

COLLECTING & EXHIBITING REVENUES

FIP REVENUE COMMISSION

NEWSLETTER 2

MARCH 2008

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Editorial		2
EFIRO 2008: FIP Revenue Commission Agenda & Nominations		3
Revenue Exhibiting and Judging		
What revenue material is admissible?	Francis Kiddle	4
Borderlines of revenue philately	Ralph Ebner	5
How to judge 'importance' of a revenue exhibit	Kurt Kimmel	6
The Revenue displays at Bangkok 2007	Dingle Smith	8
What would you like to see on a Revenue Website?	Joaquin Amado	10
An archival listing of International and National revenue exhibits	Dingle Smith	11
Reviews of revenue publications		
<i>Thai Revenue Stamp Checklist</i> , HR, Blakeney & PK Iber		12

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) 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.

Dingle Smith

EFIRO 2008: FIP Revenue Commission

NOMINATIONS & AGENDA

EFIRO, to be held from 15-22 June 2008 in Bucharest, will also host the FIP Congress. This will incorporate meetings of all of the FIP Commissions and each will hold elections for Chairman, Secretary and Commission members for the next four years.

The Revenue Commission meeting is scheduled for 10am on Friday 27 June at the Romexpo Building. The Agenda is given below:

AGENDA

Welcome

Roll Call of National Delegates & Proxies

Approval of Minutes of the Malaga 2006 Meeting

Report of the Activities of the Bureau

Report of Status of Revenues from Federations

Proposals from Federations

Bureau Nominations & Elections

Presentation: "The First Revenue Issue of Romania 1856" Francisc Ambrus

Other Business: Cinderellas and Revenues introduced by Francis Kiddle

Francisc Ambrus of Romania has generously agreed to present his talk in English.

NOMINATIONS

The nominations received by FIP for the Revenue Commission are listed below together with an indication of the country they represent and where appropriate the Federation that has proposed their nomination.

Chairman Francis Kiddle, Great Britain (FEPA)

Secretary Dingle Smith, Australia (FIAP)

Other Bureau Members

Jukka Makinen, Finland (FEPA)

Eugenio Berisso, Argentina

Francisc Ambrus, Romania

Cedric Roche, South Africa (FIAP)

It is hoped that as many of the national Delegates as possible will attend and participate in the elections. Where National Delegates are unable to attend, proxy votes are permissible from officially nominated proxies. Any other attendees at EFIRO with an interest in revenue collecting or exhibiting are welcome to attend the meeting and to contribute although they cannot participate in the voting.

The meeting provides an excellent opportunity for revenue collectors to meet together and to discuss formally and informally their collecting and exhibiting interests.

EFIRO 2008

Details for EFIRO 2008 (Exhibition Philatelic Romania) are available on www.efiro.ro. Romania has staged four major international exhibition, the first in 1932, although EFIRO 2008 is the first world FIP Show to be held in the country. This is an appropriate year as it commemorates the 150th anniversary of the issue of the first Romanian postage stamps, the classic Bull Heads, in 1858.

There will be 780 exhibits totalling 3,500 frames, judged by 56 Jurors and transported by 71 National Commissioners. The Opening Ceremony will be at 10am Friday 20 June and the meetings of the Commissions will be on Thursday 26 and Friday June 27. The timetable of events is available on www@f-i-p.ch.

What revenue material is admissible?

Francis Kiddle, RDP, FRPSL

Revenue exhibiting has come of age and no longer do we have to worry about if we have enough exhibits in any International Exhibition. The number of books and catalogues that are being published is quite exciting and will drive forward the collecting and study of revenues.

I believe that the time is ripe to consider some of the wider issues with regards to revenue exhibiting. One area that has not been fully addressed is what are the limits on the type of material that can be included in an exhibit? There are three types of material that spring to mind:

1. The postal use of revenues. In a traditional exhibit there will often be included stamps that were probably never used for postal purposes, like, for instance, the \$500 Straits Settlement keyplate issues or the high values of the Brunei issues of 1908-20. There is a sound argument for including these in a traditional exhibit as they help explain printing, usage etc. The opposite could be shown, the postal usage of revenues in a revenue exhibit. My reasoning would be that the exhibitor is explaining what revenue stamps could be used for, different taxes, and postage; it is part of their story, and a very important part within the revenues of the Australian States of Queensland, Tasmania and Victoria.

