally. The specialist is therefore able to separate these two stamps of 1891 from the printing of January, 1890, by ascertaining the interval between the upper words; the space being  $\frac{1}{2}$  mm. less in 1890 than in 1891. The 60 cents on 1 rupee is of the same type as the 20 and 80 cents (Ill. 170).

**1892 Issue.**

20- 1-1892.	1,200	25c. On 50 cents, blue.	175.
3- 2-1892.	800	25c. ,, 1 Re. red-brown.	175.
	3,000	80c. ,, 2 Rs. 50c. slate.	175 (2 bars).
26- 2-1892.	800	25c. ,, 50 Rs. deep lake.	176.
Feb'y. & Mar. 1892.	5,200	20c. ,, 1 Re. red-brown.	175.
	14,000	40c. ,, ditto.	175.
	7,200	60c. ,, ditto.	175.
3 1892.	3,600	80c. ,, ditto.	175.
	1,000	80c. ,, 25 Rs. rose.	176.
	1,000	80c. ,, 50 Rs. deep lake.	176.
1- 4-1892.	2,400	20c. ,, 25 cents, green.	175 (2 bars).
	2,400	40c. ,, 50 cents, blue.	175.
20- 5-1892.	5,200	5 Rs. ,, 25 Rs. rose.	177.



ILL. 175.



ILL. 176.



ILL. 177.

The cents provisionals of 1892 have the new values in large figures in the centre, and in figures and "Cents" in one line near the top of the stamps, the original value being barred out where necessary. During the first half of the year twelve different stamps were issued in this type, with the usual modifications as

regards bars, i.e., one on the 50 cents and 1 rupee (Ill. 175); two on the 25 cents and 2 Rs. 50 cents; and none on the 25 and 50 rupees (Ill. 176). Unused copies of most of these provisionals are unknown.

In May of this year a printing took place of 5 rupees on 25 rupees (Ill. 177). The surcharge has two thin bars across the middle of the stamp and the new value in words in one line, in small Roman capitals with larger initials, at the top and bottom. This stamp is rare unused. A minor variety of setting-up occurs having a lower case "s" instead of a small capital in the upper word "Rupees."

#### 1894 Issue.

12- 1-1894.	4,000	40c. On 1 Re. red-brown.	175.
20- 3-1894.	2,400	20c. ,, ditto.	175.
13- 8-1894.	2,500	5 Rs. ,, 50 Rs. deep lake.	178.
26-11-1894.	1,200	5 Rs. ,, 25 Rs. carmine.	178.



ILL. 178.

The 20 cents and 40 cents of the first half of the year are similar to the same values on the same stamp of 1892 (Ill. 175). They however differ very slightly in the spacing between the upper line and the large central figures of the surcharge. In 1892 the interval was 18 mm., and in 1894 19 mm. These stamps are known unused. Used lower halves are fairly common.

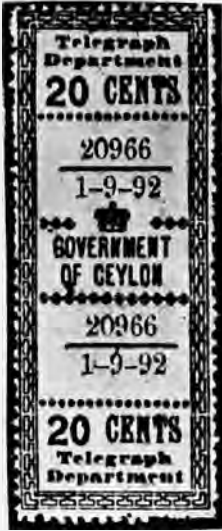
During this year there were two printings of 5 rupees provisionals on the 25 rupees and 50 rupees stamps respectively. The overprint consists of the new value in one line in words in

lower case type "Five Rupees" at the top and bottom of the stamps over the original values, and large figure "5" in the middle of the 50 rupees stamps, and to the left of the middle in the case of the 25 rupees stamps (Ill. 178). The 50 rupees stamps surcharged comprise both watermarks, the later watermarked stamps being deeper in colour than the earlier; the exact number of each variety overprinted is unknown. The entire printing of the 25 rupees surcharged consisted of the later form of watermark. Unused copies of all three varieties are rare. Used lower halves are, as in the case of the two lower values of this year, fairly common, there having been a considerable leakage of these from the check office about this time.



## X. TELEGRAPHS: THE TYPE-SET ISSUES.

**E**ARLY in 1892 the Ceylon Government intervened in the doings of the Colombo Stamp Office and ordered the constant surcharging of telegraph stamps to be put a stop to. As a result the government printer was directed to manufacture



ILL. 179.

stamps of the values of 20, 40, 60 and 80 cents locally. The design adopted consisted of the words "Government of Ceylon" in the centre surmounted by a small crown. The top and bottom portions were inscribed "Telegraph Department" and value, and the whole was surrounded by an ornamental type-set border differing in detail for each value. (The 20 cents value is shown in Ill. 179). Flaws, such as a break in the inner line of the top border of the 80 cents over the letter "T," are constant on all specimens, hence it appears that the plates were made up by repetitions from one type-set matrix for each plate. The dimensions of the stamps are nearly the same as the De la Rue issue: they are printed in colour on wove paper and are perforated 12. The paper was greyish for the first few printings and white for the remainder up to the last printing of all which was on paper of a bluish shade. The penultimate printing of December, 1902, was on very thin, almost tissue, paper. The colours were green, blue, deep brown and bronze-green for the four values respectively. The stamps were overprinted in black by a dating machine both in the upper and lower compartments with control numbers of five digits and the date in figures. The earliest date was printed thus: "1/4/92" in thick figures separated by slanting strokes. The second and later dates were in thinner smaller figures separated by hyphens, thus: "1-9-92" and so forth.

The totals issued with the first type of date for the four values amount to 10,500, 24,000, 10,000 and 12,000 respectively. The



controls on these stamps are found printed from two different founts of type : the first has large figures like those of the date, while the figures of the second are smaller and thicker. The large figures are usually found with lower control numbers than the smaller, but in the case of the 20 cents the types overlap and stamps with large figures are found with higher controls than others with small figures. The 40 and 80 cents with large control figures are uncommon. The five digits of the control and the date were applied in one operation for both types of the stamps dated 1/4/92.

Coming next to the stamps dated 1-9-92 it appears that the controls with this date began where those with 1/4/92 left off. The control type is again changed and is in the same type as the date (Ill. 179 shows this variety of control and date). In this (and in all subsequent printings) the last three digits of the control and the date were applied in one operation, and the first two digits in a second, so that there is often a space between the second and third figures. All four values exist in this type dated 1-9-92 and 9-1-93. For the printing of the last date and onwards the controls began at 00000 for each new date. (The controls go up in natural order from left to right and as all stamps showing pieces of the right hand margin have controls ending in 9, it follows that there were ten stamps in each row numbered 0 to 9. It will be shown later on that the sheet consisted of five such rows.)

From the issue dated 1-5-94 and onwards, until the end of these issues, the first two digits of the control are in larger figures than the rest of the control figures and date.

<u>00256</u>	<u>09306</u>	<u>22 508</u>	<u>02 088</u>
<u>1/4 92</u>	<u>1 4 92</u>	<u>9-1-93</u>	<u>1-11-94</u>
A	B	C	D

It will be seen that there are four types of these control-and-date varieties :—

- A. Large controls and large date, with slanting strokes between figures of date
- B. Small thick controls and large date with slanting strokes
- C. Small controls and small date, with hyphens between figures of date.
- D. Mixed controls and small date with hyphens.

The complete series of dates that may be found on these four values are :—

- A. 1/4/92. All four values.
- B. 1/4/92. All four values.
- C. 1-9-92 and 9-1-93. All four values.
- D. 1-5-94, 1-11-94, 1-11-95, 1-9-96, 1-12-99, 1-12-00, 1-12-01 and 18-5-03, all four values. The 20 cents also with 1-11-97 and 1-12-98; and the 60 and 80 cents also with 1-7-98, 1-12-98 and 1-12-02. (The stamps dated 18-5-03 are on bluish paper.)

In 1897 the tariff for inland messages was reduced to 25 cents and 75 cents per group of eight words for deferred and urgent telegrams respectively, with 5 and 10 cents per word in excess of the initial group. The results of these changes were a vastly increased consumption of 25 cents stamps and a demand for two new values of 5 and 10 cents. These latter were prepared by the Government printer and are generally similar to the other four type-set values, control and date as in Type D, previously in use. The 5 cents was printed in lilac-rose and the 10 cents in yellow.

The plates of the 5 and 10 cents values were each made up from two different type-set matrices, which are distinguishable from one another by the following differences :—

#### Five Cents.

##### Die I.

##### Die II.

- |   |  |
|---|--|
| <p>(a) The space between "Cents" and "Department" at the top of the stamp measures <math>\frac{3}{4}</math> mm.</p> | <p>(a) The same space measures <math>1\frac{1}{4}</math> mm.</p>   |
| <p>(b) The right hand upper petals of the 6th and 11th flowers in the right side-border are missing.</p>            | <p>(b) These petals are intact.</p>                                |
| <p>(c) The row of diamonds under the upper value meets the right side-border above the centre of a flower.</p>      | <p>(c) This row meets the border below the centre of a flower.</p> |

**Ten Cents.**

**Die I.**

**Die II.**

- |   |  |
|---|--|
| <p>(a) The side ornament next the top right corner ornament is damaged and filled up with colour.</p> <p>(b) The line of ornaments below the lower date stops opposite two pearls of the right hand border.</p> <p>(c) There is a space above the bottom right corner ornament.</p> | <p>(a) This side ornament is open and not filled with colour.</p> <p>(b) This line of ornaments stops opposite one pearl of the border.</p> <p>(c) There is no space in this position.</p> |
|---|--|

The arrangement of these dies on the plates can be found by noting the variety that occurs with any particular control number, and since it is found that in spite of the irregularity of arrangement, all stamps whose last two digits differ by 50 are in the same type as each other, it follows that the plates contained either 50 or 100 stamps. In the latter case the second 50 would necessarily be a repetition of the first. Looking to the size of the stamps it is probable that the plates consisted of 50 only, and as the number in each row is known, the number of rows must have been five. Applying this method of plating it is found that the dies are distributed in the manner given below:—

**Five Cents.**

1	1	1	1	2	1	2	1	1	1
1	2	2	2	1	2	1	2	2	2
1	1	2	2	—	2	1	1	1	2
2	2	1	2	1	2	1	2	1	1
1	1	2	1	2	2	2	1	1	2

**Ten Cents.**

2	1	2	2	1	1	1	1	1	2
2	1	1	1	1	1	2	1	2	1
1	2	2	2	1	1	2	1	2	1
2	2	2	2	—	2	1	2	1	2
2	2	2	1	1	2	2	2	2	1

Each die appears to have been used approximately the same number of times in the sheets of both values but the arrangement

is entirely promiscuous. The 5 cents is known dated 1-4-97, 1-11-97, 1-7-98, 1-12-98, 1-12-99, 1-12-00, 1-12-01, 1-12-02 and 18-5-03; the colour was changed from lilac-rose to deep purple for the printing of 1-12-00 and later dates. The 10 cents is known dated 1-4-97, 1-11-97, 1-12-98, 1-12-99, 1-12-00, 1-12-01 and 18-5-03. Both values dated 18-5-03 are on bluish paper.

