

# COLLECTING & EXHIBITING REVENUES

## FIP REVENUE COMMISSION NEWSLETTER

How to contact for Bureau Members

**Chairman:** Ron Leshner (USA) [revenueer@dmv.com](mailto:revenueer@dmv.com)

**Secretary:** Kurt Kimmel (Switzerland) [kurt.kimmel@arvest.ch](mailto:kurt.kimmel@arvest.ch)

**Editor Newsletter:** Dingle Smith(Australia) [dsm30722@bigpond.net.au](mailto:dsm30722@bigpond.net.au)

**Bureau Members:** Eugenio Berisso (Argentine) [eugenioberisso@hotmail.com](mailto:eugenioberisso@hotmail.com)

Joaquin Amado (Spain): [amado.bookshelf@telefonica.net](mailto:amado.bookshelf@telefonica.net)

<b>Chairman's Message</b> .....	2
<b>Editorial</b> .....	2
<b>Some Thoughts on Revenues and Philatelic Importance</b> .....	Error!
Bookmark not defined.	
<b>The Ideal National Revenue Delegate</b> .....	5
<b>Revenue Literature</b> .....	6
<b>Join a Leading Revenue Society</b> .....	8
<b>Revenues – the SREVs</b> .....	9
<b>The Bureau and its Members</b> .....	9
<b>Meetings of the FIP Revenue Commission</b> .....	12
<b>Revenue Display at Efiro 2008</b> .....	14

## CHAIRMAN'S MESSAGE

A New Newsletter, a New Editor and a New Focus.

Many of you will be receiving this newsletter via email – that's the most economical and fastest way to get news from the FIP Revenue Bureau to you. With limited resources that makes the most sense. In the world of fast communications increasingly email and the World Wide Web will be the most important source of news and information.

The focus here will be on collecting and exhibiting. We hope this will become an important source of information for collectors, exhibitors and judges. We need your input. Not just what you would like to see, but your contributions to the discussion of collecting and exhibiting revenues.

Revenue collecting is alive and well. Updated catalogues are being published; the array of exhibits at Washington 2006 and Espana 2006 was breathtaking. Join with us to embrace this part of philately.

Ronald E. Leshner, Chairman, FIP Revenue Commission

## EDITORIAL

## EDITORIAL

It is my pleasure to edit the Second Newsletter of the FIP Revenue Commission.

The First Newsletter was distributed to all National Delegates in early 2007. The majority of these were sent by post as unfortunately we have email addresses for only a small proportion of delegates.

We would like to thank The Revenue Society, based in the UK, for adding the newsletter so promptly to their web site ([www.revenuesociety.org.uk](http://www.revenuesociety.org.uk)) and for mention in their publication, *The Revenue Journal*. Also our thanks to the American Revenue Association for similar assistance and we hope to follow the same procedure for the Second Newsletter.

It was disappointing that only a few National Delegates acknowledged receipt of the First Newsletter. It would be most helpful and very much appreciated if National Delegates who

receive this newsletter by post or by email contact the Editor or any member of the Bureau to confirm their addresses. This is because we think that the list provided to the Bureau by the FIP may not have been updated in recent years. The current list of National Delegates is included with this newsletter. Additional contact details for National Delegates would be appreciated from any reader.

In addition to National Delegates we would also be pleased to circulate the Newsletter, preferably by mail to any revenue enthusiast, collector or exhibitor.

The good news is that later this year the Revenue Commission will launch its own web site! So we would appreciate contact emails addresses from interested revenueurs so that we can inform you when the site is up and running!

We would like to especially thank Francis Kiddle for making the arrangements and funding the new web site.

We regard the forthcoming web site as an invaluable contribution to revenue philately worldwide. Ideally the site will provide a quick and easy way to promote discussion and debate on all matters related to collecting and exhibiting. To give a guide as to what we hope to achieve this newsletter contains an outline of what could be included. Do please read this and we would appreciate your comments on the proposed content.

This newsletter also provides details of the Agenda for the Bureau meeting at the FIP Congress to be held at EFIRO in Bucharest. The meeting is scheduled for 10 am Friday 27 June 2008 in the Romexpo Building. We hope as many National Delegates as possible will be able to attend and if they are unable to be there in person that the FIP is informed of a proxy delegate with voting rights. The meeting is open to all interested revenueurs and at the conclusion of the formal business Fransisc Ambrus will give on talk (in English) on the 'First Revenue Issue of Romania 1856'. It is an excellent opportunity to meet fellow enthusiasts from around the world.

