

FIP REVENUE COMMISSION Newsletter #3



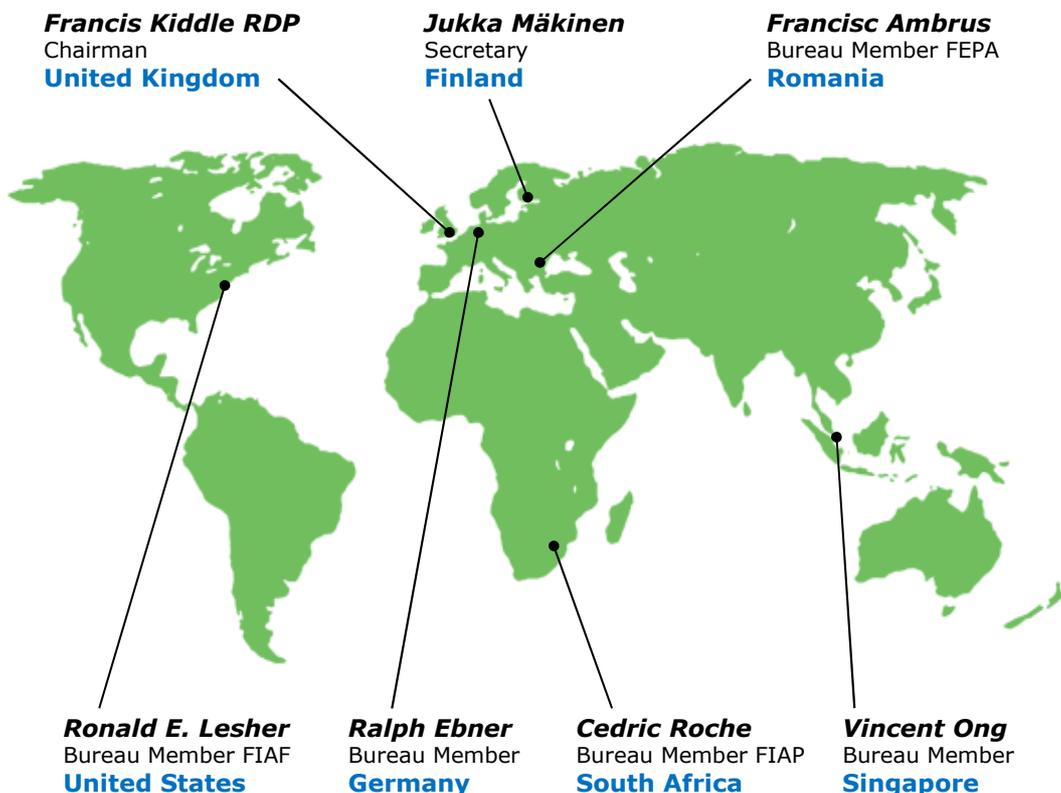
APRIL 2013

FIP REVENUE COMMISSION SEMINAR IN MELBOURNE

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

FIP REVENUE COMMISSION BUREAU MEMBERS 2012-2016

(See more on pages 4-5)



Message from the Secretary

Dear revenue collectors, exhibitors, delegates and judges,

Revenue collecting is well, and in several countries it is an important part of philately.

However, in a number of countries there are only a few collectors devoted to fiscal philately, and therefore few exhibitors. There, the whole the culture of fiscal collecting, research and promotion rests on unfortunate narrow shoulders.

How can we recruit newcomers?

I have observed that fiscal philately is very often a hobby of those who already are experienced collectors of postal philately. It is typical to begin with postal issues, and when seeking a new philatelic field, "odd" and strange areas, can lead one's interest to "back of the book" category, which often includes fascinating fiscals.

Fiscal philately offers a potential arena for advanced collectors to conquer unforeseen challenges to find, research and display these for the first time! Many issues are still waiting to be found. This is not as easy in in the context of postal philately.

In exhibitions, all kind of revenue exhibits are shown in a single class. One can treat his/her exhibit in traditional way (parallel to traditional philately), or focus to revenue stamped paper (parallel to postal stationery), fiscal history (parallel to postal history) or one or more specific type(s) of tax in a topical way. This diversity is a true challenge in exhibiting and judging as well.

At all levels exhibitions are valuable to promote and keep revenue philately alive. The role and value of fiscal philately – among all the various classes of postal philately - is weighted in exhibitions.

Concerning FIP exhibitions, it is important that the Revenue Class is strong enough, 20-30 exhibits at least, rather than ten to twelve as is usual now.

As important is that the judges responsible for the Revenue Class should be qualified Revenue Class judges. In more than one recent FIP Exhibitions this has not been the case. At future shows it is essential to ensure that qualified judges are appointed to assess the

Revenue Class. This is a matter of fair judging and exhibitors' "protection under the law".



This Newsletter #3 of the FIP Revenue Commission is the first one for a long time.

The very first one was released in January, 2007, and the second one in March, 2008.* They were edited by Dingle Smith, delegate of Australia and former Secretary of the Revenue Commission.

Later in 2008, our own website was launched – to permanently maintain, complete and share information about the Commission as well as collecting and exhibiting fiscal philately worldwide. The website is still the address for sharing information and ideas between the Commission, delegates of FIP countries, revenue exhibitors and all revenue enthusiasts.

Our site is constantly updated by our Bureau Member Francisc Ambrus, of Romania, and is truly worth visiting regularly at **www.fip-revenue.org**

Now, five years since launching the website, we have agreed that from time to time, an email Newsletter is an efficient way in sharing information, keeping in contact with all of you, and in promoting fiscal philately. The Newsletter hopefully is a significant addition to the website.

Besides Francisc's great contribution with the website, we are now happy to release our third Newsletter. I wish you all enjoyable sessions with it. All delegates are encouraged to forward this Newsletter to revenue collectors and potential fiscalists – including the "oldcomers" discussed above - in your country.

I want to express my thanks to all those who have contributed, especially to Dingle Smith of Australia for his irreplaceable help.

I also hope to receive your feedback, ideas and articles for the next Newsletter!

