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THE
Fiscal Philatelist
AND
Revenue Stamp Guide.

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*A Monthly Journal devoted to Fiscal Collectors.*  
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VOLUME I.

EDITED BY
FRED. GEO. C. LUNDY.

1892—1893.

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WALTER MORLEY AND FRED. GEO. C. LUNDY,
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THE
FISCAL OFFICIAL

STANDARD STAMP GUIDE



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THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

1st DECEMBER, 1892.

[No. 1.

Introduction.

SINCE the publication of the "Revenue Stamps of Mexico" in the P. J. of A., and the "Revenue Catalogue of Great Britain and Colonies" in the P. J. of G. B., an impetus has been given to the collecting of Fiscals, and numerous have been the applications for valuations and information about them.

IN consequence of which we have decided to place the FISCAL PHILATELIST before the public, in the hopes, that by the means of its columns many of these applications may be replied to, either by ourselves or by the help of collectors themselves.

As it is our wish to make this journal a success from a philatelic point of view only, we consider it our duty to inform our readers the general lines on which it will be conducted, in order that they may place their confidence in us, by giving us their support.

ITS columns will be open to discuss any relevant matter, interesting alike to the beginner as well as the advanced collector.

We shall confine ourselves exclusively to the publication of such literature, as will tend to throw light upon hitherto undiscovered facts, and endeavour to elucidate and classify scientifically those which are already known.

We reserve to ourselves the right of refusing to insert any advertisement, without assigning any reason for declining same.

Again earnestly soliciting the favor of your support,

Yours respectfully,

FRED. GEO. C. LUNDY.
WALTER MORLEY.

86, Leadenhall Street, Room 4,
London, E.C.,
1st December, 1892.



Editorial.

IN placing before the public the first number of the only Fiscal Journal published in the English language, perhaps it will be as well to give a short resume of its contents.

"Coming events cast their shadows before," and I hope that this number (the shadow) will only be the fore-runner of better ones.

I cordially invite the friendly criticisms of our Fiscal contemporaries, and will exchange a copy of the "Fiscal Philatelist" with those who devote portions of their journals to this branch of Philately, such copies to be sent to the Editor, 88, Burghley Road, Highgate Road, London, N.W.



A portion of the journal will be reserved for New Issues and Discoveries, which will be illustrated when possible by reduced facsimiles, produced either by the lined or photo-zinco half-toned process. I shall be grateful for any information concerning newly issued stamps, etc., and will unless requested to the contrary, give the names of those favoring these columns with particulars.

Will readers and correspondents kindly forward, when possible, specimens for inspection, so that we may have illustrations made.

This number will principally contain information concerning those stamps, which have either been discovered or issued since the discontinuance of the Fiscal columns in the P. J. of G. B.



A FISCAL Catalogue will be commenced and continued, eight pages monthly, and in order to gain the co-operation of our American Cousins, I shall start with North America, which will embrace the following countries and states:—Alabama, California, Canada, Louisiana, Mexico, Nevada, Oregon, and the United States.

This will also be illustrated when necessary.

The values of Revenue stamps in this country are little known, and many collectors have written asking that all future compilations of mine may be priced. It is, however, impossible to affix a price to every stamp, but by special request I have decided to accede, as far as it lays in my power, by placing a valuation against most of them, and trust that these figures will assist collectors in effecting their exchanges.



Auction reports of Fiscal stamps are solicited, and will be duly noted.



An article on the Telegraph Stamps of Ceylon will be commenced and continued until completion; after which other interesting articles by well known Philatelists will appear on the stamps of the Cape of Good Hope, Griqualand, etc., with illustrations; further particulars concerning which will be given later on.



By special desire a copy of the Act of Parliament creating the British Hat Tax will be found amongst these columns, to be followed by others on equally interesting Fiscal Duties whenever space will permit.



A LL friends wishing to accord us their support with advertisements, should communicate direct with Mr. WALTER MORLEY, Bapchild, near Sittingbourne, Kent, who has this department under his sole control.

The rates per insertion are:—

Whole page	... ..	£1 10/-
Half "	... ..	15/-
Quarter "	... ..	8/-
Eighth "	... ..	5/-
One Inch...	... ..	2/6

Terms:—Cash with order. If for more than one insertion, quarterly in advance.



The subscription rate will be 2/6, post free for twelve numbers, or 3d. per single copy.



I N order to increase our knowledge, I in conclusion solicit all collectors and respondents for information and interesting articles, and no efforts will be spared to make "The Fiscal Philatelist" the representative Organ in English speaking countries for Revenue collectors.

FRED. GEO. C. LUNDY.

88, Burghley Road,
Highgate Road,
London, N.W.
1st December, 1892.

British Hat Tax.

THIS Tax was passed in Great Britain, on 1st October, 1784, by an Act intituled 34 George III, cap. 51., of which the following is an extract:—

1st October, 1784. 34 George III, c. 51, s. 1. An Act for granting to His Majesty certain duties on licenses, to be taken out by persons vending hats by retail; and also certain duties on hats sold under such licenses; and for laying additional duties on all hats and caps imported into this kingdom.

S. 1. "That from and after the 1st day of October, 1784, there shall be raised, levied, collected and paid, throughout the kingdom of Great Britain, unto and for the use of His Majesty, his heirs and successors, the several rates and duties following: that is to say "

"All persons uttering or vending, in Great Britain, in retail, any hats, commonly called or known by the name of Felt or Wool, Stuff or Beaver Hats or any leather or japanned hats, shall annually take out a license, for that purpose in manner hereinafter mentioned: "

"And where the person so vending by retail such hats as aforesaid, shall reside within the cities of London, and Westminster, or within the distance of the lists of mortality, or within the borough of Southwark in the county of Surrey, there shall be charged a stamp-duty of 40/."

"And where any person, so uttering or vending by retail any such hats as aforesaid, shall reside in any city or market-town, or other than the cities of London and Westminster, or borough of Southwark in the county of Surrey, there shall be charged a stamp-duty of 5/-: "

"And where the person, so uttering or vending by retail any such hats as aforesaid, who shall reside in any other part of Great Britain, not being a city or market-town, there shall be charged a stamp-duty of 5/-: "

"For every felt or wool, stuff or beaver hat, or any leather or japanned hat, not exceeding the price of 4/-, which shall be uttered, vended or sold, by any person or persons taking out such licenses, there shall be charged a stamp-duty of 3d. : "

"For every felt or wool, stuff or beaver hat, or any leather or japanned hat, exceeding the price of 4/-, and not exceeding the price of 7/-, which shall be uttered, vended or sold, by any person or persons taking out such licenses, there shall be charged a stamp-duty of 6d. : "

"For every felt or wool, stuff or beaver hat, or any leather or japanned hat, above the price or value of 7/-, and not exceeding the price or value of 12/-, which shall be uttered, vended or sold, by any person or persons taking out such licenses, there shall be charged a stamp-duty of 1/-: "

"For every felt or wool, stuff or beaver hat, or any leather or japanned hat, above the price or value of 12/-, which shall be uttered, vended or sold, by any person or persons taking out such licenses, there shall be charged a stamp-duty of 2/-: "

"S. 2. [Provides that the duties shall be under the management of the commissioners of stamps.

S. 8. "And in order to secure the duties aforesaid, be it further enacted, That every person, uttering or vending by retail, or exporting to sell, any hats liable to the duties hereby imposed, shall apply to the

commissioners of stamps, or to the officers appointed by them, for paper tickets, stamped with the several and respective duties hereby imposed, to be pasted or affixed, by the person or persons, so uttering or vending by retail such hats or hats as aforesaid, to the lining in the inside of the crown of such hats, in such manner and form as the said commissioners shall direct; and every felt or wool, stuff or beaver hat, uttered, vended or sold, by any person or persons taking out the license required by this act, shall have affixed thereto such stamped ticket, mark, or device, and in such manner and form, and in such part of the inside thereof, as the commissioners of His Majesty's stamp duties shall from time to time direct."

Telegraph Stamps of Ceylon.

By the Editor.

Previous to 1882, the telegraph department used those stamps of the government of India as per illustration, firstly without surcharge, and secondly surcharged "Ceylon" in black Roman capitals, measuring $18\frac{1}{2}$ by $2\frac{1}{4}$ mm., horizontally across each profile. Each stamp varies in design, and is printed on white machine wove paper; perf. 14; wmk. Crown and India.

A, WITHOUT SURCHARGE.

1	2 annas,	flesh
2	4 "	clear blue
3	8 "	brown
4	1 rupee,	blue-grey
5	2 rupees 8 a.,	orange
6	5 "	red-brown
7	10 "	blue-green
8	25 "	lilac
9	50 "	carmine-rose



B, SURCHARGED "CEYLON," in black Roman Capitals.

10	2 annas,	flesh
11	4 "	clear blue
12	8 "	brown
13	1 rupee,	blue-grey
14	2 rupees 8a.,	orange
15	5 "	red-brown
16	10 "	blue-green
17	25 "	lilac
18	50 "	carmine-rose



Spring of 1882. Permanent issue. Designs similar to those of the preceding issue, values altered to cents and rupees, and the title to "Government of Ceylon." Color on white machine wove paper; perf. 14; wmk. Crown over CA.

19	12 cents,	olive-yellow
20	25 "	blue-green
21	50 "	blue
22	1 rupee,	brick-red
23	2 rupees 50 c.,	slate
24	5 "	orange
25	10 "	violet
26	25 "	rose
27	50 "	violet-red



End 1882.—Unless collectors are lucky enough to obtain specimens unused, they will have to content themselves with the upper halves, for the reason that in Ceylon and India, the stamps are divided by the officials, the upper half being affixed to the receipt given to the sender, whilst the lower half is placed on the telegram, and ultimately destroyed. In consequence of this practice the designs of the values 25 cents, 1 rupee, and 10 rupees were found inconvenient, because the values were inserted in the centre of the design. Three new stamps were therefore designed as follows:—

25 CENTS.—Double profiles on horizontally lined background, enclosed by single lined circle, with ornaments in the spandrels. At each side of these profiles upright oblongs, bearing either "Telegraph" or "Department," in white block letters. Between the profile, a white horizontal oblong, with

pearled frame, containing in three lines "Government of Ceylon," in colored block letters. At each extremity solid horizontal oblongs, bearing the value in two lines in larger white block letters.

1 RUPEE.—Similar profiles, enclosed by upright solid ovals; and bearing in thin white block letters, in the upper "Government of Ceylon," and in the lower "Telegraph Department." White trefoils in the sprandrels, between which is a single lined horizontal oblong, bearing the value in white block letters; ornamental upright rectangular frame. Outside this at each extremity similar but longer oblongs, likewise bearing the value in the same but wider spaced letters.

10 RUPEES.—Double profiles, on horizontally lined background, both enclosed in solid upright octagonal frames, bearing above "Government of Ceylon," and below "Telegraph Department" in white block letters. Between the profiles a solid oblong with broad ornamental frame, bearing "10 Rupees." White trefoils in the sprandrels. At the extremities solid oblongs, bearing "Ten Rupees," in larger white block letters. Single lined upright rectangular frame. Color on white wove paper; perf. 14; wmk. Crown over CA.

28	25 cents,	yellow-green
29	1 rupee,	brick-red
30	10 rupees,	violet



PROVISIONALS.—In the early part of January, 1883, the values then in use were found not suitable, and stamps of the values of 20, 40, 60, and 80 cents being required, it was determined to use up the issues printed during 1882, by surcharging them as occasions arose with the new values. These surcharges are very numerous, and from the varieties seen, it is apparent that not many of each kind were printed at one time. In order to put them in a clear manner before collectors, I have had to resort to forming them into a table as given below. From friends, with whom I have been in communication in Ceylon, I understand that no official record has been kept of the varieties printed, nor of their dates of

issue. I have consequently reserved a column for the cancellation dates of those specimens I have seen, but I regret that in many cases these are missing, as the stamps were only obliterated with the name of the town, etc.

(To be continued.)



New Issues and Discoveries.

In opening these columns it is our intention only to chronicle at present those stamps that have appeared since the "Revenue Catalogue," published by Mr. W. Brown of Salisbury, thus keeping it up to date. The pages mentioned after each country denote those of the above-mentioned catalogue, and the number prefixed before each stamp, the position it should occupy therein.

We shall be grateful for any information respecting new issues as they appear, and shall, unless otherwise requested, give the names of those who favor us with the particulars. When possible we should prefer to receive specimens, in order that we may illustrate these columns.

BAWNAGAR DURBAR.

To the values already chronicled in the Revenue Catalogue must be added on the authority of the "Timbre Fiscal," the following value in black, color on white wove paper; perf. 15.

7.	15 rupees,	d. green
8.	250	" d. brown
9.	1000	" or. yellow

BRAZIL.

We have come across the 200 reis upright Bill stamp, (full-faced portrait of Emperor) rouletted horizontally, perf. 12 vertically. Can any of our readers tell us whether any other values exist? Color, white wove paper.

FOREIGN BILL. 200 reis, green and vermilion.

BRITISH BECHUANALAND.

REVENUE. (page 30) The English Jubilee postage stamps have been used during this year, surcharged as above, in tall black block letters in two lines. Typographed on white wove paper; perf. 14; wmk. crown.

32. 1 penny, lilac.
 33. 2 pence, green and carmine.
 34. 4 " " " brown.
 35. 6 " purple, or red paper.

BRITISH GUIANA.

SUMMARY JURISDICTION.
 (page 32) The "Timbre Fiscal" of February last chronicles the following additions to issue of 1888. Color on white wove paper; perf. 14; Crown over C.C.



46. 50 cents, d. brown.
 47. 1 dollar, canary-yellow.

CAPE OF GOOD HOPE.

STAMP DUTY. Issue 1872. (page 345) No. 81 has been seen with the color changed to lilac-brown so Mr. Bacon states. Typographed on white wove paper; perf. 14; crown over C.C.



- 81a. 8 pence, lilac-brown.

CANADA.

CIGARETTES. From our Mr. Mackay, we have had submitted to us another compound perf.; viz., horizontal roulette and vertical perf. 12 of No. 6 of the Canadian Cigarettes, series 1889, and we assume No. 5 and 7 also exist in this state.



8. 5 cigarettes; black.
 9. 10 " "
 10. 20 " "

CEYLON.

JUDICIAL. The "Timbre Fiscal" mentions that the following completes the issue of 1882 (page 47). Color in white wove paper; perf. 14; wmk. crown over C.C. Surcharged "Judicial" in red block letters.



- 6a. 1 rupee, lilac and red.
 7a. 5 rupees, " "
 7b. 10 " " "
 7c. 20 " " "
 7d. 50 " " "
 7e. 100 " " "

GIBRALTAR.

STAMP DUTY. Although we have not had the pleasure of seeing them, we understand that an issue for this colony exists.

The design is head of Queen Victoria to the left in an upright oval, bearing above "Gibraltar," and below "Stamp Duty." Under the centre is an oblong containing the value. Color on white wove paper; perf. 14.

1. 30 centimos, lilac.
 2. 1 piastre, 25 c., lilac.
 3. 1 " 65 c. "
 4. 1 " 85 c. "
 5. 2 piastres, 50 c., "
 6. 5 " " value in carmine.
 7. 20 " " "
 8. 30 " " "

GREAT BRITAIN.

CONSULTATION FEE, GUILDHALL. Upright rectangular frame, with ground-work similar to that of the Justice Room stamps, bearing in the centre the arms of the City of London. Above an ornamental scroll, bearing "Consultation Fee, Guildhall," in two lines, and below in a curved white riband, "Half-a-Crown." All the lettering is in Roman capitals on a white ground. Engraved by Messrs. Perkins, Bacon & Co., Ltd., on white paper; perf 11½.

1. Half-a-crown, black.

CONSULAR SERVICE. (page 4) Issue 1885.

- 12a. 1½ dollars, vermilion. The 2 of the ½ is taller than the ordinary type.
 12b. 2 dollars, vermilion.

CUSTOMS. (page 5) Issue 1860.

- 1a. 1 penny, rose on azure wove, dies A & B.

JUSTICE ROOM. (page 11) Issue 1890, on laid paper; perf. 12.

- 20a. no value, rose-red.

ELY. LOCAL AUTHORITY. (page 7) Same design as previous issues. Color on white wove paper; perf. 12.

18. 6 pence, pale green and carmine.

19. 1 shilling, " " "

20. 2 shillings, " " "

No doubt the other values (1d., 2/6, 5/- 10/- and £1) also exist.

GLOUCESTERSHIRE. (page 12) Same design as previous issue.

Color on white wove paper; perf. 12.

17. 6 pence, pale green and carmine.

18. 1 shilling, " " "

19. 2 shillings, " " "

20. 2 " 6 p., " " "

21. 5 " " " "

22. 10 " " " "

23. 1 pound, " " "

SOUTHAMPTON, FINE OR FEE STAMPS. Issue 1878. Color on white wove paper; perf. 15.

4a. 5 shillings, green.

perf. 12. Similar to preceding Colour on white wove paper.

20. Sixpence, blue.

SOUTHAMPTON, FEE STAMPS. (page 13) Similar design to the other values, color on plain white paper; perf. 15.

3. 7 shillings 6 p., blue, surch. black.

TRANSFER DUTY. (page 23) Issue 1892, identical to the previous years, with colours changed. Color on white wove paper; perf. 14.

A wmk. orb.

35. 3 pence, bronze-green.

36. 6 " "

B wmk., V.R. in script.

37. 1 shilling, bronze-green.

38. 1 " 6 p., "

39. 2 shillings, "

40. 2 " 6 p., "

41. 4 " "

42. 5 " "

43. 10 " "

GRENADA.

REVENUE. (page 56) To the issue of Oct., 1884, we add the undermentioned values. Typographed on white wove paper; perf. 14; crown over C.A.



46a 10 shillings, green, surch. d. brown.

46b 1 pound, " " orange.

To those errors chronicled on page 56, should be added, color on white wove paper; perf. 14; wmk. star.



36a TWC pence, orange, surch. green.

36b. TVVO pence, orange, surch. green

36c. TVVO shillings, " "

INDIA.

INDIA; COURT FEES. (page 58) To the issue of 1883 should be added.

33a. 3 annas, mauve.

39a. 1 rupee 8a., mauve.

42a. 5 rupees, "

SMALL CAUSE COURT. (page 61) This issue of which we give the lowest value No. 55 in the Revenue Catalogue. The "Timbre Fiscal" adds.

56. 2 annas, yellow ochre, val. in violet.

57. 3 " " " "

58. 4 " " " "

59. 5 " " " "

60. 6 " " " "

61. 8 " " " "

62. 10 " " " "

63. 12 " " " "

64. 1 rupee, " " "

65. 1 " 8a., " " "

66. 2 rupees, " " "

67. 3 " " " "

68. 4 " " " "

69. 5 " " " "

70. 6 " " " "

71. 7 " " " "

72. 8 " " " "

73. 9 " " " "

74. 10 " " " "

75. 15 " " " "

76. 20 " " " "

77. 25 " " " "

78. 30 " " " "

79. 40 " " " "

80. 50 " " " "

81. 60 " " " "

82. 70 " " " "

83. 75 " " " "

IRELAND.

ADMIRALTY COURT. (page 24) Mr. Townsend informs us that the last issue of these existed in a brighter blue, color on white wove paper; perf. 14; wmk. TWO ORBS.

- 7. 6 pence, bright blue and mauve.
- 8. 1 shilling, " "
- 9. 2 shillings 6p., " "
- 10. 5 " " "
- 11. 10 " " "
- 12. 1 pound, " "

PETTY SESSIONS. (page 26) Issue 1858.

- 1a. 6 pence, rose, die T.
- 2a. 6 " green, die T.

MAURITIUS.

BILL STAMPS. (page 64) Change of color. Color on white wove paper; perf. 14; wmk., crown over C.A.

First of Exchange.

- 142. 1 rupee 65 c., d. brown, surch. black.
- 143. 2 rupees 50 c., mauve, "
- 144. 3 " 35 c., gray, "

Second of Exchange.

- 145. 1 rupee 65 c., d. brown, surch. black.
- 146. 2 rupees 50 c., mauve, surch. black.
- 147. 3 rupees 35c., gray, surch. black.

Third of Exchange.

- 148. 1 rupee 65c., d. brown, surch. black.
- 149. 2 rupees 50c., mauve, "
- 150. 3 " 35c., gray, "

INTERNAL REVENUE. (page 65) Change of color. Color on white wove paper; perf. 14; wmk, crown over C.A.

- 50. 5 rupees, orange, surch. violet.
- 51. 10 " violet, surch. brown.

PROVISIONAL. Surcharged 25 cents, in tall black letters on the 1 rupee 50 c. Color on white wove paper; perf. 14; wmk., crown over C.A.

- 52. 25 cents., on 1 r. 50c., bistre, surch. violet and black.

INTERNAL REVENUE. (page 65) We notice from the "Fiscal" that the 5/- value, issue 1869, and the 1 rup. 25c. value of 1879, appear "provisionalized." The old value is obliterated by two lines, and the new value, "1 rupee," is surcharged across the profile in black.

- 50. 1 rupee, on 5 sh., bistre and violet surch. black.
- 51. 1 rupee, on 1 rup. 25 c., rose and black surch. black.

We have seen two values of the 1879 with colors changed. Color on white wove paper; perf. 14; crown over C.A.

- 52. 5 rupees, orange and violet.
- 53. 10 " violet and brown

HONG KONG.

STAMP DUTY. (page 57)

Since the publication of the "Revenue Catalogue," we have seen the following. Design identical to 1867 issue, but with color changed. Color on white wove paper; perf. 14; wmk., crown over C.C.



- 21. 25 cents, lilac.
- 22. 30 " "
- 23. 1 dollar 50 c., dull green.
- 24. 10 dollars, "

NATAL.

REVENUE. (page 68) Issue 1886. To complete this issue, the following additions should be made. Typographed on white wove paper; perf. 14; crown over C.A.

- 3a 9 pence, lilac.
- 6a 6 shillings, lilac, surch. carmine.



NEVIS.

REVENUE. (page 68) Issue 1883. Surcharged revenue in black Roman capitals. Typographed on white wove paper; perf. 14; wmk., crown over C.A.

- 23a. 4 pence, d. blue, surch. black.

Owing to our having too much matter for this number, we have been compelled, with reluctance, to leave out the last part of our new issues, etc., until next month. [Ed.]



Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY,
(and R. R. BOGERT.)

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In placing this Catalogue before the public, I should like to make a few remarks.

I have endeavoured to classify the stamps in every variety to the best of my knowledge, to enable the collector to easily arrange his collection, and have when possible, affixed a valuation to each stamp.

I wish it to be understood that this has been done by special request of collectors in order that they may ascertain their proportionate values, and to assist them in their exchanges only. My valuations may in many instances not co-incide with those of Fiscal dealers, but I hope as the Catalogue advances to gain assistance by their valuing the stamps for me themselves. Mr. R. R. BOGERT, of New York, has kindly consented to price the U.S. The Californian stamps have been valued after Mr. Sterling's catalogue, 5th edition; and for those of Canada and Mexico, I hope to make arrangements before going to press, but if unsuccessful I shall use as my guide those published catalogues that exist.

I hope the public will criticise this compilation well but generously, and as mistakes will undoubtedly arise, I ask them to point out the errors, as it is the only method of arriving at completeness.

In conclusion I must mention that unforeseen difficulties have arisen regarding the illustrations.

In most instances it has been impossible to procure unused specimens to photograph from, consequently the impressions are not so clear as I would wish, owing to the cancellation marks.

F. G. C. L.

ALABAMA. TAX ON SEALS.

January, 1867. Arms (tree and scroll) on an upright slanting ornamental oval frame, with large white figures of value above at each side, and dollar (dollars) between. Below "Tax on Seals," in a curved line; all in white Roman capitals. At the upper extremity of the design small white figure of value on a solid ground in a double lined oval, and value repeated below in white Roman Capitals, on a solid banderole. Underneath, in a curved white riband "State of Alabama" in colored Roman Capitals. Engraved in color on white wove paper; perf. 12; size 24 by 30 mm.



1

- | | | |
|----|-------------------------------|------|
| 1. | 1 dollar, vermilion, (shades) | 2/- |
| 2. | 2 dollars, blue | |
| 3. | 3 " " | 20/- |
| | variety, rouletted. | |
| 4. | 1 dollar, vermilion | 8/- |

N.B.—An unperforated specimen of the one dollar is said to exist, but until an unsevered pair is found, I doubt its authenticity. Mr. Moens chronicles the two dollars in green.

CALIFORNIA.

A complete collection of the "sets" of Californian stamps is very difficult to obtain, more especially in this country; and when compiling these lists, a certain amount of information has had to be supplied on the assumption that if one or more of the set of one value exist, the other must naturally exist as well. In cases where there is a doubt, although the probability is in its favor, I have added them to the list, but where the chances of existence are very remote, I have omitted them from the lists, but added a nota-bene, as in the instances of the \$1 unperforated and \$2 green.

BILLS OF LADING.

1857. Circular Stamp, design identical to illustration No. 2. In the centre is a solid oblong, with concave corners bordered with a white line, on which is the value and range in white numerals.



Above, in a curved line, inside 2

the circular frame on a white ground, "Bill of Lading," in colored block letters. All enclosed by a solid circular band, with a white lined border, containing above "California," and below "State Tax," in white Roman Capitals. Printed by A. L. Bancroft and Co., lithographers and engravers, San Francisco, in color on thin azure paper. The method of separating the stamps from each other was, by either cutting them square in the ordinary way, or by the use of a circular punch.

Each stamp, preparatory to its being issued was overprinted by a hand stamp, bearing initials in script type, surrounded by a single line, in either black, blue, or red ink.

N.B.—Mr. Moens chronicles these percé en scie (saw perforation), but I have never had the opportunity of inspecting a single specimen. Perhaps some of our readers can enlighten us.

It was only with the greatest of difficulty that I succeeded in procuring information from my Californian friends regarding these initials which apparently are those of the Controllers for the time being. They are as follows:—



2

S. H. BROOKS.
1859-1861.



3

4

A. R. MELONEY.
1858-1859.



5



6

GEO. OULTON:
1863-1867.



7

S. R. WARREN.
1862-1863.



8

ROBT. WATT. 7
1867-1871.



9

GEO. W. WHITMAN.
1856-1858.

The range in the centres of the stamps denoted the value of the Bills of Lading.

	\$
20 cents, value of Bill of Lading	5,000
30 " " " "	10,000
40 " " " "	20,000
50 " " " "	30,000
60 " " " "	40,000
1 dollar, " " " "	100,000
2 dollars, " " " "	150,000
3 " " " "	200,000
4 " " " "	500,000
10 " " " "	1,000,000
20 " " " "	1,500,000
40 " " " "	2,000,000
100 " " " "	5,000,000
200 " " " "	10,000,000
300 " " " "	15,000,000
400 " " " "	20,000,000

FIRSTS.									
Over printed.									
GWW without circle, in blue.									
ARM in double circles, in blue or black.									
(two types.)									
SHB in single circle, in blue.									
1	20 cents,	carmine on	bluish T9	4/-	46	3	"	bluish T9	4/-
2	20	"	?white T9		47	3	"	white T9	
3	20	"	bluish T3-4	3/-	48	3	"	bluish T3-4	3/-
4	20	"	?white T3-4		49	3	"	white T3-4	
5	20	"	bluish T2	3/6	50	3	"	bluish T2	3/6
6	20	"	? white T2		51	3	"	white T2	
7	20	"	red	bluish T9	52	4	"	red	bluish T9
8	30	"	"	? white T9	53	4	"	"	white T9
9	30	"	claret	bluish T9	54	4	"	claret	bluish T3-4
10	30	"	red	" T3-4	55	4	"	"	white T3-4
11	30	"	"	white T3-4	56	4	"	red	bluish T2
12	30	"	claret	bluish T3-4	57	4	"	"	white T2
13	30	"	red	" T2	58	10	"	claret	bluish T9
14	30	"	"	white T2	59	10	"	"	white T9
15	30	"	claret	bluish T2	60	10	"	red	bluish T3-4
16	40	"	"	" T9	61	10	"	"	white T3-4
17	40	"	"	? white T9	62	10	"	claret	bluish T2
18	40	"	red	bluish T3-4	63	10	"	"	white T2
19	40	"	"	? white T3-4	64	20	"	"	bluish T9
20	40	"	carmine	bluish T2	65	20	"	"	white T9
21	40	"	deep red	white T2	66	20	"	deep red	bluish T3-4
22	50	"	carmine	bluish T9	67	20	"	"	white T3-4
23	50	"	"	white T9	68	20	"	carmine	bluish T2
24	50	"	"	bluish T3-4	69	20	"	"	white T2
25	50	"	"	white T3-4	70	20	"	"	bluish T9
26	50	"	"	bluish T2	71	30	"	"	white T9
27	50	"	"	white T2	72	30	"	"	bluish T3-4
28	60	"	"	bluish T9	73	30	"	"	white T3-4
29	60	"	"	white T9	74	30	"	"	bluish T2
30	60	"	"	bluish T3-4	75	30	"	"	white T2
31	60	"	"	white T3-4	76	40	"	claret	bluish T9
32	60	"	"	bluish T2	77	40	"	"	white T9
33	60	"	"	white T2	78	40	"	red	bluish T3-4
34	1 dollar,	"	bluish T9	4/-	79	40	"	"	white T3-4
35	1	"	white T9		80	40	"	carmine	bluish T2
36	1	"	red	bluish T3-4	81	40	"	"	white T2
37	1	"	"	white T3-4	82	100	"	deep red	bluish T9
38	1	"	carmine	bluish T2	83	100	"	"	white T9
39	1	"	"	white T2	84	100	"	carmine	bluish T3-4
40	2 dollars,	"	bluish T9	4/-	85	100	"	"	white T3-4
41	2	"	"	white T9	86	100	"	"	bluish T2
42	2	"	"	bluish T3-4	87	100	"	"	white T2
43	2	"	"	white T3-4	88	200	"	"	bluish T9
44	2	"	"	bluish T2	89	200	"	"	white T9
45	2	"	"	white T2	90	200	"	"	bluish T3-4
					91	200	"	"	white T3-4
					92	200	"	"	bluish T2
					93	200	"	"	white T2
					94	300	"	"	bluish T9
					95	300	"	"	white T9
					96	300	"	"	bluish T3-4

97	300 dollars, carmine	white T3-4	145	2 dollars, carmine	bluish T9 4/-
98	300 "	bluish T2	146	2 "	white T9
99	300 "	white T2	147	2 "	bluish T3-4 3/-
100	400 "	bluish T9	148	2 "	white T3-4
101	400 "	white T9	149	2 "	bluish T2 3/6
102	400 "	bluish T9	150	2 "	white T2
103	400 "	white T3-4	151	3 "	bluish T9 4/-
104	400 "	bluish T2	152	3 "	white T9
105	400 "	white T2	153	3 "	bluish T3-4 3/-
			154	3 "	white T3-4
			155	3 "	bluish T2 3/6
			156	3 "	white T2
			157	4 "	red bluish T9 6/-
			158	4 "	white T9
			159	4 "	claret bluish T3-4 4/-
			160	4 "	white T3-4
			161	4 "	red bluish T2 5/-
			162	4 "	white T2
			163	10 "	claret bluish T9 4/-
			164	10 "	white T9
			165	10 "	red bluish T3-4 3/-
			166	10 "	white T3-4
			167	10 "	claret bluish T2 3/6
			168	10 "	white T2
			169	20 "	bluish T9 6/-
			170	20 "	white T9
			171	20 "	deep red bluish T3-4 4/-
			172	20 "	white T3-4
			173	20 "	carmine bluish T2 5/-
			174	20 "	white T2
			175	30 "	bluish T9 4/-
			176	30 "	white T9
			177	30 "	bluish T3-4 3/-
			178	30 "	white T3-4
			179	30 "	bluish T2 3/6
			180	30 "	white T2
			181	40 "	bluish T9 4/-
			182	40 "	white T9
			183	40 "	bluish T3-4 3/-
			184	40 "	white T3-4
			185	40 "	bluish T2 3/6
			186	40 "	white T2
			187	100 "	bluish T9 40/-
			188	100 "	white T9
			189	100 "	bluish T3-4
			190	100 "	white T3-4
			191	100 "	bluish T2
			192	100 "	white T2
			193	200 "	bluish T9
			194	200 "	white T9
			195	200 "	bluish T3-4

SECONDS.

106	20 cents, carmine on	bluish T9 4/-	157	4 "	red bluish T9 6/-
107	20 "	white T9	158	4 "	white T9
108	20 "	bluish T3-4 3/-	159	4 "	claret bluish T3-4 4/-
109	20 "	white T3-4	160	4 "	white T3-4
110	20 "	bluish T2 3/6	161	4 "	red bluish T2 5/-
111	20 "	white T2	162	4 "	white T2
112	30 "	red bluish T9 4/-	163	10 "	claret bluish T9 4/-
113	30 "	white T9	164	10 "	white T9
114	30 "	claret bluish T9	165	10 "	red bluish T3-4 3/-
115	30 "	red " T3-4 3/-	166	10 "	white T3-4
116	30 "	white T3-4	167	10 "	claret bluish T2 3/6
117	30 "	claret bluish T3-4	168	10 "	white T2
118	30 "	red " T2 3/6	169	20 "	bluish T9 6/-
119	30 "	white T2	170	20 "	white T9
120	30 "	claret bluish T2	171	20 "	deep red bluish T3-4 4/-
121	40 "	" T9 4/-	172	20 "	white T3-4
122	40 "	white T9	173	20 "	carmine bluish T2 5/-
123	40 "	red bluish T3-4 3/-	174	20 "	white T2
124	40 "	white T3-4	175	30 "	bluish T9 4/-
125	40 "	carmine bluish T2 3/6	176	30 "	white T9
126	40 "	deep red white T2	177	30 "	bluish T3-4 3/-
127	50 "	carmine bluish T9 4/-	178	30 "	white T3-4
128	50 "	white T9	179	30 "	bluish T2 3/6
129	50 "	bluish T3-4 3/-	180	30 "	white T2
130	50 "	white T3-4	181	40 "	bluish T9 4/-
131	50 "	bluish T2 3/6	182	40 "	white T9
132	50 "	white T2	183	40 "	bluish T3-4 3/-
133	60 "	bluish T9 4/-	184	40 "	white T3-4
134	60 "	white T9	185	40 "	bluish T2 3/6
135	60 "	bluish T3-4 3/-	186	40 "	white T2
136	60 "	white T3-4	187	100 "	bluish T9 40/-
137	60 "	bluish T2 3/6	188	100 "	white T9
138	60 "	white T2	189	100 "	bluish T3-4
139	1 dollar, "	bluish T9 4/-	190	100 "	white T3-4
140	1 "	white T9	191	100 "	bluish T2
141	1 "	red bluish T3-4 3/-	192	100 "	white T2
142	1 "	white T3-4	193	200 "	bluish T9
143	1 "	carmine bluish T2 3/6	194	200 "	white T9
144	1 "	white T2	195	200 "	bluish T3-4

196	200 dollars, carmine	white T3-4	244	1 dollar, carmine	bluish T9 4/-
197	200 "	bluish T2	245	1 " "	white T9
198	200 "	white T2	246	1 " red	bluish T3-4 3/-
199	300 "	bluish T9	247	1 " "	white T3-4
200	300 "	white T9	248	1 " carmine	bluish T2 3/-
201	300 "	bluish T3-4	249	1 " "	white T2
202	300 "	white T3-4	250	2 dollars, "	bluish T9 4/-
203	300 "	bluish T2	251	2 " "	white T9
204	300 "	white T2	252	2 " "	bluish T3-4 3/-
205	400 "	bluish T9	253	2 " "	white T3-4
206	400 "	white T9	254	2 " "	bluish T2 3/6
207	400 "	bluish T9	255	2 " "	white T2
208	400 "	white T3-4	356	3 " "	bluish T9 4/-
209	400 "	bluish T2	257	3 " "	white T9
210	400 "	white T2	258	3 " "	bluish T3-4 3/-
			259	3 " "	white T3-4
			260	3 " "	bluish T2 3/8
			261	3 " "	white T2
			262	4 " red	bluish T9 4/-
			263	4 " "	white T9
			264	4 " claret	bluish T3-4 4/-
			265	4 " "	white T3-4
			266	4 " red	bluish T2 6/-
			267	4 " "	white T2
			268	10 " claret	bluish T9 6/-
			269	10 " "	white T9
			270	10 " red	bluish T3-4 4/-
			271	10 " "	white T3-4
			272	10 " claret	bluish T2 5/-
			273	10 " "	white T2
			274	20 " "	bluish T9 6/-
			275	20 " "	white T9
			276	20 " deep red	bluish T3-4 4/-
			277	20 " "	white T3-4
			278	20 " carmine	bluish T2 5/-
			279	20 " "	white T2
			280	30 " "	bluish T9 6/-
			281	30 " "	white T9
			282	30 " "	bluish T3-4 4/-
			283	30 " "	white T3-4
			284	30 " "	bluish T2 5/-
			285	30 " "	white T2
			286	40 " "	bluish T9 6/-
			287	40 " "	white T9
			288	40 " "	bluish T3-4 4/-
			289	40 " "	white T3-4
			290	40 " "	bluish T2 5/-
			291	40 " "	white T2
			292	100 " "	bluish T9 40/-
			293	100 " "	white T9
			294	100 " "	bluish T3-4

THIRDS.

211	20 cents, carmine on	bluish T9 4/-	262	4 " red	bluish T9 4/-
212	20 " "	white T9	263	4 " "	white T9
213	20 " "	bluish T3-4 3/-	264	4 " claret	bluish T3-4 4/-
214	20 " "	white T3-4	265	4 " "	white T3-4
215	20 " "	bluish T2 3/6	266	4 " red	bluish T2 6/-
216	20 " "	white T2	267	4 " "	white T2
217	30 " red	bluish T9 6/-	268	10 " claret	bluish T9 6/-
218	30 " "	white T9	269	10 " "	white T9
219	30 " claret	bluish T9	270	10 " red	bluish T3-4 4/-
220	30 " red	" T3-4 4/-	271	10 " "	white T3-4
221	30 " "	white T3-4	272	10 " claret	bluish T2 5/-
222	30 " claret	bluish T3-4	273	10 " "	white T2
223	30 " red	" T2 5/-	274	20 " "	bluish T9 6/-
224	30 " "	white T2	275	20 " "	white T9
225	30 " claret	bluish T2	276	20 " deep red	bluish T3-4 4/-
226	40 " "	" T9 4/-	277	20 " "	white T3-4
227	40 " "	white T9	278	20 " carmine	bluish T2 5/-
228	40 " red	bluish T3-4 3/-	279	20 " "	white T2
229	40 " "	white T3-4	280	30 " "	bluish T9 6/-
230	40 " carmine	bluish T2 3/6	281	30 " "	white T9
231	40 " deep red	white T2	282	30 " "	bluish T3-4 4/-
232	50 " carmine	bluish T9 4/-	283	30 " "	white T3-4
233	50 " "	white T9	284	30 " "	bluish T2 5/-
234	50 " "	bluish T3-4 3/-	285	30 " "	white T2
235	50 " "	white T3-4	286	40 " "	bluish T9 6/-
236	50 " "	bluish T2 3/6	287	40 " "	white T9
237	50 " "	white T2	288	40 " "	bluish T3-4 4/-
238	60 " "	bluish T9 4/-	289	40 " "	white T3-4
239	60 " "	white T9	290	40 " "	bluish T2 5/-
240	60 " "	bluish T3-4 3/-	291	40 " "	white T2
241	60 " "	white T3-4	292	100 " "	bluish T9 40/-
242	60 " "	bluish T2 3/6	293	100 " "	white T9
243	60 " "	white T2	294	100 " "	bluish T3-4

295	100 dollars, carmine	white T3-4	343	60 dollars, carmine	bluish T9 10/-
296	100 "	bluish T2	344	60 "	white T9
297	100 "	white T2	345	60 "	bluish T3-4 6/-
298	200 "	bluish T9	346	60 "	white T3-4
299	200 "	white T9	347	60 "	bluish T2 8/-
300	200 "	bluish T3-4	348	60 "	white T2
301	200 "	white T3-4	349	1 dollar, carmine	bluish T9 10/-
302	200 "	bluish T2	350	1 "	white T9
303	200 "	white T2	351	1 " red	bluish T3-4 6/-
304	300 "	bluish T9	352	1 "	white T3-4
305	300 "	white T9	353	1 " carmine	bluish T2 8/-
306	300 "	bluish T3-4	354	1 "	white T2
307	300 "	white T3-4	355	2 dollars, "	bluish T9 10/-
308	300 "	bluish T2	356	2 "	white T9
309	300 "	white T2	357	2 "	bluish T3-4 6/-
310	400 "	bluish T9	358	2 "	white T3-4
311	400 "	white T9	359	2 "	bluish T2 8/-
312	400 "	bluish T9	360	2 "	white T2
313	400 "	white T3-4	361	3 "	bluish T9 10/-
314	400 "	bluish T2	362	3 "	white T9
315	400 "	white T2	363	3 "	bluish T3-4 6/-
			364	3 "	white T3-4
			365	3 "	bluish T2 8/-
			366	3 "	white T2

FOURTHS.

316	20 cents, carmine on	bluish T9 10/-	367	4 " red	bluish T9 10/-
317	20 "	white T9	368	4 "	white T9
318	20 "	bluish T3-4 6/-	369	4 " claret	bluish T3-4 6/-
319	20 "	white T3-4	370	4 "	white T3-4
320	20 "	bluish T2 8/-	371	4 " red	bluish T2 8/-
321	20 "	white T2	372	4 "	white T2
322	30 " red	bluish T9 10/-	373	10 " claret	bluish T9 12/6
323	30 " "	white T9	374	10 " "	white T9
324	30 " claret	bluish T9	375	10 " red	bluish T3-4 6/-
325	30 " red	" T3-4 6/-	376	10 " "	white T3-4
326	30 " "	white T3-4	377	10 " claret	bluish T2 8/-
327	30 " claret	bluish T3-4	378	10 " "	white T2
328	30 " red	" T2 8/-	379	20 " "	bluish T9 15/-
329	30 " "	white T2	380	20 " "	white T9
330	30 " claret	bluish T2	381	20 " deep red	bluish T3-4 10/-
331	40 " "	" T9 10/-	382	20 " "	white T3-4
332	40 " "	white T9	383	20 " carmine	bluish T2 12/6
333	40 " red	bluish T3-4 6/-	384	20 " "	white T2
334	40 " "	white T3-4	385	30 " "	bluish T9 15/-
335	40 " carmine	bluish T2 8/-	386	30 " "	white T9
336	40 " deep red	white T2	387	30 " "	bluish T3-4 10/-
337	50 " carmine	bluish T9 10/-	388	30 " "	white T3-4
338	50 " "	white T9	389	30 " "	bluish T2 12/6
339	50 " "	bluish T3-4 6/-	390	30 " "	white T2
340	50 " "	white T3-4	391	40 " "	bluish T9 15/-
341	50 " "	bluish T2 8/-	392	40 " "	white T9
342	50 " "	white T2	393	40 " "	bluish T3-4 10/-

394	40 dollars,	carmine on white	T3-4
395	40 "	"	bluish T2 12/6
396	40 "	"	white T2
397	100 "	"	bluish T9 40/-
398	100 "	"	white T9
399	100 "	"	bluish T3-4
400	100 "	"	white T3-4
401	100 "	"	bluish T2
402	100 "	"	white T2
403	200 "	"	bluish T9 *
404	200 "	"	white T9
405	200 "	"	bluish T3-4
406	200 "	"	white T3-4
407	200 "	"	bluish T2
408	400 "	"	white T2
409	300 "	"	bluish T9-4
410	300 "	"	white T9
411	300 "	"	bluish T3-4
412	300 "	"	white T3-4
413	300 "	"	bluish T2
414	300 "	"	white T2

EXCHANGE.

1857.

Same design as the preceding. Circular stamp; in the centre a solid oblong, with concave corners, bordered by a white line containing above "\$— to \$—," and value in three lines, in white figures and black letters.



Above in a curved line inside the circular frame on a white ground, "Exchange;" and at the foot, in a straight line, "First, Second, or Third," all in solid colored block letters. The circular frame is identical but smaller to that of the "Bill of Lading" stamp. Size, 26 by 26 mm.

The range in the centre of the stamp denotes the value of the Bills of Exchange:—

8 cents, value of B. of Ex. \$ 2 m. to \$ 5 m.*			
20	"	"	5
30	"	"	10
40	"	"	15
60	"	"	20
80	"	"	30
1 dollar,	"	"	40
1 " 40c.	"	"	50
2 dollars	"	"	75
3	"	"	100
4	"	"	150
6	"	"	200

8 cents, value of B. of Ex. \$300 m. to \$400 m.*			
10	"	"	400
14	"	"	500
20	"	"	700
30	"	"	1000
38	"	"	1500
40	"	"	2000
56	"	"	

* m. denotes thousands.

Surcharged G.W.W. (T9) in black, blue and red.

First of Exchange.

1	8 cents,	blue,	T9 in black	4/-
2	8	"	" blue	
3	8	"	" red	
4	20	"	" black	4/-
5	20	"	" blue	
6	20	"	" red	
7	30	"	" black	4/-
8	30	"	" blue	
9	30	"	" red	
10	40	"	" black	4/-
11	40	"	" blue	
12	40	"	" red	
13	60	"	" black	4/-
14	60	"	" blue	
15	60	"	" red	
16	80	"	" black	4/-
17	80	"	" blue	
18	80	"	" red	
19	1 dollar,	"	" black	4/-
20	1	"	" blue	
21	1	"	" red	
22	1	" 40 c.,	" black	4/-
23	1	" 40 c.,	" blue	
24	1	" 40 c.,	" red	
25	2 dollars,	"	" black	4/-
26	2	"	" blue	
27	2	"	" red	8/-
28	3	"	" black	8/-
29	3	"	" blue	
30	3	"	" red	
31	4	"	" black	8/-
32	4	"	" blue	
33	4	"	" red	
34	6	"	" black	8/-
35	6	"	" blue	
36	6	"	" red	
37	8	"	" black	14/-
38	8	"	" blue	
39	8	"	" red	

40	10 dollars,	blue,	T9 in	black	14/-	89	3 dollars,	blue	T9 in	blue
41	10	"	"	blue		90	3	"	"	red
42	10	"	"	red		91	4	"	"	black 8/-
43	14	"	"	black	14/-	92	4	"	"	blue
44	14	"	"	blue		93	4	"	"	red
45	14	"	"	red		94	6	"	"	black 8/-
46	20	"	"	black	14/-	95	6	"	"	blue
47	20	"	"	blue		96	6	"	"	red
48	20	"	"	red		97	8	"	"	black 8/-
49	30	"	"	black		98	8	"	"	blue
50	30	"	"	blue		99	8	"	"	red
51	30	"	"	red		100	10	"	"	black 14/-
52	38	"	"	black		101	10	"	"	blue
53	38	"	"	blue		102	10	"	"	red
54	38	"	"	red		103	14	"	"	black 14/-
55	40	"	"	black		104	14	"	"	blue
56	40	"	"	blue		105	14	"	"	red
57	40	"	"	red		106	20	"	"	black
58	56	"	"	black		107	20	"	"	blue
59	56	"	"	blue		108	20	"	"	red
60	56	"	"	red		109	30	"	"	black
Second of Exchange.						110	30	"	"	blue
61	8 cents,	blue,	T9 in	black	4/-	111	30	"	"	red
62	8	"	"	blue		112	38	"	"	black
63	8	"	"	red		113	38	"	"	blue
64	20	"	"	black	8/-	114	38	"	"	red
65	20	"	"	blue		115	40	"	"	black
66	20	"	"	red		116	40	"	"	blue
67	30	"	"	black	8/-	117	40	"	"	red
68	30	"	"	blue		118	56	"	"	black
69	30	"	"	red		119	56	"	"	blue
70	40	"	"	black	8/-	120	56	"	"	red
71	40	"	"	blue		Third of Exchange.				
72	40	"	"	red		121	8 cents,	blue	T9 in	black 10/-
73	60	"	"	black	8/-	122	8	"	"	blue
74	60	"	"	blue		123	8	"	"	red
75	60	"	"	red		124	20	"	"	black 10/-
76	80	"	"	black	8/-	125	20	"	"	blue
77	80	"	"	blue		126	20	"	"	red
78	80	"	"	red		127	30	"	"	black 10/-
79	1 dollar,	"	"	black	8/-	128	30	"	"	blue
80	1	"	"	blue		129	30	"	"	red
81	1	"	"	red		130	40	"	"	black 10/-
82	1	" 40 c.,	"	black	8/-	131	40	"	deep blue	"
83	1	" 40 c.,	"	blue		132	40	"	blue	blue
84	1	" 40 c.,	"	red		133	40	"	"	red
85	2 dollars,	"	"	black	8/-	134	60	"	"	black 10/-
86	2	"	"	blue		135	60	"	"	blue
87	2	"	"	red		136	60	"	"	red
88	3	"	"	black	8/-	137	80	"	"	black 10/-

(To be continued.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the interests of

Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

2nd JANUARY, 1893.

[No. 2.

Editorial Notes.

AFTER wishing our readers the "Compliments of the Season," we beg to thank them for the support they have given us in our undertaking. We are devoting our energies to make it a success by inserting matter which we hope will be interesting alike to the "specialist" and general collector. The illustrations in the preceding number we admit were not satisfactory, but we think we have finally overcome this difficulty, and that in the future there will be no room for comment.

..

The article on the British embossed deed stamps has been transferred from the "Stamp Collector" to these columns, and will be continued until completed. Arrangements will be made to have the already published part re-printed uniformly with that now appearing; further details regarding which will be given in a later number.

DURING last month we noticed that one or more deputations had been introduced to the Postmaster-General, with a view to the postage reduction on journals, etc.

Although our publication is only in its infancy, and any remarks from us might seem out of place, permit us to observe that we look favourably upon a step in this direction being taken.

..

We are in the days when free education is being afforded to the lower and middle classes, but something still further might be done, by having those journals and magazines which encourage intellectual and scientific pursuits registered as "special matter" at the post-office, and permitted to pass through either free, or charged with the nominal fee of $\frac{1}{4}$ d. per copy.

Other countries deliver such matter at a cheaper rate, and why should Great Britain, the pioneer of the postage system, be behind now?

WE have before us the eighth part of Mr. J. Gontier's Fiscal Album, "Mexico and Provinces," and think great praise is due for the pains and patience taken. There is, however, room for a little improvement, and in the future parts we would suggest that firstly the texture of the paper be somewhat better and thicker, and secondly that the descriptions of the stamps be placed on the left page, to face the stamps, instead of on the reverse side, thus saving col-

lectors the trouble of constantly turning over the pages.

Noticing that the compiler desires to be informed of any errors and omissions, we give them below, in order that his contributors may at the same time receive the benefit of them.

Custom issues of 1891-1892, 1892-1893.

Contribucion Federal issues of 1891-1892, 1892-1893.

Documentos y Libros.

1876 5 centavos bistre, surcharged vertically, Habilitada 1877, used in Chihuahua.
50 centavos, blue } surcharged hori-
1 peso, blue-green } zontally, Habili-
tada para 1877; used in Carmen.

Mercancias Cuotizadas.

1881. 1 peso, deep orange.

1883. 20 centavos, purple.

25 „ brick-red.

20 „ purple, perf. 12.

1884. 10 pesos, carmine.

50 „ green.

Renta del Tabaco.

$\frac{1}{4}$ cent, black, perf. 12.

Michoacan O'Campo.

1884-1885. 12 centavos, ultramarine.

1885-1886. 12 „ vermilion, perf. 11 $\frac{1}{2}$.

We recommend all collectors desirous of arranging their stamps to purchase this album, the part being very complete; and, as in nearly every instance, a page is reserved for each issue, there is plenty of room for varieties, etc.

[J. Goutier, 4, Rue d'Ambroise, Paris. Price: fcs. 2-75, post free, registered.]

WE observe with pleasure that some of our American postal contemporaries are devoting portions of their journals to Revenue Stamp matter.

The "American Journal of Philately" for October contains a very complete list of the Revenue stamps of the U.S., by Julius Adenaw Esq.

We had the pleasure of receiving a visit from the compiler last year, and are confident that

any subject he takes in hand he will carry through successfully. The arrangement of the Californian Revenues is a very difficult one, and to use the compiler's own phrase "Chaos reigns supreme." We however, agree with him, that although complicated, the only mode of classifying them is according to the comptrollers initials.

If collectors in other countries would work as indefatigably as Mr. Adenaw, instead of chaos reigning supreme, order would soon be established amongst the so-called unexplored countries.

We recommend all interested to read his list carefully. (Scott Stamp and Coin Co., 18, East 23rd Street, New York. 75 cents pa.)

The November number of the "Philatelic Journal of America" contains a priced list of Mexican Revenues up to date, which collectors will find very useful. (C. H. Mekeel, Stamp and Publishing Co., 1007 to 1011, Locust Street, St. Louis, Mo.)



MR. Harry Hilckes has kindly sent us a copy of his book "Reprints" for perusal. Although not quite in our province, we cannot help expressing our admiration at the persevering manner in which this little book has been compiled, each detail having been carefully gone into. We compliment the author on his first work, and recommend him not to relax his energies in this direction, as he seems to be a valuable acquisition to the list of Philatelic compilers.

A long-felt want by collectors has been a correct list of these reprints, and also a compilation of the fiscal stamps which are allowed by the Authorities, to be used for postage purposes.

Perhaps Mr. Hilckes or some other gentleman will now take the latter up.

No reader, whether interested in Postage or Revenue Stamps, should be without this valuable work, which is within the reach of all. We mention for the benefit of Fiscal collectors, that it contains a list of the re-printed Victorian Stamp Duty and Stamp Statutes, which is worthy of their perusal. (Hilckes, Kirkpatrick & Co., 64, Cheapside, London, E.C., 1/6.)

The net Revenue which the British South Africa Co. derived from the telegraphs during the past year was upwards of £4000—equal to over 4 per cent. on the capital invested.

**

As a further means of providing for the expected deficit in the Budget, the Russian Government is stated to have decided upon adding to the present tax on tobacco, snuff, papyros, cigars, cigarettes, and paintos, a supplementary impost of five copecks per lb., equal to two roubles per pood.

**

Mr. W. Hadlow held his fourteenth sale on the 9th and 10th of December last, and the following English Revenues and Telegraphs realized:—

Lot.		£	s.	d.
17	Elect. Tele., 3/-, blue, and rare horse tax	1	10	0
23	Four Irish Chancery Court Fiscals		5	0
88	1/- postal telegraph card "specimen"		4	0
90	Rare set of military telegraphs, provisionals, 6d. on 1d.; 1/- on 5/-; 1/- on £1	10	10	0
91	Eleven telegraph stamps, ½d. to £1		6	0
92	1/- postal telegraph card, octagonal, unused		6	0
102	South East Ry. elec. tele. 1, 2, black on white, unused	3	5	0
114	Twelve var. newspaper stamps		5	0
115	Unused horse tax	15		0
116	Eight consular service	3		0
155	£5 telegraph	1	3	0
157 to 162	Various embossed 1/- telegraph forms, from 4/- to 6/- each.			
180	6d. black, Bonelli's telegraph, imperf.	4		0
181	B. & I. Magnetic Tele., 2/-, black on yellow, unused, perf. 13		5	0
233	3d. embossed in red with brown border, surcharged Inland Revenue, unused, die C. 1860	10		0

JUST prior to going to press, we receive a cablegram from our representative, Mr. Edward Y. Parker, 57, Huron Street, Toronto, consenting to price the Canadian part of the "Fiscal Catalogue." This gentleman is one of the leading and most pushing dealers, and we are sure collectors will be thoroughly satisfied with his valuations.

New Issues and Discoveries.

BERNE.

Issue 16th June, 1865. Mr. W. Hadlow has submitted to us the 2 rappen, as per illustration, clearly printed on both sides. This we think has not been chronicled before.



2 rappen, bright green, imperf.

BRITISH EAST AFRICA.

INLAND REVENUE. (page 30) We have had sent us for inspection the Postage and Revenue Stamps of 1891, surcharged in violet-black. Letters "INLAND REVENUE" in two lines, apparently with a hand-stamp; color on thin white paper; perf 14.

- 1 2 rupees, red-brown, surch. violet.
- 2 3 " deep violet, " "
- 3 4 " blue, " "
- 4 5 " dark green, " "

Perhaps some of our readers could tell us whether the lower values have been surcharged in the same manner?

BRITISH NORTH BORNEO.

REVENUE. (page 32) The current 5 cents black has been provisionalized by surcharging the new value, "1 cent," across the face, in black in two lines; color on white wove paper; perf 14.

- 31 1 cent on 5c., black, surch. red.

CEYLON.

STAMP DUTY. (page 49) We have again more varieties to chronicle: firstly, surcharge identical to No. 65, "25" (12 by 6 mm.) over 20, and "Cents" (10½ by



3, 2 mm.) over Rs, and old value at the base obliterated by a single bar. Typographed in color on white wove paper; perf. 14; wmk. crown over C.A.

67 25 cents on 20r. green surch. black, obliterated 21/9/89.

Secondly, similar design to the

Twenty-five Cents

preceding issue, July, 1872, No. 10; surcharged "Twenty-five cents," as per illustration, in thick Roman letters, a single line obliterating the old value. Typographed in color on white wove paper; perf. 14; wmk. crown over C.C.

68 Twenty-five cents on 10 r. lilac, surch. black, obliterated 29/5/89.

TELEGRAPHS. (page 54) We thought we had seen the last of the provisionals for this country, but learn, may we say with regret, from the "Timbre Poste" that on the 1st of April last (an appropriate day), four others were issued, of the design of the annexed illustration. The frame is different for each value. Color on white wove paper; perf. 12½; wmk. ?

- 20 cents, blue-green.
- 40 " deep blue.
- 60 " " brown.
- 80 " " olive.

GREAT BRITAIN.

MAYOR'S COURT. (page 14) The 6d. value is now appearing with the lettering, SIXPENCE, in *thicker type*. Color on white wove paper; 11.

17 Sixpence, ultramarine surch black; thicker lettering.

TELEGRAPHS.—Electric Telegraph Co. (page 32), issue 1864. Mr. Levy possesses a copy of No. 28; perf. 12, which we think has not been previously chronicled.

28a One shilling (H.W.), orange, perf. 12.

We have two new colours of Nos. 5 and 6 of the Liverpool Cotton Brokers' Clearing House Stamps; color on white paper, perf 11.

6 pence, orange-vermilion, cancelled 1st May, 1875.

1 shilling, grey-black, cancelled 16th May, 1879.

We have also seen a specimen of No. 6, 6d. carmine, bearing the cancellation Oct. 1876.

Mr. Morley sends three values of another local, viz.: Liverpool Cotton Brokers' Bank, Ltd., which are used as receipts on deposits. The design is single lined, oblong, bearing at left, "Cotton"; at right, "Bank"; above, "Brokers"; and below, "Limited," all in coloured block letters; in the frame ornaments. The centre design is different for each value. ONE HALFPENNY in two lines, ONE PENNY, and TWO PENCE. Color on white wove paper; perf. 11 by 12½.

½ penny, indigo blue.

1 " "

2 pence, "

MEXICO.

DOCUMENTOS Y LIBROS.—In the History of the Mexican Revenues is chronicled on page 18, the issue of 1876, used in "Chihuahua," surcharged vertically in one line, "Habilitada, 1877" (T. I.), 24 by 2½ mm. We have lately had under our observation two additional provisionals used in "Carmen" (11 by 2½), as per cuts below, surcharged horizontally, in three lines, in black Roman capitals, "Habilitada Para 1877" (T. II. & III.). Engraved on plain thin yellow paper; perf. 12; no wmk.

50 centavos, blue, T. II.

1 peso, blue-green, T. III.

Habilitada 1877

T. I.

HABILITADA

PARA

1877.

T. II.

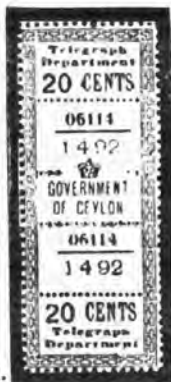
Issuing office: Carmen.

HABILITADA

PARA

1877.

T. III.



If collectors will only search carefully, no doubt other values and surcharges will come to light.

NEW ZEALAND.

STAMP DUTY. (page 74) From Mr. Bacon's list, in the "Timbre Fiscal" of March last, the undermentioned varieties should be added, in order to complete the issue. As the stamps seen were gummed down it was impossible to ascertain whether they were water-marked with large N.Z. or small N.Z. and star. Color on white wove paper; perf. 12½.

- 7 shillings, 6 p., grey-brown.
- 1 pound, 15 sh., pale yellow.
- 3 pounds, emerald green.
- 3 " 10 sh., carmine-rose.
- 4 " ultramarine.
- 4 " 10sh., p. grey-brown.
- 5 " d. blue.
- 7 " red-brown.
- 30 " d. violet-brown.
- 35 " green.
- 40 " carmine-rose.
- 45 " ultramarine.
- 50 " grey-brown.



Issue of 1874 (page 73), color on white wove paper; perf. 14; wmk. N.Z.

- 271a 25 pounds, d. rose, surch. blue.

FINE PAID. (page 70) Type of stamp duty 1874; color on white wove paper; perf 12½; wmk. N.Z.

No value, brown.

OIL RIVERS.

REVENUE. Current postage stamps of Great Britain, surcharged above "BRITISH PROTECTORATE" in small black block letters in two lines, and below "OIL RIVERS" in larger type. Color on white wove paper; perf. 14; wmk., large crown.

- 1 ½ penny, vermilion, surch. black.
- 2 1 " lilac, "
- 3 2 pence, carmine and green, "
- 4 2½ " violet and blue, "
- 5 5 " lilac, "
- 6 1 shilling, green, "

ST. CHRISTOPHER AND NEVIS.

REVENUE. (page 75) We have had submitted to us for inspection the highest value. Color

on white wove paper; perf. 14; wmk., crown over C.A.

- 6. 5 shillings, ochre, surch. black.

SAVANT VADI STATE.

COURT FEES.—Design similar to the present Indian Court Fees stamps, printed in two colors. The head of Queen Victoria is replaced by a five-pointed star in a circle bearing the name of the State. Color on white paper; perf. 14.

- 2 annas, violet and blue.
- 6 " mauve " red.
- 12 " grey " "
- 2 rupees, olive.

In our opinion these are essays.

SIERRA LEONE.

STAMP DUTY. (page 77) Mr. Clarke has forwarded to us for inspection three new values of the same design as issue of 1887. Typographed on white wove paper; perf. 14; wmk. crown over C.A.

- 2a 6 pence, lilac, surch. green.
- 3a 2 shillings, lilac, surch. lilac.
- 5 1 pound, lilac, surch. carmine.



STRAITS SETTLEMENTS.

REVENUE. (page 78) Completion of issue. Color on white wove paper; perf. 14; wmk. crown over C.A.

- 46 25 dollars, green, value in deeper green.



TOBAGO.

(Page 79) Change of color: Typographed on white wove paper; perf. 14; wmk. crown over C.A.

- 12 3 pence, lilac, value in black.



TRANSVAAL.

REVENUE STAMPS. (page 80)
We have had sent us for inspection the following values of the design of issue 1877. Color on white wove paper; perf. 14.

- 18a 10 shillings, blue-grey.
20a 5 pounds, red-brown.
23 10 " deep blue.
24 20 " violet.



The last two were chronicled by the "Timbre Fiscal," in March last.

TRINIDAD.

DUTY ON OPIUM.—Two ribands, identical in design. Arms of Great Britain in the centre, with "Trinidad" above, and "Duty on Opium" below. Color on white wove paper; perf. 14.

- 1 No value, embossed in deep blue.
2 " " " vermilion.

FEE. (page 80) Design of 1887. Fee surcharged in red. Typographed on white wove paper; perf. 14; wmk. crown over C.C.?

- 1a 3 pence, violet, surch. red.

WEST AUSTRALIA.

ISSUE 1882. (page 82)
Completion of issue, typographed on 3d. postage stamp, Surcharged I—R in the upper corners, and new value over the old; color on white wove paper; perf. 14; wmk. crown over C.A.



- 3a 1 penny on 3d., lilac, surch. black.
5a 6 pence " 3d., " " "
13a 5 pounds " 3d., " " "
13b 10 " " 3d., " " "

Varieties Unperforated.

- 13c 2 pence on 3d., lilac, surch. black.
13d 6 " " 3d., " " "
13e 5 shillings on 3d., " " "

Of the next series, the following completes the issue. Typographed on white wove paper; perf. 14; crown over C.A.



- 15a 2 pence, lilac.
19a 3 shillings, lilac.
20a 7 " " 6 p., lilac.
21a 15 " " "
22a 1 pound 10 sh., "

ZULULAND.

REVENUE. (page 82) Revenue stamps of Natal, surcharged "Zululand" in block letters. Typographed on white wove paper; perf. 14; wmk. crown over C.A.

- 7 1 penny, lilac, surch. black.
8 6 pence, " " "
9 1 shilling, " " carmine and black.
10 5 shillings, " " "
11 9 " " " " "
12 1 pound, green, " green and black.
13 5 pounds, " " carmine and black.
14 20 " " " black.
Variety ("Timbre Fiscal") unperforated.
15 1 penny, lilac, surch. black.

History of the Embossed Die
Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from the "The Stamp Collector.")

ROSE AND
THISTLE.

DESCRIPTION. — Emblematic flowers of England and Scotland (Rose and Thistle) in the centre, having at each side the letters AR in monogram, surmounted by crowns.



Value at the base "III SHILLINGS VI PENCE" in two straight lines.

Die letter?

Label at the reverse side, double monogram, crown, etc., on white paper.

Embossed on blue paper.

- 57 III SHILLINGS VI PENCE, blue, die letter?

24 June, 1715.

In 1710 two Licenses were imposed under an Act intitled, 9 Anne, c. 23 s. 23.

"And be it further enacted by the Authority aforesaid, That there shall be

throughout the Kingdom of Great Britain, levied, collected and paid, unto and for the use of Her Majesty Her Heirs and Successors, for the several and respective Things hereinafter mentioned, upon which shall be engrossed, printed or written, the several and respective Rates, Duties, Charges and Sums of Money, hereinafter expressed, in manner following: that is to say,"

"For every Piece of Vellum, etc., on which shall, at any Time or Times within or during the Term last mentioned (32 years from the 24th day of June, 1715) be engrossed or written any License for selling Ale, Beer, or other exciseable Liquors by Retail, the sum of 1/-."

Made perpetual, 3 Geo. I., c. 7, s. 1.

Repealed, 30 Geo. III., c. 38, s. 1.

SECTION XXIV. is the usual Clause for these duties to be under the care of the Commissioner of Stamps for the time being, "and to cause such further new Stamps to be provided to denote the duties last mentioned as shall be requisite."

I have not been able to see specimens of these stamps, but learn however that the designs were as follows:—

DESCRIPTION.—Crowned Lion over Crown? enclosed by a serpentine line, and surmounted by a Crown. Value "III SHILLINGS" at the base, in a straight line.



13

Die letter?

Label at the reverse side, a double monogram, crown, etc., on white paper.

Embossed on blue paper.

58 III SHILLINGS, blue, die letter?

DESCRIPTION.—Crowned Lion over Crown? enclosed by a serpentine line, and surmounted by a Crown.



14

Value "I SHILLING" at the base, in a straight line.

Die letter?

Label at the reverse side, a double monogram crown, etc., on white paper.

Embossed on blue paper.

59. I SHILLING, blue, die letter?

SYNOPSIS.

Without Die Letter.

1702

14 I PENNY, blue-grey.

18 VI PENCE, " "

45 I SHILLING, " "

48 II SHILLINGS, " "

VI PENCE, " "

50 V SHILLINGS, " "

51 V SHILLINGS, " "

52 XI SHILLINGS, blue

1st May, 1710

50a SIX PENCE, PER POUND, green.

51a SHILLING, " " "

1711.—Some time previous to this, the dies were apparently getting worn out, and fresh ones with die letters made, and as some doubt had arisen as to whether stamps with die letters were valid, the following Act was established:— 10. Anne c. 19, sec. 104.

"Dies for Stamping, though distinguished by letters, etc., to be deemed lawful."

And whereas, it has been found necessary to Dispatch in the stamping or making of Vellum, Parchment or Paper; to have several Dies or Stamps, with the same Mark, Type, or Device, on each of them and denoting the Same Duty; and it has also been found necessary to distinguish each of the said Dies or Stamps by several letters, viz., one several letter on each of them; *whereupon some doubt has arisen, whether in respect of the addition of such one Letter, such Die, Type or Device, to be the very same Die, Type or Device, appointed provided and published by Proclamation in pursuance of the Act or Acts in that behalf made; any of them, as the Mark, Type or Device, to denote such Duty; and in that respect, whether such Die or Stamp were a lawful Die or Stamp:* Be it therefore declared and

further enacted by the authority aforesaid, That the said several Dies or Stamps, and the Impressions thereby made, and to be made (notwithstanding the addition of such Letter) are and shall be lawful Marks and Stamps according to the respective Acts of Parliament in that Behalf made; and that all Stamps and Marks heretofore made or provided, and hereafter to be made and provided, in pursuance of this or any other Act or Acts of Parliament, shall (notwithstanding the addition of any such Letter or Letters or Numerical Figure or Figures, to distinguish one Die or Stamp from another of the same type or device, and denoting the Same Duty) be to all Intents and Purposes taken, adjudged to be true and lawful Stamps and Marks, and to be Stamps or Marks duly made, provided and used in Pursuance thereof, and according to the true Interest of this and other the respective Acts of Parliament in that Behalf made."

SYNOPSIS.

With Die Letters.

Used on Indentures, Bonds, Etc.

15	1 PENNY, blue-grey, die letter A.
16	I " " " B. ?
17	I " " " C. ?
19	VI PENCE, " " A.
20	VI " " " B.
21	VI " " " C. (1703)
22	VI " " " D.
23	VI " " " E. (1709)
24	VI " " " F.
25	VI " " " G.
26	VI " " " H.
27	VI " " " I.
28	VI " " " K.
29	VI " " " L.
30	VI " " " M.
31	VI " " " V.

Used on Writs, Etc.

32	VI PENCE, vermilion, die letter A.
33	VI " " " B.
34	VI " " " C. (1703)

35	VI PENCE, vermilion, die letter D.
36	VI " " " E. (1709)
37	VI " " " F.
38	VI " " " G.
39	VI " " " H.
40	VI " " " I.
41	VI " " " K.
42	VI " " " L.
43	VI " " " M.
44	VI " " " V.

Used on Deeds, Etc.

46	I SHILLING, blue-grey, " A.
47	I " " " B.
49	II SHILLINGS) " A.
	VI PENCE,) " " A.
53	XL SHILLINGS, " " A.

Used on Surrender and Admittances, etc.

1st August, 1712.

54	II SHILLINGS) blue-grey, die figure 1.
	III PENCE,)
55	II SHILLINGS) " " 2.
	III PENCE,)
56	II SHILLINGS) " " 3.
	III PENCE,)
47	II SHILLINGS) " " 4.
	III PENCE,)
58	II SHILLINGS) die letter A. ?
	III PENCE,)

Used on Stock Transfers.

1 Aug., 1714.

59	III SHILLINGS) blue, die letter ?
	VI PENCE,)

Used on Licenses for Retailing Wine, Beer, Ale, etc.

24 June, 1715.

60	I SHILLING, " " "
61	III SHILLINGS, blue, die letter ?

(To be continued.)

Fiscal Catalogue.

(Continued from page 16.)

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THIRD OF EXCHANGE (continued).

138	1 dollar, blue,	T 9 in black 10/-
139	1 " " "	" blue
140	1 " " "	" red
141	1 " 40 c., "	" black 10/-
142	1 " 40 c., "	" blue

143	1 dollar 40 c., blue,	T9 in red	184	20 cents, blue,	T9 in blue
144	2 dollars, "	" black 10/-	185	20 "	" red 14/-
145	2 "	" blue	186	30 "	" black
146	2 "	" red	187	30 "	" blue
147	3 dollars, "	" black 10/-	188	30 "	" red 14/-
148	3 "	" blue	189	40 "	" black
149	3 "	" red	190	40 "	" blue
150	4 "	" black 10/-	191	40 "	" red 14/-
151	4 "	" blue	192	60 "	" black
152	4 "	" red	193	60 "	" blue
153	6 "	" black 10/-	194	60 "	" red 14/-
154	6 "	" blue	195	80 "	d. blue, black
155	6 "	" red	196	80 "	blue, blue
156	8 "	" black 10/-	197	80 "	" red 14/-
157	8 "	" blue	198	1 dollar, "	" black
158	8 "	" red	199	1 "	" blue
159	10 "	" black	200	1 "	" red 14/-
160	10 "	" blue	201	1 " 40 c., "	" black
161	10 "	" red	202	1 " 40 c., "	" blue
162	14 "	" black	203	1 " 40 c., "	" red 14/-
163	14 "	" blue	204	2 dollars, "	" black
164	14 "	" red	205	2 "	" blue
165	20 "	" black	206	2 "	" red 14/-
166	20 "	" blue	207	3 "	" black
167	20 "	" red	208	3 "	" blue
168	30 "	" black	209	3 "	" red
169	30 "	" blue	210	4 "	" black
170	30 "	" red	211	4 "	" blue
171	38 "	" black	212	4 "	" red
172	38 "	" blue	213	6 "	" black
173	38 "	" red	214	6 "	" blue
174	40 "	" black	215	6 "	" red
175	40 "	" blue	216	8 "	" black
176	40 "	" red	217	8 "	" blue
177	56 "	" black	218	8 "	" red
178	56 "	" blue	219	10 "	" black
179	56 "	" red	220	10 "	" blue
			221	10 "	" red
			222	14 "	" black
			223	14 "	" blue
			224	14 "	" red
			225	20 "	" black
			226	20 "	" blue
			227	20 "	" red
			228	30 "	" black
			229	30 "	" blue
			230	30 "	" red
			231	38 "	" black
			232	38 "	" blue
			233	38 "	" red
			234	40 "	" black

Same design as the preceding, without "dot" after the word Tax. Printed by Messrs. A. L. Bancroft & Co., San Francisco, on *vertically* laid bluish paper; cut square or circularly punched; white gum. Surcharged G.W.W. (T. 9), in black, blue and red.



FIRST OF EXCHANGE.

180	8 cents, blue,	T9 in black	231	38 "	" black
181	8 "	" blue	232	38 "	" blue
182	8 "	" red 14/-	233	38 "	" red
183	20 "	" black 14/-	234	40 "	" black

235	40 dollars, blue,	T9 in blue	283	14 dollars, blue,	T9 in blue
236	40 " "	" red	284	14 " "	" red
237	56 " "	" black	285	20 " "	" black
238	56 " "	" blue	286	20 " "	" blue
239	56 " "	" red	287	20 " "	" red

SECOND OF EXCHANGE.