The comparative rarity of the different dates found on all six values may be judged from the following table of totals issued. The totals, as regards the issues of 1892, 1893, 1894, 1895, 1902 and 1903, are from the official records; the totals of the remaining years are approximate, and are taken from the highest control numbers that have so far been observed.

#### Totals Issued of the Type-Set Provisionals.

(*Note.*—The "totals" given against these dates\* are approximate, and are taken from the highest control numbers that have been observed. Most probably the actual totals printed were considerably higher.)

Date.	5c.	10c.	20c.	40c.	60c.	80c.
1- 4-92.	—	—	10,500	24,000	10,000	12,000
1- 9-92.	—	—	14,300	24,000	12,800	12,800
9- 1-93.	—	—	28,000	94,000	22,000	23,000
1- 5-94.	—	—	27,000	57,000	5,950	18,000
1-11-94.	—	—	33,000	104,000	14,000	21,000
1-11-95.	—	—	16,000	69,000	13,000	25,000
*1- 9-96.	—	—	29,000	148,500	30,000	43,700
*1- 4-97.	44,050	46,350	—	—	—	—
*1-11-97.	58,000	59,000	52,250	—	—	—
*1- 7-98.	17,000	—	—	—	20,850	19,050
*1-12-98.	40,000	47,000	39,600	—	8,700	10,400
*1-12-99.	60,000	59,250	31,000	10,100	9,650	11,000
*1-12-00.	58,000	5,000	10,000	18,000	11,000	13,000
*1-12-01.	37,300	51,000	29,000	15,000	14,000	8,000
1-12-02.	29,000	—	—	—	9,000	10,000
18- 5-03.	5,450	5,100	5,450	5,800	5,100	5,200

It has already been stated that the new tariff of 1897 caused an increased demand for the 25 cents value, and in fact the annual consumption of this stamp rose to about a quarter of a million and equalled the consumption of all other values put together. New stocks from England were only obtained at the beginning of each year and the supply in stock ran short by the

end of November, 1897, so that a provisional became necessary. A local issue of 25 cents stamps was made by the Government printer in Colombo in the same style as the other type-set issues. The stamps were printed in deep bronze-green, with date, 1-12-97, in blue, and there were no control numbers. There was apparently only one type-set matrix and the total emission amounted to 47,000 which represented about two months consumption. With the exception of 300 remainders, which were destroyed, the whole issue was used up.



## XI. TELEGRAPHS: KING EDWARD ISSUES.

THE stamps of 1893 with the head of King Edward VII were engraved and printed by De la Rue. They are with double effigies and are of the same dimensions as the Queen's Head series, the arrangement of the sheets being also similar. Each pane is surrounded by a broken jubilee line and the space between the panes is covered with the usual pattern of shaded rectangles. Two plates were used, one for the twenty-five cents (Ill. 182) of which the consumption was very large; and the



ILL. 180.



ILL. 181.



ILL. 182.

other for the remaining values; in the five cents the value is in colour on a white ground (Ill. 180) and on all the others in white on a coloured ground (Ill. 181). The issue includes all the values that existed as Queen's head stamps, as well as five out of the six values of the type-set issues, the only alteration being the substitution of a seventy-five cents stamp in place of the eighty cents value.

The first consignment of the new issue was received in Ceylon in June, 1903, and consisted only of those values which were then made for the first time in London (*i.e.* 5, 10, 20, 40, 60, and 75 cents), these were all on the single CA paper. Consignments

of telegraph stamps were made annually from London and were generally received towards the end of December in Ceylon, but these were not issued until the early part of the following year. The consignment received in December, 1903, was also on the single CA paper. In December, 1904, the multiple CA paper appeared. Chalk-surfaced paper has never been employed.

The following table gives the values and colours (the second colour being that of the tablet of value), with the totals issued of the single CA stamps:—

Values and Colours.	Totals Issued, single CA.
5 cents, chocolate and green ...	122,720
10 cents, green and ochre ...	80,480
12 cents, olive-yellow and green ...	12,160
20 cents, olive-grey and violet ...	52,480
25 cents, green ...	329,120
40 cents, violet and brown ...	40,400
50 cents, blue and violet ...	48,000
60 cents, olive-green and ochre ...	32,160
75 cents, pale blue and ultramarine ...	39,040
1 rupee, brown ...	73,120
2 rupees 50 cents, slate and ochre ...	24,320
5 rupees, orange-brown and red ..	20,160
10 rupees, violet and green ...	16,000
25 rupees, carmine and red ...	3,200
50 rupees, dull mauve and blue ...	1,200



ILL. 183.

For some years past Ceylon telegraph stamps have not been allowed to be sold unused. Lower used halves, mostly with circular punched holes, are fairly common.

In May, 1910 appeared five provisionals, all being on the 12 cents, King's head multiple CA stamps. In July, 1910 appeared three further provisionals, also on King's head multiple CA stamps. These are all of the same type (Ill. 183).

The surcharges of the new values are in words, in block capitals in two lines in black, repeated twice at the top and bottom, with rows of diamond-shaped stars over each line of the original value. The 20 on 25 cents has in addition a bar through the

value in the centre of the stamp. Unused copies were not allowed to be sold to the public. The totals issued were as follows:—

May, 1910.	20 cents on 12 cents, olive and green	4,000
	40 cents on ditto	9,600
	60 cents on ditto	3,200
	5 rupees on ditto	3,600
	10 rupees on ditto	3,800
July, 1910.	20 cents on 25 cents, green	4,000
	40 cents on 1 rupee, brown	3,000
	5 rupees on ditto	2,000

On the 1st August, 1910, postage stamps were brought into use for telegraphic purposes and separate "telegraph stamps" were abolished.





# PRICED REFERENCE LIST

OF THE

## Fiscal and Telegraph Stamps of Ceylon.

The prices quoted are, in the case of fiscal stamps, for used specimens, as owing to the few transactions that take place in unused specimens it is difficult to arrive at a true market value.

MESSRS. BRIDGER & KAY, 71, FLEET STREET, LONDON, E.C., are prepared to supply the stamps, at prices quoted, less a discount of 50%.

### FOREIGN BILL.

1st January, 1862. (Engraved and printed by Messrs. Perkins Bacon and Co. in 1856.) No wmk., Imperf. Ill. 1.

				s.	d.
1d., purple-brown	..	..	..	2	6
2d., "	..	..	..	5	0
4d., "	..	..	..	12	0
6d., "	..	..	..	5	0
1s., "	..	..	..	3	6
1s. 6d., "	..	..	..	25	0
2s., "	..	..	..	5	0
4s., "	..	..	..	6	0
6s., "	..	..	..	25	0
8s., "	..	..	..	—	—
10s., "	..	..	..	12	0
15s., "	..	..	..	30	0
£1, "	..	..	..	20	0
£1 10s., "	..	..	..	—	—

Varieties: The 1d., 2d. and 6d. are known unofficially perforated, and probably other values exist.

Note.—Values for £2, £3, £4 and £4 10s., were prepared, but probably not issued. Another set in the same colour with "Foreign Bill" in block capitals, consisting of the values 2d., 4d., 6d., 8d., 1/4, 2/-, 2/8, 3/4, 5/-, 6/8, 10/-, 13/4, £1, £1 6s. 8d., and £1 10s., was also prepared, but not placed in issue.

1862. (Embossed without colour by Messrs. De la Rue and Co.) No wmk., Imperf. Ill. 2.

				s.	d.
1s. 8d., embossed on white	..	..	..	20	0
3s. 4d., "	..	..	..	20	0

Note.—Only these two values were issued, but values for 1d., 2d., 3d., 4d., 8d., 1/-, 1/4, 2/6, 5/-, 6/8 and 10/- were prepared. All values were printed *l'ete-bêche*.

1st October, 1874. (Surface printed by Messrs. De la Rue and Co.)  
Wmk., CA (i). Perf. 14. Ill. 3.

	First.	Second.	Third.
	s. d.	s. d.	s. d.
5c., green and mauve ..	0 2	0 1	0 2
10c., slate ..	0 2	0 1	0 1
15c., blue and violet ..	0 2	0 1	0 2
30c., bistre-brown ..	0 1	0 1	0 2
45c., violet ..	0 2	0 2	0 3
60c., red-brown and violet ..	0 2	0 1	0 2
75c., deep blue ..	0 2	0 2	0 2
1R. 20c., violet and green ..	0 2	0 2	0 3
1R. 20c., (1880, error of colour, violet and mauve ..	20 0	20 0	20 0
1R. 50c., deep green ..	0 2	0 2	0 3
2Rs. 25c., magenta ..	1 0	1 0	1 3
3Rs., orange ..	0 3	0 3	0 6

Note.—The above stamps and all later issues were sold in strips of 3rd, 2nd, and 1st, but were used singly; they may occasionally be found *se tenant*, in which case their value is considerably more.

1885-1895. Provisionals. (The above issue locally surcharged in black.)  
Same wmk., and perf.

Note.—The types of surcharges given in this reference list are only approximate. For correct representations refer to the illustrations as numbered.