Jukka Mäkinen

*FIP Revenue Commission, Secretary
Newsletter Editor*

*PS. Both Newsletters #1 and #2 are available on the Commission's website **www.fip-revenue.org**

Chairman's Message

Congratulations to Jukka for masterminding a Commission Newsletter.

We have relied for the past four years on our excellent website to provide information to Commission Delegates and the wider collecting community. The website is definitely the place to see up-to-date news, but it and a Newsletter are complimentary and, to an extent, meet different customer requirements.

Hopefully we can produce regular newsletters.

It is horrifying to read that Finlandia 88, the first International revenue competition, was held 25 years ago and I was one of the three gold medalists. That collection has long gone, but my revenue exhibiting has progressed from Victoria to Peru to Queensland to Tasmania, and looking forward to Great Britain Medicine Duty stamps and South West Africa.

As Jukka has mentioned, the number of revenue exhibits in FIP International exhibitions has become relatively small – only 12 in Bangkok 2013.

This is not a true reflection of the interest in revenue exhibiting, but of the selection of exhibits by the Exhibition organisers. For instance, for Bangkok, the UK put forward five revenue exhibits of which four were rejected; only one other UK exhibit was rejected. Please keep entering your exhibits as the volume will speak for itself.

I hope that I may meet some of you in Melbourne next month.

Francis Kiddle

FIP Revenue Commission, Chairman



Report of the FIP Revenue Commission to the FIP Board



The Revenue Commission is pleased to present its 2012/13 Report to the FIP Board.

Following the elections in Jakarta, the Commission continues to advance the exhibiting of revenues. Progress is on-going with our website (updated nearly daily), increasing contacts with our delegates and enhancing co-ordination between countries.

New initiatives include an informative seminar which will be presented at Australia 2013 for the first time, and a revised newsletter, aimed at encouraging the exhibiting and collecting of revenues.

However, not everything is positive. The representation of true revenue jurors on international juries has been dismal, with no member of the Commission's Bureau being appointed to a jury for three years.

Also, exhibition organisers have rejected significant numbers of revenue exhibits, a bias that can only be attributed to instructional direction.

Revenue collecting has never been stronger. Complete auctions in major houses are devoted to the sale of them indicating their standing within philately.

The Commission will continue to promote the exhibiting of such, as an important aspect of philately, and hope that the FIP Board will support us in this endeavour.

21 April 2013

Francis Kiddle, RDP, Hon FRPSL
Chairman, FIP Revenue Commission

Bureau Members for 2012-2016 elected in Jakarta

A new Bureau for The FIP Revenue Commission was elected in the Commission's Meeting in Jakarta, Indonesia, 21 June 2012.

Chairman **Francis Kiddle** RDP, United Kingdom, was elected to continue as Chairman for a second term of four years.

New Secretary is **Jukka Mäkinen**, Finland, after one four year's term as additional Bureau Member.

Bureau Members **Francisc Ambrus**, Romania (FEPA) and **Cedric Roche**, South Africa (FIAP) continue as Continental representatives. New representative for FIAF is **Ron E. Leshner**, USA. He was Chairman of the Commission from 2004 to 2008.

Recommended by Chairman Kiddle, FIP Board have nominated two additional Board Members: **Ralph Ebner**, Germany, for the first term, and **Vincent Ong**, Singapore, for the second term of four years. Ralph some years ago took care of the post of Secretary in the Commission.

Short biographies with collecting interests, publications, exhibiting and judging experience of each Bureau Member is available on the Commission's website.

Contact informations of the Bureau Members



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Bureau member

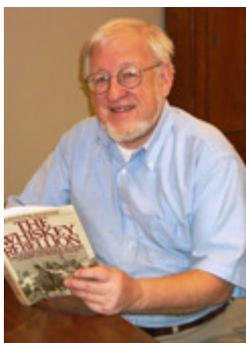
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Revenue Exhibits in Coming FIP Exhibitions

AUSTRALIA 2013

Melbourne, 10-15 May 2013

- Elmore, Dave** (Australia): *New South Wales Revenues*
Fletcher, John (Australia): *Cape of Good Hope 1711 'Tavern of the Seas to 1899 (Day Before Boer War Hostilities)*
Shaw, James (Australia): *New Zealand Wages Tax Issues 1931-1958*
Verge, Charles (Canada): *The Documentary Revenues of Haiti 1817-1957*
Walsh, John (Canada): *Newfoundland: Precursor Stampless Documents and Proper Usages of 1898 Queen Victoria First Revenue Stamp Issue*
Liu, Guangming (China): *Republic of China Tobacco & Alcohol Tax Stamp 1912-1949*
Liu, Yongxin (China): *China's Fiscal Stamps Issuing and/or Using in North China Area (1913-1934)*
Mak, Che King (Hong Kong): *Land Tax and Revenue in Shexian Qing Dynasty 1648-1911*
Ong, Vincent (Singapore): *Duty of Justice: Anthology of the Victorian Straits Settlements Judicial & Revenue Stamps*
De Bourbon, Adrian (South Africa): *The Revenue Stamps & Documents of Southern Rhodesia 1891-1970*
Cockburn, Peter (United Kingdom): *Revenue and Judicial stamps of the Straits Settlements*

THAILAND 2013

Bangkok, 2-8 August 2013

- Martin Walker** (Australia): *South Australia's Revenue Stamps 1886-1966*
Mohammed Monirul Islam (Bangladesh): *Indian Fiscal Stamps Used in East Bengal c. 1600-1900 AD.*
Zheng Jun Cai (China): *First and Follow up Set of the French Indo-China Revenues (1882-1944)*
Anil Suri (India): *Fiscals of Cochin*
Jos Sanders (Thailand): *Thailand Revenue Post World War 2*
Richard Blakeney (Thailand): *Revenue Stamps of Thailand*
Jenwit Apichainunt (Thailand): *Thai Revenue Stamps (1932-1957)*
Nararat Limnararat (Thailand): *Siam Revenue Stamps*
Prasatporn Eksombatchai (Thailand): *Revenue Stamps of Siam*
Gokhan Aydin (Turkey): *Revenues of Ottoman Empire*
Brian Trotter (United Kingdom): *Basutoland Revenue Stamps*
John Hunt (USA): *Papers for Payment to the State of the Spanish Dominion of the Philippines 1883-1899*

FIP Revenue Commission Meeting in Jakarta

FIP Revenue Commission Meeting was held in conjunction of FIP World Exhibition Indonesia 2012 and FIP Congress in Jakarta, Indonesia, 21 June 2012 at 16:00 hrs. Extracts from the unratified Minutes of the Meeting:

1. Welcome. The Chairman Francis Kiddle, welcomed, FIP Vice-President Surajit Gongvatana, National Delegates, observers and guests.