Notwithstanding difficulties in improving communication between National Delegates, the numbers and quality of revenue exhibits at World and Regional FIP exhibitions have been excellent; an account of the revenue displays at FIAP Bangkok 2007 is included in this newsletter. However discussion among exhibitors and judges confirms that there are many issues for active debate. Many of these concern what should be accepted as suitable material for exhibition in the revenue class and several of the contributions to this newsletter address that question.

Ralph Ebner usefully draws attention to 'includers' and 'excluders' and this leads to a related question as to whether the revenue class should be divided into sub-classes? If so what should they be? The newsletter will provide a medium where such questions can be further discussed and perhaps resolved into

propositions for future changes to the SREV's! A linked issue is how to assess the judging criterion of 'Importance'? Kurt Kimmel outlines his views on this much debated topic.

The newsletter also contains several book reviews, some long and detailed others brief. The newsletter and web site offer an excellent opportunity to publicise new publications, many of which are specialised and therefore often difficult to link with the potential readers and users of such studies. We would welcome details of new publications either as longer reviews or short announcements. In all cases information on price and who to contact to place orders is essential.

So do please contact me, members of the Bureau or National Delegates with any comments you may have. We would welcome any contact even if this is confined to providing email or postal addresses.

The Bureau looks forward to meeting as many revenueurs as possible at EFIRO and especially to the exciting possibilities offered by the new website.

Each of these was selected because the geographic boundaries of the governmental authority are smaller than the nation. Since California is the largest geographic unit among the four, is the California exhibit inherently the most important?

Does the small geographic boundary of the political unit necessarily make each of these less important than an exhibit of the national revenues of India, Hungary, the United States, or Latvia (each of these, of course, is the national political unit of which the states or municipalities in the first list is a part)?

One could construct a nearly limitless list of such examples. But the basic question still remains. Is either area or population a factor in determining importance of an exhibit?

### ***History and Time Considerations***

Staying with the same four examples above, let us imagine that the small Indian state exhibit spans the years 1890 to 1947; the Budapest exhibit spans the years 1900 to 1945; the California exhibit spans 1858 to 1866; and the Latvian exhibit spans from 1918 to 1940.

Do longevity considerations dictate that the Indian state exhibit is the most important of these exhibits and that the California exhibits the least important?

How should one weigh the explosive growth of California following the discovery of gold in 1849 and the need for state services in assessing the importance of this exhibit?

Departing from the above examples, there are other considerations that may come into play in a consideration of importance. One could imagine a revenue exhibit of a given geographic area which shows the different systems of taxation under several different national identities. The region of Alsace Lorraine comes immediately to mind. How does one rate the importance of an exhibit from a geographic area that has changed national association several times?

Does a shorter, specialized, and historically interesting (however that might be

determined) period rank higher in importance than a longer time span of the same country?

We have inherited from the postal side of the hobby a tendency to associate greater importance with age. Does an exhibit of eighteenth century material rank higher in importance than material from the second half of the twentieth century?

### ***Economic Importance***

Given the relative gross national products of the two nations for any year, is an exhibit of Great Britain inherently more important than an exhibit of Bhutan?

Is an exhibit of New York stock transfer stamps more important than an exhibit of the taxation and licensing of alcohol in the same state of New York? The stock transfer stamps were used for transfers on the New York Stock Exchange and by the transfer agents on issues of new stocks. They collected enormous sums of money. On the other hand the use of stamps for collecting the alcohol taxes was confined to prescription alcohol in the first decade of the twentieth century and a brief period at the beginning of National Prohibition (1920-33) in an attempt to still market alcoholic beverages. The total amount of taxes collected by these stamps is rather small in comparison to that collected on transfers of stock.

Does the total amount of tax collected contribute to the importance of a revenue exhibit?

### ***Other Considerations***

Are some types of revenues inherently more important than others? Possibly because of preservation considerations, most collectors first encounter various forms of documentary stamps. These were preserved in company files and in public files of record. As other means of preserving the records have become available, many of these files have come into philatelic hands. At the same time accessibility to the laws and regulations from both government records and from business publications has aided collectors

to be insightful in their collecting of the various forms of documentary taxes. Does the combination of accessibility and information which allow a more detailed and sophisticated treatment carry over into importance?