240	8 cents, blue,	T9 in black
241	8 " "	" blue
242	8 " "	" red 14/-
243	20 " "	" black
244	20 " "	" blue
245	20 " "	" red 14/-
246	30 " "	" black
247	30 " "	" blue
248	30 " "	" red 14/-
249	40 " "	" black
250	40 " "	" blue
251	40 " "	" red 14/-
252	60 " "	" black
253	60 " "	" blue
254	60 " "	" red 14/-
255	80 " "	" black
256	80 " "	" blue
257	80 " "	" red 14/-
258	1 dollar, "	" black
259	1 " "	" blue
260	1 " "	" red 14/-
261	1 " 40 c., "	" black
262	1 " 40 c., "	" blue
263	1 " 40 c., "	" red 14/-
264	2 dollars, "	" black
265	2 " "	" blue
266	2 " "	" red
267	3 " "	" black
268	3 " "	" blue
269	3 " "	" red
270	4 " "	" black
271	4 " "	" blue
272	4 " "	" red
273	6 " "	" black
274	6 " "	" blue
275	6 " "	" red
276	8 " "	" black
277	8 " "	" blue
278	8 " "	" red
279	10 " "	" black
280	10 " "	" blue
281	10 " "	" red
282	14 " "	" black

283	14 dollars, blue,	T9 in blue
284	14 " "	" red
285	20 " "	" black
286	20 " "	" blue
287	20 " "	" red
288	30 " "	" black
289	30 " "	" blue
290	30 " "	" red
291	38 " "	" black
292	38 " "	" blue
293	38 " "	" red
294	40 " "	" black
295	40 " "	" blue
296	40 " "	" red
297	56 " "	" black
298	56 " "	" blue
299	56 " "	" red

THIRD OF EXCHANGE.

300	8 cents, blue,	T9 in black	10/-
301	8 " "	" blue	
302	8 " "	" red	
303	20 " "	" black	10/-
304	20 " "	" blue	
305	20 " "	" red	
306	30 " "	" black	10/-
307	30 " "	" blue	
308	30 " "	" red	
309	40 " "	" black	10/-
310	40 " deep blue,	" "	
311	40 " blue,	" blue	
312	40 " "	" red	
313	60 " "	" black	10/-
314	60 " "	" blue	
315	60 " "	" red	
316	80 " "	" black	10/-
317	80 " "	" blue	
318	80 " "	" red	
319	1 dollar, "	" black	8/-
320	1 " "	" blue	
321	1 " "	" red	
322	1 " 40 c., "	" black	8/-
323	1 " 43 c., "	" blue	
324	1 " 40 c., "	" red	
325	2 dollars, "	" black	8/-
326	2 " "	" blue	
327	2 " "	" red	
328	3 " "	" black	8/-
329	3 " "	" blue	
330	3 " "	" red	

331	4 dollars, blue,	T9 in black	8/-	80 cents, value of B. of Ex. \$30 m. to \$40 m.*		
332	4 " "	" blue		1 dollar, " "	40	50
333	4 " "	" red		1 " 40 c., " "	50	75
334	6 " "	" black	8/-	2 dollars, " "	75	100
335	6 " "	" blue		3 " " "	100	150
336	6 " "	" red		4 " " "	150	200
337	8 " "	" black	8/-	6 " " "	200	300
338	8 " "	" blue		8 " " "	300	400
339	8 " "	" red		10 " " "	400	500
340	10 " "	" black	14/-	14 " " "	500	750
341	10 " "	" blue		20 " " "	750	1000
342	10 " "	" red		30 " " "	1000	1500
343	14 " "	" black	14/-	38 " " "	1500	2000
344	14 " "	" blue		56 " " "	2000	3000
345	14 " "	" red		90 " " "	3000	5000
346	20 " "	" black		175 " " "	5000	10000

* m. denotes thousands.

FIRST OF EXCHANGE.

350	30 " "	" blue		361	8 cents, carmine,	T9	1/-
351	30 " "	" red		362	20 " "	"	1/-
352	38 " "	" black		363	30 " "	"	1/-
353	38 " "	" blue		364	40 " "	"	1/3
354	38 " "	" red		365	60 " "	"	1/3
355	40 " "	" black		366	80 " "	"	2/-
356	40 " "	" blue		367	1 dollar, "	"	1/3
357	40 " "	" red		368	1 " 40 c., "	"	2/-
358	56 " "	" black		369	2 dollars, "	"	1/3
359	56 " "	" blue		370	3 " "	"	2/-
360	56 " "	" red		371	4 " "	"	4/-
				372	6 " "	"	4/-
				373	8 " "	"	4/-
				374	10 " "	"	6/-
				375	14 " "	"	12/-
				376	20 " "	"	12/-
				377	30 " "	"	"
				378	38 " "	"	"
				379	56 " "	"	"
				380	90 " "	"	"
				381	175 " "	"	"

SECOND OF EXCHANGE.

				382	8 cents, carmine,	T9	1/.
				383	20 " "	"	1/-
				384	30 " "	"	1/3
				385	40 " "	"	1/3
				386	60 " "	"	2/-
				387	80 " "	"	2/-
				388	1 dollar, "	"	1/3
				389	1 " 40 c., "	"	4/-

1858. Same design as the preceding, without "dot" after the word Tax, the color being changed to carmine of various shades. Printed by A. L. Bancroft & Co., San Francisco, on thin bluish wove paper. Cut square or circularly punched. White gum.

T 9.



Surcharged in blue.

8 cents, value of B. of Ex. \$ 2 m. to \$ 5 m.*

20	"	"	5	10
30	"	"	10	15
40	"	"	15	20
60	"	"	20	30

390	2 dollars, carmine,	T9	1/3
391	3 " "	"	4/-
392	4 " "	"	4/-
393	6 " "	"	6/-
394	8 " "	"	6/-
395	10 " "	"	8/-
396	14 " "	"	10/-
397	20 " "	"	12/-
398	30 " "	"	25/-
399	38 " "	"	40/-
400	56 " "	"	
401	90 " "	"	
402	175 " "	"	

THIRD OF EXCHANGE.

403	8 cents, carmine	T9	2/-
404	20 " "	"	2/-
405	30 " "	"	5/-
406	40 " "	"	2/-
407	60 " "	"	2/-
408	80 " "	"	2/-
409	1 dollar,	"	2/-
410	1 " 40 c., "	"	5/-
411	2 dollars,	"	5/-
412	3 " "	"	5/-
413	4 " "	"	6/-
414	6 " "	"	
415	8 " "	"	7/-
416	10 " "	"	10/-
417	14 " "	"	12/-
418	20 " "	"	15/-
419	30 " "	"	20/-
420	38 " "	"	
421	56 " "	"	
422	90 " "	"	
423	175 " "	"	

1859-1863. Same design as the preceding, without "dot" after the word Tax. Printed by A. L. Bancroft & Co., San Francisco, on *thin bluish* wove paper. Cut square or circularly punched. White gum.



T 2



T 7



T 10



T 11

Surcharged in blue.
FIRST OF EXCHANGE.


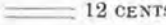
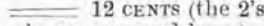

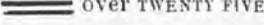



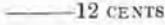

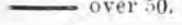








424	8 cents, carmine,	T2 ?
425	8 " "	T7
426	8 " "	T10
427	8 " "	T11
428	20 " "	T2 ?
429	20 " "	T7
430	20 " "	T10
431	20 " "	T11
432	30 " "	T2 ?
433	30 " "	T7
434	30 " "	T10
435	30 " "	T11
436	40 " "	T2 ?
437	40 " "	T7
438	40 " "	T10
439	40 " "	T11
440	60 " "	T2 ?
441	60 " "	T7
442	60 " "	T10
443	60 " "	T11
444	80 " "	T2 ?
445	80 " "	T7
446	80 " "	T10
447	80 " "	T11
448	1 dollar,	T2 ?
449	1 " "	T7
450	1 " "	T10
451	1 " "	T11
452	1 " 40 c., "	T2 ?
453	1 " " "	T7
454	1 " " "	T10
455	1 " " "	T11
456	2 dollars,	T2 ?
457	2 " "	T7
458	2 " "	T10
459	2 " "	T11
460	3 " "	T2 ?
461	3 " "	T7
462	3 " "	T10

463	3 dollars, carmine,	T11	512	20 cents, carmine,	T7
464	4 " "	T2 ?	513	20 " "	T10
465	4 " "	T7	514	20 " "	T11
466	4 " "	T10	515	30 " "	T2 ?
467	4 " "	T11	516	30 " "	T7
468	6 " "	T2 ?	517	30 " "	T10
469	6 " "	T7	518	30 " "	T11
470	6 " "	T10	519	40 " "	T2 ?
471	6 " "	T11	520	40 " "	T7
472	8 " "	T2 ?	521	40 " "	T10
473	8 " "	T7	522	40 " "	T11
474	8 " "	T10	523	60 " "	T2 ?
475	8 " "	T11	524	60 " "	T7
476	10 " "	T2 ?	525	60 " "	T10
477	10 " "	T7	526	60 " "	T11
478	10 " "	T10	527	80 " "	T2 ?
479	10 " "	T11	528	80 " "	T7
480	14 " "	T2 ?	529	80 " "	T10
481	14 " "	T7	530	80 " "	T11
482	14 " "	T10	531	1 dollar, "	T2 ?
483	14 " "	T11	532	1 " "	T7
484	20 " "	T2 ?	533	1 " "	T10
485	20 " "	T7	534	1 " "	T11
486	20 " "	T10	535	1 " 40 c., "	T2 ?
487	20 " "	T11	536	1 " " "	T7
488	30 " "	T2 ?	537	1 " " "	T10
489	30 " "	T7	538	1 " " "	T11
490	30 " "	T10	539	2 dollars, "	T2 ?
491	30 " "	T11	540	2 " "	T7
492	38 " "	T2 ?	541	2 " "	T10
493	38 " "	T7	542	2 " "	T11
494	38 " "	T10	543	3 " "	T2 ?
495	38 " "	T11	544	3 " "	T7
496	56 " "	T2 ?	545	3 " "	T10
497	56 " "	T7	546	3 " "	T11
498	56 " "	T10	547	4 " "	T2 ?
499	56 " "	T11	548	4 " "	T7
500	90 " "	T2 ?	549	4 " "	T10
501	90 " "	T7	550	4 " "	T11
502	90 " "	T10	551	6 " "	T2 ?
503	90 " "	T11	522	6 " "	T7
504	175 " "	T2 ?	553	6 " "	T10
505	175 " "	T7	554	6 " "	T11
506	175 " "	T10	555	8 " "	T2 ?
507	175 " "	T11	556	8 " "	T7
			557	8 " "	T10
			558	8 " "	T11
			559	10 " "	T2 ?
			560	10 " "	T7
			561	10 " "	T10
			562	10 " "	T11
SECOND OF EXCHANGE.					
507a	8 cents, carmine,	T2 ?			
508	8 " "	T7			
509	8 " "	T10			
510	8 " "	T11			
511	20 " "	T2 ?			

563	14 cents, carmine,	T2 ?	612	80 cents, carmine,	T7
564	14 " "	T7	613	80 " "	T10
565	14 " "	T10	614	80 " "	T11
566	14 " "	T11	615	1 dollar,	T2 ?
567	20 " "	T2 ?	616	1 " "	T7
568	20 " "	T7	617	1 " "	T10
569	20 " "	T10	618	1 " "	T11
570	20 " "	T11	619	1 " 40 c., "	T2 ?
571	30 " "	T2 ?	620	1 " " "	T7
572	30 " "	T9	621	1 " " "	T10
573	30 " "	T10	622	1 " " "	T11
574	30 " "	T11	623	2 dollars,	T2 ?
575	38 " "	T2 ?	624	2 " "	T7
576	38 " "	T7	625	2 " "	T10
577	38 " "	T10	626	2 " "	T11
578	38 " "	T11	627	3 " "	T2 ?
579	56 " "	T2 ?	628	3 " "	T7
580	56 " "	T7	629	3 " "	T10
581	56 " "	T10	630	3 " "	T11
582	56 " "	T11	631	4 " "	T2 ?
583	90 " "	T2 ?	632	4 " "	T7
584	90 " "	T7	633	4 " "	T10
585	90 " "	T10	634	4 " "	T11
586	90 " "	T11	635	6 " "	T2 ?
587	175 " "	T2 ?	636	6 " "	T7
588	175 " "	T7	637	6 " "	T10
589	175 " "	T10	638	6 " "	T11
590	175 " "	T11	639	8 " "	T2 ?
			640	8 " "	T7
			641	8 " "	T10
			642	8 " "	T11
			643	10 " "	T2 ?
			644	10 " "	T7
			645	10 " "	T10
			646	10 " "	T11
			647	14 " "	T2 ?
			648	14 " "	T7
			649	14 " "	T10
			650	14 " "	T11
			651	20 " "	T2 ?
			652	20 " "	T7
			653	20 " "	T10
			654	20 " "	T11
			655	30 " "	T2 ?
			656	30 " "	T7
			657	30 " "	T10
			658	30 " "	T11
			659	38 " "	T2 ?
			660	38 " "	T7
			661	38 " "	T10

THIRD OF EXCHANGE.

(To be continued.)

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES		
							On the Centre.	On the Profile.	On the Extremities.
31	12 cents.	25 cents.	Green.	2	1886	black.	None.	12	
32	12 "	25 "	"	2		"	12	12 cents	 12 CENTS
33	12 "	25 "	"	2	1889	"	None.	12 (11 × 5½ mm., the 2's have a curved base.)	 12 CENTS (the 2's have a curved base.)
34	12 "	25 "	"	2		"	None.	12	
35	12 "	25 "	"	2		"	None.	12 (11 × 5½ mm.)	 OVER TWENTY FIVE.
36	12 "	25 "	"	2	— 3 '89	"	None.	12 (11 × 5½ mm.)	 OVER TWENTY FIVE.
37	12 "	25 "	"	2	1889	"	None.	12 (11 × 5½ mm.), the 2's have a straight base.	 12 CENTS (the 2's have a straight base.)
38	12 "	50 "	Blue.			"	12 (11 × 5½ mm.)	12 cents (19½ × 3 & 2 mm.)	
39	12 "	50 "	"			"	12	None.	 12 CENTS
40	12 "	50 "	"		1889	"		None.	12 (11 × 5½) and Cents (8 × 2 & 1½ mm.)
41	12 "	50 "	"		1889	"	 over 50.	12 (11 × 5½ mm.) Cents (8 × 2 × 1½ mm.)	
42	20 "	25 "	Green.	2	1888	"	None.	None.	20 Cents (21 × 3 & 2 mm.)
43	20 "	25 "	"	2	1888	"	None.	20 (12½ × 5¼ mm.)	
44	20 "	25 "	"	2	1889	"	None.	20 (12½ × 5¼ mm.)	
45	20 "	25 "	"	2	1889	"	20 (12½ × 5¼ mm.)	20 (12½ × 5¼ mm.)	
46	20 "	50 "	Blue.		1888	"	20 (12½ × 5¼ mm.)	None.	
47	20 "	50 "	"			"	None.	TWENTY CENTS	 20
48	20 "	50 "	"			"	None.	20	Twenty Cents
49	20 "	50 "	"		1890	"	20	CENTS	
50	20 "	50 "	"		— 3 '89	"	20 (12½ × 5¼ mm.)	20 cents (20 × 2 mm.)	
51	20 "	50 "	"		6 8 '89	"	None.	20	TWENTY CENTS

SURCHARGES.

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surchage	SURCHARGES.		
							On the Centre.	On the Profile.	On the Extremities.
52	20 "	50 "	Blue.		— 12 '91	black.	20 ($12\frac{1}{2} \times 5\frac{1}{2}$ mm.)	None.	—
53	20 "	50 "	"		— 12 '90	"	20 ($12\frac{1}{2} \times 5\frac{1}{2}$ mm.)	None.	TWENTY CENTS ($21\frac{1}{2} \times 2\frac{1}{2}$ and 2 mm.)
54	40 "	50 "	"			Red.	FORTY	None.	FORTY
55	40 "	50 "	"			Black.	40	Forty	FORTY
56	40 "	50 "	"			Red.	None.	FORTY	FORTY
57	40 "	50 "	"			"	FORTY	None.	40 cents
58	40 "	50 "	"		1889	Black.	40	40 cents	—
59	40 "	50 "	"		1889	"	None.	None,	FORTY CENTS
60	40 "	50 "	"			Red.	40 ($5\frac{1}{2} \times 3$ mm.)	40 Cents ($14 \times 1\frac{1}{2}$ & 1 mm.)	—
61	40 "	50 "	"			"	40 ($5\frac{1}{2} \times 3$ mm.)	None.	40 cents ($13\frac{1}{2} \times 2$ mm.)
62	40 "	50 "	"			"	40	None.	FORTY CENTS (19×2 mm.)
63	40 "	50 "	"			"	40	None.	FORTY CENTS
64	40 "	50 "	"			"	40	40 cents	—
65	40 "	50 "	"		6 8 '89	Black.	Forty (12×3 & 2 mm)	None.	40 Cents ($14 \times 1\frac{1}{2}$ & 1 mm.)
66	40 "	50 "	"		— 12 '91	"	40 ($12\frac{1}{2} \times 6$ mm.)	None.	—
67	40 "	50 "	"		— 12 '91	"	40 ($12\frac{1}{2} \times 6$ mm.)	None.	FORTY CENTS ($20 \times 2\frac{1}{2}$ and 2 mm.)
68	40 "	50 "	"		1883	"	40	40 CENTS	FORTY
69	40 "	50 "	"			"	40 ($12\frac{1}{2} \times 5$ mm.)	None.	—
70	40 "	50 "	"		1890	"	40	40 CENTS	—
71	40 "	50 "	"		1890	"	40 ($5\frac{1}{2} \times 2\frac{1}{2}$ mm.)	None.	FORTY CENTS ($19\frac{1}{2} \times 1\frac{1}{2}$ mm.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

1st FEBRUARY, 1893.

[No. 3.

Editorial Notes.

ALTHOUGH the collecting of Fiscal stamps is, may I say, pooh-poohed by some dealers and advanced collectors, this branch of Philately is slowly but surely gaining both ground and favour. About twenty years ago collectors of these were all most to be counted on the fingers of the one hand, the most prominent of which were; Dr. Legrand, Messrs. Post, Gontier, Burgess, Hatcher, and Dr. Magnus.

During the last ten years however, a rapid and marked increase has taken place, and amongst the additions to the ranks I may mention the well-known names of Messrs. Philbrick, Bacon, Townsend, Adenaw, Clarke, Dorman, Hamel, Mackay, Morley, Hinton, and many others too numerous to mention.

So far back as the 1st June 1881, our government found it expedient to cause the Inland Revenue stamps to be used for postal purposes; and on the 28th of the same month issued to the public, the first compound Postage and Revenue stamp. This, in my opinion, is the important factor, which brings collectors of both kinds of stamps together. Other countries, foremost amongst which were our colonies, followed closely, by amalgamating the two departmental stamps, and we may see the time when there will be found only a few exceptions.

Whilst this amalgamation was taking place, the prices of fiscals used postally rose at an enormous rate, and many postage collectors

preferred to collect them used as fiscals; their argument being, that as the stamps could unquestionably be used on letters, the cancellation was immaterial to them.

As no one can doubt but that it is the stamp that is collected, whether used fiscally or otherwise, every postage collector is surely becoming a fiscal collector.

Still further, every Philatelist or most of them, collect telegraph stamps; but perhaps only a few of them are aware, that the revenue stamps of various countries are used by their respective telegraphic departments.

Take one instance alone, Mexico, which uses the yearly "Documentos y Libros" issues.

In this country we generally see these stamps after they have been used on Bills of Exchange, but, I possess many specimens, obliterated by the Mexican telegraphic department.

Messrs J. B. Moens, of Brussels, C. Roussin, of Paris, have for years given us untold aid with their catalogues and journals; Messrs. A. Post, Bacon, King, Hatcher, Sterling, Adenaw, Mekeel and Brown, have assisted very considerably with articles, histories and catalogues on special countries; Mr. Goutier, of Paris is bringing out in parts an admirable Fiscal Album and Catalogue combined; and a similar compilation is, at the present moment, being arranged in this country for the Revenue Stamps of Great Britain.

Several journals, the "*Philatelic Journal of G. B.*," "*Revue Philatèlique*," "*L'ami de Timbre*," "*Philatelic Journal of A.*," and the "*American*

Journal of Philately" devote portions of their columns to revenue stamp matter; and lastly the "*Fiscal Philatelist*" will endeavour to carry out scientifically what they have commenced.



THE Fiscal Circuit of the Philatelic Exchange Society is pushing steadily forward. The total of the October and November packet reached, £42 11s. 9d. in value, from which members took stamps to the extent of £7 19s. 2d. The December January packet, amounting to £32 19s. 4d., is at present in circulation. There are still a few vacancies left to complete the circuit, and collectors desirous of joining should communicate with the Editor, for particulars of membership.



A new tax on the sale and consumption of beer has been introduced into Hungary, In three European countries—Denmark, Sweden, and Switzerland—a beer tax is unknown.



THE "Stamp Collector" thinks it ill advised to have commenced our fiscal catalogue "priced" with such expensive stamps. The figures we have affixed to them are merely "valuations" taken from Mr. Sterling's list to assist collectors in effecting their exchanges and it is a difficult matter to please both the advanced collector and the beginner alike. There are two ways of collecting the Californian revenues; firstly in the order of the controllers' initials; and secondly, by not taking them into consideration at all. These initials make all the difference in the value; for instance, the 8 cents First of Exchange, with initials G.W.W. is valued at 4/., whereas the same stamp surcharged R.W. is only worth 3d. to 4d.



MR. T. S. CLARK, Bellville, Ontario, held his fourth Auction sale on the 27th, ult. and the following revenues were offered under reserve;—

Lot 119.	CANADA, supreme court,	\$1. fine,	75c.
120.	" "	\$5. fine,	\$3-50
121.	" bills,	\$2, used, 1st. issue,	\$1
122.	" "	1c, 4c., 9c., 10c., 30c., 40c., 3rd. issue on ribbed paper.	\$1.
123.	" weights and measures, red,	no value, unused, catalogued	\$15



ONE of our advertisers writes, "My advertisement was fairly successful, and for the present, has cleared me out of many varieties." We recommend therefore, those who intend favouring us with their support, to send in their advertisements without delay, as our limited space is nearly all engaged.



New Issues and Discoveries.

GREAT BRITAIN.

CHANCERY OF LANCASHIRE. We have had sent us for examination a curious label, about which we should be glad if our readers could give us some information. The design is all in type in the upper right of the paper as follows:—

G · 3144
 CHANCERY OF
 LANCASHIRE
FEE RECEIPT
 FOR
 THREE SHILLINGS

and in the lower corner in two lines, W. E. Saner, Comptroller, enclosed in an oblong curved lined frame. This latter is a hand stamp. The whole is printed on a pale blue paper; perf. 12.

1 Three shillings, black on pale blue.
 PROBATE. (page 16) Nos. 1 and 2 we find exist with the wmk. V.R. in script; perf. 14.

8 5 shillings, green, surch. violet.
 9 10 " " " carmine,

INDIA.

TELEGRAPHS. (page 38) Our good old friends have been superceded by a new issue. Each value differs in design. Similar in size to the old issue. Color on white wove paper; perf. 14. Wmk. Crown and India.

- 1 anna, yellow-green.
 2 annas, brown-carmine.
 4 " clear-blue.
 8 " brown.
 1 rupee, grey-green.
 2 rupees 8a., orange.
 5 " orange-brown.
 10 " green.
 25 " bright violet.
 50 " " carmine.

IRELAND.

DOG LICENSE. (page 25) Dog to left on a horizontally lined ground, in oblong frames. We have seen the entire set imperforate, with watermark *orb.*

- 6 2 shillings, violet.
 7 10 " violet.
 8 20 " slate.

As the 2/- exists in a perforated state, no doubt the other two values are also in circulation with the same wmk.

- 4a 10 shillings, violet ? perf. 14.
 4b 20 " slate ? " 14.

JUDICATURE. (page 25) English Judicature Stamp, surcharged "Ireland" in carmine block letters; perf. 14; wmk. *orb.*

- 14a 4 pence, lilac, surcharged carmine, wmk. *orb.*

QUEENSLAND.

ISSUE 1882-1883. (page 75) As per annexed cut. Mr. Mackay sends us the 2/6 value, and from another source we have received the 5/- and 10/-, all with the water-mark crown over Q *reversed.*



- 56a 2 shillings 6 p., scarlet-vermilion.
 57a 5 " carmine.
 58a 10 " deep-green.

SCOTLAND.

LAW COURTS. (page 26) No. 12. We have had this stamp submitted to us, printed in a deep lilac, instead of violet. Color on white wove paper; perf. 14; wmk. scales.

- 12a 1 pound, deep lilac, surch. green.

Rebenné Stamps of Lombard-Venetia.

BY PH. HEINSBERGER, OF NEW YORK.

THE history of Venice is written in blood. In the middle ages, Venice was a republic, and many of her citizens were well-known as explorers and navigators. The power of the Venetians was felt alike by emperors and kings, and their soldiers and vessels were sought after by crowned heads. Doubtless readers of this journal have heard of the celebrated navigator and warrior, Andrea Doria, the Doge of Venice, under whose administration the republic reached its zenith; and his name and the "Lion of St. Mark," (the emblem of the republic,) have become inseparable.

Since the seventeenth century, it has been the destiny of Venice to change hands several times. Napoleon I., at the commencement of this century, conquered the now "united Italy"; but in consequence of political events, Austria became its rulers, and finally in 1866 along with Lombardy, (which is situated on the Adriatic, and adjoins Venetia,) was ceded to Italy.

It was under the rule of Austria that the first revenue stamps appeared in the year 1850, used on documents of every description.

DOCUMENT STAMPS.

ISSUE I.

15. Sept. 1850. Large circle in the upper part of the stamp, containing the Austrian arms either above or below. In the centre of the circle, the value is expressed in two lines, the denominations being in "centesimi" and "lire." The ornamentations in the circles are different for each value. The groundwork of the remainder of the stamp is "dappled" green, whilst the value and circular designs are printed in black (except the two lowest.) Engraved on thick white wove paper; perf. 15.



- 5 centesimi, green and red.
 10 " " " carmine.
 15 " " " black.

30 centesimi, green and black.

50	"	"	"	"
75	"	"	"	"
1	lire 50c.,	"	"	"
2	lire 25c ,	"	"	"
3	"	"	"	"
6	"	"	"	"
9	"	"	"	"
12	"	"	"	"
15	"	"	"	"
18	"	"	"	"
24	"	"	"	"
30	"	"	"	"
36	"	"	"	"
42	"	"	"	"
48	"	"	"	"
54	"	"	"	"
60	"	"	"	"

N B—Specimens also exist perf. 12½, 13½, 14½, 16 and 17. [Ed.]

ISSUE II.

8th July, 1858. Designs identical to the preceding, with the denominations however, changed to "kreuzer" and "gulden"; the groundwork is also changed to a dappled rose. Engraved in black on white wove paper; perf. 12.



½ kreuzer, rose and black.

1	"	"	"
2	"	"	"
3	"	"	"
4	"	"	"
5	"	"	"
6	"	"	"
7	"	"	"
10	"	"	"
12	"	"	"
15	"	"	"
20	"	"	"
25	"	"	"
30	"	"	"
36	"	"	"
50	"	"	"
75	"	"	"
90	"	"	"
1	florin,	"	"

2 florins, rose and black.

2	"	50 kr.,	"	"
3	"	"	"	"
4	"	"	"	"
5	"	"	"	"
6	"	"	"	"
8	"	"	"	"
10	"	"	"	"
12	"	"	"	"
14	"	"	"	"
16	"	"	"	"
18	"	"	"	"
20	"	"	"	"

N.B—Specimens are in my possession perf. 13½, 15, 16, 13½ × 15½, and 16½ × 15. [Ed.]

ISSUE III.



1860. Designs identical to the preceding issue; the only difference is the paper which is more or less *blued*; perf. 13½ and 15.

½ kreuzer, rose and black

1	"	"	"
2	"	"	"
3	"	"	"
4	"	"	"
5	"	"	"
6	"	"	"
7	"	"	"
10	"	"	"
12	"	"	"
15	"	"	"
20	"	"	"
25	"	"	"
30	"	"	"
36	"	"	"
50	"	"	"
75	"	"	"
90	"	"	"

1 florin, rose and black.
2 florins, " "
2 " 50 kr., " "
3 " " " "
4 " " " "
5 " " " "
6 " " " "
7 " " " "
10 " " " "
12 " " " "
14 " " " "
16 " " " "
18 " " " "
20 " " " "

N.B.—Specimens are in my possession perf. 12 and 13 × 15. [Ed.]

ISSUE IV.



1860. Designs again identical to the preceding issue. Engraved in black on *rose* paper; perf. 13½ and 15.

½ kreuzer, black on rose
1 " " "
2 " " "
3 " " "
4 " " "
5 " " "
6 " " "
7 " " "
10 " " "
12 " " "
15 " " "
20 " " "
25 " " "
30 " " "
36 " " "
50 " " "
60 " " "
72 " " "

75 " " "
90 " " "
1 florin, " "
2 florins, " "
2 " 50 kr., " "
3 " " " "
5 " " " "
6 " " " "
7 " " " "
10 " " " "
12 " " " "
14 " " " "
15 " " " "
20 " " " "

N.B.—Specimens are in my possession perf. 14, 14 by 15, and 14½ by 15. [Ed.]

ISSUE V

6 May, 1863. Designs identical again to the preceding issues, the denomination being changed to "soldi," and is repeated again below the circle in a curved line in black Roman capitals. Engraved in black on *rose* paper; perf. 12.



½ kreuzer, mezzo soldo, black on rose.
1 " uno soldo, " "
2 " due soldi, " "
3 " tre " " "
4 " quatre soldi, " "
5 " cinque " " "
7 " sette " " "
10 " diece " " "
12 " dodice " " "
15 " quindice " " "
25 " vente-cinque soldi, black on rose
36 " trenta sei soldi, " "
50 " cinquante " " "
75 " settanta-cinque soldi, " "
90 " novanda soldi, " "

ADVERTISEMENT STAMPS.

15 September, 1850. Austrian Arms in a circle, bearing the legend "BOLLO PER GLI ANNUNCI." Engraved on white wove paper; perf. 15.

3 centesimi, red and green.

5 centesimi, blue.

8 July, 1858. Same design as the preceding, with the denomination changed to

"kreuzer"; Engraved on white wove paper; perf. 14.

2 kreuzer, pale blue.

N.B.—Each newspaper printed in these provinces had to pay this duty.

ALMANACK STAMPS.

ISSUE I.

15 September, 1850. Arms in a circle.

The ground-work outside the circle is a dappled rose colour. Engraved on thick white wove paper; perf. 13 and 16.

15 centesimi, black and rose.

N.B.—Specimens are in my possession, perf. 13½, 15½ and 17. [Ed.]

ISSUE II.

8 July, 1858. Same design as the preceding, with denomination changed to "kreuzer." Engraved on white wove paper, perf. 15.

6 kreuzer, black and blue.

N.B.—Each almanack printed in these provinces had to pay this duty.

NEWSPAPER STAMPS.

I may mention here that these Newspaper Stamps are Revenues and not Postage as classified by most catalogues in Europe and America.

ISSUE I.

28 March, 1858. Austrian arms in a single lined square frame, bearing at the left "Kais. Kon.,"; above "Zeitungs,"; at the right "Stempel," and below the value. Ornaments in the angles. Engraved in color on white wove paper; imperforate.



2 kreuzer, bright vermilion.

2 " vermilion.

2 " red.

4 " vermilion.

ISSUE II.

23 November, 1858. Same design as the preceding, the tax being reduced one-half. Engraved in color on white wove paper; imperforate.

1 kreuzer, black.

In conclusion, I may state that the above-mentioned Advertisement and Almanack Stamps were *only* used in such small towns where no fiscal offices were located. In the

larger cities, each were stamped by the government before circulation.

History of the Embossed Garter Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

REIGN :

GEORGE I.

(1714-1727).

DESCRIPTION.—Rose in a circular garter. Design identical to that of the 1d. of the previous reigns. A die letter is inserted in the left lower corner, immediately above the figure 1.



Label at the reverse side, a double monogram, G.R. and royal crown on white wove paper.

Embossed on blue-grey paper.

1	I PENNY, blue, no die letter.
2	I " " " die letter A.
3	I " " " " B.
4	I " " " " C.
5	I " " " " D.
6	I " " " " E.
7	I " " " " F?

DESCRIPTION. Rose in a circular garter, bearing the motto "HONI SOIT QUI MAL Y PENSE" surmounted by a large crown.



Value at the base "VI PENCE" in a straight line.

Die letter immediately above the figures VI.

Label at the reverse side, double monogram, G.R. and crown on white paper.

Embossed on blue paper.

Used on Indentures, etc.

8	VI	PENCE, blue, die letter K.
9	VI	" " " " L.
10	VI	" " " " M. (1717)
11	VI	" " " " N. (1718)
12	VI	" " " " O.
13	VI	" " " " P. (1717)
14	VI	" " " " Q. (1724)
15	VI	" " " " R.
16	VI	" " " " S.
17	VI	" " " " T.
18	VI	" " " " V.
19	VI	" " " " W.
20	VI	" " " " X.
21	VI	" " " " Y.
22	VI	" " " " Z. (1732)

Used on Writs, Etc.

23	VI	PENCE, vermilion, die letter K ?
24	VI	" " " " L ?
25	VI	" " " " M ?
26	VI	" " " " N ?
27	VI	" " " " O ?
28	VI	" " " " P ?
29	VI	" " " " Q ?
30	VI	" " " " R ?
31	VI	" " " " S ?
32	VI	" " " " T ?
33	VI	" " " " V ?
34	VI	" " " " W ?
35	VI	" " " " X ?
36	VI	" " " " Y ?
37	VI	" " " " Z

DESCRIPTION. Emblematic flowers of England and Scotland (rose and thistle) on one stem, surmounted by a crown.

Value denomination, "SIXPENCE PER POUND" at the base. In two straight lines.

Shape of die, serpentine lines. No die letter, tin clip; or label at the reverse. Embossed on green paper.

38 SIXPENCE PER POUND, green, no die letter.
39 SHILLING PER POUND, green, no die letter.

DESCRIPTION. Coat of Arms of Great Britain, (William and Mary) on an escutcheon, surmounted by a large crown.

Die letter at the left base of the crown.

Value "1 SHILLING" at the



17



18

base in a straight line.

Label at the reverse side, a double monogram, G.R., etc., and crown on white paper.

Embossed on blue paper.

40 1 SHILLING, blue, die letter A

41 1 " " " " B

DESCRIPTION.—Crowned Lion over Crown? enclosed by a serpentine line, and surmounted by a Crown.



19

Value "1 SHILLING" at the base, in a straight line.

Die letter?

Label at the reverse side, a double monogram G.R., crown, etc., on white paper.

Embossed on blue paper.

42. 1 SHILLING, blue, die letter ?

DESCRIPTION.—Coat of arms of Great Britain (Anne) on an escutcheon, surmounted by crown. Supporters (Lion and Unicorn) at the sides on a curved riband bearing the motto "SEMPER EADEM."



20

Die figure above the first s of shillings.

Value at base, "II SHILLINGS III PENCE," in two straight lines.

Label at the reverse, a double monogram, G.R., crown, etc., on white paper.

Embossed on blue paper.

43 II SHILLINGS III PENCE, } blue die figure 1.

44 II SHILLINGS III PENCE, } " " 2

45 II SHILLINGS III PENCE, } " " 3

46 II SHILLINGS III PENCE, } " " 4

DESCRIPTION. Arms of Great Britain (Anne) in a small escutcheon, surmounted by a royal crown. Supporters (Lion and Unicorn) at the side on a curved riband, bearing motto, "SEMPER EADEM."



21

Value "II SHILLINGS III PENCE" at the base in two straight lines.

47 II SHILLINGS } blue, die letter A.
III PENCE, }

DESCRIPTION. Coat-of-Arms of Great Britain (William and Mary) enclosed in a circular garter, bearing "HONI SOIT QUI MAL Y PENSE," and surmounted by a large crown.

Value at the base "II SHILLINGS VI PENCE," in two lines.

Die letter above the first "s" of shillings. Label at the reverse, monogram G..R., crown etc., on white paper. Embossed on blue paper.



22

48 II SHILLINGS } blue, die letter A.
VI PENCE, }

DESCRIPTION. Similar design to the preceding, the arms of Geo. I being substituted for those of William and Mary.

Label at the reverse side, a double monogram, crown, G..R., etc., on white paper.

Embossed on blue paper.



23

49 II SHILLINGS } blue, die letter B.
VI PENCE, }

50 II SHILLINGS } " " C.
VI PENCE, }

DESCRIPTION.—Crowned Lion over Crown? enclosed by a serpentine line, and surmounted by a Crown. Value "III SHILLINGS" at the base, in a straight line.



24

Die letter ?

Label at the reverse side, a double monogram, G..R., crown, etc., on white paper.

Embossed on blue paper.

51 III SHILLINGS, blue, die letter ?

DESCRIPTION. Emblematic flowers of England and Scotland (Rose and Thistle) in the centre, having at each side the letters A.R. in monogram, surmounted by crowns.

Value at the base "III SHILLINGS VI PENCE" in two straight



25

lines.

Die letter ?

Label at the reverse side, double monogram, G..R., crown, etc., on white paper.

Embossed on blue paper.

52 III SHILLINGS } blue, die letter ?
VI PENCE, }

DESCRIPTION. Arms of Great Britain (William and Mary) identical to those of the 1s. value, on a shield surmounted by a large crown.

At the sides the usual supports (Lion and Unicorn). At the base a curved riband bearing motto "DIEU ET MON DROIT."

Value "V SHILLINGS" at the foot in a straight line.

Shape of die, an upright rectangle, with pointed top.

No die letter.

Label at the reverse side, a double monogram, G..R., crown, etc., as before.

Embossed on blue paper.

53 V SHILLINGS, blue, no die letter.

DESCRIPTION. Coat of Arms of Great Britain (William and Mary) in a large upright oval garter, bearing the motto "HONI SOIT QUI MAL Y PENSE"; and surmounted by a crown; at the sides, supporters, (Lion and Unicorn) on a curved riband bearing motto "DIEU ET MON DROIT."

Value at the base "XL SHILLINGS" in a straight line.

No die letter.

Label at the reverse side, a large crown, G..R., monogram, etc., on white paper.

Embossed on blue paper.

54 XL SHILLINGS, blue, no die letter.



26



27

SYNOPSIS.

1	I PENNY, blue, no die letter.
2	I " " die letter A.
3	I " " " B.
4	I " " " C.
5	I " " " D.
6	I " " " E.
7	I " " " F.
8	VI PENCE, " " K.
9	VI " " " L.

10	VI PENCE, blue, die letter M.	(1717)
11	VI " " " " N.	(1711)
12	VI " " " " O.	
13	VI " " " " P.	(1717)
14	VI " " " " Q.	(1724)
15	VI " " " " R.	
16	VI " " " " S.	
17	VI " " " " T.	
18	VI " " " " V.	
19	VI " " " " W.	
20	VI " " " " X.	
21	VI " " " " Y.	
22	VI " " " " Z.	(1732)
23	VI " vermilion, die letter K?	
24	VI " " " " L?	
25	VI " " " " M?	
26	VI " " " " N?	
27	VI " " " " O?	
28	VI " " " " P?	
29	VI " " " " Q?	
30	VI " " " " R?	
31	VI " " " " S?	
32	VI " " " " T?	
33	VI " " " " V?	
34	VI " " " " W?	
35	VI " " " " X?	
36	VI " " " " Y?	
37	VI " " " " Z.	
38	SIX PENCE PER POUND, green, no die letter.	
39	SHILLING " " " "	
40	I SHILLING, blue-grey, die letter A.	
41	I " " " " B	
42	I " " " " ?	
43	II SHILLINGS } blue, die figure I.	
	III PENCE, }	
44	II SHILLINGS } " " 2.	
	III PENCE, }	
45	II SHILLINGS } " " 3.	
	III PENCE, }	
46	II SHILLINGS } " " 4.	
	III PENCE, }	
47	II SHILLINGS } " die letter A.	
	III PENCE, }	
48	II SHILLINGS } " " A.	
	VI PENCE, }	
49	II SHILLINGS } " " B.	
	VI PENCE, }	
50	II SHILLINGS } " " C.	
	VI PENCE, }	
51	III SHILLINGS, " " ?	
52	III SHILLINGS } " " ?	
	VI PENCE, }	

53	V SHILLINGS, blue, no die letter.
54	XL SHILLINGS, " " "

(To be continued.)

Fiscal Catalogue.

(Continued from page 32.)

Compiled by FRED. GEO. C. LUNDY,
(and R. R. BOBERT.)

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662	56 dollars, carmine,	T2 ?
663	56 " " "	T7
664	56 " " "	T10
665	56 " " "	T11
666	90 " " "	T2 ?
667	90 " " "	T7
668	90 " " "	T10
669	90 " " "	T11
670	175 " " "	T2 ?
671	175 " " "	T7
672	175 " " "	T10
673	175 " " "	T11

1861-1867. Same design as the preceding, without "dot" after the word Tax, the color being changed to carmine of various shades. Printed by A. L. Bancroft & Co., San Francisco, on *thin blue wove* paper. Cut square or circularly punched.



T 2



T 3




T 6



T 7

763	20 cents, carmine,	T5-6	814	14 dollars, carmine,	T2
764	20 " "	T7	815	14 " "	T5-6
765	20 " "	T11	816	14 " "	T7
766	30 " "	T2	817	14 " "	T11
767	30 " "	T5-6	818	20 " "	T2
768	30 " "	T7	819	20 " "	T5-6
769	30 " "	T11	820	20 " "	T7
770	40 " "	T2	821	20 " "	T11
771	40 " "	T5-6	822	30 " "	T2
772	40 " "	T7	823	30 " "	T5-6
773	40 " "	T11	824	30 " "	T7
774	60 " "	T2	825	30 " "	T11
775	60 " "	T5-6	826	38 " "	T2
776	60 " "	T7	827	38 " "	T5-6
777	60 " "	T11	828	38 " "	T7
778	80 " "	T2	829	38 " "	T11
779	80 " "	T5-6	830	56 " "	T2
780	80 " "	T7	831	56 " "	T5-6
781	80 " "	T11	832	56 " "	T7
782	1 dollar, "	T2	833	56 " "	T11
783	1 " "	T5-6	834	90 " "	T2
784	1 " "	T7	835	90 " "	T5-6
785	1 " "	T11	836	90 " "	T7
786	1 " 40 c, "	T2	837	90 " "	T11
787	1 " " "	T5-6	838	175 " "	T2
788	1 " " "	T7	839	175 " "	T5-6
789	1 " " "	T11	840	175 " "	T7
790	2 dollars, "	T2	841	175 " "	T11
791	2 " "	T5-6	THIRD OF EXCHANGE.		
792	2 " "	T7	842	8 cents, carmine,	T2
793	2 " "	T11	843	8 " "	T5-6
794	3 " "	T2	844	8 " "	T7
795	3 " "	T5-6	845	8 " "	T11
796	3 " "	T7	846	20 " "	T2
797	3 " "	T11	847	20 " "	T5-6
798	4 " "	T2	848	20 " "	T7
799	4 " "	T5-6	849	20 " "	T11
800	4 " "	T7	850	30 " "	T2
801	4 " "	T11	851	30 " "	T5-6
802	6 " "	T2	852	30 " "	T7
803	6 " "	T5-6	853	30 " "	T11
804	6 " "	T7	854	40 " "	T2
805	6 " "	T11	855	40 " "	T5-6
806	8 " "	T2	856	40 " "	T7
807	8 " "	T5-6	857	40 " "	T11
808	8 " "	T7	858	60 " "	T2
809	8 " "	T11	859	60 " "	T5-6
810	10 " "	T2	860	60 " "	T7
811	10 " "	T5-6	861	60 " "	T11
812	10 " "	T7	862	80 " "	T2
813	10 " "	T11			

863	80 cents, carmine,	T5-6	913	38 dollars,	carmine,	T11
864	80 " "	T7	914	56 " "	" "	T2
865	80 " "	T11	915	56 " "	" "	T5-6
866	1 dollar, "	T2	916	56 " "	" "	T7
867	1 " "	T5-6	917	56 " "	" "	T11
868	1 " "	T7	918	90 " "	" "	T2
869	1 " "	T11	919	90 " "	" "	T5-6
870	1 " 40 c., "	T2	920	90 " "	" "	T7
871	1 " " "	T5-6	921	90 " "	" "	T11
872	1 " " "	T7	922	175 " "	" "	T2
873	1 " " "	T11	923	175 " "	" "	T5-6
874	2 dollars, "	T2	924	175 " "	" "	T7
875	2 " "	T5-6	925	175 " "	" "	T11
876	2 " "	T7	<p>1863-1867. Same design as the preceding, without "dot" after the word Tax, the color being changed to carmine of various shades. Printed by A. L. Bancroft & Co., San Francisco, on <i>white wove</i> paper. Cut square or circularly punched. White gum.</p> 			
877	2 " "	T11				
878	3 " "	T2				
879	3 " "	T5-6				
880	3 " "	T7				
881	3 " "	T11				
882	4 " "	T2				
883	4 " "	T5-6				
884	4 " "	T7				
885	4 " "	T11				
886	6 " "	T2	Types 5-6 } Surcharged in blue. " 11 }			
887	6 " "	T5-6	FIRST OF EXCHANGE.			
888	6 " "	T7	926	8 cents,	carmine,	T5
889	6 " "	T11	927	8 " "	" "	T6
890	8 " "	T2	928	8 " "	" "	T11
891	8 " "	T5-6	929	20 " "	" "	T5
892	8 " "	T7	930	20 " "	" "	T6
893	8 " "	T11	931	20 " "	" "	T11
894	10 " "	T2	932	30 " "	" "	T5
895	10 " "	T5-6	933	30 " "	" "	T6
896	10 " "	T7	934	30 " "	" "	T11
897	10 " "	T11	935	40 " "	" "	T5
898	14 " "	T2	936	40 " "	" "	T6
899	14 " "	T5-6	937	40 " "	" "	T11
900	14 " "	T7	938	60 " "	" "	T5
901	14 " "	T11	939	60 " "	" "	T6
902	20 " "	T2	940	60 " "	" "	T11
903	20 " "	T5-6	941	80 " "	" "	T5
904	20 " "	T7	942	80 " "	" "	T6
905	20 " "	T11	943	80 " "	" "	T11
906	30 " "	T2	944	1 dollar,	" "	T5
907	30 " "	T5-6	945	1 " "	" "	T6
908	30 " "	T7	946	1 " "	" "	T11
909	30 " "	T11	947	1 " 40 c., "	" "	T5
910	38 " "	T2	948	1 " 40 c., "	" "	T6
911	38 " "	T5-6	949	1 " 40 c., "	" "	T11
912	38 " "	T7				

950	2 dollars,	carmine,	T5	1000	40 cents,	carmine,	T11
951	2 "	"	T6	1001	60 "	"	T5
952	2 "	"	T11	1002	60 "	"	T6
953	3 "	"	T5	1003	60 "	"	T11
954	3 "	"	T6	1004	80 "	"	T5
955	3 "	"	T11	1005	80 "	"	T6
956	4 "	"	T5	1006	80 "	"	T11
957	4 "	"	T6	1007	1 dollar,	"	T5
958	4 "	"	T11	1008	1 "	"	T6
959	6 "	"	T5	1009	1 "	"	T11
960	6 "	"	T6	1010	1 " 40 c.,	"	T5
961	6 "	"	T11	1011	1 " 40 c.,	"	T6
962	8 "	"	T5	1012	1 " 40 c.,	"	T11
963	8 "	"	T6	1013	2 dollars,	"	T5
964	8 "	"	T11	1014	2 "	"	T6
965	10 "	"	T5	1015	2 "	"	T11
966	10 "	"	T6	1016	3 "	"	T5
967	10 "	"	T11	1017	3 "	"	T6
968	14 "	"	T5	1018	3 "	"	T11
969	14 "	"	T6	1019	4 "	"	T5
970	14 "	"	T11	1020	4 "	"	T6
971	20 "	"	T5	1021	4 "	"	T11
972	20 "	"	T6	1022	6 "	"	T5
973	20 "	"	T11	1023	6 "	"	T6
974	30 "	"	T5	1024	6 "	"	T11
975	30 "	"	T6	1025	8 "	"	T5
976	30 dollars,	"	T11	1026	8 "	"	T6
977	38 "	"	T5	1027	8 "	"	T11
978	38 "	"	T6	1028	10 "	"	T5
979	38 "	"	T11	1029	10 "	"	T6
980	56 "	"	T5	1030	10 "	"	T11
981	56 "	"	T6	1031	14 "	"	T5
982	56 "	"	T11	1032	14 "	"	T6
983	90 "	"	T5	1033	14 "	"	T11
984	90 "	"	T6	1034	20 "	"	T5
985	90 "	"	T11	1035	20 "	"	T6
986	175 "	"	T5	1036	20 "	"	T11
987	175 "	"	T6	1037	30 "	"	T5
988	175 "	"	T11	1038	30 "	"	T6

SECOND OF EXCHANGE.

989	8 cents,	carmine,	T5	1040	38 "	"	T5
990	8 "	"	T6	1041	38 "	"	T6
991	8 "	"	T11	1042	38 "	"	T11
992	20 "	"	T5	1043	56 "	"	T5
993	20 "	"	T6	1044	56 "	"	T6
994	20 "	"	T11	1045	56 "	"	T11
995	30 "	"	T5	1046	90 "	"	T5
996	30 "	"	T6	1047	90 "	"	T6
997	30 "	"	T11	1048	90 "	"	T11
998	40 "	"	T5	1049	175 "	"	T5
999	40 "	"	T6	1050	175 "	"	T6

1051	175 dollars,	carmine,	T11	1100	30 dollars,	carmine,	T5
	THIRD OF EXCHANGE.			1101	30 "	"	T6
1052	8 cents,	carmine,	T5	1102	30 "	"	T11
1053	8 "	"	T6	1103	38 "	"	T5
1054	8 "	"	T11	1104	38 "	"	T6
1055	20 "	"	T5	1105	38 "	"	T11
1056	20 "	"	T6	1106	56 "	"	T5
1057	20 "	"	T11	1107	56 "	"	T6
1058	30 "	"	T5	1108	56 "	"	T11
1059	30 "	"	T6	1109	90 "	"	T5
1060	30 "	"	T11	1110	60 "	"	T6
1061	40 "	"	T5	1111	90 "	"	T11
1062	40 "	"	T6	1112	175 "	"	T5
1063	40 "	"	T11	1113	175 "	"	T6
1064	60 "	"	T5	1114	175 "	"	T11
1065	60 "	"	T6	Same designs as the preceding. The words "California" and "State" are re-set in larger type, and the oblong in the centre is also of larger dimensions. Without "dot" after the word Tax. Printed by Messrs. A. L. Bancroft & Co., San Francisco, on <i>white wove</i> paper; cut square or circularly punched; white gum, Surcharged in blue. on thin paper.			
1066	60 "	"	T11	FIRST OF EXCHANGE.			
1067	80 "	"	T5	1115	? 1 dollar,	carmine,	T2
1068	80 "	"	T6	1116	4 dollars,	"	T2
1069	80 "	"	T11	1117	10 "	"	T2
1070	1 dollar,	"	T5	1118	20 "	"	T2
1071	1 "	"	T6	SECOND OF EXCHANGE.			
1072	1 "	"	T11	1119	? 1 dollar,	carmine,	T2
1073	1 " 40 c.,	"	T5	1120	4 dollars,	"	T2
1074	1 " 43 c.,	"	T6	1121	10 "	"	T2
1075	1 " 40 c.,	"	T11	1122	20 "	"	T2
1076	2 dollars,	"	T5	THIRD OF EXCHANGE.			
1077	2 "	"	T6	1123	? 1 dollar,	carmine,	T2
1078	2 "	"	T11	1124	4 dollars,	"	T2
1079	3 "	"	T5	1125	10 "	"	T2
1080	3 "	"	T6	1126	40 "	"	T2
1081	3 "	"	T11	B. on medium wove paper.			
1082	4 dollars,	"	T5	FIRST OF EXCHANGE.			
1083	4 "	"	T6	1127	4 dollars,	carmine,	T6
1084	4 "	"	T11	SECOND OF EXCHANGE.			
1085	6 "	"	T5	1128	4 dollars,	carmine,	T6
1086	6 "	"	T6	THIRD OF EXCHANGE.			
1087	6 "	"	T11	1129	4 dollars,	carmine,	T6
1088	8 "	"	T5	(To be continued.)			
1089	8 "	"	T6				
1090	8 "	"	T11				
1091	10 "	"	T5				
1092	10 "	"	T6				
1093	10 "	"	T11				
1094	14 "	"	T5				
1095	14 "	"	T6				
1096	14 "	"	T11				
1097	20 "	"	T5				
1098	20 "	"	T6				
1099	20 "	"	T11				

Telegraph Stamps of Ceylon. (Continued from page 32.)

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES		
							On the Centre.	On the Profile.	On the Extremities.
72	40 cents.	50 cents.	Blue.			Red.	40 over 50 (5 × 2½ mm.)	40 cents (14 × 1½ mm.)	—
73	40 "	50 "	"			Black	Forty	None.	FORTY CENTS
74	40 "	50 "	"		— 1 '82	"	40 (5 × 3 mm.)	Forty (10 × 2 & 1½ mm.)	FORTY over fifty (8 × 1½ mm.)
75	40 "	50 "	"			"	40 (5 × 3 mm.)	40 cents (14 × 1½ & 1½ mm.)	FORTY over fifty (8 × 1½ mm.)
76	40 "	50 "	"			"	40	40 cents	—
77	40 "	50 "	"			"	40 over Fifty.	Forty Over the lower profile	FORTY over fifty.
78	40 "	50 "	"			"	40 (9 × 5 mm.) over Fifty.	40 (9 × 5 mm.) CENTS (15 × 2¾ mm.)	—
79	40 "	50 "	"			"	40 over Fifty.	None.	FORTY over fifty
80	40 "	50 "	"			"	Forty	None.	40 cents
81	40 "	50 "	"			"	40	FORTY CENTS	—
82	40 "	1 rupee,	Venet. red.	2	2 3 '92	"	40 (12 × 6 mm.)	None.	40 CENTS (13 × 2 mm.)
83	40 "	1 "	"	2	— 12 '91	"	40 (12 × 6 mm.)	None.	—
84	40 "	2r. 50c.	Grey			"	None.	40 CENTS	— FORTY (8 × 1½ mm.) over fifty
85	50 "	2, 50 "	"			"	None.	50 cents	— over two rupees
86	60 "	2, 50 "	"			Red.	None.	60 cents	SIXTY CENTS
87	60 "	2, 50 "	"			"	None.	60 cents	SIXTY CENTS
88	60 "	1 rupee,	Venet. red.	1		Black.	SIXTY (9 × 2 mm.) CENTS (16 × 2 mm.)	60 Cents (14 × 1½ & 1 mm.)	—
89	60 "	1 "	"	2		"	60 Cents	None,	SIXTY (9 × 2 mm.) CENTS (10 × 2 mm.)
90	60 "	1 "	"	2		"	—	60 Cents (19 × 1½ & 1 mm.)	SIXTY (9 × 2 mm.) CENTS (10 × 2 mm.)
91	60 "	1 "	"	2		"	None.	—	SIXTY CENTS (34 × 2 mm.)
22	60 "	1 "	"	2		"	—	None.	SIXTY CENTS

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SURCHARGES.

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES.		
							On the Centre.	On the Profile.	On the Extremities.
93	60 cents	1 rupee	Venet. Red.	2		black.	None.	—	SIXTY CENTS
94	60 "	1 "	"	2	1888	"	—	None.	60 CENTS
95	60 "	1 "	"	2		"	60 cents.	None.	SIXTY CENTS (19 × 1½ mm.)
96	60 "	1 "	"	2	1889	"	None.	60	—
97	60 "	1 "	"	2		"	None.	60	SIXTY CENTS
98	60 "	1 "	"	2		"	60 cents (20 × 4½ m.m.)	None.	Sixty Cents (20 × 2½ and 2 mm.)
99	60 "	1 "	"	2	? 1890	"	60 (12 × 5 mm.)	None.	SIXTY CENTS (19 × 1½ mm.)
100	60 "	1 "	"	2	1890	"	—	60 (12 × 5 mm.)	—
101	60 "	1 "	"	2		"	cents (15 × 3 mm.)	60 (12 × 5 mm.)	SIXTY CENTS (34 × 2 mm.)
102	60 "	1 "	"	2		"	cents (15 × 3 mm.)	60 (8 × 4¾ mm.)	SIXTY CENTS (15 × 2 mm.)
103	60 "	1 "	"	2	1888	"	—	60 (12 × 5 mm.) Cents (8 × 1½ and 1 mm.)	—
104	60 "	1 "	"	2		"	SIXTY (12½ × 2 mm.) CENTS (12½ × 2 mm.)	60 cents (14 × 1½ mm.)	None.
105	60 "	1 "	"	2		"	SIXTY (12½ × 2 mm.) CENTS (12½ × 2 mm.)	60	None.
106	60 "	1 "	"	2		"	—	SIXTY CENTS (18½ × 1½ and 1 mm.)	—
107	60 "	1 "	"	2	— 2 '92	"	(60 12 × 2 mm.)	None.	—
108	60 "	1 "	"	2		"	None.	60 (12 × 6 mm.)	—
109	60 "	1 "	"	2		"	60 cents.	None.	SIXTY CENTS (19 × 2 mm.)
110	60 "	1 "	"	2	1888	"	60	None.	60 cents
111	60 "	1 "	"	2		"	SIXTY.	60 cent's	— SIXTY CENTS
112	60 "	2r. 50c.	Grey.			"	None.	None.	— over two rupees 60 over fifty (8 × 2½ mm.)

(To be continued.)

THE FISCAL PHILATELIST, AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the interests of
Revenue Collectors.

PUBLISHED BY
FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

1st MARCH, 1893.

[No. 4.

Editorial.

OUR contemporaries both at home and abroad have afforded us not only a flattering welcome, but also a favorable mention, and we tender them our thanks for the very courteous manner in which they have received us.

The Philatelic Record confesses it has no liking for medicine and match stamps, but we consider it our duty to take notice of, and chronicle every "adhesive" label issued by the government authorities for Fiscal purposes. Some collect them and some do not, and we, in trying to please all, would rather prefer to give too much, than too little. We are glad the origin of the "adhesive" has been satisfactorily settled, but believe the inventor's name is lost in oblivion. One fact, however, remains to us, that, if Mr. Roussin's catalogue is correct, the "Clein Segel" stamps of Holland, used as far back as 1579, are "adhesives."

The printers error in quoting the "Hat Duty Act," as 34, instead of 24, Geo. III, C. 51, was noticed by us, but when too late.

We have pleasure in announcing that the first portion of the article on the "British Embossed Stamps," reprinted from the "Stamp Collector" uniformly with that of this journal, is now ready and will be presented gratis to all who subscribe before the 1st of next May.

Only a limited number have been printed, and after the above mentioned time has elapsed, we shall be compelled to charge for it 3d. per copy, post free.

Our friends having rallied round us with assistance, it has been deemed necessary this month to leave out the Fiscal Catalogue, in order to make room for their contributions.

We beg to draw our readers attention to two very interesting articles in these columns, the first being on the "British Private Telegraph Stamps" by Mr. Morley, concerning his discoveries.

The information he gives us is highly interesting, and in many instances of importance, but there is much still to be discovered before the lists of these stamps can be called complete.

Collectors would render us great assistance by searching their collections carefully, as they would doubtless discover other information, which if communicated to us, we should be pleased to publish.

The second article is by a Philatelist, who prefers to hide himself humbly under the *nom de plume* of "A Seeker." This country has so far been entirely neglected from a Philatelic point of view, and the interesting "division" surcharges discarded by most. We feel under great obligation to him for his contribution. He does not pretend to give much information that is new, but is "A Seeker" of information which, doubtless, he would like other collectors to impart.

We believe other surcharges should exist, such as, Ayacucho, TRUXILLO, Caxamarca, Caxatambo, *Pasco*, Chorillos, *Pisco*, Angon, Nasca, Acari, *Ylo*, Islay, *Matuc*, Asangaro, Chuquito, *Tumba*, *Lampa*, *Tacma*, Moyobamba, *Pullo &c.*, those in italics we know do exist on the postage stamps; and that marked in small capitals on the fiscal stamps, although we have been unable to inspect a specimen. Our authority is "*L'ami de Timbre*," No. 56, (March 1891), page 254.



ALL friends desirous of according us their support with advertisements, should communicate direct with Mr. WALTER MORLEY, Bapchild, near Sittingbourne, Kent, who has this department under his sole control.

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The subscription rate is 2/6, post free for twelve numbers, or 3d. per single copy, unless otherwise stated to the contrary.



Auctions.

Messrs. the Bogert & Durbin Co., 44, West 14th Street, New York, held their thirty-seventh sale on the 17th January last, and amongst others, the following United States Revenue stamps realized:—

Lot.		
119	Unperforated pairs of 25c., Certificate and 25c., Power of Attorney	75c.
120	Unperforated pair of 50c., Conveyance	75c.
121	Unperforated pair of 50c., Probate of Will... ..	\$1.50
122	Unperforated pair of 50c., Original Process	70c.
123	Unperforated pair of 60c., Inland Exchange	60c.

Lot.		
124	Unperforated pair of \$1 Mortgage...	50c.
125	Unperforated block of four \$5 Charter Party	\$1.00
126	Unperforated strip of three \$5 Charter Party	\$1.00
127	Unperforated pair of \$5 Manifest ...	60c.
128	Unperforated pair of \$5 Conveyance... ..	\$1.00
129	Unperforated pairs of \$5 Probate of Will and \$10 Probate of Will ...	\$1.00
130	Unperforated pair of \$20 Conveyance	\$1.10
131	Unperforated strip of three \$20 Conveyance	\$1.20
132	Unperforated strip of three \$200 Inland Revenue	\$12.00
134	Part perforated strip of three 1c., Express	50c.
135	Part perforated pair of 3c., Telegraph	50c.
136	Part perforated strip of four 5c., Inland Exchange	50c.
137	Part perforated pair of 10c., Inland Exchange	50c.
139	Part perforated pair of 15c., Inland Exchange	50c.
140	Part perforated pair of 25c., Insurance	60c.
141	Part perforated pair of 25c., Conveyance	50c.
142	Part perforated strip of three 50c., Conveyance	50c.
146	6c., Proprietary, perforated, unused	\$10.00
148	\$20 Probate of Will, <i>fine</i>	\$8.00
149	\$200 Inland Revenue, perforated, <i>fine</i>	\$7.75
150	1c., blue and black, inverted medallion	\$4.00
172	\$20 Probate of Will, <i>proof</i>	80c.
104	D. Burhams & Co., 1c., old paper, unused	1.60

At Messrs. Ventom, Bull & Cooper's auction, held 31st January last, the following Telegraphs and Revenues realized:—

63	TELEGRAPHS: British and Irish, 5; English and Irish, 5; Bonellis, 5; Electric, 1/-; orange	£1 8s.
107	Quantity of Canadian and United States Fiscals, \$1.30, \$1.50, \$1.90	£1 8s.
190	United States Revenue, blue and black, with inverted heads	18s.

New Issues and Discoveries.

BHAVNAGAR DURBAR.

COURT FEE. (R. C. page 29). Mr. Swete kindly forwards us another value, to be added to those already chronicled. Same design. Engraved by Waterlow & Sons Ld. London, on white wove paper; perf. 15, no wmk.

5a. 10 rupees, deep bright green.

CEYLON.

FOREIGN BILL, 1874. (page 46). Mr. Morley has found in an old collection No. 30, *without the overprint* in mauve. It is a cancelled specimen, but has neither the "Exchange" nor value; colour on white wove paper; perf. 14; crown over C.A.

3a. 5 cents, emerald green, *without overprint* in mauve.

EGYPT.

Mr. C. Bettelheim of Cairo, kindly sends us particulars of a new issue of stamps. They are all of the same design and colour and are printed on white wove paper; perf. 12; wmk. star an crescent, repeated (one above the other).

- 5 millièmes, pale lilac.
- 1 piastre, "
- 2 piastres, "
- 3 " "
- 5 " "

After going to press we have received news from Mr. Bettelheim that these stamps are used on passports, and that the shape of the 5 p. is oblong.

GREAT BRITAIN.

NATIONAL TELEPHONE COMPANY.—We are indebted to Messrs. Stanley Gibbons & Co. for a sight of these proposed stamps. We understand that they were never issued, although the copies received are cancelled by a hand stamp. The values vary in design, and bear the head of Mr. Jackson, the General Manager, in the centre. Color on white wove paper; perf. 11.

- 1 penny, deep brown.
- 3 pence, brown.
- 4 " pale blue.
- 6 " black.
- 1 shilling, violet.

FOREIGN BILL. First issue with white letters. In the Revenue Catalogue the date given for those perf. 14, is March, 1859, but Mr. Morley has in his collection a specimen cancelled September, 1858.

INDIA.

NOTARIAL (page 60).—The 1 rupee Foreign Bill, issue May, 1860, exists surcharged vertically NOTARIAL (without the word High Court) in black Roman Capitals 22 x 3 mm. Color on azure wove paper; perf. 15; wmk. large Crown and India.

2. 1 rupee, violet, surch. black.

IRELAND.

CHANCERY FEE FUND. Until lately we were unaware that the embossed issue existed perforated. We are informed that two copies are in a private collection, on white wove paper; wmk. V.R. (double lined).

- 1a. 1 penny, rose, dated 21; 10, 67.
- 11a. 6 shillings 2 p., rose, dated 6, 10, 67.

MORVEE.

Mr. F. Swete, sends us for inspection a still higher value than those already chronicled; (R. C. page 66).

Same design. Engraved on white wove paper; perf. 15; no watermark.

10 60 rupees, black.



Private Telegraph Companies of Great Britain.

BY WALTER MORLEY.

ON the taking over of these Companies by the government in 1869, the bulk of the documents, stamps &c., were destroyed by authority of the old companies, and at the request of the authorities, and consequently Messrs. Philbrick and Westoby were unable to

acquire as much information regarding the stamps issued by the several companies, for their admirable book, as they wished.

Of late years I have been devoting much of my time in trying to elucidate some of the still open questions, and as I am led to understand that a second edition of Messrs. P. and W.'s book, will probably be issued at no distant date, I take the liberty, through the intermediary of these columns, of giving the result of my researches, trusting collectors will compare Messrs. P. and W.'s book and my lists together with their collections. Should they discover anything not mentioned in either, they will confer a favor on Philatelists at large by communicating their results, either to Mr. Philbrick, myself, or to the Editor.

THE ELECTRIC TELEGRAPH
COMPANY.

Incorporated 1851-1852.



SECOND ISSUE 1853 (really July 1854.), (page 322 *). This is given as imperforate, but Mr. Fred. Geo. C. Lundy has unearthed a Three pence, black on light yellow paper, with the perforation 17. In respect to perforation, this stamp is a curiosity, as no other English

* Denotes the page of P. and W.'s work.

stamps (either Postage, Telegraph or Fiscal) exist with one so small. The copy is in Mr. Philbrick's possession, but whether this value only was perforated by Messrs. Perkins, Bacon & Co. (or by other hands) or the entire six values; or whether the printers only used a sheet or two as trials of the gauge 17, I am unable to say. At least one sheet must have been perforated, because the original owner had three together, which he found in his desk, and which had originally been bought while the stamps were in circulation. The other two are still in his possession. †

THIRD ISSUE 1861 (page 324). Inland Service. Only two perforations, 12 and 12½ are given, but he following have either come under my observation, or I possess copies of them myself:—

3d., 1s., 2s. 6d., 3s., (R.G.—J.S.F.) perf. 12.	2s. 6d., 3s., (") " 12½.
6d., 1s., 2s. 6d., (") " 13.	

The color of the Continental Service 4s., is stated to be blue.

FOURTH ISSUE 1864 (page 325). Again only two perforations, 10 and 12½ are given; to which however, I can add:—*

3d., 6d., 1s., 2s., (R.G.—H.W.) perf. 9½	
3d., 1s. 6d., (") " 10	
6d., 2s., (") " 10½	
1s., (") " 12	
3d., 6d., 1s., 1s. 6d., 2s., (") " 12½	
1s., (") " 13	

THE ENGLISH AND IRISH MAGNETIC
TELEGRAPH COMPANY.

FIRST ISSUE, 1853 (page 333).—This is given on thin white wove water-marked paper, gummed and unperforated, but no mention is made of control numbers. Lately a number of these have been unearthed, and they are generally spoken of as reprints, whereas



† A 2/6 value on blue paper was engraved in 1854; but altered to 1/6 in 1855 on a change of tariff. No specimens of the 2/6 has yet been chronicled.

* The Ten shillings is wrongly stated in P. and W. (page 326), to be of this issue; it is of the third issue and should come in the table of values on page 325. The copy seen is perf. 12½, and it is printed in red-brown.

in reality they are *genuine remainders*. I have before me what is probably an entire sheet—100 stamps—formed by 10 rows of 10, measuring $16\frac{1}{2}$ inches \times $19\frac{3}{8}$ inches, from outer edge to outer edge of the stamps, the distance between each stamp being $\frac{1}{4}$ inch.

I also possess four out of the five values mentioned on page 33, but *with control numbers in black*, as below:—

One shilling, black, Control No. A, 02602.

Three shillings and sixpence, blue,
Control No. C, 04105.

Four shillings, pale red, Control No. D, 12403.

Five shillings, green, Control No. G, 01858.

If collectors will

peruse the above list carefully they will observe that each value has a *different control letter*, and that the letters B, E, and F are missing. I assume that the letter B was used for the 1s. 6d.* value, and it seems possible that there might have been two



other values between the 4s. and 5s. having the control letters E and F, or that in anticipation of a larger quantity of the two highest being used, double the quantity of the 4s. and 5s. were printed, half of each bearing D and E; and F and G respectively. The latter idea, I think, is more probable.

BRITISH AND IRISH MAGNETIC TELEGRAPH COMPANY, LIMITED.

From 1851 to April 1857 this Company underwent a series of changes as regards its name.

"THE MAGNETIC TELEGRAPH CO." was incorporated in 1851, and in June, 1852, re-named

"THE ENGLISH AND IRISH MAGNETIC TELEGRAPH CO."

"THE BRITISH ELECTRIC TELEGRAPH COMPANY,"

was incorporated in 1850, and

*Mr. Morley's assumption is correct as in Mr. Philbrick's collection there is a copy of the 1s. 6d. which bears the control letter B.

"THE EUROPEAN & AMERICAN ELECTRIC PRINTING TELEGRAPH COMPANY," in 1851, and these two last mentioned were, in 1853, formed into a new Company under the style of the

"BRITISH TELEGRAPH CO."

About four years afterwards, in April, 1857, these two Companies

"THE ENGLISH & IRISH MAGNETIC TELEGRAPH COMPANY," and

"THE BRITISH TELEGRAPH COMPANY," were amalgamated under the name of

"THE BRITISH AND IRISH MAGNETIC TELEGRAPH CO., LIMITED," and continued to work under this title until the Postmaster General took over the Company.

THE BRITISH AND IRISH MAGNETIC TELEGRAPH COMPANY.

A quantity of these *unperforated* have been unearthed, regarded as reprints, and so described in P. and W.'s, page 334. These stamps are a little brighter in colour than the ordinary issue, but, from enquiries I have made, I believe them to be *genuine remainders*, and that they were *actually ready to be issued* at the time when the Company ceased to exist. I have had under my observation an unsevered pair of the 3s. imper-



forate, bearing the *control numbers*, 12786—12787, *in red*, which, after careful comparison with those of the perforated series, I am convinced are genuine.

[Mr. Philbrick informs me he has ascertained there was no reprinting of these stamps, and therefore, these must be considered as remainders.]

The 3d., 6d., 1s., 1s. 6d., and 3s. are watermarked, diagonally, from left to right downwards, in lines of five "clenched" hands holding a forked streak of lightning. I have before me a presumably entire sheet of 60 stamps—12 rows of 5—(distance between each stamp about $\frac{1}{8}$ inch.), measuring 16 inches by $5\frac{1}{2}$ inches, but no maker's name appears, as mentioned in P. and W.'s, page 334.

The 2s. and 5s. are watermarked.

- 1 *Frank* ... 3in. \times 1in. and $\frac{1}{2}$ in.
- 2 THE BRITISH $5\frac{1}{4}$ in. \times $\frac{1}{2}$ in. and $\frac{3}{8}$ in.
(Open lined Roman letters)
- 3 TELEGRAPH $5\frac{1}{4}$ in. \times $\frac{1}{2}$ in.
(Open lined Egyptian letters)
- 4 COMPANY $4\frac{1}{2}$ in. \times $\frac{1}{2}$ in. and $\frac{1}{2}$ in.
(Open lined Roman letters)

The distance between lines 1 and 2 is $1\frac{1}{8}$ in.; 2 and 3, $1\frac{3}{8}$ in.; and between lines 3 and 4, $1\frac{1}{2}$ in.

The sheet before me also contains 60 stamps—12 rows of 5—(the distance between each stamp about $\frac{1}{8}$ in.), measures $18\frac{1}{2}$ in. \times $3\frac{1}{2}$ in. (outer edge to outer edge of stamps), on which the above watermark appears twice, the distance between being $2\frac{1}{2}$ in. This last watermark is very interesting, as without doubt, the 2s. and 5s. were printed on paper which had been specially prepared for the British Telegraph Company, prior to its amalgamation with the English and Irish Magnetic Telegraph Company, but never used.

Mr. Moens, in "Le Timbre Poste," No. 84, page 91, mentions "that the 2s. value was then first issued and those of 3s. and 5s. suppressed." If the 2s. was the last value used, it seems feasible that the 5s. exists on paper with both watermarks. Is it also not possible that as the British Telegraph Company had their own paper, and that as the Company had an existence of about four years, stamps bearing their name were printed, if not issued? Doubtless, the order for the preparation of the paper and the plates would be given simultaneously, and it would be interesting if proofs of this could be found.

Messrs. Philbrick and Westoby, on page 335, state that they are unable to determine whether those bearing the red or black control numbers came first in point of date. In my opinion the red were first in use, and from my own observations and study of the stamps of this perforated

series, I would place them in the following order of priority:—

- 1 Red Control No. perf. $13\frac{1}{2}$ *
- 2 Red " " " 13
(Black " " " $13\frac{1}{2}$)
- 3 Black " " " 13

The red Control No. perf. $13\frac{1}{2}$, being the earliest, I have found very scarce.