2. Apologies were received from: Francisc Ambrus (Romania) and Jukka Mäkinen (Finland).

3. Roll Call of Delegates. The following 15 FIP member nations were represented by their National Delegate or nominee for that delegate. Argentina, Australia, China PR, Denmark, Egypt, France, Germany, Great Britain, Hong Kong, New Zealand, Peru, Singapore, South Africa, Taiwan and the USA.

4. Chairman's Report. Francis Kiddle summarised his Chairman's Report, the full text of which is available on the Commission's website (www.fip-revenue.org).

5. Secretary's Report. Dingle Smith summarised his Secretary's report, the full text of which is available on the Commission's web site.

6. Election of the New Bureau

The Chairman with the agreement of those present appointed Darryl Fuller (Australia) and Howard Green (South Africa) as the tellers.

A total of 22 voting slips were distributed: 15 to the National Delegates (or their nominees) who were present plus 7 proxies. The proxy votes were from Bulgaria (Denmark), Chile (Argentina) Finland (GB), Ireland (New Zealand), Italy (Germany), Spain (Peru), and Romania (Australia). The countries named in brackets held the proxies.

Two of the Bureau Posts, for the FEPA and FIAF, attracted two nominations. These were:

FEPA: Francisc Ambrus (Romania) and Michele Caso (Italy)

FIAF: Heinz Junge (Chile) and Ron Leshner (USA).

The successful candidates in the ballot were Francisc Ambrus (Romania) and Ron Leshner (USA). All other Bureau positions had only a single nomination.

The New FIP Revenue Bureau is:

Chairman: Francis Kiddle (GB)

Secretary: Jukka Mäkinen (Finland)

Bureau Members:

FEPA: Francisc Ambrus (Romania)

FIAF: Ron Leshner (USA)

FIAP: Cedric Roche (South Africa)

The Chairman announced his intention to recommend to the FIP Board that the two additional appointments to the Bureau will be Ralph Ebner (Germany) and Vincent Ong (Singapore).

7. Future Activities

The key to the continued success of the Revenue Bureau was to improve communication among all member countries. In order to achieve this aim it is essential that National Delegates and other collectors and exhibitors of revenue material make full use of the Bureau's website.

For example, all National Delegates are asked to send in reports on all aspects of revenue collecting to Francisc Ambrus, the web master. These could report on exhibits shown at national and regional shows, additions to the revenue literature, scans of exhibits, forthcoming events etc. It is also important that the data base of email and postal addresses of National Delegates is kept up to date.

A meeting organised by the Bureau will be held at Australia 2013, at the exhibition in Melbourne in May 2013. Further details of time and date will be given on the Bureau's website.

8. -There was no Other Business and the meeting closed at 17.15 hrs.

Dingle Smith

Former Secretary of the Commission

Ongoing and Future Projects of the Commission

1. Website www.fip-revenue.org

The website of the FIP Revenue Commission was opened in 2008. Since then, the site has been the main communication tool of the Commission. It is updated constantly by our Bureau Member and Webmaster Francisc Ambrus, and regular visits are highly recommended.

Beside official content, we would be more than pleased to publish any revenue focused information such as, but not restricted to, information and reports from exhibitions regarding revenues, reviews of new books and information from international and national organizations of revenue collectors. Please send all contribution for the website to Webmaster Francisc Ambrus, fery@ess.ro and fiprevenue@gmail.com

2. Newsletter

Some years ago the Commission decided to continue with the publication of an occasional Newsletter. In future it is hoped to do this more regularly. However, this will depend on contributions from everyone – national delegates, revenue collectors, exhibitors, judges – and not just Bureau Members.

Please send feedback for Newsletter #3 together with your ideas about appropriate themes for coming Newsletter to Secretary Jukka Mäkinen, jukka.matias.makinen@gmail.com. Every article, short or lengthy, even a short note or hint is welcome.

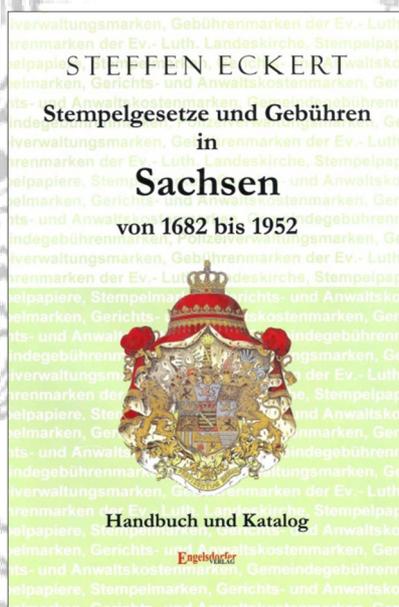
3. Tax rate information project

Stamp duty and tax rates are an essential part of modern exhibiting in the Revenue Class. However, the rates are usually not published in an easily accessible format, and are often only available in National Libraries or archives. It is especially difficult for foreign collectors (often without knowledge of the language) to access these foreign Stamp Acts.

The Revenue Commission would like to initiate a project to list all sources of published stamp duty and tax rates.

For this, National Delegates and individual exhibitors are asked to provide a list of books, periodicals, articles and library / electronic resources of their respective country with published rates that they know of. For libraries / archives the contact details of how to obtain photocopies or assistance would be invaluable.