2. Are postal orders postal stationery or revenues, or both? This is a much more difficult area to understand and interpret.

3. Telegraph stamps. These have long been considered part of traditional philately. But is there not a revenue aspect?

It would be good if Delegates address some of these issues and write to our Editor so that we can provoke discussion, and hopefully find consensus.

BORDER LINES OF REVENUE PHILATELY

Ralph Ebner

This account is based on the text of an illustrated talk presented in Germany. It does not include the illustrations and, as Editor, I have slightly modified the text which was thoughtfully provided by the author in English. The content is relevant to all revenue collectors and exhibitors. Are you an 'includes' or 'excluder'? Do let us have your views on this key topic. Thanks to Ralph for this provocative contribution.

When I started to give talks and slide shows in Germany on revenues some 15 years ago I concentrated on the differences between tax stamps and fee stamps and those issued for governmental purposes at all levels, ie. state, federal and municipal issues. Initially I avoided tobacco and alcohol tax stamps, in part because there was much too much opposition to collection of these kinds of seal stamps on boxes and bottles and because these were not cancelled in the normal sense but destroyed by defacing the value.

Times change and today there is (perhaps) more general and mutual agreement of what are revenues. At least I felt so until I was confronted with more and more questions

from fellow collectors as question arose regarding the problems posed by their collecting interests.

When sorting in the revenue library of the German revenue society, I worked through many catalogues of many countries and my own collection which covers basic runs of most European countries. I then realised that there are many issues that are treated quite differently in various countries, at various times and by different authors. In this account my aim is to illustrate some of the questions raised from such a broad range of material and also to seek to find some agreement to assist both collectors and judges when confronted with "border line" revenue material.

Starting with Classics there is a vast amount of revenue forms that some collectors considered to be forerunners of postal stationary material. The "Accise" is a special form of tax in German states, which is shown on special receipts. Some of them, for instance Württemberg, were printed in sheets and some were affixed to documents. Are these revenues? For me there is no doubt, but if it comes to the Austrian counterpart the "Bolleten" the question becomes more difficult. Forms seem to be countless and we still lack the proper understanding of all the backgrounds to these kinds of receipts. While the classic bridge, gate and tolls fees are even today sometimes shown in philatelic collections, one is much less happy with a Brenner Maut receipt or any form of toll receipt of today's motorways in Italy or France. But what really is the difference between classical and modern receipts of this kind?

The fascination of pre-stamped paper certificates to indicate personal payment for war tax seems to touch everyone, but who really wants to add their tax declaration to their collection? Declaring and showing that some tax is paid, definitely does not tell us whether we have collectible revenue item or not. Neither does the differentiation between direct and indirect taxes help to solve these definitional problems. It might depend on the context on how we can use a specific document to develop a story of a collection or an exhibit. The general rule might be that the tax shown, even in manuscript, might well have been paid by a specific adhesive label or any kind of adhesive or impressed document.

I would like to switch from entire documents to revenue stamps, or what might be thought to be one. An often discussed matter is that of railroad stamps. In one country the railroad is state owned, so are the stamps to be considered as revenues (official railroad fees), while in another country the railroad system is privately owned so they are not revenues? To me this is odd thinking. In Germany we have State revenues paying the tax and this is the only tax collected on railroad letters. So I have had a puzzled collector claiming his document bearing "Deutsches Reich Frachtstempel" and "Baden State Railroad" stamps appear to contravene the rules. He forgot that the Baden stamps are not a tax but a fee for sending the goods. Such stamps are more like postage stamps paying for a transport fee. In some cases they may have been used to

pay insurance as well. The German and Austrian Insurance stamps have never been catalogued and are not considered revenues. Similar kinds of stamps were widely used all over Europe and are well listed for many countries.