UNITED KINGDOM ELECTRIC TELEGRAPH COMPANY, LIMITED.

SECOND ISSUE, 1863 (page 338).—A **INT** specimen of the 6d., rose, has come under my observation bearing a surcharge "INT" in black Roman Capitals, probably for "Interior" use.

[Both Messrs. Gordon Smith and Philbrick possess the 1s. lilac with the same surcharge, apparently applied after the numbering of the stamp.]

GENERAL TELEGRAPH CO., LIMITED.

A 6d. stamp bearing this name and printed in black is not seldom met with. It is coarsely lithographed, but it is not worth further mention for it is an utter fabrication. No such Company was ever registered, as a search at the Joint Stock Companies' office has shewn.

*[We agree with Mr. Morley as to the order of the perforations and the colors of the control numbers. The earliest control number we have seen being a copy of the 2s., control number 1017 in red, perf. $13\frac{1}{2}$ in Mr. Philbrick's collection.]



History of the Embossed Die Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

Continued from page 41.

REIGN:

GEORGE II.

(1727-1760).

DESCRIPTION.—Rose in a circular garter. Design identical to that of the 1d. of the previous reigns. Die letter is inserted in the left lower corner, immediately above the figure 1.

Label at the reverse side, a double monogram, G. 2 R. and royal crown on white paper.


 TUDOR ROSE
 IN A
 GARTER.
 F
 1 PENNY

Embossed on blue paper.

1	I PENNY, blue, die letter F?
2	I " " " G?
3	I " " " H?
4	I " " " I?
5	I " " " K?
6	I " " " L?
7	I " " " M?
8	I " " " N?
9	I " " " O?
10	I " " " P?

DESCRIPTION.—Rose in a circular garter, bearing the motto "HONI SOIT QUI MAL Y PENSE" surmounted by a large crown.

Value at the base "VI PENCE" in a straight line.

Die letter immediately above the figures VI.

Label at the reverse side, a double monogram G. 2 R. and crown on white paper.

Embossed on blue paper.

Used on Indentures, etc.

11	VI PENCE, blue, die letter O.
12	VI " " " P. (1711-29).
13	VI " " " Q.
14	VI " " " R.
15	VI " " " S.
16	VI " " " T.
17	VI " " " V.
18	VI " " " W.
19	VI " " " X.
20	VI " " " Y.
21	VI " " " Z.

Used on Writs, Etc.

22	VI PENCE, vermilion, die letter O
23	VI " " " P
24	VI " " " Q
25	VI " " " R
26	VI " " " S
27	VI " " " T
28	VI " " " V
29	VI " " " W
30	VI " " " X
31	VI " " " Y
32	VI " " " Z

Similar, but larger design to the preceding. Die letter repeated above the figure V. and the final E of pence.

Label at the reverse side, a double monogram, G. 2 R. and crown, etc., on white paper.

Embossed on blue paper.



34.

33	VI PENCE, blue, die letters A A.
34	VI " " " B B (1752).
35	VI " " " C C (1752).
36	VI " " " D D.
37	VI " " " E E.
38	VI " " " F F.
39	VI " " " G G.
40	VI " " " H H.
41	VI " " " I I.
42	VI " " " K K.
43	VI " " " L L.

DESCRIPTION. — Emblematic flowers of England and Scotland (rose and thistle) on one stem, surmounted by a crown.

Value denomination "SIX-PENCE PER POUND" at the base, in two straight lines.

Shape of die, serpentine lines.

No die letter, tin clip, or label at the reverse.

Embossed on green paper.

44	SIXPENCE PER POUND, green, no die letter.
45	SIXPENCE Die letter A.
46	SHILLING PER POUND, green, no die letter.
47	SHILLING Die letter A?

DESCRIPTION. — Coat-of-Arms of Great Britain (William and Mary) on an escutcheon, surmounted by a large crown.

Die letter at the left base of the crown.

Value "1 SHILLING" at the base in a straight line.

Label at the reverse side, a double monogram, G. 2 R., etc., and crown on white paper.

Embossed on blue paper.



35.



36.

48	I SHILLING, blue, die letter A.
49	I " " " B.

DESCRIPTION.—Coat-of-Arms of Great Britain (Anne) on an escutcheon, surmounted by crown. Supporters (Lion and Unicorn) at the sides on a curved riband bearing the motto "SEMPER EADEM."

Die figure above the first "s" of shillings.

Value at base, "II SHILLINGS III PENCE," in two straight lines.

Label at the reverse, a double monogram, G. 2 R., crown, etc., on white paper.

Embossed on blue paper.

50 II SHILLINGS } blue, die figure 1.
III PENCE,

51 II SHILLINGS } " " 2.
III PENCE,

52 II SHILLINGS } " " 3.
III PENCE,

53 II SHILLINGS } " " 4.
III PENCE,

DESCRIPTION.—Arms of Great Britain (Anne) on a small escutcheon, surmounted by a royal crown. Supporters (Lion and Unicorn) at the side on a curved riband, bearing motto, "SEMPER EADEM."

Value "II SHILLINGS III PENCE" at the base in two straight lines.

Label at the reverse side, a double monogram, G. 2 R., crown, etc., on white paper.

Embossed on blue paper.

54 II SHILLINGS } blue, die letter ?
III PENCE,

DESCRIPTION.—Coat-of-Arms of Great Britain (William and Mary) enclosed in a circular garter, bearing "HONI SOIT QUI MAL Y PENSE," and surmounted by a large crown.

Value at the base "II SHILLINGS VI PENCE," in two lines.

Die letter above the first "s" of shillings. Label at the reverse, double monogram G. 2 R., crown, etc., on white paper.

Embossed on blue paper.



37.



38.



39.

55 II SHILLINGS } blue, die letter A.
VI PENCE,

DESCRIPTION.—Similar design to the preceding, the arms of Geo. I. being substituted for those of William and Mary.

Label at the reverse side, a double monogram, crown, G. 2 R., etc., on white paper.

Embossed on blue paper.

56 II SHILLINGS } blue, die letter B.
VI PENCE,

57 II SHILLINGS } " " C.
VI PENCE,

DESCRIPTION.—Arms of Great Britain (William and Mary) identical to those of the 1s. value, on a shield surmounted by a large crown.

At the sides the usual supporters (Lion and Unicorn). At the base a curved riband bearing motto "DIEU ET MON DROIT."

Value "V SHILLINGS" at the foot in a straight line.

Shape of die, an upright rectangle, with pointed top.

No die letter.

Label at the reverse side, a double monogram, G. 2 R., crown, etc., as before.

Embossed on blue paper.

58 V SHILLINGS, blue, no die letter.

DESCRIPTION.—Coat-of-Arms of Great Britain (William and Mary) in a large upright oval garter, bearing the motto "HONI SOIT QUI MAL Y PENSE," and surmounted by a crown; at the sides, supporters (Lion and Unicorn) on a curved riband bearing motto "DIEU ET MON DROIT."

Value at the base "XL SHILLINGS" in a straight line.

No die letter.

Label at the reverse side, a large crown, G. 2 R., double monogram, etc., on white paper.

Embossed on blue paper.

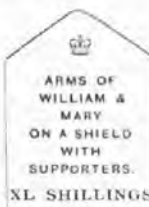
59 XL SHILLINGS, blue, no die letter.



40.



41.



42.

In 1756 the undermentioned Act, 29 GEO. II., c. 12, s. 1. was established:—

“We Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards making good the said Interest of the said sum of two millions charged on the said Fund, have resolved to give and grant unto Your Majesty a duty of *twenty shillings* for every Piece of Vellum or Parchment, or Sheet, or Piece of Paper, on which shall be engrossed, written, or printed, any Licence from Justices of the Peace for selling Ale, Beer or other exciseable Liquors by retail in *Great Britain*, over and above all other Duties chargeable thereupon: And do therefore, most humbly beseech Your Majesty, that it may be enacted; and be it enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, throughout the Kingdom of *Great Britain*, raised, levied, collected and paid unto His Majesty, his Heirs and Successors, for the Purpose aforesaid, a duty of twenty shillings for every Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which shall be engrossed, written or printed, any such Licence for selling Ale or Beer, or other exciseable Liquors by Retail, over and above all other Duties chargeable thereupon.”

SECTION II.—“That for the better and more effectual levying, collecting and paying the said Duty of twenty shillings, the same shall be under the Government, Care and Management of the Commissioners for the Time being appointed to manage the Duties charged on stamp Vellum, Parchment and Paper; who, or the major Part of them, are hereby required or empowered, to employ the necessary Officers under them for that Purpose, and to cause such new Stamp to be provided, to denote the said Duty of *Twenty Shillings* as shall be requisite on that behalf; etc., etc.”

DESCRIPTION.—Ar-morial bearings of Britain (Geo. II.) on an escutcheon, enclosed in a circular garter, bearing motto “HONI SOIT QUI MAL Y PENSE,” and surmounted by a crown. Supporters, (Lion and Unicorn) at the sides on a curved riband, bearing a further motto, “DIEU ET MON DROIT.”



43.

No die letter.

Value at the base in a straight line “XX SHILLINGS.”

Label at the reverse side, a crown, double monogram, and G. 2 R. on white paper.

Embossed on blue paper.

60 XX SHILLINGS, blue, no die letter.

ADDITIONAL DUTY ON INDENTURES, ETC.

5TH JULY, 1757, 30 GEO. II., c. 19, s. 1.

“That from and after the 5th day of July 1757, there shall be raised, levied, collected and paid throughout the Kingdom of Great Britain, unto and for the use of His Majesty, His Heirs and Successors, for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be engrossed, written or printed in Great Britain any Indenture, Lease, Bond, or other Deed for which a stamp duty of sixpence is payable, by virtue of an Act made in the 12th year of the reign of her late Majesty Queen Anne, over and above all other rates and duties by the said Act or by any other Act of Parliament imposed, an additional stamp duty of one shilling.”

SECTION XIX.—“Provided always, and be it further enacted by the Authority aforesaid, That to prevent the Multiplication of stamps upon such Pieces of Vellum or Parchment, or Sheets or Pieces of Paper, on which several Duties are by several Acts of Parliament imposed, it shall and may be lawful for the said Commissioners, instead of the distinct stamps directed to be provided to denote the several Duties on the Vellum, Parchment, or Paper,

charged therewith, to cause one new stamp to be provided to denote the said several Duties on every piece of Vellum or Parchment, or Sheet or Piece of Paper, charged with the said several Duties."

This additional duty of one shilling together with the previous duties—

1694	5 and 6, W.M., C 21, S 3	... 6d.
1698	9 and 10, W 3, C 25	... 6d.
1714	10 ANNE SL. 2, C 26, S 70	... 6d.
1757	30 GEO. II., C 19, S 1	... 1/-

—Created the two following new stamps:—

DESCRIPTION. — Large emblematic flower of England (rose) in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE" surmounted by a large crown.

Die letter at the left lower corner of the crown. Value expressed, VI. PENCE, at each side, reading inwards; VI. PENCE above in an arched line, and I SHILLING at the base in straight line. The whole enclosed by curved sprays of heraldic flowers.

Label at the reverse, a double monogram, G 2 R and crown on white paper.

Embossed on blue-laid and wove paper.

61.	VI PENCE VI " VI " I SHILLING,	} 2s. 6d., blue, no die letter.
62.	VI PENCE VI " VI " I SHILLING,		} 2s. 6d., " die letter A.
63.	VI PENCE VI " VI " I SHILLING,	} 2s. 6d., " " B.
64.	VI PENCE VI " VI " I SHILLING,		} 2s. 6d., " " C.
65.	VI PENCE VI " VI " I SHILLING,	} 2s. 6d., " " D.
66.	VI PENCE VI " VI " I SHILLING,		} 2s. 6d., " " E.



DESCRIPTION.—Large Tudor Rose in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE" surmounted by a large crown, and date 1757. Die letter at the left lower corner of the crown. Value and description "I SHILLING—ADDITIONAL DVTY" at the base in two straight



45.

Label at the reverse, a crown, double monogram, and G 2 R, on white paper.

Embossed on blue paper.

67.	I SHILLING, ADDITIONAL DVTY	} blue, die letter A.
68.	I SHILLING, ADDITIONAL DVTY		} " " B.

(To be continued.)

Peru and its Revenue Stamps.

By "A. SEEKER."

PERU is situated between 3° 30' and 21° 28' S. lat., and between 65° and 81° 20' West long. Its total area is estimated at 500,000 square miles, its greatest length being about 1,300 miles, whilst its breadth varies from 30 to more than 700 miles.

The Spaniards were the first to visit Peru, and they found it inhabited by a nation, cultured in arts, and under a well regulated Government.

In 1526 Pizzaro landed at Tumbez, and although he had troubled times for eight years he finally completed his conquest in 1534. He made great improvements, and amongst the towns built by him, were Arequipa, Huamanga, Lima, Piura, and Truxillo, (most of the names of which appear surcharged on the Revenue Stamps). For three centuries the country was governed by Spain, until 1824, when after great trouble and provocation, the Spaniards were defeated at the battle of Ayacucho, and Peruvian independence asserted.

Their troubles have taught the world several lessons. During the war with Chili in 1839, ironclads, were first introduced by using wooden ships protected with armour made of chains, and again in their last war we saw for the first time the terrible effect of the practical uses of magazine rifles and smokeless powder.

It is, however, my intention only to give a history of its stamps and not its country, but as the Revenue Stamps (like the Mexicans) bear the surcharges of various towns it is necessary to know a little about their geographical position.

According to the "National Encyclopædia" Peru is divided into nine divisions and all their names to my knowledge, except Ayacucho and Truxillo, appear on the stamps, also several of the departments, as follows:—

DIVISIONS.	DEPARTMENTS.
Ayacucho	Moquegua, Tarapacá
Arequipa	
Cuzco	
Huancavelica	
Junin	Huánuco
Lima	Callao, Yca (Ica)
Loreto	
Puno	
Truxillo	Ancachs, Amazonas, (San Miguel de) Piura, Libertad

The Peruvian currency is 1 dinar = about 5d.
100 centavos = 5 pesetas, = 1 peso, = 1 sol. = 4/2

ISSUE I.

According to Moens' catalogue, alas! we have so far none to refer to published in the English language; the first set of Revenues were issued on the 1st August 1866, as per illustration. The designs for the 10 c. to \$1 are all one size and similar. The values are expressed in large white figures in the centre on various engine-turned grounds.



The three highest values are larger and oblong in shape, and bear the same differences as in the lower. They are dated 1866—1867 and are engraved on thin white wove paper: perf. 12; and without watermark; white gum.

10 centavos,	bright green.
25 "	pale blue.
1 sol,	yellow bistre.
1 "	brown.
5 soles,	orange-vermilion.
25 "	carmine, centre dull green.
50 "	bright green, centre orange.

N.B.—The three highest values each bear control numbers surcharged under the word Republica in blue or carmine.

ISSUE II.

1st January, 1868. The designs are identical to the preceding, the date being changed to 1868-1869. Engraved on thick white wove paper; perf. 12; without watermark.



10 centavos,	violet-red.
10 "	puce.
25 "	bright green.
1 sol,	deep orange.
5 soles,	blue.
25 "	blue, centre violet.
50 "	green, centre violet.

This issue is also obtainable with the names of the various divisions and departments surcharged thereon in various colours.

These surcharges are all in block letters and have apparently been done locally. With the exception of Lima and Callao they are not often met with. The following are the illustrations of those I've seen, but probably others exist.

CALLAO YCA TACAPACA LIMA

SURCHARGED CALLAO.

10 centavos,	violet-red,	name green.
10 "	puce,	" "
25 "	bright green	" black.
25 "	" "	" carmine.
1 sol,	deep orange,	" ? black.
5 soles,	blue,	" ? "
25 "	blue, centre violet,	" ? "
50 "	green,	" ? "

SURCHARGED LIMA.

10 centavos,	violet-red,	name green.
10 "	puce,	" "
25 "	bright green,	" black.
25 "	" "	" carmine.
1 sol,	deep orange,	" black
5 soles,	blue	" "
25 "	blue, centre violet,	" ?
50 "	green,	" ?

SURCHARGED TARAPACA.

10 centavos,	violet-red,	name	green.
10 "	puce,	"	"
25 "	bright green,	"	black.
25 "	" "	"	carmine.
1 sol,	deep orange,	"	black.
5 soles,	blue,	"	"
25 "	blue, centre violet,	" ?	"
50 "	green,	" ?	"

SURCHARGED YCA.

10 centavos,	violet-red,	name	green,
25 "	bright green,	"	black.
1 sol,	deep orange,	"	"
5 soles,	blue,	"	"
25 "	blue, centre violet,	" ?	"
50 "	green,	" ?	"

ISSUE III.

1870. Designs of 1866-1867. Surcharged with the Arms of Peru in the centre, above 1870-1871, below "Lima" or "Callao." Engraved in white wove paper, perf. 12; without watermark.



10 centavos,	green,	Callao	in black.
10 "	"	Lima	"

ISSUE IV.

1 January, 1870.—Similar designs to the preceding. The shape of the lower values is the same, but that of the higher is upright rectangular. They are undated, and engraved on stout white wove paper; perf. 12; without watermark; white gum.

These stamps only appear with the name surcharged in black Roman capitals in a straight line, dated above and below 1870-1871 in curves. These surcharges do not seem to have been done locally, as the figures of the dates on all the stamps are identical.

10 centavos,	pale blue,	name	in black
25 "	yellow,	"	"
1 sol,	orange,	"	"
5 soles,	brown,	"	"
10 "	vermilion,	"	"
20 "	green,	"	"

The following names appear on the stamps, of which the undermentioned are facsimiles.

1870	CUZCO	LORETO
AMAZONAS	HUANCAVELICA	MOQUEGUA
1871	HUANUCO	PIURA
ANCAHS	JUNIN	PUNO
AREQUIPA	LIBERTAD	TARAPACA
CALLAO	LIMA	YCA

1 January, 1872.—The stamps of 1870 are used here again, surcharged with the names of the towns as before, but dated 1872-1873. The names and dates are all of one type, and I understand were printed either at Callao or Lima, most probably the latter. Engraved on thicker white wove paper; perf. 14; without watermark; white gum.

10 centavos	pale blue,	names	in black
25 "	yellow,	"	"
1 sol	orange,	"	"
5 soles	brown,	"	"
10 "	vermilion,	"	"
20 "	green,	"	"

The following names appear:—

1872	CUZCO	LIMA
AMAZONAS	HUANCAVELICA	LORETO
1873	HUANUCO	MOQUEGUA
ANCAHS	JUNIN	PIURA
AREQUIPA	LIBERTAD	PUNO
CALLAO	TARAPACA	YCA

[In Mr. Burgess' collection is a specimen of the 1 sol used without district surcharge.—ED.] 1 sol orange.

ISSUE V.

1 January, 1874. The same stamps as the preceding issues of 1870 and 1872, surcharged as before and dated 1874-1875. Engraved on thicker white wove paper; perf. 12; without watermark; white gum.

10 centavos,	pale blue,	names	in black.
25 "	yellow,	"	"
1 sol,	orange,	"	"
5 soles,	brown,	"	"
10 "	vermilion,	"	"
25 "	green,	"	"

The following names appear, the types of which are identical to those of 1872-1873:—

Amazonas.	Huánuco.	Piura.
Ancachs.	Junin.	Puno.
Arequipa.	Libertad.	Tarapacá.
Callao.	Lima.	Yca.
Cuzco.	Loreto.	
Huancavelia.	Moquegua.	

[In Mr. Burgess' collection is also the sol of this issue, used without district surcharge—Ed.] 1 sol orange.

ISSUE VI.

The custom of surcharging the names of the towns and dates seems to have been abandoned at this period, and on the 1st January, 1876, the same stamps appeared but with the dates 1876—1877 engraved above and below the figures of value. Engraved in colour on thick white wove paper; perf. 14; without watermark; yellow gum.

10 centavos,	violet-blue.
10 "	violet.
25 "	blue.
1 sol,	deep green.
5 soles,	orange yellow.
10 "	?
20 "	?

ISSUE VII.

1st January, 1878. Same designs as the preceding, but engraved with the years 1878—1879 above and below the figures of value. Engraved on stout white wove paper; perf. 12½ and 14, without watermark; white gum.



10 centavos,	primrose-yellow,	perf. 14.
25 "	mauve,	" 14.
1 sol,	rose-pink,	" 12½.
5 soles,	deep orange,	" 12½.
10 "	grey-black,	" 12½.
20 "	grey-blue,	" 14.

50 soles,	grey (Moens).
500 "	carmine "
1000 "	green "

The 50, 500, and 1000 soles I have never seen in this issue, so am unable to give their perforation.

ISSUE VIII.

1st January, 1880. Same designs as the preceding issues, with two higher values added. The date is changed to 1880-1881, above and below the figures of value as before. Engraved on stout white wove paper; perf. 14, without watermark; white gum.



10 centavos,	red-brown.
25 "	flesh-colored.
1 sol,	rose.
5 soles,	primrose yellow.
10 "	black.
20 "	vermilion.
500 "	dull blue.
1000 "	carmine.

ISSUE IX.

1 January, 1882. During this year no new issue was engraved, but during the Chilean occupation the previous issue was surcharged with the Chilean arms in various colours, with "CAJA FISCAL DE LIMA" in block letters surrounding the base. Engraved on stout white wove paper; perf. 14; without watermark; white gum.

10 centavos,	red-brown,	surch blue.
10 "	"	" carmine.
25 "	flesh-colour,	" ? blue.
1 sol,	rose,	" ? blue.
5 soles,	primrose-yellow,	" ? blue.
10 "	black,	" ? blue.
20 "	vermilion,	" ? blue.
500 "	azure-blue,	" ? blue.
1000 "	carmine,	" ? blue.

(To be continued.)

Telegraph Stamps of Ceylon. *(Continued from page 48.)*

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES		
							On the Centre.	On the Profile.	On the Extremities.
113	60 cents,	2r. 50c.,	Grey.	...	...	Red.	60 cents (14½ × 1½ and 1 mm.)	None.	SIXTY (11 × 2½ mm.) CENTS (11 × 2½ mm.)
114	60 "	2r. 50c.,	"	...	...	"	None.	SIXTY (11 × 2½ mm.) CENTS (11 × 2½ mm.)	SIXTY (11 × 2½ mm.) CENTS (11 × 2½ mm.)
115	60 "	2r. 50c.,	"	...	...	"	60 cents (14½ × 1½ and 1 mm.)	None.	SIXTY (15½ × 2½ mm.) CENTS (15½ × 2½ mm.)
116	60 "	2r. 50c.,	"	...	...	Black.	60	None.	— over two rupees. SIXTY over fifty.
117	60 "	2r. 50c.,	"	...	...	"	None.	None.	— over two rupees. SIXTY over fifty.
118	60 "	2r. 50c.,	"	...	...	"	None.	None.	60 cents (20 × 3½ and 2½ mm.)
119	60 "	2r. 50c.,	"	...	...	"	None.	Sixty Cents (20 × 2½ and 2 mm.)	60 cents (20 × 4½ mm.)
120	60 "	50 rupees,	Violet.	...	...	"	60 (4¾ × 2¾ mm.)	None.	SIXTY (11 × 2½ mm.) CENTS (11 × 2½ mm.)
121	60 "	50 "	"	...	...	"	60 (4¾ × 2¾ mm.)	None.	60 CENTS. 14 × 2 and 1½ mm.
122	80 "	1 rupee,	Venet. red.	2	...	"	—	None.	EIGHTY (16 × 2½ mm.) CENTS (20 × 2½ mm.)
123	80 "	1 "	"	2	...	"	80 (12 × 5 mm.) Cents (8 × 2 & 1½ mm.)	None.	—
124	80 "	1 "	"	2	...	"	—	None.	80 CENTS (20 × 1¾ mm.)
125	80 "	1 "	"	2	...	"	—	CENTS (8 × 2 and 1½ mm.)	80 (11¾ × 5 mm.)
126	80 "	1 "	"	2	— 12 '91	"	80 (12 × 2 mm.)	None.	EIGHTY CENTS (20 × 2½ and 2 mm.)
127	80 "	1 "	"	2	...	"	80 Cents (14 × 1½ and 1 mm.)	None.	EIGHTY (12 × 2½ mm.) CENTS (9½ × 2½ mm.)
128	80 "	1 "	"	2	...	"	—	None.	EIGHTY (12 × 2½ mm.) CENTS (9½ × 2½ mm.)
129	80 "	1 "	"	2	...	"	None.	80 cents (14 × 2 & 1½ mm.)	EIGHTY (14 × 2½ mm.) CENTS (11½ × 2½ mm.)
130	80 "	1 "	"	2	...	"	80	None.	EIGHTY CENTS

SURCHARGES

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES		
							On the Centre.	On the Profile.	On the Extremities.
131	80 cents,	1 rupee,	Venet. red.	2	...	Black.	=====	None.	80 cents.
132	80 "	1 "	"	2	...	"	None.	80 cents (14 × 1½ and 1 mm.)	EIGHTY (12 × 2½ mm.) CENTS (9½ × 2½ mm.)
133	80 "	2r. 50c.,	Grey.	...	...	"	=====	80 12 × 6	=====
134	80 "	2r. 50c.,	"	...	...	"	None.	None.	80 (12 × 6 mm.) CENTS (10½ × 3 mm.)
135	80 "	2r. 50c.,	"	...	...	"	None.	None.	80 CENTS (18 × 3 & 2 mm.)
136	80 "	2r. 50c.,	"	...	...	"	80	None.	=====
137	80 "	2r. 50c.,	"	...	...	"	None.	None.	EIGHTY CENTS
138	80 "	2r. 50c.,	"	...	...	"	80	None.	EIGHTY CENTS
139	80 "	2r. 50c.,	"	...	...	"	None.	CENTS. (10½ × 2½ mm.)	EIGHTY CENTS 80 (12 × 5 mm.)
140	80 "	2r. 50c.,	"	...	...	"	80	EIGHTY CENTS	=====
141	80 "	2r. 50c.,	"	...	...	"	None.	None.	80 cents (18½ × 3 & 2 mm.)
142	80 "	2r. 50c.,	"	...	...	"	None.	80 CENTS (20 × 2 mm.)	=====
143	80 "	5 rupees,	Orange.	...	...	"	80 CENTS (18 × 2 mm.)	None.	Eighty cents (20 × 2 and 1½ mm.)
144	80 "	5 "	"	...	...	"	CENTS (15 × 3 mm.)	80 (8 × 4¾ mm.)	EIGHTY CENTS (20 × 2 mm.)
145	80 "	5 "	"	...	...	"	80 c. (9 × 3 & 2 mm.)	80 cents (20 × 2 and 1½ mm.)	=====
146	80 "	10 "	Violet.	2	...	"	80 c. (9 × 3 & 2 mm.)	80 cents (20 × 2 & 1½ mm.)	=====
147	80 "	10 "	"	2	...	"	None.	CENTS (15 × 2 mm.)	=====
148	80 "	10 "	"	2	...	"	CENTS (15 × 3 mm.)	80 (12 × 6 mm.)	=====
149	80 "	10 "	"	2	...	"	80 (12 × 6 mm.)	None.	=====
150	80 "	10 "	"	2	...	"	CENTS (15 × 3 mm.)	None.	EIGHTY CENTS (20 × 2 mm.)

March, 1893.

THE FISCAL PHILATELIST.

	New value Surcharged.	Old value.	Color.	Type	Obliterated.	Color of Surcharge	SURCHARGES		
							On the Centre.	On the Profile.	On the Extremities.
151	80 cents,	10 rupees,	Violet.	2	...	Black.	CENTS (15 × 3 mm.)	80 (8 × 4 $\frac{3}{4}$ mm.)	EIGHTY CENTS (20 × 2 mm.)?
152	80 "	10 "	"	2	...	Red.	CENTS (14 × 3 mm.)	80 (8 × 4 $\frac{3}{4}$ mm.)	Eighty cents (20 × 2 and 1 $\frac{1}{2}$ mm.)
153	80 "	25 "	Rose.	...	...	Black.	80 CENTS 80.	None.	EIGHTY CENTS
154	80 "	25 "	"	...	...	"	=====	80 cents (14 $\frac{1}{2}$ × 2 & 1 $\frac{1}{2}$ mm.)	EIGHTY (13 × 3 mm.) CENTS (11 × 3 mm.)
155	80 "	25 "	"	...	...	"	=====	80 CENTS. (14 × 1 $\frac{1}{2}$ and 1 mm.)	EIGHTY (14 × 2 $\frac{1}{2}$ mm.) CENTS (11 × 2 $\frac{1}{2}$ mm.)
156	80 "	25 "	"	...	...	"	EIGHTY (16 × 2 $\frac{1}{2}$ mm.) CENTS (11 × 2 $\frac{1}{2}$ mm.)	80 cents (15 × 2 $\frac{1}{2}$ & 2 mm.)	None.
157	80 "	25 "	"	...	...	"	80 cents (20 × 4 $\frac{1}{2}$ mm.)	None.	Eighty cents (20 × 2 $\frac{1}{2}$ and 2 mm.)
158	80 "	25 "	"	...	...	"	80 (8 × 4 $\frac{3}{4}$ mm.) CENTS (15 × 3 mm.)	None.	EIGHTY CENTS (18 × 2 mm.)
159	80 "	25 "	"	...	...	"	80 (12 × 6 mm.)	None.	None.
160	80 "	25 "	"	...	...	"	CENTS (15 × 3 mm.)	80 (8 × 4 $\frac{3}{4}$ mm.)	EIGHTY CENTS (20 × 2 mm.)
161	80 "	50 "	"	...	...	"	80 CENTS (18 × 4 mm.)	None.	Eighty cents (19 × 2 $\frac{1}{2}$ and 2 mm.)
162	80 "	50 "	"	...	...	"	=====	80 cents (15 × 2 $\frac{1}{2}$ & 1 mm.)	EIGHTY (19 × 2 $\frac{1}{2}$ mm.) CENTS (15 × 2 $\frac{1}{2}$ mm.)
163	80 "	50 "	"	...	...	"	CENTS (15 × 3 mm.)	80 (8 × 4 $\frac{3}{4}$ mm.)	EIGHTY CENTS (20 × 2 mm.)
164	80 "	50 "	"	...	...	"	80 (8 × 4 $\frac{3}{4}$ mm.)	None.	EIGHTY CENTS (18 × 2 mm.)
165	80 "	50 "	"	...	...	"	80 (12 × 6 mm.)	None.	None.



1st April, 1892. Printed locally. Upright rectangle, with different frame for each value. Inscriptions Control No. and date as per illustration. Color on thin greyish wove paper; perf. 12; no watermark.

20 cents, blue-green.
40 " deep blue.
60 " deep brown.
80 " deep olive.

Variety.—The 25 cents "Stamp Duty" used in pairs vertically, the upper on the receipt and the lower on the telegram itself, surcharged vertical on the one "TELE" and on the other "GRAPH" in black Roman capitals. Color on white wove paper; perf. 14; watermark, crown over CA.

25 cents, lilac, surcharge, black.
(Concluded.)

THE FISCAL PHILATELIST.

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

VOL. I.]

APRIL, 1893.

[No. 5.

Editorial Notes.

WHEN *Stamp Collector's Journal* asks, "Why not a Fiscal Stamp Society for Great Britain?" We echo, why not? We have been in communication some considerable time now with several "Fiscalists" as to the formation of a Society, and have received a goodly number of replies from gentlemen wishing to join. It is our intention later on to issue a notice in these columns convening a preliminary meeting. Should this come under the notice of any collector whom we have not written to on the subject, we should be exceedingly obliged if he would communicate with us.

The same journal estimates the varieties of Fiscal stamps at *half a million*, and we should like to be enlightened as to how these figures are arrived at.

Mr. Alfred Post's collection numbered twenty thousand, and we believe Mr. Goutier's and Dr. Legrand's are not so numerically strong, whilst our Editor's collection totals slightly under eighteen thousand.

We set our contemporary the following sum in arithmetic:—

Delete your last figure, subtract a few thousands, and the answer will be nearer the right amount. Assuming this to be correct, the number of Fiscal stamps will not exceed by many thousands those of a postage collection.

In collecting Fiscals we have the advantage of having no plate numbers, and few provisionals to contend with; nor have we to pay hundreds of pounds to obtain any particularly scarce speci-

men. The Fiscal stamp is of greater antiquity, and each class has its own history; it is always of value (with few exceptions) whilst attached to its respective document, whereas the Postage stamp from an outsider's point of view, is valueless when cancelled, its duty having been fulfilled. The designs are more varied and beautiful, and the cost of the average Fiscal stamp is within the reach of all.

The Postage stamp is only a carrier's label, expressing thereon the cost of transit, whereas a Fiscal stamp makes a document only valid whilst it is "watching over it."



OUR New York contributor, Mr. Heinst erger, comes again to the front with an article on the little-known principality of Lichtenstein, which speaks for itself. The name of the author is an ample guarantee of its accuracy and completeness.

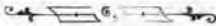
The sovereign family of Lichtenstein is said to have sprung from the same stock as the royal houses of Great Britain, Brunswick and Hanover, from the Longobard Marquis d'Este, who married early in the eleventh century the Suabian heiress, Cunizza. It is said that partly on account of the family's antiquity that at the congress of Vienna, which "mediatized" States much larger in dimensions, allowed the principality to remain governed by its hereditary prince. The royal families of Europe, from whose circle the family is excluded, however, never ratified this diplomatic verdict.

The members of the family are strict Roman Catholics, and ally themselves with the upper nobility of Moravia, where their immense estates,

over 2,200 English square miles, are situated. These estates are thirty-four times the size, and have forty-eight times the population of the principality itself. The prince's chief residence is Eisgrub in Moravia.

The princely family's income is approximated at £250,000 per annum.

According to the *National Encyclopædia* the principality of Lichtenstein's taxation is all local, and it has no public debt, its revenue and expenditure being about the same, £5,500. The prince derives no benefit from the State, but on the contrary has advanced them money as state loans.



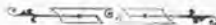
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The rates per insertion are :—

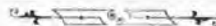
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THE December-January Fiscal packet, value £32 19s. 4d., of the Philatelic Exchange Society, arrived back during the commencement of March last, from which members took stamps to the value of £6 13s.

The February-March packet, amounting to £38 17s. 3d. is at present in circulation.

WE regret space would not permit of Mr. "A Seeker's" interesting article being completed in our March number. In order that readers may study it more carefully we append a *rough* reduced map of Peru, showing the provinces clearly marked as per figured key, as we find that the ordinary atlases are very incomplete.



- | | |
|-----------------|---------------------------|
| 1. Piura. | 10. Huancavelica. |
| 2. Lambayaque. | 11. Ayacucho. |
| 3. Cajamarca. | 12. Junin. |
| 4. Amazonas. | 13. Cuzco. |
| 5. Loreto. | 14. Ica or Yca. |
| 6. Libertad. | 15. Arequipa. |
| 7. Ancas. | 16. Moquegua. |
| 8. Huanuco. | 17. Puno. |
| 9. Lima-Callao. | 18. Tacna. |
| | 19. Tarapaca (now Chili). |



MAKING a general view of Philately, we find that all round, not only in the revenue ranks, but among the postage dealers, the activity is increasing, and new papers are promised from all quarters. The great majority of philatelic papers are filled with matter of interest to the

collector, but a new one is announced by the "International Philatelic Press Agency" the title of which will be *The Stamp Dealer*. Personally we think the idea a good one, for collectors do not care to have the space in their papers devoted to matter not concerning them, and the wholesale announcements are invariably passed over by all but the half-bred collector dealer.

New Issues and Discoveries.

ARGENTINE REPUBLIC.

IMPUESTOS INTERNOS. We are indebted to Dr. Ramos, of Pilar de Alagoas, for a sight of three 1 centavos, bearing the above inscription. The design is similar to that of the Bills of Exchange. Head of Mercury to the left in a circle, being above, "Ley de 30 de Enero, 1891"; below "Impuestos Internos," all in small block letters. Value below in a large oblong. Color on white paper; imperforate.

- 1 centavo, grey.
- 1 " flesh color.
- 1 " pale ultramarine.

The last mentioned is perf. horizontally 11½ only. The vertical margins are wide, but we are unable to say whether the perforations have been cut off.

CEYLON.

STAMP DUTY (page 48). We were under the impression that steps have been taken to stop these provisionals, and fortunately we have seen no cancelled specimens bearing a later date than June, 1891. We however, have a copy of the 500 rupees "provisionalized" which we do not think has been mentioned. Oblong design, profile of Her Majesty in the centre with 500 rupees at the sides. Over the latter is surcharged 25c. in large black letters, and the original value at the base is over printed Twenty-five Cents. in Roman capitals. Typographed in color on white wove paper; perf. 14; wmk. Crown over C.C.

25 cents. on 500 rupees, bistre, surch. black.
Obliterated 24 May, 1891.

GREAT BRITAIN.

BANKRUPTCY (page 2), 1873. We have seen the £20 in a dark purple, with the watermark

scales, and should be glad to hear if the £1, £2, £5 exist as well. Typographed on white wove paper; perf. 14; wmk. scales.

- ? 62a. 1 pound, purple, surch.
- ? 62b. 2 pounds, " "
- ? 62c. 5 " " "
- 62d. 20 " " " carmine.

TRANSFER DUTY (page 24). These well-known types are in circulation, dated 1893. Typographed in color on white wove paper; perf. 14.

- A. Type of pence "Patent," wmk. orb.
 - 45 3 pence, brown, surch. black.
 - 46 ½ " " " "
 - 47 6 " " " "
- B. Type of shilling "Patent," wmk. V.R. (script)
 - 48 1 shilling, brown, surch. black.
 - 49 1 " 6p., " " "
 - 50 2 shillings, " " "
 - 51 2 " 6p., " " "
 - 52 ½ " " " "
 - 53 5 " " " "
 - 54 10 " " " "

IRELAND.

DOG LICENCE (page 25). We mentioned in our February number of the existence of the 10/- violet, and 20/- slate, wmk. orb and imperforate; since which we have seen them surcharged "specimen" in their proper colors, also *imperforate*, and with *wmk. orb.*

- 4a. 10 shillings, blue.
- 4b. 20 " green.

LUCERNE.

STEMPEL MARKE. We have recently seen the issue of 1880 bearing the date "November, 1881," surcharged at the sides of the centre design in miniature red letters. Color on pale blue wove paper; perf.

10 cents (¼ bogen) cobalt-blue, surch. red.

MAURITIUS.

INTERNAL REVENUE (page 65). According to the *Revue Philatelique*, the 2sh. value has been seen with the old value obliterated by a single line and "one rupee" surcharged across in black letters. Color on white wove paper; perf. 14; wmk. Crown over C.A.

- 52 1 rupee, bistre, surch. black.

NEW SOUTH WALES.

STAMP DUTY (page 72). We have had two varieties of perforation in the 1d. value handed to us by Mr. W. Mackay, which we do not think has been chronicled.

- A, wmk. star; perf. $12\frac{1}{2} \times 10$.
 111a. 1 penny, mauve, surch. green.
 B, wmk. N.Z., perf. $12\frac{1}{2} \times 10$.
 201a. 1 penny, mauve, surch. green.

VICTORIA.

STAMP DUTY (page 82). *Le Timbre Fiscal* has been seen in the same type as the £5 issue 1888, two other values. Color on white wove paper; perf. $12\frac{1}{2}$; wmk. V over crown.

- 60 6 pounds, ultramarine and yellow.
 61 7 " black and rose.

ZANZIBAR.

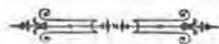


SPECIAL STAMPS. Our worthy contemporary, *Le Timbre Fiscal*, informs us that certain stamps of this issue, surcharged "Zanzibar" in black block letters, measuring $21 \times 2\frac{1}{2}$ mm. Printed on white wove paper; perf. 15; wmk. Crown and India.

1 rupee, flesh,	surch. black.
2 rupees, bright lilac,	" "
5 " lilac,	" "
10 " carmine,	" "
50 " grey,	" "

RECEIPTS. Indian stamp, surcharged "Zanzibar" in black block letters, measuring $21 \times 2\frac{1}{2}$ mm. Color on mauve wove paper; perf. 15; wmk. large crown.

1 anna, violet, surch. black.



The Revenue Stamps of Lichtenstein.*

By PH. HEINSBERGER, NEW YORK.

THIS independent Principality is a small strip of land situated between the Tyrol, Rhine and Switzerland, the highest summits of which rise to an elevation of 5,610 feet. It is about one-third (63 miles) of the county of Rutland and its population a little over 10,000, of the Roman Catholic religion. The capital, Vaduz or *Lichtenstein*, is situated on the right bank of the Rhine, with about 2,000 inhabitants. On October 15, 1852, a new constitution was given to the Principality, by which terms the whole legislative power is vested in one House of Representatives, comprising fifteen members; three chosen by the reigning prince, and twelve by the people in public election. All inhabitants who can read and write are entitled to vote. By the Constitution, the Prince is bound to reside part of the year in the country; or to appoint a governor in his absence. Its standing army consists of 10 soldiers, whose only duty is to represent the power of the Government, and to guard the castle of the absent prince. His Highness, Johann II., who resides all the year in Vienna, derives his income from his large family estates, and is a *persona gratia* with the Emperor of Austria.

The mail is conducted by the Austrian Government, whose postage stamps it uses. The only stamps issued by this Principality are Revenues, the proceeds therefrom being used to defray the expenses of the Army, the Municipality and the keeping in order of the streets.

During the reign of the late Prince Johann I., a decree was published, dated VIENNA, 20th MARCH, 1809, setting forth the list of articles which were to be taxed. These stamps, though *non-adhesive*, being sheets of paper with stamps thereon, are deserving of mention, as without them these lists would be incomplete. There are four values, but their colors and descriptions of design are unknown.

1	5 kreuzer, ? color.
2	15 " ? "
3	1 gulden, ? "
4	2 " ? "

* The stamps of Lichtenstein can be obtained very cheaply from Mr. E. Doczkalik, whose advertisement appears in this number.

ISSUE II.

Three values, non-adhesives.

1825. Arms of Lichtenstein in the centre, surmounted by a crown, on the lowest value in white on colored ground, on the others in color on a white ground. The values are expressed below in straight lines, and the remainder of the designs are filled in with arabesques in black.

5 3 kreuzer, black.

6 5 " "

7 25 " "

This issue was also "paper sheets" on which the duty for each article was printed.

ISSUE III.

Four values, non-adhesives.

12 November, 1841. Arms of Lichtenstein in the centre, on a white ground, with inscription Fuerstenthum Liechtenstein (Principality of Lichtenstein) in white letters. Above, in a small oval, the value in figures, and below again in letters. The diameter of these stamps is $3\frac{1}{2}$ inches.

8 3 kreuzer, black.

9 5 " "

10 1 gulden, "

11 2 " "

ISSUE IV.

Four values, non-adhesives.

1 November, 1852. Arms of Lichtenstein on a white ground, with values below, 3 (15) kreuzer, 1 (2) gulden, below in a straight line. Black arabesque ground-work in the spandrels. Diameter of the designs, 3 inches.

12 3 kreuzer, black.

13 15 " "

14 1 gulden, "

15 2 " "

I may here mention that all the previous four issues were printed on sheets of paper on which the tax for each dutiable article was inserted.

By a decree dated 1 November, 1852, the Government declared all previous issues "void," and that all unused specimens could be redeemed on application to the Revenue Authorities at Vaduz, on or before the 30 December of the same year.

The present ruler, His Highness Prince Johann II., was born 5 October, 1840, and ascended the throne of the principality 12 December, 1858.

From the official paper, *Landesgesetzblatt*, 1

find he issued a decree, dated VADUZ, 22 DECEMBER, 1878, calling into existence the first Revenue adhesives.

ISSUE V.

Four values, adhesives.

9 January, 1879.

Almost in the centre on a colored engine-turned ground is expressed the values in black figures and tall black block letters in two lines, all enclosed in a solid circle, containing in white block letters above, "Leichtensteinsche," and below "Stempel marke." At the extremities, solid oblongs, likewise bearing the latter inscriptions. Between the centre and the lower extremity is an ornamental oblong. The remainder of the ground-work is engine-turned, but of a different pattern to that in the central design; single lined upright rectangular frame. Printed on white machine wove paper; perf. 13.

16 5 kreuzer, vermilion and black.

17 25 " pale green " "

18 1 gulden, blue " "

19 2 " bistre-brown, " "



ISSUE VI.

Three values, adhesives.

1 January, 1884. Other denominations being found necessary, three new values of the same designs were issued. Printed on the same paper and perf. 13.

20 10 kreuzer, brown and black.

21 20 " orange " "

22 50 " violet " "

ISSUE VII.

One value, adhesive.

1887. Change of color. Same design, paper and perforation.

23 5 kreuzer, green and black.

[Mr. Roussin gives these stamps as used for taxing mineral waters.—Ed.]

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 58.)

5 July, 1757. Act for Selling of Wines by Retail in Scotland. 30 Geo. II., c. 19, s. 15:—

"Be it provided and enacted by the Authority aforesaid, That in all cases where a Duty of £5 be hereinbefore directed to be paid on a Licence for Retailing Wine, a Duty of £3 6s. 8d., and no more, shall be paid for a Licence to retail Wine in that part of Great Britain called Scotland; and that in all cases where a Duty of £4 is hereinbefore directed to be paid for such Licence, a Duty of £2 13s. 4d., and no more, shall be paid for a Licence to retail Wine in that Part of Great Britain called Scotland; and that in all cases where a Duty of £2 is hereinbefore directed to be paid for every such Licence, a Duty of £1 6s. 8d., and no more, shall be paid for a Licence to retail Wine in that Part of Great Britain called Scotland; any thing in this Act contained to the contrary thereof in any wise notwithstanding."

SECTION XVII.—"And be it further enacted by the Authority aforesaid, That for the better and more effectual levying, collecting, and paying of the said new and additional Duties hereinbefore granted, the same shall be under Government, Care and Management of the Commissioners for the time being appointed to manage the Duties charged on stamped Vellum, Parchment and Paper; who, or the Major part of them, are hereby required and empowered to employ the necessary officers under them for that purpose; and to cause such new stamps to be provided to denote the said several duties, as shall be requisite on that Behalf, and to do all other things necessary to be done for putting this

Act in Execution with relation to the said several Rates and Duties hereinbefore granted, in the like, and in as full and ample manner, as they, or the Major part of them, are authorized to put in execution any former Law concerning stamped Vellum, Parchment or Paper."

This Act caused the creation of the following new dies.

DESCRIPTION. Armorial bearings of George II. on an escutcheon, and enclosed in a circular garter bearing motto, "HONI SOIT QUI MAL Y PENSE," and surmounted by a royal crown. At the sides, supporters (Lion and Unicorn) standing on a curved riband bearing motto, "DIEU ET MON DROIT."



46

Value at the base, "III POUNDS" in a curved line.

No die letter.

Label at the reverse side, a double monogram, crown, etc., on white paper.

Embossed on blue paper.

69 III POUNDS, blue, no die letter (1757).

DESCRIPTION. Crowned Lion, over large crown, enclosed in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a large crown.



47

Value at the base, "FIVE POUNDS" in a straight line.

No die letter.

Label at the reverse side, a double monogram, crown, etc., on white paper.

Embossed on blue paper.

70 FIVE POUNDS, blue, no die letter (1757).

I have not been able to inspect any specimens used on the Scotch licences, but understand that the designs are all the same, viz., The Union Jack below a king's crown.

- 71 26sh. 8p., blue, ? no die letter.
 74 53sh. 8p., blue, ? no die letter.
 73 66sh. 8p., blue, ? no die letter.

5 July, 1759. 32 Geo. II., c. 35, s. 1.

" That from and after the 5th July, 1759, there shall be throughout England, the dominion of Wales, and the town of Berwick-on-Tweed, raised, collected, levied and paid unto, etc. :

" For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any affidavit to be made use of in any court of Law or Equity at Westminster, or in any court of the Great Sessions for the counties in Wales, or in the court of the County Palatine of Chester, that shall be engrossed or written * * * the sum of 6d."

" For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any common bail to be filed in any court of law at Westminster, or in any of the aforesaid Courts, and upon which any Appearance that shall be made upon such bail, shall be engrossed or written, the sum of 6d."

" For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any copy of such Affidavit as is hereinbefore charged, that shall be filed or read in any of the said Courts, shall be engrossed or written, the sum of 6d."

" For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Rule or Order made or given in any of the courts of Westminster, either courts of Law or Equity, or offices thereof, shall be engrossed or written, the sum of 6d."

" For every piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Original Writ (except such original on which a writ of *Capias* issues) *Sub Poena*, Bill of *Middlesex Latitat*, writ of *Capias Quo Minus*, writ of *Dedimus Potestatem*, to take answers, examine witnesses, or appoint guardians, or any other Writ whatsoever, or any other Process or Mandate, that shall issue out or pass the seals of any of the courts at Westminster, courts of the great

sessions in Wales, courts in the Counties Palatine, or any other court whatsoever holding plea, where the debt or damage doth amount to 40s., or above, or the thing in demand is of that value, shall be engrossed or written (writs of covenant for levying fines, writs of entry for suffering common recoveries, and Writs of the *Habeas Corpus* always excepted), the sum of 6d."

SECTION III. " Provided always, and be it further enacted by the authority aforesaid, That to prevent the multiplication of stamps upon such Pieces of Vellum, Parchment, or Sheets or Pieces of Paper, on which several duties are by several Acts of Parliament imposed, it shall and may be lawful for the said Commissioners, instead of the distinct stamps directed to be provided to denote the several duties on the vellum, parchment or paper, charged therewith, to cause one new stamp to be provided, to denote the said several duties on every Piece of Vellum or Parchment, or Sheet or Piece of Paper, charged the said several duties, from time to time, as shall be by them thought needful."

By this Act the following new stamps were provided, for filing of common bail, upon rules or orders of court, or copies thereof, of the face value of 1s. 6d.

The Acts under which duties were imposed are ;
 1694. 5 and 6, William and Mary, c. 21, s. 3 6d.
 1698. 9 and 10, William III., c. 25, s. 28, +6d.
 1759. 32, George II., c. 35, s. 1, ... +6d.

DESCRIPTION. Tudor Rose enclosed in a circular garter, bearing motto "HONI SOIT QUI MAL Y PENSE," and surmounted by a larger crown. At each side and at the base "VI PENCE."

Die letter in the left lower corner close to the buckle of the garter.

Label at the reverse side, a double monogram, crown, G. 2 R., etc., on white paper.

Embossed on deep blue paper.



74	VI PENCE	} deep blue, die letter A.
VI	"	
VI	"	
VI PENCE		
75	VI	} " " B.
VI	"	
VI	"	
VI	"	

Secondly, for writs, the face value of which was 2s.

The previous Acts under which these duties were imposed are:—

1694	5 & 6, Wm. & Mary, c. 21, s. 3 ...	6d.
1698	9 & 10, Wm. & Mary, c. 25, s. 31, +	6d.
1728	12, Geo. I., c. 33, s. 2, ...	+ 6d.
1759	32, Geo. II., c. 35, s. 1, ...	+ 6d.

DESCRIPTION. Large Tudor Rose, enclosed in a circular garter, bearing, "HONI SOIT QUE MAL Y PENSE," surmounted by a large crown, all on a floreated frame.



Value "VI PENCE," expressed at each side, and at the base in straight lines, and also above in a curved line.

Die letter in the left corner.

Label at the reverse side, a double monogram, crown, G. 2 R., etc., on white paper.

Embossed on vermilion surfaced white paper.

76	VI PENCE	} =2s. vermilion, die letter A.
VI	"	
VI	"	
VI	"	
77	VI PENCE	} =2s. " " B.
VI	"	
VI	"	
VI	"	
78	VI PENCE	} =2s. " " C.
VI	"	
VI	"	
VI	"	

SYNOPSIS.

1	I PENNY, blue, die letter F ?
2	I " " " G ?
3	I " " " H ?
4	I " " " I ?
5	I " " " K ?
6	I " " " L ?
7	I " " " M ?
8	I " " " N ?

9	I PENNY, blue, die letter O ?
10	I " " " P ?

Used on Indentures, etc., in strips of three.

11	VI PENCE, blue, die letter O.
12	VI " " " P. (1711-29).
13	VI " " " Q.
14	VI " " " R.
15	VI " " " S.
16	VI " " " T.
17	VI " " " V.
18	VI " " " W.
19	VI " " " X.
20	VI " " " Y.
21	VI " " " Z.

Used on Writs, etc., in strips of three.

22	VI PENCE, vermilion, die letter O ?
23	VI " " " P ?
24	VI " " " Q ?
25	VI " " " R ?
26	VI " " " S ?
27	VI " " " T ?
28	VI " " " V ?
29	VI " " " W ?
30	VI " " " X ?
31	VI " " " Y ?
32	VI " " " Z

Used on Indentures, etc., in strips of three.

33	VI PENCE, blue, die letters A A.
34	VI " " " B B (1752).
35	VI " " " C C (1752).
36	VI " " " D D.
37	VI " " " E E.
38	VI " " " F F.
39	VI " " " G G.
40	VI " " " H H.
41	VI " " " I I.
42	VI " " " K K.
43	VI " " " L L.

Used on Apprentice Indentures.

44	SIXPENCE PER POUND, green, no die letter.
45	SIXPENCE " " " die letter A.
46	SHILLING " " " no die letter.
47	SHILLING " " " die letter A ?

Used on Deeds, etc.

48	I SHILLING, blue, die letter A.
49	I " " " B.

50	II SHILLINGS III PENCE,	} blue, die figure 1.
51	II SHILLINGS III PENCE,	
52	II SHILLINGS III PENCE,	} " " 2.
53	II SHILLINGS III PENCE,	
54	II SHILLINGS III PENCE,	} " " 3.
55	II SHILLINGS VI PENCE,	
56	II SHILLINGS VI PENCE,	} " " 4.
57	II SHILLINGS VI PENCE,	
58	V SHILLINGS,	blue, no die letter.
59	XL "	blue, no die letter (1756).

Used for Licences for selling Ale, Beer, etc.

60	XX SHILLINGS,	blue, no die letter.
----	---------------	----------------------

Used on Indentures, etc.

5 July, 1757.

61	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., blue, no die letter.
62	VI PENCE VI " VI " I SHILLING,	
63	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., blue, die letter A.
64	VI PENCE VI " VI " I SHILLING,	
65	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., " " B.
66	VI PENCE VI " VI " I SHILLING,	
67	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., " " C.
68	VI PENCE VI " VI " I SHILLING,	
69	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., " " D.
70	VI PENCE VI " VI " I SHILLING,	
71	VI PENCE VI " VI " I SHILLING,	} =2s. 6d., " " E.
72	VI PENCE VI " VI " I SHILLING,	
73	I SHILLING ADDITIONAL DVTY	} blue, die letter A.
74	I SHILLING ADDITIONAL DVTY	
75	I SHILLING ADDITIONAL DVTY	} " " B.
76	I SHILLING ADDITIONAL DVTY	

Used on Licences for selling Wines, etc., in England.

69	III POUNDS,	blue, no die letter (1757).
70	FIVE "	" " " (1757).

Used on Licences for selling Wines, etc., in Scotland.

71	26sh. 8p.,	blue, ? no die letter.
72	53sh. 4p.,	blue, ? no die letter.
73	66sh. 8p.,	blue, ? no die letter.

Used on Affidavits, etc.

5 July, 1759.

74	VI PENCE, VI " VI "	} =1s. 6d., blue, die letter A.
75	VI PENCE, VI " VI "	
76	VI PENCE, VI " VI "	} =1s. 6d., " " B.
77	VI PENCE, VI " VI "	

Used on Writs, etc.

76	VI PENCE, VI " VI " VI PENCE, VI " VI "	} =2sh. vermilion, die letter A.
77	VI PENCE, VI " VI " VI PENCE, VI " VI "	
78	VI PENCE, VI " VI " VI PENCE, VI " VI "	} =2sh., " " B.
79	VI PENCE, VI " VI " VI PENCE, VI " VI "	
80	VI PENCE, VI " VI " VI PENCE, VI " VI "	} =2sh., " " C.
81	VI PENCE, VI " VI " VI PENCE, VI " VI "	

N.B.—I have seen the 2sh. 6p., values Nos. 56 and 57 (Arms of George II.), embossed on vermilion surfaced paper, but have not been able to trace their use, consequently I purposely insert them here. My reasons for this being that although they have the Geo. II. ticket on the reverse, it is quite likely the dies were made in the following reign.

79	II SHILLINGS VI PENCE,	} vermilion, die letter A.
80	II SHILLINGS VI PENCE,	
81	I SHILLINGS VI PENCE,	} " " B.
82	I SHILLINGS VI PENCE,	
83	I SHILLINGS VI PENCE,	} " " C.
84	I SHILLINGS VI PENCE,	

(To be continued.)



Pecu and its Revenue Stamps.

By "A. SEEKER."

(Continued from page 61.)

ISSUE X.

1 January, 1882. Design as per illustration of issue XIV. A 5 soles stamp surcharged "HABILITADO" above, "82 y 83" below, forming a circle and enclosed by one, with "PARA EL" in the centre in two straight lines. All the letter-

ing is in block type. Lithographed on white paper; imperforate.

5 soles, yellow, surch. blue.

ISSUE XI.

1 January, 1883. During this and the following year an indiscriminate use seems to have been made of the stamps of previous years.

All surcharged in a solid colored oval.



BENIO DE 1883-1884.

10 centavos, of 1874, brown, surcharged violet.
10 " " 1876, lilac " carmine.
10 " " 1880, red-brown " "
10 " " 1880, " " violet.
25 " " 1880, flesh-col. " "
25 " " 1872, prim. yell. " "
on Lima 1872-1873 }

ISSUE XII.

During 1883-1884. The 5 soles stamp, as issued on 1 January, 1883, but without the surcharge. Color on white paper; imperforate, and without watermark.

5 soles, yellow.

ISSUE XII.

1883-1884. Arms of Peru on a solid ground with "Peru" above in large graduated Roman capitals. At the sides in upright octagonals, the years 1883-1884, in colored figures. Below a white curved riband bearing "Diez" in colored Roman capitals with "centavos" beneath in white letters in a straight line. The design is very badly done and it is impossible to say whether the background is solid or otherwise? Lithographed on plain white paper; without watermark and perforation.

10 centavos, cobalt-blue.

[N.B.—Unfortunately we are unable to illustrate the above-mentioned stamp owing to its color.—E.D.]

(To be continued.)

Private Telegraph Company Stamps of Great Britain.

UNDER this heading we shall give a list of any additions we receive which collectors find are not mentioned in Messrs. Philbrick and Westoby's book or Mr. Walter Morley's article.

UNITED KINGDOM ELECTRIC TELEGRAPH COMPANY, LIMITED.

SECOND ISSUE, 1863 (page 338).

We have had sent us for inspection two other additions, both bearing the surch. **INT**.

THREE PENCE, yellow, control No. in large black figures (46150).

ONE SHILLING, lilac, control No. in small black figures (908200).

We have also before us two copies of the first-mentioned stamp without **INT.**, and there seems to be a difference between them both in paper, color and control number.

THREE PENCE, bright yellow, white paper, large black control No., 119566.

THREE PENCE, dull yellow, bluish paper, small black control No. 232532.

It becomes apparent, therefore, that there were two printings of control Nos. and that from the numbers, the small figures come last.

Just on going to press Mr. Morley writes us that he has seen the 6d. rose of the above issue, without "**INT**" on bluish safety paper. This is indeed new.

SIXPENCE, rose, on bluish safety paper.

We have received the following letter from Mr. Gordon Smith, to whom we beg to express our thanks for the additions mentioned therein.

16 March, 1893.

To the Editor of *The Fiscal Philatelist*,

Dear Sir,

I send you an instalment of notes I have made on Mr. Morley's article in *The Fiscal Philatelist*.

ELECTRIC TELEGRAPH COMPANY.

3rd. Issue, R.G., J.S.F.

3d. perf. 11½, 12306.

1/- with engraved tablet, perf. 12½, 78527.

1/- plain tablet and A, perf. 12½, 127278.

3/- " " " 11½, 4105.

These I have. Mr. Morley has not distinguished the two varieties of the 1/-, but they evidently come in the above order from the controls.

I think in every case the controls should be given to show chronological reference.

1/- with tablet and without control, imperf., is in orange-vermilion—this stamp is common.
 2/- green I have also in the same state.
 R.G. and H.W.

I can add the following :

- | | |
|----------------|-------------------|
| 3d. perf. 12½ | 338165 |
| 6d. „ 12½ | 247589 |
| 6d. „ 12½ × 13 | 300510 |
| 1/- „ 10 | 54288 and 807842. |

BRITISH AND IRISH MAGNETIC TELEGRAPH COMPANY.

Black control numbers.

1/6 (not eighteenpence) 187289, perf. 12.

UNITED KINGDOM ELECTRIC TELEGRAPH COMPANY.

2nd Issue.

My 6d. with "INT" is 229887, without 218025, but my 1/- with "INT" on white paper is 584750, though I have it without 540594 on azure. This looks as if the last paper used for the 1/- in Issue I. had been used for Issue II.

LONDON DISTRICT TELEGRAPH COMPANY.

There are two types of controls ; the earliest in thick numbers (a) and the later in Roman with thin lines (b). I have

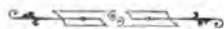
* 3d. (a) 1639, (b) 16102.

6d. (a) 4415, (b) 15807.

I enclose three stamps mentioned above to illustrate my remarks.

I hope to be able to send you some more information shortly.

Yours very truly,
 GORDON SMITH.



Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY,
 (and R. R. BOGERT.)

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(Continued from page 46.)

1863-1867. Same designs as the preceding, with the words "Exchange, First and Second" in open Egyptian block letters, but without a "dot"

after the word Tax. Printed by A. L. Bancroft & Co., San Francisco, on medium white wove paper ; cut square or circularly punched. White gum.

Surcharged G.O. T 5-6 in blue.
 " G.R.W. T 11 "



T 5



T 6



T 11

FIRST OF EXCHANGE.

1130	20 cents, carmine,	T5-6 2/-
1131	20 " "	T11
1132	30 " " „Tax instd. Tax	T5-6 2/-
1133	30 " " "	T11
1134	60 " " "	T5-6 2/-
1135	60 " " "	T11
1136	80 " " ?	T5-6
1137	80 " " ?	T11
1138	1 dollar, "	T5-6 2/-
1139	1 " " "	T11
1140	2 dollars, "	T5-6 4/-
1141	2 " " "	T11
1142	3 " " "	T5-6
1143	3 " " "	T11
1144	4 " " "	T5-6 4/-
1145	4 " " "	T11
1146	6 " " "	T5-6
1147	6 " " "	T11
1148	10 " " "	T5-6
1149	10 " " ?	T11

SECOND OF EXCHANGE.



1150	20 cents,	carmine,	T5-6	2/-
1151	20 "	"	T11	
1152	30 "	" Tan instd. Tax	T5-6	2/-
1153	30 "	" "	T11	
1154	60 "	" "	T5-6	2/-
1155	60 "	" "	T11	
1156	80 "	" "	T5-6	
1157	80 "	" "	T11	
1158	1 dollar,	" "	T5-6	2/-
1159	1 "	" "	T11	
1160	2 dollars,	" "	T5-6	3/-
1161	2 "	" "	T11	
1162	3 "	" "	T5-6	2/-
1163	3 "	" "	T11	
1164	4 "	" "	T5-6	4/-
1165	4 "	" "	T11	
1166	6 "	" "	T5-6	
1167	6 "	" "	T11	
1168	10 "	" "	T5-6	
1169	10 "	" "	T11	

THIRD OF EXCHANGE.

None.

N.B. The color of these stamps varies from a rose-red to a deep vermilion.

INSURANCE (FIRE).

1857-1861. Similar in design and size to the Bills of *Lading* stamps, with inscriptions inside the circular frame altered. Above, "Insurance" in block letters, and below, 3 Mo., 6 Mo., 9 Mo., or 12 Mo., in Roman letters. Printed by Messrs. A. L. Bancroft & Co., of San Francisco, on *thin bluish or white wove* paper; imperforate; white gum.



5	cents	for	\$200
10	"	"	\$400
12½	"	"	\$500
25	"	"	\$1,000
50	"	"	\$2,000
1 dollar	25 c.,	"	\$5,000
2 dollars	50 c.,	"	\$10,000

Surcharged with Types 2, 3, 4 and 9.



T 2.

In blue on white paper.



T 3.

T 4.

In blue and black on white and bluish paper.



T 9.

In blue on white paper.

1	5 cents,	carmine,	T2
2	5 "	"	T3-4
3	5 "	"	T9
4	10 "	"	T2
5	10 "	"	T3-4
6	10 "	"	T9
7	12½ "	"	T2
8	12½ "	"	T3-4
9	12½ "	"	T9
10	25 "	"	T2
11	25 "	"	T3-4

12	25 cents,	carmine,	T9
13	50 "	"	T2
14	50 "	"	T3-4
15	50 "	"	T9
16	1 dollar 25 c.,	"	T2
17	1 " 25 c.,	"	T3-4
18	1 " 25 c.,	"	T9
19	2 dollars 50 c.,	"	T2
20	2 " 50 c.,	"	T3-4
21	2 " 50 c.,	"	T9
22	5 "	"	T2
23	5 "	"	T3-4
24	5 "	"	T9



10 cents,	for	\$200
20 "	"	\$400
25 "	"	\$500
50 "	"	\$1,000
1 dollar,	"	\$2,000
2 dollars 50 c.,	"	\$5,000
5 "	"	\$10,000
10 "	"	\$20,000

25	10 cents,	carmine,	T2
26	10 "	"	T3-4
27	10 "	"	T9
28	20 "	"	T2
29	20 "	"	T3-4
30	20 "	"	T9
31	25 "	"	T2
32	25 "	"	T3-4
33	25 "	"	T9
34	50 "	"	T2
35	50 "	"	T3-4
36	50 "	"	T9
37	1 dollar,	"	T2
38	1 "	"	T3-4
39	1 "	"	T9
40	2 dollars 50 c.,	"	T2
41	2 " 50 c.,	"	T3-4
42	2 " 50 c.,	"	T9
43	5 "	"	T2
44	5 "	"	T3-4
45	5 "	"	T9
46	10 "	"	T2

47	10 cents,	carmine,	T3-4
48	10 "	"	T9



15 cents,	for	\$200
? 30 "	"	\$400
? 37½ "	"	\$500
? 75 "	"	\$1,000
1 dollar,	"	\$1,500
? 1 " 50 c.,	"	\$2,000
? 3 dollars 75 c.,	"	\$5,000
? 7 " 50 c.,	"	\$10,000
? 15 "	"	\$20,000

These 9 Mo. stamps are the scarcest of the series, and so far only two values have been traced. I have made up the above-mentioned table by trebling that of the 3 Mo. issue, following in this same way the precedent for that of the 6 Mo. and 12 Mo., which are likewise multiples of the 3 Mo.

49	15 cents,	carmine,	T2
50	15 "	"	T3-4
51	15 "	"	T9
52	? 30 "	"	T2
53	30 "	"	T3-4
54	30 "	"	T9
55	? 37½ "	"	T2
56	37½ "	"	T3-4
57	37½ "	"	T9
58	? 75 "	"	T2
59	75 "	"	T3-4
60	75 "	"	T9
61	1 dollar,	"	T2
62	1 "	"	T3-4
63	1 "	"	T9
64	? 1 " 50 c.,	"	T2
65	1 " 50 c.,	"	T3-4
66	1 " 50 c.,	"	T9
67	? 3 dollars 75 c.,	"	T2
68	3 " 75 c.,	"	T3-4
69	3 " 75 c.,	"	T9
70	? 7 " 50 c.,	"	T2
71	7 " 50 c.,	"	T3-4
72	7 " 50 c.,	"	T9

73	? 15 dollars,	carmine,	T2
74	15 "	"	T3-4
75	15 "	"	T9



	15 cents,	for	\$100
	20 "	"	\$200
	50 "	"	\$500
	1 dollar,	"	\$1,000
	2 dollars,	"	\$2,000
	5 "	"	\$5,000
	10 "	"	\$10,000
	? 20 "	"	\$20,000

76	15 cents,	carmine,	T2
77	15 "	"	T3-4
78	15 "	"	T9
79	20 "	"	T2
80	20 "	"	T3-4
81	20 "	"	T9
82	50 "	"	T2
83	50 "	"	T3-4
84	50 "	"	T9
85	1 dollar,	"	T2
86	1 "	"	T3-4
87	1 "	"	T9
88	2 dollars,	"	T2
89	2 "	"	T3-4
90	2 "	"	T9
91	5 "	"	T2
92	5 "	"	T3-4
93	5 "	"	T9
94	10 "	"	T2
95	10 "	"	T3-4
96	10 "	"	T9
97	? 20 "	"	T2
98	20 "	"	T3-4
99	20 "	"	T9

N.B. Mr. E. B. Sterling values most of these at 14s. each, but in my opinion many of them may be bought for considerably less money.

INSURANCE (MARINE).

1857. Circular stamp, identical in size to the "Bills of Exchange," with title replaced by "In-

urance" in tall block letters. Printed by Messrs. A. L. Bancroft & Co., San Francisco, on thin white wove paper; cut square, or circularly punched; white gum.

Surcharge, G.W.W. (T9) in blue.



	4 cents,	for	\$20 to	\$50
	10 "	"	\$50 "	\$100
	15 "	"	\$100 "	\$150
	20 "	"	\$150 "	\$200
	30 "	"	\$200 "	\$300
	40 "	"	\$300 "	\$400
	50 "	"	\$400 "	\$500
	70 "	"	\$500 "	\$750
	1 dollar,	"	\$750 "	\$1,000
	1 " 50 c.,	"	\$1,000 "	\$1,500
	2 dollars,	"	\$1,500 "	\$2,000
	3 "	"	\$2,000 "	\$3,000
	4 "	"	\$3,000 "	\$4,000
	5 "	"	\$4,000 "	\$5,000
	7 "	"	\$5,000 "	\$7,000
	10 "	"	\$7,000 "	\$10,000

1	4 cents,	blue,
2	10 "	"
3	15 "	"
4	20 "	"
5	30 "	"
6	40 "	"
7	50 "	"
8	70 "	"
9	1 dollar,	"
10	1 " 50 c.,	"
11	2 dollars,	"
12	3 "	"
13	4 "	"
14	5 "	"
15	7 "	"
16	10 "	"

N.B. The surcharge, A.R.M., does not appear to have been used.

1859-1863. Same designs as the preceding, the only difference being the color.

Surcharged { S.H.B., T2
G.O., T5-6 } all in blue.
G.R.W., T7-11 }

17	4 cents,	carmine,	T2	
18	4 "	"	T5	
19	4 "	"	T6	
20	4 "	"	T7	
21	4 "	"	T11	
22	10 "	"	T2	5d.
23	10 "	"	T5	
24	10 "	"	T6	
25	10 "	"	T7	
26	10 "	"	T11	
27	15 "	"	T2	5d.
28	15 "	"	T5	
29	15 "	"	T6	
30	15 "	"	T7	
31	15 "	"	T11	
32	20 "	"	T2	5d.
33	20 "	"	T5	
34	20 "	"	T6	
35	20 "	"	T7	
36	20 "	"	T11	
37	30 "	"	T2	7½d.
38	30 "	"	T5	
39	30 "	"	T6	
40	30 "	"	T7	
41	30 "	"	T11	
42	40 "	"	T2	7½d.
43	40 "	"	T5	
44	40 "	"	T6	
45	40 "	"	T7	
46	40 "	"	T11	
47	50 "	"	T2	7½d.
48	50 "	"	T5	
49	50 "	"	T6	
50	50 "	"	T7	
51	50 "	"	T11	
52	70 "	"	T2	1/-
53	70 "	"	T5	
54	70 "	"	T6	
55	70 "	"	T7	
56	70 "	"	T11	
57	1 dollar,	"	T2	7½d.
58	1 "	"	T5	
59	1 "	"	T6	
60	1 "	"	T7	
61	1 "	"	T11	
62	1 " 50c.,	"	T2	1/-
63	1 " 50c.,	"	T5	
64	1 " 50c.,	"	T6	
65	1 " 50c.,	"	T7	
66	1 " 50c.,	"	T11	
67	2 dollars,	"	T2	7½d.

68	2 dollars,	carmine,	T5	
69	2 "	"	T6	
70	2 "	"	T7	
71	2 "	"	T11	
72	3 "	"	T2	1/-
73	3 "	"	T5	
74	3 "	"	T6	
75	3 "	"	T7	
76	3 "	"	T11	
77	4 "	"	T2	1/-
78	4 "	"	T5	
79	4 "	"	T6	
80	4 "	"	T7	
81	4 "	"	T11	
82	5 "	"	T2	1/-
83	5 "	"	T5	
84	5 "	"	T6	
85	5 "	"	T7	
86	5 "	"	T11	
87	7 "	"	T2	3/-
88	7 "	"	T5	
89	7 "	"	T6	
90	7 "	"	T7	
91	7 "	"	T11	
92	10 "	"	T2	4/-
93	10 "	"	T5	
94	10 "	"	T6	
95	10 "	"	T7	
96	10 "	"	T11	

CHANGE OF RATE.

20 cents,	for	\$50 to \$100
30 "	"	\$100 " \$150
40 "	"	\$150 " \$200
70 "	"	\$200 " \$250

97	20 cents,	carmine,	T7
98	20 "	"	T11
99	30 "	"	T7
100	30 "	"	T11
101	40 "	"	T7
102	40 "	"	T11
103	70 "	"	T7
104	70 "	"	T11

N.B. Whether a complete series of the foregoing exists or not I am unable to say, the information I wanted regarding them, not being forthcoming.

VARIETY. Change of Rate. (Moens.)

105	20 cents, carmine,	\$159 to \$300	T?
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LAW (ATTORNEY AT).

To Mr. H. E. Deats, of Flemington, N.J., I am indebted for a sight of this stamp, which so far has not been chronicled. The design and size of the circular frame is identical to the Bills of Exchange. The centre portion is *nearly square* with concave corners, on which is expressed the value in two lines; TEN in tall white Roman capitals, and DOLLARS in smaller white block letters. Above, following the frame, "ATTORNEY"; below, "AT LAW," in colored Roman capitals. Lithographed by (?) A. L. Bancroft & Co., San Francisco, on thin white wove paper; cut square.



Surcharged G.W.W. (T9) in blue.
10 dollars, carmine, T9

N.B. I should like to mention that one of my greatest difficulties in these lists arose from being unable to obtain specimens to illustrate the catalogue with. Mr. H. E. Deats kindly came to my aid, and had those in his collection photographed, from which the Insurance, Passenger Tickets and Attorney-at-Law stamps have been illustrated.

PASSENGER.

1857. Design and size of circular frame identical to the Bills of Exchange. The centre is a solid oblong with concave corners, on which is expressed the value and class in two lines. Lithographed by A. L. Bancroft & Co., San Francisco; on thin white wove paper; cut square or circularly punched.