The list of rate sources will be placed on the website, grouped by country and updated as contributions are received. Copies of printed information could be scanned and made available as full text documents. Coordinator for the rate project is Cedric Roche, croche@mweb.co.za



A model example of tax rate information recently published in Germany, with a detailed discourse on Saxon Stamp Acts and fees including justice, municipal administration, police administration and Lutheran church: Stempelgesetze und Gebühren in Sachsen von 1682 bis 1952 by Steffen Eckert.

4. List of revenue exhibits 1988-

The Commission is keeping a list of all revenue exhibits with their awards from 1988 onwards, beginning with the first FIP Revenue Class in Finlandia 1988.

Mäkinen, and the most recent list is available on the website. Click the "EXHIBITING" bar, scroll down to "Archive" and click "FIP Exhibition Results 1988-2012" to open a pdf file sorted by Country/Exhibitor.

A similar list of Continental FEPA, FIAF and FIAP Exhibitions is not yet available but is planned.

5. Revision of the SREV

The Regulations and Guidelines of Revenue Class (SREV) were approved in 1991 in Tokyo. Since then no updates or amendments have been made.

Over the past few years the question has arisen of whether a revision is needed to bring the SREV in line with developments in the Class and its exhibits during the preceding 22 years, and also in the light of revisions of 'SREVS' in other Classes.

The Bureau wants to open a discussion about the need of a revision of Revenue SREV. Especially, experienced judges and exhibitors are encouraged to send their comments as to whether the current SREV is still optimal and useful in practise, and if not, what are its imperfections and needs for revision.

You can send your opinions as to possible amendments both to Chairman Francis Kiddle, franciskiddle@talk21.com and to Secretary Jukka Mäkinen, jukka.matias.makinen@gmail.com

6. Revenue Seminars

A FIP qualified Revenue Seminar will be held at Australia 2013 FIP Exhibition in Melbourne on Tuesday 14 May 2013.

Further seminars are planned to be held, possibly in conjunction with FIP and Continental Shows.

April 2013

FIP Revenue Commission Bureau

FIP Board Member Responsible for the Revenue Commission



FIP Board Member Responsible for the Revenue Commission since 2012 is FIP Vice-President **Surajit Gongvatana**, Thailand, surajitgongvatana@yahoo.com

Book Review

Svenska Tullstämpelmärken (Swedish Customs Revenue Stamps 1822-1861)

c. 60pp, A4, by Per Sundberg, Vackerbacken 72, S-97594 LULEÅ, Sweden
Price SEK 200 including postage

Svenska Tullstämpelmärken, a recent publication by Per Sundberg, treats one of the most unknown areas in Swedish philately: the early Customs Revenue Stamps. With significant assistance from other Swedish collectors, the author has managed to reconstruct the fiscal history of this type of revenue.

The book is the first comprehensive listing of all known – ten or so - issues with their varieties from the first known item, 1822, up to the 1861 issue, along with the use of Customs Revenue Stamps ceased in Sweden.

Swedish Customs Stamps are beautiful large-scale labels, which were used for imported textiles, clothes, sugar and tobacco. Due to their use on consumer goods, it is more than sensible all these stamps being scarce to rare.

The book is bilingual in Swedish and English, with all known types of stamps illustrated in colour, and includes also the Customs tax rates of the period. An article in Swedish about Excise Tax Stamps for domestic products follows the book.

Jukka Mäkinen

25th Anniversary of FIP Revenue Class

In the course of 1980's, a revival of interest in revenue collecting arised around the world.

Organizers of Finlandia 88, FIP World Exhibition, therefore felt perfectly justifiable to allow the introduction of revenue stamps in that exhibition.

This was by no means unique in FIP exhibitions: for example Interphil 76 in Philadelphia had a number of revenue exhibits in the competitive class itself, the best of them being awarded a gold medal.

However, as in 1988 FIP rules didn't yet accept them, a special class outside the competition proper was created by the organizers of Finlandia 88.

Finlandia 88 Special Class for Revenues in Helsinki, 1-12 June 1988, was a turning point in the development of revenues' comeback and in the process of fiscal philately becoming an established part of philately.

After Finlandia 88, a couple of more special (or experimental) Classes for revenues were included in the next FIP Exhibitions.

In few years, FIP Revenue Class regulations were finished, fiscal philately became a proper FIP Class and the Class was adopted in National exhibitions of FIP countries.

With good reason, we can say FIP Revenue Class having its 25th Anniversary this year.

In Finlandia 88, a preliminary allocation of 120 frames had been made for the Special Class of Revenues. However, that was not enough to meet the wishes of eager exhibitors around the world. The size of the class became 175 frames.

There were 34 competitive and 4 non-competitive exhibits, added with 2 literature exhibits.

As there couldn't be any FIP qualified judges no more than FIP special regulations for revenue philately, the Philatelic Federation of Finland called three revenue specialist into the jury, and the judging was done without any official points system.

The first three Revenue judges were **Björn-Eric Saarinen** of Finland, **Esbjörn Jansson** of Sweden and **Martin Erler** of Germany, latter chairing the jury group.

In Special Class for Revenues, five grades of medals were awarded as follows: 3 Gold medals,

11 Vermeil medals, 14 Silver medals, 4 Silver-bronze medals and 4 Bronze medals.

Arne J. Bay, Norway, **Francis Kiddle**, UK and **Gary S. Ryan**, UK, shared a honour to be the first three Gold medalists in the modern Revenue Class.



Finlandia 88 exhibition medal was designed by world-famous sculptor Kauko Räsänen (1926-) and consisted of three parts, the middle part depicting the first two Finnish postage stamps. The photo shows all the facets of the medal.

Revenue Class Jury-report states: "For many years part of the collectors did not have opportunity to show their exhibits. Thus the collections represented a wide range in style and quality nevertheless it can be considered a praiseworthy effort that so many serious collectors came to an exhibition of that rank to show material to the public, and thus add to the work and progress of worldwide philately".