Although we are told that the judging criteria are independent, can this ever be so?

Some efforts of taxation led to imitation by other neighbouring political units. The method of various state governments in the United States collecting taxes on the shipment of farm products to advertise and market a given crop were extended in the 1930s from one crop to another and from one state to another. Does the success of the initial taxing effort leading to other similar taxes, both within the political unit and in other political units impart importance to such an exhibit?

### ***The Exhibitor's Role in Determining Importance***

Both the list of factors that might be considered in determining the importance of a revenue exhibit and the difficulty of the combining these factors is a fact of life. There is probably no one who has thought more about these factors than the exhibitor. Why does each of us collect what we collect? If we the collectors do not have a rationale for the importance of what we collect, why should anyone else (unless we care to admit that what we collect is unimportant)?

Ed: Should we take a totally different approach and consider 'importance' as a measure of how difficult it would be to assemble a better collection/display of the subject chosen?

## **THE IDEAL NATIONAL REVENUE DELEGATE**

*DINGLE SMITH*

Revenue exhibiting is now well-established at FIP level but it is less clear as to whether this has been matched by increases in the number of revenue collectors and exhibitors at less distinguished levels. National revenue delegates form a key role in that they are the main link to the wider philatelic community and their prime role is to promote this branch of our hobby. Ideally how should we do this?

The role of national delegates should extend to extolling the joys of revenue collecting at all levels by encouraging newcomers to the field to take the first step as well as assisting established local and national exhibitors to enter FIP shows. How can national delegates promote revenue collecting and displaying? I am unsure if national philatelic bodies require their national delegates to FIP Commissions to restrict their role to FIP matters or whether they also require them

to play a promotional role at all levels. Certainly the Australian Philatelic Federating takes the wider view. There is no magic formula but here are some suggestions.

By offering to give revenue displays to stamp clubs – large or small.

The most appropriate displays are no necessarily those that follow FIP exhibiting rules. To gain interest examples that show the diversity of revenue material are best. The use of material on documents and the like is an excellent way to link revenues to a wider social historical context. It is fun to put together such an exhibit and once assembled it can be regularly used for such displays.

Displays and talks at stamp shows

This is essentially an extension of the displays described above. A variant of this approach which may become more common in the future is to have a computer based presentation. This should again be

illustrated with both stamps and documents. Although not of a high professional standard I produced a display documents. It is surprising to me that displays that use some form of projection are not more widely used in philately. They are ideal; to show actual stamps especially varieties and errors. Although not of high professional standard I produced an a display of this kind as an introduction to the revenue stamps of Australia and its colonies for a meeting at Pacific Explorer in Sydney in 2004

Meetings at stamp shows that include a revenue class can also take advantage of providing a tour of the frames. One thing this is constant across all philately is that exhibitors all enjoy explaining their exhibit to others – the only tip here is to explain to them before the event that their talk must have a set time limit for presentation!

Writing articles for club and society journals

Articles illustrating aspects of revenue collecting help to reinforce the ‘talk and show’ methods outlined above.

What are your problems, as a national delegate or enthusiast, in promoting the collection and exhibiting of revenues? Do you have any guidance to offer to others attempting the same tasks? Can other delegates to the Commission help you?

Clive Akerman was kind enough in a letter to me regarding the publication of this newsletter to offer some thoughts.

Clive was the author of *Collecting and Displaying Revenue Stamps* published in 1995 [more fully referenced elsewhere in this newsletter]. This slim volume provides an excellent introduction to what revenues are all about and at that time Clive as able to say ‘...it is clear that revenues have come of age’. He is less convinced that progress over more recent years has been as positive. Further he regards the need as ‘... to get more energy into the Commission and for their national representatives to take a more active promotional role’.

This may well be true. Perhaps there is a need for books similar to that written by Clive but geared more specifically to the revenues of particular countries. These should not reproduce the annotated catalogue listings that are necessary once a collector is hooked but illustrate the range of material that is available and its relevance to social history.

None of us are ideal national delegates but all of us should strive to more fully promote revenue collecting and exhibiting.