Surcharged G.O. (T5) and A.R.M. (T3) in blue.

1	2 dollars, steerage,	carmine	T3
2	2	" "	T5
3	4	" second class,	T3
4	4	" "	T5

N.B. It will be observed that in the foregoing lists the initials, R.W. and J.J.G. have not appeared, and also those which do, are not to be found in the State Revenues, except G.O., types

5 and 6. I therefore can only conclude that when Mr. George Oulton entered upon his duties as Comptroller, the Bills of Lading, Bills of Exchange, Insurance Stamps, etc., were abolished, and the following substituted, to serve for all purposes.

STATE REVENUE.

1863-1864. Large white figures of value on various backgrounds, different for most of the values. The centre design is surrounded by single lined white curved ribands, containing above, "California," below, "State Revenue"; and at the sides, the value; all in colored Roman capitals. Small white figures of value in solid circles in the angles. Some of the centre designs are enclosed in upright ovals, whilst the value for those of the one dollar and upwards is expressed



T8



T12



in monogram. Lithographed by (?) Messrs. A. L. Bancroft & Co., of San Francisco, in color on thick and thin white paper; imperforate; rouletted; circularly punched; also compound.

Surcharged { G.O., Types 5-6 in blue.
R.W., " 8, blue & black.
J.J.G., " 12, black.

1	4 cents,	orange,	T5	6d.	46	30 cents,	red,	T5	8d.
2	4 "	"	T6		47	30 "	"	T6	
3	4 "	"	T8		48	30 "	"	T8	
4	4 "	"	T8, black		49	30 "	"	T8, black	
5	4 "	"	T12 "		50	30 "	"	T12 "	
6	4 "	yellow,	T5	8d.	51	30 "	rose,	T5	8d.
7	4 "	"	T6		52	30 "	"	T6	
8	4 "	"	T8		53	30 "	"	T8	
9	4 "	"	T8, black		54	30 "	"	T8, black	
10	4 "	"	T12 "		55	30 "	"	T12 "	
11	8 "	brown	T5	1/-	56	30 "	carmine,	T5	8d.
12	8 "	"	T6		57	30 "	"	T6	
13	8 "	"	T8		58	30 "	"	T8	
14	8 "	"	T8, black		59	30 "	"	T8, black	
15	8 "	"	T12 "		60	30 "	"	T12 "	1/-
16	10 "	blue,	T5	3d.	61	30 "	brown,	T5	2/-
17	10 "	"	T6		62	30 "	"	T6	
18	10 "	"	T8		63	30 "	"	T8	2/-
19	10 "	"	T8, black		64	30 "	"	T8, black	
20	10 "	"	T12 "		65	30 "	"	T12 "	2/-
21	10 "	deep blue,	T5	3d.	66	40 "	rose,	T5	2/-
22	10 "	"	T6		67	40 "	"	T6	
23	10 "	"	T8		68	40 "	"	T8	2/-
24	10 "	"	T8, black		69	40 "	"	T8, black	
25	10 "	"	T12 "		70	40 "	"	T12 "	2/-
26	15 "	blue,	T5	3d.	71	40 "	carmine,	T5	1/-
27	15 "	"	T6		72	40 "	"	T6	
28	15 "	"	T8	3d.	73	40 "	"	T8	1/-
29	15 "	"	T8, black		74	40 "	"	T8, black	
30	15 "	"	T12 "		75	40 "	"	T12 "	1/3
31	15 "	deep blue,	T5	3d.	76	50 "	"	T5	2/-
32	15 "	"	T6		77	50 "	"	T6	
33	15 "	"	T8		78	50 "	"	T8	2/-
34	15 "	"	T8, black		79	50 "	"	T8, black	
35	15 "	"	T12 "		80	50 "	"	T12 "	2/-
36	20 "	brown,	T5	8d.	81	50 "	brown,	T5	1/6
37	20 "	"	T6		82	50 "	"	T6	
38	20 "	"	T8		83	50 "	"	T8	1/6
39	20 "	"	T8, black		84	50 "	"	T8, black	
40	20 "	"	T12 "		85	50 "	"	T12 "	2/-
41	20 "	"	T5	8d.	86	50 "	violet,	T5	1/-
42	20 "	"	T6		87	50 "	"	T6	
43	20 "	"	T8		88	50 "	"	T8	1/-
44	20 "	"	T8, black		89	50 "	"	T8, black	
45	20 "	"	T12 "		90	50 "	"	T12 "	1/3
					91	50 "	purple,	T5	1/-
					92	50 "	"	T6	
					93	50 "	"	T8	1/-
					94	50 "	"	T8, black	
					95	50 "	"	T12 "	1/3
					96	50 "	puce,	T5	1/-
					97	50 "	"	T6	

98	50 cents,	puce,	T8	1/-	150	1 dollar,	violet,	T12 black	1/3
99	50 "	"	T8, black		151	1 "	purple,	T5	1/-
100	50 "	"	T12 "	1/3	152	1 "	"	T6	
101	50 "	yellow,	T5	1/-	153	1 "	"	T8	1/-
102	50 "	"	T6		154	1 "	"	T8, black	
103	50 "	"	T8	1/-	155	1 "	"	T12 "	1/3
104	50 "	"	T8, black		156	1 "	yellow,	T5	1/-
105	50 "	"	T12 "	1/3	157	1 "	"	T6	
106	50 "	lemon,	T5	1/-	158	1 "	"	T8	1/-
107	50 "	"	T6		159	1 "	"	T8, black	
108	50 "	"	T8	1/-	160	1 "	"	T12 "	1/3
109	50 "	"	T8, black		161	1 "	lemon,	T5	1/-
110	50 "	"	T12 "	1/3	162	1 "	"	T6	
111	60 "	rose,	T5	2/-	163	1 "	"	T8	1/-
112	60 "	"	T6		164	1 "	"	T8, black	
113	60 "	"	T8	2/-	165	1 "	"	T12 "	1/3
114	60 "	"	T8, black		166	1 "	40c., green,	T5	4/-
115	60 "	"	T12 "		167	1 "	40c., "	T6	
116	60 "	carmine,	T5	2/-	168	1 "	40c., "	T8	4/-
117	60 "	"	T6		169	1 "	40c., "	T8, black	
118	60 "	"	T8	2/-	170	1 "	40c., "	T12 "	4/-
119	60 "	"	T8, black		171	1 "	50c., "	T5	2/-
120	60 "	"	T12 "		172	1 "	50c., "	T6	
121	70 "	orange,	T5	1/-	173	1 "	50c., "	T8	2/-
122	70 "	"	T6		174	1 "	50c., "	T8, black	
123	70 "	"	T8	1/-	175	1 "	50c., "	T12 "	2/3
124	70 "	"	T8, black		176	1 "	50c., deep green,	T5	2/-
125	70 "	"	T12 "	1/3	177	1 "	50c., "	T6	
126	70 "	brown,	T5	1/-	178	1 "	50c., "	T8	2/-
127	70 "	"	T6		179	1 "	50c., "	T8, black	
128	70 "	"	T8	1/-	180	1 "	50c., "	T12 "	2/3
129	70 "	"	T8, black		181	2 dollars,	violet,	T5	1/-
130	70 "	"	T12 "	1/3	182	2 "	"	T6	
131	80 "	rose,	T5	1/-	183	2 "	"	T8	
132	80 "	"	T6		184	2 "	"	T8, black	
133	80 "	"	T8	1/-	185	2 "	"	T12 "	
134	80 "	"	T8, black		186	2 "	lilac,	T5	1/-
135	80 "	"	T12 "	1/3	187	2 "	"	T6	
136	80 "	carmine,	T5	1/-	188	2 "	"	T8	
137	80 "	"	T6		189	2 "	"	T8, black	
138	80 "	"	T8	1/-	190	2 "	"	T12 "	
139	80 "	"	T8, black		191	2 "	purple	T5	1/-
140	80 "	"	T12 "	1/3	192	2 "	"	T6	
141	1 dollar,	brown,	T5	2/-	193	2 "	"	T8	
142	1 "	"	T6		194	2 "	"	T8, black	
143	1 "	"	T8	2/-	195	2 "	"	T12 "	
144	1 "	"	T8, black		196	3 "	carmine,	T5	2/-
145	1 "	"	T12 "	2/3	197	3 "	"	T6	
146	1 "	violet	T5	1/-	198	3 "	"	T8	
147	1 "	"	T6		199	3 "	"	T8, black	
148	1 "	"	T8	1/-	200	3 "	"	T12 "	
149	1 "	"	T8, black		201	3 "	green,	T5	2/-

202	3 dollars,	green	T6	254	6 dollars,	rose	T8, black
203	3 "	"	T8	255	6 "	"	T12 "
204	3 "	"	T8, black	256	7 "	puce,	T5 " 4/-
205	3 "	"	T12 "	257	7 "	"	T6
206	3 "	blue,	T5 2/-	258	7 "	"	T8
207	3 "	"	T6	259	7 "	"	T8, black
208	3 "	"	T8	260	7 "	"	T12 "
209	3 "	"	T8, black	261	7 "	brown,	T5 " 4/-
210	3 "	"	T12 "	262	7 "	"	T6
211	3 "	deep blue,	T5 2/-	263	7 "	"	T8
212	3 "	"	T6	264	7 "	"	T8, black
213	3 "	"	T8	265	7 "	"	T12 "
214	3 "	"	T8, black	266	8 "	violet-brown,	T5 " 6/-
215	3 "	"	T12 "	267	8 "	"	T6
216	4 "	carmine,	T5 2/-	268	8 "	"	T8
217	4 "	"	T6	269	8 "	"	T8, black
218	4 "	"	T8	270	8 "	"	T12 "
219	4 "	"	T8, black	271	10 "	"	T5 " 7/-
220	4 "	"	T12 "	272	10 "	"	T6
221	4 "	red,	T5 2/-	273	10 "	"	T8
222	4 "	"	T6	274	10 "	"	T8, black
223	4 "	"	T8	275	10 "	"	T12 "
224	4 "	"	T8, black	276	10 "	brown,	T5 " 7/-
225	4 "	"	T12 "	277	10 "	"	T6
226	4 "	green,	T5 2/-	278	10 "	"	T8
227	4 "	"	T6	279	10 "	"	T8, black
228	4 "	"	T8	280	10 "	"	T12 "
229	4 "	"	T8, black	281	10 "	purple,	T5 " 7/-
230	4 "	"	T12 "	282	10 "	"	T6
231	5 "	purple,	T5 12/-	283	10 "	"	T8
232	5 "	"	T6	284	10 "	"	T8, black
233	5 "	"	T8	285	10 "	"	T12 "
234	5 "	"	T8, black	286	14 "	brown	T5 " 12/-
235	5 "	"	T12 "	287	14 "	"	T6
236	5 "	red,	T5 2/-	288	14 "	"	T8
237	5 "	"	T6	289	14 "	"	T8, black
238	5 "	"	T8	290	14 "	"	T12 "
239	5 "	"	T8, black	291	15 "	blue,	T5 " 14/-
240	5 "	"	T12 "	292	15 "	"	T6
241	5 "	carmine,	T5 2/-	293	15 "	"	T8
242	5 "	"	T6	294	15 "	"	T8, black
243	5 "	"	T8	295	15 "	"	T12 "
244	5 "	"	T8, black	296	15 "	brown,	T5 " 14/-
245	5 "	"	T12 "	297	15 "	"	T6
246	6 "	"	T5 3/6	298	15 "	"	T8
247	6 "	"	T6	299	15 "	"	T8, black
248	6 "	"	T8	300	15 "	"	T12 "
249	6 "	"	T8, black	301	19 "	claret,	T5 " 30/-
250	6 "	"	T12 "	302	19 "	"	T6
251	6 "	rose,	T5 3/6	303	19 "	"	T8
252	6 "	"	T6	304	19 "	"	T8, black
253	6 "	"	T8	305	19 "	"	T12 "

TELEGRAPHS.

306	20 dollars,	carmine,	T5	40/-
307	20 "	"	T6	
308	20 "	"	T8	
309	20 "	"	T8, black	
310	20 "	"	T12	"
311	28 "	violet,	T5	40/-
312	28 "	"	T6	
313	28 "	"	T8	
314	28 "	"	T8, black	
315	28 "	"	T12	"
316	30 "	carmine,	T5	40/-
317	30 "	"	T6	
318	30 "	"	T8	
319	30 "	"	T8, black	
320	30 "	"	T12	"
321	38 "	violet,	T5	40/-
322	38 "	"	T6	
323	38 "	"	T8	
324	38 "	"	T8, black	
325	38 "	"	T12	"
326	45 "	brown,	T5	
327	45 "	"	T6	
328	45 "	"	T8	
329	45 "	"	T8, black	
330	45 "	"	T12	"
331	45 "	violet,	T5	
332	45 "	"	T6	
333	45 "	"	T8	
334	45 "	"	T8, black	
335	45 "	"	T12	"
336	56 "	brown,	T5	
337	56 "	"	T6	
338	56 "	"	T8	
339	56 "	"	T8, black	
340	56 "	"	T12	"
341	56 "	violet,	T5	
342	56 "	"	T6	
343	56 "	"	T8	
344	56 "	"	T8, black	
345	56 "	"	T12	"

Same designs as the preceding, on white wove paper; *rouletted*.

346	10 cents,	deep blue,	T8, black	3/-
347	10 "	"	T12 ?	
348	20 "	deep brown,	T8, black	3/-
349	20 "	"	T12 ?	
350	40 "	rose	T8, black	3/-
351	40 "	"	T12 ?	
352	50 "	citron	T8, black	3/-
353	50 "	"	T12 ?	
354	1 dollar,	lemon,	T8, black	3/-
355	1 "	"	T12 ?	



1870. Adhesive Frank Stamp, containing "FREE BUSINESS STAMP-CAL STATE TEL Co." and the Frank No. "Geo. H. Mumford," in black letters on a blue diapered background. Color on plain white paper; perf. 13½.

1 No value, black and blue.

18—. Plain upright oval. Above, in a solid tablet, curved inwards, "CAL STATE," in white Roman capitals; below, in a similar tablet, likewise curved inwards, "TELEGRAPHS," in white block letters, with the President's name below in a straight line. Color on white paper; perf. 12.

2 No value, green.

3 " blue.

N.B. The *Philatelic Record* believes these to be essays.

XLP, 1870. Similar to the preceding, with date in white numerals, on a pink ground. Lithographed in color on white paper; perf. 13½.

4 No value, black and pink.

1871. Similar to the preceding, with the date in white numerals, on a carmine ground. Lithographed in color on white paper; imperforate.

5 No value, black and carmine.

1873. Similar to the preceding, with the date printed in, in color transversely within the oval. Lithographed in color on white paper; perf. 13.

6 No value, black with pink date.

1874. Similar to the preceding, with the date printed in, in mauve-grey numerals. Lithographed in color on white paper; perf. 13.

7 No value, black with mauve-grey date.

1875. Similar to the preceding, with the date printed in, in green numerals. Lithographed in color on white paper; perf. 13.

8 No value, black, with green date.

N.B. The control number is printed horizontally on the reverse, in either black or blue ink.

(To be continued.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

MAY, 1893.

[No. 6.

Editorial Notes.

COLLECTORS of Revenues will, without doubt, hail with delight the appearance of the first section of the fiscal part of Mr. J. B. Moens' celebrated Catalogue.

After two years of waiting, Azores to Italy comes to hand, and those who *have* subscribed will be amply rewarded for the delay, as we are led to understand that untold difficulties had to be surmounted before it could be presented to the public in its present state of completeness.

We are, however, extremely sorry Mr. J. B. Moens has not seen fit to sell the fiscal part separately, and we earnestly ask him to reconsider his decision before the type is distributed, to have about 500 extra copies of the fiscal part printed off, and offered to us humble revenue collectors. Of course we are unable to arrive at the cost of such a stupendous work, but as the type is set up, we believe the price of 10/- would leave the compiler a handsome profit.

During our short existence, and from amongst our small circle of correspondents, we have had many inquiries as to whose catalogue is the best. In every instance this one has been recommended, but we are afraid only one or two have mustered up courage enough to pay 40 francs, for the entire catalogue.

We believe, for an all round knowledge, there is no greater authority on fiscals than Mr. Moens, and as a general catalogue it is all that could be desired.

We have only had time to casually glance over it, and find few errors and omissions, which, no

doubt, time has prevented the compiler from giving correctly, and for the benefit of those fortunate collectors who possess copies of the work, we made the following additions:—

CALIFORNIA. *State Revenues.* We have not seen any with the surcharge G.R.W., but with G.O.(ulton) blue, R.W. blue and black, and J.J.G. in black.

CANADA. We have seen the first issue *Bills* perforated from 12½ to 15, single and compound, but never perf. 14. In the second issue there are two distinct perforations of the 10 to 50 cents inclusive, viz., perf. 12 and 13½, but the lower values only exists perf. 12, whilst the third issue is printed on three kinds of paper, white, thin white (almost pelure) and chamois. We have also seen the 1 dollar with the centre reversed. The entire issue of the *Gas Inspection* is obtainable without the control number, these having been procured by favour as "specimens" from the head office at Ottawa, and are always unused. The same also applies to the *Law, and Weights and Measures* series (see this month's catalogue).

CAPE OF GOOD HOPE. 1854. Some of the values exist both perf. 15½ × 15 and 12½, and it would have been more advantageous for the collector if some distinguishing mark had been affixed to those that are so far known. In our opinion they are really two distinct issues. Regarding the next issue (January, 1874) we have only seen one value, the 1/- perf. 14. Those we have, with this exception, are either perf. 15½ × 15 or 12½, and, as in the previous issue, several values exist in both, and the 1/- green in all three. They are also obtainable with reversed

watermarks. Third issue (1879) perf. 14. The 3d., 6d., 1/-, and 2/- are also known perf. $15\frac{1}{2} \times 15$.

CEYLON. The less said about the surcharges the better for collectors' pockets. From afar the cry reaches us, "Will you buy, buy, buy?"

CUBA. June, 1883 (Giro) surcharged issue. So far only four values are known 10 c., 50 c., 1 p., 5 p., and we doubt very much whether the others were ever treated in this manner (see separate article in this number).

UNITED STATES. For the benefit of specialists all the 1862 issue of document stamps exist perforated vertically only, and in some instances horizontally only. Specimens are also known on very thick paper. The 2 c. Bank Check, blue, exists with the title doubly printed.

FRANCE. There are one or two varieties not catalogued worth recording. *Affiches*. The 20 centimes exists on azure tinted paper. *Dimension*. Issue 1872. The 50c. is also printed in carmine and black. *Effets*, Nos 13337 and 13352 exist, perf. 12, unofficially. No. 13486 is given as carmine, but it exists in lilac as well. Nos. 13483-4 and 13492 exist also perf. 12. All the perforated specimens of this issue we have seen are cancelled "Arm. Heine Paris." *Quittances*. The 10c. of 1871 exist on burelé yellow ground as well as blue.

GREAT BRITAIN. The issues Admiralty Court, Foreign Bills (1856), Common Law Courts, all exist on glazed tinted and white paper, also on unglazed paper. Of the embossed series, we should have liked to have seen the die letters added, as, doubtless, Mr. Moens could, from his large stock, have told us something new regarding these. *Customs*, issue 1860. Nearly the entire series are known with the watermark ship to the right as well as the left. *Local Authority*. There exists an issue in green for each of the districts, and of the Southampton Fine or Fee Stamp, we have copies of the 6d., 2/-, 2/6, 3/-, 5/-, and 7/6 values.

GRIQUALAND. Of the G series little is known, but the one before us is the most complete. The queries, however, can be deleted from the following values: Black G's, 2/6, 4/- green, the 15/- added to the red G's. Issue 1880. The 3d. and 6d. exist, both perf. $15\frac{1}{2} \times 15$ and 14, and the queries can be again deleted from the 2/6, 4/-, 7/6, 12/6, and £2. Most of the lowest values exist with reversed G's, and some with the watermarks

in the same position. Regarding the former variety, we have seen more of the 1/- values with G upside down than in their proper position.

BRITISH GUIANA. *Inland Revenue and Summary Jurisdiction*. As in the postage stamps there are three distinct issues, perf. 10, 12, and 15.

Referring to the *Stamp Collector's Journal of half a million*, we have taken the trouble to count the stamps enumerated in Mr. Moens' catalogue, and find that from the letters A to I inclusive there are 15,000 taking nearly every variety into consideration.

WE notice in the *Philatelic Journal of Great Britain* that both Messrs. Harry Hilckes and S. A. Wood are again to the fore with new ideas, which could well be amalgamated, and, perhaps, added to. Why not make Mr. Hilckes' locale a meeting place for dealers, for a Junior Philatelic Postage Society, for the holding of an Exchange Secretaries' Committee, and last and not least a Fiscal Society?

WE have pleasure in announcing that, owing to the increasing demand for Revenue stamps, Mr. Walter Morley has decided to give his whole energies to Philately, and with this view has disposed of his business near Sittingbourne, and resigned his position of Postmaster. It is his intention to take up his residence in London, at an early date. Particulars of his new address we hope to inform readers of in our next number.

MONSIEUR PH. SUCHARD, of Neuchâtel, Switzerland, is using Philately to push the sale of his confectionery wares. On the cover of his chocolate tablets we noticed used foreign postage or fiscal stamps, which, doubtless, are placed there to induce the youthful collector to speculate.

THE other day, whilst passing a stationer's shop, in the suburbs, my eye caught some stamps in the window. Amongst others I noticed a packet of Messrs. STAFFORD, SMITH & Co.'s, of Brighton, Fiscal stamps. Although I may claim the honour of belonging to the "advanced,"

curiosity prompted me to purchase one in order to examine its contents, and I may say they fully upheld the reputation of this old and established firm.

New Issues and Discoveries.

GREAT BRITAIN.

LIVERPOOL COTTON BROKERS' ASSOCIATION (page 86). Mr. Morley has submitted to us other values which do not appear to be chronicled. Designs identical to those mentioned on page 86, the colors only being changed. Value at the base *in a flat oval*; perf. 11.

16 £1 1s. 0d., pink.

Obliterated Liverpool C.B.A., 10 Aug., 1883.

17 £2 2s. 0d., primrose.

Obliterated Liverpool C.B.A., 19 Jan., 1883.

18 £2 2s. 0d., gamboge.

Obliterated Liverpool Cotton Assn., Ltd., 27 Jan., 1887.

Designs identical to the preceding, with values altered on the riband and at the base *in an upright oval*; perf. 11.

19 £1, slate.

20 £3, carmine.

Obliterated Liverpool C.B.A., 26 May, 1881.

NATAL.

REVENUE (page 66). Similar embossed designs to issue of January, 1869. V.R. and crown, in various frames, distinct for each value; embossed on white laid paper; imperforate.

68a. 4 shillings, white.

Obliterated 4, 8, 81.

68c. 5 shillings, white.

Obliterated 4, 8, 81.

QUEENSLAND.

DUTY STAMP. Mr. J. E. Newell Bull, Gunalda, sends us a copy of this to be recorded. Upright rectangular, identical in size to those of N.Z. In the centre the profile of Queen Victoria to the left, on a horizontally lined ground, enclosed in a upright beaded oval. Above and below, in white curved labels, "Queensland" and "Duty Stamp" respectively, in colored square type. At the extremities the value in white square type, surrounded by scrolls. In the angles, white five-pointed stars. Solid background. All enclosed by a white pearled frame.

Typographed in color on machine white wove paper; perf. 12; wmk. Crown over Q, twice sideways.

Sixpence, emerald green.

ST. LUCIA.

REVENUE. In the December, 1891, number of the *Timbre Fiscal*, Mr. E. D. Bacon gives a very able article on the stamps of St. Lucia. In glancing through it, we notice that amongst the "Revenue" series he mentions five varieties of the 1d. black.

22 March, 1882. REVENUE 15 mm. black, (1d.) C.A., perf. 14.

22 March, 1882. REVENUE 15 mm. black, (1d.) C.A., perf. 12½.

22 March, 1885. Revenue 11 mm. black, (1d.) C.A., perf. 14.

22 March, 1885. Revenue 13 mm. black, (1d.) C.A., perf. 14.

22 March, 1885. Revenue 15½ mm. black, (1d.) C.A., perf. 14.

We have lately come across another variety C.A., perf. 14.

Revenue, 17 mm. black, (1d.)

with stop after Revenue.

and another variety unmentioned, C.A., perf. 14.

Revenue 15½ m.m. on ¼d. green, surcharged twice in black.

ST. VINCENT.

REVENUE. In the January, 1892, number of the *Timbre Fiscal*, Mr. Bacon also casts a doubt upon the 1 pound (provisional) surcharged upon the 5s. lilac issue 1888. Messrs. E. Healey and Co. have in their possession the 5s. of the previous issue (1882) rose-red, with the same surcharge; and they inform us that from the quarter they received it, they have no reason to doubt its genuineness. We have carefully examined the surcharges on both issues, and they are identical. The new value is apparently done locally, and it would be highly interesting to learn if any official information could be procured relating to these provisionals. In the meantime we chronicle:

Issue 15 Sept., 1882, wmk. star; perf. 11½.

One pound on 5s. rose-red, surch. black.

Issue June ? 1888, wmk. C.A.; perf. 14.

One pound on 5s. mauve, surch. black.

SIAM.

In passing London Wall the other day I noticed in Messrs. Waterlow and Sons, Limited's window four Revenue stamps (proofs) which I do

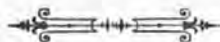
not think have been chronicled. The stamps are about the size of the first issue, N.S.W., and bear the portrait of the present King of Siam, full-faced, in the centre on a diagonally crossed lined background, all in a circular frame. Above, following the curve of the frame, a Siamese inscription. Below, at each side of the frame, floral sprays. At the base, an arched riband bearing in colored Roman capitals in the centre "Siam"; at the left "Revenue," and at the right the value. Underneath the word "Siam," is a group of three elephants. Single lined frame. Engraved by Messrs. Waterlow and Sons, Limited, on white wove paper. The stamps were proofs and imperforate.

One slung, black.
One fuang, brown.
One seek, deep green.
One tical, orange.

TRINIDAD.

Fee (page 80). On going to press, we have received information from Mr. Morley that he has seen the 5/- postage stamp printed in green, surcharged £1. Color on white wove paper; perf. 14; wmk. crown over C C.

9 1 pound, green, surch, black.



Overprinted Cuban Fiscals.

BY A. P. P.

HAVING recently examined some hundreds of these stamps, I have been invited by our Editor to lay the results of my search before you. Being greatly interested in them I do so willingly, in the hope of obtaining further information from my readers.

I have had no sources from which to draw information except the stamps themselves, so cannot write with any authority on such matters as order or duration of issue of the different varieties.

It is generally known that a large quantity of postage and revenue stamps having been stolen in 1883, various designs were printed on the remainder in order to prevent the pilfered ones from being used. Five designs are found on the postage stamps, but I have seen only four of these on the fiscals.

Of course only such values as were stolen received the overprint, and the only values thus

treated in the consignments which I have examined are the 10 cent de peso, 50 cent de peso, 1 peso, and 5 pesos. I feel almost certain that the 5 cent de peso and the 2 pesos were not so distinguished, as I came across many of these values used on the same bills with the surcharged varieties. Of the 3 and 4 pesos I cannot speak with certainty, as these were very few. No values above 5 pesos were present.

The measurements of the inscriptions on the normal types are as follows:—"Giro," $7\frac{1}{2}$ m.m. all. "10 c. de p." and "50 c. de p.," $11\frac{1}{2}$ m.m. measured from the "I" or the stem of the "5" to the second stop, "1 peso," 10 m.m., "5 pesos," 12 m.m.

Of Type I. there are two principal varieties found on all the values: A, where the lines forming the diamond meet in a point on the right side; B, where they meet on the left. A horizontal pair in my possession shows both varieties.

It has seemed to me to be more convenient to enumerate them in order of value instead of by types, and I have prefixed a number to each for convenience of reference.

1	10 c. de p.	Type I. A
2	"	" I. B
3	"	" II.
4	"	" III.
5	"	" IV.
6	"	" IV. variety; "C. P." closer together.
7	50 c. de p.	" I. A
8	"	" I. B
9	"	" II.
10	"	" III.
11	"	" IV.
12	"	" I. A variety; badly engraved design. "Giro," $8\frac{1}{2}$ m.m. "Value," $10\frac{1}{2}$ m.m. "C. P." very much smaller.
13	"	" IV. variety; badly engraved design. "Giro," $8\frac{1}{2}$ m.m. "Value," $10\frac{1}{2}$ m.m. "C. P." very much smaller.
14	"	" IV. variety; "C. P." closer together.
15	1 peso	" I. A
16	"	" I. B
17	"	" II.

18	1 peso	Type III.
19	"	" IV.
20	"	" I. B variety; "Giro," 8½ m.m. "Value," 11 m.m. Larger type.
21	"	" IV. variety; "Giro," 8½ m.m. "Value," 11 m.m. Larger type.
22	5 pesos	" I. A
23	"	" I. B
24	"	" II. ?
25	"	" III. ?
26	"	" IV.

This list is without doubt far from being complete. I should like to know if Type II. was used on the 50 c. de p., as I examined a large number of this value.

On examination of the varieties of Type I., it will be noticed that B is merely A reversed. This induced me to make a careful examination of the other designs, but they proved to be too symmetrical for reversals to be noticeable, although I believe that I have two specimens of Type IV. which differ in this respect.

A few words as to relative scarcity may be interesting, but I give them with great reserve.

Types I. and IV. are by far the commonest; Type II., very rare.

Nos. 1, 2, 5, 7, 8, 11, 15, 16, and 19 are, therefore, the specimens generally found. Nos. 4, 6, and 18 are fairly plentiful. Of Nos. 10, 12, 13, and 14 I have seen from four to six specimens; of Nos. 3, 17, 20, 22, and 26 I have seen either two or three; of No. 21 only one; and Nos. 9, 24, and 25 I have not met with.

With regard to order of issue, I can say very little. The only specimen of the normal types which I find dated later than the end of July is one of Type II. on the one peso dated August 24th.

Of the varieties, I have four of No. 6 used in August; No. 12, August 23rd and September 8th; No. 13, August 11th, August 25th, and September 1st; No. 14, August?; No. 20, July?.

In conclusion, I can only say that I am very conscious of the fragmentary condition of the article, and shall be greatly obliged for any information not recorded.

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 73.)

REIGN.
GEORGE III.
1760-1820.

BEFORE commencing to give the detailed lists of the longest and most difficult reign, perhaps it will be as well for me to make a few remarks. I have used my best endeavours to make them complete, but the great difficulties I have met with, have in some instances been unsurmountable, and it can only be after searching for years with the co-operation of collectors that completeness can be arrived at.

The Acts of Parliament create the duties and tell us that the Authorities for the time being are authorized to cause new dies to be made, *if deemed necessary*, and my not having so far been able to see some of the complicated compound values, and also the high single values above £700, are the causes of these lists not being so complete as I should desire to make them.

The doors of Somerset House are closed to us, but we know that dies exist from the 1d. up to —. Mr. Philbrick has seen an embossed deed with a facial value of over £11,000. We know further, that some of the dies have movable centres, into which can be inserted any value, and this I believe, is the manner in which a deed can be embossed for any amount.

Apart from the Acts creating the duties, and although I have in many instances not seen the dies, I am confident they were made.

Take for instance, the duties on Policies of Assurance, which are most difficult to obtain :

DATE.	ACT.	DUTY IMPOSED.
1694	5 & 6 W. & M., c. 21, s. 3	6d.
1698	9 & 10 W. III., c. 25, s. 1	+ 6d.
1712	10 Anne, c. 26, s. 70,	+ 2s. 4d.
1714	12 Anne, ST2, c. 9, s. 24	+ 6d.
1757	30 Geo. II., c. 19, s. 18	+ 1s.
1765	5 Geo. III., c. 35, s. 4	+ 2d.
1775	16 " III., c. 34, s. 5	+ 1s.

Total 6s.

For the first two duties I assume that the double 6d. (6d.+6d.) was used; in 1712 the double 6d. and the 2s. 4d. die separate; in 1714 the treble 6d. (6d.+6d.+6d.) and the 2s. 4d. separate. From 1757 I maintain that a compound die was used. By this, I mean, one stamp having all the duties expressed separately on it. In 1757 the duty was 4s. 10d.; in 1765 5s., and in 1775 6s. My reason for taking this view is from the fact that Mr. Walter Morley possesses in his collection the 6s. die which does express all the values separately, thus:

SIXPENCE, SIXPENCE, II SHILLINGS III PENCE,
SIXPENCE, I SHILLING, II PENCE, I SHILLING.

The design is a large Tudor rose, enclosed in a circular garter, bearing the motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a royal crown, and surrounded by the seven duties as mentioned above. To my knowledge the 2s. 4d. die has never been seen alone, and Mr. Morley's specimen is the only one I have either heard of or seen where it appears in combination with other values. It is, nevertheless, quite feasible to conclude that it exists combined with the first six-penny duties as it is known to exist with the later. There is not a shadow of a doubt in my mind but that a die was made for it, unless the authorities used the two dies (the 1d. and the 2s. 3d.) to make up this value. It must, however, be borne in mind that the Acts of the 2s. 3d. and 2s. 4d. both came into force on the same day, 1st August, 1712, and it is more reasonable to suppose that a die was made for each. This is only one of the series of difficulties I have had to contend with, and I give it as an instance, as each of the separate duties have their own "table of Acts." In those cases where I think a die should exist, I shall chronicle it in my lists, but place an asterisk (*) before the running number I give to the stamps.

DESCRIPTION. Tudor Rose in the centre of a circular garter, bearing "HONI SOIT QUI MAL Y PENSE," surmounted by a large crown.

Die letter at each side above the value.

Value "VI PENCE" at the base in a straight line.



50

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

Used on Indentures.

1	VI PENCE, blue, die letter M M.
2	VI " " " N N.
3	VI " " " O O ?
4	VI " " " P P ?
5	VI " " " Q Q ?
6	VI " " " R R.
7	VI " " " S S ?
8	VI " " " T T ?
9	VI " " " U U ?
10	VI " " " V V ?
11	VI " " " W W ?
12	VI " " " X X ?
13	VI " " " Y Y ?
14	VI " " " Z Z ?

Used on Writs, etc.

15	VI PENCE, vermilion, die letter M M.
16	VI " " " N N.
17	VI " " " O O ?
18	VI " " " P P ?
19	VI " " " Q Q ?
20	VI " " " R R.
21	VI " " " S S ?
22	VI " " " T T ?
23	VI " " " U U ?
24	VI " " " V V ?
25	VI " " " W W ?
26	VI " " " X X ?
27	VI " " " Y Y ?
28	VI " " " Z Z ?

(To be continued.)

Peru and its Revenue Stamps.

By "A. SEEKER."

(Continued from page 74.)

ISSUE XIII.

1 January, 1884. Same designs as that of the year 1880 with dates changed to 1884-1885. Engraved as before on stout white wove paper; perf. 14; without watermark; white gum.

10 centavos, red-brown.

25 " brick-red.



N.B.—Whether an entire issue up to the 1,000 soles were made I cannot say. Both Messrs. Moens & Roussin only give these two values, and I myself have seen no others.

ISSUE XIV.



N.B. I have not seen this stamp either catalogued or chronicled anywhere.

During 1885 and 1886. I have in my collection a curious stamp identical to the 10 centavos of the previous issue, with the dates 1885-1886 above the white figures of value in the centre. In my opinion it is lithographic transfer on stout wove paper; imperforate and without watermark; brown gum.

10 centavos, vandyke-brown.

ISSUE XV.

1 January, 1887. Stamp of 1883-1884, surcharged by a circle containing in block letters above "HABILITADO"; below "87 y 88," and in the centre "PARA EL" in smaller type. Lithographed on white paper; imperforate and without watermark.



5 soles, yellow, surch. black.

ISSUE XVI.

1 January, 1889. The *Revue Philatelique* mentions a stamp which I have not been able to obtain a sight of. It is of the design of the sol of 1878-1879 issue with the arms of Peru above. "Republica Peruana" in the centre in two banderoles in white Roman capitals; and below in three lines "1889, s. 5, 1890." Engraved on white wove paper; perf. 12.

5 soles, vermilion.

ISSUE XVII.

1 January, 1889. Large white figures of value traversed by the value in colored block letters on a horizontally lined ground with date above and below, all enclosed in a pearled circle. At the upper extremity the arms of Peru with colored figures of value at the sides, and surrounded by a white band containing "Republica Peruana" in colored Roman capitals. Engraved on stout white wove paper; perf. 14; without watermark.



10 centavos, blue.

ISSUE XVIII.

During the same year the 10c. of 1884-1885, was used temporarily, surcharged in Roman capitals in three lines, "Habilitado—Para—1889 y 1890."

**HABILITADO
PARA
1889 Y 1890**

Enclosed in an upright rectangular frame.

10 centavos of 1884, red-brown, surch. black.

ISSUE XIX.

1886. Postage stamps of 1876 surcharged in four horizontal lines are in block type. "SELLO-Providoro-PAYTA-AND 1886." Engraved on white wove paper; perf. 12; without watermark.

**SELLO
Providoro
PAYTA
AND 1886**

10 centavos, green, surch. black.

10 " " " red.

ISSUE XX.

1 January, 1891. New design. At the base, large white figures of value in an engine-turned circle, traversed by a white bar bearing the value "25 centavos." Arms of Peru above, with large colored figures of value at each side. At the upper extremity, "Republica Peruana," in two lines in colored capitals. Dated 1891-1892 obliquely in the lower angles. Single-lined rectangular frame. Engraved on stout white wove paper; perf. 10½.



25 centavos, mauve.

ISSUE XXI.

1891-1892. Upright rectangle. At the lower extremity, a large white figure of value, traversed by an oblong bearing "Un Sol" in ornamental tall block letters. At the upper extremity, the Peruvian arms, surmounted by a curved riband bearing "Republica" in colored Roman capitals. In the centre "Peruana" in similar but thinner letters. In the lower angles, the dates 1891-1892. Rayed ground. Engraved in color on white wove paper; perf. $11\frac{1}{2}$; no watermark; white gum.



1 sol, blue.

TELEGRAPHS.

1876. Arms surrounded by banners, cannon, etc., on a horizontally lined ground, enclosed in a diamond shaped frame. Above, "Telegrafo Nacional" in white Roman capitals. At the foot the value in white figures in the angles, and repeated in two lines in white Roman capitals. The design for each value is slightly different. Color on white wove paper; perf. 12.



5 centavos, lilac-blue.
20 " green.
50 " brown.

TOBACCO STAMPS.

1887-1888. Arms (llama, tree and cornucopia) in an oval, with "Impuesto de Tabaco" in colored block letters in single curved bands above. In the upper angles, colored figure of value in small circles, with C/ in a small shield between. Dates in the lower spandrels. At the foot in a single lined white oblong, "Lima Callao," in elongated colored block letters. Single lined upright rectangular frame. Color on white paper; imperforate.



1 centavo, brick-red, Lima Callao.
2 centavos, brown-violet, " "
1 centavo, red, Libertad.
1 " rose, Yca.
1 " red, Libertad Lambayeque
5 centavos, green, Lima Callao.

1889-1890. Large oblong design. In the centre, the arms, with large single lined white riband at each side, bearing "Impuesto de Tabaco" in large colored Roman capitals. Above "Republica del Peru" in colored block letters, and at the foot the dates 1889-1890. At each end, large colored figure of value, with "centavo" below in a curved line in small colored block letters. Ornamental frame. Color on white paper; imperf.

1 centavo, green.
2 centavos, yellow.

In conclusion, it appears to me, that from the year 1882 to the present time, the stamps used are but little known, and that those I have made mention of are far from complete. I should be glad to hear through the columns of *The Fiscal Philatelist* if other collectors have anything to add to the lists I have enumerated of this interesting country.

Persia and its Revenues.

BY "THE EDITOR."

PERSIA, called Iran by the natives, is situated between 26° and 40° N. lat., and 44° and 61° E. long., and constitutes an elevated table land, surrounded by mountain ranges, the area of which is roughly estimated at 500,000 square miles.

It is divided into twelve provinces, Azerbijan, Kurdistan, Luristan, Khuzistan, Farsistan, Laristan, Kerman, Irak Ajemi, Khorasan, Ghilan, Mazanderan, and Astrabad.

Persia is an absolute monarchy in which the will of the Shah is not controlled, and which cannot be infringed. His word is law, and the life and property of the subjects are in his keeping. He is assisted by a Grand Vizier, and by a Lord High Treasurer, the latter of which superintends the home and revenue arrangements.

The revenue is derived from a land tax, customs duty, taxes on vineyards, horses and "gifts" presented at the new year. It is divided into two portions, one of which is expended on mosques, payment of judges and clergy, to the Prophets' descendants, etc., and the other to the Crown Treasury. There is no public debt, all extra expenses being at once met by extra taxation.

(To be continued.)

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 87.)

CANADA.

BILL STAMPS.

25 Aug., 1864. Profile of Queen Victoria to the left, on a horizontally lined ground, enclosed in various frames. Inscriptions, value, etc., as per illustrations 35, 36, and 37. Typographed in color on white machine wove paper; perf. 12; 12½; 13; 13½; 12½ × 13; 12½ × 13½; 13 × 13½, yellow gum.



35



36



37

A. Perf. 13½ × 12½.

1	1 cent, blue	2d.
2	2 cents, "	2d.
3	3 " "	1d.
4	4 " "	4d.
5	5 " "	4d.
6	6 " "	1d.
7	7 " "	1/-
8	8 " "	1/-
9	9 " "	1d.
10	10 " "	3d.
11	20 " "	5d.
12	30 " "	8d.
13	40 " "	1/-
14	50 " "	1/-

Similar but larger design to the values below 10 cents.

15	1 dollar, blue	2/6
16	2 dollars, "	4/-
17	3 " "	10/-
	B. Perf. 12½.	
18	1 cent, blue	2d.
19	2 cents, "	2d.
20	3 " "	1d.
21	4 " "	4d.
22	5 " "	4d.
23	6 " "	1d.
24	7 " "	1/-
25	8 " "	1/-
26	9 " "	1d.
27	10 " "	3d.
28	20 " "	5d.
29	30 " "	8d.
30	40 " "	1/-
31	50 " "	1/-
32	1 dollar, "	2/6
33	2 dollars, "	4/-
34	3 " "	10/-
	C. Perf. 12.	
35	1 cent, blue	2d.
36	2 cents, "	2d.
37	3 " "	1d.
38	4 " "	4d.
39	5 " "	4d.
40	6 " "	1d.
41	7 " "	1/-
42	8 " "	1/-
43	9 " "	1d.
44	10 " "	3d.
45	20 " "	5d.
46	30 " "	8d.
47	40 " "	1/-
48	50 " "	1/-
49	1 dollar, "	2/6
50	2 dollars, "	4/-
51	3 " "	10/-
	D. Perf. 13½.	
52	1 cent, blue	2d.
53	2 cents, "	2d.
54	3 " "	1d.
55	4 " "	4d.
56	5 " "	4d.
57	6 " "	1d.
58	7 " "	1/-
59	8 " "	1/-
60	9 " "	1d.
61	10 " "	3d.
62	20 " "	5d.

63	30 cents, blue,	8d.
64	40 " "	1/-
65	50 " "	1/-
66	1 dollar, "	2/6
67	2 dollars, "	4/-
68	3 " "	10/-
	E. Perf. 13 x 13½	
69	1 cent, blue	2d.
70	2 cents, "	2d.
71	3 " "	1d.
72	4 " "	4d.
73	5 " "	4d.
74	6 " "	1d.
75	7 " "	1/-
76	8 " "	1/-
77	9 " "	1d.
78	10 " "	3d.
79	20 " "	5d.
80	30 " "	8d.
81	40 " "	1/-
82	50 " "	1/-
83	1 dollar, "	2/6
84	2 dollars, "	4/-
85	3 " "	10/-
	F. Imperforate.	
86	1 cent, blue	12-
87	2 cents, "	10-
88	3 " "	10-
89	4 " "	
90	5 " "	
91	6 " "	10-
92	7 " "	
93	8 " "	
94	9 " "	10-
95	10 " "	
96	20 " "	14-
97	30 " "	16-
98	40 " "	
99	50 " "	20-
100	1 dollar, "	
101	2 dollars, "	
102	3 " "	

End 1865. Profile of Victoria to left, on a solid ground, and enclosed in a double lined oval. Inscriptions and values as per illustration 38. Engraved by the American Bank Note Co., N.Y. Color on white wove paper; perf. 12. No watermark.



38

103	1 cent, red	2d.
104	2 cents, "	2d.
105	3 " "	1d.
106	4 " "	1/-
107	5 " "	4d.
108	6 " "	1d.
109	7 " "	3/-
110	8 " "	3/-
111	9 " "	1d.
	Same as the preceding. Color on thin white wove paper; perf. 12; no watermark.	
112	1 cent, red	2d.
113	2 cents, "	2d.
114	3 " "	1d.
115	4 " "	1-
116	5 " "	4d.
117	6 " "	1d.
118	7 " "	3/-
119	8 " "	3/-
120	9 " "	1d.

Profile to the left of Queen Victoria, on a solid ground, design identical to the lowest values. Inscriptions as per illustrations 39 and 40. Engraved in color on white wove paper; perforated and imperforate.



39



40

	A. Perf. 13½.	
121	10 cents, blue	4d.
122	20 " "	6d.
123	30 " "	5d.
124	40 " "	10d.
125	50 " "	10d.
	B. Imperforate.	
126	30 cents, blue	20-
127	50 " "	20-
	C. Perf. 12.	
128	10 cents, blue	4d.
129	20 " "	6d.
130	30 " vermilion	1/9
131	40 " blue	10d.
132	50 " "	10d.
133	1 dollar, green with vermilion frame	2-
134	1 " vermilion, with green frame	4-
	(error)	

- 135 2 dollars, lilac, with vermilion frame 18-
 136 3 " " " " " " 14-

1868. Half length portrait of Queen Victoria, in widow's weeds, to the left, on a shaded ground. Inscriptions, etc., as per illustration 41. Engraved in color on white wove paper; perf. 12.



41

- 137 1 cent, brown (shades) 1d.
 138 2 cents, vermilion 1d.
 139 2 " brown (error) 5d.
 140 3 " green (shades) 1d.
 141 4 " brown 2d.
 142 5 " vermilion 1d.
 143 6 " green (shades) 1d.
 144 7 " vermilion 2d.
 145 8 " brown 2d.
 146 9 " green (shades) 1d.

Same as preceding. Color on *thin* white wove paper; perf. 12; no watermark.

- 147 1 cent, brown 1d.
 148 2 cents, vermilion 1d.
 149 3 " green 1d.
 150 4 " brown 2d.
 151 5 " vermilion 1d.
 152 6 " green 1d.
 153 7 " vermilion 2d.
 154 8 " brown 2d.
 155 9 " green 1d.
 156 10 " blue 1d.
 157 20 " " 1d.
 158 30 " " 1d.
 159 40 " " 3d.
 160 50 " " 2d.

Central designs identical to the lowest values, the frames and positions as per illustrations 42 and 43 below. Engraved on various white papers.



42



43

- 162 10 cents, blue (shades) 1d.
 163 20 " " " 1d.
 164 30 " " " 1d.
 165 40 " " " 3d.
 166 50 " " " 2d.
 On white laid paper; perf. 12.
 167 20 cents, blue, 8/-
 168 30 " " 8/-
 A. On thick paper; perf. 12.
 169 1 dollar, black, frame blue 3d.
 170 2 dollars, " " vermilion 8d.
 171 3 " " " green (shades) 1/3
 B. On thin paper; perf. 12.
 172 1 dollar, black, blue frame, 3d.
 173 2 dollars, " " orange 8d.
 174 3 " " " green (shades) 1/3
 C. On thick paper; imperforate.
 175 1 cent, brown £2 8/-
 176 5 cents, red £2
 177 1 dollar, black, frame blue 5/-
 Repealed in 1882.

GAS INSPECTION.

1875. Upright rectangle, with control number in red in the centre, the remainder of the design being as per illustration 44. Engraved on white wove paper; perf. 12. The stamps were used on Certificates issued by the Inspector certifying as to the correctness of the meter. Specimens without the control number are obtainable, but none were issued to the officials without.



44

- 1 5 cents, blue 3/-
 2 25 " " 3d.
 3 50 " " 3d.
 4 1 dollar, " 6d.
 5 1 " 50c., blue 8d.
 6 2 dollars, " 10d.
 7 3 " " 13
 8 4 " " 13
 1876. Same as the preceding, 1 1/2 x 52 mm.
 9 10 dollars, blue 20-

INSPECTION PETROLEUM (IMPORTED).

Before April, 1888. Large oblong riband 197 by 44 mm, with the word "Petroleum"



46.

diagonally across in large shaded ornamented capitals on a netted ground; *above* to left "Imported" in graduated white block letters. To the right, "This label must be destroyed when the can is empty under penalty provided by Law—49 Vic., cap. 102, sec. 27," in two lines in Italics on white ground. The centre of the letter "O" contains profile of Victoria to left on shaded ground in an oval, with "Canadian Inspection" above and below in colored block letters. Across the letters "TR" are two diagonal oblongs, enclosing "Gravity and Flash," across "LE" "gallons" and "188" in two similar spaces and across the letter "M" three blanks, containing "Gross, Tare and Nett." All in Italics on a white ground. At the base "Inspected at" and "Inspector," all on unwatermarked white wove paper; perf. 13.

- 1 no value, blue
2 " red

LAW.

? July, 1876. Crowned head of Victoria to left, on shaded ground, in pearly border, with banderoles immediately above and below containing "Canada" and "Law Stamp" respectively in white shaded Roman capitals. The remainder of the design is as per illustration 45 annexed. Engraved on thick white wove paper; perf. 12.



45

- | | | |
|---|----------------------------|------|
| 1 | 10 cents, blue and crimson | 1/- |
| 2 | 20 " " " | 2/6 |
| 3 | 25 " " " | 1/3 |
| 4 | 50 " " " | 3/- |
| 5 | 1 dollar, " " | 3/- |
| 6 | 5 dollars, " " | 16/- |

(BOTTLED) LIQUEURS.

1884. Riband measuring 123+10 mm. with engine-turned ground work as per illustration 46. Lithographed on white wove paper; imperforate.
1 1 cent, black

SEAL LABEL.

Large rectangle containing "Excise Seal Label," on an engine turned ground-work, bearing the profile of Victoria to the left. Color on white paper; imperforate.

1 value not indicated, red

1878. Similar rectangle containing "Lack Label Excise" in centre, with the profile of Victoria at each side. Color on white paper; imperforate.

2 value not indicated, blue

RAILWAY STAMPS.

1870. Inscription, "CANADIAN EXPRESS CO., PREPAID NEWSPAPER PARCELS STAMP" in a rectangle with figures of value in the upper corners and signature of the superintendent below. Black on white, imperforate.

- 1 4 cents, black
2 8 " "
3 10 " "
4 15 " "
5 20 " "
6 25 " "

TELEGRAPHS.

PACIFIC RAILWAY COMPANY.

1887. New hemisphere on horizontally lined ground, in double lined circle, enclosing above: "Canadian Pacific Railways" in white block letters; below "Telegraph" in white Roman capitals, both on a solid ground. White shield containing date, bisecting circle between inscriptions, containing "18" and "87" in colored figures above. "Frank" in white block letters on solid ground with horizontally lined cartouche, reserved for control number immediately below ornamentations at each side. At foot "complementary" in white block letters, on a solid ground, with horizontally lined cartouche, immediately

above reserved for signature, Chas. R. Hosmer, Manager. All enclosed in a rectangular lined frame. Engraved and printed by the British American Bank Note Co., in black on colored paper; perf. 12.

- 1 complimentary, black on white 1/-
- 1888. Same as preceding, dated.
- 2 complimentary, black on cream 1/-
- 1889. Same as preceding, dated.
- 3 complimentary, black on cream 1/-
- 1890. Same as preceding, dated.
- 4 complimentary, black on cream 1/-
- 1891. Same as preceding, dated.
- 5 complimentary, black on cream 1/-
- 1892. Same as preceding, dated.
- 6 complimentary, black on cream 1/-

GREAT NORTH-WESTERN TELEGRAPH COMPANY.

Feb., 1890. A large double lined curved riband containing inscription as above, in white Roman capitals on a solid ground, enclosing in smaller letters "of Canada," "Frank No." in two lines in Roman capitals on a horizontally lined ground. Control number in red, all on shield. In upper angles, date in white figures with "The" in white Roman capitals between. Below "complimentary" in small white block letters on solid ground in curve. Ornaments in angles. Immediately above signature and "V. P., general manager" in miniature colored block letters, color on white wove paper; perf. 12.

- 1 complimentary, deep blue, with red control number 2/6

CIGARETTES.

BANDS USED ON PACKETS.

1880. Riband, measuring 50 x 120 mm, the centre of which is as per illustration 49. Engraved in color on white wove paper; perf. 12; wmk. large letters.



49

- 1 1/10 lb., black
- 1886. Weight in figures in various frames; inscriptions, "Canada," "Cigarettes," and "Series of 1886," in white block letters. Color on white wove paper; perf. 12.

- 2 1/10 lb., blue
- 3 1/10 lb., "
- 4 1/10 lb., black

1889. Large figures in engine turned oval; above, "Canada"; below, curved, Cigarette; at top "Series 1889," etc., as per illustration 50 annexed. Engraved in color on white wove paper; perf. 12.



- 5 5 cigarettes, black 50
- 6 10 " "
- 7 20 " "
- 8 ? 5 cigarettes, black
- 9 10 " "
- 10 20 " "

Same as preceding; perf. 12, vertically, rouletted horizontally. Engine turned ground-work, bearing in its centre "Canada" one-tenth (fortieth) eighth. Tobacco in Roman capitals. Color on white paper; perf. 12.

- 11 1/10 lb., black
- 12 1/10 lb., "
- 13 1/10 lb., "

BONDED REMOVAL.



51

Upright rectangle having "V. R." in large square letters and inscriptions in the centre, as per illustration 51. Typographed on yellow wove paper; perf. 12.

- 1 no value—vermilion ("Box")
- 2 " " ("Caddy")



SNUFF.

1885. Beaver to right in an oval, and enclosed in ornamental frame, containing both in white Roman capitals above "Canada," below "Snuff"; in double lined circles, bearing weight in colored figures. At the left "Series"; to right of 1885. Color on white wove paper; perf. 12.

- 1 $\frac{1}{16}$ lb., black 48
2 $\frac{1}{8}$ lb., " "

1883. Ribband; Beaver to right with weight to left. Dated. Inscription "Twenty pounds Snuff, over 10% moisture." Black on white wove paper; perf. 12.

- 3 20 pounds, black

TOBACCOS AND CIGARS.

BANDS ON CIGAR BOXES.

Large engine turned ribband, the centre of which is as per illustration 47. Engraved by the British American Bank Note Company, on soft white wove paper; perf. 12.



47

- 1 black, without A in centre
2 red, with A " "
3 black, " " "

Same as preceding with inscription, "Canada Customs."

- 4 black, without A in centre
5 " with A " "

In the centre CANADA, FIFTY (HUNDRED) CIGARS, in two lines in white Roman capitals; at each side a large rosette, the right bearing the control number in blue, with "NUMBER" above, and "SERIES OF 1883" below, in black block letters. At the left extremity large white figures, "50 (100)" place for cancellation, and at the right extremity a beaver and FIFTY (HUNDRED), in sloping white shaded capitals, all on an engine turned ground, engraved on plain white paper, no watermark.

A. Perf. 12.

- 6 black (50 cigars), control number blue
7 " (100 ") " "

B. Rouletted.

- 8 black (50 cigars), control number blue
9 " (100 ") " "

Engraved engine turned ribband with figure 1 at each extremity. The central design is as per illustration 48. Engraved on white wove paper; perf. 12.

- 10 1 pound, black

EXCISE.

August 1st, 1864. Arms, with V.R. at each side. Excise above, Canada below, in Roman capitals. Color on white paper; perf. 12.

- 1 no value, black, 49 x 157
2 " " 49 x 316
3 " " 49 x 707

Large lozenge-shaped design, with flat oval garter in the centre, as per illustration 52. ² Typographed on both white wove and laid paper; imperforate; white gum.



52

- 4 green on plain white paper
 5 " " azure laid "
 Same as preceding, with inscription in *seven* lines.
 6 green on blue laid paper
 Same as preceding, inscription in *eight* lines.
 7 green on plain white paper
 Same as preceding, but inscription in *seven* lines.
 8 green on plain white paper
 December 12th, 1867. Same as preceding, with altered date, inscription in *seven* lines.
 9 green on plain white paper
 Same as preceding, with crown and year.
 Color white paper; perf. 12, wmk. EXCISE.
 10 black on white paper
 Same as preceding, inscription in *five* lines.
 11 black on plain white paper
 Same as preceding; perf. 12.
 12 black on salmon laid paper
 Same as preceding, wmk. "Excise."
 13 white paper
 Same as preceding; perf. 12 (wmk. EXCISE).
 14 white laid paper
 Same as preceding, inscriptions in *six* lines.
 15 blue on blue laid paper
 Same as preceding, inscriptions in *four* lines.
 16 blue on blue laid paper



53

- Same as preceding, inscriptions in *six* lines; perf. 12 (wmk. EXCISE).
 17 white laid paper
 Same as preceding, perf. 12 (wmk. EXCISE).
 18 salmon laid paper
 Same as preceding, inscriptions in *four* lines; perf. 12 (wmk. EXCISE).
 19 salmon paper
 20 white laid paper
 Same as preceding, with act XXXI, Vic. Cap. VI., and inscriptions in *six* lines; perf. 12 (wmk. EXCISE).
 21 white laid paper
 Same as preceding, inscriptions in *four* lines; perf. 12 (wmk. EXCISE).
 22 white laid paper
 27 and 28 Victoria, Cap. III., Garter in a lozenge, containing EXCISE in centre, inscription in *nine* lines. Black on colored paper; perf. 12 (EXCISE).
 23 black on salmon paper
 Same, inscription in *eight* lines.
 24 black on salmon paper
 Similar to preceding, Excise in centre, replaced by "Customs," inscriptions in *seven* lines. Color on colored paper; perf. 12 (EXCISE).
 25 blue on salmon paper



54

Large rectangle 53 × 488 mm, containing in centre lozenge enclosing garter, similar to preceding, inscriptions in *nine* lines; color on white vertically laid paper, perf. 13; crown.

26 black on white, laid paper

26a " " salmon, " "

Same as preceding, inscription in *eight* lines.

27 black on white, laid paper

28 green on salmon, " "

Same as preceding; "Excise" substituted by "Customs."

29 blue on white laid paper

Same as preceding, inscription in *seven* lines.

30 blue on white laid paper

Lozenge-shaped design with *upright* oval garter in the centre as per illustration 53. Engraved on white laid paper; perf. 12; (wmk. Excise 1867).

31 black

Same as preceding (Crown Excise, beaver 1868).

32 black

Same as preceding, with large A in centre of oval.

33 black on plain unwatermarked white paper

Same as preceding, color on white wove paper; perf. 12; (Crown Excise, beaver 1868).

34 red

Same as preceding, on plain white unwatermarked paper.

35 red, perf. 10?

36 " " 12

Same as preceding, with space reserved for name of town.

37 red, perf. 12

Same as preceding, inscriptions in *eight* lines, Excise replaced by "Customs;" perf. 10 (Excise Crown 1868 and beaver).

38 blue on white paper

Same as preceding, outside inscription "Canada Customs;" inside inscriptions in *six* lines.

39 blue on plain white paper

40 " wove " "

41 " plain " " large A in oval

42 " " " " B " "

Large engine turned design, bearing XXX. Vict., cap. VIII., as per illustration 54. Engraved by the British North American Bank Note Company, Montreal and Ottawa, on white wove paper; perf. 12.

43 black

Same as preceding, on plain white paper; perf. 10.

44 black

(To be continued.)

THE FISCAL PHILATELIST,

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[No. 7.

Editorial Notes.

WE are only too willing to do everything that lays in our power to help our branch of Philately, and assist collectors in their exchanges. It is a pleasure to us to answer any questions to the best of our humble ability, but as we are sometimes asked the same more than once, for the future we shall publish the replies in these columns under the heading of "Answers to Correspondents," in order that our readers may receive the benefit.

DR. A. LEGRAND, who, we are sorry to say, has been laid up all last winter, has promised us his support with an interesting article for a later number, and another is on the stocks from the pen of that "household" name amongst Philatelists, F. A. Philbrick, Esq., Q.C., to both of which gentlemen we beg to tender our most cordial thanks in anticipation.

HAVING received many requests for our Fiscal Catalogue in book form, and detached from the Journal, we have pleasure in informing our readers that 36 pages have been reprinted, are now ready, and can be obtained for 6d. post free.

AS mentioned in our previous number, Mr. Walter Morley has now taken up his residence in London—186, West Green

Road, Tottenham, N., from which address the *Fiscal Philatelist* will be published, and to which all communications regarding future advertisements and subscriptions should be sent.

WE were pleased to receive the first number of the *Canadian Journal of Philately*, which, from appearance, style, and interesting reading matter, should take the premier place amongst British North American Philatelic Journals. We are glad it has opened its columns to all branches of our hobby, and Fiscal collectors will do well to subscribe. Amongst other matter it contains a short article about the English Patent Medicine Labels of 1798; another on "Canadian Revenues," by J. R. Hooper, Esq.; and lastly, "Classes to Collect," by W. Cullen Brown, Esq., from which we make the following extract:—

"Revenue stamps have for years been despised and scorned as stamps not fit to collect. Why so? For no other reason than that they were for *revenue* use, and not for postal use. The cloud of ignorance which has so long hung over the eyes of collectors, hiding from their vision this matter in its true light, is at last beginning to lift, and disclose to their long-dimmed vision their errors, mistakes, and lost opportunities of the past. In plain words they now see their foolishness in leaving neglected so important a part of Philately. Five years ago, revenue stamps were a drug, and could be bought for a song, but during the past year the demand has increased to such an extent that already they are commanding prices which are in many cases one hundred fold higher than

those at which the same stamps could be bought for five years ago. The collecting of revenue stamps was brought before Philatelists in the following manner: Dealers began pushing and booming the revenue stamps, each dealer those of his own country (specialists gave rise to the above), till step by step the dealer brought country after country before his customers' notice, first United States, then Mexico, then Canada, then Great Britain, and so on. At the time of writing, revenue stamp collecting has increased to a degree even more remarkable than the increase of postal-card collecting has been. Dealers all over the country are advertising 'Revenues a specialty.' Great Britain supports a first-class journal, published solely for revenue collectors. I, myself, can see no reason whatever why revenue stamps should not occupy the position of influence with stamp collectors that postage stamps do. As to beauty, excellence of design, harmony of color, &c., they are in many cases superior to postage stamps. The uplifted curtain of the future discloses to our view the time, not now far distant, when revenue stamps will be collected equally as much as postage stamps. In a very short time many of the rare revenue stamps which can now be bought at low prices, will command prices quite as high as the rarer varieties of postage stamps. 'A word to the wise is sufficient'; complete your sets 'while it is yet day, for the night cometh,' and the favourable opportunity will be for ever gone."

Answers to Correspondents.

U.S. Document Stamps.—There are three distinct issues of these. No. 1, imperforate on old hard paper; No. 2, perf. 12 all round, perf. at the sides only; and perf. at the top and bottom only; whilst No. 3 is perf. 12 all round, on silk thread fibre paper. No. 2 may be subdivided into two sections, viz., on medium paper, and on very thick, almost approaching cardboard. As regards the difference in value between the issues, as a rule, the imperf. issue is the most scarce, except the \$1 Mortgage. All (except 10c. Proprietary, and \$20 Probate of Will) are known perf. at the sides only, and in most instances are as rare as the imperforate issue. Those found perf. at the top and bottom only are:—2c. blue Bank Cheque, 2c. Playing Cards, 2c. U.S. Inter. Rev., 10c. and 15c. Inl. Exch., 25c. Certificate, and 50c. and 70c. For.

Exch. Those so far known on the silk thread fibre paper are:—1c. Express and Prop., 2c. U.S. Inter. Rev., 5c. Agreement, Certif. and Inl. Exch., 10c. Certif. and Contract, 25c. Certif. and Insur., 50c. Convey. and Orig. Process, 60c. Inl. Exch., 70c. For. Exch., \$1 Inl. Exch., \$2 Convey., \$2½ Inl. Rev., \$20 Convey, and \$25 Mortgage.

E. F. Würtele, Esq.—The \$1 Bill stamp with reversed centre, referred to in the May number, belongs to third issue, and there is no doubt in our mind as to its existence.

We have only seen one copy, and it was in a collection we once had the pleasure of inspecting, side by side with the \$2, also with the centre reversed.

Private Exchange.

ON behalf of collectors we have opened a Private Exchange column at the nominal charge of 2d. per line, and we trust they will see the advantage which will accrue, and use it frequently.

A. P. PEARCE, 8, Clarendon Place, Citadel Road, Plymouth, desires Fiscal exchange, especially with foreign collectors. Japanese and other Asiatic Revenues particularly wanted. Please send priced sheets.

H. CLARK, Member American Philatelic Association, Kinnoull, Angmering, Worthing. English and Foreign Exchange desired. All kinds Postage and Fiscal stamps. Entire cards, &c. Cash offers solicited.

To Fiscal Collectors.

IN response to my earnest appeal to Mr. J. B. Moens, of Brussels, in the May number of this Journal, regarding the sale of his renowned and estimable Fiscal Catalogue as a separate work, I have great pleasure in stating that I have received a cordial reply from him to the effect that if I will personally guarantee a sale to the extent mentioned by me, Mr. Moens will acquiesce in my request. This is most opportune, as it is very improbable that Mr. Moens will undertake another edition of such a magnificent and stupendous work for many years to come. The price mentioned is also within every one's means.

I, therefore, ask all collectors to rally round with their support, and send in their names to me if willing to subscribe for a copy. If anything like a reasonable number is taken up by collectors, I will take the responsibility of the balance upon my shoulders.

As the type is standing, and must be distributed quickly, I must ask all those gentlemen who intend to give me their support to fill in the attached form at once, and post same to my address, otherwise it will be too late and the formes broken up.

Awaiting your earliest reply,

Believe me,

Yours obediently,

FRED. GEO. C. LUNDY.

88, Burghley Road,
Highgate Road,
London, N.W., 15th June, 1893.

New Issues and Discoveries.

ALAGOAS.

IMPOSTO DO SELLO. Dr. Manoel Ramos kindly sends us a new type to be chronicled. In the centre, a cataract enclosed by a solid circle bearing "Estado de Alagoas," in white pica capitals. Above, in two solid curved ribands, "Republica Brasileira," in the same lettering. At the base, in the centre, an escutcheon, bearing the value overprinted in carmine, with "reis" at each side in white square type. Above the escutcheon, and bisecting transversely the centre circle, two white oblongs containing, "Imposto do Sello," in tall thin square letters. Single lined, small upright rectangular frame. Typographed in color on white paper; perf. 12.

200 reis, lilac, overprint carmine.

GREAT BRITAIN.

TRANSFER DUTY. We learn from Mr. Philbrick that by the present Liberal Budget, this duty has ceased, and the stamps no longer exist from the 12th ultimo.

CONTRACT NOTE. From the same quarter we are informed that the 6d. value is no longer current. A higher value (10s.) has been added. The design is identical to the lower values, surcharged in black, watermark V.R. (script), perf. 14. From another source we learn that another value (4s.) has also been introduced into the series.

4 shillings, lilac, surcharged black.

10 " " " "

IRELAND.

REGISTRATION OF TITLE, IRELAND. Under Mr. Balfour's Land Act of 1891, Mr. H. H. Townsend informs us that in November, 1892, a set of stamps were issued with this title. Design of the "unappropriated" dies, perf. 14.

Watermark, orb.

3 pence, lilac, surcharged brown.

4 " " " mauve.

6 " " " green.

Watermark, V.R. (script),

1 shilling, green, surcharged black.

2 shillings 6p., green, surcharged blue.

5 " " " mauve.

10 " " " carmine.

Watermark, two orbs (sideways).

1 pound, lilac, surcharged black.

INSURANCE FUND. Under the same Act, the "unappropriated" dies are again used, overprinted Registration of Title, Ireland, Insurance Fund, in black square type; perf. 14; watermark, V.R. (script).

2 shillings, green, surcharged blue.

10 " " " carmine.

We are indebted to Mr. Philbrick also for this information.

QUEENSLAND.

STAMP DUTY. Mr. Walter Mackay kindly calls our attention to the watermark on the 1873 issue. After careful examination we can conclude that there are two series, one with the tail of the "Q" turned to the right, and the other with the tail to the left. At first we were under the impression that this was caused by the stamps being printed on both sides of the paper, but we find other differences. In the tail to the right, the O of the Q is more oval, and the base of the crown is neither so broad nor so deep. Those with the tail to the right (looking through the stamp from the printed side) do not appear to be so often met with. We have the following values:—

1 penny, lilac,

1 shilling, emerald green.

2 shillings, deep blue.

10 " brown.

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 90.)

(On deep ultramarine blue *surfaced* paper (papier couché).

28a VI PENCE, ultramarine blue, *surfaced* paper, die letters, M. M.

DESCRIPTION. Tudor rose, in the centre of a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a large crown.

Die letter at the left lower corner of the crown.

Value "VI PENCE," at the base in a curved line.

Label at the reverse side, a crown, 51 double monogram, and G. 3 R., on white paper.

Embossed on blue or vermilion paper.



29	VI PENCE, blue, die letter A.
30	VI " " " " B.
31	VI " " " " C.
32	VI " " " " D ?
33	VI " " " " E ?
34	VI " " " " F ?
35	VI " " " " G ?
36	VI " " " " H ?
37	VI " " " " I ?
38	VI " " " " K ?
39	VI " " " " L ?
40	VI " " " " M ?
41	VI " " " " N ?
42	VI PENCE, vermilion, die letter A.
43	VI " " " " B.
44	VI " " " " C ?
45	VI " " " " D ?
46	VI " " " " E ?
47	VI " " " " F ?
48	VI " " " " G ?
49	VI " " " " H ?
50	VI " " " " I ?
51	VI " " " " K ?
52	VI " " " " L ?
53	VI " " " " M ?
54	VI " " " " N ?

DESCRIPTION. Emblematic flowers of England and Scotland (rose and thistle) on one stem, surmounted by a crown.

Value denomination, "SIXPENCE PER POUND" at the base, in two straight lines.

Shape of die, serpentine lines.

No die letter, tin clip, or label on the reverse side.

Embossed on green paper.

55	SIXPENCE PER POUND, green, no die letter.
56	SIXPENCE " " " " die letter A.
57	SHILLING " " " " no die letter.
58	SHILLING " " " " die letter A ?



52

N.B. This duty was repealed 44 George III., c. 98, s. 1.

DESCRIPTION. Arms of Great Britain (William and Mary) on an escutcheon, surmounted by a large crown.

Die letter at the left lower corner of the crown.

Value "I SHILLING" at the base in a straight line.

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue and ? vermilion paper.

59 I SHILLING, blue, die letter A.

60 I " " " " B.

DESCRIPTION. Tudor rose in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a crown, and surrounded by sprays.

Die letter in the left lower corner of the stamp.

Value "I SHILLING" at the base in a straight line.

Label at the reverse side, a crown, double monogram, G. 3 R., on white paper.

Embossed on blue and vermilion paper.

61 I SHILLING, blue, die letter A.

62 I " " vermilion, die letter A.

DESCRIPTION. Identical design to the preceding in every respect, including the die letter. The exception being the shape of the die, which is "conical" shaped at the top, instead of a broken oval.

63 I SHILLING, blue, die letter A.

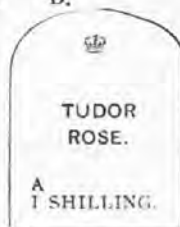
64 I " " vermilion, die letter A.

DESCRIPTION. Coat-of-Arms of Great Britain (Anne) on an escutcheon, surmounted by a crown. Supporters (Lion and Unicorn) at the sides on a curved riband, bearing motto, "SEMPER EADAM."

Die figure, above the first "s" of shillings.



53



54



55



56

Value "II SHILLINGS III PENCE" at the base in two straight lines.

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue paper.

- | | | | |
|----|----------------------------|---|---------------------|
| 65 | II SHILLINGS
III PENCE, | } | blue, die figure 1. |
| 66 | II SHILLINGS
III PENCE, | | |
| 67 | II SHILLINGS
III PENCE, | } | " " 2. |
| 68 | II SHILLINGS
III PENCE, | | |
| 67 | II SHILLINGS
III PENCE, | } | " " 3. |
| 68 | II SHILLINGS
III PENCE, | | |
| 68 | II SHILLINGS
III PENCE, | } | " " 4. |
| | III PENCE, | | |

DESCRIPTION. Arms of Great Britain (Anne) on an escutcheon, surmounted by a large crown. Supporters (Lion and Unicorn) at the sides, on a curved riband, bearing motto, "SEMPER EADEM."

Die figure ?



57

Value "II SHILLINGS III PENCE" at the base in two straight lines.

Label at the reverse side, a crown, double monogram, G. 3 R., etc., on white paper.

Embossed on blue paper.

- | | | | |
|----|----------------------------|---|---------------------|
| 69 | II SHILLINGS
III PENCE, | } | blue, die letter A. |
| | III PENCE, | | |

N.B. The 2/4 value on Insurance Policies issued within the City of Westminster, 10 Anne, c. 26, s. 70, 1711, ceased to exist by the creation of an additional duty of 2d. 5 George III., c. 25, s. 2. In 1767 the duties on Policies of Assurance were 3/10, 6d. + 6d. + 2/4 + 6d., but to my knowledge no impression of this stamp has so far been found. It doubtless exists, as we have these and other values expressed on the 6/- stamp.

- | | | | |
|----|--------------|---|-------------------------------|
| 70 | VI PENCE | } | =3sh. 10p. blue, die letter ? |
| | VI " | | |
| | II SHILLINGS | | |
| | III PENCE | | |
| | VI PENCE, | | |

DESCRIPTION. Coat-of-Arms of Great Britain (Anne) on an escutcheon, in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a crown.

Die-letter in the left lower corner.

Value "II SHILLINGS VI



58

PENCE" at the base, in two straight lines.

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue paper.

- | | | | |
|----|---------------------------|---|---------------------|
| 71 | II SHILLINGS
VI PENCE, | } | blue, die letter B. |
| 72 | II SHILLINGS
VI PENCE, | | |
| | II SHILLINGS
VI PENCE, | } | " " C. |
| | VI PENCE, | | |

DESCRIPTION. Similar but larger design than the preceding, the Arms being those of George III.

Die letter as before.

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue and vermilion paper.