I very well remember my several-day visit to Finlandia 88 and its Special Class for Revenues. At those days I was secondary school student, living no more than 500 km north from Helsinki.

For me, Finlandia 88 was the very first inspiration to fiscal philately. I felt the Revenue Class diverse and odd enough for being sold. Especially the first Finnish revenues, called "big-toothed" stamps, appeared so fascinating that very soon I began my hunting...

Jukka Mäkinen

Reports from Delegates

In early 2013, the Bureau invited all National Delegates to provide a short or lengthy report of revenue activity in their respective countries during the past year 2012.

We have received reports from several countries, and the reports, with minor editing are published below. Our thanks go to those active Delegates who have contributed.

AUSTRALIA

Dingle Smith

Australia has six exhibitors who regularly display revenues at FIP shows. Of special note was their strong support for the Revenue Class at INDONESIA 2011, held at Jakarta in June 2012. The total number of entries was 14 of which 4 were from Australia, they received 2 LV and 2 V awards.

Sadly the judging at the exhibition was disappointing. This was because neither of the two judges were qualified FIP revenue judges and indeed one of them does not even collect revenues!

There was also dissatisfaction with the judges at INDIPEX in 2011. It is to be hoped that FIP will at future shows ensure that qualified judges are appointed to assess the Revenue Class.

It is a pleasure to report that the Revenue Class at National and Regional Shows in Australia and New Zealand continue to attract new exhibits and exhibitors. This also applies to the 1-frame class which continues to gain in popularity.

The web site maintained by Dave Elsmore (www.ozrevenues.com) is especially recommended to revenue collectors with an interest in Australia and Australian States material. This is an annotated listing, regularly updated, that gives background and suggested prices for a full range of revenue material including impressed, specimens, proofs, etc.

Dave Elsmore and David Coath, in concert with the Perfin Society of New Zealand & Australia, are also producing a detailed listing of perfins on Australian revenue stamps, see www.perfins.com.au and follow the links. Dave also contributes a regular monthly article to

Stamp News, the leading commercial stamp magazine in Australia.

Also of interest is a detailed listing for the Beer Duty stamps of New South Wales by Martin Walker and Dingle Smith published in Sydney Views for August 2012.

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

Other meetings that might be of interest are those of the Cinderella & Revenue Stamp Club of Australasia, 12.15-2.00 Sunday 12 May and the Perfin Club 10.15-12.00pm Sunday 12 May.

Overseas visitors to the Exhibition will be especially welcome.

COLOMBIA

Manuel Arango

The activity in fiscal philately in Colombia is unfortunately poor due mainly lack of interest in the field. Apart from Colombian delegate, Manuel Arango, there are no other active revenue exhibitors.

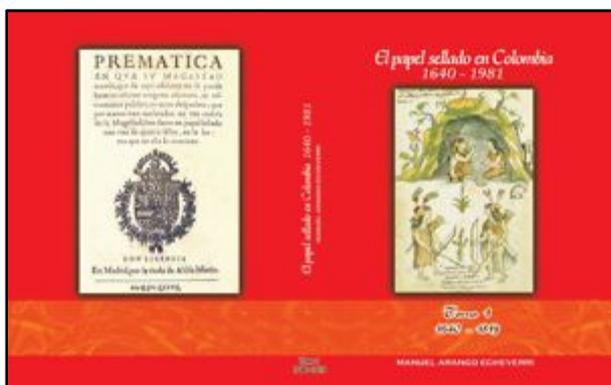
In spite of this challenge, in March 2012, Manuel Arango published a magnificent work *El Papel Sellado en Colombia 1640-1981 (Colombian Revenue Stamped Paper 1640-1981)*. It summarizes over 15 years of research and compilation of material.

The work is divided into three volumes, totaling 2.120 pages. Volume I contains years 1640 to 1819 (860 pages), Volume II years 1820-1886 (858 pages) and Volume III years 1886-1981 (402 pages). The book is a journey

*FIP Revenue
Commission
Seminar in
Melbourne,
14 May 2013*



through a deep and detailed study of stamped paper used in Colombia since its inception in 1640 until 1981, when due to changes in the law such use ceased. Additional information is given on the website of the Revenue Commission, through link "Books".



Volume I of the 2.120-page "El Papel Sellado en Colombia 1640-1981" published by Manuel Arango, Colombia, in March 2012.

FINLAND

Jukka Mäkinen

In Finland the situation in revenue philately is changing little by little. There are about 15-20 revenue collectors and few who exhibit regularly in the Revenue Class.

On international level, we have one revenue exhibit qualified to FIP Championship Class, one at LG and the other at G level.

Several new exhibits and new exhibitors, are expected to make their debuts in the years to come at Finnish National exhibitions. The rising interest can be seen both in increasing supply and demand and partly extremely high price level of better revenue material in Finnish auctions.

Finland has lost two prolific revenue philatelists in recent years: Juhani Olamo RDP passed away in 2010 and Björn-Eric Saarinen in 2012. However, the future seem hopeful thanks to new exhibitors and new exhibits from advanced exhibitors.

There are four Finnish philatelic magazines, two of them regularly publishing revenue articles, mainly by Jukka Mäkinen and Jukka Sarkki. Additionally, an article treating the Stamp Duty and Revenue Stamped Paper in Finland after the Finnish War (1808-1809) by Jukka Mäkinen, was published in *Tabellarius*, Year Book of Friends of the Finnish Postal Museum.