## REVENUE LITERATURE

*DINGLE SMITH*

Revenue collecting has much in common with traditional philately, restricted to stamps used to pay postage. If one’s interests are to collect the postage stamps of a country a plethora of stamp catalogues that can easily consulted. Further such catalogues are usually readily available for purchase or available to view in most philatelic libraries – even those of modest size. This is clearly not the case for listings of revenue stamps.

For anyone who has judged revenue exhibits at a competitive show, from

international to local, the task of acquainting oneself with what will contained in the exhibits is frightening. Similar problems face collectors who decide to collect revenue stamps for individual countries. For many countries there are no catalogues that provide even a basic listing of revenue stamps.

The only attempts at comprehensive listings of revenue stamps, similar in style to postage stamp catalogues of Stanley Gibbons, Michel or Scott are very old and unlikely to cover material issued after the

early nineteenth century. Those that do give such listings frequently omit embossed markings.

I cannot think of a more useful task for the Revenue Commission than to ask national delegates to provide information on the best basic texts available for their country. However it is essential that such a list of basic texts not only provides title, author and date but whenever possible information on the address from which the listing can be purchased together with cost of purchase and postage and packing.

One of the possible criticisms of the FIP Commission structure is that they only infrequently co-operate with other Commissions. Perhaps this is an area where the Revenue Commission could undertake a joint project with the Literature Commission? I admit that I have not contacted the Literature Commission to seek their views on this matter. It is perhaps worth mentioning that the Literature Commission has recently commented that literature entries to FIP exhibitions should be accompanied by details of availability and price.

I would go further and suggest that this could perhaps be extended to request (require?) that all literature entries to exhibitions are accompanied by a 1-page sheet, perhaps a printed form, that gives such information. To go a stage further it should not be difficult to add a contact address for purchase and price to the actual exhibition catalogue. This has the advantage that it would likely be a popular addition from the perspective of the exhibitor who is entering the literature exhibit! It would hard to think of a more closely targeted audience that the catalogue to an exhibition?

## **REVENUE EXHIBITING**

Although the first FIP revenue exhibits were displayed in New Delhi at India 89, wider interest in preparing material for competitive exhibiting requires the availability of 'How to do it' guidelines.

For new revenue exhibitors the essential first step is to obtain and carefully read and follow the instructions of the Special Regulations of the FIP for the Evaluation of Competitive Exhibitions (usually abbreviated to SREVs) which can be easily viewed on the FIP web site [www.f-i-p.ch](http://www.f-i-p.ch). These are the rules to be followed and they are accompanied by 'Guidelines' which are provided by the appropriate FIP Commission as an interpretation of the SREVs.

The SREVs are the rules that apply to all FIP exhibitions. However the majority of national philatelic bodies follow the same rules and guidelines for National-level exhibitions. But the rules and guidelines do not give detailed guidance on how to best to prepare a collection of revenue material for competitive display. How to obtain help with these aspects of exhibiting is the most frequently asked question from prospective revenue exhibitors.

The available literature on such matters is relatively sparse, but two accounts will assist those approaching such a task for the first time.

*Collecting & Displaying Revenue Stamps*, Clive Akerman. 1995, Published by The Revenue Society of Great Britain. 72 pages.

This excellent account was published 'to satisfy a need for an introductory volume, explaining the nature of revenue stamps and giving the beginner or interested bystander an insight into and enormous and under-developed aspect of philately.' It is highly recommended by unfortunately is out of print!

*The Philatelic Exhibitors Handbook*, Third edition by Randy Neil updated by Ada Prill, 2006. Published by Subway Stamps. 308 pages The price is US\$39.99, details of how to order, charges for postage and packing can be obtained from the following web site [www.subwaystamps.com](http://www.subwaystamps.com).

This book was launched in May at Washington 2006. It is without doubt the most comprehensive and useful handbook of its kind. It is profusely illustrated and

has numerous examples illustrating page lay-out. In addition there are sections devoted to each FIP exhibiting class. Among these is a 14 page account by Ron Leshner, (the Revenue Commission

Chairman!). All exhibitors whatever their level of attainment and regardless of the material they wish to exhibit should have a copy.

## **JOIN A LEADING REVENUE SOCIETY**

*DINGLE SMITH*

To keep abreast of what is going on in revenue collecting it is essential to have access to leading journals in the field. I list below two of the major revenue journals, both produced in English. There are many other revenue societies that produce articles of interest to revenue collectors but those described below are ones with which I am familiar.