59

- | | | | |
|----|---------------------------|---|--------------------------|
| 73 | II SHILLINGS
VI PENCE, | } | blue, die letter A. |
| 74 | II SHILLINGS
VI PENCE, | | |
| 75 | II SHILLINGS
VI PENCE, | } | " " B. |
| 76 | II SHILLINGS
VI PENCE, | | |
| 75 | II SHILLINGS
VI PENCE, | } | " " C. |
| 76 | II SHILLINGS
VI PENCE, | | |
| 77 | II SHILLINGS
VI PENCE, | } | " " D. |
| 78 | II SHILLINGS
VI PENCE, | | |
| 77 | II SHILLINGS
VI PENCE, | } | " " E. |
| 78 | II SHILLINGS
VI PENCE, | | |
| 79 | II SHILLINGS
VI PENCE, | } | vermilion, die letter A. |
| 80 | II SHILLINGS
VI PENCE, | | |
| 81 | II SHILLINGS
VI PENCE, | } | " " B. |
| 82 | II SHILLINGS
VI PENCE, | | |
| 81 | II SHILLINGS
VI PENCE, | } | " " C. |
| 82 | II SHILLINGS
VI PENCE, | | |
| 83 | II SHILLINGS
VI PENCE, | } | " " D. |
| 84 | II SHILLINGS
VI PENCE, | | |
| 83 | II SHILLINGS
VI PENCE, | } | " " E. |
| 84 | II SHILLINGS
VI PENCE, | | |
| 84 | II SHILLINGS
VI PENCE, | } | " " F. |
| | VI PENCE, | | |

DESCRIPTION. Coat-of-Arms of Great Britain (William and Mary) on an escutcheon, surmounted by a large crown. Supporters (Lion and Unicorn) at the sides, on a curved riband, bearing motto, "HONI SOIT QUI MAL Y PENSE."

No die letter.

Value "V SHILLINGS" at the base in a straight line.



60

Label at the reverse side, a crown, double monogram, and G. 3 R. on blue paper.

85 V SHILLINGS, blue, no die letter.

86 V " " die letter A.

N.B. No. 86 is of the same design as No. 85, except that the armorial bearings are changed to those of George III. The die letter is inserted in the left lower corner, above the first "s" of shillings.

DESCRIPTION. Armorial bearings of Great Britain (George III.) in an oval garter, bearing "HONI SOIT QUI MAL Y PENSE," surmounted by a crown. Supporters (Lion and Unicorn) at the sides on a curved riband, (entwined with heraldic flowers) bearing motto, "DIEU ET MON DROIT."



No die letter in the left lower corner.

Value "II POUNDS" at the base in a curved line.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

87 II POUNDS, blue, no die letter.

DESCRIPTION. Tudor rose in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a crown.

Die letter at the left of the base of the crown.

Value "I SHILLING" at the base, and "VI PENCE" thrice repeated, above and at each side.

Serpentine lined frame composed of heraldic sprays.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

88 VI PENCE
VI " } 2s. 6d., blue, no die letter.
VI " }
I SHILLING, }
VI PENCE }

89 VI " } 2s. 6d., blue, die letter A.
VI " }
I SHILLING, }

VI PENCE
90 VI " } 2s. 6d., " " B.
VI " }
I SHILLING, }
VI PENCE }
91 VI " } 2s. 6d., " " C.
VI " }
I SHILLING, }
VI PENCE }
92 VI " } 2s. 6d., " " D.
VI " }
I SHILLING, }
VI PENCE }
93 VI " } 2s. 6d., " " E.
VI " }
I SHILLING, }

Design identical to the preceding, except that the value, "I SHILLING" at the base is in larger capitals.

VI PENCE
94 VI " } 2s. 6d., blue, die letter F.
VI " }
I SHILLING, }

Similar design to the preceding, the only exception being that all the *lettering* describing the values is *larger*.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

VI PENCE
95 VI " } 2s. 6d., blue, die letter B.
VI " }
I SHILLING, }
VI PENCE }

96 VI " } 2s. 6d., " " G.
VI " }
I SHILLING, }
VI PENCE }

97 VI " } 2s. 6d., " " H.
VI " }
I SHILLING, }
VI PENCE }

98 VI " } 2s. 6d., " " 2 K.
VI " }
I SHILLING, }
VI PENCE }

99 VI " } 2s. 6d., " " 1 L.
VI " }
I SHILLING, }

100 VI PENCE } 2s. 6d., deep ultramarine
VI " } surfaced paper, die letter G.
VI " }
I SHILLING, }

Some doubts having arisen as to whether certain additional duties of 6d. and 1s. were applicable to Policies of Assurance, an Act of Parliament was passed, intituled 5 George III., c. 35, s. 1, as follows:—

"And whereas some Doubts have arisen, whether Vellum, Parchment, or Paper, containing Policies of Assurance, or Charter Parties, are subject to the Stamp Duties granted in respect of Deeds, by two Acts of Parliament, 12 Anne, Stat. 2, c. 9, 30 George II., c. 19, it is hereby declared and enacted by the Authority aforesaid: That the Stamp Duty of 6d. imposed by an Act, 12 Anne, s. 2, c. 9, and also the Stamp Duty of 1s. imposed by an Act made 30 George II., c. 19, on every Skin or Piece of Vellum, or Parchment, or Sheet or Piece of Paper, upon which shall be engrossed, written, or printed, in Great Britain, any Indenture, Lease, Bond, or other Deed, not thereby respectively otherwise charged, shall be deemed and taken to extend to, and are hereby extended to charge every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper upon which shall be engrossed, written, or printed, any Policy of Assurance, or any Charter Party, made or entered into within Great Britain, after the said 1st day of June."

Thus bringing up the duties on Policies of Assurance as follows:—

1694	5 & 6 Wm. & Mary, c. 21, s. 3 ...	6d.
1698	9 & 10 Wm. III., c. 25, s. 1, +	6d.
1712	10 Anne, c. 26, s. 70, +	2s. 4d.
1714	12 Anne, St. 2, c. 9, s. 24, +	6d.
1757	30 Geo. II., c. 19, s. 18, +	1s. 0d.

to 4s. 10d.

	VI PENCE	} =4s. 10d., blue, die letter ?
	VI "	
101*	II SHILLINGS	
	III PENCE	
	VI PENCE	
	I SHILLING	

During the same year the duties of 4s. 10d. on Policies of Assurance being found inconvenient, an Act of Parliament was passed, intituled, 5 George III, c. 15, bringing up the duty to 5s. as follows:—

SECTION IV.—"And be it further enacted by the Authority aforesaid, That from and after the said 1st day of June, there shall be raised, levied, collected, and paid to His Majesty, his Heirs and Successors, for every Skin or Piece of

Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be engrossed, written or printed, any *Policy of Assurance*, to be made or entered into within the Cities of London and Westminster, or elsewhere within the limits of the Weekly Bills of Mortality, *over and above all other Duties*, an additional Stamp Duty of 2d. : and for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be engrossed, written or printed, any Policy of Assurance to be made or entered into within all other Parts of Great Britain, over and above all other Duties, an additional Stamp Duty of 2s. 6d."

SECTION V. stipulates, "That all Powers, regulations, Provisions, Articles, Clauses, etc., inscribed in former Acts, shall equally apply to this one."

	VI PENCE	} =5s. blue, die letter ?
	VI "	
102*	II SHILLINGS	
	III PENCE	
	VI "	
	I SHILLING	
	II PENCE	

5 George III., c. 46, 1st July, 1765.

SECTION II.—"That from and after the 1st day of July, 1765, in lieu thereof, the Duty hereinafter mentioned, be charged, imposed, and paid * * * that is to say: "For and upon every Skin or Piece of Vellum or Parchment, upon which shall be engrossed, written or printed, in the Court Book, Roll or Record, of any Corporation or Company, any Entry, Minute or Memorandum of any Admission into any Corporation or Company the sum of 2s."

DESCRIPTION. Cross on a star, enclosed by a circular garter, bearing motto, "HONT SOIT QUI MAL Y PENSE," and surmounted by a royal crown.

Die letter at the left lower corner.

Value "II SHILLINGS" at the base in a straight line.

Label at the reverse side, a double monogram, crown, G. 3 R., etc., on white paper.

Embossed on blue paper.



103 11 SHILLINGS, blue, die letter A.

104 11 " " " B.

105 11 " " " C.

5 George III., c. 47, s. 1. 1765.

Additional duties on Admissions.

"That from and after the 5th day of July, 1765, * * * for every Piece of Vellum, Parchment or Paper, on which the Matters and Things hereinafter mentioned, shall be engrossed or written at any time or times after the said 5th July, *over and above the rates and Duties*, that is to say:

"For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Admission into the four Inns of Court shall be engrossed or written, an additional Stamp Duty of £4.

"For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be engrossed or written, any Register, Entry, Testimonial, or Certificate of the degree of Utter Barrister, taken in any of the said four Inns of Court, an additional Stamp Duty of £6."

Made to cease 44 George III., c. 98.

SECTION III.—"That to prevent the Multiplication of Stamps for and in respect of the additional Rates and Duties hereby granted, it shall and may be lawful for the said Commissioners, instead of distinct Stamps, to ascertain the Duties granted by former Acts, and this Act, to cause one New stamp to be provided for denoting all the said duties from time to time, as shall, by the said Commissioners, be thought proper or necessary."

These added to "XI. SHILLINGS" of 9 and 10 William III., c. 25, s. 7, created two new values.

(To be continued.)

The Surcharged Stamps of Griqualand.

End 1877. Cape of Good Hope (Stamp Act, 1864), surcharged with capital G in nineteen distinct types. Typographed on white wove paper; perf. 15½ by 15; wmk. Crown over C.C.

No doubt, collectors sometimes wonder why so many types exist. The solution of the puzzle,

however, is very simple to anyone having a knowledge of printing. Most of the types used to surcharge the sheets are those required by jobbing printers, and their founts of types are usually small ones, say 5-A founts, *i.e.*, five of each capital letter to the fount. Assuming that there are 100 stamps to the sheet, this would account for the 20 varieties of type. The small G's belong to the ordinary printer's founts, the capitals of which are in much larger quantity, hence we have only very few varieties in the latter.

Annexed we give a list of the values surcharged so far as we know. Our information is gathered from the well-known continental authorities, and from prominent collectors in this country, to whom we beg to convey our thanks through these columns.

The lists are still incomplete, and we should feel indebted to our readers if they can assist us to perfect them.

The letters after each value denote the color of the surcharge—B for black, and R for Red.

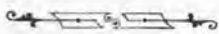
Surcharged in Black. Types 20.

Perf. 15 by 15½.

1 penny, mauve	B R
3 pence "	B
6 " "	B R
9 " "	B
1 shilling, deep green	B R
1 " 6p. "	B
2 shillings, "	B R
2 " 6p. "	
3 " " "	B R
3 " 6p. "	
4 " " "	B R
4 " 6p. "	
5 " " "	B R
6 " " "	
7 " " "	
7 " 6p. "	
9 " " "	
10 " " "	B R
12 " " "	
12 " 6p. "	B
15 " " "	B R
1 pound, deep violet	B R
1 " 5sh. "	
1 " 10sh. "	
1 " 15sh. "	
2 pounds, "	B R

2 pounds,	5sh. deep violet	
2 "	10sh. "	
3 "	" "	
3 "	10sh. "	
3 "	15sh. "	
4 pounds,	" "	B R
4 "	10sh. "	
5 "	" "	B
5 "	10sh. "	B
10 "	" "	B
Same Reversed in Black, 15½ by 15.		
1 penny,	mauve	B R
3 pence	" "	B
	Perf. 12½.	
2 shillings,	green	B
4 "	" "	B
1 pound,	deep violet	R
3 pounds,	" "	R
5 "	" "	R
	Perf. 14.	
1 shilling 6p.,	green	B

2 pounds,	green on chamois	B
4 "	brown "	
6 "	brown on sea green	
10 "	slate blue "	B
Same Surcharged Reversed.		
1 shilling,	purple on white	



Persia and its Revenues.

By "THE EDITOR."

(Continued from page 92.)

The currency is expressed in kran, toman and shahis: 1 kran=½ toman=50 shahis (1/6).

It was not until the year 1886, March, that fiscal stamps were resorted to as a means of collecting the revenues, which were then imposed for various purposes.

BILL STAMPS.

March, 1886. Arms of Persia, on a horizontally lined ground in a circle. Upright rectangular ornamental frame, enclosing a scrollwork background, bearing in the upper half a crown and inscriptions in Persian in the lower. Color on white wove paper; perf. 13; without watermark.



1 shahi,	rose and black	to	10 toman
2½ shahis,	" "	10 "	25 "
5 "	" "	25 "	50 "
10 "	" "	50 "	100 "
1 kran,	" "	100 "	200 "
1 " 10 sh.,	" "	200 "	300 "
2 kran,	" "	300 "	400 "
2 " 10 sh.,	" "	400 "	500 "
3 " 15 sh.,	" "	500 "	750 "
5 "	" "	750 "	1000 "

1880. Same designs as the preceding, surcharged with capital G's in black in nineteen types. Different color for each design. Typographed in color on various wove papers; perf. 14; watermark, Crown over C.C.

G G G G G G G G G
G G G G G G G G G

1 penny,	green on canary-yellow	B
3 pence,	vermillion on gamboge yellow	B
6 "	brown on gamboge yellow	B
1 shilling	purple-brown on white	B R
1 "	6p., ultramarine	"
2 "	carminé	" B
2 "	6p. ochre	"
3 "	rose	"
4 "	primrose yellow	" B
4 "	green	" B
5 "	6p. bright violet	"
6 "	yellow-green	"
7 "	grey-green	"
7 "	6p. lilac	"
10 "	slaty-violet	" B
12 "	orange	"
12 "	6p. deep gray	"
15 "	ultramarine	" B
1 pound,	brown on chamois	B R
1 "	5sh. carminé	"

CERTIFICATES.

March, 1886. Female (Justice) seated to the right, holding scales in her left hand, Upright rectangular ornamental frame, enclosing a scroll-work background, bearing inscription in Persian at the base. Color on white wove paper; perf. 13; without wmk.



1 kran,
blue and rose.

COPIES OF ACTION.

March, 1886. Same design as the preceding, with inscription at the base and colors changed. Color on white wove paper; perf. 13; without watermark.

10 shahis, green and red.
1 kran, " "
2 krans, " "
3 " " "

MARRIAGES.

March, 1886. Same design (Justice) as the preceding, with inscription and colors changed. Colors on white wove paper; perf. 13; without watermark.

1 kran, orange and red.

BIRTHS.

March, 1886. Same design (Justice) as the preceding, with inscription and color again changed. Color on white wove paper; perf. 13; without watermark.

1 kran, vermilion.

PASSPORTS.

March, 1886. Same design (Arms) as that of the Bill stamps, with colors changed. Colors on white wove paper; perf. 13; without watermark.

A—FOR FOREIGNERS.

1 toman, violet-red and blue

B—FOR WORKMEN.

3 krans, deep yellow and blue

C—FOR VISAS.

5 krans, pale-blue and red

POWER OR ATTORNEY.

March, 1886. Same design (Justice) as that used on Certificates, with inscription and colors again changed. Colors on white wove paper; perf. 13; without watermark.

10 shahis, deep green.

RECEIPTS.

March, 1886. Same design (Arms) as that used for the Bill stamps, with colors and inscriptions changed. Colors on white wove paper; perf. 13; without watermark.

20 shahis, gray and blue.

REPORTS OF EXPERTS.

March, 1886. Same design as the preceding with inscription and colors changed. Colors on white wove paper; perf. 13; without watermark.

5 shahis, orange and blue.

REQUESTS AND PETITIONS.

March, 1886. Same design (Lion) as that used on the Bill stamps, with inscription and colors changed again. Colors on white wove paper; perf. 13; without watermark.

2 shahis, blue and black.

REVENUE.

March, 1886. Same design as the preceding, with colors and inscriptions changed. Colors on white wove paper; perf. 13; without watermark.

1 shahi, blue and red.
2½ shahis, "
5 " "
10 " "
1 kran, "
1 " 10 sh., "
2 krans, "
2 " 10 sh., "
3 " 15 sh., "
5 " "

DEPOSITIONS.

March 1886. Same design (Justice) as that used for Certificates, with inscription and colors changed again. Color on white wove paper; perf. 13; without watermark.

10 shahis, pale blue.

(To be continued.)

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 100.)

Same as preceding, with octagonal centre, color on white wove paper (beaver, Crown, Excise, 1867).

45 black

46 red

Same as preceding, Excise replaced by "Customs," inscriptions in six lines; color on white paper; perf. 10; order number red.

47 blue

Same as preceding, inscriptions in five lines, order number red.

48 blue

TOBACCO (CUSTOMS).

In the centre a beaver, with control number above in carmine. Above, XXXI. Vic., cap. VIII. in a curved line, and "Canada Customs" in *pica capitals* in two straight lines. Below, "Tobacco" in similar lettering. Engine-turned rectangular frame. Engraved on white wove paper; perf. 12.



55

1 Value not indicated, blue, control number, carmine.

Ornamental upright octagonal, bearing inscriptions in six lines as per illustration 56. Overprinted diagonally in open Italic capitals, "Caddy" or "Boxes." Above, A 56, and control number, the latter in carmine. All on an ornamental engine-turned frame. At the upper extremity, "Canada Customs" in white square type in an arched line, and below, "Tobacco" in white *pica capitals*. Engraved by the British American Bank Note Company, Montreal, on white wove paper; rouletted; watermark, large letters.



56



57



58

Control number, carmine.

2 Value not indicated, blue, BOXES.

3 " " " CADDY.

Same designs as the preceding issue, with A 57 substituted for A 56, and perf. 12.

Control number, carmine.

4 Value not indicated, BOXES.

5 " " " CADDY.

TOBACCO (CUSTOMS).

RIBANDS.

1883, series of. Central designs and inscriptions as per illustration 57. At the left, "Cancel here by stamp or stencil;" at the right, "Series of 1883" and control number, the last in vermilion. At each extremity, the weight in large white figures between the first and second engine-turned rosettes, from the centre at each side. Engraved by the British American Bank Note Company, Montreal, on white wove paper; perf. 12, no watermark.

Control number, vermilion.

1 $\frac{1}{20}$ lb., indigo-blue.

2 $\frac{1}{10}$ lb., " "

3 $\frac{1}{8}$ lb., " "

4 $\frac{1}{5}$ lb., " "

5 $\frac{1}{4}$ lb., " "

6 $\frac{1}{2}$ lb., " "

7 1 lb., " "

8 2 lbs., " "

Control number, vermilion, rouletted;
Watermark, Canada Excise.

9 $\frac{1}{20}$ lb., indigo-blue.

10 $\frac{1}{10}$ lb., " "

11 $\frac{1}{8}$ lb., " "

12 $\frac{1}{5}$ lb., " "

13 $\frac{1}{4}$ lb., " "

14 $\frac{1}{2}$ lb., " "

15 1 lb., " "

16 2 lbs., " "

1885. Riband measuring 20x240 mm., with vertical letter and figures at the right, and inscriptions as per illustration 58. Engraved on white wove unwatermarked paper; perf. 12.

Control number, carmine.

17 $\frac{1}{10}$ lb., Prussian-blue.

18 $\frac{1}{8}$ lb., " "

19 $\frac{1}{5}$ lb., " "

20 $\frac{1}{2}$ lb., " "

21 1 lb., " "

TOBACCO EXCISE.



59

January, 1875. In the centre a large engine-turned circle with inscription in eight lines as per illustration 59. Overprinted "BOXES" or "CADDY" in large white pica capitals. At the upper extremity, St. George and the Dragon, with Act above, and "Canada Excise" below in white pica capitals. At the lower extremity, profile of Queen Victoria in an upright oval, with "Tobacco" above. Engraved by the British American Bank Note Company, on plain white paper; perf. 12.

Control number, blue.

1 Value not indicated, red.

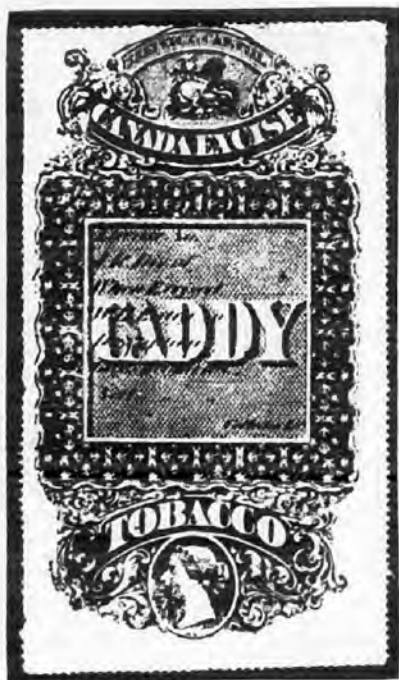
2 " " " black.

Same designs as the preceding. Engraved on white wove paper; perf. 12 $\frac{1}{2}$, watermark, Excise.

Control number, blue.

3 Value not indicated, red.

4 " " " black.



60

January, 1876. Same centre inscriptions, but in an engine-turned square, as per illustration 60. The extremities are identical to the preceding issue. Engraved on plain white paper; perf. 12.

Control number, black or blue.

5 Value not indicated, red.

6 " " black.

Same design as the preceding. Engraved on white wove paper; perf. 12; watermark, Excise.

Control number, black or blue.

7 Value not indicated, red.

8 " " black.



61

Engine-turned ornamental frame, bearing various inscriptions, as per illustration 61. Above, on the frame, "Tobacco," and below, "Canada Excise" in white pica capitals. The design measures 48x64 mm. Engraved on plain white paper; perf. 12.

Control number, blue.

9 ¼ lb., black.

10 ½ lb., "

11 1 lb., "

12 ¼ lb., red.

13 ½ lb., "

14 1 lb., "

Identical designs to the preceding issue on white wove paper; perf. 12; watermark, Excise.

Control number, blue.

15 ¼ lb., black.

16 ½ lb., "

17 1 lb., "

18 ¼ lb., red.

19 ½ lb., "

20 1 lb., "



62

Completion of series. Large oblong, as per illustration 62, with weight overprinted in the centre, in large white pica capitals. Engraved on plain white paper; perf. 12.

Control number, blue.

- 21 5 lbs., black,
 22 10 lbs., "
 23 15 lbs., "
 24 5 lbs., red,
 25 10 lbs., "
 26 15 lbs., "

Identical designs to the preceding, on white wove paper; perf. 12; watermark, Excise.

Control number, blue.

- 27 5 lbs., black,
 28 10 lbs., "
 29 15 lbs., "
 30 5 lbs., red,
 31 10 lbs., "
 32 15 lbs., "

Identical to the preceding. Same engravers; on white wove paper; perf. 12; watermark, crowns.

Control number, blue.

- 33 5 lbs., brown.
 34 10 lbs., "
 35 15 lbs., "

1883. Profile of Queen Victoria in the upper angle of an engine-turned frame, measuring 52 x 115 mm., with inscription in the lower angles.

Ten (10). Engraved on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

- 36 10 lbs., black.

Identical design to the preceding, with nine coupons at the left, one coupon being left on for each odd lb. Engraved on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

- 37 10 lbs., black,
 38 20 lbs., "
 39 30 lbs., "
 40 40 lbs., "
 41 50 lbs., "
 42 60 lbs., "
 43 70 lbs., "

TOBACCO RIBANDS.

CANADA LEAF ONLY.

1880. Centre design as per illustration 63, without the town's name, on a riband measuring 20 x 240 mm. At the left, "Canada Leaf only," and at the right control number in blue, both on engine-turned ovals. Engraved by the British American Bank Note Company, Montreal, on white paper; perf. 12; watermark, Canada Excise.



63



64

Control number, blue.

- 1 $\frac{1}{10}$ lb., bright green.
 2 $\frac{1}{10}$ lb., " "
 3 $\frac{1}{5}$ lb., " "
 4 $\frac{1}{4}$ lb., " "
 5 $\frac{1}{2}$ lb., " "
 6 1 lb., " "

1885. Identical designs to the preceding, with letters and figures at the right of the centre, as per illustration 68. Engraved on white wove paper; perf. 12; watermark, as before.

Control number, blue.

- 7 $\frac{1}{10}$ lb., bright green.
 8 $\frac{1}{10}$ lb., " "
 9 $\frac{1}{5}$ lb., " "
 10 $\frac{1}{4}$ lb., " "
 11 $\frac{1}{2}$ lb., " "
 12 1 lb., " "

Control number, blue, but *rouletted*.

- 13 $\frac{1}{10}$ lb., bright green.
 14 $\frac{1}{10}$ lb., " "
 15 $\frac{1}{5}$ lb., " "
 16 $\frac{1}{4}$ lb., " "
 17 $\frac{1}{2}$ lb., " "
 18 1 lb., " "

CANADA TWIST ONLY.

1880. Designs identical to the previous series, as per illustration 64, with inscription, "Canada Twist only," at the left. Engraved on white paper; perf. 12; no watermark.

Control number, blue.

19 — lb., bright green.

20 $\frac{1}{10}$ lb., " "

Identical designs to the preceding, on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

21 — lb., bright green.

22 $\frac{1}{10}$ lb., " "

23 $\frac{1}{8}$ lb., " "

24 $\frac{1}{4}$ lb., " "

25 $\frac{1}{2}$ lb., " "

26 1 lb., " "

27 2 lbs., " "

1885. Identical designs to the preceding, with vertical letters and figures at the right of the centre. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue, perf. 12.

28 — lb., bright green.

29 $\frac{1}{10}$ lb., " "

30 $\frac{1}{8}$ lb., " "

31 $\frac{1}{4}$ lb., " "

32 $\frac{1}{2}$ lb., " "

33 1 lb., " "

34 2 lbs., " "

Control number, blue, rouletted.

35 — lb., bright green.

36 $\frac{1}{10}$ lb., " "

37 $\frac{1}{8}$ lb., " "

38 $\frac{1}{4}$ lb., " "

39 $\frac{1}{2}$ lb., " "

40 1 lb., " "

41 2 lbs., " "

EN TORQUETTE.

1880. Identical designs to the preceding, as per illustration 65, with inscription, "Canadian Torquette" at the left. Engraved on white wove paper; perf. 12; no watermark.

Control number, blue.

42 — lb., bright green.

43 1 lb., " "

44 2 lbs., " "

45 10 lbs., " "

Same designs as the preceding. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue.

46 — lb., bright green.

47 1 lb., " "

48 2 lbs., " "

49 10 lbs., " "

1885. General design identical to Nos. 28 to 34. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue, perf. 12.

50 — lb., bright green.

51 1 lb., " "

52 2 lbs., " "

53 10 lbs., " "

Control number, blue, rouletted.

54 — lb., bright green.

55 1 lb., " "

56 2 lbs., " "

57 10 lbs., " "

RE-WORKED.

1880. Identical in design to the preceding ribbands, as per illustration 66, with control number at the left, and "Re-worked" at the right of the centre. Engraved on white wove paper; perf. 12; watermark, Canada Excise.



65



66

Control number, blue.

- 58 $\frac{1}{20}$ lb., mauve.
 59 $\frac{1}{10}$ lb., "
 60 $\frac{1}{5}$ lb., "
 61 $\frac{1}{4}$ lb., "
 62 $\frac{1}{2}$ lb., "
 63 1 lb., "

1885. Same designs as the preceding, with colors changed. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue, perf. 12.

- 64 $\frac{1}{20}$ lb., brown.
 65 $\frac{1}{10}$ lb., "
 66 $\frac{1}{5}$ lb., "
 67 $\frac{1}{4}$ lb., "
 68 $\frac{1}{2}$ lb., "
 69 1 lb., "

Control number, blue, rouletted.

- 70 $\frac{1}{20}$ lb., brown.
 71 $\frac{1}{10}$ lb., "
 72 $\frac{1}{5}$ lb., "
 73 $\frac{1}{4}$ lb., "
 74 $\frac{1}{2}$ lb., "
 75 1 lb., "

S. M. RETURNS.



67



68

1880. Identical in designs to the preceding ribands, with inscriptions as per illustration 67. To the left of the centre, "Tobacco," and to the right the control number. Engraved on white wove paper; perf. 12.

Control number, blue, no watermark.

- 76 $\frac{1}{20}$ lb., black.
 77 $\frac{1}{10}$ lb., "
 78 $\frac{1}{5}$ lb., "
 79 $\frac{1}{4}$ lb., "
 80 $\frac{1}{2}$ lb., "
 81 1 lb., "

Control number, blue; watermark, Canada Excise.

- 82 $\frac{1}{20}$ lb., black.
 83 $\frac{1}{10}$ lb., "
 84 $\frac{1}{5}$ lb., "
 85 $\frac{1}{4}$ lb., "
 86 $\frac{1}{2}$ lb., "
 87 1 lb., "

1885. Identical designs to the preceding ribands, with inscriptions and vertical letters and figures as per illustration 68. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue, perf. 12.

- 88 $\frac{1}{20}$ lb., black.
 89 $\frac{1}{10}$ lb., "
 90 $\frac{1}{5}$ lb., "
 91 $\frac{1}{4}$ lb., "
 92 $\frac{1}{2}$ lb., "
 93 1 lb., "

Control number, red, perf. 12.

- 94 $\frac{1}{20}$ lb., black.
 95 $\frac{1}{10}$ lb., "
 96 $\frac{1}{5}$ lb., "
 97 $\frac{1}{4}$ lb., "
 98 $\frac{1}{2}$ lb., "
 99 1 lb., "

Control number, red, rouletted.

- 100 $\frac{1}{20}$ lb., black.
 101 $\frac{1}{10}$ lb., "
 102 $\frac{1}{5}$ lb., "
 103 $\frac{1}{4}$ lb., "
 104 $\frac{1}{2}$ lb., "
 105 1 lb., "

Control number, blue, rouletted.

- 106 $\frac{1}{20}$ lb., black.
 107 $\frac{1}{10}$ lb., "
 108 $\frac{1}{5}$ lb., "
 109 $\frac{1}{4}$ lb., "
 110 $\frac{1}{2}$ lb., "
 111 1 lb., "

(To be continued.)

THE FISCAL PHILATELIST, AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY
FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

JULY, 1893.

[No. 8.

Editorial Notes.

WE have to apologize for the delay in publication of the last number, which arose through Mr. Morley's removal to town; and as this follows so closely upon the last we propose making this column very brief, with the promise to try and be more regular. We always endeavour to keep the old adage well before us, "Punctuality is the soul of—philatelic publishing," but sometimes unforeseen circumstances occur which prevent us carrying out our wishes.

IN our last we sent round an earnest appeal to Fiscal collectors to "club" together in order to procure the Fiscal part of Mr. Moens' catalogue separately. This offer to them is only open until the 15th inst., and it will be their own fault if they do not arrange this satisfactorily to themselves.

THE word "club" reminds us that, owing to severe illness of one of the Exchange Society's members, who was ordered abroad, the last two packets were, by accident, detained for about two months at his residence, waiting his return. This is regrettable, and could not be avoided, but when the two packets (amalgamated) completed their circuit, they arrived

minus the sheets bearing the circuit order list, and also the quarterly balance sheet. Will the members kindly search, and the one in whose possession they are, kindly return them at once to the Secretary.

LAST number we had pleasure in welcoming a new addition to the number of philatelic publications, well worthy of the title, *THE Canadian Journal of Philately*. We should like to see an article in this journal by Mr. Hooper, the well-known authority on the Canadian Tobacco Stamps and Ribands, the lists of which are, at the moment, rather confused and incomplete. We know they are difficult to arrange, their dates of issue unknown to the public, and we believe also to the Ottawa officials as well, but something might be done to put these lists in better order by someone on the spot, having a wider knowledge of them than ourselves on this side.

WE coincide entirely with the remarks of the *Philatelic Record* that a "History of the British Stamp Duties" would certainly be a valuable and instructive work. Will our esteemed contemporary kindly tell us how this is to be done? The Duties commence as far back as 1694, when there was no Somerset House. The old Stamp Office in Whitehall was burned down many years ago, when, we believe, most of the interesting data and valuable information were destroyed, and we ourselves see now how any Philatelist could complete a com-

pilation similar to that of Messrs. Philbrick and Westoby's book, containing official dates of the approval of the dies, dates of issue, &c., unless the officials at Somerset House could be persuaded to give their assistance, and even then the earliest information would doubtless be missing. We know of more than one painstaking Philatelist who would devote himself to this study, and we, moreover, know of one or two who have devoted considerable time to the compilation of such a work, but their efforts have been of little avail.

New Issues and Discoveries.

CANADA.

FOREIGN BILL, 3rd. issue, page 32 FISCAL CATALOGUE, Mr. W. Hadlow, informs us that he possesses a copy of No. 175 on thin wove paper; imperforate.

175a 1 cent. brown.

THROUGH the kindness of Mr. E. Wuertele, President of the Canadian Philatelic Association, we are indebted for the annexed letter and circular, to whom we beg to express our thanks.

Quebec, 7th June, 1893.

The Editor *Fiscal Philatelist*,

Dear Sir,

For the information of collectors of Revenue Stamps, I herewith send you copy of a circular respecting the change in color of the current stamps in use for the Province of Quebec.

In addition to the information which it conveys I may add that the new colors were issued for the first time on the 19th May, 1893.

Yours very truly,

ERNEST F. WUERTELE,

President Canadian Philatelic Association.

[Circular.]

To the Sheriffs, Prothonotaries, Clerks of the various Courts, Registrars, Stamp Distributors, &c., &c., of the Province of Quebec.

Sir,

I am directed by the Honourable the Provincial Treasurer, to inform you that, owing to the discovery that certain persons were cleaning and using a second time cancelled law stamps, it has been decided to have a new issue printed in different colors, as follows:—10 cent to 90 cent stamps inclusively, in mauve instead of red; \$1 to \$5 stamps inclusively, in green instead of blue; \$10 stamps in blue instead of yellow; \$20 stamps in yellow instead of green; \$30 stamps in red instead of mauve.

You will go on using such stamps as there may

now remain in your hands of the old colors, until the supply of them is exhausted, but the Honourable the Treasurer wishes you to examine carefully any stamps, especially in the old colors, which may be presented to you to be affixed to documents, so as to make sure that they have not been already used. I have the honour to be, Sir,

Your obedient servant,

A. BROSNAN

(Comptroller of Provincial Revenue).

The designs are identical to the preceding issue, on white wove paper; perf. 12½.

10 cents, mauve.
20 " "
30 " "
40 " "
50 " "
60 " "
70 " "
80 " "
90 " "
1 dollar, green.
2 dollars, ..
3 " "
4 " "
5 " "
10 " blue.
20 " yellow.
30 " red.

CEYLON.

STAMP DUTY. The *Gazette Timbrologique* chronicles the 20 cents green surcharged in black "25 cents," the old value being struck out by a single line. Color on white wove paper; perf. 14; watermark, crown over CA.

25 cents on 20 cents, green, surch. black.

GREAT BRITAIN.

CONTRACT NOTE. Last month by error we chronicled a 4s. value in this series. No such value has ever been issued, nor is it wanted. A stamp of 4s. on the "unappropriated dies" was issued in the series Transfer Duty, which, owing to the change introduced in the Budget of 1893, has been totally repealed, and the stamps for which are no longer in currency.

IRELAND.

SEA POLICIES. *A propos* of Home Rule, we do not think Mr. W. E. Gladstone will have any difficulty with the Irish Revenue adhesives, as these are already quite distinct from the English.

To the already existing sets, we find another, used on Marine Insurance Policies, which has been in use since 1891, although we see no mention of them in any of our Continental contemporaries.

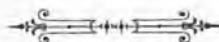
The stamps are embossed, and apparently the dies used on deeds and stamped paper. The general design is: value in the centre in pica capitals, surmounted by an imperial crown and "Ireland," surrounded by scroll-work or floral ornamentations, different for each value. Some values have date plugs, filled in with rosettes. Embossed in pale ultramarine, on machine white wove paper; watermark, four orbs; perf. 14.

We give the values we have so far seen, and should be glad to hear of any additions.

6 pence, pale-blue, die C.

6 shillings 3p., pale-blue, die A.

1 pound 5sh., " " " A.



Japan and its Revenues.

In publishing this article I do not make any pretence of its being a complete one. The object I have in view is simply to compile what I myself have discovered, added to that mentioned in Continental catalogues, in the hope that others more able than myself will perfect it.

I shall, in commencing, follow the admirable plan adopted by Mr. "A. Seeker," by giving a short *resumé* of the country before proceeding with its stamps, as in my opinion a knowledge of the country itself, its people and their habits, tends to give an interest to the article itself, in the same manner as the description of the characters in a novel leads the mind to the plot itself.

According to the National Encyclopædia, "the Empire of Japan is a collective name given to an archipelago of islands in the North Pacific Ocean, consisting of three large mountainous and volcanic islands, Nippon, Kiusin, and Sikok, and over three thousand five hundred smaller ones, with an area of 87,304 geog. sq. miles. This is Japan proper. As dependencies, must be added the island of Yesso, the Kuriles, Saghaben, the Boninsima group, and, if we add the Loo Chos Islands, it will make a grand total of 3,851 islands with an areage of 122,735 sq. miles, inhabited by a population estimated at from 40,000,000 to 45,000,000." This is the Empire of Japan, called in the vernacular *Das Nippon Koku*, or "Great Sun Source Country." Its capital Yedo, now called Tokio, has a population of 850,000, situated on the east coast of the Island of Honshin, where

the present Mikado, Mutsie-Hito resides. He ascended the throne of Japan on the 3rd of February, 1867. In 1871, the European postage system was adopted, followed closely, in 1872, by the issuing of Revenue stamps for various purposes.

Before 1872, the coinage unit was the *mon*, a hundred of which were equal to a *tempo*, or 10,000 *mons* equal to 4s. 2d. In 1872, a new system was adopted, the unit being the *rin*.

10 rin = 1 sen = 1/10d.

100 sen = 1 yen = 4s. 2d.

We have no precise information as to the exact date of issue of the earliest Revenue stamps, except by the date of the change in the currency. The stamps representing the duty on raw silks have no facial value, and Mr. J. B. Moens gives the date as ? 1871.

ALMANACK STAMPS.

ISSUE I.

1877. Globe encircled diagonally by a single lined white band, containing the Zodiac representations on a solid ground with a small white five-pointed star in each angle. All enclosed in a small double-lined square frame. Engraved in color on



European white wove paper; perf. 9 and 9½.

No value expressed, blue.

ISSUE II.

1883. Astronomical appliances (globe, books, inkstand, pen, &c.) on a horizontally lined ground with "rayed" sun above, all enclosed by an upright ornamental oval, the upper half of which is formed by a double-lined white band, bearing Japanese inscription. Solid background.



2 NOJUBAO
the sides are bows, arrow, fishing rod and basket, &c., and above, two white five-pointed stars. Single-lined square frame, larger than the previous issue. Engraved on European white wove paper; perf. 9, 9½, and 10.

No value expressed, brown.

ISSUE III.

1885. In the centre, on a solid ground, Japanese characters, enclosed in a broad double-lined white circle containing the Zodiac signs as before. Attached to the circular band, in the position of N.S.E. and W. are small white double-lined ovals, also bearing Japanese inscriptions. In the angles, on a solid ground, the sun, moon, "plough," and "seven sisters." Single-lined square frame, rounded at the corners, the size of which is 22 mm. Engraved on European white wove paper; perf. $8\frac{1}{2}$, 9, $9\frac{1}{2}$, and 10.



3

? No value expressed, blue.

BILL STAMPS.

ISSUE I.



February, 1873. Size 24 mm. Japanese inscription in the centre, with arms (wheel) above, with ornaments in the spandrels and at the sides (?) representing the chrysanthemum flower. Enclosed in a square "tiled" frame containing the value, at the sides in Japanese, and above and below in English. In the angles the chrysanthemum flower. Outside the design at each side are single-lined narrow upright rectangles containing again Japanese inscriptions. The designs of the three highest values are larger, being 30 mm. The centres of these contain Japanese inscriptions as before, surrounded by two flags, the staffs of which cross each other near the top, forming an upright oval. Engraved on *taille douce* on native white wove paper; rouletted.

- 1 sen, grey
- 1 „ grey-black
- 5 „ bistre
- 5 „ yellow bistre
- 10 „ carmine
- 25 „ yellow
- 50 „ sea-green
- 50 „ green
- 1 yen, blue

Varieties, imperforate.

- 1 sen, grey-black
- 10 „ carmine
- Perf. 14.
- 10 sen, carmine

N.B.—Like the postage stamps, there are 50 varieties on each sheet.

ISSUE II.

August, 1873. Same designs as the preceding, the size of the stamps being reduced to 24 mm. Engraved on *taille douce* on native white wove paper; rouletted.

- 25 sen, orange
- 50 „ sea-green
- 50 „ green
- 1 yen, blue

ISSUE III.

October, 1874. Same as the preceding, all measuring 24 mm. Two higher values are added, the designs of which are somewhat similar. The backgrounds are composed of the proverbial wheels and chrysanthemum flowers, whilst those in the angles are over-printed with Japanese characters as well as down each side. Value repeated in the same position as the previous issues. Engraved on *taille douce* on native white wove paper.

A. Rouletted.

- 5 sen, brown
- 10 „ deep blue
- 50 „ orange-chrome
- B. Perf. $12\frac{1}{2}$, 13, $13\frac{1}{2}$.

- 1 yen, orange
- 1 „ red
- 5 „ violet
- 20 „ violet-red

ISSUE IV.

1876. Same design as the preceding. Engraved on *taille douce* on native white wove paper; perf. $13\frac{1}{2}$.

- 1 sen, grey

ISSUE V.

1883. Same designs as those of the preceding issues. Engraved on *taille douce* on *European* white wove paper; perf. 9, 9½, 10½, 11, 11½, 12½ and 13½.

1	sen, grey
5	" yellow bistre
10	" blue
25	" primrose-yellow
50	" orange-yellow
1	yen, carmine

ISSUE VI.

December, 1891 (? Bills). Solid ornamental oblong, bearing white Japanese characters with arms (chrysanthemum) above, all on a circular "netted" ground, containing Japanese inscription above and below. In the lower angles large white figures of value placed obliquely with "sen" or "yen" between in white capitals. Engraved in *taille douce* on *European* white wove paper; perf. 13½.

2	sen 5 rin, bistre
5	" "
10	" "
50	" "
1	yen, blue
2	" "
5	" "

(To be continued.)

Irish Duty Stamps.

THE government, condition, and state of Ireland being the subject of the day, we do not think it will be out of place to give our readers a descriptive list of this country's adhesives, brought up to date. Since that published in the *Philatelic Journal of Great Britain*, we have learnt that several values therein chronicled do not exist, and we have also several important additions to make.

We have put a used value against most of the stamps to serve as a guide to collectors, our information being taken from prices which have actually been paid, and as will be observed, there can be no doubt but that Mr. Brown's Revenue Catalogue gave a decided impetus to Fiscal collecting, and the value of the Revenue stamps of Great Britain considerably enhanced,

As many of the Revenue stamps are those designs of the unappropriated dies, overprinted with the title in various colors, I purpose giving here a short description of each, which will serve for the following issues. The pence dies are all identical in design, viz., crowned profile to the left of Her Majesty, on a horizontally-lined ground, with value in colored square letters, horizontally at each side, reading inwards, enclosed in a single-lined octagonal frame. Small white triangular ornaments in the spandrels, on a solid ground. At the base, a watered ground oblong, bearing the title in colored square letters. Although these stamps are all lilac in color, the values are easily distinguished, as the title on each is in a distinct color; thus, for the

1	penny, the overprint is olive-green.
2	pence, " " pale-blue.
3	" " " deep-brown.
4	" " " mauve.
6	" " " deep and pale-green.
8	" " " carmine.

The shilling dies are taller, and are typographed in green (shades). The central part is identical to the pence dies, with the values in colored square type, in curved lines, above and below the profile. The spandrels in each are the only differences.

Value.	Overprint.	Spandrels.
1 shilling,	black,	triangular leaf.
1 " 6p.,	pale blue,	cinqufoil.
2 shillings,	deep blue,	Figure 2 on a white ground, printed obliquely.
2 " 6p.,	brown,	scrolled ornament.
5 " "	mauve,	triangular leaf.
10 " "	carmine,	scrolled spray.

The pound dies have the same but larger centre, enclosed in a single-lined large upright solid oval, the ornamentations therein being different for each value. Watered curved oblongs outside, above and below, on which the title is overprinted. The ornaments in the angles also differ. Large single-lined upright rectangular frame.

Value.	Overprint.
1 pound,	black.
2 pounds,	dull blue.
5 "	green.

ADMIRALTY, IRELAND.

1858. Embossed design. Arms on an escutcheon, enclosed in a circular garter, bearing motto, "Honi soit qui mal y pense," in pica capitals, all surmounted by a large royal crown. Date plugs in the positions of N.W., N.E., and S. Heraldic sprays encircling the lower half of the garter. Die letter at the left base of the crown. Value "Six Pence" at the base in a straight line, in larger pica letters. Surcharged horizontally in green square letters, "Admiralty, Ireland." Embossed on Whatman's stout white wove paper, with black divisional lines separating the stamps; imperforate.

1 Sixpence, rose, surcharge green, die T.

The preceding stamp was superseded by the following:—

Profile of Victoria to the left, on a horizontally-lined ground, in an upright oval, surcharged horizontally, "Ireland," in blue square letters. Upright rectangle, measuring $\frac{3}{4}$ in. \times $\frac{1}{2}$ in. Typographed in color on wove paper; perf. 16 and 14; watermark, two flags and anchor.

A, on azure paper; perf. 16.

2	1 shilling,	mauve,	surcharged	blue.
3	2 shillings 6p.,	"	"	"
4	5 "	"	"	"
5	10 "	"	"	"
6	1 pound,	"	"	"

B, on white paper; perf. 14.

7	1 shilling,	mauve,	surcharged	blue.
8	2 shillings 6p.,	"	"	"
9	5 "	"	"	"
10	10 "	"	"	"
11	1 pound,	"	"	"

Withdrawn from circulation in 1868. The whole of these are seldom met with, and in my opinion, the rarest of the Irish adhesives.

ADMIRALTY COURT, IRELAND.

1868. Crowned profile, to the left, of Her Majesty, on a horizontally-lined ground, enclosed by a double-lined upright solid oval, bearing "Admiralty Court" above, and "Ireland" below, in white square letters, with small cross between at each side. In each of the spandrels large floral ornaments. At the upper extremity, a small oblong, with mottled mauve ground, bearing the values, 6d. or 1s., 2s. 6d., 5s., 10s.; £1, also in a deeper mauve. At each side of this oblong are

scroll ornaments. At the lowest extremity, a similar but larger oblong, bearing the value repeated in two lines in darker mauve square letters. Upright rectangular chained frame. Typographed on white wove paper; perf. 14.

A, watermark, scales.

Used Value.

12	6 pence,	pale dull blue,	overprint	mauve	9d.
13	1 shilling,	pale dull blue,	overprint	mauve	1/3
14	2 shillings 6p.,	pale dull blue,	overprint	mauve	1/6
15	5 shillings,	pale dull blue,	overprint	mauve	2/-
16	10 shillings,	pale dull blue,	overprint	mauve	3/-
17	1 pound,	pale dull blue,	overprint	mauve	7/6

B, watermark, two orbs (sideways, pointing to the right).

18	6 pence,	deeper bright blue,	overprint	mauve	6d.
19	1 shilling,	deeper bright blue,	overprint	mauve	10d.
20	2 shillings 6p.,	deeper bright blue,	overprint	mauve	1/6
21	5 shillings,	deeper bright blue,	overprint	mauve	1/3
22	10 shillings,	deeper bright blue,	overprint	mauve	2/6
23	1 pound,	deeper bright blue,	overprint	mauve	6/-

Variety, two orbs (sideways, pointing to the left).

24	5 shillings,	bright blue,	overprint	mauve	—
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BANKRUPTCY, IRELAND.

Shilling and pound unappropriated dies, overprinted "Bankruptcy, Ireland," in colored block letters. Typographed in color on white wove paper.

March, 1873. Perf. 14; watermark, V.R.; single-lined sideways.

Used Value.

1	5 shillings,	green,	overprint	mauve	2/-
2	10 "	"	"	carmine	4/-

March, 1873. Perf. 14; watermark, scales, sideways.

3	1 pound,	lilac,	overprint	black	5/-
4	2 pounds,	"	"	dull blue	10/-
5	5 "	"	"	green	15/-

1882. Perf. 14; watermark, V.R. in script letters, in monogram.

6 5 shillings, green, overprint mauve 1/3
7 10 " " " " carmine 3/-

1882. Perf. 14; watermark, two orbs, sideways.

8 1 pound, lilac, overprint black 4/-
9 2 pounds, " " " dull blue 10/-
10 5 " " " " green 15/-

CHANCERY FEE FUND, IRELAND.

? 4 October, 1867. Embossed designs, differing for each value. Although fifteen values are given, I have only seen four, their descriptions being:—

One penny. Hibernian Harp, surrounded by spray of shamrock, with date plug at each side; underneath, two horizontal lines, with "One Penny" between in very large pica capitals. Below, the year date plug, with shamrock spray at each side. All enclosed by a large circle, bearing in somewhat smaller pica capitals, above, "Chancery Fee Fund," below, "Ireland." The outer edge of the circle is made concave in the positions W. and E.

Six shillings and two pence. Rectangular design, with lettering all running obliquely across the design in four lines, "Chancery—Fee Fund—Six Shillings and Two Pence—Ireland." Between the first and third lines, and also between the words, "Fee Fund," is the Hibernian Harp, with date plug at each side. Between the third and fourth lines, the month date plug. In two of the angles and surrounding the harp and date plugs are shamrock sprays.

Three pounds. Head of Mercury to the right. Above and below, "Ireland" in graduated pica capitals. At the sides, date plugs, with scrolls between each. All enclosed by a circular-lined and beaded frame, cut straight at the sides, bearing above, "Chancery Fee Fund," below, "Three Pounds."

Five pounds. Head of Mercury to the right, with date plugs at the sides and below. Above, in two lines, the first arched, and the second curved, "Chancery Fee Fund—Ireland," and below, in a straight line, "Five Pounds." Rectangular frame, with arched top.

The date of issue given is not the official one, but the earliest I have seen. Embossed on stout white wove paper; imperforate; watermark, double-lined V.R. twice, reversed, horizontally.

Used Value.

1	1 penny,	rose,	4/-
2	? 3 pence,	"	
3	? 4 " "	"	
4	? 8 " "	"	
5	? 1 shilling,	"	
6	? 1 " 4p.,	"	
7	? 1 " 6p.,	"	
8	? 2 shillings,	"	
9	? 2 " 6p.,	"	
10	? 2 " 8p.,	"	
11	6 " 2p.,	"	5/-
12	? 1 pound,	"	
13	? 2 pounds,	"	
14	3 " "	"	20/-
15	5 " "	"	50/-

21 October, 1867. Variety; on *azure tinted* paper; watermark, double-lined V.R. twice, *not* reversed, horizontally.

16 1 penny, rose.

This is apparently a separate and later printing, as the date plugs are 21.10.67.

6.10.1867. Same designs; perf. 12½; watermark, double-lined V.R. twice, *not* reversed, horizontally; perf. 12½.

17 1 penny, rose, 21.10.67. 5/-

18 6 shillings 2p., " 6.10.67.

? 3 pounds, "

? 5 " "

CHANCERY COURT, IRELAND, FEE FUND.

1872. The English Chancery Court issue was provisionalized by surcharging in tall, square, carmine, block letters "Ireland Fee Fund." The values are all oblong in shape, and identical in design. Profile to the left of Her Majesty, on a horizontally-lined ground, enclosed in a white circular frame, bearing in small, colored square letters, "Suitsors' Fee Fund. Account of the Court of Chancery." Above and below, bisecting the central design, solid oblongs, traversed by white lines, bearing respectively, "Chancery Court," and the value in white square letters. In the centre of the oblong, at each side of the profile, the value repeated in white shaded figures. Watered ground. Surcharged "Ireland," underneath the word "Chancery," and "Free Fund," under the word "Court." There is only *one* issue of these stamps, but there are three distinct papers.

First printing on surfaced blue paper; perf. 14; watermark, two sceptres, sideways.

			Used Value.				
1	3 pence,	purple, surch. carmine	1/-	47	1 shilling, bright violet, surch. carmine	1/-	
2	4 "	" " " "	1/-	48	1 " 4p., " " " "	2/6	
3	6 "	" " " "	1/-	49	1 " 6p., " " " "	1/-	
4	8 "	" " " "	2/6	50	1 " 8p., " " " "	1/-	
5	1 shilling,	" " " "	1/-	51	2 shillings, " " " "	1/-	
6	1 " 4p.,	" " " "	2/6	52	2 " 4p., " " " "	1/-	
7	1 " 6p.,	" " " "	1/-	53	2 " 6p., " " " "	2/-	
8	1 " 8p.,	" " " "	1/-	54	2 " 8p., " " " "	5/-	
9	2 shillings,	" " " "	1/-	55	3 " " " " " "	1/6	
10	2 " 4p.,	" " " "	1/-	56	3 " 6p., " " " "	2/6	
11	2 " 6p.,	" " " "	2/-	57	4 " " " " " "	2/-	
12	2 " 8p.,	" " " "	5/-	58	5 " " " " " "	2/-	
13	3 " " " " "	" " " "	1/6	59	7 " " " " " "	5/-	
14	3 " 6p.,	" " " "	2/6	60	8 " " " " " "	3/6	
15	4 " " " " "	" " " "	2/-	61	10 " " " " " "	2/-	
16	5 " " " " "	" " " "	2/-	62	14 " " " " " "	3/6	
17	7 " " " " "	" " " "	5/-	63	1 pound, " " " "	2/-	
18	8 " " " " "	" " " "	3/6				
19	10 " " " " "	" " " "	2/-				
20	14 " " " " "	" " " "	3/6				
21	1 pound,	" " " "	2/-				

Second printing on surfaced white paper; perf.

14;	watermark, two sceptres, sideways.		
22	3 pence,	violet, surch. carmine	1/-
23	4 "	" " " "	1/-
24	6 "	" " " "	1/-
25	8 "	" " " "	2/6
26	1 shilling,	" " " "	1/-
27	1 " 4p.,	" " " "	2/6
28	1 " 6p.,	" " " "	1/-
29	1 " 8p.,	" " " "	1/-
30	2 shillings,	" " " "	1/-
31	2 " 4p.,	" " " "	1/-
32	2 " 6p.,	" " " "	2/-
33	2 " 8p.,	" " " "	5/-
34	3 " " " " "	" " " "	1/6
35	3 " 6p.,	" " " "	2/6
36	4 " " " " "	" " " "	2/-
37	5 " " " " "	" " " "	2/-
38	7 " " " " "	" " " "	5/-
39	8 " " " " "	" " " "	3/6
40	10 " " " " "	" " " "	2/-
41	14 " " " " "	" " " "	3/6
42	1 pound,	" " " "	2/-

Third printing on thinner white unsurfaced paper; perf. 14; watermark, two sceptres, sideways.

43	3 pence, bright violet, surch. carmine,	1/-
44	4 " " " " "	1/-
45	6 " " " " "	1/-
46	8 " " " " "	2/6

47	1 shilling, bright violet, surch. carmine	1/-
48	1 " 4p., " " " "	2/6
49	1 " 6p., " " " "	1/-
50	1 " 8p., " " " "	1/-
51	2 shillings, " " " "	1/-
52	2 " 4p., " " " "	1/-
53	2 " 6p., " " " "	2/-
54	2 " 8p., " " " "	5/-
55	3 " " " " " "	1/6
56	3 " 6p., " " " "	2/6
57	4 " " " " " "	2/-
58	5 " " " " " "	2/-
59	7 " " " " " "	5/-
60	8 " " " " " "	3/6
61	10 " " " " " "	2/-
62	14 " " " " " "	3/6
63	1 pound, " " " "	2/-

Completion of issue, three values. Similar but smaller oblongs. Above, in white oblong, "Chancery Fee Fund," and "Ireland" in colored square type. At the left and right of the profile, the value in figures and letters respectively. There are also three printings of these.

(To be continued.)

Persia and its Revenues.

By "THE EDITOR."

(Continued from page 110.)

TRANSPORT.

A. By Land.

March, 1886.
Arab leading a loaded camel over the desert, with Persian inscription at the base in two lines beneath. All enclosed in an upright rectangular frame, with quatrefoils in the angles. Color on white wove paper; perf. 13; without watermark.

10 shahis, brown and blue.



B. By Sea.

March, 1886.

Three-masted steamer to the right, within sight of land, with Persian inscription beneath. Enclosed in an upright rectangular frame, with ornaments in the angles, bearing above, "Perse"; at the sides, "Transports par eau," and below, Persian inscription. Color on



white wove paper; perf. 13; without watermark.

5 shahis, blue and red.

1 kran, "

WILLS.

March, 1886. Same design (Justice) as that used on Certificates, with inscription and colors changed. Color on white wove paper; perf. 13; without watermark.

1 kran, blue and black.

History of the Embossed Deed Stamps of Great Britain.

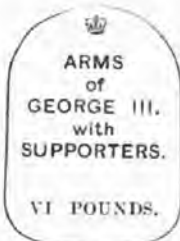
BY FRED. GEO. C. LUNDY.

(Continued from page 108.)

DESCRIPTION. Armorial bearings of Great Britain (George III.), on an escutcheon, and enclosed in a circular garter, bearing "HONI SOIT QUI MAL Y PENSE." Supporters (Lion and Unicorn) at the sides in a curved riband, bearing motto, "DIEU ET MON DROIT."

No die letter.

Value "VI POUNDS" at the base in a curved line.



64

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

106 VI POUNDS, blue, no die letter.

DESCRIPTION. Arms of George III. on a shield, surmounted by a royal crown.


Die letter at the left of the crown.

Value "SIX POUNDS" at the base in a curved oblong.

Label at the reverse side, a crown, double monogram, and G. 3 R. white paper.

Embossed on blue paper.

107 SIX POUNDS, blue, die letter B.

B 
ARMS
of
GEORGE III.
on a
SHIELD.

SIX POUNDS.

65

DESCRIPTION. Large crown in the centre, with caducee at each side. Above, branches with stems crossed. Scrollwork at the base.

Die letter at the left base of the crown.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

108 EIGHT POUNDS, blue, die letter A.

1st August, 1767. An Act intituled 7 George III., c. 44, s. 1.

The Act of 5 George III., c. 46, s. 2, 3, before recited, having been found inconvenient to Merchants, Traders and others, it was enacted:—

"That from and after the 1st day of August, 1767, it shall and may be lawful to assure, or cause to be assured, the Properties of any number of Persons whatsoever in any Ship, Cargo, or both, to the amount of any sum not exceeding in the whole, the sum of £1,000, by a Policy stamped with a Stamp of 5s.; and that it shall and may be lawful to assure, or cause to be assured, the Properties of any number of Persons whatsoever, in any Ship, Cargo, or both, to the amount of any sum whatever, by one Policy stamped with two Stamps of 5s. each." ○ ○

EIGHT
POUNDS.

A 

66

SECTION III.—“That for the better and more effectual raising, &c., of the said Duties, the Commissioners for the time being are hereby empowered as they think proper, to provide and use such Dies or Stamps to denote the said Duties hereinbefore mentioned as they shall think fit, and to repair, renew, or alter the same from time to time, as there shall be occasion.”

1768. 8 George III., c. 25, s. 4.

Renumerates the previous one and adds, “That from and after 1st day of May, 1768, all Policies of Assurance by which the Property of one Person, or of a particular Number of Persons in one General Partnership, or of one Body Politic or Corporate, in any Ship or Cargo, or both, shall be insured to the amount of more than £1,000, shall be stamped with two 5s. Stamps.”

5 July, 1776. An Act intituled 16 George III., c. 34, s. 5.

“That from and after the 5th day of July, 1775, there shall be raised, levied, &c., that is to say, For every Skin or Piece of Vellum, or Parchment, upon which shall be engrossed, printed or written in Great Britain, any Indenture, Lease, Bond or other Deed, for which a Stamp Duty of 1s. is payable, by virtue of an Act made in the 30 George II., over and above all other Rates and Duties, by the said Act, or by any other Act of Parliament imposed, an additional Stamp Duty of 1s.”

Made to cease 44 George III., c. 98, s. 1.

“ ” 48 ” III., c. 149, s. 1.

SECTION VIII.—“And it be further enacted by the Authority aforesaid, that &c., &c., and to cause such new Stamps to be provided, to denote the said several additional Duties, as shall be requisite in that Behalf, &c.”

The above Act created three new Dies; 1s. additional duty, 3s. 6d. on Indentures, &c., and 6s. duty on Policies, as follows:—

5 July, 1776.

DESCRIPTION. Large stamp to that of George II.'s time. Tudor rose in a circular garter, bearing motto, “HONI SOIT QUI MAL Y PENSE,” surmounted by a large crown, and date 1776.

Die letter at the lower left corner of the crown.

Value and description, “1 SHILLING, ADDITIONAL DVTY,” 67 at the base, in two straight lines.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

- | | | |
|-----|---------------------------------|------------------------|
| 109 | I SHILLING,
ADDITIONAL DVTY, | } blue, die letter, A. |
| 110 | I SHILLING,
ADDITIONAL DVTY, | |

This additional duty at the same time created a new compound value for *Indentures*, &c., made up as follows:—

1694	5 & 6 Wm. & Mary, c. 21, s. 3 ...	6d.
1698	9 & 10 Wm. III., c. 25,	+ 6d.
1714	10 Anne, St. 2, c. 26, s. 70,	+ 6d.
1757	30 Geo. II., c. 19, s. 18,	+ 1s. 0d.
1776	16 Geo. III., c. 34, s. 5,	+ 1s. 0d.
		3s. 6d.

DESCRIPTION. Large Tudor rose in a circular garter, bearing motto, “HONI SOIT QUI MAL Y PENSE,” surmounted by a large crown.

Die figure and letter at each side of the base of the crown.

Value expressed, “VI PENCE,” thrice, above and at each side, and “1 SHILLING,” twice, in two straight lines at the base. 68

At the sides, serpentine sprays.

Label at the reverse side, a crown, double monogram, and G. 3 R. on white paper.

Embossed on blue paper.

- | | | |
|-----|---|------------------|
| 111 | VI PENCE
VI “
VI “
I SHILLING, | } blue, die 2 D. |
|-----|---|------------------|

(To be continued.)



Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 116.)

W. H. ENTRY.



69

Control number, blue.

112	$\frac{1}{10}$ lb.,	vermilion-red.
113	$\frac{1}{10}$ lb.,	"
114	$\frac{1}{5}$ lb.,	"
115	$\frac{1}{4}$ lb.,	"
116	$\frac{1}{2}$ lb.,	"
117	1 lb.,	"

1885. Identical in design to the preceding, with vertical letter and figures at the right of the centre. Engraved on white wove paper; watermark, Canada Excise.

Control number, blue, perf. 12.

118	$\frac{1}{10}$ lb.,	vermilion-red.
119	$\frac{1}{10}$ lb.,	"
120	$\frac{1}{5}$ lb.,	"
121	$\frac{1}{4}$ lb.,	"
122	$\frac{1}{2}$ lb.,	"
123	1 lb.,	"

Control number, blue, rouletted.

124	$\frac{1}{10}$ lb.,	vermilion-red.
125	$\frac{1}{10}$ lb.,	"
126	$\frac{1}{5}$ lb.,	"
127	$\frac{1}{4}$ lb.,	"
128	$\frac{1}{2}$ lb.,	"
129	1 lb.,	"

WEIGHTS AND MEASURES.

September, 1876. Upright rectangular design, with space for cancellation or control number in the centre. In the upper half, a royal crown, and in the lower, the value. Inscriptions as per illustration 70. Engraved by the British American Bank Note Company, Montreal, on white wove paper; perf. 12; no watermark.



70

Red control number in the centre.

1	1 cent,	blue,	2/-
2	2 cents,	"	2/-
3	5 "	black,	4d.
4	10 "	"	4d.
5	15 "	"	3d.
6	20 "	"	4d.
7	30 "	"	5d.
8	50 "	"	6d.
9	1 dollar,	"	6d.
10	1 " 50c.,	"	1/-
11	2 dollars,	"	1/-

Red control number above the crown.

12	5 cents,	black,	10d.
13	10 "	"	8d.
14	15 "	"	8d.
15	20 "	"	8d.
16	30 "	"	10d.
17	50 "	"	2/-

Blue control number in the centre.

18	5 cents,	black,	2d.
19	10 "	"	3d.
20	15 "	"	2d.
21	20 "	"	2d.
22	30 "	"	2d.
23	50 "	"	4d.
24	1 dollar,	"	4d.
25	1 " 50c.,	"	1/-
26	2 dollars,	"	1/-

1887. Designs also as per illustration 70. Engraved as before on white wove unwatermarked paper; perf. 12.

Red control number in the centre.

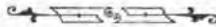
27	1 cent,	black,	8d.
28	2 cents,	"	8d.

Blue control number in the centre.

29	1 cent,	black,	8d.
30	2 cents,	"	8d.

The above stamps are used on certificates issued by the authorities certifying to the correctness of the weights. A specimen in red is obtainable without the value and control number inserted. It is only to be procured unused, and I believe is obtained by favour from the head office.

31 no value, red.



CANADIAN PROVINCES.

BRITISH COLUMBIA.

LAW.

1879. Allegorical figure holding the scales of Justice in her right hand, and in her left a sword, enclosed in an upright frame with arched top. Above, in two curved lines, "British Columbia," and "Law Stamp." In the lower angles, large white figures of value in flat octagonals, with "Cents" between, in colored capitals. The inscription, "Law Stamp," in the 10c. and \$1, is in colored square type, and in the other values in white pica capitals. Engraved in color on white wove paper; perf. 12; no watermark.

1	10 cents,	blue,	1/6
2	30 "	"	1/6
3	50 "	"	1/3
4	1 dollar,	"	4/-

1889. Identical to the preceding issue, with colors changed. Engraved in color on white wove paper; perf. 12; no watermark.

5	10 cents,	black,	1/3
6	30 "	red,	1/6
7	50 "	brown,	1/6

HAMILTON.

TOBACCO EXCISE.

January, 1875. Design, lettering "Boxes" or "Caddy," identical to illustration 59, with "Hamilton" inserted. Engraved by the British American Bank Note Company, on plain white paper; perf. 12; no watermark.

Control number, black.

1	value not indicated,	red.
2	"	" black.

Same designs as the preceding, on white wove paper; perf. 12; watermark, Excise.

Control number, black.

3	value not indicated,	red.
4	"	" black.

January, 1876. Design and lettering identical to illustration 60, with "Hamilton" inserted. Engraved on white wove paper; perf. 12; watermark, Excise.

Control number, black.

5	value not indicated,	red.
6	"	" black.

Engine-turned ornamental oblong, measuring 48x64 mm., as per illustration 61, with "Hamilton" inserted. Engraved on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

7	¼ lb.,	black.
8	½ lb.,	"
9	1 lb.,	"
10	¼ lb.,	red.
11	½ lb.,	"
12	1 lb.,	"

Completion of series. Illustration 62, with "Hamilton" inserted. Engraved on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

13	5 lbs.,	black.
14	10 lbs.,	"
15	15 lbs.,	"
16	5 lbs.,	red.
17	10 lbs.,	"
18	15 lbs.,	"

Tobacco Ribands, see table at the end.



LONDON.
TOBACCO.

CIGAR RIBANDS.

? 1885. Riband as per illustration 71, measuring \times mm. Engraved on white paper; no watermark; rouletted.

- 1 black, L 3, blue control number.
2 vermilion, L 23, blue control number.

LOWER CANADA.

LAW STAMPS.

1 October, 1864. Justice blind-folded, holding scales and sword, with inscription and value as per illustration 72. Surcharged, "L.C." (Lower Canada) in large red capitals. Engraved in color on *thin* white wove paper; perf. 12; no watermark.



72

1	10 cents, green, surch. red,	3d.
2	20 " " " "	3d.
3	30 " " " "	3d.
4	40 " " " "	4d.
5	50 " " " "	4d.
6	60 " " " "	6d.
7	70 " " " "	1/-
8	80 " " " "	8d.
9	90 " " " "	1/-
10	1 dollar, green, black centre, surch. red,	8d.
11	2 dollars, " " " "	3/-
12	3 " " " " " "	4/-
13	4 " " " " " "	5/-
14	5 " " " " " "	6/-

Same designs as the preceding issue, on *thicker* white wove paper; perf. 12; no watermark.

15	10 cents, green, surch. red,	3d.
16	20 " " " "	3d.
17	30 " " " "	3d.
18	40 " " " "	4d.
19	50 " " " "	4d.
20	60 " " " "	6d.
21	70 " " " "	1/-
22	80 " " " "	8d.
23	90 " " " "	1/-
24	1 dollar, green, black centre, surch. red,	8d.
25	2 dollars, " " " "	3/-
26	3 " " " " " "	4/-
27	1 " " " " " "	5/-
28	5 " " " " " "	6/-

REGISTRATION.

1866. Large white figures of value on an engine turned circle, with inscriptions as per illustration 73. In the upper angles, maple leaves, and in the lower, beavers. Engraved in color on



73

white wove paper; perf. 12; no watermark.

1	5 cents, red-brown,	1/6
2	15 " " " "	1/-
3	30 " " " "	4/-

Same designs as the preceding. Engraved on white wove paper; perf. 12; no watermark.

4	5 cents, vermilion,	1/6
5	15 " " " "	1/-
6	30 " " " "	4/-

MANITOBA.

LAW STAMPS.

1877. Large armorial bearings of Great Britain, on a straight riband, with motto, "Dieu et mon droit." Above, "C.F." in large capitales. Over the arms is surcharged the value in large

red figures. These provisionals are initialed by J. Begg in the corner, and numbered. Black on yellow paper; ? imperf.

CONSOLIDATED FUND.

1	10 cents,	black, surch. red.
2	20 "	" "
3	25 "	" "
4	50 "	" "
5	1 dollar,	" "

1 November, 1877. Same designs as the preceding, initialed by E.W.S., but not numbered. Black on yellow paper; ? imperf.

CONSOLIDATED FUND.

6	10 cents,	black, surch. red.
7	20 "	" "
8	25 "	" "
9	50 "	" "
10	1 dollar,	" "

September, 1881. Small armorial bearings of Great Britain, surcharged "C.F." vertically, in blue, over the arms, and horizontally, with the value in red. Black on white paper; ? imperf.

CONSOLIDATED FUND.

11	10 cents,	black, surch. blue and red.
12	20 "	" " "
13	25 "	" " "
14	50 "	" " "
15	1 dollar,	" " "

Similar, but higher armorial bearings. Black on white paper; ? imperf.

LAW SOCIETY.

16	10 cents,	black, surch. blue and red.
17	20 "	" " "
18	25 "	" " "
19	50 "	" " "
20	1 dollar,	" " "

1879. Justice holding scales and sword, with inscriptions as per illustration 74. Engraved in color on white wove paper; perf. 12; white gum; no watermark. Each set is surcharged with the initials designating its use.



CONSOLIDATED FUND.

21	10 cents, green, surch. C.F. in black,	5d.
22	20 " " " " "	5d.
23	25 " " " " "	5d.
24	50 " " " " "	4d.
25	1 dollar, " " " "	1/-
26	2 dollars, " " " "	6/-

LAW SOCIETY.

27	10 cents, green, surch. L.S. in black,	1/-
28	20 " " " " "	1/-
29	25 " " " " "	1/-
30	50 " " " " "	4d.
31	1 dollar, " " " "	9d.
32	2 dollars, " " " "	6/-

1887. Provisionals. The previous sets re-surcharged with other designations.

BAILIFF'S FEE, on Consolidated Fund.

33	10 cents, green, surch. black & B.F. in red,	
34	20 " " " " "	
35	25 " " " " "	
36	50 " " " " "	
37	1 dollar, " " " "	
38	2 dollars, " " " "	

On Law Society.

39	10 cents, green, surch. black & B.F. in red,	
40	20 " " " " "	
41	25 " " " " "	
42	50 " " " " "	
43	1 dollar, " " " "	
44	2 dollars, " " " "	

JUDGE'S FEE, on Consolidated Fund.

45	10 cents, green, surch. black & J.F. in red,	
46	20 " " " " "	
47	25 " " " " "	
48	50 " " " " "	
49	1 dollar, " " " "	
50	2 dollars, " " " "	

On Law Society.

51	10 cents, green, surch. black & J.F. in red,	
52	20 " " " " "	
53	25 " " " " "	
54	50 " " " " "	
55	1 dollar, " " " "	
56	2 dollars, " " " "	

1888. Permanent issue. Issue of 1879, surcharged only with the initials designating its use, in red.

BAILIFF'S FEE.

57	10 cents, green, surch. B.F. in red.
58	20 " " " "
59	25 " " " "
60	50 " " " "
61	1 dollar, " " "
62	2 dollars, " " "

JUDGE'S FEE.

63	10 cents, green, surch. J.F. in red.
64	20 " " " "
65	25 " " " "
66	50 " " " "
67	1 dollar, " " "
68	2 dollars, " " "

MONTREAL.

CIGARETTES.



75

1880. Design as per illustration 75, on a riband measuring 50×120 mm. Engraved in color on white wove paper; perf. 12; watermark, Canada Excise.

1 $\frac{1}{20}$ lb., black, with blue control number.

EXCISE.

1 August, 1864. Large rectangle, measuring 43×488 mm., design similar to illustration 52. Color on plain white paper; perf. 12; watermark, crown, excise, beaver, 1868.

1 black,

Same design as the preceding, but on plain white paper; perf. ? 10; no watermark.

2 red.

TOBACCO EXCISE.

January, 1875. Designs identical to illustration 59, with name added in Italic capitals. Engraved on white wove paper; perf. 12; no watermark.

Control number, black.

1 value not indicated, red.

2 " " black.

Same designs as the preceding, on white wove paper; perf. 12; watermark, Canada Excise.

Control number, black.

3 value not indicated, red.

4 " " black.

Same designs as the preceding, with name added in large capitals. Engraved on white wove paper; perf. 12; watermark, Canada Excise.

Control number, black.

5 value not indicated, red.

6 " " black.

January, 1876. Designs identical to illustration 60. Engraved in color on white wove paper; perf. 12; watermark, Canada Excise.

Control number, black.

7 value not indicated, red.

8 " " black.

Engine-turned ornamental oblong design, measuring 48×64 mm., as per illustration 61, with name of province added. Engraved as before on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

9 $\frac{1}{4}$ lb., black.

10 $\frac{1}{2}$ lb., "

11 1 lb., "

12 $\frac{3}{4}$ lb., red.

13 $\frac{1}{2}$ lb., "

14 1 lb., "

Completion of series. Large oblong, measuring 48×106 mm., as per illustration 62, with name of province added. Engraved as before on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

15 5 lbs., black.

16 10 lbs., "

17 15 lbs., "

18 5 lbs., red.