What about all the Donaudampfschiffahrtsgesellschafts stamps? These cover a huge range of fees, but are not government related and definitely not for payment of a tax. Street car fees for newspaper transportation are well documented; those for people transportation have lost wider interest and are similar to those used today for school children's bus tickets.

Another huge field are all the distinctive membership and welfare stamps of certain countries like the Third Reich or even the German Democratic Republik who followed the practice of getting people organised and into various state controlled societies. Because of the pressure and state controlled system some people consider such stamps as revenues. In fact they illustrate an important facet of history and are a fascinating mirror of economy and society. But what similar items issued by other political parties?

This is also true for all kinds of ration stamps, often these do not show any form of monetary value but are denominated in points or kilos. I have never considered these to be revenues, but in the General government these stamps are attractive and are well reported and widely collected. I found the same true in China where such stamps have been produced without limit to number up to 1992. These are collected and catalogued and the Chinese Post Office even puts them in sample books of philately. It is not surprising that collectors become confused as to what is meant by philatelic item!

Insurance stamps related to the railroad system are mentioned above, but there are many more related to all forms of social welfare and invalid pensions that are commonly listed. But what about all the similar "Krankenkasse" and "Gewerkschaft" issues related to professions or jobs?

Saving stamps are again similarly divided by obsolete rules that are hard to follow and understand. US War saving bonds and Prussian War saving stamps are more often accepted but Sparkassen and other bank issues are put aside as privates.

Includers and Excluders

The Revenue Bureau has discussed this matter in length. The world of collectors seems to be divided between "Includers" and "Excluders". I am definitely an Includer but I prefer some rules to be followed as soon as the material in question is put into catalogues, collections and even into exhibits.

To me it seems essential that just being a 'stamp-like' item cannot be the sole criterion. Any such document and stamp needs to be described as what it is. The often used

argument of the "Excluders" that other collectors, even judges would be fooled by unknown material becomes obsolete. As soon as the material is described properly, the understanding and acceptance grows. Research is a terrific challenge, but I consider it the ideal option. I not only appreciate it, I expect it, especially when confronted with something unreported. It may compensate for the lack of rarity points that are difficult to award for an item that does not have a collecting background. Any first seen item may be unique, but more likely additional examples will come to light as soon as attention is drawn the existence of such material. A proper description and the historical context also help to underline the importance of a collection.

While anybody may agree that it gets hard to assemble a collection of material without market and collection background, something like "completeness" is unlikely to ever be achieved. It will never be the main purpose, but we should always avoid exhibiting items that are not accompanied by the story of their development and use. There might have been further values, maybe whole issues, but as long as their "story" is well presented I feel happy with them. Some will still oppose the inclusion as revenues the kind of "philatelic" material described here but I feel there is a challenge and a chance for any collector to achieve something unique, hard to assemble and definitely worth looking at, obtained with a little luck at a bargain price. I definitely like 'to include' but feel the need to explain what I show and for what purpose it was issued.

How to judge the 'Importance' of a Revenue Exhibit

Kurt E. Kimmel, RDP

In our Newsletter January 2007 our Chairman Ron Lesher tackled this problem in his paper "Some Thoughts on Revenues and Philatelic Importance". In order to stimulate the discussion he asks many good questions.

Judging "Importance" seems to be a problem in other classes too. Based on my practical experience I consider judging Importance to be easier in the "Traditional Philately" and the "Postal Stationery" classes than in "Postal History", because in Postal History the subjects are more complex and varied. To judge 'Importance' in the Revenue Class is mainly difficult because we need more experience in order to determine what are the most important fields in collecting Revenues.