Future newsletters and our hoped-for website would welcome comparable information from other revenue collectors.

### ***The Revenue Society of Great Britain***

The Society was founded in 1990 and publishes a well-produced and illustrated quarterly journal, *The Revenue Journal of Great Britain*. In addition it holds regular postal auctions and on occasion, circulates additional accounts of revenue interest to its members, for an example see a review elsewhere in this newsletter. The articles and news are not confined to Great Britain revenues and in recognition of this the name of the society and journal are about to change to *The Revenue Society* and *The Revenue Journal*!

The annual subscription to the Society is £15 for members resident in the United Kingdom and £20 for overseas members. Details can be obtained from the Secretary Andrew McClellan either by post to 40 South Park, Sevenoaks, Kent TN13 1TJ, UK or email to [aj\\_mcc@btinternet.com](mailto:aj_mcc@btinternet.com),

### ***The American Revenue Association***

Founded over fifty years ago the Association publishes a bi-monthly quality journal, *The American Revenuer (The Journal of the International Fiscal Philately)*, complete with

abundant colour illustrations. The Association also holds postal auctions for members. F

Annual subscription US\$21 plus extra postage for air mail delivery of journal to overseas addresses. Details from Secretary Georgette O. Cornio, 12803 Windbrook Drive, Clinton MD 20735, USA or email [bshober@comcast.net](mailto:bshober@comcast.net)

### ***Web sites***

This is undoubtedly the way of the future for fast interaction especially among specialised collectors often located at considerable distance from their fellow enthusiasts.

The best place to start is [www.revenuesociety.org.uk](http://www.revenuesociety.org.uk). This site is in the process of major developments and in addition to providing information for The Revenue Society it presents a number of outstanding exhibits, revenue societies, dealers, auction houses and links to a wide range of other sites that feature revenue material of interest to revenue collectors. Dave Elsmore, the web master, is happy to incorporate additional displays or information that has a revenue focus. Kindly the site has agreed to reproduce this newsletter.



## **REVENUES – THE SREVS**

The special regulations for the evaluation (SREVs) for revenue exhibits and the guidelines for the class were first used for at the FIP show in India 1989.

Subsequently they have formed the basis for judging and exhibiting at perhaps fifty or more FIP shows and at a much larger number of regional and national exhibitions.

Undoubtedly the team who formulated the Revenue SREVs and Guidelines deserve fulsome praise for clarity and content. Overall remarkably few problems have arisen for either exhibitors or judges. Notwithstanding this success, are there revisions or additions that could be made?

The Revenue Bureau would welcome comments for any national delegates or indeed, from any dedicated revenue collector. Meanwhile here are some thoughts on possible modifications.

At Malaga in 2006 there was broad discussion across FIP Classes as to the merits of a greater focus on 'modern' (say post-1900) material as opposed to 'classic'. The motivation for this is a (perceived?) bias in judging and assessment in favour of the earlier material; It could be argued that separate classes for classic and modern material are especially apt for revenues, if only because listings and descriptions that apply to modern issues are sparse. Many revenue collectors (certainly those who collect 'modern' material) will have sympathy for these suggestions.

However how is the problem to be addressed? Would there be sub-classes for classic and modern material? Would there be separate judging teams? What about exhibits that include classic and modern material - I have to confess that most of my revenue exhibits do this!

Some have suggested that revenues exhibits could either focus on a 'traditional' class approach with an emphasis upon perforations, papers, watermarks and the like or a 'postal history' approach with the emphasis upon the use of documents and rates of duty charged etc.

It is interesting to note that very few revenue exhibitors to date have taken what could be termed a modified 'topic' approach. This would take a revenue theme across a number of issuing authorities. For example beer duty, taxes on horses, passport stamps, cypher labels etc. Would a sub-class encourage new exhibits?

Several Australian collectors and exhibitors would like to see railway stamps become part of the revenue class. The accepted class in which to show these is 'traditional', on the grounds that they represent a special form of 'local' post and because the SREVs for the traditional class contain the phrase 'an exhibit will be considered to be traditional philately unless it is otherwise entered as an exhibit in one of the specialised FIP classes'. The problem is that railway stamps, although clearly representing an acceptable collecting field, do not present well when located among frames of classic traditional material. Whether they would fare better in revenues or not is a point for discussion. True there is a fee for transport of the item but that is close to arguing that any payment for postage is a fee and is therefore technically acceptable as a revenue!