19 10 lbs., "

20 15 lbs., "

Tobacco Ribands, see table at end.

NEW BRUNSWICK.

LAW STAMPS.

1884. Dies of the stamps used in Manitoba, (illustration 72), with name of province altered. Engraved by the American Bank Note Company, in color, on white wove paper; perf. 12; no watermark.

1	10 cents,	pale-blue.	1/6
2	20 "	"	3/-
3	50 "	"	3/-
4	1 dollar,	"	16/-

1887-1889. Same designs as the preceding. Engraved in color on white wove paper; perf. 12; no watermark.

5	10 cents,	yellow,	1/6
6	20 "	red,	2/-
7	50 "	brown,	2/6

NOVA SCOTIA.
BILL STAMPS.

1869. Half-length portrait of Queen Victoria in widow's weeds, Designs as per illustrations 76, 77, and 78, with "N.S." surcharged in black Roman capitals at the base in the lower values, and at the top in the dollar values. Engraved in color on white wove paper; perf. 12.



76

1	1 cent,	brown,	3d.
2	2 cents,	orange,	4d.
3	3 "	green,	2d.
4	4 "	brown,	6d.
5	5 "	orange,	6d.
6	6 "	green,	4d.
7	7 "	orange,	2/6
8	8 "	brown,	2/6
9	9 "	green,	4d.



77



78

10	10 cents,	blue,	6d.
11	20 "	"	8d.
12	30 "	"	10d.
13	40 "	"	2/-
14	50 "	"	2/-
15	1 dollar,	black, with blue frame,	8/-
16	2 dollars,	" " orange "	16/-
17	3 "	" " green "	32/-
Error,			
18	1 cent,	orange.	

ONTARIO (Upper Canada).
LAW STAMPS.

1 October, 1864. Justice blind-folded, designs identical to illustration 72, surcharged with

various initials designating their use. Engraved in color on white wove paper; perf. 12; no watermark.

CONSOLIDATED FUND (C.F. in blue).

1	5 cents,	green, surch. blue,	10d.
2	10 "	" " "	3d.
3	20 "	" " "	4d.
4	30 "	" " "	4d.
5	40 "	" " "	1/6
6	50 "	" " "	1d.
7	60 "	" " "	1/8
8	70 "	" " "	5/-
9	80 "	" " "	3/-
10	90 "	" " "	2/-
11	1 dollar,	" black centre, surch. blue	1/-
12	2 dollars,	" " " "	3/-
13	3 "	" " " "	"
14	4 "	" " " "	7/-
15	5 "	" " " "	"

FEE FUND (F.F. in yellow).

16	10 cents,	green, surch. yellow,	1d.
17	20 "	" " "	2d.
18	30 "	" " "	3d.
19	40 "	" " "	5d.
20	50 "	" " "	5d.
21	60 "	" " "	6d.
22	70 "	" " "	5/-
23	80 "	" " "	1/6
24	90 "	" " "	4/-
25	1 dollar,	" black centre, surch. yellow,	7d.
26	2 dollars,	" " " "	4/-
27	3 "	" " " "	"
28	4 "	" " " "	"
29	5 "	" " " "	"

LAW SOCIETY (L.S. in red-brown).

30	20 cents,	green, surch. red-brown,	5d.
31	30 "	" " "	6d.
32	40 "	" " "	1/6
33	50 "	" " "	2d.
34	60 "	" " "	2/6
35	70 "	" " "	5/-
36	80 "	" " "	4/-
37	90 "	" " "	5/-
38	1 dollar,	" black centre, surch. red-brown,	1/-
39	2 dollars,	green, black centre, surch. red-brown,	4/-
40	3 dollars,	green, black centre, surch. red-brown,	

(To be continued).

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

VOL. I.]

AUGUST, 1893.

[No. 9.

Editorial Notes.

OUR first volume should be completed in November next, but in order that we may commence the succeeding volume with the new year, we purpose spreading the three remaining numbers at equal periods over the next four months. Will readers kindly take note of this.

DURING next month, our editor will make his "exodus" abroad, having been advised to take a rest from his self-imposed labours. Although not wishing to be troubled with "fiscalism" he will undertake to reply to any necessary communications which may be addressed privately to him from the 1st to the 26th proximo, care of—

HERRN MAJOR VON WINTZINGERODE,

(Hochwohlgeboren),

Wippra i Harz,

bei Sangerhausen,

Prov. Sachsen,

Germany.

THANKS to the painstaking and energetic working of Messrs. Harry Hilckes and Percy C. Bishop, *The City of London Philatelic Club* has been successfully launched, and it is fully expected, that by the time the first general meeting will be held, the Society will number over one hundred members. We are grateful our idea as to the formation of a *Fiscal Society* has been listened to, and tender our thanks

to the members present at the first general meeting, by placing Mr. Walter Morley and "Ye Editor" on the committee, as representatives of "fiscalism." Readers may rest assured we will do our utmost in their interests. We have placed before you a representative "Mag.," and should now like London "fiscalists" to come forward and assist us to form a sub-section which will devote its energies once a month to pursue scientifically their hobby. We shall be pleased to receive the names of those gentlemen willing to do so.

The Annual Subscription is 10s. First ordinary meeting, Kennan's Hotel, Crown-court, Cheapside, E.C., October 5th.

THE June number of the *Philatelic Journal of America* comes to hand, and contains the completion of the Californian Revenues. The Fiscal stamps of Louisiana, Nevada, are also described thoroughly, and we recommend all collectors to read Mr. Adenau's interesting article.

ALTHOUGH rather late in the day, we can only repeat the congratulations of other contemporaries to Mr. Rogers, on his *Philatelic Blue Book*. We are sorry to see, however, that so few European collectors have responded to the compiler's appeal, as we had hoped to have seen the old country strongly represented. Our impression is that all American Philatelists collect the Revenues of their own country, but we are sorry that against their names, this has not been separately specified.

The City of London Philatelic Club.

IN our May number we mentioned that Mr. Harry Hilckes proposed forming a Junior Philatelic Society, and as will be seen, it is "*un fait accompli*" under the above title.

A preliminary meeting was held at Kennan's Hotel, Crown Court, Cheapside, on Wednesday, the 2nd August, to discuss the draft rules presented by the provisional committee. Twenty-three gentlemen were present. The rules were amended, subject to their being passed at the first general meeting convened for the 9th instant.

The first general meeting was held at Kennan's Hotel, Cheapside, on the 9th instant, for the election of officers and committee for the ensuing year, and also for the passing of the rules amended on the 2nd instant.

Fifty-five gentlemen have already signified their intention of joining, out of which seventeen were present.

The following were elected:—

Vice-Presidents.

G. A. Warden (C). Harry Hilckes (D).

Hon. Secretary.

Percy C. Bishop.

Hon. Treasurer.

Hon. Librarian.

Fred. B. Nicholson (C). Dr. G. J. Bryant (C).

Committee.

Collectors.

Dealers.

A. Keller.

Herbert Macmillan.

Fred. Geo. C. Lundy.

Walter Morley.

J. C. Joselin.

The first ordinary meeting will be held at Kennan's Hotel, on Thursday 5th October.

The London Stamp Exchange.

THE first general meeting was held on the 10th instant, at 63 and 64, Chancery Lane, E.C., for the selection of officers and committee. The following were elected:—

Chairman.

Sec. and Treas.

T. W. Cheveley.

F. R. Ginn.

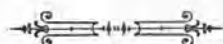
Committee.

C. J. Phillips. Theo. Buhl. W. Hadlow.

A. E. Emerson and W. H. Peckitt.

The first fortnightly meeting for business is arranged for Tuesday, 3rd October.

Space prevents us from giving details of the various meetings held. Full particulars, however, will be found in this month's numbers of the *Philatelic Journal of Great Britain*, *Stamp Collectors Magazine*, and *Stamp News*.



New Issues and Discoveries.

CALIFORNIA.

STATE REVENUES. Mr. Adenau's article in the *Philatelic Journal of America* chronicles the rouletted series (Nos. 346—355, of the "Fiscal Catalogue") as existing with the comptroller's initials "R. W." in blue, as well as in black. He also adds another value to the list—

4 cents, orange,	T8 R. W. in blue.
4 " "	T8 R. W. in black.
4 " "	T12 J. J. G. in black.

CAPE OF GOOD HOPE.

STAMP DUTY (Rev. Cat. 45). To Mr. A. P. Pearce we are indebted for the following additions:—

Issue 1864. Perf. 12½; watermark, crown over C.C.

73a 15 shillings, lilac.

Issue 1874. Watermark, crown over C.C.; perf. 12½.

84a 1 pound, 5 shillings, deep violet.

86a 2 pounds, 10 shillings " " perf. 15 by 15½.

93a 4 pounds, deep violet.

93b 5 " " "

93c 9 " " "

Issue 1875. Perf. 12½; watermark, crown over C.C.

150a 15 shillings, dull green.

Issue 1876. Perf. 14; watermark, crown over C. C.

172a 1 pound, 5 sh., red on yellow paper.

CEYLON.

TELEGRAPHS. Mr. Morley has discovered another provisional, surcharged on the 25 rupees, "80 cents" 15 by 2½ and 2 mm. horizontally across the profile and "EIGHTY" 14½ by 3 mm. over the old value.

80 cents, on 25r., rose lilac.

FRANCE.

DIMENSION. Mr. Morley sends us a curious error which appears on control half, the word "ESTAMPILLE" being distinctly "ISTAMPILLE." We do not think this has been chronicled before.

INDIA.

FOREIGN BILL. Mr. D. Taylor informs us that he has seen the 2 rupees lilac surcharged annas in square letters.

2 annas on 2 rup., lilac surcharged black.

SPECIAL PAPERS. The same gentleman has in his possession two other varieties of these, viz.: 9 annas on 6a., orange, surcharged black.

15 " 3a., brown.

[N.B.—As mentioned in the P. J. of G. B., we doubt whether these are surcharges.—ED.]

COURT FEES.—Mr. Morley sends us two uncatalogued values. The stamps used are the upright rectangular Foreign Bills surcharged "Court Fees" twice in vermilion pica capitals, firstly over the old title at the extremities, and secondly above and below the centre. Colour on bluish surfaced wove paper; perf. 15; watermark, Crown of India.

6 annas, lilac, surcharged vermilion.

12 " " "

TRINIDAD.

FEE. Mr. Morley has shown us the 1s. value surcharged "On H.M.S." in two lines in black. The specimen is obliterated Aug. 4th, 90; perf. 14; watermark crown over C.A.

1 shilling, green and blue, surcharged, black.



Irish Duty Stamps.

(Continued from page 124.)

			Used Value.
<i>First printing.</i>			
64	2 pounds,	purple,	5/6
65	3 "	"	40/-
66	5 "	"	20/-
<i>Second printing.</i>			
67	2 pounds,	violet,	5/6
68	3 "	"	40/-
69	5 "	"	20/-
<i>Third printing.</i>			
70	2 pounds,	bright-violet,	5/6
71	3 "	"	40/-
72	5 "	"	20/-

COUNTY COURTS, IRELAND.

Unappropriated dies, overprinted "County Courts, Ireland," in colored square letters. Typographed in color, on white wove paper.

1878. Perf. 14; watermark, garter.

Used Value.

1	1 penny, lilac, overprint olive-green,	6d.
2	2 pence, " " pale-blue,	3d.
3	3 " " " pale-brown,	3d.
4	6 " " " green,	3d.
5	8 " " " (1879) carmine,	8d.
1878. Perf. 14; watermark, V.R., single-lined sideways.		
6	1 shilling, green, overprint black,	6d.
7	? 1 " 6p., " " "	
8	2 shillings, " " deep-blue,	6d.
2	2 " 6p., " " "	6d.
10	5 " " " brown,	9d.
11	10 " " " carmine,	1/-

1879. Perf. 14; scales, sideways.

12 1 pound, lilac, overprint black, 4/6

1882. Perf. 14; watermark, orb, with colored marginal line round each pane of the plate for protection.

13	1 penny, lilac, overprint olive-green,	2d.
14	2 pence, " " blue,	3d.
15	3 " " " brown,	3d.
16	6 " " " pale green,	3d.
17	6 " " " deep-green,	3d.

1882. Perf. 14; watermark, V.R. in script letters, monogram.

18	1 shilling, green, overprint black,	3d.
19	? 1 " 6p., " " "	
20	2 shillings, " " deep-blue,	3d.
21	2 " 6p., " " brown,	4d.
22	5 " " " mauve,	6d.
23	10 " " " carmine,	8d.

1882. Perf. 14; watermark, two orbs, sideways.

24 1 pound, lilac, overprint black, 4/-

DOG LICENSE.

1867. Greyhound standing, turned towards the left, on a moor, with horizontally-lined background. Below, on a solid oblong, "License, two shillings, or ten shillings, twenty shillings," in small white square type. Small oblong. Engraved on white wove paper; perf. 14; watermark, a shamrock.

1	2 shillings,	violet,	3d.
2	2 "	lilac,	3d.
3	10 "	cobalt-blue,	3/6
4	20 "	bright green,	5/-

Variety imperf., and surcharged specimen.

5 20 shillings, pale green.
? Before 28 March, 1883. Same designs as the preceding, on white wove paper; perf. 14; watermark, orb. Used Value.

6 2 shillings, dull-lilac, 2d.
7 10 " violet?
8 20 " slate.

Varieties imperf., and surcharged specimen.

9 2 shillings, dull-lilac.
10 10 " violet.
11 20 " slate.

Change of color; perf. 14; watermark, orb.

12 10 shillings, blue.
13 20 " bright-green.

JUDICATURE, IRELAND.

Unappropriated dies, overprinted "Judicature, Ireland," in colored square letters. Typographed on white wove paper.

1878. Perf. 14; watermark, garter.

1 1 penny, lilac, overprint olive-green, 3d.
2 3 pence, " " brown, 3d.
3 6 " " " pale-green, 3d.

1878. Perf. 14; watermark, V.R., single-lined.

4 1 shilling, green, overprint black, 6d.
5 1 " 6p., " " pale-blue, 6d.
6 2 shillings, " " deep-blue, 8d.
7 2 " 6p., " " brown, 8d.
8 5 " " " mauve, 1/-
9 5 " pale green, " " 1/-
10 10 " green, " carmine, 2/-

Variety? error.

11 1 shilling, 6p., green, overprint carmine.

1878. Perf. 14; watermark, scales.

12 1 pound, lilac, overprint black, 4/6
13 5 pounds, " " green, 10/6

Provisional issue. English Judicature, 4d. value. Design—profile to the left, on a horizontally-lined ground, of Her Majesty. Above and below, solid semi-circular oblongs, bearing respectively, "Judicature," and "Fees," in short thick, square letters. At the extremities, double-lined oblongs have the value in large, white, shaded square letters, on a diagonally crossed-lined ground. Scrolled background. Single-lined, upright, rectangular-lined frame. Surcharged horizontally, "Ireland," in large carmine square letters. Typographed in color on white wove paper; perf. 14.

1880. Watermark, scales, sideways.

14 4 pence, lilac, surch. deep-carmine, 1/6

Watermark, two orbs, sideways.

Used Value.

15 4 pence, lilac, surch, pale-carmine, 1/-
Variety, on bluish tinted paper; watermark, two orbs, sideways.

16 4 pence, lilac, surcharged carmine,
1887. Perf. 14; watermark, orb, with colored line around each pane.

17 1 penny, lilac, overprint olive-green, 3d.

18 4 pence, " " mauve, 3d.

19 4 " " " pale-mauve, 3d.

20 6 " " " green, 3d.

1887. Perf. 14; watermark, V.R., in script letters.

21 1 shilling, green, overprint black, 6d.

22 1 " 6p., " " pale-blue, 6d.

23 2 shillings, " " deep-blue, 6d.

24 2 " 6p., " " brown, 6d.

25 5 " " " mauve, 1/-

26 10 " " " carmine, 1/9

1887. Perf. 14; watermark, two orbs, sideways.

27 1 pound, lilac, overprint black, 4/6

28 5 pounds, " " green, 10/6

LAND COMMISSION, IRELAND.

Unappropriated dies, overprinted "Land Commission, Ireland," in colored square type. Typographed on white wove paper.

17 January, 1881. Perf. 14; watermark, orb, with colored line round each pane.

1 2 pence, lilac, overprint deep-blue, 2d.

2 3 " " " brown, 3d.

3 6 " " " deep-green, 4d.

17 January, 1881. Perf. 14; watermark, V.R., in script letters.

4 1 shilling, green, overprint black, 1/-

5 2 shillings, " " blue, 1/-

6 ? 2 " 6p., " " brown.

7 5 " " " mauve, 1/6

8 ? 10 " " " carmine.

17 January, 1881. Perf. 14; watermark, two orbs, sideways.

9 1 pound, lilac, overprint black.

10 5 pounds, " " green.

(To be continued.)

Japan and its Revenues.

(Continued from page 121.)

COCOON GUARANTEE.

1875. Japanese inscription on a quadrillé crossed-lined ground, surrounded by wreath of

flowers. Engraved in *taille douce* on native white wove paper; perf. 13.

No value expressed, green.

JUSTICE.

June, 1884. Justice seated to the right, with open book at her side and in her right hand, in her left scales, (?) Palace of Justice in the distance. All enclosed in a broad solid circular band, the inner edge of which is pearly, bearing white Japanese characters and with arms above. Engraved in *taille douce* on white wove paper; perf. 8½, 9, 9½, and 10.



- 3 sen, grey
- 5 " black
- 10 " red-brown
- 50 " yellow-brown
- 1 yen, bright-yellow
- 5 " clear-blue
- 10 " orange-yellow
- 15 " deep-green
- 20 " deep-brown

MEDICINE.

1883. Mikado's arms (chrysanthemum), with inscriptions above and below, separated by ornaments, differing for each value, all on a solid ground. All enclosed by a double-lined circle, containing lozenge-shaped ornaments, broken



at the top by a single-lined white oblong bearing Japanese inscription. Solid angles, containing in the upper white scrollwork, and in the lower the value in white English characters. Double-lined square frame. Engraved (?) in *taille douce* on European thin white wove paper.

- A. Imperforate.
- 1 rin, grey-black
 - 2 " pale-blue
 - 3 " pale-yellow
 - 5 " pale-brown
 - 5 " bistre

- 1 sen, red-brown
- 3 " blue
- 5 " violet
- B. Rouletted.
- 2 rin, pale-blue
- 3 " yellow.
- C. Perforated 10½.
- 1 rin, grey
- 2 " pale-blue
- 3 " citron
- 5 " yellow-bistre
- 1 sen, chocolate
- 2 " green
- 3 " blue
- 4 " orange
- 5 " violet
- 10 " vermilion

1885. Mikado's arms; designs almost identical to the preceding issue, the differences being that in the lower values the arms and inscriptions are in color on a white ground, whilst in the higher values, commencing with the 1 sen, the order of the colors are reversed. ? Engraved in *taille douce* on thin white European wove paper; perf. 8½, 9, 9½, 10, 11, and 13.

- 5 rin, deep red-brown
- 1 sen, orange
- 2 " blue-green
- 3 " blue
- 4 " yellow
- 5 " green
- 10 " violet-black
- 25 " pale-blue
- 50 " grey
- 1 yen, carmine

MEDICINE RIBANDS.

1883. Stamps of the Medicine issue of the same year in the centre of riband measuring 20×105 mm., and 26×105 mm. ? Engraved on European white wove paper; perf. 8½, 9, 10, and 11.

- 5 rin, yellow-brown
- 1 sen, red-brown
- 2 " green
- 3 " blue
- 4 " orange
- 5 " bright-violet
- 10 " carmine-vermilion

(To be continued.)

Group Collecting.

PORTUGAL.

DA CAIXA ECONOMICA.

A single-lined solid flat oval, bearing above "Da Caixa Economica," below "Portugueza" in white pica capitals. In centre of the oval, large figure of value with an ornament at each side. Lined spandrels above and below, white oblongs bearing respectively "Sello" and "Reis" in large coloured square type. In the angles small square ornaments. Single-lined rectangular frame. Color on white wove paper; perf. 12.



1 5 reis, black.

EMOLUMENTOS.

CONSULADOS.

15 May, 1870. Arms of Portugal on a shield, surmounted by a royal crown, all on a white ground. Enclosed by an upright solid oval, the outer edge of which is pearly, bearing in white pica capitals "Consulados de Portugal no Brazil." Scrolled spandrels. At the extremities single-lined oblongs bearing on a mottled ground. "Emolumentos" and value in tall colored square letters. Single-lined upright rectangular frame. Typographed in color on white wove paper; imperforate.



- | | | | |
|---|-----|---------------|------------------|
| 1 | 50 | reis, orange, | overprint green. |
| 2 | 100 | " red, | " " |
| 3 | 150 | " " | " " |
| 4 | 200 | " " | " " |
| 5 | 250 | " " | " " |
| 6 | 400 | " " | " " |
| 7 | 500 | " " | " " |
| 8 | 800 | " " | " " |

- | | | | |
|----|--------|------------|------------------|
| 8 | 800 | reis, red, | overprint green. |
| 9 | 1,000 | " brown, | " red. |
| 10 | 2,000 | " " | " " |
| 11 | 3,000 | " " | " " |
| 12 | 4,000 | " " | " " |
| 13 | 5,000 | " " | " " |
| 14 | 10,000 | " lilac, | " green. |
| 15 | 20,000 | " " | " " |
| 16 | 30,000 | " " | " " |
| 17 | 40,000 | " " | " " |
| 18 | 50,000 | " " | " " |

1879-1880. Same designs as the preceding. Typographed in color on white wove paper; imperforate.

- | | | | |
|----|-------|--------------|--------------------|
| 19 | 50 | reis, green, | overprint carmine. |
| 20 | 100 | " yellow, | " red. |
| 21 | 150 | " red, | " " |
| 22 | 200 | " " | " " |
| 23 | 250 | " " | " " |
| 24 | 400 | " " | " " |
| 25 | 500 | " " | " " |
| 26 | 800 | " " | " " |
| 27 | 1,000 | " green | " " |
| 28 | 2,000 | " " | " " |
| 29 | 3,000 | " " | " " |

VICE CONSULADOS.

1876. Same designs as the preceding, the title being altered to "Vice-Consulados, &c." Typographed in color on white wove paper; imperforate.



- | | | | |
|---|-----|---------------|------------------|
| 1 | 50 | reis, orange, | overprint green. |
| 2 | 100 | " green, | " carmine. |
| 3 | 150 | " yellow, | " " |
| 4 | 200 | " " | " " |
| 5 | 250 | " " | " " |
| 6 | 400 | " " | " " |
| 7 | 500 | " " | " " |
| 8 | 800 | " " | " " |

9	1,000	reis,	blue,	overprint	carmine.
10	2,000	"	"	"	"
11	3,000	"	"	"	"
12	4,000	"	"	"	"
13	5,000	"	"	"	"
14	10,000	"	"	"	"
15	20,000	"	"	"	"
16	30,000	"	"	"	"
17	40,000	"	"	"	"
18	50,000	"	"	"	"

1880. Same designs as the preceding. Typographed in color on white wove paper; imperforate.

19	100	reis,	yellow-bistre,	overprint	violet-red.
20	150	"	"	"	"
21	200	"	"	"	"
22	250	"	"	"	"
23	400	"	"	"	"
24	500	"	"	"	"
25	800	"	"	"	"

HOSPITAES D. ALIENADOS.

Imposto do Sello.

Large oblong design. Arms of Portugal in the centre on an escutcheon, surmounted by a large crown; all on a solid ground and enclosed in an upright pearled frame. Triangular ornaments outside the oval forming an upright rectangle. At each side on a horizontally-lined ground, a solid cartouche bearing the value in white figures, and pica capitals, all enclosed in a solid frame bearing above, "Imposto do Sello," and below "Hospitaes o Alienados" all in white pica capitals, oblong frame, below in white wove paper; imperforate.

1 1,000 reis, carmine.

(To be continued.)

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 126.)

112	VI PENCE	}	=3s. 6d., blue, die letter 3B.
	VI "		
	VI "		
	I SHILLING,		
	I "		

	VI PENCE	}	=3s. 6d., blue, die letter 5F.
113	VI "		
	I SHILLING,		
	I "		
	I "		

A further additional compound value for *Policies of Assurance* was issued, the duties being made up as follows:—

DATE.	ACT.	DUTY IMPOSED.
1694	5 & 6 W. & M., c. 21, s. 3	6d.
1698	9 & 10 W. III., c. 25	+ 6d.
1712	10 Anne, c. 26, s. 70	+ 2s. 4d.
1714	12 Anne, ST2, c. 9, s. 24	+ 6d.
1757	30 Geo. II., c. 19, s. 18	+ 1s.
1765	5 Geo. III., c. 35, s. 4	+ 2d.
1775	16 Geo. III., c. 34, s. 5	+ 1s.

Total 6s.

DESCRIPTION. Arms of Great Britain, George III., on a large escutcheon, surmounted by a large crown.

Die letter at the right lower corner of the escutcheon.

Value at the base "II SHILLINGS III PENCE, I SHILLING," expressed in three straight lines, above in an arched line, and at the sides in straight lines encircling the centre design, "I SHILLING: VI PENCE: VI PENCE: II PENCE": and also above in an arched line underneath the other described values, "VI PENCE."



? Label at the reverse side, a crown, double monogram, and G. 3 R., &c., on white paper.

Embossed on blue paper.

	VI PENCE	}	=6s., blue, die letter A.
114	VI "		
	II SHILLINGS		
	III PENCE		
	VI "		
	I SHILLING	}	=6s., " " B.
	II PENCE		
	I SHILLING,		
115	VI PENCE		
	VI "		
	II SHILLINGS		
	III PENCE		
	VI "		
	I SHILLING		
	II PENCE		
	I SHILLING,		

	VI PENCE	}	=6s., blue, die letter C.
	VI "		
	II SHILLINGS		
116	III PENCE		
	VI "		
	I SHILLING	}	=6s., " " D.
	II PENCE		
	I SHILLING,		
	VI PENCE		
	VI "		
	II SHILLINGS	}	=6s., " " D.
117	III PENCE		
	VI "		
	I SHILLING		
	II PENCE		
	I SHILLING,		

1 August, 1777. An Act intituled 17 George III., c. 50, s. 16.

Additional Duties.

"And be it further enacted by the Authority aforesaid: That from and after the 1st day of August, 1777, shall be raised, &c., * * * * that is to say:

"For every Skin, &c., * * * * any Indenture, Lease, Bond, or other Deed (save except Policies of Assurance), for which a Stamp Duty of 1s. is payable by Virtue of 16 George III., c. 34, s. 5, *over and above* all other Rates and Duties by the said Act, or by any other Act of Parliament imposed * * * * any principal or original Retour of any Service of Heirs, or any Precept of *Clare Constat* of Lands or Tenements, holding of any subject as aforesaid in Scotland, over and above the Duty now payable thereon: * * * * any Principal or Original Instrument or Surrender or Resignation of any Lands, Tenements, Hereditaments, or Heritable Rights in England, &c., over and above the Duty now payable thereon: * * * * any Charter of Resignation, Confirmation, *Novodamus*, or Charter upon Apprizing or Adjudication made or granted by such Superior, or others as aforesaid, in Scotland over and above the Duty now payable thereon: * * * * Any Principal or Original Saisine taken or following upon any Mortgage, Wadset, Heritable Bond, Alienation or Disposition, or upon any Charter, Precept of

Clare Constat, *Retour*, Apprizing or Adjudications of Lands, or Tenements, holding of any Subject as aforesaid in Scotland, over and above the Duty now payable thereon: * * * * any Principal or Original Instrument of Surrender or Resignation, Service or Cognition of Heirs, Charter or Saisine of any Houses, Lands or Tenements, or Hereditaments, holding Burgage, Tenure in Scotland, over and above the Duty now payable thereon, *an additional Duty of 1s. 6d.*:

"For every Skin or Piece of Vellum, &c. * * * * upon which shall be engrossed, written, or printed, any Conveyance, Surrender of Grants or Offices, Release, or other Deed whatsoever, which shall be inrolled of Record in any of the Courts at Westminster, &c., *over and above* the Duty now payable thereon; *an additional Duty of 2s. 6d.*

"For every Skin or Piece of Vellum, &c. * * * * upon which shall be engrossed, written, or printed, any Policy of Insurance, whereby the Property of one or more Persons in Houses, and Goods, or both, shall be insured to a greater amount in the whole than £1,000, over and above the several Duties by any Acts already imposed, *an additional Stamp Duty of 5s.*

"For every Skin or Piece of Vellum, &c., &c. * * * * upon which shall be engrossed, written, or printed, any Surrender of, or Admittance to, any Copyhold, Land, or Tenement within those parts of Great Britain called England, Wales, and the town of Berwick-on-Tweed, or any Grant or Lease, by Copy of Court Roll of any Honour or Manor, within the said parts of Great Britain, (other than and except the original Surrender to the Use of a Will, and the Court Roll or Books, wherein the Proceedings of the Court are entered or inrolled), over and above the Duty now payable, *an additional Duty of 2s. 3d.*

"For every Skin or Piece of Vellum, &c., &c. * * * * upon which shall be engrossed, written, or printed, any Custom,

Right, or Tenant Right, Estate not being Copyhold, which shall pass by Surrender and Admittance, or by Admittance only, and which shall not pass by Deed within those parts of Great Britain, called England, Wales, and the Town of Berwick-on-Tweed, a *Stamp Duty* of 4s. 6d."

SECTION XIX. "That to prevent the Multiplication of Stamps upon such Pieces of Vellum or Parchment or Sheets or Pieces of Paper, on which several Duties are by several Acts of Parliament imposed, it shall, and may be lawful for the said Commissioners, instead of the district Stamps directed to be provided, to denote the several Duties on the Vellum, Parchment, or Paper charged therewith, *to cause one new stamp to be provided* to denote the said several Duties, and the duty granted by this Act on every Piece of Vellum, or Parchment, or Sheet of Paper, charged with the said several Duties."

Made to cease 44 George III., c. 98, s. 1.

" " 48 " " c. 149, s. 1.

(To be continued.)

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 132.)

- 41 4 dollars, green, black centre,
surch. red-brown,
42 5 dollars, green, black centre,
surch. red-brown.

1870. Small but similar design, with inscriptions as per illustration 79. Engraved in color on white wove paper; perf. 12; no watermark.



79

43	5 cents,	carmine-red,	6d.
44	10 "	"	1d.
45	20 "	"	2d.
46	30 "	"	2d.
47	40 "	"	3d.
48	50 "	"	2d.
49	60 "	"	6d.
50	70 "	"	2/-
51	80 "	"	8d.
52	90 "	"	2/-
53	1 dollar,	"	3d.
54	2 dollars,	"	1/-
55	3 "	"	
56	4 "	"	

1871. Same designs as the preceding. Engraved in color on white wove paper; perf. 12; no watermark.

57	5 cents,	vermilion,	6d.
58	10 "	"	1d.
59	20 "	"	2d.
60	30 "	"	2d.
61	40 "	"	3d.
62	50 "	"	2d.
63	60 "	"	4d.
64	70 "	"	2/-
65	80 "	"	10d.
66	90 "	"	2/-
67	1 dollar,	"	2d.
68	2 dollars,	"	1/-
69	3 "	"	
70	4 "	"	

QUEBEC.

LAW STAMPS.

1870. Justice holding scales and sword, as per illustration 80. Engraved in color on white wove paper; perf. 12; no watermark.



80

1	10 cents,	orange,	2d.
2	20 "	"	2d.
3	30 "	"	2d.
4	40 "	"	4d.
5	50 "	"	2d.
6	60 "	"	4d.
7	70 "	"	8d.
8	80 "	"	6d.
9	90 "	"	1/-
10	1 dollar,	light-blue,	5d.
11	2 dollars,	"	8d.
12	3 "	"	1/9
13	4 "	"	3/-
14	5 "	"	1/9

1871. Same designs as the preceding. Engraved in color on white wove paper; perf. 12; no watermark.

15	10 cents,	brick-red,	2d.
16	20 "	"	2d.
17	30 "	"	2d.
18	40 "	"	4d.
19	50 "	"	2d.
20	60 "	"	4d.
21	70 "	"	8d.
22	80 "	"	6d.
23	90 "	"	1/-
24	1 dollar,	deep-blue,	5d.
25	2 dollars,	"	8d.
26	3 "	"	1/9
27	4 "	"	3/-
28	5 "	"	1/9

? 1891. Same designs as the preceding, the dollar sign being replaced by figures 10, 20, and 30. Engraved in color on white wove paper; perf. 12; no watermark.

29	10 dollars,	yellow,	18/-
30	20 "	deep-green,	
31	30 "	deep-violet,	

19th May, 1893. Same designs as the preceding. Engraved on white wove paper; perf. 12½.

32	10 cents,	mauve,	2d.
33	20 "	"	2d.
34	30 "	"	2d.
35	40 "	"	4d.
36	50 "	"	2d.
37	60 "	"	4d.
38	70 "	"	8d.
39	80 "	"	6d.
40	90 "	"	1/-
41	1 dollar,	green,	5d.
42	2 dollars,	"	8d.
43	3 "	"	1/9

44	4 dollars,	green,	3/-
45	5 "	"	1/9
46	10 "	blue,	18/-
47	20 "	yellow,	
48	30 "	red,	

LICENSES.

? 1890. Engine-turned upright ornamental frame, containing in the centre white figure of value, with "Two Dollars" above and below same in white pica capitals. Above, "Licenses," in large white ornamental block letters in an arched line, and below, "Quebec," in a straight line. Ornamental frame. Engraved in color on white wove paper; perf. 12; no watermark.



81

Engraved in color on white wove paper; perf. 12; no watermark.

1	2 dollars,	vandyke-brown,	4/-
---	------------	----------------	-----

REGISTRATION.

1 August, 1871. Beaver in the centre of a circle, with inscription as per illustration 82. Engraved on white wove paper; perf. 12; no watermark; white gum.



82

1	5 cents,	bright-green,	5d.
2	15 "	"	6d.
3	30 "	"	1/6

Same design as the preceding. Engraved on white wove paper; perf. 12; no watermark; white gum.

4	5 cents,	dull-green,	5d.
5	15 "	"	6d.
6	30 "	"	1/6

ASSURANCE LICENSE STAMP.

1 May, 1876. Engine-turned flat oval, bearing "Quebec," as per illustration 83. Engraved in color on white wove paper; perf. 12; no watermark.



83

1	1 cent,	bright-green,	1/-
2	2 cents,	"	1/-
3	3 "	"	1/3
4	4 "	"	1/6
5	5 "	"	1/3
6	10 "	"	2/-
7	20 "	"	3/-
8	30 "	"	4/-
9	40 "	"	6/-
10	50 "	"	8/-
11	1 dollar,	violet,	10/-
12	2 dollars,	"	
13	3 "	"	
14	4 "	"	
15	5 "	"	

TORONTO.

TOBACCO LICENSE.

1868. Large rectangle, measuring 43×48 mm., as per illustration 54, with outside inscription, "Excise, License, Toronto." Engraved on white wove paper; perf. 12; watermark, crown, Excise, beaver, and 1868.

1 value not indicated, black.

Same design as the preceding. Engraved on white paper; no watermark; perf. 12.

2 value not indicated, red.

3 " " " ? perf. 10.

1 January, 1875. Upright rectangle, as per illustration 59, with "Toronto" added. Engraved on white wove paper; perf. 12; watermark, Excise.

Control number, blue.

4 value not indicated, red.

5 " " black.

1 January, 1876. Upright rectangle, as per illustration 60, with "Toronto" added. Engraved on white wove paper; perf. 12; watermark, Excise.

6 value not indicated, red.

7 " " black.

Engine-turned oblong, measuring 48×64 mm., as per illustration 61, with "Toronto" added. Engraved in color on white wove paper; perf. 12; watermark, Excise.

Control number, blue.

8 $\frac{1}{2}$ lb., black.

9 $\frac{1}{2}$ lb., "

10 1 lb., "

11 $\frac{1}{4}$ lb., red.

12 $\frac{1}{2}$ lb., "

13 1 lb., "

Completion of series. Large oblong, as per illustration 62, with "Toronto" added. Engraved in color on white wove paper; perf. 12; watermark, Excise.

Control number, blue.

14 5 lbs., black.

15 10 lbs., "

16 15 lbs., "

17 5 lbs., red.

18 10 lbs., "

19 15 lbs., "

Tobacco Ribands, see table at the end.

CIGARETTES.

1880. Riband measuring 50×120 mm., as per illustration 49, with "Toronto" inserted at the right. Engraved in color on white wove paper; perf. 12; watermark, Excise.

1 $\frac{1}{20}$ lb., black.

WINDSOR.

RIBANDS FOR CIGAR BOXES.

? 1875. Large riband, as per illustration 47, with "Windsor" added. Engraved in color on white wove paper; perf. 12; no watermark.

Control number, blue.

1 vermilion, without A.

2 black.

Tobacco Ribands, see table at the end.

PROVINCIAL TOBACCO RIBANDS.

CANADA LEAF ONLY.

1880. Design as per illustration 63, on a riband measuring 20×240 mm. Engraved by the British American Bank Note Company, Montreal, on white paper; perf. 12; no watermark.

All *bright green* in color, with *blue* control number.

	Hamilton.	Joliette.	London.	Montreal.
1	$\frac{1}{10}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{20}$ lb.
2	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
3	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
4	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
5	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
6	1 lb.	1 lb.	1 lb.	1 lb.
	Ottawa.	Quebec.	Toronto.	Windsor.
1	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{20}$ lb.
2	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
3	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
4	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
5	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
6	1 lb.	1 lb.	1 lb.	1 lb.

Same designs as the preceding. Engraved on white wove paper; watermark, Canada Excise; perf. 12.

All *bright green* in color, with *blue* control number.

	Hamilton.	Joliette.	London.	Montreal.
7	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
8	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
9	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
10	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
11	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
12	1 lb.	1 lb.	1 lb.	1 lb.
13	...	...	...	2 lbs.

	Ottawa.	Quebec.	Toronto.	Windsor.
7	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
8	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
9	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
10	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
11	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
12	1 lb.	1 lb.	1 lb.	1 lb.
13	2 lbs.	...	...	...

1885. Design as per illustration 63, with vertical letter and figures at the right of the centre, as per illustration 68. Engraved as before on white wove paper; watermarked Canada Excise.

All *bright green*, and *blue* control number; perf. 12.

	Hamilton.	Joliette.	London.	Montreal.
14	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
15	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
16	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
17	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
18	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
19	1 lb.	1 lb.	1 lb.	1 lb.
20	...	...	...	2 lbs.

	Ottawa.	Quebec.	Toronto.	Windsor.
14	...	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
15	...	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
16	...	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
17	...	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
18	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
19	...	1 lb.	1 lb.	1 lb.
20	2 lbs.

All *bright green* with *blue* control number, *rouletted*.

	Hamilton.	Joliette.	London.	Montreal.
21	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
22	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
23	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
24	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
25	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
26	1 lb.	1 lb.	1 lb.	1 lb.
27	...	...	...	2 lbs.

	Ottawa.	Quebec.	Toronto.	Windsor.
21	...	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
22	...	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
23	...	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
24	...	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
25	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
26	...	1 lb.	1 lb.	1 lb.
27	2 lbs.

CANADA TWIST ONLY.

1880. Design as per illustration 64, on a riband measuring 20×240 mm. Engraved as before on white paper; perf. 12.

All *bright green*, with *blue* control number.

	Hamilton.	Joliette.	London.	Montreal.
28	$\frac{1}{20}$ lb.	...	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
29	$\frac{1}{10}$ lb.	...	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
30	$\frac{1}{5}$ lb.	...	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
31	$\frac{1}{4}$ lb.	...	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
32	$\frac{1}{2}$ lb.	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
33	1 lb.	...	1 lb.	1 lb.
34	...	...	...	2 lbs.

	Ottawa.	Quebec.	Toronto.	Windsor.
28	...	$\frac{1}{20}$ lb.	...	...
29	...	$\frac{1}{10}$ lb.	...	...
30	...	$\frac{1}{5}$ lb.	...	...
31	...	$\frac{1}{4}$ lb.	...	...
32	...	$\frac{1}{2}$ lb.	...	...
33	...	1 lb.	...	...
34

All *bright green*, with *blue* control number; watermark, Canada Excise.

	Hamilton.	Joliette.	London.	Montreal.
35	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
36	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
37	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
38	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
39	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
40	1 lb.	1 lb.	1 lb.	1 lb.

	Ottawa.	Quebec.	Toronto.	Windsor.
35	...	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.
36	...	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.
37	...	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.
38	...	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.
39	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
40	...	1 lb.	1 lb.	1 lb.

(To be continued.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY
FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

SEPTEMBER—OCTOBER, 1893.

[No. 10.

Editorial Notes.

THE continuation of the lists of the Irish Duty Stamps, appearing in the present and succeeding numbers, has been revised by F. A. Philbrick, Esq., Q.C., to whom we express our thanks. The dates have been corrected, and the extra information he has added will be found highly interesting.

WE think we can fairly say that the new Philatelic season has commenced. The Canadian Philatelic Association held their convention on the 23rd August, and we append the list of officers for the ensuing year.

The first committee meeting of the City of London Philatelic Club was held on the 2nd October, when fifteen new members were elected. The second meeting will be held during the first week in November, and collectors wishing to join should forward their names prior to this date to the committee.

The formation of the Fiscal Club is progressing, and, with the object of giving it an additional impetus, F. A. Philbrick, Esq., has consented to give us his help.

[To the EDITOR, *The Fiscal Philatelist*.]

Quebec, Canada,
24th August, 1893.

Dear Sir,—At the sixth annual convention of the Canadian Philatelic Association, held in this

city on the 23rd instant, the following officers were elected for the ensuing year:—

President—Ernest F. Würtele, Quebec.

Vice-President—W. Kelsey Hall, Peterboro', Ontario.

Secretary-Treasurer—T. S. Clark, Belleville, Ontario.

Exchange Superintendent—C. C. Morency, Quebec.

Librarian—A. E. Labelle, Montreal.

Counterfeit Detector—Henry Ades Fowler, Toronto, Ontario.

Trustees—Dr. C. E. Cameron, Montreal (chairman); J. E. Schultze, Montreal; W. Patterson, Montreal.

Official Organ—"The Canadian Journal of Philately."

Yours very truly,

ERNEST F. WÜRTELE,
President.

New Issues and Discoveries.

CEYLON.

FOREIGN BILL. From the *Gazette Imbrologique* we learn that during 1892 the following provisionals were in circulation—

FORTY CENTS. on 3 sup., orange, surch, black,

SIXTY " " 3 " " " "

EIGHTY " " 3 " " " "

ONE (only) " 3 " " " "

JUDICIAL. Duty of 1873. Surcharged

"JUDICIAL" in tall thin vermilion Egyptian capitals; watermark, crown over C.C.

5 rupees, blue surcharged vermilion.

GREAT BRITAIN.

Mr. Morley sends us for insertion the following additions:—

BANKRUPTCY, 1st issue, on white paper; perf. 12½.

1 shilling, rose, die A.

2nd issue. White paper; perf. 12½.

3 pence, rose, die I.

and also on bluish paper, but imperf.

1 penny, rose, die L.

8 pence, " " D.

GREECE.

AXIAS. Mr. D. Taylor informs us of an unchronicled error, the surcharge having the "O" before 50 missing.

50 lepta, lilac, surcharged, black.

MEXICO.

From Mr. Pedro Hope we have received the following lists of Mexicans for 1893-1894.

DOCUMENTOS Y LIBROS.—Full-faced profile of General Gonzalez Ortega, in an upright oval, bearing inscription above, "Documentos Mexico," in white pica capitals. The dates, 1893-1894, are inserted obliquely in the upper angles. At the base in a straight line, the value also in white pica capitals. Immediately above, on a colored ground and enclosed in a flat oval, white figure of value, and at each side, segments of engine-turned circles. Engraved at the Government offices on machine greyish-white wove paper; rough perf. 12; no watermark; yellow gum.

1 centavo, brown-sepia.

2 centavos, light blue.

3 " dark green.

5 " red-brown.

10 " vermilion.

25 " orange.

50 " olive.

1 peso, green.

5 pesos, light green.

10 " dark blue.

25 " purple.

50 " carmine.

RENTA INTERIOR. Large oblong. In the centre full-faced portrait of General Rayon on a lined ground, and in an upright oval bearing above, "RENTA INTERIOR," in white pica

capitals, and below, "Mexico," in white square letters. At each side, below the first inscription, the dates, "1893-1894," in colored figures on a white ground, with large engine-turned circle below. At the base, the value in large white pica capitals in an oblong frame. In the upper angles, large white colored figures of value. At the left, the usual coupon bearing similar inscription. Engraved at the Government offices on greyish-white paper; rough perf. 12; no watermark, yellow gum.

1 centavo, brown-sepia.

2 centavos, light blue.

3 " dark green.

5 " red-brown.

10 " vermilion.

25 " orange.

50 " olive.

1 peso, green.

5 pesos, light green.

10 " dark blue.

25 " purple.

50 " carmine.

The ¼ and ½ centavos have been suppressed.

CONTRIBUCION FEDERAL. Large upright rectangle. In the centre, Liberty holds a flag in her right hand in an upright rectangular frame. Inscription, "Contribucion Federal Mexico," above in white pica capitals in two lines, with dates, "1893-1894," in the upper angles. At the sides, large white figures of value in flat ovals, with ornamentations above and below. At the base, the value repeated twice in large white pica capitals. The usual coupon is below, bearing inscriptions as the stamp itself. Engraved at the Government offices on greyish-white wove paper; imperforate.

1 centavo, brown-sepia.

5 centavos, ? red-brown.

25 " ? orange.

1 peso, ? olive green.

5 pesos, ? light green.

TOBACCO. From *L'Ami des Timbres* we understand that the description of the Tobacco stamps are as follows:—Large white figures of value on an engine-turned flat oval, repeated in letters above. At the sides, "Tabacos Mexico." At the left extremity, an engine-turned rosette with inscription, "Renta del Timbre," encircling it. At the right, portrait of ? ————. All the lettering is in white Roman capitals.

For Imported Tobacco.

- 5 centavos, brown,
10 " "
25 " "

For Domestic Tobacco.

- 5 centavos, green.
10 " "
25 " "

The *Philatelic Journal of America* also chronicles the following:—

Large engine-turned oval, bearing large figure of weight, repeated below, "Un Kilo," and above, "Tabaco-cernido." The values are—

- 20 centavos, green.
40 " brown.

Also, a large engine-turned rosette with white figure of weight on a star; above, "Rape," below, "Un Kilo." The foregoing are all engraved at the Government offices.

- 25 centavos, green.
50 " brown.

There are also several additions to be made to the list of locals, but space compels us to keep them back until next month.

PERU.

On page 59 (No. 4), Mr. "Seeker" gives four surcharges, used on the issue of 1st January, 1868. We have since come across a new one, "Moquegua," in green square letters in a semi-circle, similar to the surcharges, "Callao" and "Tarapaca."

Surcharged "Moquegua."

- 10 centavos, puce, name green.

STRAITS SETTLEMENTS.

MARINE POLICIES. Mr. Morley, on looking through a quantity of these, has discovered three values, perforated 12½ instead of 14. Can our readers make any further additions?

- 38 cents, blue, o'print purple.
48 " " "
1 dollar " "

Irish Duty Stamps.

(Continued from page 136.)

PETTY SESSIONS.

1 January, 1859. Provisional stamps of embossed designs. Current sixpence stamp overprinted "Ireland Petty Sessions" in three lines

in black Roman capitals (pica). Embossed on white and bluish "Whatman" wove paper; unwatermarked and imperforate. Black ruled divisional line separating each stamp.

Used value.

1	6 pence, green,	20/12/58,	die T	1/-
2	6 " "	21/12/58,	" T	1/-
3	6 " "	22/12/58,	" T	2/-
4	6 " "	22/12/58,	" U	2/-
5	6 " "	23/12/58,	" U	1/6
6	6 " "	24/12/58,	" U	1/6
7	6 " pink,	18/12/58,	" T	2/-
8	6 " "	19/12/58,	" T	2/-
9	6 " "	20/12/58,	" T	2/-
10	6 " "	23/12/58,	" T	2/-
11	6 " "	24/12/58,	" U*	

* I have never seen the 6 pence pink, die U, but a copy, No. 11, is in Mr. Philbrick's collection, nor die T, dated 21st, 22nd, or 24th December, 1858. The pink stamp was used on Informations or Complaints by the Constabulary, and the green on those by private prosecutors. No embossed 2s. 6d. was struck. These dies were only in circulation for a very short time (till end February, 1859), and are consequently difficult to procure.

1 March, 1859. Profile to the left, on a horizontally-lined ground, enclosed by a double-lined white circle, containing above and below respectively, in colored fancy capitals, "Ireland Petty Sessions." The 6 pence has at the base a bunch of shamrocks, with value below in the same lettering, on a white ground. The highest value has the same centre in a circle, which, however, bears the value in block (or Egyptian) letters. In the spandrels, colored scrollwork. At the extremities, solid oblongs, bearing respectively in white Egyptian capital letters, "Ireland," and "Petty Sessions." Rectangular frame. Typographed in color on white wove paper; unwatermarked; perf. 15×15½.

12	6 pence, green (shades),	2d.
13	6 " carmine (shades),	2d.
14	2 shillings 6p., bright purple,	1/6

The 2s. 6d. value was used for fees on transfer of licenses on public houses.

Autumn, 1881. Same design as the preceding; watermark, large anchor; perf. 15×15½.

15	6 pence, green,	2d.
16	6 " carmine,	2d.
17	2 shillings 6p., lilac, a paler red tint,	1/-

The lower values have a colored line round the panes.

Varieties. Same as the preceding series, on bluish tinted paper; perf. $15 \times 15\frac{1}{2}$; watermark, large anchor.

18 6 pence, green, 2d.

19 6 „ carmine, 2d.

RECORD OF TITLE FEE (IRELAND).

2 November, 1865. Profile to the left, on an engine-turned ground, of Her Majesty, in an upright oval, bearing the title, "Record of Title Fee, Ireland." Engraved on white wove paper; imperforate; watermark, two vessels to right, as used for English Customs.

1 1 shilling, deep green, 10/-

2 2 shillings 6p., „ „ 10/-

N.B. These are proofs.

2 November, 1865. Same as the preceding, but perf. $12\frac{1}{2}$.

3 1 shilling, deep green, 1/-

4 2 shillings 6p., „ „ 2/6

August, 1882. Same as the preceding, but watermarked with a large anchor, and perf. 14.

5 2 shillings 6p., deep green, 2/6

N.B. The shilling value was not issued on this paper. The designs are identical with those of the succeeding series.

(To be continued).

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 141.)

Under Section 19 the following new dies were created:—

Additional Duty.

DESCRIPTION. Large Tudor Rose in a circular garter bearing motto, "HONI SOIT QUI MAL Y PENSE," surmounted by a large crown, without date.

Die letter at the lower left corner of the crown.

Heraldic sprays at the sides.

Value and title, "I SHILLING VI PENCE: ADDITION-



70

AL DVTY," at the base in three straight lines.

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue paper.

	I SHILLING	}	blue, die letter A.
118	VI PENCE ADDITIONAL DVTY,		
	I SHILLING	}	" " B.
119	VI PENCE ADDITIONAL DVTY,		
	I SHILLING	}	" " C.
120	VI PENCE ADDITIONAL DVTY,		

New duty on Indentures, &c., made up as follows:—

1694 5 & 6 Wm. & Mary, c. 21, s. 3 ... 6d.

1698 9 & 10 Wm. III., c. 19, + 6d.

1714 10 Anne, St. 2, c. 19, s. 70, + 6d.

1757 30 Geo. II., c. 19, s. 18, + 1s. 0d.

1776 16 Geo. III., c. 34, s. 5, + 1s. 0d.

1777 17 Geo. III., c. 50, s. 16, + 1s. 6d.

5s. 0d.

DESCRIPTION. Large Tudor Rose in a circular garter, bearing motto, "HONI SOIT QUI MAL Y PENSE," and surmounted by a crown.

At the sides, sprays.

Die figures and/or letters at each side of the base of the garter.

Value "VI PENCE" (thrice), and "I SHILLING" (once), encircling the design, and at the base in three straight lines, "I SHILLING, I SHILLING, VI PENCE."

Label at the reverse side, a crown, double monogram, and G. 3 R., on white paper.

Embossed on blue paper.

	VI PENCE	}	=5s., blue, die letter 3A.
	VI "		
	VI "		
121	I SHILLING	}	=5s. " " 6 B.
	I "		
	I "		
	VI PENCE,		
	VI PENCE		
	VI "		
122	I SHILLING	}	=5s. " " 6 B.
	I "		
	I "		
	VI PENCE,		



71

	VI PENCE	}	=5s., blue, die letter 8 B.
	VI "		
123	I SHILLING		
	I "		
	VI PENCE,	}	=5s., " " 2D.
	VI PENCE		
124	I SHILLING		
	I "		
	VI PENCE,	}	=5s., " " 4F.
	VI "		
125	I SHILLING		
	I "		
	VI PENCE,	}	=5s., " " G.
	VI "		
126	I SHILLING		
	I "		
	VI PENCE,	}	=5s., " " H.
	VI PENCE		
127	I SHILLING		
	I "		
	VI PENCE,	}	
	VI "		
	VI "		
	I SHILLING		

New duty on Conveyances, &c., made up as follows:—

1694 5 & 6 W. & M., c. 21, s. 3 5s. 0d.

1777 17 Geo. III., c. 50, s. 16 + 2s. 6d.

7s. 6d.

N.B.—Unfortunately I have never come across this compound value—

128* V SHILLINGS }
 II " " } =7s. 6d. blue, die letter ?
 VI PENCE, }

New duty on Custom Right or Tenant Right, not being copyhold.

N.B.—This die I have never seen, probably several dies were used to make up the value of 4s. 6d.

129* ? III SHILLINGS } blue, die letter ?
 VI PENCE, }

N.B.—From entire documents I have seen, no new die was made for the double 2s. 3d., the stamps used being the 2s. 3d. dies of 1712. Die

figures 1, 2, 3 and 4, impressed twice, and very likely these dies also impressed twice were used to signify the 4s. 6d. duty (129^o).

1 August, 1783. An Act intituled 23 George III., c. 58, s. 1.

"That from and after the 1st day of August, 1783, there shall be levied, collected and paid throughout the Kingdom of Great Britain unto and for the use of His Majesty, His Heirs, and Successors, the several stamp Duties following: that is to say:

"For every Skin or Piece of Vellum or Parchment or Sheet or Piece of Paper, upon which shall be engrossed, written or printed any receipt, or other discharge for any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate, divided by force of the Statute of Distribution, or the custom of any province or place, the amount whereof shall not exceed the value of £20, there shall be charged an additional stamp duty of 2s. 6d., and where the amount shall exceed the value of £20 and not amount to £100, an additional stamp duty of 5s., and where the amount thereof shall be of the value of £100 an additional stamp duty of 20s., and a like additional stamp duty upon every further sum of £100, so left by any will or other testamentary instrument, or for any share or part of a personal estate, divided by force of the Statute of Distributions, or the custom of any province or place.

"For * * * upon which shall be ingrossed, written or printed any Probate of Will, or Letters of Administrations, for any estate of or above the value of £100, there shall be charged an additional stamp duty of 20s.; and a further additional stamp duty of 20s., where the estate is of or above the value of £300; and a further additional stamp duty of 20s., where the estate is of or above the value of £600; and a further additional stamp duty of 20s. where the estate is of or above the value of £1,000.

(To be continued.)

British Marine Insurance Policy Stamps.

WHEN compiling the lists of these for the Revenue Catalogue, published in the *Philatelic Journal of Great Britain*, I was only able to collect information concerning the die letters of specimens in private collections. Since then I have had several opportunities of inspecting large quantities, and the following are the results arrived at.

The additions are printed in italics. The first column of running numbers is the new one, and the second that of the Revenue Catalogue.

1850. Embossed arms, &c., on *white* wove paper; watermark, V.R. (double-lined); imperforate.

1	1	3 pence,	rose, die B.
2	2	3 "	" " H.
3	3	6 "	" " P.
4	4	6 "	" " "
5	5	9 "	" " A.
6	6	9 "	" " "
7	7	1 shilling,	" " H.
8	8	1 "	" " I.
9	9	2 shillings,	" " G.
10	10	2 "	" " H.
11	11	2 " 6p.,	" " J.
12	12	2 " 6p.,	" " L.
13	13	2 " 6p.,	" " M.
14	14	3 "	" " C.
15	15	3 "	" " D.
16	16	3 "	" " E.
17	17	4 "	" " C.
18	18	5 "	" " C.
19	19	5 "	" " D.
20	20	6 "	" " D.
21	21	6 "	" " "
22	22	9 "	" " A.
23	23	10 "	" " G.
24	24	10 "	" " G.
25	24	10 "	" " I. without arms.
26	25	15 "	" " E.
27	26	1 pound,	" " B.
28	27	1 " 5sh.,	" " G.
29	28	1 " 10sh.,	" " E.
30	29	1 " 15sh.,	" " "
31	30	2 pounds,	" " C.
32	31	2 " 5sh.,	" " C.

33	32	2 pounds 10sh.,	rose, die C.
34		2 " 10sh.,	" " D.
35	33	3 "	" " G.
36	34	3 " 10sh.,	" " B.
37	35	4 "	" " A.
38	36	4 " 10sh.,	" " B.
39	37	5 "	" " E.
40		5 " 10sh.,	" " "
41	38	6 "	" " E.
42	39	6 " 10sh.,	" " B.
43	40	7 "	" " "
44	40a	7 " 10sh.,	" " C.
45	40b	8 "	" " B.
46	40c	9 "	" " E.
47	40d	10 "	" " C.
48	40e	12 "	" " "
49	40f	15 "	" " "

Same as preceding; on *azure* tinted wove paper; watermark, V.R. (double-lined); imperforate.

50	41	3 pence,	rose, die B.
51	42	3 "	" " H.
52	43	6 "	" " D.
53	44	9 "	" " A.
54	45	1 shilling,	" " H.
55	46	1 "	" " I.
56	47	2 shillings,	" " G.
57	48	2 "	" " H.
58	49	2 " 6p.,	" " J.
59	50	2 " 6p.,	" " K.
60		2 " 6p.,	" " L.
61	51	3 "	" " D.
62	52	3 "	" " E.
63	53	4 "	" " C.
64		5 "	" " C.
65	54	5 "	" " E.
66	55	6 "	" " C.
67	56	6 "	" " D.

(To be continued.)

Japan and its Revenues.

(Continued from page 137.)

SILK TAX.

A. On skeins of silk.

1871. Small double-lined square, bearing Japanese inscriptions in two lines, reading downwards, all enclosed in an engine-turned square. Color on native wove paper; imperforate.

Value not indicated, bright-red.

" " red.

" " blue.

Same design as the above, in the centre of ribands measuring 162 and 277 mm. long.

Value not indicated, red, 162 mm.

" " " 277 "

Same design of riband as the preceding, with additional inscriptions at each side.

Value not indicated, red, 303 mm.

B. On bobbins.

Same design of stamp as used on skeins, the color being altered to blue.

Value not indicated, blue, 162 mm.

" " " 277 "

" " " 303 "

C. On packets.

1871. Similar, but larger design to the preceding, measuring 64 mm. Color on native wove paper; imperforate.

Value not indicated (3 sen), blue, 479 mm.

D. On flossed silk, in packets.

1871. Same design of stamp as used on skeins, 130 mm. Color on native wove paper; rouletted.

Value not indicated, blue.

SILKWORMS' EGGS.

1872. Square stamp, 30 mm. with Japanese inscription in the centre. Design similar to that used on skein silk. Color on native wove paper; rouletted.

brown.

1872. Japanese inscriptions between branches of chrysanthemum, with Mikado's arms above on a white background, tulip-shaped ornaments in the spandrels. Enclosed in a double-lined square frame, the groundwork of which is composed of "fan-shaped" tiles, with floral ornaments in the angles, on a solid ground. Color on greyish wove paper; perf. 8, 8½, 9, 10, and 10½.



A. With seal surcharged in red, black (10 sen), surcharged red.

B. Without surcharge, black (10 sen).

1873. Same design as the preceding issue. Color on white wove paper; rouletted.

A. For exportation, green (10 sen).

B. For the interior, grey (10 sen).

1874. Japanese inscription between branches of chrysanthemum, tied at the base with a riband, with Mikado's arms above; all on a white ground, with scrollwork in the spandrels. Enclosed in a square frame, the groundwork of which is composed of silkworms and cocoons. Color on greyish wove paper; rouletted and perf. 11.



grey (10 sen), rouletted.

— (10 sen), perf. 11.

1875. Similar design to the preceding, enclosed by a circle composed of silkworms. Color on white paper; perf. 11.

A. For exportation, yellow (6 sen).

B. For the interior, grey (6 sen).

(To be continued.)

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 144.)

1885. Design as per illustration 64, with vertical letter and figures at the right of the centre, as per illustration 68. Engraved as before on white wove paper; watermark, Canada Excise.

All bright green, with blue control number; perf. 12.

	Hamilton.	Joliette.	London.	Montreal.
41	$\frac{1}{20}$ lb.			
42	$\frac{1}{10}$ lb.			
43	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
44	$\frac{1}{2}$ lb.			
45	$\frac{1}{1}$ lb.			
46	1 lb.			
	Ottawa.	Quebec.	Toronto.	Windsor.
41	...	$\frac{1}{20}$ lb.		
42	...	$\frac{1}{10}$ lb.		
43	...	$\frac{1}{5}$ lb.	Ditto.	Ditto.
44	...	$\frac{1}{2}$ lb.		
45	...	$\frac{1}{1}$ lb.		
46	...	1 lb.		

All bright green with blue control number,
rouletted.

	Hamilton.	Joliette.	London.	Montreal.
47	$\frac{1}{20}$ lb. } $\frac{1}{10}$ lb. } $\frac{1}{5}$ lb. } $\frac{1}{2}$ lb. } 1 lb. }	Ditto.	Ditto.	Ditto.
48				
49				
50				
51				
52	Ottawa.	Quebec.	Toronto.	Windsor.
47	...	$\frac{1}{20}$ lb. } $\frac{1}{10}$ lb. } $\frac{1}{5}$ lb. } $\frac{1}{2}$ lb. } 1 lb. }	Ditto.	Ditto.
48				
49				
50				
51				
52

EN TORQUETTE.

1880. Design as per illustration 65, on a riband measuring 20×240 mm. Engraved as before on white wove paper; perf. 12.; no watermark.

All bright green, with blue control number.

	Hamilton.	Joliette.	London.	Montreal.
53
54
55
56
57
	Quebec.	Sorel.	Terrebonne.	
53
54
55
56
57
	Toronto.	Trois Rivieres.	Windsor.	
53
54
55
56
57

All bright green, with blue control number;
watermark, Canada Excise.

	Hamilton.	Joliette.	London.	Montreal.
58	...	...	...	...
59	...	...	...	...
60	...	...	...	...
61	...	$\frac{1}{4}$ lb. J 54	$\frac{1}{4}$ lb.	...
62	...	$\frac{1}{2}$ lb. J 53	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
63	1 lb.	1 lb.	1 lb.	1 lb.
64	2 lb.	2 lb.	2 lb.	2 lb.
65	...	...	...	...
	Quebec.	Sorel.	Terrebonne.	
58	$\frac{1}{20}$ lb.	...	...	...
59	$\frac{1}{10}$ lb.	...	...	...
60	$\frac{1}{5}$ lb.	...	...	...
61	$\frac{1}{2}$ lb.	...	$\frac{1}{4}$ lb.	...
62	1 lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	...

	Quebec.	Sorel.	Terrebonne.
63	1 lb.	1 lb.	1 lb.
64	...	2 lb.	2 lb.
65	...	...	...
	Toronto.	Trois Rivieres.	Windsor.
58	...	...	$\frac{1}{20}$ lb.
59	...	...	$\frac{1}{10}$ lb.
60	...	...	$\frac{1}{5}$ lb.
61	...	...	$\frac{1}{2}$ lb.
62	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
63	1 lb.	1 lb.	1 lb.
64	2 lb.	2 lb.	...
65	...	...	...

1885. Design as per illustration 65, with vertical letter and figures at the right of the centre, as per illustration 68. Engraved as before on white wove paper; watermark, Canada Excise.

All bright green, with blue control number;
perf. 12.

	Hamilton.	Joliette.	London.	Montreal.
66	...	...	...	...
67	...	...	...	...
68	...	...	...	...
69	...	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	...
70	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
71	1 lb.	1 lb.	1 lb.	1 lb.
72	2 lb.	2 lb.	2 lb.	2 lb.
73	...	...	...	...
	Quebec.	Sorel.	Terrebonne.	
66	$\frac{1}{20}$ lb.	...	...	...
67	$\frac{1}{10}$ lb.	...	...	...
68	$\frac{1}{5}$ lb.	...	...	...
69	$\frac{1}{2}$ lb.	...	...	...
70	$\frac{1}{2}$ lb.	...	...	...
71	1 lb.	...	...	...
72	...	...	...	...
73	...	...	...	...
	Toronto.	Trois Rivieres.	Windsor.	
66	...	...	$\frac{1}{20}$ lb.	...
67	...	...	$\frac{1}{10}$ lb.	...
68	...	...	$\frac{1}{5}$ lb.	...
69	...	...	$\frac{1}{2}$ lb.	...
70	...	...	$\frac{1}{2}$ lb.	...
71	1 lb.	...	1 lb.	...
72	2 lb.	...	2 lb.	...
73	...	...	...	...

All bright green, with blue control number,
rouletted.

	Hamilton.	Joliette.	London.	Montreal.
74	...	$\frac{1}{20}$ lb.	...	...
75	...	$\frac{1}{10}$ lb.	...	...
76	...	$\frac{1}{5}$ lb.	...	...
77	...	$\frac{1}{2}$ lb.	$\frac{1}{4}$ lb.	...
78	...	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.
79	1 lb.	1 lb.	1 lb.	1 lb.
80	2 lb.	2 lb.	2 lb.	2 lb.
81	...	...	...	...

	Quebec.	Sorel.	Terrebonne.
74	$\frac{1}{20}$ lb.	...	...
75	$\frac{1}{10}$ lb.	...	...
76	$\frac{1}{5}$ lb.	...	...
77	$\frac{1}{4}$ lb.	...	...
78	$\frac{1}{2}$ lb.	...	...
79	1 lb.	...	...
80	...	...	...
81	...	...	...
	Toronto.	Trois Rivières.	Windsor.
74	...	...	$\frac{1}{20}$ lb.
75	...	...	$\frac{1}{10}$ lb.
76	...	...	$\frac{1}{5}$ lb.
77	...	...	$\frac{1}{4}$ lb.
78	...	...	$\frac{1}{2}$ lb.
79	1 lb.	...	1 lb.
80	2 lb.	...	...
81	...	...	...

REWORKED.

1880. Design identical to illustration 66, on a riband measuring 20×240 mm. Engraved as before, on white wove paper; perf. 12; watermark, Canada Excise.

Control number, blue.

	Quebec.	Toronto.	Windsor.
82	$\frac{1}{20}$ lb., violet	}	Ditto.
83	$\frac{1}{10}$ lb., "		
84	$\frac{1}{5}$ lb., "		
85	$\frac{1}{4}$ lb., "		
86	$\frac{1}{2}$ lb., "		
87	1 lb., "		
88	...	}	Ditto.
89	$\frac{1}{20}$ lb., brown		
90	$\frac{1}{10}$ lb., "		
91	$\frac{1}{5}$ lb., "		
92	$\frac{1}{4}$ lb., "		
93	1 lb., "		

S. M. RETURNS.

1880. Design as per illustration 67, on a riband measuring 20×240 mm. Engraved as before, on white paper; perf. 12; no watermark.

All black, with blue control number.

	Hamilton.	Joliette.	London.	Montreal.
94	$\frac{1}{20}$ lb.	}	Ditto.	Ditto.
95	$\frac{1}{10}$ lb.			
96	$\frac{1}{5}$ lb.			
97	$\frac{1}{4}$ lb.			
98	$\frac{1}{2}$ lb.			
99	1 lb.			
	Quebec.	Toronto.	Windsor.	
94	$\frac{1}{20}$ lb.	}	Ditto.	
95	$\frac{1}{10}$ lb.			
96	$\frac{1}{5}$ lb.			
97	$\frac{1}{4}$ lb.			
98	$\frac{1}{2}$ lb.			
99	1 lb.			

All black, with blue control number; watermark, Canada Excise.

	Hamilton.	Joliette.	London.	Montreal.
100	$\frac{1}{20}$ lb.	}	Ditto.	Ditto.
101	$\frac{1}{10}$ lb.			
102	$\frac{1}{5}$ lb.			
103	$\frac{1}{4}$ lb.			
104	$\frac{1}{2}$ lb.			
105	1 lb.			
	Quebec.	Toronto.	Windsor.	
100	$\frac{1}{20}$ lb.	}	Ditto.	
101	$\frac{1}{10}$ lb.			
102	$\frac{1}{5}$ lb.			
103	$\frac{1}{4}$ lb.			
104	$\frac{1}{2}$ lb.			
105	1 lb.			

1885. Design as per illustration 68. Engraved as before, on white wove paper; perf. 12.

All black, with blue control number.

	Hamilton.	Joliette.	London.	Montreal.
106	$\frac{1}{20}$ lb.	}	Ditto.	Ditto.
107	$\frac{1}{10}$ lb.			
108	$\frac{1}{5}$ lb.			
109	$\frac{1}{4}$ lb.			
110	$\frac{1}{2}$ lb.			
111	1 lb.			
	Quebec.	Toronto.	Windsor.	
106	$\frac{1}{20}$ lb.	}	Ditto.	
107	$\frac{1}{10}$ lb. N 14			
108	$\frac{1}{5}$ lb.			
109	$\frac{1}{4}$ lb. N 12			
110	$\frac{1}{2}$ lb.			
111	1 lb.			

All black, with red control number.

	Hamilton.	Joliette.	London.	Montreal.
112	$\frac{1}{20}$ lb.	}	Ditto.	Ditto.
113	$\frac{1}{10}$ lb.			
114	$\frac{1}{5}$ lb.			
115	$\frac{1}{4}$ lb.			
116	$\frac{1}{2}$ lb.			
117	1 lb.			
	Quebec.	Toronto.	Windsor.	
112	...	}	Ditto.	
113	$\frac{1}{20}$ lb. C 14			
114	$\frac{1}{10}$ lb.			
115	$\frac{1}{5}$ lb. C 12			
116	$\frac{1}{4}$ lb.			
117	1 lb.			

All black, with blue control number; rouletted.

	Hamilton.	Joliette.	London.	Montreal.
118	$\frac{1}{20}$ lb.	}	Ditto.	Ditto.
119	$\frac{1}{10}$ lb.			
120	$\frac{1}{5}$ lb.			
121	$\frac{1}{4}$ lb.			
122	$\frac{1}{2}$ lb.			
123	1 lb.			

	Quebec.	Toronto.	Windsor.
118	$\frac{1}{20}$ lb.		
119	$\frac{1}{10}$ lb.	C 14	G 15
120	$\frac{1}{5}$ lb.	Ditto.	Ditto.
121	$\frac{1}{4}$ lb.	C 12	
122	$\frac{1}{2}$ lb.		
123	1 lb.		

All black, with red control number ;
rouletted.

	Hamilton.	Joliette.	London.	Montreal.
124	$\frac{1}{20}$ lb.			
125	$\frac{1}{10}$ lb.			
126	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
127	$\frac{1}{4}$ lb.			
128	$\frac{1}{2}$ lb.			
129	1 lb.			

	Quebec.	Toronto.	Windsor.
124	...	$\frac{1}{20}$ lb.	
125	...	$\frac{1}{10}$ lb. C 14	G 15
126	...	$\frac{1}{5}$ lb.	
127	...	$\frac{1}{4}$ lb. C 12	Ditto.
128	...	$\frac{1}{2}$ lb.	
129	...	1 lb.	

W. H. ENTRY.

1880. Design as per illustration 69, on a riband measuring 20x240 mm. Engraved on white paper ; perf. 12.

All vermilion, with blue control number.

	Hamilton.	Joliette.	London.	Montreal.
130	$\frac{1}{20}$ lb.			
131	$\frac{1}{10}$ lb.			
132	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
133	$\frac{1}{4}$ lb.			
134	$\frac{1}{2}$ lb.			
135	1 lb.			

	Quebec.	Toronto.	Windsor.
130	...	$\frac{1}{20}$ lb.	...
131	...	$\frac{1}{10}$ lb.	...
132	...	$\frac{1}{5}$ lb.	...
133	...	$\frac{1}{4}$ lb.	...
134	...	$\frac{1}{2}$ lb.	...
135	...	1 lb.	...

All vermilion, with blue control number ;
watermark, Canada Excise.

	Hamilton.	Joliette.	London.	Montreal.
136	$\frac{1}{20}$ lb.			
137	$\frac{1}{10}$ lb.			
138	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
139	$\frac{1}{4}$ lb.			
140	$\frac{1}{2}$ lb.			
141	1 lb.			

	Quebec.	Toronto.	Windsor.
136	$\frac{1}{20}$ lb.		
137	$\frac{1}{10}$ lb.		
138	$\frac{1}{5}$ lb.	Ditto.	Ditto.
139	$\frac{1}{4}$ lb.		
140	$\frac{1}{2}$ lb.		
141	1 lb.		

1885. Design as per illustration 69, with vertical letter and figures at the right of the centre. Engraved as before on white wove paper ; watermark, Canada Excise.

All vermilion, with blue control number ; perf. 12.

	Hamilton.	Joliette.	London.	Montreal.
142	$\frac{1}{20}$ lb.			
143	$\frac{1}{10}$ lb.			
144	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
145	$\frac{1}{4}$ lb.			
146	$\frac{1}{2}$ lb.			
147	1 lb.			

	Quebec.	Toronto.	Windsor.
142	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	
143	$\frac{1}{10}$ lb. N 34	$\frac{1}{10}$ lb.	
144	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	Ditto.
145	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	
146	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	
147	1 lb.	1 lb.	

All vermilion, with blue control number, rouletted.

	Hamilton.	Joliette.	London.	Montreal.
148	$\frac{1}{20}$ lb.			
149	$\frac{1}{10}$ lb.			
150	$\frac{1}{5}$ lb.	Ditto.	Ditto.	Ditto.
151	$\frac{1}{4}$ lb.			
152	$\frac{1}{2}$ lb.			
153	1 lb.			

	Quebec.	Toronto.	Windsor.
148	$\frac{1}{20}$ lb.	$\frac{1}{20}$ lb.	
149	$\frac{1}{10}$ lb. N 34	$\frac{1}{10}$ lb.	
150	$\frac{1}{5}$ lb.	$\frac{1}{5}$ lb.	Ditto.
151	$\frac{1}{4}$ lb.	$\frac{1}{4}$ lb.	
152	$\frac{1}{2}$ lb.	$\frac{1}{2}$ lb.	
153	1 lb.	1 lb.	