1885. Ills. 4 to 7.	EIGHTY CENTS			
	TWENTY 20	80 EIGHTY CENTS	ONE RUPEE	
20c. on 75c., blue ..	0 8	0 8	0 9	
40c. on 75c., blue ..	0 8	0 8	0 9	
80c. on 1R. 50c., green ..	0 3	0 3	0 5	
1R. on 2Rs. 25c., magenta ..	0 6	0 6	0 9	
2Rs. on 2Rs. 25c., magenta ..	0 8	0 8	1 0	
1886. Ills. 8 to 10.	Twenty Cents		One Rupee	
	Twenty Cents		One Rupee	
20c. on 45c., violet ..	0 6	0 6	0 9	
40c. on 45c., violet ..	0 6	0 6	0 9	
Ditto, error, double surcharge				
1R. on 2Rs. 25c., magenta ..	0 6	0 6	0 8	
2Rs. on 2Rs. 25c., magenta ..	1 0	1 0	1 0	
1888. Ills. 11 and 12.	Twenty Cents		FORTY CENTS	
	20		40	
Twenty Cents				
FORTY CENTS				
20c. on 60c., red-brn. and violet	0 6	0 6	0 8	
40c. on 1R. 20c., violet and green	0 6	0 6	0 8	
1889. Ills. 13 to 15.	TWENTY	FORTY	One Rupee	
		CENTS		
	20c. on 30c., bistre-brown ..	1 0	1 0	1 3
	20c. on 75c., deep blue ..	1 0	1 0	1 3
	40c. on 1R. 20c. violet and grn.	0 8	0 8	0 9
60c. on 1R. 50c., deep green ..	1 0	1 0	1 6	
1R. on 1R. 50c., deep green ..	1 3	1 3	1 9	

1890. Ills. 16 to 18.	<b>20</b>	<b>40</b>		<b>ONE RUPEE</b>
		<b>FORTY CENTS</b>		<b>ONE RUPEE</b>
		First. s. d.	Second. s. d.	Third. s. d.
20c. on 1R. 20c., violet and grn.	0 6	0 6	0 9	
40c. on 1R. 20c., violet and grn.	0 9	1 0	1 0	
40c. on 1R. 20c., (error of colour), violet and mauve ..	30 0	30 0	30 0	
40c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	
60c. on 1R. 50c., deep green ..	0 6	0 6	0 9	
1R. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	

1891-92. Ills. 14 and 19.	<b>TWENTY</b>		<b>ONE</b>
	<b>CENTS</b>		
20c. on 3Rs., orange ..	0 6	0 6	0 8
40c. on 3Rs., orange ..	0 4	0 4	0 6
60c. on 3Rs., orange ..	1 0	1 0	1 0
80c. on 3Rs., orange ..	0 4	0 4	0 6
1R. on 3Rs., orange ..	0 6	0 8	0 8

1893. Ills. 20 to 22.	<b>Twenty cents</b>		<b>One rupee</b>
20c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0
40c. on 1R. 20c., violet and grn.	0 6	0 6	0 9
80c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0
1R. on 2Rs. 25c., magenta ..	0 9	1 0	1 0
2Rs. on 2Rs. 25c., magenta ..	2 6	2 6	3 0

1895. Ill. 23.	<b>60 cents</b>		
60c. on 1R. 50c., deep green ..	4 0	4 0	5 0

<b>26th February, 1894. (Design of 1874). Wmk., GA (ii). Perf. 14. Ill. 3.</b>			
10c., slate ..	0 2	0 2	0 3
20c., deep purple and blue ..	0 1	0 1	0 2
30c., bistre-brown ..	—	—	—
40c., sage-green and carmine ..	0 1	0 1	0 2
60c., red-brown and violet ..	0 1	0 1	0 2
60c., red-brn. and magenta (1901)	0 9	0 9	1 0
75c., deep blue ..	—	—	—
80c., yellow and black ..	0 1	0 1	0 2
1R., carmine and ultramarine	0 1	0 1	0 2
1R. 20c., violet and green ..	0 2	0 2	0 3
1R. 50c., green ..	—	—	—
2Rs., slate and orange-red ..	0 2	0 2	0 3
3Rs., orange ..	0 3	0 3	0 5

<b>1904. King Edward. Wmk., GA (ii). Perf. 14. Ill. 24.</b>			
10c., slate ..	0 9	0 9	0 9
20c., deep purple and blue ..	0 3	0 3	0 3
40c., sage-green and carmine ..	0 2	0 2	0 2
60c., red-brown and violet ..	0 4	0 4	0 4
80c., yellow and black ..	0 6	0 6	0 6
1R., carmine and ultramarine	0 4	0 4	0 4
1R. 20c., violet and green ..	1 6	1 6	1 6
2Rs., slate and orange-red ..	0 8	0 8	0 8
3Rs., orange ..	1 6	1 6	1 6

1st October, 1874. (Surface printed by Messrs. De la Rue and Co.)  
Wmk., CA (i). Perf. 14. Ill. 3.

	First.	Second.	Third.
	s. d.	s. d.	s. d.
5c., green and mauve ..	0 2	0 1	0 2
10c., slate ..	0 2	0 1	0 1
15c., blue and violet ..	0 2	0 1	0 2
30c., bistre-brown ..	0 1	0 1	0 2
45c., violet ..	0 2	0 2	0 3
60c., red-brown and violet ..	0 2	0 1	0 2
75c., deep blue ..	0 2	0 2	0 2
1R. 20c., violet and green ..	0 2	0 2	0 3
1R. 20c., (1880, error of colour, violet and mauve ..	20 0	20 0	20 0
1R. 50c., deep green ..	0 2	0 2	0 3
2Rs. 25c., magenta ..	1 0	1 0	1 3
3Rs., orange ..	0 3	0 3	0 6

Note.—The above stamps and all later issues were sold in strips of 3rd, 2nd, and 1st, but were used singly; they may occasionally be found *se tenant*, in which case their value is considerably more.

1885-1895. Provisionals. (The above issue locally surcharged in black.)  
Same wmk., and perf.

Note.—The types of surcharges given in this reference list are only approximate. For correct representations refer to the illustrations as numbered.

1885. Ills. 4 to 7.	EIGHTY CENTS		
	TWENTY 20	80 EIGHTY CENTS	ONE RUPEE
20c. on 75c., blue ..	0 8	0 8	0 9
40c. on 75c., blue ..	0 8	0 8	0 9
80c. on 1R. 50c., green ..	0 3	0 3	0 5
1R. on 2Rs. 25c., magenta ..	0 6	0 6	0 9
2Rs. on 2Rs. 25c., magenta ..	0 8	0 8	1 0

1886. Ills. 8 to 10.	Twenty Cents		One Rupee
	Twenty Cents	Twenty Cents	One Rupee
20c. on 45c., violet ..	0 6	0 6	0 9
40c. on 45c., violet ..	0 6	0 6	0 9
Ditto, error, double surcharge			
1R. on 2Rs. 25c., magenta ..	0 6	0 6	0 8
2Rs. on 2Rs. 25c., magenta ..	1 0	1 0	1 0

1888. Ills. 11 and 12.	Twenty Cents		FORTY CENTS
	20 Twenty Cents	20 Twenty Cents	40 FORTY CENTS
20c. on 60c., red-brn. and violet	0 6	0 6	0 8
40c. on 1R. 20c., violet and green	0 6	0 6	0 8

1889. Ills. 13 to 15.	FORTY CENTS		One Rupee
	TWENTY	FORTY CENTS	One Rupee
20c. on 30c., bistre-brown ..	1 0	1 0	1 3
20c. on 75c., deep blue ..	1 0	1 0	1 3
40c. on 1R. 20c. violet and grn.	0 8	0 8	0 9
60c. on 1R. 50c., deep green ..	1 0	1 0	1 6
1R. on 1R. 50c., deep green ..	1 3	1 3	1 9

1890. Ills. 16 to 18.	20		40		ONE RUPEE	
	FORTY CENTS		ONE RUPEE			
	First.	Second.	First.	Second.	Third.	
	s. d.	s. d.	s. d.	s. d.	s. d.	
20c. on 1R. 20c., violet and grn.	0 6	0 6	0 6	0 6	0 9	
40c. on 1R. 20c., violet and grn.	0 9	1 0	1 0	1 0	1 0	
40c. on 1R. 20c., (error of colour), violet and mauve ..	30 0	30 0	30 0	30 0	30 0	
40c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	1 0	1 0	
60c. on 1R. 50c., deep green ..	0 6	0 6	0 6	0 6	0 9	
1R. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	1 0	1 0	

1891-92. Ills. 14 and 19.	TWENTY CENTS		ONE	
20c. on 3Rs., orange ..	0 6	0 6	0 6	0 8
40c. on 3Rs., orange ..	0 4	0 4	0 4	0 6
60c. on 3Rs., orange ..	1 0	1 0	1 0	1 0
80c. on 3Rs., orange ..	0 4	0 4	0 4	0 6
1R. on 3Rs., orange ..	0 6	0 8	0 8	0 8

1893. Ills. 20 to 22.	Twenty cents		One rupee	
20c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	1 0
40c. on 1R. 20c., violet and grn.	0 6	0 6	0 6	0 9
80c. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	1 0
1R. on 2Rs. 25c., magenta ..	0 9	1 0	1 0	1 0
2Rs. on 2Rs. 25c., magenta ..	2 6	2 6	3 0	3 0

1895. Ill. 23.	60 cents		
60c. on 1R. 50c., deep green ..	4 0	4 0	5 0

26th February, 1894. (Design of 1874).	Wmk., CA (ii).	Perf. 14.	Ill. 3.
10c., slate ..	0 2	0 2	0 3
20c., deep purple and blue ..	0 1	0 1	0 2
30c., bistre-brown ..	—	—	—
40c., sage-green and carmine ..	0 1	0 1	0 2
60c., red-brown and violet ..	0 1	0 1	0 2
60c., red-brn. and magenta (1901)	0 9	0 9	1 0
75c., deep blue ..	—	—	—
80c., yellow and black ..	0 1	0 1	0 2
1R., carmine and ultramarine	0 1	0 1	0 2
1R. 20c., violet and green ..	0 2	0 2	0 3
1R. 50c., green ..	—	—	—
2Rs., slate and orange-red ..	0 2	0 2	0 3
3Rs., orange ..	0 3	0 3	0 5

1904. King Edward.	Wmk., CA (ii).	Perf. 14.	Ill. 24.
10c., slate ..	0 9	0 9	0 9
20c., deep purple and blue ..	0 3	0 3	0 3
40c., sage-green and carmine ..	0 2	0 2	0 2
60c., red-brown and violet ..	0 4	0 4	0 4
80c., yellow and black ..	0 6	0 6	0 6
1R., carmine and ultramarine	0 4	0 4	0 4
1R. 20c., violet and green ..	1 6	1 6	1 6
2Rs., slate and orange-red ..	0 8	0 8	0 8
3Rs., orange ..	1 6	1 6	1 6

1905. Ditto. Wmk., multiple CA, ordinary paper. Perf. 14. Ill. 24.

	First.	Second.	Third.
	s. d.	s. d.	s. d.
5c., pale green and mauve ..	0 3	0 3	0 3
10c., slate ..	0 2	0 2	0 2
20c., deep purple and blue ..	0 2	0 2	0 2
40c., sage-green and carmine ..	0 2	0 2	0 2
60c., red-brown and violet ..	0 2	0 2	0 2
80c., yellow and black ..	0 2	0 2	0 2
1R., carmine and ultramarine ..	0 2	0 2	0 2
1R. 20c., violet and green ..	0 4	0 4	0 4
2Rs., slate and orange-red ..	0 4	0 4	0 4
3Rs., orange ..	0 8	0 8	0 8
5Rs., brown and carmine (1909)	5 0	5 0	5 0

RECEIPT.