The aim of these comments is to stimulate you to let us know your views on changes or additions to the current rules and regulations.

## **THE BUREAU AND ITS MEMBERS**

Ron Leshner was elected Chairman at Singapore in 2004 with Ralph Ebner

(Germany) as Secretary and Kurt Kimmel (Switzerland), Dingle Smith (Australia)

and Eugenio Berisso (Argentina) as Bureau Members. In late 2006 Ralph resigned as Secretary and as a Bureau Member.

At Espana 2006 held in Malaga in October, Kurt Kimmel took on the role of Secretary and Dingle Smith agreed to edit the inaugural Commission Newsletter.

The Congress at Malaga passed a resolution that permitted Commissions to appoint two additional new members to each FIP Commission.

It is a pleasure to report that Joaquin Amado (Spain) has accepted an invitation to join the Revenue Bureau and it is hoped that an additional member will also be recruited from a FIAP member country.

Elections for all FIP Bureaux will be held at the FIP Congress to be held at Efiro 08 in Bucharest in June 2008. Kurt Kimmel has indicated that he will not stand again and we will be actively searching for a new Secretary as well as other Bureau members and active national delegates from all FIP member nations.

Biographical accounts for Kurt Kimmel, Ron Leshner & Dingle Smith are given below.

### ***Kurt E. Kimmel***

Born March 17, 1941, in Budapest,

Swiss nationality, married with two children. Since 1991 domiciled in Massagno Switzerland.



### **Professional Career**

Swiss private banker, chairman of several companies and charitable trusts which

support international music and art organizations, AIDS research, etc.

### **Philatelic**

Postage stamp collector since the age of six, formed notable collections in different language areas with outstanding exhibits from a range of FIP classes. Many of these have been achieved LG FIP awards. The

Selection below demonstrates the range and quality of these exhibits.

Austrian-Italy 1850-1866 includes the Grand Prix Youth International, Hamburg, 1959, and LG Tokyo 1991. Ceylon with LG for traditional displays (Korea 94, Espana 04, Grand Prix of Swiss National; Exhibition (Baden 06), LG Ceylon Postal Stationery (San Francisco 97, London 00).

Venezuela with exhibits in traditional, postal history, aero and revenues. Awards include LG Traditional (Malaga 06), Revenues Escuelas 1879-1880 (LG Kerkrade, NL 05).

Lombardy-Venetia, postal history (G Moscow 97, G Milano 98, G Sindelfingen 99, Revenues of Lombardy-Venetia LG (Zimbra 05, LG Baden 06).

Other exhibits include Electric Telegraph in Switzerland, 1853-86) Meyrin 05 and Postal History of Yunnan, China.

### **Publications**

Contributions to a range of national and international publications, including SG and Scott catalogue sections on Ceylon Pence Period and Venezuela 1840-1940. Tapling Medal 1991 for studies proving the Ceylon 1d 1857-1867 were printed from two different plate.

### **Judging**

A Swiss national juror since 1965 and President of Swiss National Jury in 1995. An established FIP judge and team leader in traditional philately, postal history and postal stationery and Vice-President of International Jury at Praga 98 and Bangkok 03.

### **FIP Commissions**

FIP Postal History Commission, Secretary 2000-2004,

FIP Revenue Commission, Member of Bureau 2004-2006, Secretary 2006-2008.

Proposed member of FIP Expert Team.

### **Contributions to Philatelic Organisations**

President of the Swiss Postal History Society. President of the Ceylon Study Circle.

From 1972 expert Swiss National Expert federation, later also BPP & ALEP

### **Awards**

APS Luff Award for Distinguished Philatelic Research 2004, Roll of Distinguished Philatelists 2004 and Prof. Brühl Medal for contributions to philately, 2005.

### ***Ron E. Leshner***

Born December 1, 1942 USA, resident in Maryland since 1993.



### **Professional Career**

Retired from New Jersey Department of Education; currently High School teacher.

### **Philatelic**

Collector since 1956; has formed postage stamp collections of United States, Netherlands, and Russia. Exhibitor at the National Federation level since 1972

Numerous vermeil or higher level multi-frame revenue exhibits, including

Maryland State Revenues, Pennsylvania Beer Stamps, Lock Seals. Several one-frame exhibits of Meat Inspection and Taxation of Distilled Spirits, 1791 - 1802 have achieved vermeil or higher awards. In 2002 his exhibit of U.S. Wine stamps appeared in the Champion of Champions competition at APS Stamp Show, Columbus, Ohio.