LOUISIANA.

AUDITOR. LOTTERY STAMPS.

1866. Double-lined upright oval, bearing in the centre Masonic emblems (square, compass, and G[od]) in white, on a lined ground. In the spandrels, solid flat ovals, bearing the value, 7½ or 12½, in white letters. Above and below, white curved ribands, containing respectively, "Auditor," in open pica capitals, and "Lottery Stamp," in colored pica capitals. At the sides, vertically curved ribands, bearing the word, "Cents" in the last-mentioned lettering. Double-lined rectangular frame. Color on white wove paper ; imperforate.

- 1 7½ cents, blue.
- 2 12½ " "

1868. Identical to the preceding, except that the Masonic emblems are substituted for the arms of Louisiana (pelican feeding her young). The curved riband at the upper extremity is solid.

- 3 7½ cents, green.
- 4 12½ " "

LAW STAMPS (NEW ORLEANS).

1881. Profile to the right, of Governor L. A. Wiltz, on a horizontally-lined ground, enclosed in an arched frame. Above, in a curved solid label, "Louisiana," with rosettes at each end in small squares, and white figures of value immediately below, in solid circles.



84

At the foot, in a curved solid riband, "Law Stamp." All the lettering is in white Roman capitals. Ornamental frame. Color on white wove paper; perf. 12.

5 cents, vermilion.

10 " brown.

25 " green.

50 " blue.

Completion of issue. Similar in design to the preceding. Profile to the left, of Chief Justice E. Bermudez, on a horizontally-lined ground, enclosed by a double-lined arched frame. Above, in a segmental arch, "Louisiana Law Stamp," in white Roman capitals, with trefoil frame immediately below the apex. In the upper angles, white figures of value on a solid ground, enclosed by white rectangular frames. In the lower angles, the values repeated, likewise on solid grounds, but enclosed in white upright solid oval frames, with the value again repeated in two lines, in white Roman capitals, on a solid ground. Color on white wove paper; perf. 14.



85

1 dollar, brown.

2 dollars 50c., red.

5 " black.

MEXICO.

The distribution of the stamps of this country is discharged by the chief administrator in the City of Mexico, to the different states and territories, which in their turn distribute them to the respective towns. The surcharges are done locally.

The country comprises twenty-five states, three territories, and a federal district, all the names of which appear surcharged on the stamps, besides the towns of each.

The following table gives the various states, and likewise the surcharges of the towns, as they

are surcharged and spelt on the stamps themselves. I mention this as Freiberr von Schell, in his book on Mexican Postages, states that I have made misspellings and errors in accentuation. This is not a fact, as not any of the fiscal stamps I have come across bear any accents, and a very few have punctuation.

As regards misspellings, those I gave were as they appear on the stamps, but which in some instances appear to differ from the official atlases. For instance, the town *Liebres*, as it appears officially, so Freiberr von Schell states, is surcharged on the stamps *without* the first e, thus:—*Libres*, and I can only conclude, therefore, that the latter is correct.

TOWN.	DISTRICT.
Acambaro	Guanajuato
Acatlan... ..	Jalisco
Acatlan... ..	Puebla
Acapulco	Guerrero
Acuyacan	Veracruz
Aguascalientes	Aguascalientes
Alamos... ..	Sonora
Alamos... ..	Basse California
Allende... ..	Coahuila
Apam	Hidalgo
Atlixco	Puebla
A.G. Mexico	Mexico
B. California	Basse California
Calpulapan or <i>Victoria-de-Aguastal</i>	Tlaxcala
Camargo	Tamaulipas
Campeche	Campeche
Campeche-Carmen	Campeche
Carmen or <i>Cármén</i>	Campeche
Carmen	Chihuahua
Catorce... ..	San Luis Potosi
C. Bravos or <i>Cuidad Bravos</i>	Guerrero
C. Guzman	Jalisco
C. Victoria or <i>Cuidad Victoria</i>	Tamaulipas
Celaya	Guanajuato
Chalchicomula	Puebla
Chalchihuites	Colima
Chalchihuites	Durango
Chalco	Mexico
Chiapas	District only
Chicuitzingo	Guerrero
Chignahuapam	Puebla
Chihuahua	Chihuahua
Chilapa	Veracruz

TOWN.	DISTRICT.	TOWN.	DISTRICT.
Chilapa... ..	Guerrero	Jalacingo	Veracruz
Cholula	Puebla	Jalapa	Veracruz
Coahuila	Coahuila	Jalisco Lagos	Jalisco
Coatepec, district of		Jilotepec	Mexico
<i>Zacualpan</i>	Mexico	Jiquilpan	Jalisco
Cocula	Jalisco	Jiquilpan	Michoacan
Colima	Colima	Juanacatlan	Jalisco
Colotlan	Jalisco	Juchitan or <i>Juchitán</i>	Oaxaca
Comitan	Chiapas	Lagos	Jalisco
Concordia or <i>San Sabastian</i>	Sinaloa	La Laguna	Veracruz
Cordova or <i>Córdova</i>	Veracruz	La Paz	Basse California
Coroneo	Guanajuato	La Piedad or <i>La Piedad de Rivas</i>	Michoacan
Cosamalupam	Veracruz	Laredo	Monterey
Cosihuirachic	Chihuahua	Leon	Guanajuato
Cuantitlan	Mexico	Lerma	Mexico
Cuencame or <i>Cuencamé</i>	Chihuahua	Libres or <i>Liebres Nombre de Dios</i>	Durango
Cuencame, district of		Maravatio or <i>Maravatio</i>	Michoacan
<i>Nombre de Dios</i>	Durango	Mascota	Jalisco
Cuernavaca	Morelia	Matamoros	Tamaulipas
Cuidad del Maiz	S.L. Potosi	Matehuala	S. Luis Potosi
Culican... ..	Sinaloa	Mazapil	Zacatecas
Distrito Federal	Mexico	Mazatlan	S. Luis Potosi
D.F. Mexico	Mexico	Mazatlan	Sinaloa
Durango	Durango	Merida	Yucatan
El Carmen or <i>El Carmen</i>	Campeche	Michoacan Zamora	Michoacan
E. de Mexico, <i>Estado de México</i>	Mexico	Minatitlan	Veracruz
Encarnacion <i>Cuidadde</i> .	Aguascalientes	Moctezuma	Chihuahua
Encarnacion <i>de Diaz</i>	Jalisco	Moctezuma	S.L. Potosi
Florida... ..	Coahuila	Moctezuma	Sonora
Fresnillo	Zacatecas	Monclava	Coahuila
Frontera or <i>La Frontera</i>	Chiapas	Monterey	N. Leon
Guadalajara	Jalisco	Morelia... ..	Michoacan
Guanajuato	Guanajuato	Morelia... ..	Oaxaca
Guaymas	Sonora	Morelos	Chihuahua
Guerrero Tlapa	Guerrero	Morelos	Coahuila
Hermosillo	Sonora	N. de Dios or <i>Nombre de Dios</i>	Durango
Hidalgo Apam	Hidalgo	N. Leon (<i>Nuevo Leon</i>).)	District only
Hidalgo del Parral	Chihuahua	N. Tenango (<i>Nuevo Tenango, near Toluca</i>)	Mexico
Huajuapam or <i>Huajuapam de Leon</i>	Oaxaca	Oaxaca	District only
Huandacareo	Mexico	Orizava or <i>Orizaba</i>	Veracruz
Huatusco	Veracruz	Otumba	Mexico
Huejotzingo	Puebla	Pachuca	Hidalgo
Huejutla	Hidalgo	Papantla	Veracruz
Irapuato	Guanajuato	Parras	Coahuila
Isla del Carmen or <i>Isla del Carmen</i>	Campeche	Paso del Norte	Chihuahua
Ixtlahuaca	Colima		

(To be continued.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

VOL. I.]

NOVEMBER, 1893.

[No. 11.]

Editorial Notes.

COLLECTORS cannot do better than subscribe to the *American Journal of Philately*. The September number contains, amongst other interesting matter, a most complete list of the U.S. Match Stamps and Wrappers, compiled by the well-known authority, Mr. J. Adenau, which will doubtless be followed during October by that of the Medicine Stamps of the same country. The August number describes the Document Stamps, and all the known varieties are mentioned, we think, with few exceptions, which either by an oversight or printer's error have been omitted, viz. :—

Page 413. 60c., orange, Inland Exchange, part perf.

Page 414. 5c., red, Inland Exchange, perf., on thick and thin paper.

Page 414. 20c., red, Inland Exchange, perf., on thick paper.

There is also an unchronicled error of 2 cents, Bank Check, blue, with the words, "Bank Check" printed twice. We only know of two copies, one in the possession of Mr. S. C. Skipton, and one in our own.

To the lists of the Private Proprietary Stamps we can make the following additions :—

Page 471. No. 40, 1 cent, Byam and Carlton, on thick paper.

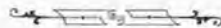
Page 471. No. 52, 1 cent, Cannon Match Company, on pink paper.

Page 472. No. 87, 1 cent, Wm. Gates' Sons, on thick paper.

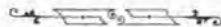
Page 473. No. 154, 1 cent, Richardson Match Company, on thick paper.

Page 473. No. 168, 1 cent, Star Match Corporation, on thick paper.

We notice on page 472 that No. 116, 1 cent, Ives and Judd Match Company is given as *red*, whereas that we have before us is *green*.



WE have not seen the *Timbre Fiscal* since the July number. Perhaps they have gone astray in the post. If this meets Mr. Moens' eye we should be glad to receive them. The pages contain very valuable reading, and we miss our old friend.



IN glancing through the November *Temple Bar* we notice a very able article by a noted author, M. Q. Holyoake, Esq., called "Curiosities of Taxation," which is well worth studying by all Fiscal collectors, as it deals with the curious taxes and duties imposed in all lands.

Mr. Holyoake's concluding suggestions for taxes and licenses that should be imposed are to the point, viz., "On alien immigrants; on young foreigners of linguistic attainments who are daily supplanting the English clerks in the City; a license for billiard tables; a tax on mansions and villas bearing a designation; on directors of public companies; and a poll-tax on all persons possessing titles." These are hints which a future Chancellor of the Exchequer might ponder over, and turn to practical account.

A COMBINED Fiscal and Postal Exchange Club is being promoted, its object being to provide facilities whereby collectors of Postage Stamps may obtain suitable exchange for their Fiscals, and *vice versa*. There is no yearly subscription, and the expenses will be provided for by an entrance fee of 2s.; by amounts received in fines; by 10 per cent. commission charged on all *credit cash balances only*, the remainder to be equally shared by the members. Fuller particulars can be obtained by applying to its enterprising promoter and secretary, Mr. A. P. Pearce, 8, Clarendon Place, Citadel Road, Plymouth.

New Issues and Discoveries.

CEYLON.

STAMP DUTY. Mr. Morley has discovered the 2 rupees issue, 1872 (Revenue Catalogue, p. 48, No. 21), perf. 12½ instead of 14; watermark, crown over C.C. The specimen is obliterated 23/1/72.

2 rupees, lilac, perf. 12½.

GREAT BRITAIN.

CONSULAR SERVICE (Revenue Catalogue, p. 4, No. 3). Another error has been found in this issue. The embossed series all bear the value overprinted three times, twice in letters, and once in figures. We, however, have seen a specimen of the 2s. which only bears the "s" instead of "2s." in the upper right corner. The control number of this celebrated copy is 744.

ELECTRIC TELEGRAPH CO. Mr. Morley has sent in the following additions to his notes in No. 4, which may be interesting. He has found a copy of the 1s. orange (white tablet), with initials R.G.—H.W., perf. 10, with part of a vertical watermark, WA, in open Egyptian (block) letters. This is probably a specimen from the edge of the sheet (control number, 128,442), and the letters WA are part of the words, Waterlow and Sons.

1 shilling, orange (white tablet), part wmk.

FOURTH ISSUE, 1864 (P. & W. 325). He also possesses the 2s. green, initials R.G.—J.S.F., perf. 12. This, we think, has not been catalogued before. Control number, 14,530; obliterated 23rd May, 1861.

Two shillings, green, R.G.—J.S.F.; perf. 12.

MEXICO.

STATE OF DURANGO. Of the "Derecho Municipal" issue of 1869, the *P. J. of America* states that there are two distinct types of the 1 cent. In one the lettering is larger, and the vertical lines in the spandrels are wider apart. Those seen are lithographed on thin white paper and imperforate.

1 centavo, black, type 1.

1 " " " 2.

The "Internal Tax" for the same State used from January 1st to June 1st, 1893, a set of stamps. The two lowest values are used for Cigarettes, and are all rectangular in shape. The centre bears the profile of _____ to the right, on a horizontally-lined ground, in a broken upright oval. The value is inserted immediately above and below the central design. The extremities bear the dates 1893-1894, in white figures in solid oblongs. The remainder of the design is filled in with curved ribands, bearing "Estado de Durango Timbre Nacional," in colored block letters. We take this information from the *P. J. of America*, which states that they are badly lithographed on white wove paper.

¼ centavo, rose (shades).

½ " green (shades).

1 " purple.

2 centavos, green.

5 " carmine.

10 " blue.

25 " coffee-color.

50 " orange.

1 peso, pink.

5 pesos, red.

10 " green.

20 " deep green.

NEW ZEALAND.

STAMP DUTY. Mr. Morley sends us No. 99 (Revenue Catalogue, p. 72) with watermark large star, but imperforate instead of perf. 12½. The specimen has undoubted margins, and we can only conclude that a sheet has escaped the perforating machine.

One penny, lilac, surcharged red; watermark, large star, but *imperforate*.

QUEENSLAND.


Referring to page 103 in our No. 7, Mr. A. P. Pearce informs us of the following additions to the Stamp Duty issues, the watermark of which have the tail of the "Q" reversed.

Issue 1869.

- 1 penny, blue.
6 pence, violet.
1 shilling, blue-green.

Issue 1873.

- 2 shillings 6p., orange-vermilion.
5 " orange-brown.



Irish Duty Stamps.

(Continued from page 148.)

REGISTRATION OF DEEDS FEE (IRELAND).

1 January, 1865. Profile to the left on an engine-turned ground, enclosed in an upright oval garter, bearing above, "Registration of Deeds" in colored block letters. At the extremities, above and below respectively, in solid ornamental spaces, "Ireland," and the value in white pica capitals. Between the extremities and the centre, the value in large white figures and "Fee," also in large white shaded pica capitals. Engine-turned lined ground work. Large upright rectangle. Engraved in color on white wove paper; imperforate; watermark, two vessels to the right.

		Used value.
1	3 pence, dull red-brown	
2	6 " "	
3	1 shilling, "	2/6
4	2 shillings, "	3/-
5	2 " 6 p., "	
6	8 " "	3/-
7	10 " "	5/-
8	1 pound, "	

1872. Same as the preceding, but perf. 12½.

9	3 pence, dull red-brown	6d.
10	4 " "	8d.
11	6 " "	1/6
12	1 shilling, "	1/6
13	2 shillings, "	1/6
14	2 " 6p., "	2/-
15	8 " "	2/6
16	10 " "	3/6
17	1 pound, "	5/-

Varieties on bluish tinted paper; perf. 12½.

18	6 pence, dull red-brown	
19	10 shillings, "	
20	1 pound, "	

N.B.—These are in the collection of T. P. Dorman, Esq.

1882. Same as the preceding, but watermarked with a large anchor; perf. 12½.

21	3 pence, dull carmine	
22	6 " "	1/-
23	1 shilling, "	1/6
24	2 shillings, "	1/6
25	2 " 6d., "	2/-
26	8 " "	2/6

Perf. 11½.

27	1 shilling, dull carmine	1/6
28	10 " "	3/6
29	1 pound, "	5/-

Variety, with reversed watermark.

30	6 pence, dull carmine	
----	-----------------------	--

N.B.—The 4d. value is not found in this series.

REGISTRATION OF TITLE (IRELAND).

Unappropriated dies, overprinted "Registration of Title, Ireland" in three lines in colored block letters. Typographed in color on paper watermarked as under and perf. 14.

1893. Watermark, orb.

1	3 pence, lilac, overprint, brown	3d.
2	4 " " " purple	4d.
3	6 " " " green	6d.

1893. Watermark, V.R. in script letters.

4	1 shilling, green, overprint, black	1/-
5	2 shillings 6p., green, overprint, brown	2/6
6	5 " green, overprint, purple	
7	10 " " " carmine	
8	1 pound, lilac, overprint black; watermark, two orbs.	

REGISTRATION OF TITLE (IRELAND) INSURANCE FUND.

Same stamps as preceding, but also added below the word "Ireland" in the overprint, "Insurance Fund," in colored square letters.

1	2 shillings, green, overprint, blue	2/-
2	10 " " " carmine	
3	1 pound, lilac, " black	

USED ON SEA POLICIES AND OTHER DOCUMENTS.

Before August 1891. Unappropriated embossed dies. Embossed on white wove paper; perf. 14; watermark, four orbs. Each value has a different design. Some have date plugs, and, as a rule, the value is expressed in the centre in pica capitals, surmounted by a royal or Imperial crown,

a harp, and "Ireland." The remainder of the design is generally either floral or ornamental scroll work. The shape of the die is also different for each value.

1	6 pence,	ultramarine, die C.
2	1 shilling,	" " A.
3	1 " 3p.,	" " A.
4	1 " 6p.,	" " A.
5	1 " 9p.,	" " A.
6	2 shillings,	" " A.
7	2 " 6p.,	" " A.
8	3 " "	" " A.
9	3 " 9p.,	" " A.
10	4 " "	" " A.
11	5 " "	" " A.
12	6 " "	" " A.
13	6 " 3p.,	" " A.
14	7 " 6p.,	" " A.
15	9 " "	" " B.
16	10 " "	" " A.
17	12 " 6p.,	" " A.
18	15 " "	" " A.
19	17 " 6p.,	" " A.
20	1 pound,	" " A.
21	1 " 2sh. 6p.	" " A.
22	1 " 5sh.,	" " A.
23	1 " 10sh.,	" " A.
24	1 " 15sh.,	" " A.
25	1 " 17sh. 6p.,	" " A.
26	2 pounds,	" " A.
27	2 " 5sh.,	" " A.
28	2 " 15sh.,	" " A.
29	3 " "	" " A.
30	3 " 10sh.,	" " A.
31	4 " "	" " A.
32	5 " "	" " A.
33	6 " "	" " A.
34	7 " "	" " A.
35	7 " 10sh.,	" " A.
36	8 " "	" " A.
37	9 " "	" " A.
38	10 " "	" " A.
39	12 " "	" " A.
40	15 " "	" " A.
41	20 " "	" " A.
42	25 " "	" " A.

(Concluded.)

British Marine Insurance Policy Stamps.

(Continued from page 150.)

68	57	9 shillings,	rose die A.
69		10 " "	" " C.
70	58	10 " "	" " F.
71	59	10 " "	" " G.
72		15 " "	" " E.
72	60	1 pound,	" " C.
73		1 " 5sh.,	" " B.
74		1 " 10sh.,	" " G.
75		1 " 15sh.,	" " E.

Same designs as the preceding; on *white* wove paper; watermark, V.R. (double-lined); perforate 12½.

76		3 pence,	rose, die
77		6 " "	" " "
78		9 " "	" " A.
79		1 shilling	" " H.
80		2 shillings,	" " H.
81		3 " "	" " D.
82		4 " "	" " C.
83		5 " "	" " C.
84		6 " "	" " D.
85		9 " "	" " A.
86		10 " "	" " C.
87		15 " "	" " E.
88		20 " "	" " C.

Same designs as the preceding; on *azure* tinted wove paper; watermark, V.R. (double-lined); perf. 12½.

89	61	3 pence,	rose, die B.
90	62	3 " "	" " H.
91	63	6 " "	" " P.
92	64	9 " "	" " A.
93	65	1 shilling,	" " H.
94	66	2 shillings,	" " H.
95	67	2 " 6p.,	" " K.
96	68	3 " "	" " D.
97	69	3 " "	" " E.
98	70	4 " "	" " C.
99	71	5 " "	" " E.
100	72	5 " "	" " G.
101	73	6 " "	" " D.
102	74	9 " "	" " A.
103	75	10 " "	" " F.

104	76	10 shillings,	rose, die G.
105	15	"	" " E.
106	1 pound,	"	" " C.

Same design as the preceding; on *white* wove paper; watermark, scales; imperforate.

107	77	3 pence,	rose, die B.
108	78	3 "	" " H.
109	79	6 "	" " P.
110	80	9 "	" " A.
111	81	1 shilling,	" " H.
112	2 shillings,	"	" " G.
113	82	2 "	" " H.
114	83	2 "	6p., " " K.
115	84	3 "	" " D.
116	85	3 "	" " E.
117	86	4 "	" " C.
118	87	5 "	" " C.
119	5 "	"	" " D.?
120	88	5 "	" " E.
121	89	6 "	" " G.
122	90	6 "	" " D.
123	9 "	"	" " A.
124	91	10 "	" " F.
125	92	10 "	" " G.
126	15 "	"	" " E.
127	93	1 pound,	" " C.

1874. Same designs as the preceding; on *azure* tinted paper; watermark, scales; imperforate.

128	3 pence,	rose, die H.
129	6 "	" " V.
130	9 "	" " A.
131	1 shilling,	" "
132	2 shillings,	" " H.
133	2 " 6p.,	" " K.
134	3 "	" "
135	4 "	" " C.
136	5 "	" "
137	6 "	" " D.
138	9 "	" "
139	10 "	" " G.
140	15 "	" "
141	1 pound,	" "

1874. Same designs as the preceding; on *white* wove paper; watermark, scales; perf. 12½.

142	94	3 pence,	rose, die B.
143	3 "	"	" " H.
144	95	6 "	" " P.
145	96	9 "	" " A.
146	97	1 shilling,	" " H.

147	98	2 shillings,	rose die H.
148	2 "	6p.,	" " J.
149	99	2 "	6p., " " K.
150	100	3 "	" " E.
151	101	4 "	" " C.
152	5 "	"	" " C.
153	102	5 "	" " E.
154	103	6 "	" " E.
155	9 "	"	" " "
156	104	10 "	" " G.
157	15 "	"	" " "
158	105	1 pound,	" " C.

Same designs as the preceding; on *azure* tinted wove paper; watermark, scales; perf. 12½.

159	3 pence,	rose, die B.	
160	6 "	" " P.	
161	6 "	" " Y.	
162	9 "	" " A.	
163	1 shilling,	" " I.	
164	2 shillings,	" " H.	
165	2 " 6p.,	" " K.	
166	3 "	" " E.	
167	4 "	" " C.	
168	106	5 "	" " E.
169	6 "	" "	
170	9 "	" "	
171	10 "	" " G.	
172	15 "	" "	
173	1 pound,	" "	

(To be continued.)



Japan and its Revenues.

(Continued from page 151.)

SILKWORMS' EGGS.

1876. Large chrysanthemum in a double-lined white circle, containing Japanese inscriptions above and below, separated by a ten pointed star at each side. All enclosed in a double-lined square frame with silkworms in the angles on a solid ground covered with white spots. Color on white wove paper; perf. 9½ and 11.



A. For Exportation.

9 orange (6 sen).

B. For the Interior.

10 grey (6 sen).

1877. Same design as the preceding, with inscriptions slightly altered. One difference is, that one of the words resembles a cross in the lower inscription. Color on white wove paper; perf. $9\frac{1}{2}$, 10, and 11.

A. For the Interior.

11 grey (6 sen).

TELEGRAPHS.

1885. Japanese arms with inscription below, on various backgrounds and frames, different for each value. They also bear the word "Telegraphs," in block letters, and the value in English characters. Small square design. Typographed in color on white wove paper; various perforations.



A. Perf. 9.

1 sen, bistre.

2 " rose.

3 " yellow.

4 " green.

5 " pale blue.

10 " red.

15 " red-brown.

20 " deep blue.

50 " violet.

1 yen, red and blue.

B. Perf. 10.

1 sen, bistre.

2 " rose.

3 " yellow.

4 " green.

5 " pale blue.

10 " red.

15 " red-brown.

20 " deep blue.

50 " violet.

1 yen, red and blue.

C. Perf. $11\frac{1}{2}$.

1 sen, bistre.

2 " rose.

3 " yellow.

4 " green.

5 " pale blue.

10 sen, red.

15 " red-brown.

20 " deep blue.

50 " violet.

1 yen, red and blue.

N.B. I have complete sets in my collection of the above-mentioned perforations, and broken ones with the following:—perf. $8\frac{1}{2}$, $9\frac{1}{2}$, $9\frac{1}{2} \times 10$, and 11.

TOBACCO STAMPS.

1876. Japanese landscape. In the background a hill with sun's rays falling on it, and at the foreground, at each side, a tobacco plant in flower. All surmounted by the Mikado's arms with Japanese inscription immediately below, in two lines. Ornamental frame. Outside this frame the background is solid. Single-lined upright rectangular frame. In the angles, ornaments, different for each value. Engraved on thin white wove paper; rouletted.



5 rin, grey.

1 sen, brown.

5 " green.

10 " carmine.

1877. Same designs as the preceding. Engraved on thin white wove paper; perf. 11, $11\frac{1}{2}$, and 12.

5 rin, grey.

1 sen, brown.

5 " green.

10 " carmine.

1888. Same designs as the preceding. Engraved on thin white wove paper.

A. Imperforate.

2 rin, black.

3 " bright red-brown.

4 " golden-yellow.

6 " deep brown.

8 " yellow-green.

9 " pale blue.

1 sen, bright blue.

1 " 2 rin, yellow-brown.

1 " 6 " rose.

1 " 8 " mauve.

(To be continued.)

Group Collecting.

PORTUGAL.

(Continued from page 139.)

IMPOSTO DO SELLO.

1864. Profile to the left of King Dom Luis I., on a horizontally-lined ground enclosed in a solid circle, bearing "Imposto do Sello," in thin white square type. Scrolled background, different for each value, with ornamental space above and below bearing the value in large colored figures, and "reis" respectively. Double-lined upright, rectangular frame. Engraved on thin hard, white wove paper; imperforate.

1	20	reis, lilac.
2	50	" "
3	200	" "
4	300	" "
5	1,000	" "

Variety; on thin, hard, azure wove paper; imperforate.

6	20	reis, lilac.
7	50	" "
8	200	" "
9	300	" "
10	1,000	" "

1866. Similar profile, with curly hair, on a vertically-lined ground, in an upright, ornamental oval frame, surmounted by a crown. All between branches. Above and below, white curved ribands, bearing respectively, "Portugal," in colored square type, and "Sello 40 reis," in colored pica capitals and figures. White background. Scrollwork in the upper angles. Double-lined rectangular frame. Typographed on white wove paper; imperforate.

11 40 reis, lilac.

1867. Royal arms on a shield, surmounted by a royal crown on a horizontally-lined ground, with "Imposto do Sello" at the sides in colored square letters; all enclosed in a pearled circle. Above and below, the value, in different frames for each value. Single-lined upright rectangular frame. Color on hard, white wove paper; imperforate.

12	10	reis, lilac.
13	30	" "
14	60	" "

1866. Similar arms on a solid ground, with "Imposto do Sello" at the sides in tall white square type, all enclosed in a double-lined, circular frame. Above and below the centre, on a vertically-lined background, the value is overprinted in carmine, in two lines. The value in the lower extremity is reversed. Single-lined, upright octagonal frames. Triangular ornaments in the angles, and enclosed further by a single-lined, upright rectangular frame. Color on white wove paper; imperforate.

15	10	reis, lilac, overprint carmine.
16	20	" " " "
17	30	" " " "
18	50	" " " "
19	60	" " " "
20	100	" " " "
21	200	" " " "
22	300	" " " "
23	400	" " " "
24	500	" " " "
25	600	" " " "
26	700	" " " "
27	800	" " " "
28	900	" " " "
29	1,000	" " " "
30	2,000	" " " "
31	3,000	" " " "
32	4,000	" " " "
33	5,000	" " " "
34	6,000	" " " "
35	7,000	" " " "
36	8,000	" " " "
37	9,000	" " " "

1873. Arms as before, surmounted by a somewhat different crown, on a white ground, with "Imposto do Sello" at the sides in colored pica capitals, all enclosed by a double-lined circle, pearled between. Ornaments in the spandrels. Single-lined square frame. At the extremities, single-lined oblongs, with ornaments in each angle, bearing in the upper, the value in figures, with a rosette at each side; and in the lower, "Reis," in large pica capitals, both on a mottled background. Color on thin, soft wove paper; imperforate.

On mottled yellow-green.

38	10	reis, brown and bronze-green.
39	20	" " " "
40	30	" " " "

(To be continued.)

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 149.)

"For every * * * * * upon which shall be engrossed, written, or printed, any Original Writ (except such original upon which a writ of *Capias* issues), *Subpœna*, *Bill of Middlesex*, *Latitat*, *Writ of Capias*, *Quo Minus*, *Writ of Dedimus Potestatem*, to take answers, examine witnesses, or appoint guardians, or any other writ whatsoever, or any other process or mandate that shall issue out or pass the seals of any of the courts of *Westminster*, courts of the great sessions in *Wales*, courts in the *Counties Palatine*, or any other court whatsoever, holding plea, where the debt or damage doth amount to 40s. or above, or the thing in demand is of that value (writs of Covenant for levying fines, writs of Entry for suffering common recoveries, and writs of *Habeas Corpus* always excepted), there shall be charged an additional stamp duty of 6d.

"For every * * * * * upon which shall be engrossed, written, or printed, any Bill, Answer, Replication, Rejoinder, Demurrer, Interrogatories, Depositions taken by Commission, or any other pleadings whatsoever, in the Courts of Chancery, Exchequer, Duchy Court, and County Palatine Courts, or other Courts of Equity, there shall be charged an additional stamp duty of 6d.

"For every * * * * * upon which shall be engrossed, written, or printed in *Great Britain*, any Indenture, Lease, or other Deed, for which a Stamp Duty of 1s. 6d. is payable, by virtue of an Act made in the 17th year of the reign of his present Majesty, except Bonds given as Security for payment of any sum or sums of money, there shall be charged an additional stamp duty of 1s.

"For every * * * * * upon which shall be engrossed, written, or printed, any Citation or Monition, made in any Eccle-

siastical Court, or any libel or allegation, dispositions, answer, sentence, or final decree, or any inventory exhibited in any Ecclesiastical Court, the Courts of Admiralty or Cinque Ports, or whereupon any copies of them respectively shall be engrossed or written, or upon which shall be engrossed or written, any protest or any notorial act whatsoever, there shall be charged an additional stamp duty of 1s.

"For every * * * * * upon which shall be engrossed, written, or printed, any principal, original Seisine, taken or following upon any mortgage, wadset, heritable bond, alienation, or disposition, or upon any charter, precept of *Clare Constat*, retours, apprizings, or adjudications of lands or tenements, holding of any subject as aforesaid, in *Scotland*: any principal or original retour of any service of heirs, or any precept of *Clare Constat* of lands or tenements, holding of any subject as aforesaid, in *Scotland*: * * * * * Any charter or resignation, confirmation, *Novo Damus*, or charter upon apprizing or adjudication made or granted by such superior or others as aforesaid, in *Scotland*: * * * * * Any principal or original instrument of surrender or resignation of any messuages, houses, lands, tenements, hereditaments, tithes, wills, sithings, or other heritable rights, or any of them, to be made to any of His Majesty's subjects who are or shall be the superiors thereof; or to any city, town, burgh, or corporation; or to any magistrates or others who have power to receive such surrenders or resignations in *Scotland*: there shall be charged an additional stamp duty of 1s.

"For every * * * * * upon which shall be engrossed, written, or printed, any admission into any corporation or company or any matriculation in either of the two Universities, there shall be charged an additional stamp duty of 2s.

"For every * * * * * upon which shall be engrossed, written, or printed, any transfer of stock in any company, society, or corporation within *Great Britain*, there

shall be charged *an additional stamp duty of 2s. 3d.*

"For every ○ ○ ○ ○ upon which shall be engrossed, written or printed any conveyance, surrender of grants or office, release, or other deed whatsoever, which shall be enrolled of record in any of the courts of Westminster, or in any other court of record whatsoever, or by any *Custos Rotulorum*, or clerk of the peace, ○ ○ any surrender of or admittance to, any custom right or tenant right estate, not being copyhold, which shall pass by surrender and admittance, or by admittance only, and which shall not pass by deed (except such custom right or tenant right estates as shall not exceed the clear yearly value of 20s.) within those parts of *Great Britain* called *England, Wales*, and the town of *Berwick-on-Tweed*, ○ ○ any surrender of, or admittance to, any copyhold land or tenement (except such copyhold land and tenements as shall not exceed the clear yearly value of 20s.) within those parts of *Great Britain*, called *England, Wales*, and the town of *Berwick-on-Tweed*, or any grant or lease by copy of court roll, or any other copy of that court roll of any honour or manor within the said parts of *Great Britain*, other than and except the original surrender to the use of a will, and the court roll or books wherein the proceedings of the court are entered or enrolled there shall be charged *an additional stamp duty of 2s. 6d.*

(To be continued).

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 156.)

Patos	Coahuila
Patzcuaro or <i>Pätzcuaro</i>	Michoacan
Michuchalco	Chiapas
Pinos or <i>Sierra de Pinos</i>	Zacatecas

Pinos or <i>Pinos Attos</i> ...	Chihuahua
Pinotepa district <i>Tamiltepec</i>	
Pinotepa Nacional district <i>Tamiltepec</i> ...	
Progreso	Yucatan
Puebla	Puebla
Queretaro or <i>Querétaro</i>	Queretaro
Rio Florida	Chihuahua
S.L. Potosi	S.L. Potosi
S. Catarina (<i>Santa Catarina</i>) district <i>Colotlan</i>	Jalisco
S. Cristobal	Mexico
S. Cristobal (<i>San Cristobal las Casas</i>) ...	Chiapas
S.A. Tuxtla (<i>Santa Tuxtla</i>)	Veracruz
S.J. de Rio (<i>San Juan de Rio</i>)	Durango
S.J. de Rio (<i>San Juan de Rio</i>)	Queretaro
S. Papasquiario (<i>Santiago Papasquiario</i>)...	Durango
S. Filipe (<i>Santo Filipe</i>)	Guanajuato
Salamanca	Guanajuato
Saltillo	Coahuila
San Blas	Jalisco
San Juan delos Llanos (<i>Libres</i>)	Puebla
Santiago	Jalisco
Sayula	Jalisco
Silao	Guanajuato
Sinaloa	Sinaloa
Somberete	Zacatecas
Sonora	Sonora
Soyanaquilpan... ..	Mexico
Sultepec	Mexico
Sure de Zinapécuaro (<i>Sucursale de Zinapécuaro de Figuero</i>)	Michoacan
Tabasco	Tabasco
Taco (<i>Tasco</i>)	Guerrero
Tacotalpa	Chiapas
Tacotalpan	Veracruz
Tacubaya	Mexico
Tampico	Tamaulipas
Teapa... ..	Chiapas
Tehuacan	Puebla
Temanachalco	Oaxaca
Temascaltepec... ..	Mexico

Tenango	Mexico
Teotitlan	Oaxaca
Tepeaca	Puebla
Tepexi (<i>Tepeji</i>)	Puebla
Tepanca	Veracruz
Tepic	Jalisco
Tepuantepec	Oaxaca
Tetecala	Morelos
Texcoco	Mexico
Tezuitlan	Veracruz
Tezuitlan	Jalisco
Tixtla	Guerrero
Tlacotalpam	Veracruz
Tlacotalpec (<i>Tlacotepec</i>) district <i>Huajuapán</i>	Oaxaca
Tlaco district <i>Zacatlán</i>	Puebla
Tlalnapantla	Michoacán
Tlapa	Guerrero
Tlaxcala	District only
Tlaxiaco (<i>Tlaxiaco Sta.</i> <i>Maria Asancrion</i>) ...	Oaxaca
Toluca	Mexico
Toluca	Veracruz
Tonala (<i>Tonalá</i>)	Chihuahua
Tula	Hidalgo
Tula	Tamaulipas
Tulancingo	Hidalgo
Tuxpan... ..	Veracruz
Tuxtla (<i>Tuxtla Gutié-</i> <i>res</i>)	Chiapas
Tuxtla	Puebla
Tuxtepec (<i>Tuxtepec S.</i> <i>Juan Bautiste</i>) near <i>Teotitlan</i>	Oaxaca
V. de Barca (<i>La Barca</i>)	Jalisco
Villa Nueva	Zacatecas
V. de Valle (<i>Valle de</i> <i>Valle de Bravo</i>)	Mexico
V. de Bravo	Mexico
Veracruz	Veracruz
Yautepec	Mexico
Yautepec	Oaxaca
Ygula (<i>Iguala</i>)	Guerrero
Zacatecas	Zacatecas
Zacatecas Zamora	Zacatecas
Zacatlán	Puebla
Zacualtipán	Hidalgo
Zamora... ..	Michoacán
Zitacuaro (<i>Zitácuaro</i>)... ..	Hidalgo
Zitacuaro (<i>Zitácuaro</i>)... ..	Michoacán
Zonbolica	Veracruz

CONTRIBUCION FEDERAL.

1874-1875.—Profile to right of J. M. Morelos on shaded ground, with inscription above in white shaded block letters, "Independencia y Libertad," enclosed in double line circle, surrounded by laurel wreath. Value on white numerals on colored ground inclosed on ornamented ovals in upper angles, between which in straight line "Renta del Timbre" in colored Roman capitals "Estados Unidos Mexicanos," in is inserted; "Estados Unidos Mexicanos," in colored capitals on white ground in two lines immediately below.

The lower portion of the design contains in its centre on vertically-lined ground, a large double-lined oval, ornamented at ends, the ground work of which is composed of fine crossed lines of "Tartan" pattern.

The lower angles contain plain double-lined ovals, enclosing value in a large white numerals on lined ground.

Each side of the design bears the inscription, "Para Contribucion Federal," in small white shaded Roman capitals on white ground.

Value at foot in straight line in large colored ornamental Roman capitals on white ground.

The two halves of the design are separated by ornamental scrollwork, enclosing dates 1874, 1875, at each side.

Initials and order number on the reverse. Engraved by the American Bank Note Company, of New York, on strong white wove paper—25 stamps—five rows of five—to the sheet, measuring $12\frac{3}{4} \times 9\frac{1}{2}$ inches—size of design $1\frac{1}{2} \times 2\frac{3}{10}$ inches. No watermark.



86

1 1 centavo, violet-red; order No. ver-
milion; initials violet

- 2 5 centavos, slate; order No. blue; initials violet 4/-
 3 25 centavos, red-brown; order No. violet; initials violet 4/-
 4 1 peso, green-blue; order No. green; initials violet 5/-
 5 5 pesos, blue; order No. green; initials blue 10/-

OFFICE OF ISSUE.

DISTRITO
FEDERAL

14 x 2

Tuxpan

Veracruz

1876. Profile of Benito Juarez, to left on shaded ground in double-lined circle with inscription above in white shaded diminishing ornamental capitals "E. Unidos Mexicanos," on plain ground.

On each side of profile is situated treble line ornamental circle enclosing value in monogram, beneath each of which is a larger double-lined oval containing engine-turned shaded lines.

The whole design is on the fine basket work ground enclosed in colored oblong frame, containing inscriptions at each side as below, and value at foot, all in white Roman capitals.

Engraved by the American Bank Note Company, New York, on various papers—25 stamps—five rows of five—to the sheet, measuring 13 x 10 inches—size of design, 2½ x 1½ inches; imperforate.



87

- A. On thin yellow plain paper, no watermark.
 6 1 centavo, blue; order No. blue 3/-
 7 1 peso, ochre; order No. blue 6/-
 B. On white horizontally laid paper, no watermark.
 8 5 centavos; order No. green 3/-
 9 5 pesos; order No. green; initials blue 10/-
 C. On white horizontally laid paper, watermarked "Renta del Timbre," in script letters.

- 10 25 centavos, vermilion-red; order No. red 4/-
 D. On yellow wove paper.
 11 1 centavo, blue; order No. blue 4/-

OFFICE OF ISSUE.

Ad Pral en Colima N

Ad Pral en Leon

" Jalisco

" Sinaloa

Campeche

DISTRITO
FEDERAL

Durango

Sinaloa

Guanajuato

Tehuantelec

Matamoros

Tezuitlan

N. Leon.

Tuxpan

Veracruz

1877. Same profile to left on shaded ground in upper left corner, to right of which is value in large shaded numeral. In upper right hand corner inscriptions in three lines; first, in curved lines, "Republica Mexicana," in shade ornamental capitals surrounded by scroll work; second, "Renta del," in large colored Roman capitals; third, "Timbre," in small type. In lower right corner large engine-turned oval. In lower left corner value on colored diminishing Roman capitals in curved line with date below in ornamental numerals. "Contribucion Federal" across centre of design in old English letter in curved line.

The whole design enclosed in double-lined rectangular frame, with concave corners filled in with scroll work.

Engraved by the American Bank Note Company, New York, on various papers—25 stamps—five rows of five—to the sheet, measuring 12½ x 10 inches—size of design 2½ x 1¼ inches; imperforate.

Watermark, "Renta del Timbre," in script type, nine times perpendicularly down the sheet.



88

A.

- 12 1 centavo, blue, on *azure wove paper* ;
order No. green 6/-
- 13 5 centavos, grey-blue, on *azure wove*
paper ; order No. blue 6/-
- 14 25 centavos, pale red, on *white laid paper* ;
order No. green 4/-
- 15 1 peso, ochre, on *verditer plain paper* ;
order No. ?
- 16 5 pesos, green, on plain white paper ;
order No. ? 6/-

The watermark of the 5 centavos is expressed, five times diagonally across the sheet.

B.

- 17 1 centavo, carmine-vermilion, on *white*
wove paper ; order No. blue 3/-
- 18 5 centavos, lilac 3/-
- 19 25 centavos, lilac, on white paper 4/-
- 20 1 peso, violet 8/-
- 21 5 pesos, yellow-green, on white paper ;
order No. ? ; initials blue 12/-

Variety.

- 22 25 centavos, lilac ; without order No. on
reverse

OFFICE OF ISSUE.

Carmen	Miniatitlan
Chiapas	N. Leon
D.F. Mexico 20x2½	Tuxpan

1 January, 1878. Nearly full-faced portrait of General Leandro Valle, on shaded ground, in double-lined oval, surrounded by engine-turned scalloped border. "Republica Mexicana" in white shaded diminishing capitals in curve above. Engine-turned, diamond-shaped ornaments at each side, enclosing date in white numerals in oval frame. Below, "Renta del Timbre," in similar but smaller type, surrounding foot of portrait, with value in straight line at foot in white double-lined Roman capitals. "Contribucion Federal" at each side beneath date in colored block letters in curved line, with value in large white numerals.

Ground is filled in with finely drawn scrollwork. The whole design is surrounded, on double-lined oblong frame, with ornaments in four angles.

Engraved by the American Bank Note Company, New York, on plain wove—25 stamps—five rows of five—to the sheet, measuring 12½ x 10 inches—size of design, 2½ x 1¼ inches. Watermark as before ; imperforate.



89

- 23 1 centavo, orange ; order No. blue ;
initials black 3/-
- 24 5 centavos, brown ; order No. blue ;
initials black 3/-
- 25 25 centavos, green ; order No. ? ; ini-
tials ? 4/-
- 26 1 peso, ultramarine ; order No. ? ; ini-
tials ? 6/-
- 27 5 pesos, carmine ; order No. ? ; ini-
tials ? 10/-

OFFICE OF ISSUE.

Admon Pral de Dist^o Federal

" " del Puebla

Carmen	Minatoban
Colima	Tamaulipas 16x3 (blue)
Curonia	Tezuitlan
Guanajuato	Tuxpan
Matehuila	Tuxtepec
Mexico O.F.	Veracruz

1 January, 1879. Three-quarter profile of Juarez, on shaded ground, in ornamental roped frame, surmounted by Mexican Eagle, with curved ribands suspended from wings containing "Republica Mexicana" in colored Roman capitals with laurel wreath below. Double-lined escutcheons in upper angles, with value in large colored numerals on white ground.

Semi-circular scroll tablets at each side of centre with inscriptions—to left, "Renta del Timbre"—to right, "Contribucion Federal," both in white block letters on finely engraved horizontally-lined ground. Value in colored Roman capitals in white curved label below portrait.

Two large engine-turned ovals at foot of design, with date between in large white shaded figures.

Finely engraved scrollwork filling in ground-work.

(To be continued.)

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

A Monthly Journal devoted to the Interests of
Revenue Collectors.

PUBLISHED BY

FRED. GEO. C. LUNDY & WALTER MORLEY.

Vol. I.]

DECEMBER, 1893.

[No. 12.

Editorial Notes.

FOR the second time we have the pleasure of wishing our readers the "Compliments of the Season." With this number we complete our first volume and also our obligations to subscribers, and for the present we shall not ask them to renew their subscriptions, as it is our intention to suspend this publication temporarily. Although we considered the time was ripe for a publication such as we have endeavoured to produce, we knew that it would not be a success from a financial point of view. We knew that Fiscal collectors and dealers belonged to the minority, but cannot help feeling somewhat disappointed at the want of support from those gentlemen whom we know are interested both as collectors and dealers of Fiscals in America and on the Continent. Had they come to our aid we believe we should have continued. For the present, however, we do not feel inclined to sink any further outlay.

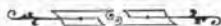
In closing this "par" we thank those gentlemen who have supported us with contributions in these columns, and also those for their advertisements and subscriptions; further, we express our gratitude to our contemporaries who have so generously criticised us, and it is only with expressions of regret we retire, we hope temporarily, from their ranks.

In doing so, we, however, do not give up hope, as it is our intention from time to time, as fitting opportunities may arise, to publish, either jointly

or separately, price lists and handbooks on our "hobby," which, readers may rest assured, we shall try to keep up to our best standard.

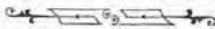
Should our readers think that we have not given the *Fiscal Philatelist* a fair trial, our addresses are well-known, and we should be pleased to hear their views as to the continuance of its publication. If we receive fair support we will do so either as a monthly journal of the present size, or as a quarterly magazine of double the size, but at an advanced subscription.

With this number we enclose title page and index, and are making arrangements for a cover suitable for binding Vol. I., which we hope to supply at 1s. 3d. each, post free, provided a sufficient number are ordered. Those wishing to have their volume bound in a publisher's cover will please communicate without delay to Mr. Morley, 186, West Green Road, Tottenham, N.

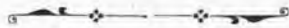


IN our last number we made mention of Mr. A. P. Pearce's Postal and Fiscal Exchange Club. We have just received the prospectus of another, "The Devon and Cornwall Stamp Exchange, E Division, Fiscals only," its object being to provide a medium of exchange between Fiscal stamp collectors, and to provide a market where Postage stamp collectors may obtain cash for their Fiscal stamps. Its worthy Hon. Sec. is Mr. Wm. J. Martin, 77, Killigren Road, Falmouth, and we wish him every success in his enterprise.

ONE of the strangest taxes ever known in Britain was a duty levied by Pitt on clocks and watches. This was payable by the owners at the rate of 5s. for every clock, 10s. for every gold watch, and 2s. 6d. for every silver watch in use. Makers and dealers had to pay annual licenses besides. This tax was a failure, and, as it threatened to destroy the watch manufacture, it was cancelled in a year. As an item of interest in this connection, it may be mentioned that from a letter of Horace Walpole it appears that the cost of a first-class gold watch in 1759 was 136 guineas, while the seals cost 16 guineas more.



THE concluding portion of Mr. Moens' Fiscal Catalogue comes to hand. This reminds us that our negotiations with Mr. Moens did not bear fruit, as the quantity we could guarantee to take from him was not a sufficient inducement. The collectors who did not respond to our appeal have only got themselves to blame.



Group Collecting.

PORTUGAL.

(Concluded from page 163.)

41	40 reis, brown and bronze-green.
42	50 " " "
43	60 " " "
	On mottled grey.
44	100 reis, brown and bronze-green.
45	200 " " "
46	300 " " "
47	400 " " "
48	500 " " "
49	600 " " "
50	700 " " "
51	800 " " "
52	900 " " "
	On mottled rose.
53	1,000 reis, brown and bronze-green.
54	2,000 " " "
55	3,000 " " "
56	4,000 " " "
57	5,000 " " "

58	6,000 reis, brown and bronze-green.
59	7,000 " " "
60	8,000 " " "
61	9,000 " " "

1879. Same designs as the preceding, with the value expressed in colored square type in two lines in the lower oblong. Color on white wove paper; imperforate.

On mottled yellow.

62	10 reis, brown and bronze-green.
63	20 " " "
64	30 " " "
65	40 " " "
66	50 " " "
67	60 " " "
68	80 " " "

On mottled grey.

69	100 reis, brown and bronze-green.
70	200 " " "
71	300 " " "
72	400 " " "
73	500 " " "
74	600 " " "
75	700 " " "
76	800 " " "
77	900 " " "

On mottled rose.

78	1,000 reis, brown and bronze-green.
79	2,000 " " "
80	3,000 " " "
81	4,000 " " "
82	5,000 " " "
83	6,000 " " "
84	7,000 " " "
85	8,000 " " "
86	9,000 " " "

? Same designs as the preceding. Color on white wove paper; imperforate.

On mottled yellow.

87	10 reis, red-brown and bronze-green.
88	15 " " "
89	20 " " "
90	30 " " "
91	40 " " "
92	50 " " "
93	60 " " "
94	80 " " "

LETTRA DE CAMBIO.

1861. Profile to the left of Dom Luis I., on a horizontally lined ground, enclosed in a pearled circle.

Rectangular frame. Color on white wove paper; imperforate.

1	50	reis,	lilac.
2	100	"	"
3	300	"	"
4	500	"	"
5	1,000	"	"

RECIBOS ON QUITACAS.

1861. Profile to the left of King Dom Luis I., with curly hair, on a horizontally lined ground, and enclosed in a solid circle, containing above, "Recibos," below, "On Quitacas" in white pica capitals. Above and below, solid oblongs, bearing "Vinte" and "Reis" respectively, in similar but larger capitals, with leaflets at each side. Single lined square frame. Color on thin laid white paper; imperforate.

1 20 reis, lilac.

Variety; on thin laid azure paper; imperforate.

2 20 reis, lilac.

History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 165.)

" * * * Any inventory or catalogue of any furniture, goods, or effects, made with reference to any agreement, or for the security of any person (except inventories producible in the ecclesiastical courts, and also except inventories of goods and chattels distrained for rent in arrear), shall be charged a stamp duty of 2s. 6d.

" * * * For every * * * upon which shall be engrossed, written, or printed any writ of covenant for levying fines, any writ of entry for suffering a common recovery, and any exemplification, of what nature soever, that shall pass the seal of any court whatsoever * * * any beneficial warrant or order under the sign manual of his Majesty, his heirs, and successors (except warrants or orders for the service of the navy, army, and ordnance) there shall be charged an additional stamp duty of 5s.

" * * * Any award, there shall be charged a stamp duty of 5s.

" * * * Any agreement shall be engrossed, written or printed whether the same shall be only the evidence of the contract, or obligatory upon the parties from its being a written instrument, there shall be charged a stamp duty of 6s.

" * * * Any sum of money, the amount wherefore shall exceed £100, there shall be charged an additional stamp duty of 5s.; and where the amount shall be of the value of £500 and upwards, there shall be charged an additional stamp duty of 10s.

" For every skin * * * any dispensation to hold two ecclesiastical dignities or benefices, or both dignities or benefices, or both a dignity and benefice, or any other dispensation or faculty from the Lord Archbishop of *Canterbury*, or the master of the faculties for the time being; * * * any admission into any of the four Inns of Court; * * * any grant or letters patent under the great seal of *Great Britain*, or the seal of the Duchy or County Palatine of *Lancaster*; of any honor, dignity, promotion, franchise, liberty, or privilege to any person or persons, body politick or corporate or exemplification of the same (commissions of rebellion in process always excepted) * * * any admittance, or instrument of admitting, of any fellow of the College of Physicians, or of any attorney, clerk, advocate, proctor, notary or other officer or officers in any court whatsoever in *Great Britain* (not being an annual officer in any corporation or inferior court, whose office is under the value of £10 per annum, in salary, fees, or other perquisites) there shall be charged an additional stamp duty of 40s.

" For every * * * any register, entry, testimonial, or certificate of the degree of utter barrister taken in any of the said four Inns of Court, there shall be charged an additional stamp duty of £4.

S. VII. " Provided always, and be it further enacted, that to prevent the multiplication of stamps upon such pieces of

Vellum, &c., on which several duties are by the several Acts of Parliament imposed, it shall and may be lawful for the said commissioners instead of the distinct stamp directed to be provided to denote the several duties on the Vellum, &c., charged therewith, to cause, if they shall see occasion, *one new stamp* to be provided to denote the said several duties, and the additional duty granted by this Act, on every piece of Vellum, &c., charged with the said several duties."

The additional duty on Indentures created a new compound value made up as follows:—

1694	5 & 6 Wm. & Mary, c. 21, s. 3 ...	6d.
1698	9 & 10 Wm. III., c. 25, +	6d.
1714	10 Anne, St. 2, c. 26, s. 70, +	6d.
1757	30 Geo. II., c. 19, s. 18 +	1s. 0d.
1776	16 Geo. III., c. 24, s. 5, +	1s. 0d.
1777	17 " III., c. 50, s. 16, +	1s. 6d.
1786	20 " III., c. 58, s. 1, +	1s. 0d.
		6s. 0d.

Japan and its Revenues.

(Concluded from page 162.)

2 sen,	orange-red.
2 "	4 rin, blue-green.
3 "	deep blue.
3 "	2 rin, grey.
4 "	bronze-green.
4 "	8 rin, violet-brown.
6 "	violet.
6 "	4 rin, pale vermilion.
8 "	vermilion.
B.	Perf. 9, 9½, 10, 10½, 11½ and 14.
2 rin,	grey.
3 "	pale brown.
4 "	yellow.
6 "	deep brown.
8 "	yellow-green.
9 "	pale blue.
1 sen,	bright blue.
1 "	2 rin, yellow-brown.
1 "	6 " rose.
1 "	8 " mauve.
2 "	orange-red.
2 "	4 rin, blue-green.

3 sen,	deep blue.
3 "	2 rin, grey.
4 "	bronze-green.
4 "	8 rin, violet-brown.
6 "	violet.
6 "	4 rin, pale vermilion.
8 "	vermilion.

TOBACCO RIBANDS.

1876. Japanese inscriptions in an upright oval, with tobacco plant and chrysanthemum. Above, at the exterior of the design, tobacco sprays. Color on white paper; imperforate. blue.

1883. Same designs as the preceding. Color on white paper; imperforate. red.

black.

1885. Similar but larger designs to the preceding. Color on white paper; imperforate.

2½ rin,	grey.
2 sen,	orange.
3 "	blue.
4 "	olive.
6 "	violet.

1890. Similar to the preceding. Color on white paper; imperforate.

1 rin,	deep grey.
2 "	pale blue.
3 "	yellow-gold.

1890. Similar designs to the preceding. Color on white paper; imperforate.

2 rin,	grey.
3 "	yellow-brown.
4 "	yellow, T II.
6 "	brown.
6 "	" T II.
8 "	pale green.
8 "	" T II.
9 "	pale blue.
1 sen 2 rin,	yellow-brown, T I.
1 " 2 "	" T II.
1 " 2 "	" T III.
1 " 6 "	rose, T I.
1 " 6 "	" T II.
1 " "	mauve.
2 "	orange.
2 " 4 "	deep green, T I.
2 " 4 "	" T II.
3 "	blue.
3 " 2 "	grey, T I.
3 " 2 "	" T II.

4 sen,	olive,	T I.
4 "	"	T II.
5 "	violet.	
6 "	4 rin, orange.	
8 "	vermilion.	

TREASURY RECEIPTS.

Japanese inscriptions interwoven throughout the design, with chrysanthemum above and space below, bearing another Japanese inscription, surcharged in English black letters, "Imperial Japanese Treasury." Color on white paper; imperforate.



pearl-grey.

Same design as the preceding. Color on white wove paper; rouletted.

lilac.

mauve.

ADVERTISEMENTS.

188.— Double lined rectangular frame, containing Imperial arms in the centre. Above, Japanese characters in three lines. Color on native white wove paper; perf. 11.
blue.



British Marine Insurance Policy Stamps.

(Continued from page 161.)

1874. Change of color. Same designs as the preceding, on plain white paper; watermark, scales; perf. 12½.

174	107	3 pence,	vermilion, die B.
175	108	3 "	" " H.
176	109	5 "	" " I.
177	109	6 "	" " P.
178	110	6 "	" " Y.
179	110	9 "	" " A.
180	111	1 shilling,	" " H.
181	112	2 shillings,	" " G.
182	112	2 "	" " H.
183	113	2 " 6p.,	" " K.
184	114	3 "	" " E.
185	115	4 "	" " C.

186	116	5 shillings,	vermilion, die C.
187	117	6 "	" " C.
188	118	6 "	" " D.
189	119	9 "	" " A.
190	118	10 "	" " F.
191	119	15 "	" " F.
192	120	15 "	" " E.
193	120	1 pound,	" " B.
194	121	1 "	" " C.

1875. Same designs as the preceding, on plain white unwatermarked paper; perf. 13.

195	121	3 pence,	vermilion, die,
196	122	6 "	" "
197	123	9 "	" "
198	124	1 shilling,	" "
199	125	2 shillings,	" "
200	126	2 " 6p.,	" "
201	127	3 "	" "
202	128	4 "	" "
203	128	5 "	" "
204	129	6 "	" "
205	130	9 "	" "
206	130	10 "	" "
207	131	15 "	" "
208	132	1 pound,	" "

1877. Same designs as the preceding. These stamps (except the 2d.) are without date plugs; color on white wove paper; watermark, four orbs; perf. 14.

209	133	3 pence,	vermilion, die B.
210	134	3 "	" " H.
211	135	6 "	" " P.
212	136	6 "	" " Y.
213	137	6 "	" " Z.
214	138	6 "	" " A.A.
215	136	9 "	" " A.
216	137	1 shilling,	" " H.
217	138	2 shillings,	" " H.
218	139	2 " 6p.,	" " K.
219	140	2 " 6p.,	" " O.
220	140	3 "	" " E.
221	141	4 "	" " C.
222	142	5 "	" " C.
223	143	6 "	" " D.
224	144	7 " 6p.,	" " B.
225	145	9 "	" " A.
226	144	10 "	" " F.
227	145	15 "	" " E.
228	146	1 pound,	" " C.
229	147	2 pounds 10sh.,	" " C.

Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY
(and R. R. BOGERT).

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(Continued from page 168.)

Engraved by Tomas de la Pena, on machine-wove paper—25 stamps—five rows of five—to the sheet measuring $10\frac{1}{2} \times 13\frac{1}{2}$ inches—size of design, $1\frac{1}{10} \times 2\frac{1}{2}$ inches; imperforate.

Watermark, "Renta del Timbre," in script letters horizontally across the sheet.



90

- | | | |
|----|--|------|
| 28 | 1 centavo, green; order No. green | 3/- |
| 29 | 5 centavos, deep orange; order No. blue | 4/- |
| 30 | 25 centavos, violet; order No. vermilion | 4/- |
| 31 | 1 peso, rose-vermilion; order No. green | 5/- |
| 32 | 5 pesos, purple; order No. ? | 10/- |

OFFICES OF ISSUE.

Distrito Federal. Pral de Chichuhua 23×2 .

1 January, 1880. Three-quarter bust of General Vicente Guerrero on shaded ground, enclosed in broken oval frame composed of finely engraved crossed lines, all on ornamental shield on a pedestal, oak and laurel branches above. Below, in curved white label, "Republica Mexicana," in thin Roman capitals on white ground, with oak leaf chains looped through the border at each end. At each side of shield, upright scolloped engine-turned ovals, containing in centres the date in white figures, reading downward. Small circles beneath each oval, containing value in figures on lined ground. Value in white block letters at foot of pedestal, with date immediately above.

The whole design is enclosed in an architectural recess, ending in pillars, containing perpendicular white inscriptions on lined ground—to left, "Renta del Timbre"—to right, "Contribucion Federal," in white block letters.

Engraved by Tomas de la Pena, on horizontal laid paper—25 stamps—five rows of five—to the sheet measuring $13\frac{3}{4} \times 10\frac{3}{4}$ inches—size of design, $2\frac{1}{2} \times 1\frac{1}{10}$ inches; imperforate.

Watermark, "Renta del Timbre," nine times perpendicularly down the sheet.



91

- | | | |
|----|---|------|
| 33 | 1 centavo, deep and pale blue; order No. deep blue; initials violet | 3/- |
| 34 | 5 centavos, emerald green; order No. vermilion; initials violet | 4/- |
| 35 | 25 centavos, rose-lilac; order No. vermilion; initials violet | 4/- |
| 36 | 1 peso, blue-green; order No. ?; initials ? | 6/- |
| 37 | 5 pesos, vermilion; order No. ?; initials ? | 10/- |

OFFICES OF ISSUE.

Distrito Federal. Veracruz $17 \times 2\frac{1}{2}$.

1 January, 1881. Full-faced effigy of Don Melchor O'Campo on shaded ground, enclosed in large double-lined oval, containing inscription, "Renta del Timbre, Contribucion Federal," in white Roman capitals, with date at foot—surrounded by six ornagements composed of engine-turned crossed lines.

"Republica Mexicana" above in Roman capitals in curved riband. Value at foot in large white block type in a straight line.

The entire design enclosed in upright rectangular frame composed of white lines bisecting each other, forming hexagons. Value in white figures in upper angles. The groundwork of design is filled in with closely engraved horizontal lines.

Engraved by Tomas de la Pena on perpendicularly laid paper—25 stamps—five rows of five

—to the sheet measuring $10 \times 13\frac{3}{8}$ inches—size of design, $1\frac{1}{8} \times 2\frac{3}{8}$ inches; imperforate.

Watermark as before, horizontally across the sheet.



92

- | | | |
|----|--|------|
| 38 | 1 centavo, brown ; order No. carmine-vermilion | 3/- |
| 39 | 5 centavos, orange-red ; order No. slate-blue | 4/- |
| 40 | 25 centavos, deep green ; order No. ? | 4/- |
| 41 | 1 peso, blue ; order No. ? | 8/- |
| 42 | 5 pesos, deep carmine ; order No. ? | 12/- |

OFFICES OF ISSUE.

Distrito Federal.

1 January, 1882. Three quarter portrait of Valentin Gomez Frias to left of horizontally-lined ground, surrounded by a circle enclosed in a larger one with inscription reading upwards around the border, "Renta del Timbre, Contribution Federal," in white shaded Roman capitals on white ground. Between inscription and portrait fifteen small ornaments resembling canons on engine ground-work forming a circle, the border of which ends in a circle composed of fifteen concave lines. In the upper angles are shaded conical circles with inscriptions—to left, "Republica"—to right, "Mexicana," both in double-lined block type.

The appearance of this stamp is that of a beautifully framed portrait mounted on a raised St. Andrew's Cross, of which latter all but the extremities are hidden, the upper of which protrude through above-mentioned conical circles and have inscribed the value on large white figures, whilst the lower bear the date in similar figures,

At foot the value in white ornamental capitals in straight line surrounded by border of miniature white circles with the name in small block type above the C of centavo. The design is completed by oak and laurel branches at sides.

Engraved by Tomas de la Pena, on thin hand wove paper—25 stamps—five rows of five—to the sheet, measuring $13\frac{3}{8} \times 10\frac{3}{8}$ inches—size of design, $2\frac{1}{2} \times 1\frac{9}{10}$ inches ; no watermark ; imperforate.



93

- | | | |
|----|---|------|
| 43 | 1 centavo, indigo ; order No. vermilion ; thin white wove paper | 4/- |
| 44 | 5 centavos, orange-vermilion ; order No. green ; on pale yellow wove paper | 4/- |
| 45 | 25 centavos, olive-green ; order No. green ; on thick vertically white laid watermarked (as before) paper | 4/- |
| 46 | 1 peso, green ; order No. vermilion ; on thick machine white wove water-marked paper | 10/- |
| 47 | 5 pesos, carmine ; order No. puce ; on thick machine white wove unwater-marked paper | 12/- |
| | On thick hand wove paper. | |
| 48 | 1 centavo, indigo | 4/- |
| 49 | 5 centavos, orange-vermilion | 4/- |
| 50 | 25 ,, olive-green | 4/- |
| 51 | 1 peso, green | 10/- |
| 52 | 5 pesos, carmine | 12/- |

OFFICES OF ISSUE.

Cosihuiriachic $22 \times 3\frac{1}{2}$.Distrito Federal.
Veracruz.

1 January, 1883. Identical in design to preceding, with dates and colors altered.

- | | | |
|----|-------------------|------|
| 53 | 1 centavo ? | |
| 54 | 5 centavos ? | |
| 55 | 25 ,, solferino | 8/- |
| 56 | 1 peso, pale blue | 8/- |
| 57 | 5 pesos, ,, | 12/- |

OFFICES OF ISSUE.

1 July, 1883-1884. Three-quarter effigy of Mora to left on shaded ground in double-lined circle surrounded by—above, "Renta del Timbre," in shaded Roman capitals—below, value in similar type, also in figures on small white circle between inscriptions. This frame bisects two circles similar in size, composed of engine-turned crossed lines encircled by white ribands containing—in left, "Republica Mexicana"—in right, "Contribucion Federal" in colored Roman capitals. The top and bottom of the design is composed of small engine-turned ovals bisecting each other, with value in small colored numerals where the ovals interlace—ornaments in spandrels.

At the left extremity of the design is a white upright rectangle with inscription, "Contribucion Federal" in white block letters, reading upwards on border; and around three sides of rectangle "Renta Timbre Mexico, 1883 à 1884" in colored Roman capitals; and further, value in similar type, varying according to the value.

Value in white numerals in angles. Dates above and below portrait.

Engraved at the Government offices on horizontally laid paper—55 stamps—eleven rows of five—to the sheet measuring $11\frac{1}{4} \times 15\frac{1}{2}$ inches—size of design, $2\frac{1}{10} \times 1\frac{1}{2}$ inches. Watermark, "Renta del Timbre" in script capitals, reading both horizontally and vertically across the sheet thirteen times, commencing at the upper left-hand corner; imperforate.



94

- | | | |
|----|--|-----|
| 58 | 1 centavo, orange-red; order No. ultramarine | 3/- |
| 59 | 5 centavos, deep green; order No. vermilion | 4/- |
| 60 | 25 centavos, violet; order No. green | 4/- |
| 61 | 1 peso, rose; order No. vermilion | 6/- |
| 62 | 5 pesos, pale blue; order No. vermilion | 8/- |

OFFICES OF ISSUE.

- | | |
|-----------------------------------|--|
| Colima $13\frac{1}{2} \times 2$. | Orizava Tt $12\frac{1}{2} \times 3$ (blue.) |
| Distrito Federal. | Tt $12\frac{1}{2} \times 3$ (violet). |
| Guanajuato 19×3 , | Zacatecas $19\frac{1}{2} \times 2$ (violet.) |

1 July, 1885-1886. Statuette to left of Vicar Hidalgo on horizontally-lined ground, surrounded by double-lined circle, enclosed by ornamental hexagonal frame, each side composed of a trefoil—groundwork filled in with engine-turned lines. "Mexico" above in white Roman capitals in semi-circular riband. In spandrels, lance—head-shaped frames, containing value above, and dates below, in large white numerals. "Contribucion Federal" above, and value below in white Roman capitals in straight labels. The whole design is enclosed in double-lined rectangular frame.

Engraved at the Government offices on hand machine wove paper—48 stamps—six rows of eight—to the sheet, measuring $12\frac{1}{2} \times 15\frac{1}{10}$ inches—size of design, $1\frac{1}{2} \times 2\frac{1}{2}$ inches. No watermark; imperforate.



95

- | | | |
|----|--|------|
| 63 | 1 centavo, ultramarine; order No. green | 3/- |
| 64 | 5 centavos, deep orange; order No. green; laid paper | 4/- |
| 65 | 25 centavos, deep green; order No. green | 4/- |
| 66 | 1 peso, bright red; order No. ? | 6/- |
| 67 | 5 pesos, bright violet; order No. ? | 10/- |

OFFICES OF ISSUE.

Distrito Federal. Pral Chihuahua. Veracruz.

1 July, 1886-1887. Same designs as the preceding, with dates and colors altered.

- | | | |
|----|---------------------------------|-----|
| 68 | 1 centavo, blue tern; order No. | 3/- |
| 69 | 5 centavos, " " | 4/- |
| 70 | 25 " " " " | 6/- |
| 71 | 1 peso, orange-brown; order No. | 6/- |
| 72 | 5 pesos, " " " " | 6/- |

OFFICES OF ISSUE.

(To be continued).

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.



A Weekly Journal
Devoted to Fiscal Collectors



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Vol. I.]

DECEMBER, 1892

[No. 1.



Edited by
 FRED. GEO. C. LUNDY.

Published at
 86, Leadenhall Street (Room 4), London, E.C.,
 England.

Subscription for Twelve Numbers, 2/6 post free.

1 July, 1883-1884. Three-quarter effigy of Mora to left on shaded ground in double-lined circle surrounded by—above, "Renta del Timbre," in shaded Roman capitals—below, value in similar type, also in figures on small white circle between inscriptions. This frame bisects two circles similar in size, composed of engine-turned crossed lines encircled by white ribands containing—in left, "Republica Mexicana"—in right, "Contribucion Federal" in colored Roman capitals. The top and bottom of the design is composed of small engine-turned ovals bisecting each other, with value in small colored numerals where the ovals interlace—ornaments in spandrels.

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Value in white numerals in angles. Dates above and below portrait.

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94

- 58 1 centavo, orange-red; order No. ultramarine 3-
59 5 centavos, deep green; order No. vermilion 4-
60 25 centavos, violet; order No. green 4-
61 1 peso, rose; order No. vermilion 6-
62 5 pesos, pale blue; order No. vermilion 8-

OFFICES OF ISSUE.

Colima $13\frac{1}{2} \times 2$. Orizava Tri $12\frac{1}{2} \times 3$ (blue).
Distrito Federal. Tri $12\frac{1}{2} \times 3$ (violet).
Guanajuato 19×3 . Zacatecas $19\frac{1}{2} \times 2$ (violet).

1 July, 1885-1886. Statuette to left of Vicar Hidalgo on horizontally-lined ground, surrounded by double-lined circle, enclosed by ornamental sexagonal frame, each side composed of a trefoil-groundwork filled in with engine-turned lines, "Mexico" above in white Roman capitals in semi-circular riband. In spandrels, lance-head-shaped frames, containing value above, and dates below, in large white numerals. "Contribucion Federal" above, and value below in white Roman capitals in straight labels. The whole design is enclosed in double-lined rectangular frame.

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95

- 63 1 centavo, ultramarine; order No. green 3-
64 5 centavos, deep orange; order No. green; laid paper. 4-
65 25 centavos, deep green; order No. green 4-
66 1 peso, bright red; order No. 6-
67 5 pesos, bright violet; order No. 3- 10-

OFFICES OF ISSUE.

Distrito Federal. Prad Chihuahua.
Veracruz.

1 July, 1886-1887. Some designs as the preceding, with dates and colors altered.

- 68 1 centavo, blue tern; order No. 3-
69 5 centavos, " " " 4-
70 25 " " " " 6-
71 1 peso, orange-brown; order No. 6-
72 5 pesos, " " " 6-

OFFICES OF ISSUE.

(To be continued).

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*It was our intention to have inserted this article in the first number, but through unforeseen circumstances the author was prevented from completing it in time for press.

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Vol. I.]

JANUARY, 1893.

[No. 2.]



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Secretary,

NORTH STAFFORDSHIRE STAMP EXCHANGE,

"REGENT HOUSE,"

HANLEY, STAFFS., ENG.

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

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1840 Black Mulready 1d., used, ...	10/-
" " " 1d. unused ...	10/-
" Blue " 2d. used ...	40/-
1881 £5 English, used ...	45/-
1854 6d. " violet, cut square, per doz.	14/-

Large stock of old U.S., Ceylon, Natal, Canada, Cape (triangular), West Indies, and Australian Stamps.

Selections sent against first-class References.

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We have a large stock of Revenue Stamps, selections of which can be sent to Collectors.

We also have a quantity of sets of Bill, Telegraph, etc., for particulars of which see our price list (post free).

Speciality. United States, Austria, Cuba, French, English, Canada and German.

SYDNEY VIEW & CO.,

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Mr. W. HADLOW,

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36, High Holborn, W.C.,

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I buy or exchange scarce stamps, curiosities, also "entires." All offers answered by return of post. Postage stamp price lists gratis.

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OF

Fiscals, Telegraph and
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Will be sent against CASH
DEPOSIT, or good
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Do. £20, die C, V.R.	1/6
Do. set of 5	1/-
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Transfer Duty " 4	1/6
Newspaper Tax " 4	1/-
Railway " 10	1/6
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White embossed dies " 8	1/-
Red embossed dies, bill or note, set of 6	1/-
Judicature fees, set of 5	1/-

THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.



A Quarterly Journal
Devoted to Fiscal Collectors



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Vol. I.]

FEBRUARY, 1893.

[No. 3.]



Edited by
 FRED. GEO. C. LUNDY.

Published at
 86, Leadenhall Street (Room 4), London, E.C.,
 England.

Subscription for Twelve Numbers, 2/6 post free.

Price 3d.