Some indications are in the SREV if we compare "how to judge importance" in these classes. Fortunately all the classes have now accepted up to 10 points for "Importance". However, in the "Traditional Class" according to the SREV "Importance" includes "how much of the key material is present" which clearly results in a double or even triple punishment for exhibitors who cannot afford the key material. Due to this

regulation such exhibits will lose points under the criteria of Treatment, Importance and Rarity. I think that Completeness should be judged under Treatment only or even better. Completeness should become a separate sub-criteria with up to 10 points and the 35 points for Philatelic Knowledge and Research to be reduced to 25 points and to allow extra points for Research (above 100! so that a few lost points in material could be compensated by research work) as we used to do in Switzerland in 1965 in order to stimulate research work. We all know that there is plenty of research work to be done in Revenues! The "Postal Stationery" SREV also considers "the significance of the exhibit in relation to the subject chosen" which is practically the same method as the presence or the missing of the significant items also under "Importance" which leads to double or triple punishment again which I consider to be wrong.

Although the SREV 4.4 of the "Revenue Class" explains "Importance" somewhat vaguely, at least it clearly states that exhibits with less important subjects might only get 5 points for "Importance" but if perfectly done (obviously also being as complete as possible) might get 20 points for Treatment. This seems to be the right approach. On the other hand this does not help the jurors to determine what is important and what is less important in the Revenues.

There are at least two "schools" which have given us some guidelines in the past how to allocate the points for "Importance":

The "British school"

Half of the points (now up to five) are for the relative importance of the chosen subject and the other half for how important this exhibit is compared with others having the same or a similar scope. The first half can be attributed at home upon receipt of the title page with plan and other details. The second half can only be given after having seen the exhibit in order to compare it with others. I admit that I have worked with this system as long as "Importance" was 20 points (which I always have considered to be unfair).

The "Paul Jensen school"

The entire ten points of "Importance" are given for the challenge (scope of an exhibit) and can be attributed at home upon receipt of a synopsis and/or title page if this gives enough details and information. What an exhibitor has achieved is not considered under "Importance" but under "Treatment" for which criteria up to 20 points can be given .

In order to avoid double and triple punishments of an exhibit, I am now in favour of the so called "Paul Jensen School" and I apply this system for all classes with 10 points for Importance. Based on the Title page and Synopsis a juror should be in a position to attribute the points for Importance considering all the aspects which I shall try to explain

below, even if he does not see the exhibit in reality. Various aspects have to be considered:

The history: The earlier a country issued Revenues, the more important it should be e.g. a country which issued Revenue stamps before 1860 is slightly more important than one which issued them after 1860 and clearly more important than one which only started 1919. As in the other classes, the countries which introduced Revenues first are more important. Historical changes certainly add to the importance as they offer interesting aspects to an exhibit e.g. currency changes, mixed frankings.

The period: Longer periods might be more important but are more difficult to show complete and to treat well so that points gained with "Importance" might be lost under "Treatment". Very early material adds to the "Importance", however, if it turns out that these old documents have no trace of a tax nor fee or that these fees cannot be explained, points have to be deducted under "Knowledge". If a collector decides to restrict his collection to the fourth issue only and avoids the first three issues, his exhibit will certainly lose points under "Importance", however, as he might show this fourth issue in depth containing all the key items, this shall be compensated with high points for "treatment" and also "rarity".

The issues: Issues which were valid for fiscal and postal use are undoubtedly of a higher importance and offer interesting features which can be very well displayed. However, if the postal use is excluded in the title page although it exists (scope), such an exhibit will lose points under "Importance". If the postal use is not excluded, but if these postal usages are just not shown or not complete, points will be lost under "Treatment" and if the postal use is not even mentioned although it exists, points will be lost also under "Knowledge". Issues with many values which cover different fees are more important than just a single stamp for one uniform rate. It goes without saying that it is much more difficult to get a complete range of all the different values on documents which is a higher challenge and therefore merits to get higher points for importance as well as treatment.

The records: The accessibility to the laws and regulations does not increase the "Importance" but allows better descriptions which help to get higher points for "Knowledge". On the other hand points can be gained for "Research" if the various rates can be established based on well researched material especially if no public records exist.