HUNGARY

Károly Szücs

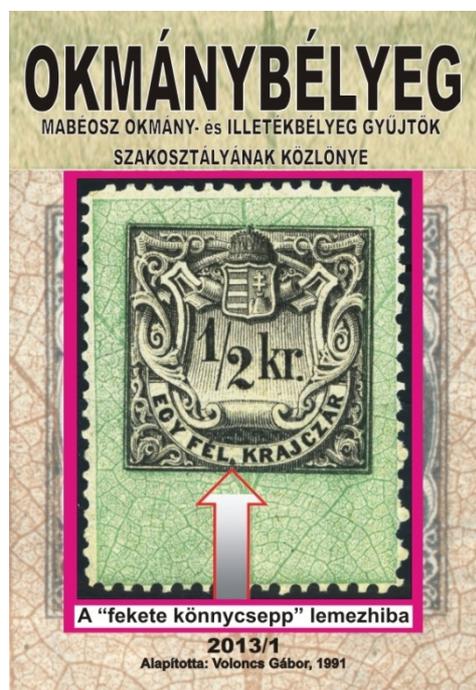
The number of revenue collectors has stayed at its earlier level, maybe one hundred. About half are registered in the revenue workgroup of Hungarian national organization *MABÉOZ*. There are slightly more newcomers than those who have changed their collecting interest.

MABÉOZ has a recommended website www.mafitt.hu/org/fiscal

One new exhibitor, Kalman Nemeth, presented his exhibit in Hunfila 2012, showing Municipals of two Hungarian towns, Papa and Veszprem. Karoly Szücs exhibited twice with his one-frame Plating study of the first ½ Kreuzer revenue stamp of Hungary.

Three trading events that include other collectibles have been organized. Revenues have appeared regularly in Hungarian auctions, although supply is scanty and prices are high especially for the most rare items.

Journal *OKMÁNYBÉLYEG* ("Documentary revenue") has been released in four numbers, with several philatelic articles, mostly about Hungarian municipal issues, added with revenue stamped paper and foreign revenues. Numbers of the magazine up to 2/2011 are uploaded on the website of *MABÉOZ*.



The recent *Okmánybélyeg* 1/2013 showing a newly found plate error "the black teardrop" pos. 26-76 on the ½ kr. stamp of the 1868 documentary issue.

Good news is that philatelic manuscripts by Andor Hodobay came closer to publication during 2012. They treat revenue stamped paper and the history of revenue stamped duties in Hungary, and will be available possibly in CD format in the near future.

IRELAND

Declan O'Connor

There is an increasing interest in revenue philately in Ireland.

McDonnell Whyte, which is a philatelic auctioneer firm in Dublin, has two auctions each year. Its sale catalogue always has a dedicated section for Irish revenues, and excellent prices are achieved.

There is particular interest in the extremely rare Southern Ireland revenues, which had a life-span of less than six months in 1921-1922. Mainstream collectors of Ireland now find new areas of interest and research in the "transitional" Irish revenues, which were overprinted between 1922 and 1926. Dr. John Gledhill's research "Irish Overprints on Great Britain Revenues" was published in 2012 in *The Revealer*, the journal of the Eire Philatelic Association, and also in *Die Harfe* (The Harp), the bilingual journal of the Forschungs- und Arbeitsgemeinschaft Irland e.v. (the FAI), while Jorg Hoffman, of the FAI was awarded a Silver Medal at the 2012 Irish National Stamp Exhibition ("Stampa") for his exhibit Irish Newspaper Stamps.

NETHERLANDS

Oscar van der Vliet & Cees Jansen

In the Netherlands, Oscar van der Vliet, President and acting Secretary of the Dutch Revenue Society NVFF, exhibits revenues and writes about them frequently in the Dutch Revenue magazine 't *Cleyn Segel* and sometimes in other specialized stamp magazines.

In 2012, a major article about revenues of Cape of Good Hope was published by the Revenue Society of GB.

NORWAY

Geir Sør-Reime

The main activity in Norway, 2012, has been the publication of a series of articles on

Norwegian revenues in NFT, the journal of the Philatelic Society of Norway.

In 2012, articles appeared in most issues of the journal, covering in #3 the chocolate and confectionery revenues, #4 the leather and other luxury goods revenues, #5 the consulate fee stamps, #6 the radio license stamps, #7 stamped paper and #8 the fee stamps (sportel stamps).

This series will continue in 2013 with the documentary revenue stamps.



The most recent article by Geir Sør-Reime in NFT 3/2013 focuses on Norwegian high denominations: the 50, 100, 500 and 1000 kr stamps. An illustration from the article: 5x50 kr with other stamps on document.

ROMANIA

Francisc Ambrus

Participations. The year 2012 was hard for Romanian participation at World Exhibitions, due to changes in Romanian legislation on temporary export of collections. However, at International level two exhibits participated to FEPA Exhibition *Balkanfila* 2012 in Maribor, 24-27 May:

Apostu Adrian, one frame exhibit "Revenue Stamps used in 1917 during the German occupation in Focsani" (80 points, LV)

Francisc Ambrus, Open Class "100 years of Romanian Commerce and Stock Exchange, 1847-1947" (85 points, G). For the first time a revenue based exhibit, supported by other material, was shown in Open Class.

Seminars. Within the Exhibition *Balkanfila* 2012, Francisc Ambrus presented a FEPA seminar "International Revenue Class - Revenue stamps - Collecting and Exhibiting", 26 May, 2012.

Articles. The following articles have been published online on www.revenues.ro:

Adrian Apostu: "*An unknown overstamped during the German occupation in Romania in 1918*" and "*The first revenue issue of the 9th Army area management*"

Francisc Ambrus: "*Completions to the study of the thin frame overprint "Gültig 9. Armee", 1917-1918*", this study was also requested to be published in the group Arge Deutsche Besetzung im 1. Weltkrieg

Collecting and exhibiting. So far there are eight Romanian collectors in exhibition level, five more collectors who yet have not participated with their exhibits, and four who write revenue articles. Francisc Ambrus continues encouraging and training new exhibitors.

SINGAPORE

Vincent Ong

There are about 15-20 revenue stamp collectors from Singapore but they do not participate in exhibitions.

There is about 3 revenue exhibitors still in Singapore and another 2 which has since become inactive after selling their exhibits.

Singapore, together with Malaysia and Thailand takes turn to host an annual exhibition in their respective countries and in 2012, Singapore Tri-Nations Stamp Exhibition qualified a Thailand exhibit on Thai Revenue stamps.

In April 2013, Vincent Ong will be giving a talk on Revenue Stamps of the Straits Settlements to the club members of a local stamp society.