At the international level has exhibited Two Cent Revenue Stamped Paper of the United States, 1865-1883; United States Distilled Spirits, 1868 - 1896; and Wine: U.S. Customs Duties and Internal Revenue Taxes, each achieving a large vermeil or higher award.

### **Publications**

Writer, has published numerous articles in State Revenue Newsletter, The American Revenuer, and The American Philatelist. Wrote a column for five years under the name of Roscoe Irwin for Stamp Collector; regular columnist for Scott Stamp Monthly. Contributed section on Revenues to *The Philatelic Exhibitors Handbook* 2006.

### **Judging**

Accredited APS judge since 1988; accredited FIP revenue judge since 2004

### **FIP Commissions**

FIP Revenue Commission, Member of Bureau (1998 - present), FIP Revenue Commission, Chairman (2004 - present)

### **Contributions to Philatelic Organisations**

President, American Revenue Association (1992 - 2000)

Director, State Revenue Society. Director-at-Large, American Philatelic Society (2001 - 2005)

Organizer of seminars on revenues presented nationally and internationally; taught APS Stamp Seminars on Introduction to Revenues and Advanced Revenues.

### **David I. Smith ('Dingle')**

Born, February 16 1935, London UK, two children, since 1976 resident in Canberra, Australia.



#### **Professional Career**

University teacher in geography and environmental, research into water and water policy, retired from the Australian National University in 2000

#### **Philatelic**

Serious collector since mid-1970s, current interests include Australian States revenues, Jamaican postal stationery and aerophilately, thematics and maximaphily linked to water resources. First exhibited at national level in 1982 and internationally in 1984.

Vermeil and better medals at national levels in Australia and New Zealand in most exhibiting classes. Jamaica Postal Stationery G Washington 06, LS medals for revenues of NSW and for Queensland.

#### **Publications**

Contributions to international and national journals, including *The Revenue Journal of*

*GB*, on a variety of topics. Joint author with RC Peck of *The Revenue and Railway Stamps of New South Wales* (1999). Editor of *Capital Philately*, 1989-1998.

Frequent contributor and, since 1988, member of the editorial team of *The Asia-Pacific Exhibitor*.

#### **Judging**

Qualified as National Judge in Australia 1986, Jury Chairman at Canberra 1998, 2000 and 2002, Newcastle 1997, completed FIP Apprenticeship in Postal Stationery at Tokyo 2003.

Judge PS and Revenues Pacific Explorer, Sydney 2005.

#### **FIP Commissions.**

FIP Revenue Commission, Member of Bureau 1998-present.

#### **Contributions to Organised Philately**

Member of ACT Philatelic Council 1979 to present, currently Secretary.

Member of organizing committee for biennial stampshows in Canberra 1982 to present.

President Philatelic Society of Canberra 1983-4.

Convener for interNational Association for Philatelic Exhibitors (NAPE) from its formation in 1988.

#### **Awards**

Member of Philatelic Order of Australia 1996.

## **MEETINGS OF THE FIP REVENUE COMMISSION**

Minutes of meetings of the FIP Revenue Commission held at Singapore in September 2004 and in Malaga in 2006 are presented below.

### ***Commission Conference September 1, 2004, Singapore***

**1. Commission Chairman Ron Leshner welcomed the Delegates, Observers and Guests.** He asks the Secretary Ralph

Ebner to keep the minutes and for a Roll Call which revealed that the guest from India had no valid proxy. After hearing the explanations, the FIP Board member in charge of the FIP Revenue Commission, Charles Peterson, decided that the guest from India could represent the Indian Federation. Therefore, 13 nations were represented.

**2. Report of the Acting Chairman:** Ron Leshner reported on the outline of educational seminars that members of the Bureau are willing to conduct at FIP shows and other national shows. The seminar consists of: (1) an introductory “What are revenues?” (2) a specialized presentation, such as “Collecting, Mounting and Exhibiting Documents”, and (3) a sampling of the revenues of the country in which the seminar is held. The importance of building support groups at the national level was emphasized. While most countries reported few individuals actively collecting revenues, there are societies that have been quite successful, notably the American Revenue Association, the Revenue Society of Great Britain and a German research team for revenues. Additionally, it is recognized that the preparation of catalogues are a very important part of encouraging the collecting of revenues. Joe Ross of California has been working with individuals in several countries to publish catalogues. Iraq, Jordan, Qatar and El Salvador have been recently published. The Acting Chairman concluded with a brief report on the need for new judges, training and consensus building.