1st January, 1862. (Postage stamps locally surcharged in black.) Imperf. Ills. 25 and 26.

1d. on ½d., lilac, no wmk. ..	..	1 0
1d., blue, wmk., Star, blued paper ..	..	5 0
1d., blue, wmk., Star, white paper ..	..	1 0

Note.—These stamps are known unofficially rouletted.

1862. (Surface printed by Messrs. De la Rue and Co.) No wmk., Perf. Ill. 27.

1d., lilac, perf. 15½ × 15, blued paper ..	..	0 3
1d., lilac, perf. 15½ × 15, white paper ..	..	0 6
1d., lilac, perf. 13 ..	..	20 0

1864. Ditto. Wmk., CC. Perf. 15½ × 15. Ill. 27.

1d., lilac ..	..	0 2
---------------	----	-----

1st October, 1872. Ditto. Wmk., CC (a) upright or (b) sideways. Perf. Ill. 28.

	(a)	(b)
5 cents, lilac, perf. 15½ × 15 ..	0 3	0 6
5 cents, lilac, perf. 12½ ..	2 6	..
5 cents, lilac, perf. 14 ..	5 0	0 1

STAMP DUTY.

Note.—Used specimens of these stamps generally have a hole punched in them.

1st January, 1872. (Surface printed by Messrs. De la Rue and Co.) Wmk., CC. Perf. 14. Ills. 29 to 41.

5 cents, lilac ..	..	0 6
10 cents, lilac ..	..	0 6
15 cents, lilac ..	..	0 4
20 cents, lilac ..	..	1 6
25 cents, lilac ..	..	0 3
50 cents, lilac ..	..	0 3
1 rupee, lilac ..	..	0 6
2 rupees, lilac ..	..	1 3
5 rupees, lilac ..	..	2 3
10 rupees, lilac ..	..	—
20 rupees, lilac ..	..	—
50 rupees, lilac ..	..	—
100 rupees, lilac ..	..	—

1872. Ditto. Wmk., CC. Perf. 12½. Ills. 36, 38 and 41.

	s.	d.
2 rupees, lilac .. .. .	2	6
10 rupees, lilac .. .. .	12	0
100 rupees, lilac .. .. .		

May, 1872. Same designs printed in new colours. Wmk., CC. Perf. 14. Ills. 29 to 41.

5 cents, blue .. .. .	0	2
10 cents, magenta .. .. .	0	5
15 cents, violet .. .. .	0	3
20 cents, green .. .. .	0	6
25 cents, slate .. .. .	0	2
50 cents, pale brown .. .. .	0	3
1 rupee, violet .. .. .	0	3
2 rupees, slate .. .. .	0	5
5 rupees, blue .. .. .	1	0
10 rupees, magenta .. .. .	2	0
20 rupees, green .. .. .	6	0
50 rupees, pale brown .. .. .	12	6
100 rupees, orange-yellow .. .. .	15	0

1873. Same designs. Wmk., CA (i). Perf. 14. Ills. 29 to 41.

5 cents, blue .. .. .	0	1
10 cents, magenta .. .. .	0	2
10 cents, (error of colour) violet .. .. .	30	0
15 cents, violet .. .. .	0	2
20 cents, green .. .. .	0	6
25 cents, slate .. .. .	0	1
50 cents, pale brown .. .. .	0	1
1 rupee, violet .. .. .	0	2
2 rupees, slate .. .. .	0	3
5 rupees, blue .. .. .	0	6
10 rupees, magenta .. .. .	0	9
20 rupees, green .. .. .	2	6
50 rupees, pale brown .. .. .	6	0
100 rupees, orange-yellow .. .. .	10	0

Ditto. Wmk., CA (i). Perf. 12½. Ills. 29, 34 and 36.

5 cents, blue .. .. .	3	6
50 cents, pale brown .. .. .	5	0
2 rupees, slate .. .. .	10	0

Ditto. Wmk., CA (i). Perf. 12½ × 14. Ills. 29, 32 and 34.

5 cents, blue .. .. .	2	0
20 cents, green .. .. .	6	0
50 cents, pale brown .. .. .	3	0

7th January, 1876. New values. Wmk., CA (i). Perf. 14. Ills. 42 to 45.

1 cent, lake-brown .. .. .	0	8
2 cents, olive-bistre .. .. .	0	9
500 rupees, bistre .. .. .	45	0
1000 rupees, rose .. .. .	60	0

June, 1881. Change of colours. Wmk., CA (i). Perf. 14. Ills. 30, 31 and 35.

10 cents, bistre-brown .. .. .	3	0
15 cents, reddish-orange .. .. .	3	6
1 rupee, bright mauve .. .. .	0	2

4th February, 1882. Change of colour. Wmk., CA (i). Perf. 14. Ills. 29 to 45.

	s.	d.
5 cents, lilac .. .. .	0	1
10 cents, lilac .. .. .	0	2
15 cents, lilac .. .. .	0	4
20 cents, lilac .. .. .	5	0
25 cents, lilac .. .. .	0	2
50 cents, lilac .. .. .	0	2
1 rupee, lilac .. .. .	0	3
2 rupees, lilac .. .. .	0	6
5 rupees, lilac .. .. .	1	6
10 rupees, lilac .. .. .	2	6
20 rupees, lilac .. .. .	3	6
50 rupees, lilac .. .. .	7	6
100 rupees, lilac .. .. .	10	0
500 rupees, lilac .. .. .	40	0
1000 rupees, lilac .. .. .		

Note.—The values from 5c. to 2R. are also found on "laid" paper. Such specimens are twice the value of normal copies.

1885-1895. Provisionals. (Locally surcharged in black.) Ills. 46 to 70.

Note.—The types of surcharges shown are only approximate. For correct representations refer to the illustrations as numbered.

Surcharged on Receipt stamp, wmk. CC., perf. 14.

STAMP DUTY (ILL. 51)

5c. lilac, 1888, white paper .. .. .	1	0
5c. lilac, ,, blued paper .. .. .	0	9

Surcharged on Stamp Duty, Wmk., CA (i) and Perf. 14, unless otherwise stated.

FIVE CENTS (ILL. 46)

5c. on 20c. lilac, 1885 .. .. .	0	6
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FIVE CENTS (ILL. 48)

5c. on 10c. lilac, 1887 .. .. .	2	0
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Five cents (ILL. 49)

5c. on 10c. lilac, 1892 .. .. .	0	6
5c. on 15c. lilac, 1893 (16mm. long) .. .. .	2	6
5c. on 15c. lilac, 1893 (15mm. long) .. .. .	1	6
5c. on 20c. lilac, 1887 (thick bar) .. .. .	1	3
5c. on 20c. lilac, 1892 (thin bar) .. .. .	0	9
5c. on 20c. green, 1887 (thick bar) .. .. .	2	6
5c. on 20c. green, 1892 (thin bar) .. .. .	2	0
5c. on 20c. green, 1892 (thin bar), perf. $12\frac{1}{2} \times 14$ .. .. .	5	0

5 (ILL. 50)

5c. on 20c. lilac, 1888 .. .. .	0	9
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5 CENTS (ILL. 52)

5c. on 10c. lilac, 1889 .. .. .	0	8
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Five Cents (ILL. 53)

5c. on 10c. lilac, 1890 .. .. .	0	6
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<b>25 cents</b> (ILL. 54)			
25c. on 50c. lilac, 1888	.. ..	..	s. d. 0 6
<b>TWENTY-FIVE</b> (ILL. 55)			
25c. on 50c. lilac, 1889	.. ..	..	1 0
25c. on 50c. lilac, 1889, error "FVIE"	.. ..	..	—
<b>Twenty-five Cents</b> (ILL. 56)			
25c. on 2r. lilac, 1889	.. ..	..	0 8
<b>25</b> (ILL. 57)			
25c. on 50c., lilac, 1889	.. ..	..	5 0
<b>25 Cents</b> (ILL. 58)			
25c. on 1 Re., lilac, 1889	.. ..	..	7 6
25c. on 20 Rs., green, C.C., 1889	.. ..	..	3 0
25c. on 20 Rs., green, C.A., 1889	.. ..	..	1 6
25c. on 50 Rs., pale brown, C.C., 1889	.. ..	..	2 0
25c. on 50 Rs., pale brown, C.A., 1889	.. ..	..	1 3
<b>25 Cents</b> (ILL. 59)			
25c. on 1c., lake-brown, 1890	.. ..	..	0 4
<b>25 e.</b> (ILL. 60)			
<b>TWENTY-FIVE CENTS</b>			
25c. on 500 Rs., bistre, 1891	.. ..	..	1 3
<b>Twenty-five cents</b> (ILL. 61)			
25c. on 1c., lake-brown, 1895	.. ..	..	3 6
<b>50 cents</b> (ILL. 62)			
50c. on 1 Re., lilac, 1892	.. ..	..	5 0
<b>50 cents</b> (ILL. 63)			
50c. on 1 Re., lilac, 1892	.. ..	..	10 0
<b>Fifty cents</b> (ILL. 64)			
50c. on 2c., olive-bistre, 1895	.. ..	..	2 0
<b>ONE RUPEE</b> (ILL. 65)			
1 Re. on 1c., lake-brown, 1890	.. ..	..	1 6
<b>One Rupee</b> (ILL. 66)			
1 Re. on 1c., lake-brown, 1895	.. ..	..	2 0
<b>5</b> (ILL. 67)			
<b>Five Rupees</b>			
5 Rs. on 500 Rs., bistre, 1890	.. ..	..	8 0