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		marks.			marks.
Austria, 1850-63, very fine, mixed, per 1000		6	Hungary, 1888, 1 gulden	... per 1000	50
" Levant 1 piastre	... "	8	" " 5 "	... per 100	40
Bosnia ...	" "	12	Roumania 1872 very fine, mixed, per 1000		10
" ... 25 kreuzer	... "	75	" 1880 " " "	" "	6
Bulgaria ... 1 piastre	... "	15	" 1890 " " "	... "	5
" Tax per 100		10	" 1890 per 1000		40
Montenegro 1 piastre	" "	12	Servia 1869 per 1000		25
Hungary 1888 " per 1000		5	" 1880 "	" "	12
" " 50 kreuzer	" "	8	" 1890 "	" "	12

SETS.

		marks.			marks.
Austria 1890-91 ... per 100 sets		150	Servia 1869 2 to 50, 7 var .per 100 sets		25
Bosnia 1 to 25 kreuzer,	" "	25	" 1880 5 to 1 d. unused "		20
Hungary 1 kr. to 3fl.	" "	50	" 1880 5 to 1 d. used "		25
Montenegro 2 to 25 kr.	" "	120	" 1890 5 to 1 d. " "		50

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	each stamp		100 stamps	each stamp		each roostamps
	s. d.	s. d.		s. d.	s. d.	
187. 5 c., brown	... 4	2		1890. 6 c., 15 c., 30 c., each	0 ½	4 0
180. 30 c., orange	... 5	6		" 90 c., orange	... 0 4	16 4
190. 90 c., blue	... 13	6		1893. 3 c., 6 c., each	... 0 ½	4 0
187. 5 c., brown	... 0	6	48 0	" 15 c., 30 c., "	... 0 1	8 2
190. 24 c., lilac	... 0	6	40 6	" 50 c., blue,	... 0 2	16 2
190. 30 c., orange	... 0	9	72 0	" \$1.00 rose,	... 0 5	40 0
190. 90 c., blue	... 4	0	400 0	" \$2.00 red...	... 0 10	80 6
187. 12 c., purple	... 0	3	24 0	" \$3.00 green,	... 1 6	144 6
190. 24 c., purple	... 1	2	104 0	" \$4.30 carmine,	... 2 0	200 0
190. 90 c., carmine	... 0	4	32 0	" \$5.00 black	... 3 0	300 0
188. 30 c., brown	... 0	4	40 0	Postage Due, 30c.,	... 0 5	40 0
190. 90 c., purple	... 1	0	100 0			

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" 10 Irish Fiscals, very scarce	2/6																										

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" " Horse Tax " Red	21/-
" " Horse Tax " Black	10/-
" Foreign Bill, first issue, 4d. lilac	7/6
" do. do. do. £2 5s. od.	7/6
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English and Irish Telegraph Company, 1853, set of five, <i>guaranteed genuine remainders</i>	5/-
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„ 1890-1891.	Same values as above	8	„			1 0
Great Britain, ...	Chancery Court	12	„			4 0
do. ...	Common Law	3	„			0 6
do. ...	Foreign Bill (4 issues)	20	„			1 0
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Ceylon ...	Foreign Bill, including Surcharges	50	„			2 0

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Vol. I.]

MARCH, 1893.

[No. 4.



Edited by
 FRED. GEO. C. LUNDY.

Published at
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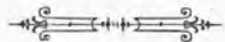
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Vol. I.]

APRIL, 1893.

[No. 5.]



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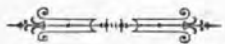
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|     |        | s.  | d.  |
|-----|--------|-----|-----|
| 1s  | Violet | ... | 1 0 |
| 2/6 | "      | ... | 1 6 |
| 5s  | "      | ... | 1 6 |
| 10s | "      | ... | 2 6 |
| 20s | "      | ... | 2 6 |

**BANKRUPTCY COURT—**

|    |                         |     |      |
|----|-------------------------|-----|------|
| 3d | Rose, white paper, 1869 | ... | 4 0  |
| 3d | blue paper, 1870        | ... | 10 0 |
| 1d | " perf. (die O), 1872   | ... | 5 0  |
| 1s | " green, 1873           | ... | 1 0  |

**CHANCERY COURT—**

|     |                 |     |     |
|-----|-----------------|-----|-----|
| 3s  | Lilac, perf. 16 | ... | 1 6 |
| 4s  | " "             | ... | 1 6 |
| 5s  | " "             | ... | 1 6 |
| 3d  | " perf. 14      | ... | 0 3 |
| 4d  | " "             | ... | 0 3 |
| 6d  | " "             | ... | 0 3 |
| 8d  | " "             | ... | 0 4 |
| 1s  | " "             | ... | 0 3 |
| 1/4 | " "             | ... | 0 4 |
| 1/6 | " "             | ... | 1 0 |
| 1/8 | " "             | ... | 0 6 |
| 2s  | " "             | ... | 0 4 |
| 2/4 | " "             | ... | 0 6 |
| 2/6 | " "             | ... | 1 0 |
| 2/8 | " "             | ... | 0 6 |
| 3s  | " "             | ... | 0 3 |
| 3/6 | " "             | ... | 1 0 |
| 4s  | " "             | ... | 0 6 |
| 5s  | " "             | ... | 0 4 |
| 7s  | " "             | ... | 1 0 |
| 8s  | " "             | ... | 1 0 |
| 10s | " "             | ... | 0 6 |
| 14s | " "             | ... | 1 6 |
| 20s | " "             | ... | 0 6 |

**CHANCERY FEE FUND—**

|     |               |     |     |
|-----|---------------|-----|-----|
| 4d  | Rose, 1852-55 | ... | 0 8 |
| 2/8 | " "           | ... | 0 8 |

**COMMON LAW COURT—**

|     |               |     |     |
|-----|---------------|-----|-----|
| 6d  | Violet        | ... | 1 0 |
| 1s  | "             | ... | 0 3 |
| 2s  | "             | ... | 0 2 |
| 5s  | "             | ... | 0 4 |
| 10s | "             | ... | 1 6 |
| 20s | "             | ... | 2 6 |
| 2s  | on blue paper | ... | 0 6 |

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|    |        |     |     |
|----|--------|-----|-----|
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| 1s | "      | ... | 0 8 |
| 5s | "      | ... | 1 0 |

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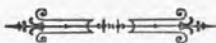
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Vol. I.]

MAY, 1893.

[No. 6.]



Edited by  
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| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
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|      |                      |        |   |   |
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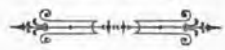
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Vol. I.]

JUNE, 1893.

[No. 7.



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| New Brunswick Laws complete, 7 varieties, very rare                                                                                                                                                                                                                                                                                                               | 20/-                        |
| 50 c., blue, first issue, scarce                                                                                                                                                                                                                                                                                                                                  | 4/-                         |
| Supreme Court Stamps, set complete, including rare 5 dol.                                                                                                                                                                                                                                                                                                         | 24/-                        |
| do. 1 dol., scarce                                                                                                                                                                                                                                                                                                                                                | 4/6                         |
| do. 10 c., unused, original gum                                                                                                                                                                                                                                                                                                                                   | 1/-                         |
| Canada Bill, first issue, 1 dol., used, large                                                                                                                                                                                                                                                                                                                     | 2/-                         |
| do. do. 2 dol., unused, original gum, large                                                                                                                                                                                                                                                                                                                       | 7/6                         |
| do. do. 3 dol., do. do.                                                                                                                                                                                                                                                                                                                                           | 10/-                        |
| do. 2nd issue, 2 dol., purple centre, fine, rare                                                                                                                                                                                                                                                                                                                  | 15/-                        |
| Canada, 1870, Weights and Measures, red, no value, unused, original gum, very fine, numbered, the rarest Canadian Revenue, cataloguing £3, per Ketcheson's Catalogue, the recognised authority                                                                                                                                                                    | Price £2                    |
| Canada Ribbon Fiscals, a grand collection of over 50 varieties, in entire sheets, blocks, strips, pairs, &c., including many varieties, all very scarce, unused, and in fine condition, over 175 in the collection, very fine, almost unobtainable now                                                                                                            | £10                         |
| Collection of 50 varieties, as above, only                                                                                                                                                                                                                                                                                                                        | £5                          |
| Nova Scotia Bill Stamps, 1 dol., scarce, used, only                                                                                                                                                                                                                                                                                                               | 8/-                         |
| do. do. 2 dols. rare, used, only                                                                                                                                                                                                                                                                                                                                  | 18/-                        |
| do. do. 3 dols., very rare, used, only                                                                                                                                                                                                                                                                                                                            | 63/-                        |
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Send for June Sample Copy. 4

# Nicaragua Telegraphs.

1892.

|            |     |               |
|------------|-----|---------------|
| 1 centavo  | ... | light blue.   |
| 2 centavos | ... | brown.        |
| 5 "        | ... | green.        |
| 10 "       | ... | orange.       |
| 20 "       | ... | slate.        |
| 25 "       | ... | yellow.       |
| 50 "       | ... | carmine rose. |
| 1 peso     | ... | blue.         |
| 2 pesos    | ... | vermilion.    |
| 10 "       | ... | carmine.      |

The set of 10 varieties, unused, 2/6.

A VERY ATTRACTIVE SET.

**WHOLESALE PRICE**

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**WALTER MORLEY,**

186, West Green Road,

**TOTTENHAM,**

**LONDON, N.,**

who has been appointed Sole Agent for Great Britain for this issue.

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|--------------------------------------------|--------|---------|
| 10 different, including obsolete ... ..    | 1/3    | 10/7    |
| 5, 10, 20, 50 ore, 1880, G.S.D. ... ..     | 7/8    | 5/6     |
| 1, 5 and 10 kronor, 1880, G.S.D., rare ... | 3/4    | —       |
| 5, 50 and 1 krone, 1876, S.F.J., rare ...  | 2/     | —       |
| 20 ore, blue, 1875, for 100, 4s. ... ..    | —      | 7/1     |
| 20 ore, rose, 1882, for 100, 5s. ... ..    | —      | 7/8     |
| 20 ore, blue, 1884, for 100, 2s. ... ..    | —      | 7/3     |

## FISCALS.

|                                           |    |
|-------------------------------------------|----|
| 4, 8, 16, 32, 48 Skilling, 1863/71 ... .. | 1/ |
| 8 different, 1875 ... ..                  | 0  |

## SWEDEN.

Fiscals (Bevillingsstempel) large oblong.  
25 ore, 3d. each, 10 for 1/8.  
50 ore, 5d. each.

*Other values from 6d. to 6/- each.*

|                                                                                         |     |
|-----------------------------------------------------------------------------------------|-----|
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*Only Two Sets of each in stock.*

|                                              |     |
|----------------------------------------------|-----|
| Unused, C.T.J., or G.H.J., 5 ore ... .. each | 2d. |
| " " " 10 " ... .. "                          | 3d. |
| " " " 25 " ... .. "                          | 6d. |

3 different Norway Railway Stamps for 6d.

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|--------------------------------------------------------------------------|--------------------------------------------|
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| " 7 " Fiscals ... .. 6d.                                                 | " 30 " Foreign Bill all issues 1/6         |
| " 8 Straits Settlements ... .. 1/-                                       | " 7 " Sea Policies ... .. 1/-              |
| " 12 French Fiscals ... .. 6d.                                           | " 20 " Deed Stamps, Geo. I. to Vict. 10/-  |
| " 10 Mexican " ... .. 1/-                                                | " 5 " Deed Stamps ... .. 1/-               |
| " 15 Griqualand Fiscals, large G. in black & red, including £5 value 2/6 | " 5 " Chancery Court ... .. 1/-            |
|                                                                          | " 10 Irish Fiscals, very scarce ... .. 2/6 |

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|                                                                                                         |
|---------------------------------------------------------------------------------------------------------|
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| " "Horse Tax" Red ... .. 21/-                                                                           |
| " "Horse Tax" Black ... .. 10/-                                                                         |
| " Foreign Bill, first issue, 4d., lilac ... .. 7/6                                                      |
| " " " " £2 5s. 0d. ... .. 7/6                                                                           |
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| English and Irish Telegraph Company, 1853, set of five, <i>guaranteed genuine remainders</i> ... .. 5/- |
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Many other rare varieties for Sale.

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*A Monthly Journal*

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*Collectors*



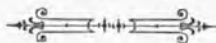
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Vol. I.]

JULY, 1893.

[No. 8.]



Edited by  
FRED. GEO. C. LUNDY.

Published at  
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ESTABLISHED 1887. 6

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|      |                             |            |
|------|-----------------------------|------------|
| 1874 | 1 cent, green               | ... £0 1 6 |
| "    | 5 " "                       | ... 0 3 6  |
| "    | 20 " brown                  | ... 0 2 0  |
| "    | 50 " blue                   | ... 0 3 0  |
| "    | 1 peso, red                 | ... 0 6 0  |
| "    | 2 " yellow                  | ... 0 9 0  |
| "    | 5 " rose                    | ... 1 5 0  |
| 1876 | 5 c., green                 | ... 0 3 0  |
| 1886 | 10 c., red on green (error) | 0 4 0      |
| "    | 20 c., violet               | ... 0 2 0  |
| "    | 50 c., brown orange         | ... 0 3 0  |
| "    | 1 peso, yellow on green     | 0 6 6      |
| "    | 2 " "                       | ... 0 8 6  |
| 1890 | 20 c., blue                 | ... 0 1 9  |

### TOLIMA.

|      |                      |            |
|------|----------------------|------------|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 0 0 |
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| " " lilac                                                                                  | ...  | 6/-  |
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\* \* \* \* \*

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 Best Medium for Sale of
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HOLLAND.—JOHAN K. KONING, Achterburgwal, 29,  
 Amsterdam.

INDIA.—HENRY JORDAN, Calcutta Stamp Exchange,  
 61, Bentinck Street, Calcutta.

UNITED STATES.—BOGERT, DURBIN & Co., Room 37  
 Tribune Buildings, New York; and Philadelphia.

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

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|                                                                                                                                                                                                                                                                                                                                                                     |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| British Columbia Laws, first issue complete, 4 var., rare                                                                                                                                                                                                                                                                                                           | 7/-      |
| Per 10 sets                                                                                                                                                                                                                                                                                                                                                         | 62/-     |
| B. C. Laws, first issue, 50 c., blue, scarce                                                                                                                                                                                                                                                                                                                        | 1/6      |
| Per 50, 45/-; per 100, 80/-                                                                                                                                                                                                                                                                                                                                         |          |
| New Brunswick Laws complete, 7 varieties, very rare                                                                                                                                                                                                                                                                                                                 | 20/-     |
| 50 c., blue, first issue, scarce                                                                                                                                                                                                                                                                                                                                    | 4/-      |
| Supreme Court Stamps, set complete, including rare 5 dol.                                                                                                                                                                                                                                                                                                           | 24/-     |
| do. 1 dol., scarce                                                                                                                                                                                                                                                                                                                                                  | 4/6      |
| do. 10 c., unused, original gum                                                                                                                                                                                                                                                                                                                                     | 1/-      |
| Canada Bill, first issue, 1 dol., used, large                                                                                                                                                                                                                                                                                                                       | 2/-      |
| do. do. 2 dol., unused, original gum, large                                                                                                                                                                                                                                                                                                                         | 7/6      |
| do. do. 3 dol., do. do. do.                                                                                                                                                                                                                                                                                                                                         | 10/-     |
| do. 2nd issue, 2 dol., purple centre, fine, rare                                                                                                                                                                                                                                                                                                                    | 15/-     |
| Canada. 1870, Weights and Measures, red, no value, unused, original gum, very fine, numbered, the rarest Canadian Revenue, cataloguing £3, per Ketcheson's Catalogue, the recognised authority                                                                                                                                                                      | Price £2 |
| Canada Ribbon Fiscals, a grand collection of over 50 varieties, in entire sheets, blocks, strips, pairs, &c., including many varieties, all very scarce, unused, and in fine condition, over 175 in the collection, very fine, almost unobtainable now                                                                                                              | £10      |
| Collection of 50 varieties, as above, only                                                                                                                                                                                                                                                                                                                          | £5       |
| Nova Scotia Bill Stamps, 1 dol., scarce, used, only                                                                                                                                                                                                                                                                                                                 | 8/-      |
| do. do. 2 dols. rare, used, only                                                                                                                                                                                                                                                                                                                                    | 18/-     |
| do. do. 3 dols., very rare, used, only                                                                                                                                                                                                                                                                                                                              | 63/-     |
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|---------------------------------------------|--------|---------|
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| 1, 5 and 10 kronors, 1880, G.S.D., rare ... | 3/4    | —       |
| 5, 50 and 1 krone, 1876, S.F.J., rare ...   | 2/     | —       |
| 20 ore, blue, 1875, for 100, 4s. ... ..     | —      | 7/6     |
| 20 ore, rose, 1882, for 100, 5s. ... ..     | —      | 8       |
| 20 ore, blue, 1884, for 100, 2s. ... ..     | —      | 7/3     |

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|                                           |     |   |
|-------------------------------------------|-----|---|
| 4, 8, 16, 32, 48 Skilling, 1863/71 ... .. | 1/  | — |
| 8 different, 1875 ... ..                  | 7/6 | — |

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|                                                                                         |     |
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|                                              |     |
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| " " " 10 " " " " " " " "                     | 3d. |
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|----------------------------------------------------|----------|
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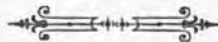
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Vol. I.]

AUGUST, 1893.

[No. 9.



Edited by  
 FRED. GEO. C. LUNDY.

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all kinds postage stamps of North, Central and South America, in any quantity, especially rarities and old issues of the United States, for which I am willing to pay high prices. If you have any U.S. Columbian 1893 1 dollar, 2 dollars, 3 dollars, 4 dollars, and 5 dollars, send them with your own price, on approval. Cash is sent by return mail for all stamps kept by me.

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All Fine Copies.

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|      |                             |        |   |   |
|------|-----------------------------|--------|---|---|
| 1874 | 1 cent, green               | ... £0 | 1 | 6 |
| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

### TOLIMA.

|      |                      |        |   |   |
|------|----------------------|--------|---|---|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 | 0 | 0 |
| 1886 | " " "                | ... 2  | 0 | 0 |

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## ENGLISH COLLEGE STAMPS.

|                                                                                            |      |      |
|--------------------------------------------------------------------------------------------|------|------|
| All Souls' College, blue                                                                   | ...  | 4-   |
| Exeter College, red                                                                        | ...  | 1-   |
| " " card, red on white                                                                     | 21-  |      |
| Keble College, blue                                                                        | ...  | 26   |
| " " " Spires printing                                                                      | 10-  |      |
| " " embossed vermilion                                                                     | 21-  |      |
| " " " magenta                                                                              | 21-  |      |
| " " card, red on white                                                                     | 40-  |      |
| St. John's College, Oxford, grey                                                           | 26   |      |
| St. John's College, Messenger,<br>Cambridge, red                                           | ...  | 4-   |
| Selwyn College, Cambridge, black<br>on red, imperf.                                        | ...  | 4-   |
| Queen's College, Cambridge, green                                                          | 4-   |      |
| Lincoln College, dark blue                                                                 | ...  | 5-   |
| Merton College, embossed, blue                                                             | 50-  |      |
| " " lilac                                                                                  | ...  | 6-   |
| " " card, blue on white                                                                    | 21-  |      |
| Balliol College, vermilion on<br>white (suppressed before issue)                           | 40-  |      |
| Hertford College, lilac                                                                    | ...  | 15-  |
| " " card, blue on white                                                                    | 30-  |      |
| " " envelope, "                                                                            | 30/- |      |
| " " " lilac,<br>small size                                                                 | ...  | 10-  |
| Hertford College, envelope, lilac,<br>medium size                                          | ...  | 10/- |
| Hertford College, envelope, lilac,<br>square size                                          | ...  | 20-  |
| Hertford College, envelope, lilac,<br>medium size, "College Notice"<br>in black printed on | ...  | 15-  |

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|      |                             |        |   |   |
|------|-----------------------------|--------|---|---|
| 1874 | 1 cent, green               | ... £0 | 1 | 6 |
| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

### TOLIMA.

|      |                      |        |   |   |
|------|----------------------|--------|---|---|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 | 0 | 0 |
| 1886 | " " "                | ... 2  | 0 | 0 |

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|                                                                                                  |      |
|--------------------------------------------------------------------------------------------------|------|
| All Souls' College, blue ...                                                                     | 4/-  |
| Exeter College, red ... ..                                                                       | 1/-  |
| " " card, red on white                                                                           | 21/- |
| Keble College, blue ... ..                                                                       | 2/6  |
| " " " Spires printing                                                                            | 10/- |
| " " embossed vermilion                                                                           | 21/- |
| " " " magenta                                                                                    | 21/- |
| " " card, red on white                                                                           | 40/- |
| St. John's College, Oxford, grey                                                                 | 2/6  |
| St. John's College, Messenger,<br>Cambridge, red ... ..                                          | 4/-  |
| Selwyn College, Cambridge, black<br>on red, imperf. ... ..                                       | 4/-  |
| Queen's College, Cambridge, green                                                                | 4/-  |
| Lincoln College, dark blue ...                                                                   | 5/-  |
| Merton College, embossed, blue                                                                   | 50/- |
| " " lilac ... ..                                                                                 | 6/-  |
| " " card, blue on white                                                                          | 21/- |
| Balliol College, vermilion on<br>white (suppressed before issue)                                 | 40/- |
| Hertford College, lilac ... ..                                                                   | 15/- |
| " " card, blue on white                                                                          | 30/- |
| " " envelope, " ... ..                                                                           | 30/- |
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## A PAGE OF ERRORS.

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| Venezuela, 2 bolivars, blue, double perf. ... ..                          | 2/6    | " " " " ⊖ inverted ... ..                                           | 3/0    |
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| New Zealand, ½ red, double perf. ... ..                                   | 2/0    | Spain, ½ real, Plata blue, error CORRFOS ... ..                     | 7/6    |
| Colombia, 1 c., green, double perf. ... ..                                | 3/6    | Uruguay, provisional, error 1391 ... ..                             | 15/0   |
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| Mysore, surcharge on Indian fiscal, double surcharge ... ..               | 4/0    | Cyprus, 30 paras on 1d., used, error 80 paras ... ..                | 60/0   |
| Griqualand, 5s. orange, with double G.                                    | 3/6    | English, 2d. blue, value double printed ... ..                      | 5/6    |
| Portuguese Indies, 5 r. blk. on 20 red, inverted surcharge ... ..         | 7/6    | English, 1d. lilac, double printed                                  | 20/0   |
|                                                                           |        | English Levant, 40 paras on ½d., double surcharge ... ..            | 20/0   |

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# THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.

*A Monthly Journal*  
*Devoted to Fiscal Collectors*



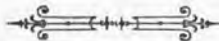
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Vol. I.]

SEPTEMBER—OCTOBER, 1893.

[No. 10.



Edited by  
 FRED. GEO. C. LUNDY.

Published at  
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should be in the hands of every Stamp Collector and Dealer.

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of the Western Hemisphere, finely illustrated, giving prices for all known varieties of perforations and watermarks. Small pocket size, price 25c. (Mk 1.)

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This book gives all the prices what we pay for stamps from the very commonest up to the greatest rarities, and if you have any duplicates for sale, send for a copy. It only costs 10c. (40 pf.)

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sent free to all who ask for it.

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### I PURCHASE FOR CASH

all kinds postage stamps of North, Central and South America, in any quantity, especially rarities and old issues of the United States, for which I am willing to pay high prices. If you have any U.S. Columbian 1893 1 dollar, 2 dollars, 3 dollars, 4 dollars, and 5 dollars, send them with your own price, on approval. Cash is sent by return mail for all stamps kept by me.

**HENRY GREMMEL,**  
**85, NASSAU STREET, NEW YORK.**



All buyers of Lathes, Fret, or Circular Saws, and every description of Tools, Machinery, Gas and Steam Engines, should see the *Tool and Machinery Register* containing over 4,000 lots every month.

Post Free 2d.

**BRITANNIA COMPANY,**  
 COLCHESTER, ENGLAND. 6

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*A large variety of Envelopes, &c., in stock.*

Sample packet No. 1, of 100 stamps catalogued at over 4s., post free 1s. 3d.

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 Regent House, Hanley, Potteries.

ESTABLISHED 1887. 6

## SPECIAL BARGAINS.

All Fine Copies.

### ANTIOQUIA.

|      |                             |        |   |   |
|------|-----------------------------|--------|---|---|
| 1874 | 1 cent, green               | ... £0 | 1 | 6 |
| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

### TOLIMA.

|      |                      |        |   |   |
|------|----------------------|--------|---|---|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 | 0 | 0 |
| 1886 | " " "                | ... 2  | 0 | 0 |

**J. F. HINDELL,**  
 ORE, HASTINGS.

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|                                                                                            |        |      |
|--------------------------------------------------------------------------------------------|--------|------|
| All Souls' College, blue                                                                   | ...    | 4/-  |
| Exeter College, red                                                                        | ... .. | 1/-  |
| " " card, red on white                                                                     | 21-    |      |
| Keble College, blue                                                                        | ... .. | 2/6  |
| " " " Spires printing                                                                      | 10-    |      |
| " " embossed vermilion                                                                     | 21-    |      |
| " " " magenta                                                                              | 21-    |      |
| " " card, red on white                                                                     | 40-    |      |
| St. John's College, Oxford, grey                                                           | 2/6    |      |
| St. John's College, Messenger,<br>Cambridge, red                                           | ... .. | 4/-  |
| Selwyn College, Cambridge, black<br>on red, imperf.                                        | ... .. | 4/-  |
| Queen's College, Cambridge, green                                                          | 4/-    |      |
| Lincoln College, dark blue                                                                 | ... .. | 5/-  |
| Merton College, embossed, blue                                                             | 50-    |      |
| " " lilac                                                                                  | ... .. | 6-   |
| " " card, blue on white                                                                    | 21-    |      |
| Balliol College, vermilion on<br>white (suppressed before issue)                           | 10-    |      |
| Hertford College, lilac                                                                    | ... .. | 15-  |
| " " card, blue on white                                                                    | 30-    |      |
| " " envelope, "                                                                            | 30-    |      |
| " " " lilac,<br>small size                                                                 | ... .. | 10-  |
| Hertford College, envelope, lilac,<br>medium size                                          | ... .. | 10/- |
| Hertford College, envelope, lilac,<br>square size                                          | ... .. | 20-  |
| Hertford College, envelope, lilac,<br>medium size, "College Notice"<br>in black printed on | ... .. | 15-  |

*Some of the above can be supplied in pairs,  
 blocks, and entire sheets.*

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186, West Green Rd., Tottenham, N.

## MR. W. HADLOW,

Stamp \* Auctioneer \* and  
 \* Expert. \*

36, HIGH HOLBORN, W.C.

\* \* \* \* \*

### AUCTIONS.

*Sales take place Monthly, or  
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These Sales offer the
 Best Medium for Sale of
 Rare Stamps, either Postal
 or Fiscal.

RARE STAMPS BOUGHT

Stamps bought on Commis-
 sion at an inclusive charge of
 5 per cent.

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sent free to all who ask for it.

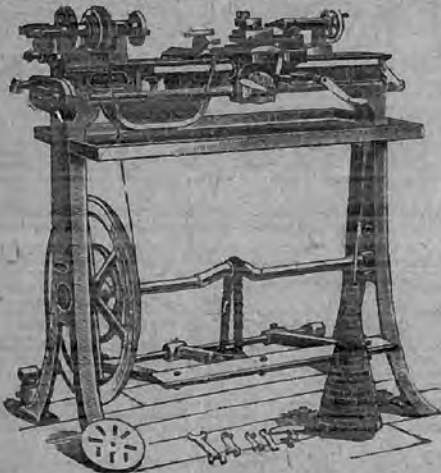
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PRICE LIST



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| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

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|      |                      |        |   |   |
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| All Souls' College, blue                                                                   | ...  | 4/-  |
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| " " card, red on white                                                                     | 21/- |      |
| Keble College, blue                                                                        | ...  | 2/6  |
| " " " Spires printing                                                                      | 10/- |      |
| " " embossed vermilion                                                                     | 21/- |      |
| " " " magenta                                                                              | 21/- |      |
| " " card, red on white                                                                     | 40/- |      |
| St. John's College, Oxford, grey                                                           | 2/6  |      |
| St. John's College, Messenger,<br>Cambridge, red                                           | ...  | 4/-  |
| Selwyn College, Cambridge, black<br>on red, imperf.                                        | ...  | 4/-  |
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| Lincoln College, dark blue                                                                 | ...  | 5/-  |
| Merton College, embossed, blue                                                             | 50/- |      |
| " " lilac                                                                                  | ...  | 6/-  |
| " " card, blue on white                                                                    | 21/- |      |
| Balliol College, vermilion on<br>white (suppressed before issue)                           | 40/- |      |
| Hertford College, lilac                                                                    | ...  | 15/- |
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| Hertford College, envelope, lilac,<br>square size                                          | ...  | 20/- |
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RARE STAMPS BOUGHT

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Stamps bought on Commis-  
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 5 per cent.

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No. 3 ...	3d.	No. 7 ...	3d.
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Part 1 Deed Stamps		3d.
Reprint Fiscal Catalogue, 36 pages	6d.

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Full prospectuses will be willingly supplied by the Publishers.

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Denmark Street, Camberwell, London,

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All unperforated.

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Victoria Fiscals, 5 varieties ...	1s.
North Eastern Railway Envelope, entire ...	1s.
North Eastern Railway Envelope, cut square ...	6d.

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C. H. NUNN, Philatelic Publisher,
 BURY ST. EDMUND'S. 6

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Plate No.	Unused.	Used.	Plate No.	Unused.	Used.	Plate No.	Unused.	Used.
	s. d.	s. d.		s. d.	s. d.		s. d.	s. d.
71	1 6	0 4	124	1 0	0 2	177	0 6	0 2
72	1 6	0 3	125	1 0	0 2	178	0 9	0 2
73	1 6	0 3	127	1 0	0 2	179	0 9	0 2
74	1 6	0 2	129	1 0	0 2	180	0 6	0 1
76	1 0	0 2	130	1 0	0 2	181	0 6	0 1
78	1 6	0 2	131	1 6	0 6	182	0 6	0 1
79	1 6	0 2	132	25 0	2 6	183	0 6	0 2
80	1 0	0 2	133	3 6	1 0	184	0 6	0 1
81	1 0	0 2	134	1 0	0 2	185	0 6	0 1
82	3 6	0 4	135	2 0	0 3	186	0 6	0 1
83	5 6	0 6	136	1 6	0 3	187	0 6	0 1
84	1 6	0 2	137	1 6	0 3	188	0 6	0 1
85	1 6	0 2	138	3 0	0 6	189	0 6	0 1
86	1 6	0 2	139	2 0	0 6	190	0 6	0 1
87	1 6	0 2	140	1 0	0 2	191	0 9	0 1
88	3 6	0 6	141	2 6	0 9	192	0 6	0 1
89	1 0	0 2	142	2 6	0 3	193	0 9	0 1
90	1 0	0 2	143	2 6	1 0	194	0 6	0 1
91	1 0	0 2	144	2 6	0 6	195	0 6	0 1
92	1 0	0 2	145	2 6	0 2	196	0 6	0 1
93	1 0	0 2	146	1 6	0 2	197	0 6	0 1
94	1 0	0 2	147	1 0	0 2	198	0 6	0 1
95	1 0	0 2	148	1 6	0 2	199	0 5	0 1
96	2 6	0 2	149	1 6	0 2	200	0 6	0 1
97	2 6	0 6	150	1 0	0 2	201	0 9	0 1
98	1 0	0 2	151	1 0	0 2	202	0 9	0 1
99	1 6	0 2	152	1 0	0 2	203	0 9	0 1
100	1 6	0 6	153	20 0	1 6	204	0 9	0 1
101	2 0	0 4	154	1 0	0 2	205	0 9	0 1
102	2 0	0 4	155	2 0	0 2	206	0 9	0 1
103	2 0	0 6	156	1 0	0 2	207	0 9	0 1
104	6 0	1 0	157	1 0	0 2	208	0 9	0 1
105	7 6	0 6	158	1 6	0 2	209	0 9	0 1
106	2 0	0 4	159	1 0	6 2	210	0 6	0 1
107	2 0	0 3	160	1 0	0 2	211	3 6	0 4
108	7 6	0 3	161	2 0	0 2	212	0 9	0 1
109	2 0	0 3	162	1 0	0 2	213	0 9	0 2
110	1 0	0 4	163	1 0	0 2	214	0 9	0 2
111	1 0	0 4	164	1 0	0 2	215	0 6	0 1
112	2 0	0 3	165	1 0	0 2	216	0 6	0 1
113	1 6	0 3	166	0 9	0 2	217	0 9	0 1
114	10 0	0 4	167	0 9	0 2	218	0 6	0 2
115	10 0	1 0	168	0 9	0 2	219	1 0	0 2
116	1 0	0 3	169	0 9	0 4	220	1 0	0 2
117	0 9	0 2	170	0 9	0 2	221	3 6	0 6
118	1 0	0 3	171	0 6	0 2	222	2 6	0 3
119	1 0	0 3	172	0 6	0 2	223	2 6	0 4
120	1 0	0 2	173	0 6	0 2	224	3 6	0 4
121	3 6	0 3	174	0 6	0 2	225	20 0	5 0
122	1 6	0 2	175	0 9	0 2			
123	7 6	0 6	176	0 9	0 2			

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Plate No.	Unused.		Used.		Plate No.	Unused.		Used.		Plate No.	Unused.		Used.	
	s.	d.	s.	d.		s.	d.	s.	d.		s.	d.	s.	d.
71	1	6	0	4	124	1	0	0	2	177	0	6	0	2
72	1	6	0	3	125	1	0	0	2	178	0	9	0	2
73	1	6	0	3	127	1	0	0	2	179	0	9	0	2
74	1	6	0	2	129	1	0	0	2	180	0	6	0	1
76	1	0	0	2	130	1	0	0	2	181	0	6	0	1
78	1	6	0	2	131	1	6	0	6	182	0	6	0	1
79	1	6	0	2	132	25	0	2	6	183	0	6	0	2
80	1	0	0	2	133	3	6	1	0	184	0	6	0	1
81	1	0	0	2	134	1	0	0	2	185	0	6	0	1
82	3	6	0	4	135	2	0	0	3	186	0	6	0	1
83	5	6	0	6	136	1	6	0	3	187	0	6	0	1
84	1	6	0	2	137	1	6	0	3	188	0	6	0	1
85	1	6	0	2	138	3	0	0	6	189	0	6	0	1
86	1	6	0	2	139	2	0	0	6	190	0	6	0	1
87	1	6	0	2	140	1	0	0	2	191	0	9	0	1
88	3	6	0	6	141	2	6	0	9	192	0	6	0	1
89	1	0	0	2	142	2	6	0	3	193	0	9	0	1
90	1	0	0	2	143	2	6	1	0	194	0	6	0	1
91	1	0	0	2	144	2	6	0	6	195	0	6	0	1
92	1	0	0	2	145	2	6	0	2	196	0	6	0	1
93	1	0	0	2	146	1	6	0	2	197	0	6	0	1
94	1	0	0	2	147	1	0	0	2	198	0	6	0	1
95	1	0	0	2	148	1	6	0	2	199	0	5	0	1
96	2	6	0	2	149	1	6	0	2	200	0	6	0	1
97	2	6	0	6	150	1	0	0	2	201	0	9	0	1
98	1	0	0	2	151	1	0	0	2	202	0	9	0	1
99	1	6	0	2	152	1	0	0	2	203	0	9	0	1
100	1	6	0	6	153	20	0	1	6	204	0	9	0	1
101	2	0	0	4	154	1	0	0	2	205	0	9	0	1
102	2	0	0	4	155	2	0	0	2	206	0	9	0	1
103	2	0	0	6	156	1	0	0	2	207	0	9	0	1
104	6	0	1	0	157	1	0	0	2	208	0	9	0	1
105	7	6	0	6	158	1	6	0	2	209	0	9	0	1
106	2	0	0	4	159	1	0	0	2	210	0	6	0	1
107	2	0	0	3	160	1	0	0	2	211	3	6	0	4
108	7	6	0	3	161	2	0	0	2	212	0	9	0	1
109	2	0	0	3	162	1	0	0	2	213	0	9	0	2
110	1	0	0	4	163	1	0	0	2	214	0	9	0	2
111	1	0	0	4	164	1	0	0	2	215	0	6	0	1
112	2	0	0	3	165	1	0	0	2	216	0	6	0	1
113	1	6	0	3	166	0	9	0	2	217	0	9	0	1
114	10	0	0	4	167	0	9	0	2	218	0	6	0	2
115	10	0	1	0	168	0	9	0	2	219	1	0	0	2
116	1	0	0	3	169	0	9	0	4	220	1	0	0	2
117	0	9	0	2	170	0	9	0	2	221	3	6	0	6
118	1	0	0	3	171	0	6	0	2	222	2	6	0	3
119	1	0	0	3	172	0	6	0	2	223	2	6	0	4
120	1	0	0	2	173	0	6	0	2	224	3	6	0	4
121	3	6	0	3	174	0	6	0	2	225	20	0	5	0
122	1	6	0	2	175	0	9	0	2					
123	7	6	0	6	176	0	9	0	2					

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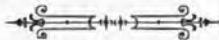
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Vol. I.]

NOVEMBER, 1893.

[No. 11



Edited by
 FRED. GEO. C. LUNDY.

Published at
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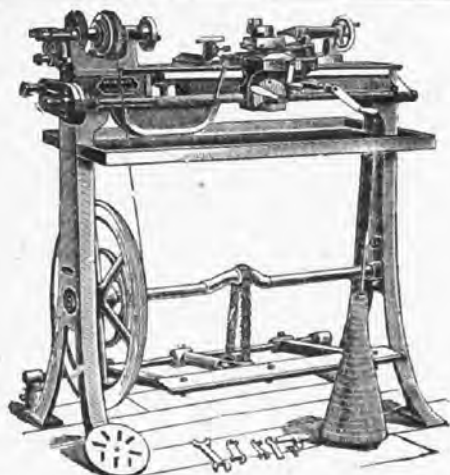
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## ANTIOQUIA.

|      |                             |        |   |   |
|------|-----------------------------|--------|---|---|
| 1874 | 1 cent, green               | ... £0 | 1 | 6 |
| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

## TOLIMA.

|      |                      |        |   |   |
|------|----------------------|--------|---|---|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 | 0 | 0 |
| 1886 | " " "                | ... 2  | 0 | 0 |

**J. F. HINDELL,**  
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## ENGLISH COLLEGE STAMPS.

|                                                                                            |     |     |
|--------------------------------------------------------------------------------------------|-----|-----|
| All Souls' College, blue                                                                   | ... | 1-  |
| Exeter College, red                                                                        | ... | 1-  |
| Keble College, blue                                                                        | ... | 5-  |
| " " " Spires printing                                                                      | 10- |     |
| " " embossed vermilion                                                                     | 35- |     |
| " " card, red on white                                                                     | 40- |     |
| St. John's College, Oxford, grey                                                           | 26  |     |
| St. John's College, Messenger,<br>Cambridge, red                                           | ... | 4-  |
| Selwyn College, Cambridge, black<br>on red, imperf.                                        | ... | 4-  |
| Queen's College, Cambridge, green                                                          | 1-  |     |
| Lincoln College, dark blue                                                                 | ... | 5-  |
| Merton College, embossed, blue                                                             | 50- |     |
| " " lilac                                                                                  | ... | 6-  |
| Balliol College, vermilion on<br>white (suppressed before issue)                           | 40- |     |
| Hertford College, lilac                                                                    | ... | 15- |
| " " card, blue on white                                                                    | 30- |     |
| " " envelope, "                                                                            | 30- |     |
| " " " lilac,<br>small size                                                                 | ... | 10- |
| Hertford College, envelope, lilac,<br>medium size                                          | ... | 10- |
| Hertford College, envelope, lilac,<br>square size                                          | ... | 20- |
| Hertford College, envelope, lilac,<br>large square                                         | ... | 12- |
| Hertford College, envelope, lilac,<br>medium size, "College Notice"<br>in black printed on | ... | 15- |

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|      |                             |        |   |   |
|------|-----------------------------|--------|---|---|
| 1874 | 1 cent, green               | ... £0 | 1 | 6 |
| "    | 5 " "                       | ... 0  | 3 | 6 |
| "    | 20 " brown                  | ... 0  | 2 | 0 |
| "    | 50 " blue                   | ... 0  | 3 | 0 |
| "    | 1 peso, red                 | ... 0  | 6 | 0 |
| "    | 2 " yellow                  | ... 0  | 9 | 0 |
| "    | 5 " rose                    | ... 1  | 5 | 0 |
| 1876 | 5 c., green                 | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green (error) | 0      | 4 | 0 |
| "    | 20 c., violet               | ... 0  | 2 | 0 |
| "    | 50 c., brown orange         | ... 0  | 3 | 0 |
| "    | 1 peso, yellow on green     | 0      | 6 | 6 |
| "    | 2 " "                       | ... 0  | 8 | 6 |
| 1890 | 20 c., blue                 | ... 0  | 1 | 9 |

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|                                                                                            |        |      |
|--------------------------------------------------------------------------------------------|--------|------|
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| Exeter College, red                                                                        | ... .. | 1/-  |
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| " " " Spires printing                                                                      |        | 10/- |
| " " embossed vermilion                                                                     |        | 35/- |
| " " card, red on white                                                                     |        | 40/- |
| St. John's College, Oxford, grey                                                           |        | 2/6  |
| St. John's College, Messenger,<br>Cambridge, red                                           | ... .. | 4/-  |
| Selwyn College, Cambridge, black<br>on red, imperf.                                        | ... .. | 4/-  |
| Queen's College, Cambridge, green                                                          |        | 4/-  |
| Lincoln College, dark blue                                                                 | ... .. | 5/-  |
| Merton College, embossed, blue                                                             | 50/-   |      |
| " " lilac                                                                                  | ... .. | 6/-  |
| Balliol College, vermilion on<br>white (suppressed before issue)                           | 40/-   |      |
| Hertford College, lilac                                                                    | ... .. | 15/- |
| " " card, blue on white                                                                    | 30/-   |      |
| " " envelope, "                                                                            | 30/-   |      |
| " " " lilac,<br>small size                                                                 | ... .. | 10/- |
| Hertford College, envelope, lilac,<br>medium size                                          | ... .. | 10/- |
| Hertford College, envelope, lilac,<br>square size                                          | ... .. | 20/- |
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| 12 Liverpool Cotton .. .. .    | 3/-  |

**W. J. COLLEY & CO.,**  
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## AUSTRALIAN REVENUES

can be obtained in quantities by advertising in

### The Australian Stamp News.

A P.O.O. (only) for 21s. will secure 3 inch space for 4 months; 3 inches for 12 months only £2 5s. Subscriptions, 2s. per year.

**J. E. NEWELL BULL,**  
 MARYBOROUGH, QUEENSLAND

Send for June Sample Copy. 4

## FISCAL STAMPS.

WE have a large stock of Revenue Stamps, selections of which can be sent to Collectors.

We also have a quantity of sets of Bill, Telegraph, &c., for particulars of which see our price list (post free).

*Speciality:—United States, Austria, Cuba, French, English, Canada and German.*

**SYDNEY VIEW & Co.,**  
*Stamp Importers,*

57, CHETWYND ROAD, LONDON, N.W.

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From 30 to 40 pages, fully illustrated, containing choicest Philatelic Cuttings from the best sources from 1860-93. We charge 3d. per copy towards cost, which sum is credited on first shilling order received from our Price List.

## LARGE 16 pp. TRADE LIST.

From 2d. to 130s. dozen Stamps, Cards,  
 Revenues.

**BATH STAMP CO., BATH.**

## ANNOUNCEMENT.

WE beg to inform intending Subscribers that for the future all subscriptions commence from the then current number.

Some of our back numbers are nearly obsolete, and single copies can only be obtained now as follows:—

|                                        |               |
|----------------------------------------|---------------|
| No. 1 ... 3d.                          | No. 5 ... 3d. |
| No. 2 ... 6d.                          | No. 6 ... 3d. |
| No. 3 ... 3d.                          | No. 7 ... 3d. |
| No. 4 ... 6d.                          | No. 8 ... 3d. |
| Part 1 Deed Stamps ...                 | ... 3d.       |
| Reprint Fiscal Catalogue, 36 pages ... | ... 6d.       |

## AGENTS.

The Journal can be procured from the following Agents, who are authorized to collect Advertisements for us at the following rates:—

|                    |         |
|--------------------|---------|
| Whole Page ... ..  | £1 10 0 |
| Half do. ... ..    | 0 15 0  |
| Quarter do. ... .. | 0 8 0   |
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C. H. THOMPSON, 107, Highgate Road, N.W.

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 Liverpool.

CONSOLIDATED STAMP CO., 114, Fentham  
 Road, Aston, Birmingham.

FISHER, TITLEY & Co., Bath.

J. A. HOWARTH, 23, Carlton Street, Moss Lane  
 East, Manchester.

S. A. WOOD, Regent House, Hanley, Staff.

CANADA.—ED. Y. PARKER, 57, Huron Street, Toronto.

DEMERARA.—THE DEMERARA STAMP CO., 336,  
 Murray Street, Demerara.

EGYPT.—CHARLES BETTELHEIM, Poste Restante,  
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INDIA.—HENRY JORDAN, Calcutta Stamp Exchange,  
 61, Bentinck Street, Calcutta.

UNITED STATES.—BOGERT, DURBIN & Co., Room 37  
 Tribune Buildings, New York; and Philadelphia.

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

## SALE & EXCHANGE.

We have opened a column under above title, for the insertion of Small Advertisements, at the rate of 20 words 6d.; each additional 10 or part of 10 3d. Cash with order.

Advertisements for insertion in next number must reach the office, 186, West Green Road, Tottenham, by the 27th inst.

English Railways, 10 varieties, 6d.; 20 ditto, 1s. 6d. Foreign correspondence; exchange, offers. Lists invited. O. Holman, Cliffnook-lane, Newark, England.

Wanted, United States 20-dollar Probate of Will Stamp. Walter Morley, 186, West Green-road, Tottenham.

Breaking up another large collection very fine Colonials, Ceylon, Australians, &c. Prices on application. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Postage Stamps: 4d. green (garter), 5d. black, 8d. orange, 10d. brown, 2s. blue, 10s. cross, 10s. anchor, 20s. cross, 20s. anchor. Walter Morley, 186, West Green-road, Tottenham.

The Postage Stamps, Official and Local Issues, of Sweden, by Sven Lindlie, Esq., 1s. 6d. post free. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Chancery Court 3s. 6d. value. English Foreign Bills 3s. 4d., 6s. 8d., and 13s. 4d. values; and 1893 issue Transfer Duty. Walter Morley, 186, West Green-road, Tottenham.

Wanted, Philatelic Literature, all sorts—papers, catalogues, books. Send list with lowest cash price, to the Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

Collection Fiscals for Sale, over 1,000 varieties. Price, £2 10s. W. Berry, 46, Garland-street, Bury St. Edmund's.

Wanted, Ceylon Telegraphs, surcharged. Must be sent on approval with lowest price. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Submarine Telegraph Stamp, £3 cash offered. South Eastern Railway Telegraph, £2 cash offered. Electric Telegraphs wanted. Walter Morley, 186, West Green-road, Tottenham.

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OF  
STAMP DEALERS AND COLLECTORS.

(Second Edition.)

This will undoubtedly be the largest, best arranged and most complete Philatelic Directory the world has seen.

10,000 NAMES

of Stamp Dealers and Collectors in all parts of the world are guaranteed. Further than this, the book will contain a carefully compiled guide to the world's philatelic press, and a complete list of societies and exchange clubs.

300 Pages, Bound in Cloth!

Price (if ordered before publication) 2s. 6d. post free.

Full prospectuses will be willingly supplied by the Publishers.

T. A. INNES & CO.,

Denmark Street, Camberwell, London,

to whom all names for insertion in the Directory should be sent not later than December 10th.

Enquiries respecting advertisements must be addressed to the sole contractors,

THE PHILATELIC NEWS AGENCY,

171, QUEEN VICTORIA STREET, LONDON, E.C.

## JAPAN FISCALS.

1 cent blue; 2 cents orange; 3 cents blue; 2 cash black; 3 cash red-brown; 4 cash yellow; 6 cash brown.

All unperforated.

The Set of 7 for 2s. 6d.

|                                                       |     |
|-------------------------------------------------------|-----|
| Japan Police Courts, brown perf. ...                  | 3d. |
| Salvador Fiscal, 25 cents, brown perf., unused ... .. | 4d. |
| St. Vincent Revenue, 5 varieties ...                  | 1s. |
| Victoria Fiscals, 5 varieties ...                     | 1s. |
| North Eastern Railway Envelope, entire ... ..         | 1s. |
| North Eastern Railway Envelope, cut square ... ..     | 6d. |

WALTER MORLEY,

186, West Green Rd., Tottenham, N.

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

## Fiscal Stamps of United States.

Also extensive Stock of  
**ALABAMA,**  
**CALIFORNIA,**  
**OREGON,**  
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Correspondence invited to trade in above, also in Postage Stamps. My 64 pp. coin and curio catalogue free.

**N. F. GREANY,**  
827, BRANNAN ST., SAN FRANCISCO, CAL.

## BOGERT AND DURBIN CO.,

Room 37,

## TRIBUNE BUILDING, NEW YORK.

Fiscal Stamps of the United States and other Countries sent on approval, at low prices, on receipt of satisfactory references or deposit.

## FISHER, TITLEY & Co., Foreign Stamp Importers, SYDNEY BUILDINGS, BATH.

Just published. Season 1893-94. Fifth Edition.  
Grand 36 pp. Illustrated Catalogue for Collectors. Large Wholesale List for Dealers. "Monthly Offers" 4th year of publication. Subscription 6d. per annum. Low advertising rates. All post free on application.

### MIXED FISCALS (Cheap).

INDIAN, FRENCH, ENGLISH, &c., &c. FAIR ASSORTMENT.

100, 1s. 1,000, 7s 6d. 5,000, 35s.

Unlimited Variety. Satisfaction Guaranteed.  
4d. per dozen. 2s. 6d. per hundred.

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is the most popular Philatelic magazine published at a popular price. Contributed to by the best Philatelic writers.

Subscription, 16 per annum.

One sample copy gratis.

Advertising Rates: 2/1 an inch, regardless of length of time or space.

Monthly circulation 2,000 to 10,000.

Mention "Fiscal Philatelist," and "R.S.G." SURE.

**HENRY ADES FOWLER,**  
29, SHANNON STREET, TORONTO,  
CANADA.

## FREE! FREE!!

"WHAT'S FREE?" "Why, a sample copy of the best and widest circulated Philatelic paper,

## THE PHILATELIC CHRONICLE AND ADVERTISER.

Haven't you seen the fine lists of **British Colonial Stamps** with present values, and the **Reference List of Inverted Watermarks**? You had better subscribe at once, **only 1/6 per annum**, VOL. III. commences with the **OCTOBER** issue, so this is the right time."

## FENTHAM ROAD, BIRMINGHAM.

500 copies per month circulated in North America.

30 English Fiscals (adhesives only) 9d.

A few of the

The Duke of York Fiscal Packets

may still be had at 3½d. each. Give entire satisfaction.

*Sheets of Revenues sent on approval.*

Bankers: London & South Western Bank, Wallington.  
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A Collector cannot be said to be equipped to advantageously purchase his specimens without having before him a copy of **E. T. PARKER'S PRICED LIST OF Postage Stamps.** 15 Cents will pay for a copy.

Philadelphia Branch: 925, Chestnut Street.

## THE STAMP COLLECTORS' JOURNAL,

Subscription 1s. 6d. per annum, post free.

A TRADE DIRECTORY.

The Stamp Dealers of Great Britain.

Fifth Edition brought down to end of 1892. Post free 5d.

Fourth Edition—"How to deal in Foreign Stamps,"

By MULREARY. Price 4d. free.

**C. H. NUNN,** Philatelic Publisher,  
BURY ST. EDMUND'S. 6



N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning  
 "The Fiscal Philatelist" as the source of their information.

# PRICE LIST OF THE POSTAGE AND FISCAL STAMPS OF CYPRUS, OFFERED FOR SALE BY **WALTER MORLEY,** 186, West Green Road, TOTTENHAM, LONDON, N.

## Postage.

|                            | 1880.               | Plate Number. | Un-used. | Used. |
|----------------------------|---------------------|---------------|----------|-------|
| ½d. rose                   | ...                 | 12            | 1/6      | 4/-   |
| "                          | ...                 | 15            | 2/-      | 2/6   |
| "                          | ...                 | 19            | ...      | 100/- |
| 1881.                      |                     |               |          |       |
| ½d. on 1d. red, small type | ...                 | 205           | 3/-      | ...   |
| "                          | ...                 | 215           | 2/6      | 3/-   |
| "                          | ...                 | 217           | 2/6      | 4/-   |
| "                          | ...                 | 218           | ...      | 4/-   |
| "                          | medium surch.       | 201           | ...      | 3/-   |
| "                          | "                   | 216           | ...      | 7/-   |
| "                          | large surch.        | 174           | ...      | 100/- |
| "                          | "                   | 181           | ...      | 2/6   |
| "                          | "                   | 201           | 1/6      | ...   |
| "                          | "                   | 204           | ...      | ...   |
| "                          | "                   | 205           | 2/-      | 2/-   |
| "                          | "                   | 208           | ...      | 3/-   |
| "                          | "                   | 215           | ...      | 2/-   |
| "                          | "                   | 216           | ...      | 4/-   |
| "                          | "                   | 217           | ...      | 3/-   |
| "                          | "                   | 218           | ...      | 4/-   |
| "                          | "                   | 220           | 2/6      | 3/6   |
| "                          | small double surch. | 205           | ...      | ...   |
| "                          | "                   | 215           | 6/-      | 10/-  |
| "                          | small triple surch. | 215           | 20/-     | ...   |
| "                          | small four surch.   | 215           | 30/-     | ...   |
| "                          | medium dble. "      | 216           | ...      | 10/-  |
| 1880.                      |                     |               |          |       |
| 1d. red                    | ...                 | 174           | ...      | ...   |
| "                          | ...                 | 181           | 10/-     | 4/-   |
| "                          | ...                 | 184           | ...      | ...   |
| "                          | ...                 | 201           | 1/-      | 1/6   |
| "                          | ...                 | 205           | 2/6      | 1/-   |
| "                          | ...                 | 203           | 2/6      | 3/-   |
| "                          | ...                 | 215           | -6       | 1/-   |
| "                          | ...                 | 216           | 1/-      | 1/-   |
| "                          | ...                 | 217           | -6       | 2/6   |
| "                          | ...                 | 218           | -3       | 5/-   |
| "                          | ...                 | 220           | ...      | 1v/-  |
| 1881.                      |                     |               |          |       |
| 30 paras on 1d. red        | ...                 | 201           | 10/-     | 10/-  |
| "                          | ...                 | 216           | ...      | 5/6   |
| "                          | ...                 | 217           | ...      | ...   |
| "                          | ...                 | 220           | 3/-      | 6/-   |
| "                          | ...                 | 222           | ...      | ...   |
| "                          | dbl. surch.         | 216           | 30/-     | ...   |
| "                          | "                   | 220           | 20/-     | 25/-  |
| "                          | error 80            | 220           | ...      | 60/-  |
| 1880.                      |                     |               |          |       |
| 2½d. lilac                 | ...                 | 14            | -2       | -8    |
| "                          | ...                 | 15            | -6       | ...   |

|                                      | 1880. | Plate Number. | Un-used. | Used. |
|--------------------------------------|-------|---------------|----------|-------|
| 4d. green                            | ...   | ...           | 16       | 1/6   |
| 6d. grey                             | ...   | ...           | 16       | 12/-  |
| 1s. green                            | ...   | ...           | 13       | 15/-  |
| 1881-86. Watermark, Crown C.C.       |       |               |          |       |
| ½ piastre, green                     | ...   | ...           | 1/-      | 1/-   |
| 1 " carmine                          | ...   | ...           | 1/3      | 1/-   |
| 2 piastres, blue                     | ...   | ...           | 1/6      | 1/-   |
| 4 " green                            | ...   | ...           | 5/-      | 5/-   |
| 6 " grey                             | ...   | ...           | 7/-      | 7/-   |
| ½ piastre, black and green, type I.  | ...   | ...           | 3/6      | 1/-   |
| " " " " II.                          | ...   | ...           | ...      | 30/-  |
| 30 paras, provl., black and rose     | ...   | ...           | ...      | 4/-   |
| 1882-86. Watermark, Crown C.A.       |       |               |          |       |
| 30 paras, mauve                      | ...   | ...           | -4       | -2    |
| ½ piastre, green                     | ...   | ...           | -2       | -1    |
| 1 " carmine                          | ...   | ...           | -2       | -2    |
| 2 piastres, blue                     | ...   | ...           | -5       | -1    |
| 4 " green                            | ...   | ...           | ...      | -3    |
| 6 " grey                             | ...   | ...           | ...      | -6    |
| 12 " venetian-red                    | ...   | ...           | 2/6      | 2/-   |
| ½ piastre, black and green, type, I. | ...   | ...           | ...      | -2    |
| " " " " II.                          | ...   | ...           | ...      | -6    |

## Fiscal Postals.

|                                                                            |     |     |     |      |
|----------------------------------------------------------------------------|-----|-----|-----|------|
| 1 piastre, lilac                                                           | ... | ... | ... | 5/-  |
| 4½ piastres, green                                                         | ... | ... | ... | 5/-  |
| 1s. green                                                                  | ... | ... | ... | 5/-  |
| <i>Provisionals, Fiscals, surcharged in black,<br/>"Postal Surcharge."</i> |     |     |     |      |
| 8d. red and lilac                                                          | ... | ... | ... | 15/- |
| 1s. black and green                                                        | ... | ... | ... | 10/- |
| 2s. " " "                                                                  | ... | ... | ... | 12/6 |
| 5s. " " "                                                                  | ... | ... | ... | 10/- |
| 10s. " " "                                                                 | ... | ... | ... | 15/- |
| 1 piastre, black and lilac                                                 | ... | ... | ... | 3/6  |
| 2 piastres, " " "                                                          | ... | ... | ... | 4/-  |

## Fiscals.

|                              |     |     |     |     |
|------------------------------|-----|-----|-----|-----|
| 1d. black and lilac          | ... | ... | 1/- | -6  |
| 2d. blue and lilac           | ... | ... | 1/- | 1/- |
| 3d. brown and lilac          | ... | ... | ... | 1/6 |
| 6d. green and lilac          | ... | ... | ... | 2/6 |
| 8d. red and lilac            | ... | ... | ... | 1/- |
| 1s. black and green          | ... | ... | ... | -6  |
| 2s. " " "                    | ... | ... | ... | -8  |
| 2s. 6d. brown and green      | ... | ... | ... | 1/- |
| 5s. red and green            | ... | ... | ... | 2/6 |
| 10s. red and green           | ... | ... | ... | 5/- |
| Provisional 1s. on 3d. lilac | ... | ... | 5/- | ... |
| 1 piastre, lilac             | ... | ... | ... | -2  |
| 2 piastres, lilac            | ... | ... | ... | -3  |
| 4½ " green                   | ... | ... | ... | -4  |



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Also extensive Stock of

**ALABAMA,**  
**CALIFORNIA,**  
**OREGON,**  
**NEVADA.**

Correspondence invited to trade in above, also in Postage Stamps. My 64 pp. coin and curio catalogue free.

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INDIAN, FRENCH, ENGLISH, &c. &c. FAIR ASSORTMENT.

100, 1s. 1,000, 7s. 6d. 5,000, 35s.

Unlimited Variety. Satisfaction Guaranteed.  
4d. per dozen 2s. 6d. per hundred.

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*One sample copy gratis.*

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Monthly circulation 2,000 to 10,000.

Mention "Fiscal Philatelist" and "R.S.G. STAMP."

**HENRY ADES FOWLER,**  
29, SHANNON STREET, TORONTO,  
CANADA.

# FREE! FREE!!

"WHAT'S FREE?" "Why, a sample copy of the best and widest circulated Philatelic paper,

## THE PHILATELIC CHRONICLE AND ADVERTISER.

Haven't you seen the fine lists of British Colonial Stamps with present values, and the Reference List of Inverted Watermarks? You had better subscribe at once, only 16 per annum, VOL. III, commences with the OCTOBER issue, so this is the right time."

FENTHAM ROAD,  
BIRMINGHAM.

500 copies per month circulated in North America.

30 English Fiscals (adhesives only) 9d.

*A few of the*

The Duke of York Fiscal Packets may still be had at 3/4 each. Give entire collection.

*Sheets of Revenues sent on approval.*

Bankers: London & South Western Bank, Wellington.  
**HOWARTH, EVERSLEIGH & CO.,** CARSHALTON, England.  
Banking Agents and Philatelists.

500 to per cent. interest allowed on deposits of £1 or more.

**STAMPS! STAMPS! — PALMER'S BAZAAR.**—See "Brie-a-Brac," 1d. Buy, sell and exchange with E. W. PALMER, 281, STRAND, LONDON. The Examinator of Forgeries. 500 Stamps, all different, 6s. Stamps sent on approval. Discount 20 per cent. Best prices given.



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*Published by* **Henry F. 925, Chestnut Street.**

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The Stamp Dealers of Great Britain. Fifth Edition brought down to date in 1892. Price 7s. 6d. Fourth Edition "How to deal in Postage Stamps." By MELBAIRD. Price 4d. net.

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## Postage.

|                            | 1880.               | Plate<br>Number. | Un-<br>used. | Used. |                                                                            | 1880. | Plate<br>Number. | Un-<br>used. | Used. |
|----------------------------|---------------------|------------------|--------------|-------|----------------------------------------------------------------------------|-------|------------------|--------------|-------|
| ½d. rose                   | ...                 | 12               | 1/6          | 4/-   | 4d. green                                                                  | ...   | 16               | 1/6          | 20/-  |
| "                          | ...                 | 15               | 2/-          | 2/6   | 6d. grey                                                                   | ...   | 16               | 12/-         | 25/-  |
| "                          | ...                 | 19               | ...          | 100/- | 1s. green                                                                  | ...   | 13               | 15/-         | 30/-  |
| ½d. on 1d. red, small type | ...                 | 205              | 3/-          | ...   | 1881-86. Watermark, Crown C.C.                                             |       |                  |              |       |
| "                          | ...                 | 215              | 2/6          | 3/-   | ½ piastre, green                                                           | ...   | ...              | 1/-          | 1/-   |
| "                          | ...                 | 217              | 2/6          | 4/-   | 1 " carmine                                                                | ...   | ...              | 1/3          | 1/-   |
| "                          | ...                 | 218              | ...          | 4/-   | 2 piastres, blue                                                           | ...   | ...              | 1/6          | 1/-   |
| "                          | medium surch.       | 201              | ...          | 3/-   | 4 " green                                                                  | ...   | ...              | 5/-          | 5/-   |
| "                          | "                   | 216              | ...          | 7/-   | 6 " grey                                                                   | ...   | ...              | 7/-          | 7/-   |
| "                          | large surch...      | 174              | ...          | 100/- | ½ piastre, black and green, type I...                                      | ...   | ...              | 3/6          | 1/-   |
| "                          | "                   | 181              | ...          | 2/6   | " " " " II...                                                              | ...   | ...              | ...          | 30/-  |
| "                          | "                   | 201              | 1/6          | ...   | 30 paras, provl., black and rose                                           | ...   | ...              | ...          | 4/-   |
| "                          | "                   | 204              | ...          | ...   | 1882-86. Watermark, Crown C.A.                                             |       |                  |              |       |
| "                          | "                   | 205              | 2/-          | 2/-   | 30 paras, mauve                                                            | ...   | ...              | -4           | -2    |
| "                          | "                   | 208              | ...          | 3/-   | ½ piastre, green                                                           | ...   | ...              | -2           | -1    |
| "                          | "                   | 215              | ...          | 2/-   | 1 " carmine                                                                | ...   | ...              | -2           | -2    |
| "                          | "                   | 216              | ...          | 4/-   | 2 piastres, blue                                                           | ...   | ...              | -5           | -1    |
| "                          | "                   | 217              | ...          | 3/-   | 4 " green                                                                  | ...   | ...              | ...          | -3    |
| "                          | "                   | 218              | ...          | 4/-   | 6 " grey                                                                   | ...   | ...              | ...          | -6    |
| "                          | "                   | 220              | 2/6          | 3/6   | 12 " venetian-red                                                          | ...   | ...              | 2/6          | 2/-   |
| "                          | small double surch. | 205              | ...          | ...   | ½ piastre, black and green, type, I...                                     | ...   | ...              | ...          | -2    |
| "                          | "                   | 215              | 6/-          | 10/-  | " " " " II...                                                              | ...   | ...              | ...          | -6    |
| "                          | small triple surch. | 215              | 20/-         | ...   | <b>Fiscal Postals.</b>                                                     |       |                  |              |       |
| "                          | small four surch.   | 215              | 30/-         | ...   | 1 piastre, lilac                                                           | ...   | ...              | ...          | 5/-   |
| "                          | medium dble. "      | 216              | ...          | 10/-  | 4½ piastres, green                                                         | ...   | ...              | ...          | 5/-   |
| 1880.                      |                     |                  |              |       | 1s. green                                                                  | ...   | ...              | ...          | 5/-   |
| 1d. red                    | ...                 | 174              | ...          | ...   | <i>Provisionals, Fiscals, surcharged in black,<br/>"Postal Surcharge."</i> |       |                  |              |       |
| "                          | ...                 | 181              | 10/-         | 4/-   | 8d. red and lilac                                                          | ...   | ...              | ...          | 15/-  |
| "                          | ...                 | 184              | ...          | ...   | 1s. black and green                                                        | ...   | ...              | ...          | 10/-  |
| "                          | ...                 | 201              | 1/-          | 1/6   | 2s. " " "                                                                  | ...   | ...              | ...          | 12/6  |
| "                          | ...                 | 205              | 2/6          | 1/-   | 5s. " " "                                                                  | ...   | ...              | ...          | 10/-  |
| "                          | ...                 | 205              | 2/6          | 3/-   | 10s. " " "                                                                 | ...   | ...              | ...          | 15/-  |
| "                          | ...                 | 215              | -6           | 1/-   | 1 piastre, black and lilac                                                 | ...   | ...              | ...          | 3/6   |
| "                          | ...                 | 216              | 1/-          | 1/-   | 2 piastres, " " "                                                          | ...   | ...              | ...          | 4/-   |
| "                          | ...                 | 217              | -6           | 2/6   | <b>Fiscals.</b>                                                            |       |                  |              |       |
| "                          | ...                 | 218              | -3           | 5/-   | 1d. black and lilac                                                        | ...   | ...              | 1/-          | -6    |
| "                          | ...                 | 220              | ...          | 10/-  | 2d. blue and lilac                                                         | ...   | ...              | 1/-          | 1/-   |
| 1881.                      |                     |                  |              |       | 3d. brown and lilac                                                        | ...   | ...              | ...          | 1/6   |
| 30 paras on 1d. red        | ...                 | 201              | 10/-         | 10/-  | 6d. green and lilac                                                        | ...   | ...              | ...          | 2/6   |
| "                          | "                   | 216              | ...          | 5/6   | 8d. red and lilac                                                          | ...   | ...              | ...          | 1/-   |
| "                          | "                   | 217              | ...          | ...   | 1s. black and green                                                        | ...   | ...              | ...          | -6    |
| "                          | "                   | 220              | 3/-          | 6/-   | 2s. " " "                                                                  | ...   | ...              | ...          | -8    |
| "                          | "                   | 222              | ...          | ...   | 2s. 6d. brown and green                                                    | ...   | ...              | ...          | 1/-   |
| "                          | dble. surch.        | 216              | 30/-         | ...   | 5s. red and green                                                          | ...   | ...              | ...          | 2/6   |
| "                          | "                   | 220              | 20/-         | 25/-  | 10s. red and green                                                         | ...   | ...              | ...          | 5/-   |
| "                          | error 80            | 220              | ...          | 60/-  | Provisional 1s. on 3d. lilac                                               | ...   | ...              | 5/-          | ...   |
| 1880.                      |                     |                  |              |       | 1 piastre, lilac                                                           | ...   | ...              | ...          | -2    |
| 2½d. lilac                 | ...                 | 14               | -2           | -8    | 2 piastres, lilac                                                          | ...   | ...              | ...          | -7    |
| "                          | ...                 | 15               | -6           | ...   | 4½ " green                                                                 | ...   | ...              | ...          | -4    |

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186, WEST GREEN ROAD, TOTTENHAM, LONDON, N., ENGLAND.

Awarded Silver Medal, Paris Exhibition, 1892.

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FRED. GEO. C. LUNDY and WALTER MORLEY.

# THE FISCAL PHILATELIST,

AND REVENUE STAMP GUIDE.



*A Monthly Journal*  
*Devoted to Fiscal Collectors*



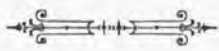
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Vol. I.]

DECEMBER, 1893.

[No. 12.]



Edited by  
 FRED. GEO. C. LUNDY.

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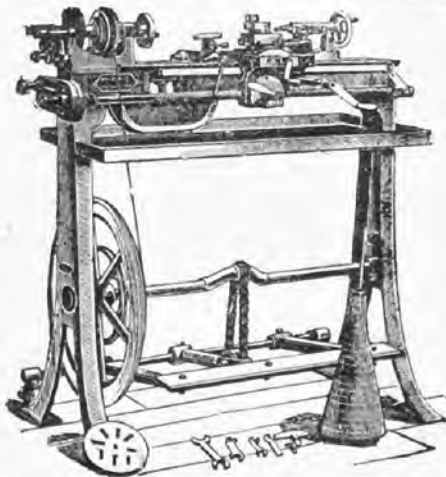
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|------|----------------------------|--------|---|---|
| 1874 | 1 cent, green              | ... £0 | 1 | 6 |
| "    | 5 " "                      | ... 0  | 3 | 6 |
| "    | 20 " brown                 | ... 0  | 2 | 0 |
| "    | 50 " blue                  | ... 0  | 3 | 0 |
| "    | 1 peso, red ...            | ... 0  | 6 | 0 |
| "    | 2 " yellow                 | ... 0  | 9 | 0 |
| "    | 5 " rose ...               | ... 1  | 5 | 0 |
| 1876 | 5 c., green ...            | ... 0  | 3 | 0 |
| 1886 | 10 c., red on green(error) | 0      | 4 | 0 |
| "    | 20 c., violet ...          | ... 0  | 2 | 0 |
| "    | 50 c., brown orange ...    | 0      | 3 | 0 |
| "    | 1 peso, yellow on green    | 0      | 6 | 6 |
| "    | 2 " ...                    | ... 0  | 8 | 6 |
| 1890 | 20 c., blue ...            | ... 0  | 1 | 9 |

### TOLIMA.

|      |                      |        |   |   |
|------|----------------------|--------|---|---|
| 1884 | 1, 2, 5 and 10 pesos | ... £2 | 0 | 0 |
| 1886 | " " "                | ... 2  | 0 | 0 |

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*(Highest Award for Collection of Fiscals.)*



88, BURGHLEY ROAD,  
HIGHGATE ROAD,  
LONDON, N.W., ENGLAND.  
September, 1892.

DEAR SIR (OR MADAM,)

I have much pleasure in informing you that I contemplate publishing a Journal devoted solely to the study of Revenues, the first number of which will appear during the next few weeks.

Since the publication of the "Revenue Stamps of Mexico" in the P. J. of A., and the "Revenue Catalogue" in the P. J. of G. B., the demand for a work of this kind has been forced upon me by the repeated application for information on fiscal matter, and it is this conviction that prompts me to undertake this responsibility.

I shall do my utmost to fill its columns with reliable information, suitable for both beginners and advanced collectors, amongst which a complete catalogue of Revenues will appear, eight pages monthly until completion, wherein each stamp will be given a separate number, and will be priced.

The limited time at my disposal compels me to place the advertising and publishing in the hands of the International Philatelic Press Agency, who will act as my business representatives.

I have decided to call the Journal the

### The Fiscal Philatelist and Revenue Guide.

and in order to partly recompense me for the undertaking, I will accept a limited number of advertisements, at the following rates.

PER INSERTION.

|               |             |                |            |
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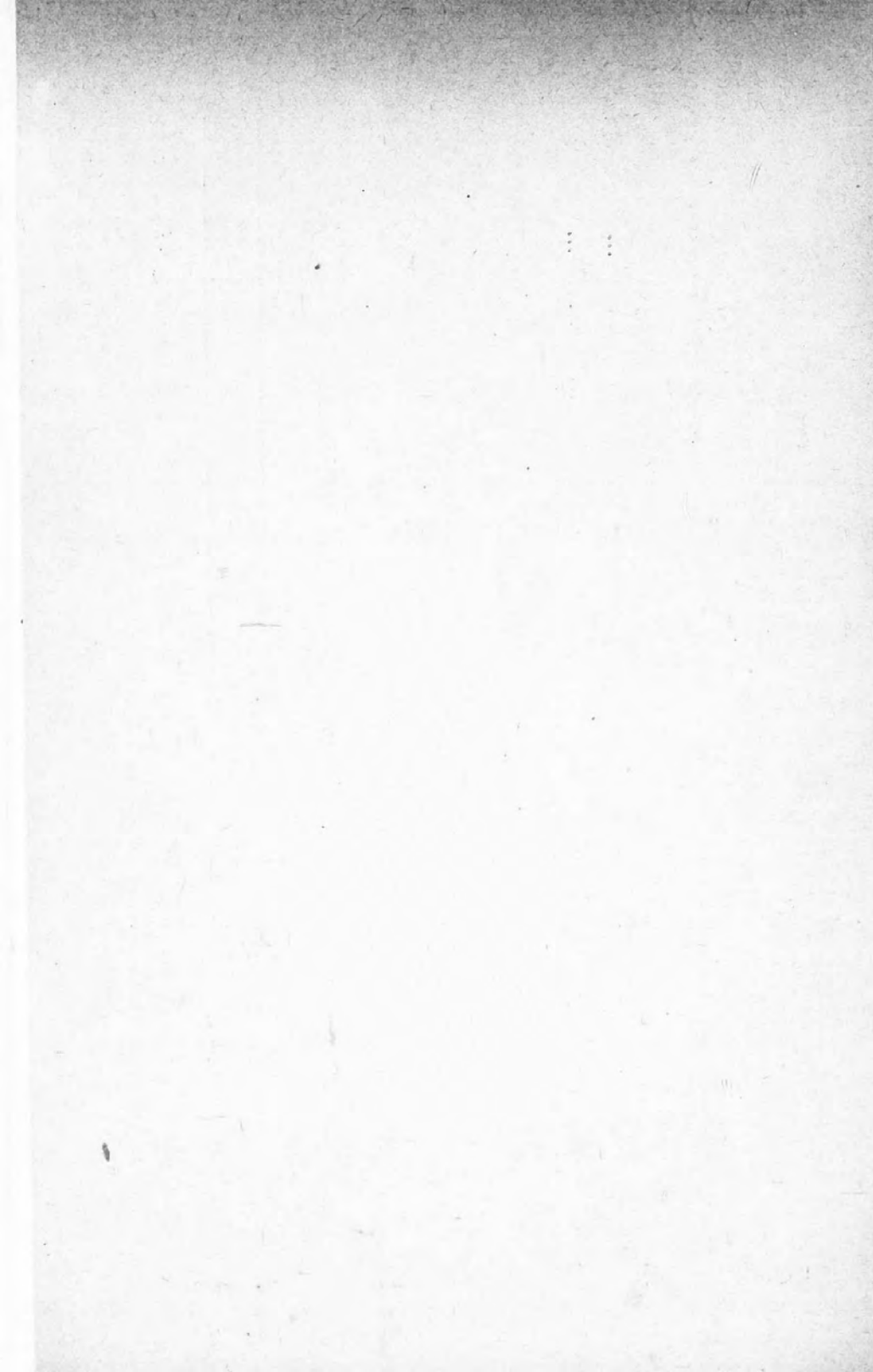
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