The economy: This might influence the "Importance", but we have to distinguish between the economy at the time these revenues were issued and the market for them today. If the exhibit includes only items which are neither scarce (less than thirty known) nor rare (less than ten recorded), we cannot give high points for "rarity" even if some of them are expensive and very desirable in which case I tend to give 1 or 2 points more

for "Importance" reflecting the popularity and competitive demand for the chosen scope having a higher challenge according to the "Paul Jensen school".

Therefore, it is an excellent idea to discuss this based on given examples:

1. Indian State 1890-1947 (ignoring the period up to 1889)
2. Budapest Municipal 1900-1945 (ignoring the period before)
3. California 1858-1866 (Goldrush was important)
4. Latvia 1918-1940 (ignoring the period up to 1917)

To say it clearly: This information is not enough to attribute points. One has to know also which revenues areas are included in each exhibit. To simplify matters, **let us assume all the revenue aspects available during those periods have been chosen as a scope.** Although I am not a Revenue judge I had to judge once a Budapest Municipal Revenue exhibit. The other areas are less familiar to me. Nevertheless, I would suggest the following points for Importance (max. is 10p) based on the "Paul Jensen school" meaning the challenge and scope of these areas and not how well these exhibits are done: 1) **7p** 2) **5p** 3) **8p** and 4) **6p**.

My comments are neither meant to be complete nor should they be understood as the only way "how to judge". Nevertheless, they are based on 40 years practical experience as juror. I hope that my comments are useful to illustrate how complex judging is. Judging will always remain subjective. We can only try to make rules clearer in order to avoid arbitrary decisions as much as possible.

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The Revenue Displays at Bangkok 2007

Dingle Smith

The revenue section at Bangkok 2007 comprised eleven exhibits and, with one exception, all were displays of material from the FIAP Region, ie from Asia and Australia. The exhibits and their awards are presented in the Table below. China and India were each represented by three exhibits and afforded an excellent opportunity to gain an appreciation of the wealth of material available from Asian nations. For the author this was enhanced as all of the exhibits were written up in English and as an almost monoglot English-speaker one can only admire the effort involved in doing this so successfully by exhibitors for whom English is not their native tongue.

It was a pleasure to see that the style and standard of revenue exhibits is one of continued improvement. The exhibits demonstrated a balance between the philatelic elements associated with the Traditional Class such as proofs, colour trials and the like with examples of usage with its affinity to the rates and routes of Postal History Class.

Worthy of special note was the eight frame exhibit entitled *The Evolution of the Chinese Tax System*. The story line classifies the history of Chinese revenues into five time periods. The first is for the pre-1911 Imperial times and the last for the Socialist period commencing in the 1950s. The exhibit commenced with three items, in excellent condition, of pre-printed stamp paper from the Ming Dynasty, with the earliest three pieces dated between 1573 and 1620. These were related to the collection of agricultural taxes and the style bore an uncanny resemblance to many contemporary tax forms!

In common with many other countries the collection of taxes and the associated revenue stamps and markings have a very long history pre-dating by centuries the more familiar use of adhesive revenue stamps. China, together with Thailand and other countries generally used 'western' designs to produce dies and the like for the early adhesives. The Chinese display included unissued examples prepared by both Waterloo and Sons in 1911 and the American Bank Note Company.

For the viewer, displays that summarise such long periods of revenue use are unusual and most exhibitors select a limited period in order to show more detailed and specialised material. The approach of illustrating the use of relatively common stamps but with unusual and eye-catching usage is to be commended. An excellent example was a document signed and sealed with adhesive duty stamps in 1911 that states that the parents will not pay any compensation due to the lack of foot binding for the bride. Chinese history during the twentieth century was especially turbulent and there was a frequent resort to overprints and local printing as warring factions ebbed and flowed over such a vast country.