<u>TEN</u>		(ILL. 68)	s.	d.
10 Rs. on 500 Rs., bistre, 1892	..	..	45	0
10 Rs. on 1000 Rs., rose, 1892	..	..	18	0
20 Rs. on 500 Rs., bistre, 1892	..	..	30	0

<u>Ten Rupees</u>		(ILL. 69)	s.	d.
10 Rs. on 100 Rs., lilac, 1892	..	..	40	0

**FIFTY RUPEES** (ILL. 70)

50 Rs. on 100 Rs., lilac, 1893	..	..	60	0
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**1894. Change of watermark. Wmk., CA (ii). Perf. 14. Ills. 29 to 41.**

5 cents, lilac	..	..	0	2
10 cents, lilac	..	..	0	2
15 cents, lilac	..	..	0	4
25 cents, lilac	..	..	0	1
50 cents, lilac	..	..	0	2
1 rupee, lilac	..	..	0	2
2 rupees, lilac	..	..	0	4
5 rupees, lilac	..	..	0	9
10 rupees, lilac	..	..	1	0
20 rupees, lilac	..	..	3	0
50 rupees, lilac	..	..	4	0
100 rupees, lilac	..	..	8	0

**1903. King Edward. Wmk., CA (ii). Perf. 14. Ills. 71 and 72.**

5 cents, lilac and red	..	..	0	2
10 cents, lilac and blue	..	..	0	4
15 cents, lilac and black	..	..	0	4
25 cents, lilac and black	..	..	0	2
50 cents, lilac and green	..	..	0	2
1 rupee, green	..	..	0	2
2 rupees, green and orange	..	..	0	9
5 rupees, green and purple-black	..	..	1	0
10 rupees, green and red	..	..	3	0
20 rupees, green and blue	..	..	4	0
50 rupees, green and brown	..	..	7	6
100 rupees, green and purple	..	..	10	0

**1904. Ditto. Wmk., multiple CA, ordinary paper. Perf. 14. Ills. 71 and 72.**

5 cents, lilac and red	..	..	0	2
10 cents, lilac and blue	..	..	0	3
15 cents, lilac and black	..	..	0	3
25 cents, lilac and black	..	..	0	2
50 cents, lilac and green	..	..	0	2
1 rupee, green	..	..	0	3
2 rupees, green and orange	..	..	0	6
5 rupees, green and purple-black	..	..	1	0
10 rupees, green and red	..	..	2	0
20 rupees, green and blue	..	..	4	0
50 rupees, green and brown	..	..	7	6
100 rupees, green and purple	..	..	9	0

1905. Ditto. Wmk., multiple CA, chalk-surfaced paper. Perf. 14.  
 Ills. 71 and 72.

			s.	d.
5 cents, lilac and red .. .. .	..	..	0	2
10 cents, lilac and blue .. .. .	..	..	0	3
15 cents, lilac and black .. .. .	..	..	0	3
25 cents, lilac and black .. .. .	..	..	0	1
50 cents, lilac and green .. .. .	..	..	0	1
1 rupee, green .. .. .	..	..	0	2
2 rupees, green and orange .. .. .	..	..	0	4
5 rupees, green and purple-black .. .. .	..	..	0	9
10 rupees, green and red .. .. .	..	..	1	6
20 rupees, green and blue .. .. .	..	..	3	0
50 rupees, green and brown .. .. .	..	..	6	0
100 rupees, green and purple .. .. .	..	..	7	6
500 rupees, green and blue .. .. .	..	..	—	—
1000 rupees, green and rose .. .. .	..	..	—	—

**JUDICIAL.**

(SURCHARGED ON STAMP DUTY.)

**JUDICIAL      JUDICIAL      JUDICIAL      JUDICIAL**

( $15\frac{1}{2} \times 3\frac{3}{4}$  mm.)

ILL. 73.

( $26\frac{1}{2} \times 3$  mm.)

ILL. 74.

( $17 \times 4$  mm.)

ILL. 75.

( $14\frac{1}{2} \times 3\frac{3}{4}$  mm.)

ILL. 76.

*Note.*—Used specimens of these stamps generally have a hole punched in them.

**I. LONDON PRINTINGS.**

1882-1890. Stamp Duty of February, 1882, surcharged in London by Messrs. De la Rue and Co., with J1 or J2 in carmine-red. Wmk., CA (i). Perf. 14. Ills. 73 and 74.

5 cents, lilac (1882) J1 .. .. .	..	..	0	2
10 cents, lilac .. J1 .. .. .	..	..	0	2
15 cents, lilac .. J1 .. .. .	..	..	0	2
20 cents, lilac .. J1 .. .. .	..	..	0	5
25 cents, lilac .. J1 .. .. .	..	..	0	4
50 cents, lilac .. J1 .. .. .	..	..	0	3
1 rupee, lilac .. J2 .. .. .	..	..	0	2
2 rupees, lilac .. J2 .. .. .	..	..	0	5
5 rupees, lilac (1889) J2 .. .. .	..	..	2	0
10 rupees, lilac .. J2 .. .. .	..	..	5	0
20 rupees, lilac (1890) J2 .. .. .	..	..	12	0
50 rupees, lilac .. J2 .. .. .	..	..	25	0
150 rupees, lilac .. J2 .. .. .	..	..	—	—

*Note.*—The values from 5c. to 2 Rs. are also found on "laid" paper.

1894-1902. Change of watermark. (Surcharged in London, as before, with J1 or J2 in carmine-red). Wmk., CA (ii). Perf. 14. Ills. 73 and 74.

5 cents, lilac (1894) J1 .. .. .	..	..	0	2
10 cents, lilac .. J1 .. .. .	..	..	0	2
15 cents, lilac .. J1 .. .. .	..	..	0	2

1894-1902.

				s.	d.
20 cents, lilac (1894)	J1	..	..	..	1 6
25 cents, lilac	J1	..	..	..	0 2
50 cents, lilac	J1	..	..	..	0 2
1 rupee, lilac	J2	..	..	..	0 2
2 rupees, lilac	J2	..	..	..	0 4
5 rupees, lilac	J2	..	..	..	1 6
10 rupees, lilac	J2	..	..	..	4 0
20 rupees, lilac(1902)	J2	..	..	..	—
50 rupees, lilac	J2	..	..	..	25 0
100 rupees, lilac	J2	..	..	..	25 0

II. LOCAL PROVISIONALS ON LONDON PRINTINGS.

1889-1894. Provisionals. (The London issue of 1882 locally surcharged in black.) Wmk., CA (i). Perf. 14.

Fifteen cents (ILL. 77)

15c. on 20c., lilac, J1, 1893 .. .. . 1 3

15 cents (ILL. 78)

15c. on 20c., lilac, J1, 1894 .. .. . 1 0

One Rupee (ILL. 79)

1R. on 2 Rs., lilac, J2, 1889.. .. . 2 6

One Rupee (ILL. 80)

1R. on 2 Rs., lilac, J2, 1892.. .. . 6 0

III. LOCAL PRINTINGS.

1882-1905. Stamp Duties of various issues locally surcharged with J3 or J4 in vermilion to carmine. Ills. 75 and 76.

1882. (a) Wmk., CC. Perf. 14. J3 horizontally in vermilion.

10 rupees, magenta	..	..	..	4 6
20 rupees, green	..	..	..	12 6

Note.—The 5R. blue and 100R. orange-yellow have also been recorded, but copies cannot be traced.

1882. (b) Wmk., CA (i). Perf. 14. J3 horizontally in vermilion.

1 cent, lake-brown	..	..	..	1 3
2 cents, olive-bistre	..	..	..	1 9
20 cents, lilac (1883)	..	..	..	12 0
5 rupees, blue (surch. in vermilion)	..	..	..	1 6
5 rupees, blue (surch. in carmine)	..	..	..	2 0
10 rupees, magenta	..	..	..	7 6
20 rupees, green	..	..	..	10 0
50 rupees, pale brown	..	..	..	16 0
100 rupees, orange-yellow	..	..	..	20 0
500 rupees, bistre	..	..	..	—
1000 rupees, rose	..	..	..	—

1883. (a) Wmk., CC. Perf. 14. J3 vertically downward in vermilion. Ill. 81.

			s. d.
10 rupees, magenta	..	..	—
100 rupees, orange-yellow	..	..	16 0

Note.—The 20R. green has also been recorded, but a copy cannot be traced.

1883. (b) Wmk., CA (i). Perf. 14. J3 vertically downward in vermilion.

5 rupees, blue	..	..	4 0
20 rupees, green	..	..	10 0

1887-1899. Various values surcharged with J3 or J4 horizontally, unless otherwise stated. Wmk., CA (i). Perf. 14.

15 cents, lilac, 1890, (J3 in pale rose)	..	..	1 6
15 cents, lilac, 1892, (J4 in carmine)	..	..	2 6
50 cents, lilac, 1887, (J3 in red)	..	..	5 0
50 cents, lilac, 1888, (J3 in deep blue)	..	..	2 6
1R., lilac, 1892, (J4 vertically upward in red).	Ill. 89	—	
2 Rs., lilac, 1893, (J4 vertically upward in red).	Ill. 89	..	7 6
500 Rs., lilac, 1899, (J4 in red)	..	..	50 0
1000 Rs., lilac, 1895, (J4 in red)	..	..	40 0

1896-1898. Various values surcharged with J4 in carmine or vermilion.

Wmk., CA (ii). Perf. 14.