SLOVENIA

Igor Pirc

Literature. The president of the Slovenian Philatelic Academy, Zmago Jelincic-Plemeniti, published his research on the history of the revenues in Slovakia in the Handbook "*Upravni koleki na slovenskem administrativnem ozemlju*" (Revenues on the Slovene administrative territory).

The library of the Federation has acquired other useful literature on revenues.

Education. During the International Philatelic Exhibition *Maribofila 2012*, organized in May 2012 in Maribor, Slovenia (as part of the

program Maribor – European Capitol of Culture 2012), Slovenia organized a seminar on revenues for beginners and advanced collectors, held by Francisc Ambrus, Romania. There were participants from Slovenia and Croatia.

The seminar was warmly appreciated and Ambrus offered additional support and information to the participants.



Exhibitions. *Maribofila 2012* united exhibitors from two regional groups – Alpe Adria Philately (nine countries), Balkanfila (12 countries) plus Portugal and Cyprus as guest Federations. The Revenue Class was offered, and one literature exhibit presented (Mihai Cojocar: Romanian Revenues et Cinderellas Catalogue 2011).

In order to promote Revenue Class, it is always with in the National and smaller exhibitions held in Slovenia.

SOUTH AFRICA

Cedric Roche

Revenue collecting in South Africa is alive and thriving. We have a long association with revenue collecting dating back to at least 1958 when Leonard Dodd produced the first checklist / catalogue since Morley's listing in 1910.

The catalogue which listed all the pre-Union and Union of South Africa issues was subsequently updated to include the Republic of SA and published by CE Sherwood of England, henceforth being known as the Sherwood catalogue My personal introduction to the fascinating world of revenues started when I was introduced at the age of 20 to Leonard by the great South African philatelist Manfred Weinstein. I was subsequently encouraged by Robson Lowe to assist Leonard in updating his catalogue.

Revenues were first included in South African National Exhibitions in 1983 in a section "Collections not included elsewhere" and this continued until 1990. From 1990 onwards there has been a separate Revenue Class judged using the FIP point system.

South African National judges have always been accepting of Revenue exhibits and in 1987

a collection of Union revenues was awarded the Grand Prix.

On average we have about 4 revenue exhibits every year. The standard achieved is good and Large Vermeil, Gold and Large Gold awards have been made. The most popular collecting areas are not unexpectedly South Africa and its preceding colonies, South West Africa, Bechuanaland, Basutoland, Swaziland and Rhodesia as material is available locally.

Because of geography and historical ties, South Africa is a member of FIAP and therefore tends to support more exhibitions in Asia and Australasia.

I was the first South African to exhibit revenues internationally – Poland 93 with LS. Subsequently I achieved LV at Singapore 95 and was accepted to apprentice at Pacific 97 where I qualified as a FIP revenue judge under Juhani Olamo and Bud Sellers, eventually achieving Gold at Philakorea 2009.

Other South Africans have followed at Australia 99, Singapore 95, Johannesburg 2010 and Sharjah 2012 with Gold medals.

We wish our South African exhibitor well at Australia 2013.

SWITZERLAND

Kurt Kimmel

The Swiss Study Circle for Revenues, with ten attendees, met on January 1, 2012, and on January 16, 2013.

So far more than 500 discovery items of Swiss revenues have been filed on a dropbox which need to be checked. This demonstrates that to cover all the Cantons and Municipalities of Switzerland is an immense task although there is the Gainon-Catalogue as a base. Therefore, we decided to start updating this catalogue just covering a few cantons to be done by our members who have

The Revenue Society

The Revenue Society was founded in the United Kingdom in 1990 and commenced the publication of its quarterly journal. Initially this was entitled *The Revenue Journal of the United Kingdom* but in 2006 changed its name to *The Revenue Journal* to better indicate its range of interest. The Society's aims are:

To encourage the collection and study of Revenue Stamps and related material issued by local, regional, national and international authorities throughout the world. The Society wishes to promote the collection and display of revenue stamps at all levels and to provide a forum for the exchange of information concerning all aspects of revenue stamps and their usage.

Currently it has some 300 members from 40 different countries.

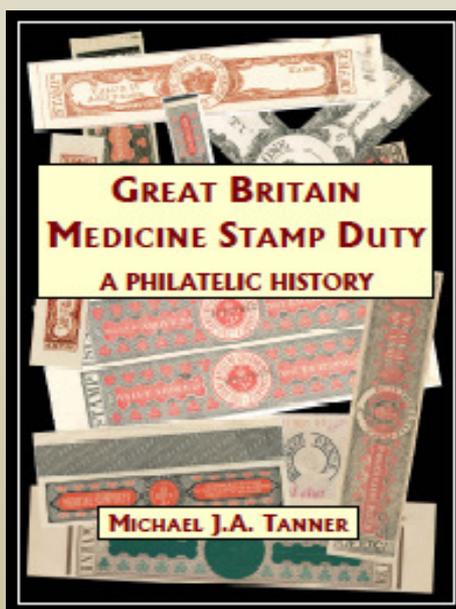
For non-UK members the major benefit is from the journal and from the extremely well-conducted and illustrated Society postal auction.

It also maintains an excellent web site, www.revenuesociety.org.uk. Some 20 exhibits, most from multi-frame displays shown at FIP shows, are presented.

The Revenue Society and its journal undoubtedly represent the leading English language society devoted to revenue collecting.

The annual subscription is £15 for UK residents and £20 for all others. Full details of how to join are given on the web site.

Dingle Smith



Latest publication of The Revenue Society: Great Britain Medicine Stamp Duty – A Philatelic History, by Michael J.A. Tanner (2013).

specialized collections of these cantons.

Revenue documents can be included in a Postal History exhibit of the new sub-class 2C "Historical, social and special studies" and should be shown if they add to the chosen subject.

After many years as delegate, Bureau member and Secretary of the FIP Revenue Commission, Kurt Kimmel has proposed Rolf Weggler to become his successor as delegate of Switzerland. The nomination has been approved by the Swiss Federation in early 2013.

