

# REVENUE STAMPS OF SWITZERLAND.

By FREDERICK E. HEYDON.

The first thing that will strike the student of Swiss fiscal stamps as peculiar, is that all of these issues are made by cantonal or municipal authority and not by the federal government. In referring to them I shall take the liberty of giving the names in the language employed by the people of the canton, and, if necessary, in parenthesis the corrupt form usual in our geographies. The municipal issues will only be casually referred to on account of a desire to confine this article within reasonable limits, but it may be stated in a general way that nearly all of these stamps are very interesting, and that they will well repay the very moderate outlay of money required for their purchase. Unless specified it will be understood that the stamps are those of the canton.

*Aargau.* Interesting oblong stamps showing the cantonal arms in the center.

*Basel.* The issues of this canton are rather numerous, and as a rule of pleasing appearance. Among them the series issued in 1870 inscribed Wechsel Stempel Marke and printed in two colors are my favorites. There are, however, other series which well deserve study.

*Bern* is one of the principal cantons and its stamps are all interesting, the central design being the arms of the canton, which be it remembered consists of a truculent looking bear climbing up hill, as if in an effort to get off the stamp as soon as possible. The first issue in 1867 was rather crude in design, but some of those of later date were an improvement on this, particularly the 1884 issue, while the most recent of all is almost as bad as some recent postage stamps of this country which the natives possibly may have considered artistic.

*Fribourg* offers a still better field of study as the stamps even when simple in design are to my mind pleasing in their general effect. As an instance in point I would call attention to the 1862 issue for bills of exchange. The design is simple and the same color, orange, is used for the entire set, and yet they are after all attractive, and the entire set of 16 values should not cost over 50 cents. This uniformity of color is the only drawback of the stamps of Fribourg, but it may as well be noted that this is not the general practice of the Swiss cantons.

*Geneve.* (Geneva.) has also issued quite a number of interesting series. The Bourse and check stamps issued in 1885 show as the central design a soldier with spear and shield in the costume of the middle ages. The same design on a reduced scale was used for the bills of exchange stamps issued in 1860 and all printed in black with design white in relief. Since then oblong exchange stamps with the cantonal arms

(half on an eagle and the whole of a key) have been employed, and the varied colors and neat appearance of these stamps makes them attractive, particularly the latest issues in two colors. The lozenge-shaped lettre de voiture stamps are remarkable only on account of their shape. The stamps for tax on velocipedes are quite rare as the number issued has been very small, only 340 in 1902 and 3010 in 1903. The design consists of a three line inscription roughly typographed in black.

*Luzern.* The earlier issues of this canton suggest the exchange stamps of Geneva and one issue of Fribourg, later on the arms appear in a vertical rectangle, the designs being as a rule pleasing and the colors show a considerable variety, bronze, gold and silver being used in addition to non-metallic colors.

*Neuchatel.* The cantonal stamps are not numerous and the designs rather plain, but there has been an obvious effort to secure varied color effects, some of the lower values being on tinted paper, and the highest value, 50f, being printed in three colors.

*St. Gallen.* There have been several issues of these stamps, the first, that of 1878, suggesting in a general way the stamps of Fribourg, but since then the name of canton has been in a characteristic horseshoe shaped label enclosing the arms, and with value in oblong frame below. The general effect is very pretty and the selection of colors secures a pleasing general effect for the set.

*Schwyz.* Has issued only three fiscal stamps, unless anyone desires, which I certainly do not recommend, to collect minor varieties, as each issue is plainly dated. (This dating is, by the way, a feature of the stamps of Bern, and offers quite an interesting field to specialists.) The varieties of this nature must not, however, be confounded with those due to broken letters or careless surcharges, but are of the same class as the Japanese issues with numeral in frame and forming part of the stamp itself. The design of the Schwyz stamps is plain but original and neat.

*Ticino.* (Tessin.) The pretty stamps of this canton suggest the first issue for St. Gallen. Some of these stamps have been reprinted, which very rarely happens in the case of revenue stamps, so that collectors should purchase them only from reliable houses.

*Thurgau* has only issued four fiscal stamps which are bicolored and among the most original and attractive in design that I can recall.

*Uri* has only issued three revenue stamps which bear the bull's head which from ancient times has been the emblem of that canton. In the wars by which the independence of Switzerland was secured, the troops of this canton were

guided in battle by a cow's horn used as a trumpet, and no sound was so much dreaded by their enemies, as the men of Uri early acquired a reputation for desperate courage and steadiness in battle, no matter against what odds they were contending.

*Valais.* The stamps of this canton are rather pleasing in design, but are less interesting than would otherwise be the case, on account of the tiresome repetition of the same color.

*Vaud.* Most of the issues of this canton are attractive both as regards design and the selection of varied and pleasing colors. The bicolored issue of 1898 is perhaps the most satisfactory of all. The Droits Reels stamps are however less interesting than the general issues on account of repetition of the same colors, which are not very happily chosen even for individual stamps. The large Poursuites et Faillites and Taxe Personnelle stamps are striking in appearance and would make a nice appearance in an album.

*Zug* has only issued five stamps in all and these show no special points of interest.

*Zurich.* The Graduirter Stempel issues are rather pretty having for the central design a seated figure of Mercury. The series inscribed Borsenstempel (stock exchange stamps) are neat examples of conventional designs, the most prominent feature being the numeral in rectangular frame in lower part of stamp. The 1884 issue was bicolored and each stamp had separate colors, but when a new set was issued in 1898 the effect was spoiled by printing all values in centimes in blue and those in francs in brown.

The municipal stamps of Switzerland are very numerous and interesting, but at the present time I will only mention a few of the towns whose stamps deserve notice either on account of beauty or oddity.

*Apperzell.* Strange looking freaks for the collection of taxes for the hospital.

*Jura Industriel* (Cie Industriel du Jura). Rather curious stamps showing a train of cars coming out of a tunnel.

*Sainte Croix.* These are beautiful stamps, each of the three values having its own design and color.

*Ponts de Martel.* The design here shown is an alleged medieval castle with a cross surrounded by rays above it; certainly not pretty stamps, but will appeal to all collectors of Chinese locals.

Enough though of description. Let those interested invest the very small amount necessary to start a collection of Swiss fiscals, and I am sure they will not regret it.