1 rupee, lilac (1897)	..	..	—
2 rupees, lilac	..	..	3 0
5 rupees, lilac	..	..	5 0
20 rupees, lilac (1898)	..	..	12 0
50 rupees, lilac	..	..	16 6
100 rupees, lilac (1896)	..	..	17 6

IV. LOCAL PROVISIONALS ON LOCAL PRINTINGS.

1889-1894. Provisionals. (Various locally-printed J3 "Judicials" surcharged locally with new values in black.) Wmk., CA (i) unless otherwise stated. Perf. 14. Ills. 82 to 88.

Note.—The types of surcharges shown are only approximate. For correct representations refer to the illustrations as numbered.

25 CENTS (ILL. 85)

25c. on 1 cent, lake-brown, 1890	..	..	0 6
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FIFTY CENTS (ILL. 82)

50c. on 2 cents, olive-bistre, 1889	..	..	1 0
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ONE RUPEE (ILL. 86)

1R. on 2 cents, olive-bistre, 1890	..	..	1 3
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ONE Rs. (ILL. 83)

1R. on 20 Rs., green, CC, 1889	..	..	6 0
1R. on 50 Rs., pale brown, CC, 1889	..	..	30 0
1R. on 100 Rs., orange-yellow, CC, 1889	..	..	7 6
1R. on 100 Rs., orange-yellow, CA, 1889	..	..	7 6
1R. on 500 Rs., bistre, 1889	..	..	50 0
1R. on 1000 Rs., rose, 1889..	..	..	6 0

**FIVE RUPEES**

(ILL. 84)

**5**

		s.	d.
5 Rs. on 20 Rs., green, CC, 1890	..	..	17 6
5 Rs. on 20 Rs., green, CA, 1890	..	..	17 6
5 Rs. on 1000 Rs., rose, 1890..	..	..	8 0

**10**

(ILL. 87)

**TEN RUPEES**

10 Rs. on 500 Rs., bistre, 1890	..	..	25 0
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**100**

(ILL. 88)

**ONE**

100 Rs. on 500 Rs., bistre, 1890	..	..	50 0
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**1903. King Edward issue, surcharged in London with J1 in red. Wmk., CA (ii). Perf. 14. Ill. 73.**

5 cents, lilac and red	..	..	..	0 3
10 cents, lilac and blue	..	..	..	0 3
15 cents, lilac and black	..	..	..	0 4
25 cents, lilac and black	..	..	..	0 3
50 cents, lilac and green	..	..	..	0 3
1 rupee, green	..	..	..	0 4
2 rupees, green and orange	..	..	..	0 6
5 rupees, green and purple-black	..	..	..	2 0
10 rupees, green and red	..	..	..	10 0
20 rupees, green and blue	..	..	..	10 0

**1904. Ditto, with J1 in red. Wmk., multiple CA, ordinary paper. Perf. 14. Ill. 73.**

5 cents, lilac and red	..	..	..	1 0
10 cents, lilac and blue	..	..	..	0 3
15 cents, lilac and black	..	..	..	0 3
50 cents, lilac and green	..	..	..	0 4
1 rupee, green	..	..	..	0 3
2 rupees, green and orange	..	..	..	0 5
5 rupees, green and purple-black	..	..	..	1 9
10 rupees, green and red	..	..	..	5 0

**1905. Ditto, with J1 in red. Wmk., multiple CA, chalk-surfaced paper. Perf. 14. Ill. 73.**

5 cents, lilac and red	..	..	..	0 3
10 cents, lilac and blue	..	..	..	0 2
15 cents, lilac and black	..	..	..	0 3
25 cents, lilac and black	..	..	..	0 2
50 cents, lilac and green	..	..	..	0 2
1 rupee, green	..	..	..	0 3
2 rupees, green and orange	..	..	..	0 4
5 rupees, green and purple-black	..	..	..	1 6
10 rupees, green and red	..	..	..	4 0
20 rupees, green and blue	..	..	..	8 0
50 rupees, green and brown	..	..	..	—
100 rupees, green and purple	..	..	..	—

1906. Provisional. Local surcharge of J4 in red. Wmk., multiple CA, chalk-surfaced paper. Perf. 14. Ill. 76.

5 cents, lilac and red	..	..	..	s. d.
				3 6

WAREHOUSE WARRANT.

1871. Prepared for use but not issued. (Surface printed by Messrs. De la Rue and Co.) Wmk., CC. Perf. 12½. Ill. 90.

Is., red-brown	..	..	..	unused	12 6
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1875-1906. Stamp Duty stamps locally surcharged "Warehouse Warrant" in various types, in red or in black. Wmk., CA (i) unless otherwise stated. Perf. 14. Ills. 91 to 100.

5 cents, blue.

1875, small vertical upward surch., in red.	CC.			
Ill. 91	..	..	..	
Ditto, in black.	CC.	Ill. 91	..	2 6
Ditto, in black.	CA (i).	Ill. 91	..	6 0
1881, large vertical downward surch., in red.		Ill. 92	..	3 6
1882, horizontal surch., lines wide apart, in red.				
Ill. 93	..	..	..	30 0
1883, ditto, in black.	Ill. 93	..	..	7 6

5 cents, lilac.

1884, large vertical surch., in black.	Ill. 94, unused	30 0
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50 cents, lilac.

1885, horizontal, lines 3 mm. apart.	Ill. 95	..	3 6
1885, vertical, large type.	Ill. 96	..	3 6
Ditto, variety, with large "t"	..	..	7 6
1887, horizontal, lines 1 mm. apart.	Ill. 97	..	4 0
1889, horizontal, antique surch.	Ill. 98	..	3 0
1892, horizontal, lines 2 mm. apart.	Ill. 99	..	3 0
1898, ditto, ditto, wmk., CA (ii).	Ill. 99 (across centre)	3 0	

50 cents, lilac and green (King Edward). Ill. 100.

1903, horizontal surch., single CA	..	3 0
1905, ditto, multiple CA, ordinary paper	..	3 0
1906, ditto, multiple CA, chalk-surfaced paper	..	3 0

POSTAL COMMISSION.

1888-1892. Four cents Postage stamps, wmk., CA, locally surcharged. Perf. 14. Ills. 101 and 102.

Deep blue surcharge.	Ill. 101.	
3 cents, rose	..	20 0
3 cents, lilac-rose	..	4 0
Double surch., in blue and in black.		
3 cents, lilac-rose	..	60 0
Black surcharge.	Ill. 102.	
3 cents, rose	..	4 0
Ditto, error, "cents"	..	40 0
3 cents, lilac-rose	..	2 6
Ditto, error, "cents"	..	30 0

TELEGRAPH.

Note.—These telegraph stamps, when used, are stuck on forms which are then cut across, the stamps being bisected, the upper halves are given to the sender as a receipt. Prices quoted are for these upper portions. The lower halves are occasionally met with and their value is about twice that of the top portion.

1869-1879. Contemporary Indian telegraph stamps used unsurcharged in Ceylon. Obliterations "Anuradhapura," "Batticaloa," "Colombo," "Galle," "Jaffna," "Kandy," "Matale," "Nuwara Eliya," "Trincomallee," etc. Perf. 14.

	Bleutè paper.		White paper.	
	s.	d.	s.	d.
1 anna, yellow-green .. .. .	..	..	—	—
2 as., marone .. .. .	..	..	5	0
4 as., pale blue .. .. .	..	..	5	0
8 as., brown .. .. .	..	..	2	6
Ditto, imperf. .. .. .	..	..	120	0
1 Re., grey (Type I) .. .. .	..	..	5	0
Ditto, (Type II) .. .. .	..	..	2	0
2 Rs. 8 as., orange (Type I) .. .. .	..	..	5	0
Ditto, (Type II) .. .. .	..	..	—	—
5 Rs., orange-brown .. .. .	..	..	7	0
10 Rs., green (Type I) .. .. .	..	..	—	7
Ditto, (Type II) .. .. .	..	..	—	4
14 Rs. 4 as., lilac .. .. .	..	..	—	30
25 Rs., violet (Type I) .. .. .	..	..	—	15
Ditto, (Type II) .. .. .	..	..	—	15
28 Rs. 8 as., yellow-green .. .. .	..	..	—	80
50 Rs., rose (Type I) .. .. .	..	..	65	0
Ditto, (Type II) .. .. .	..	..	—	40

Prices quoted above are for stamps or strips showing the entire obliteration.

1st July, 1880. Indian telegraph stamps locally surcharged "CEYLON." Wmk., Crown and INDIA. Perf. 14. Ill. 103.

2 as., marone .. .. .	..	..	..	4	6
4 as., pale blue .. .. .	..	..	..	3	0
8 as., brown .. .. .	..	..	..	2	0
1 Re., grey .. .. .	..	..	..	0	9
2 Rs. 8 as., orange .. .. .	..	..	..	2	6
5 Rs., orange-brown .. .. .	..	..	..	6	0
10 Rs., green .. .. .	..	..	..	4	0
25 Rs., violet .. .. .	..	..	..	5	0
50 Rs., rose .. .. .	..	..	..	75	0

14th February, 1881. (Surface printed by Messrs. De la Rue and Co.) Wmk., GA (i). Perf. 14. Ills. 104 to 112.

	Unused.		Used.	
12 cents, olive .. .. .	..	..	1	0
25 cents, green .. .. .	..	..	12	6
50 cents, blue .. .. .	..	..	6	6
1 Re., red-brown .. .. .	..	..	17	6
2 Rs. 50 cents, slate .. .. .	..	..	15	0
5 Rs., orange .. .. .	..	..	25	0
10 Rs., lilac .. .. .	..	..	60	0
25 Rs., rose .. .. .	..	..	—	0
50 Rs., deep lake .. .. .	..	..	—	4



1st March, 1882. New designs. Wmk., CA (i). Perf. 14. Ills. 113 to 115.

	s.	d.	s.	d.
25 cents, green (Type II) ..	2	0	0	1
1 Re., red-brown (Type II) ..	4	0	0	1
10 Rs., lilac-rose (Type II) ..	50	0	0	3

1894. Same designs. Change of watermark. Wmk., CA (ii). Perf. 14.

12 cents, olive ..	1	0	0	1
25 cents, green (Type II) ..	2	0	0	1
50 cents, blue ..	2	0	0	1
1 Re., red-brown (Type II) ..	4	0	0	1
2 Rs. 50 cents, slate ..	13	6	0	2
5 Rs., orange ..	24	0	0	2
10 Rs., lilac-rose (Type II) ..	45	0	0	2
25 Rs., carmine ..	150	0	0	3
50 Rs., deep lake ..	400	0	3	6

PROVISIONALS.