UNITED KINGDOM

Francis Kiddle

In February 2013 the UK held a National Stamp Exhibition devoted entirely to Revenues and Cinderellas. The number of frames was small for the revenues – just some 40 frames – but it brought to competition three new exhibits and two new exhibitors. Two gold medals were awarded to Guernsey Revenue Proofs and Southern Rhodesia Mining Tax Rates.

A seminar was held with Francis Kiddle giving a guide to exhibiting and judging revenue exhibits. It was attended by over 30 people.

A whole weekend meeting is to be held in May 2013 jointly by the Revenue Society and the Cinderella Stamp Club, both societies having major revenue interests. Currently over 40 people will be attending the residential weekend.

One of our major exhibitors, John Dahl, has had to stop collecting due to an eyesight problem. During his exhibiting time over the last 30 years, he has built up four different Large Gold exhibits and three different Gold exhibits of Portugal and Colonies.

His collection will be sold by Grosvenor Philatelic Auctions on 6th June 2013 and the catalogue of his sale will be available at Melbourne 2013.

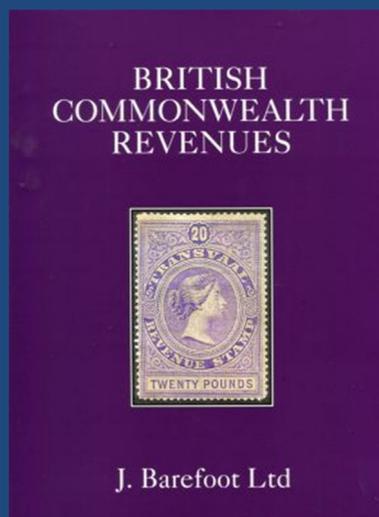
Book Review

British Commonwealth Revenues, 9th Edition by John Barefoot, 2012

410pp, A4, perfect bound

J Barefoot Ltd., 203 Clifford House, 7-9 Clifford St., York YO1 9RA, www.jbarefoot.co.uk

Price £60 + postage (£10 surface mail, £15 airmail)



This latest edition of the John Barefoot catalogue of *British Commonwealth Revenues* has increased in number of pages with the addition of the following entries: a new country, Abu Dhabi; new appropriation in the form of Entertainments Tax (Australia); more text for some introductions; new illustrations; and some new stamps. These additions to previously established lists have required a renumbering of some sections and it is suggested that those who use "Bft nn" when describing their stamps are advised to also quote the edition consulted.

The illustrations are now mostly in colour. Generally the prices are unchanged (and remain roughly proportional to the stamps' face values), although there have been some significant upgrades particularly among the rarer stamps of Nigeria and Rhodesia. A list of collectors and dealers who have made contributions to the information and/or illustrations is also contained in the catalogue.

It is recommended that if you wish to make comment about any entries or missing entries, or to contribute illustrations, email John Barefoot directly with the detailed information ready for the next edition. It has also been suggested that those who collect mainly modern material or who are new to British Commonwealth Revenues will need the new edition of the catalogue, while those who collect mainly 19th and 20th century stamps may not need to immediately upgrade from the eighth edition.

(Extracted from a review article in The Revenue Journal 23(3), December 2012)

A Request to FIP Revenue Judges

A list of qualified FIP Revenue Judges can be found on website of the Commission, www.fip-revenue.org

At the moment, FIP have 28 Revenue Judges from 14 countries. 23 of them are active Judges while 5 are with a status of *emeritus*.

For the website, every Judge is asked to provide information about his/her exhibiting and judging experience.

On the site, we have two columns for this purpose: one for each Judge's exhibiting experience **in Revenue Class** (in number) in FIP / Continental / National level, the other one

for each Judge's judging experience **in Revenue Class** (in number) in FIP / Continental / National level.

This is important information regarding revenue philately, as most of the FIP Revenue Judges have qualification to several exhibition class, and are active exhibitors in one or more of them.

Please send your information to Webmaster **Francisc Ambrus** (fery@ess.ro) for showing on the site.

List of Accredited FIP Revenue Judges by country

Australia	John DiBiase Derek Pocock David (Dingle) Smith Raymond Todd	
Canada	Joseph Shelton	<i>Emeritus</i>
Cuba	Jose Abreu Perez	
Czech Republic	Ladislav Dvoracek	<i>Emeritus</i>
Finland	Jussi Tuori	
France	Yves Danan	
Romania	Leonard Pascanu	
Singapore	Seow Chuan Koh	<i>Revenue Team Leader</i>
South Africa	Cedric Roché	
Spain	Jesus Sitjá Prats	
Sweden	Hasse Brockenhuus von Löwenhielm Roland Frahm	
Thailand	Yaovanee Nirandara Suphadej Suksantiswad	<i>Revenue Team Leader</i>
United Kingdom	Francis Kiddle Brian Trotter	<i>Revenue Team Leader</i>
United States	Bernard Henning John Hotchner Kalman Illyefalvi Ronald Leshner John Lievsay Robert Odenweller Roberto Rosende Joseph Schwartz Danford Walker	<i>Emeritus</i> <i>Emeritus</i> <i>Revenue Team Leader</i> <i>Emeritus</i>

National Delegates List

FIP has 91 member federations and 63 of these have appointed a delegate to FIP Revenue Commission.

In other words, we lack a delegate from 28 federations and encourage all of them to nominate one without delay. These federations are shown below with a different, lighter shade.

In the National Delegates List here, the name, mailing address and email address of each delegate are published. A more detailed list is available on our website www.fip-revenue.org

On web, you can additionally find dates of birth, telephone & fax numbers and exhibiting & judging experiences of each delegate.

Delegates are requested to check and update any missing or incorrect information shown here and on web.

Please send your corrections and updates both to Secretary **Jukka Mäkinen** (jukka.matias.makinen@gmail.com) and to Webmaster **Francisc Ambrus** (fery@ess.ro).

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47 Republic of Korea		
48 Kuwait		
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