**3. Report on Activities from National Federations:** The delegates of the following thirteen nations reported on the status of collecting revenues: Malaysia, Singapore, Norway, Argentina, New Zealand, Cyprus, Finland, Switzerland, Netherlands, India, Germany, Australia and the United States.

**4. Bureau Nominations and Election:**

Nominations were as follows:

**Chairman:** Ron Leshner US

**Secretary:** Ralph Ebner, Germany

**FEPA:** Kurt Kimmel, Switzerland

**FIAF:** R. Bichahlo, Brazil; Eugenio Berisso, Argentina

**FIAP:** Dingle Smith, Australia; Muhtu Chellapan, Malaysia

Charles Peterson of the FIP Board supervised the election with the following result:

**Chairman:** Ron Leshner, US

**Secretary:** Ralph Ebner, Germany

**FEPA:** Kurt Kimmel, Switzerland

**FIAF:** Eugenio Berisso, Argentina

**FIAP:** Dingle Smith, Australia

**5. The meeting concluded with two presentations:** “What are Revenues?” by Dingle Smith and “An Exploration of Importance” by Ronald Leshner.

***Commission Conference October 12, 2006, Malaga/Spain 10.15-11.45***

**1. Commission Chairman Ron Leshner welcomed the Delegates, Observers and Guests.** He asked Kurt Kimmel, as the only Bureau member present, to keep the minutes. Bureau member Dingle Smith (Australia) sent his apologies.

Apologies had not been received from Secretary Ralph Ebner (Germany) or Bureau Member Eugenio Berisso (Argentina).

**2. The Roll Call** could not take place because the Secretary had not sent the List of Commission members promised for the end of June 2006.

**3. The minutes of the Commission Conference in Singapore 2004** could not be approved because the Secretary did not send them although requested to do so several times. Francis Kiddle (UK) reminded the Bureau that keeping minutes is a duty of the FIP Commissions. Charles Peterson as Director of FIP in charge of the Revenue Commission considers this a serious problem and intends to take this matter up with the FIP Board.

**4. The Commission Chairman reported on the activities of the Bureau:** We

made good progress on getting the list of delegates completed as far as possible. However, we have still not achieved the publication of a newsletter although the Secretary promised to do this by end of August 2006. The hope is to at least circulate the newsletter as an email attachment and if possible to produce a website by the end of September 2006.

A Bureau meeting was held after the Commission Meeting at WASHINGTON 2006. Different opinions concerning "Postal Notes or Money Orders" were expressed in NAPE (Asia Pacific Exhibitor bulletin), but the Bureau decided not to add it to the list of Revenues as these are already listed as Postal Stationery, however, to permit such items in Revenue exhibits if properly treated as revenue items.

Thoughts on Revenues and philatelic Importance written by the Chairman and expanded by Kurt Kimmel were published in NAPE nos.66 and 67. The Chairman

plans to organise a Revenue judging seminar in the fall of 2007 either at the RPS in London or the CC in New York.

**5. Reports from the Federations** show that in most countries there are only few Revenue collectors of which less than five are exhibitors, except Spain, the UK and USA with over 100 Revenue collectors and where enough material is available. The Commission Chairman encourages the delegates to organise more seminars at national levels in order to promote Revenue collecting.

6. There are no proposals from Federations.

**7. Next Commission meeting:** Bucarest, Romania probably 28.6.2008

After closing the meeting the Chairman presented a paper concerning Revenue Exhibits which was followed by discussion.

## **REVENUE DISPLAY AT EFIRO 2008**

The next FIP Congress will be held at Efiro 2008 in Bucharest, Romania from 15-22 June. We are delighted to announce that Francisc Ambrus will give an illustrated talk, in English at the Exhibition, entitled *The Revenue Stamps of Romania*. Similar

presentations introducing the revenue stamps of the host nation were given at Espana 2004 in Barcelona, Pacific Explorer 2005 in Sydney and Washington 2006. These provide an important focus for all revenue enthusiasts