1882. Vertical pairs of 25 cents Stamp Duty stamps surcharged "TELE GRAPH" in black. Wmk., CA (i). Perf. 14. Ill. 116.

25 cents, lilac (with "GRAPH") ..	60	0
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1882-1894. The preceding Telegraph issues locally surcharged in red or in black. Wmk., CA (i). Perf. 14.

<u>12 CENTS</u>		<u>12 CENTS</u>		<u>12 CENTS</u>	
<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
(1)	(2)	(3)	(4)		
12c. on 25c. green, 1887, type 1. Ill. 146				10	0
Ditto, 1889, type 2. Ill. 162				4	6
Ditto, 1889, type 3. Ill. 163				14	0
12c. on 50c. blue, 1887, type 4. Ill. 148				1	0
Ditto, 1888, type 5. Ill. 158				1	4
Ditto, 1889, type 2. Ill. 162				6	8
Ditto, 1889, type 3. Ill. 163				20	0
(only 1 bar)	(1 bar)				
(only 1 bar)	(1 bar)				
<b>12</b>	20 cents	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
CENTS				CENTS	
(5)	(6)	(7)	(8)		
20c. on 25c. green, 1886, type 6. Ill. 142		10	0	1	0
Variety, misplaced surcharge ..		25	0		
20c. on 25c. green, 1887, type 1. Ill. 146				1	4
Ditto, 1888, type 7. Ill. 156		17	6	2	0
Ditto, 1892, type 8. Ill. 175				3	4
		(2 bars)			

		20 CENTS	TWENTY CENTS	
<b>20 CENTS</b>		<b>20</b>	<b>20</b>	<b>20</b>
<b>(9)</b>		<b>(10)</b>	<b>(11)</b>	<b>(12)</b>
20c. on 50c. blue, 1887, type 1.	Ill. 146	s. d.	s. d.	
<i>Variety, double surcharge</i>	..	—	1 4	
20c. on 50c. blue, 1889, type 9.	Ill. 164	—	1 0	
Ditto, 1889, type 10.	Ill. 167	15 0	1 0	
Ditto, 1890-1, type 11.	Ill. 170	5 0	0 6	
Ditto, 1890, type 12.	Ill. 171	17 6	0 6	
20c. on 1r. brown, 1892, type 8.	Ill. 175	—	1 0	
(only 1 bar) (18 mm. space)				
Ditto, 1894, type 8.	Ill. 175	—	1 6	
(only 1 bar) (19 mm. space)				
25c. on 50c. blue, 1892, type 8.	Ill. 175	—	30 0	
(only 1 bar)				
25c. on 1r. brown, 1892, type 8.	Ill. 175	—	35 0	
(only 1 bar)				
25c. on 50r. marone, 1892, type 8.	Ill. 176	—	40 0	
(but no bars)				
<b>40 CENTS</b>	<b>40 CENTS</b>	<b>40 cents</b>	<hr/>	
<b>Forty</b>	<b>40 cents</b>	<b>Forty</b>	<b>40 cents</b>	
<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	
<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	
40c. on 50c. blue, 1882, type 13.	Ill. 117	—	10 0	
<i>Variety, double surcharge</i>	..	—	—	
40c. on 50c. blue, 1882, type 15.	Ill. 121	—	1 8	
Ditto, 1882, type 14.	Ill. 122	—	2 0	
Ditto, (in red), 1883, type 16.	Ill. 126	20 0	0 9	
(only 1 bar)				
Ditto, (in red), 1883, type 16.	Ill. 126	25 0	2 0	
(2 bars)				
<b>40 cents</b>	<b>FORTY CENTS</b>	<b>FORTY CENTS</b>	<hr/>	
<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	
<b>(17)</b>	<b>(18)</b>	<b>(19)</b>	<b>(20)</b>	
40c. on 50c. blue, 1883(?), type 17.	Ill. 129	—	50 0	
Ditto, (in red), 1884, type 17.	Ill. 129	—	1 8	
Ditto, (in red), 1885, type 18.	Ill. 138	—	0 9	
<i>Variety, double surcharge in red and black.</i>	.. Ill. 139	—	100 0	

		s.	d.	s.	d.
40c. on 50c. blue, 1886, type 19.	Ill. 143	20	0	0	4
<i>Variety, double surcharge</i>					
	..	—	—	—	—
40c. on 50c. blue, 1887, type 20.	Ill. 153	20	0	0	3
Ditto, 1889, type 9.	Ill. 164	—	—	0	4
Ditto, 1889, type 12.	Ill. 166	12	6	0	6
(40 on lower part)					
Ditto, 1890, type 12.	Ill. 171	8	0	0	4
(words on lower part)					
Ditto, 1890, type 11.	Ill. 170	16	0	0	4
(40 14½ mm. below words)					
Ditto, 1891, type 11.	Ill. 174	—	—	0	3
(40 18 mm. below words)					
Ditto, 1892, type 8.	Ill. 175	—	—	3	4
(only 1 bar)					
40c. on 1r. brown, 1890, type 12.	Ill. 171	—	—	0	4
Ditto, 1892, type 8.	Ill. 175	—	—	0	5
(only 1 bar) (18 mm. space)					
Ditto, 1894, type 8.	Ill. 175	25	0	1	0
(only 1 bar) (19 mm. space)					
40c. on 2r. 50c. grey, 1882, type 21.	Ill. 119	—	—	35	0
50c. on 2r. 50c. grey, 1882, type 21.	Ill. 120	—	—	35	0
(bar only at top)					

SIXTY

EIGHTY  
CENTS

SIXTY  
CENTS

60 cents

60 cents

80 cents

60 cents

60 cents

(21)

(22)

(23)

(24)

60c. on 1r. brown, I, 1882, type 46.	Ill. 118	—	—	1	4
60c. on 1r. brown, II, 1882, type 22.	Ill. 123	—	—	2	3
Ditto, 1882, type 23.	Ill. 124	—	—	3	4
Ditto, 1883 (?), type 24.	Ill. 130	—	—	50	0
Ditto, 1885, type 18.	Ill. 138	—	—	5	0

SIXTY  
CENTS

SIXTY CENTS

Sixty Cents

60 CENTS

**60**  
CENTS

60 CENTS

(25)

(26)

(27)

(28)

60c. on 1r. brown, 1885, type 25.	Ill. 141	—	—	1	0
Ditto, 1886, type 26.	Ill. 144	—	—	1	8
<i>Variety, double surcharge, one inverted</i>					
	—	—	—	60	0
60c. on 1r. brown, 1887, type 27.	Ill. 147	—	—	2	0
Ditto, 1887, type 28.	Ill. 149	—	—	4	0

SIXTY CENTS	<b>60</b> Cents	60 CENTS	SIXTY CENTS
<b>60</b> CENTS (29)	<b>(30)</b>	<b>60</b> (31)	<b>(32)</b>
		s. d.	s. d.
60c. on 1r. brown, 1887, type 29.	III. 154	—	1 0
Ditto, 1888, type 30.	III. 157	25 0	2 0
Ditto, 1889, type 31.	III. 162	30 0	0 8
	(1 bar)		
Ditto, 1889, type 32.	III. 169	17 6	0 6
Ditto, 1890, type 12.	III. 171	30 0	0 8
Ditto, 1891, type 11.	III. 170	25 0	0 8
Ditto, 1892, type 8.	III. 175	—	1 0
	(only 1 bar)		
SIXTY CENTS	<b>60</b> cents	60 CENTS	<b>60</b>
60 cents (33)	<b>(34)</b>	Sixty Cents (35)	<b>(36)</b>
60c. on 2r. 50c. grey, 1882, type 21.	III. 119	—	20 0
Ditto, (in red, 1883, type 33.	III. 131	—	1 4
	(capitals spaced)		
Ditto, (in red), 1884, type 33.	III. 133	17 6	0 10
	(capitals not spaced)		
Ditto, 1887, type 34.	III. 145	30 0	1 4
Ditto, 1887, type 35.	III. 150	—	8 0
Ditto, 1888, type 36.	III. 159	—	2 6
60c. on 50r. marone, 1883, type 37.	III. 127	40 0	2 6
Ditto, 1883 (?), type 17.	III. 128	—	50 0
SIXTY CENTS	EIGHTY CENTS	—	80 CENTS
60	80 cents	80 CENTS	<b>(40)</b>
<b>(37)</b>	<b>(38)</b>	<b>(39)</b>	<b>(40)</b>
80c. on 1r. brown, I, 1882, type 46.	III. 118	—	1 0
80c. on 1r. brown, II, 1882, type 22.	III. 123	—	3 4
Ditto, 1882, type 38.	III. 125	25 0	3 4
Ditto, 1885, type 25.	III. 141	—	1 0
<i>Variety, CENTS double ..</i>	..	—	50 0
80c. on 1r. brown, 1888, type 30.	III. 157	40 0	2 0
<i>Variety, misplaced surcharge ..</i>	..	—	10 0

		Ill.	s.	d.	s.	d.
80c. on 1r. brown,	1889, type 31.	Ill. 162	20	0	1	4
		(1 bar)				
Ditto,	1889, type 39.	Ill. 165	—		3	4
Ditto,	1889, type 40.	Ill. 168	—		2	0
Ditto,	1890-1, type 11.	Ill. 170	12	6	0	4
Ditto,	1892, type 8.	Ill. 175	—		2	3
	(only 1 bar)					

**EIGHTY CENTS**

**80 CENTS**

80 cents

Eighty Cents

**80**

80 c

80 CENTS

(41)

(42)

(43)

(4.4)

80c. on 2r. 50c. grey,	1885, type 41.	Ill. 140	—		2	3
Ditto,	1886, type 6.	Ill. 142	60	0	1	0
	<i>Variety, double surcharge</i>		—		50	0
80c. on 2r. 50c. grey,	1888, type 42.	Ill. 160	—		2	0
	<i>Variety, CENTS above 80.</i>	Ill. 161	—		50	0
80c. on 2r. 50c. grey,	1889, type 39.	Ill. 165	—		2	0
	(with 2 bars) (2 bars)					
Ditto,	1890, type 11.	Ill. 170	35	0	1	6
	(with 2 bars) (2 bars)					
Ditto,	1890, type 12.	Ill. 171	—		1	0
	(with 2 bars) (2 bars)					
Ditto,	1892, type 8.	Ill. 175	—		2	8
	(2 bars)					
80c. on 5r. orange,	1884, type 43.	Ill. 135	—		8	0
Ditto,	1887, type 27.	Ill. 147	—		2	3
Ditto,	1887, type 44.	Ill. 151	—		5	0
Ditto,	1887, type 29.	Ill. 155	—		5	0
	(but no bar)					
Ditto,	1890, type 12.	Ill. 171	—		2	0
	<i>Variety, with 00 for 80.</i>	Ill. 173	—		60	0
80c. on 10r. lilac,	1884, type 43.	Ill. 136	—		15	0
Ditto,	1887, type 27.	Ill. 147	—		2	0
Ditto,	1887 (?), type 44.	Ill. 151	—		—	—
	(middle. "80 Cents") (middle. "80 Cents")					
Ditto,	1887, type 45.	Ill. 152	—		5	0
Ditto,	1887, type 29.	Ill. 155	—		3	4
	(but no bar)					
Ditto,	1890, type 12.	Ill. 171	40	0	2	0
	<i>Variety, with 00 for 80.</i>	Ill. 173	—		60	0
80c. on 25r. rose,	1883, type 38.	Ill. 125	60	0	3	4
	(capitals not spaced)					
Ditto,	1883, type 38.	Ill. 132	—		4	0
	(capitals spaced)					
Ditto,	1884, type 46.	Ill. 134	60	0	4	0
Ditto,	1887, type 28.	Ill. 149	—		5	0
Ditto,	1887, type 29.	Ill. 155	—		3	4
	(but no bar)					
Ditto,	1890, type 12.	Ill. 172	—		2	0
	(but no bar)					
Ditto,	1892, type 8.	Ill. 176	—		8	0
	(but no bars)					

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80c. on 50r. marone, 1883, type 38.	Ill. 132	s. d.	—	s. d.	3 4
Ditto, 1884, type 43. (but no bar)	Ill. 137	—	—	20 0	
Ditto, 1887, type 27.	Ill. 147	—	—	—	
Ditto, 1887, type 29. (but no bar)	Ill. 155	—	—	5 0	
Ditto, 1892, type 8. (but no bars)	Ill. 176	—	—	8 0	

Eighty Cents

FIVE RUPEES

Five Rupee

<b>80</b>	<b>80 cents</b>	<b>5</b>
<b>CENTS</b>	<b>EIGHTY</b>	<b>5</b>
<b>(45)</b>	<b>(46)</b>	<b>(48)</b>

5r. on 25r. carmine, 1892, type 47.	Ill. 177	50 0	1 6
<i>Variety, with small "s" to "Rupees"</i>		—	6 0
5r. on 25r. carmine, 1894, wmk. CA ii, type 48.	Ill. 178	—	5 0
5r. on 50r. marone, 1894, type 48.	Ill. 178	—	6 0
Ditto, 1894, wmk. CA ii, type 48.	Ill. 178	—	3 0

1892-1903. Type-set and Electrotyped in Colombo. Controls and date in black. No wmk., Perf. 12. Ill. 179.

<u>00256</u>	<u>09306</u>	<u>22 508</u>	<u>02 088</u>
1/4/92	1/4/92	9-1-93	1-11-94

A—Large controls and large date.    B—Small thick controls and large date.    C—Small controls and small date.    D—Mixed controls and small date

	A		B		C		D	
	Used	Unused	Used	Used	Used	Unused	Used	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
20 cents, green	7 6	60 0	6 0	2 0	4 6	0 3		
40 cents, blue	12 0	50 0	5 0	1 0	5 0	0 2		
60 cents, deep brown	7 6	—	6 0	2 0	6 0	0 4		
80 cents, bronze-green	10 0	75 0	6 0	2 0	8 6	0 3		

The complete series of dates that exist are as follows:—

- All four values dated 1/4/92.
- All four values dated 1/4/92.
- All four values dated 1-9-92 and 9-1-93.
- All four values dated 1-5-94, 1-11-94, 1-11-95, 1-9-96, 1-12-99, 1-12-00, 1-12-01 and 18-5-03; the 20 cents also with 1-11-97 and 1-12-98; and the 60 and 80 cents also with 1-7-98, 1-12-98 and 1-12-02. (The stamps dated 18-5-03 are on bluish paper.)

**1897-1903. Type-set. Type D. No wmk., Perf. 12. (Two dies for each value.)**

	Unused		Used	
	s.	d.	s.	d.
5 cents, lilac-rose .. .. .	5	0	0	4
5 cents, purple .. .. .	5	0	0	6
10 cents, yellow .. .. .	5	0	0	3

The following dates exist on these values :

- 5 cents, lilac-rose, 1-4-97, 1-11-97, 1-7-98, 1-12-98, and 1-12-99.
- 5 cents, purple, 1-12-00, 1-12-01, 1-12-02 and 18-5-03 (on bluish paper).
- 10 cents, yellow, 1-4-97, 1-11-97, 1-12-98, 1-12-99, 1-12-00, 1-12-01 and 18-5-03 (on bluish paper).

**1897. Ditto. No control number, date in blue. No wmk., Perf. 12.**

25 cents, bronze-green (dated 1-12-97) .. .. .	15	0
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**1903. King Edward. Wmk., CA (ii). Perf 14. Ills. 180 to 182.**

	Unused		Used	
5 cents, chocolate and green .. .. .	3	0	0	2
10 cents, green and ochre .. .. .	4	0	0	3
12 cents, olive-yellow and green .. .. .	10	0	1	9
20 cents, olive-grey and violet .. .. .	4	0	0	6
25 cents, green .. .. .	6	0	0	6
40 cents, violet and brown .. .. .	8	6	0	9
50 cents, blue and violet .. .. .	8	6	0	6
60 cents, olive-green and ochre .. .. .	10	0	0	9
75 cents, pale blue and ultramarine .. .. .	12	6	0	9
1 rupee, brown .. .. .	12	6	0	2
2 rupees 50 cents, slate and ochre .. .. .	20	0	0	9
5 rupees, orange-brown and red .. .. .	34	0	1	0
10 rupees, violet and green .. .. .	65	0	1	6
25 rupees, carmine and red .. .. .	140	0	3	0
50 rupees, dull mauve and blue .. .. .	280	0	15	0

**1904. Ditto. Wmk., multiple CA, ordinary paper. Perf. 14. Ills. 180 to 182.**

	Unused	Used entire	Top part used	
5 cents, chocolate and green .. .. .	0	6	0	1
10 cents, green and ochre .. .. .	0	6	0	1
12 cents, olive-yellow and green .. .. .	0	8	0	2
20 cents, olive-grey and violet .. .. .	1	0	0	2
25 cents, green .. .. .	1	0	0	2
40 cents, violet and brown .. .. .	1	6	0	2
50 cents, blue and violet .. .. .	2	0	0	2
60 cents, olive-green and ochre .. .. .	2	6	0	2
75 cents, pale blue & ultramarine .. .. .	3	0	0	2
1 rupee, brown .. .. .	4	0	0	1
2 rupees 50 cents, slate & ochre .. .. .	10	0	1	3
5 rupees, orange-brown and red .. .. .	20	0	2	0
10 rupees, violet and green .. .. .	30	0	4	0
25 rupees, carmine and red .. .. .	80	0	10	0
50 rupees, dull mauve and blue .. .. .	150	0	—	5

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1910. Provisionals. Locally surcharged in black on stamps of the last issue. Wmk., multiple CA, ordinary paper. Perf. 14. Ill. 183.

		Unused	
		s.	d.
20 cents on 12 cents, olive and green ..	..	4	0
40 cents on 12 cents, olive and green ..	..	5	0
60 cents on 12 cents, olive and green ..	..	8	0
5 rupees on 12 cents, olive and green ..	..	—	—
10 rupees on 12 cents, olive and green ..	..	—	—
20 cents on 25 cents, green ..	..	4	0
40 cents on 1 rupee, brown ..	..	7	6
5 rupees on 1 rupee, brown ..	..	—	—





# *Fiscal Stamps.*

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**T**HE study of the Fiscal Stamps of a country should not be omitted by the specialist, as much information as to the issue, printing, paper, watermark, perforations, &c., of the postage stamps can be gained from the revenue issues. There are no speculative stamps or unnecessary varieties, and the cost is small.

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500 different Revenue Stamps of all countries	...	6 0
1000	...	17 6
2000	...	23
2500	...	34
(Larger packets can be supplied.)		
<b>Great Britain,</b> 50 different stamps	...	2 0
200	...	9 6
250	...	12 6
<b>British Colonies,</b> 150 different stamps	...	3 6
250	...	10 0
350	...	15 0
<b>Europe,</b> 1250 different stamps	...	35 0
AUSTRIA HUNGARY, 150 varieties	...	2 6
BELGIUM & HOLLAND, 50	...	1 3
DENMARK, SWEDEN & RUSSIA, 50	...	1 6
FRANCE, 250	...	6 0
GERMANY, 100	...	1 3
300	...	12 5
ITALY, 70	...	2 0
PORTUGAL, 80	...	1 6
SWITZERLAND, 60	...	2 0
TURKEY, GREECE, SERBIA, &c. 100	...	3 6
<b>Argentine Republic,</b> 200 different stamps	...	7 6
100	...	27 6
<b>Brazil,</b> 50	...	2 0
<b>Japan,</b> 50	...	2 0
<b>Mexico,</b> 100	...	2 3
250	...	10 0
<b>Spain &amp; Colonies,</b> 100	...	3 0
500	...	50 0
<b>United States,</b> 75	...	2 3
<b>Uruguay,</b> 50	...	6 0

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