The Republican Period contained examples of taxes on the growing of opium and on the sale of straw hats. Tax was also levied on packets of matches and cigarette and examples of 'exploded' items complete with revenue seals were shown. Other impressive examples were a range of identity documents complete with photos of a would-be Chinese emigrant of 1940. There is also material linked to the Soviet and Japanese occupations and for the Post-1945 Period fiscal stamps related to a tax on 'excessive banquets'. Overall an outstanding exhibit in both content and story line that together provided a marvellous introduction to those unfamiliar with Chinese revenues. It fully deserved its Gold Medal and the highest individual mark in the class.

The exhibit above provided a background for the other two exhibits of China which dealt with more specialised topics; *Tax Stamps of the China Liberated Areas 1938-1950* and the *Map & Flag Revenue Series* first issued in 1927.

Indian and Indian States revenues cover offer a wide and challenging field for revenue collectors and because of the size of many of the items are notoriously difficult to display. The three exhibits at Bangkok again provided an invaluable overview. Two

were concerned with specific Indian States, namely Cochin and Jodhpur, while the other dealt with British India prior to 1900.

The Cochin display commenced with what are essentially forerunners of the British Raj Period. Especially striking were three examples of documents related to Court Fees written on palm fronds. These were introduced in 1814 and remained in use until the 1890s, the receipt indicating payment of the tax is impressed in black onto the 'documents'. Adhesive revenues were not introduced until 1892. The write up was excellent and the approach taken was to deal separately with differing types of tax. In addition to the Court Fee issues that figure large for the Indian States, sections were devoted to Copying Fees and Special Fees which after about 1940 were mainly used in relation to share transactions and rarer material such as previously undescribed entertainment tax stamps dating from about 1940.

The display also provided a blend of proofs and unissued items together with documents used on piece and details of how the tax was assessed. For many of the Indian States research into the legislation and rates requires skill and perseverance. The display fully deserved its Gold award and is a model of how such an exhibit should be displayed and described.

The other India State exhibit focused on the State of Jodhpur where adhesive revenue stamps were first introduced in 1892. It incorporates a wealth of proof material, which perhaps overwhelms the balance of the exhibit at the expense of examples that demonstrate and explain the tax rates involved.

The third Indian exhibit focused on British India and included fascinating items from the early part of the nineteenth century together with items of stamped paper issued by the East India Company before and after the Indian Mutiny in 1857. Not surprisingly many of the items were similar in style to those used in Great Britain at the time, for example impressed stamps on blue paper affixed to parchment documents and examples of the use of rivets to fix such items to the documents. There was also a wealth of colour trials and proofs including Foreign Bill die proofs from de La Rue and early items related to customs and share transfers. Especially eye-catching were postal notes dating from the early 1880s. As with the other exhibits, the presentation was excellent despite the difficulties posed by mounting such material in an attractive fashion.

Hosting a major exhibition affords the opportunity for the 'home team' to showcase its philatelic history and development. The three exhibits of Thai revenue material met this challenge and provided a wealth of material. My own knowledge of Thai revenues was minimal and I would suspect that this applies to many other revenue collectors. I was fortunate enough to purchase at the exhibition the newly published study, *Thailand*

Philatelic Handbook, and was able to use this to assist my viewing of the displays. A review of that publication is given elsewhere in this newsletter.

The exhibit, *Revenue Stamps of Siam*, provided a comprehensive introduction to Thai revenues. It commenced with the 'Kings Monogram Essay', an unissued design and extends to the modern period. The introduction of adhesive stamps was related to the Agricultural Tax on rice and stamps of this kind dominated the period from 1877-1892. The issues have abundant varieties, a range of perforations and changes of colour. As for many other countries the designers and producers of the adhesives were normally well-established printers mainly located in Europe. More modern material included entertainment tax stamps of the 1940s and examples from the occupation issues of the Shan States in the later part of World War II. The exhibit was awarded a Gold Medal and sets a high standard for future exhibitors of Thai revenues.

It is always fascinating to view exhibits with similar themes that are placed side by side at an exhibition as this the case with the other two Thai exhibits. Especially appealing were examples of the Public Welfare issue of 1942 although purists will dispute their validity as revenues. Together the three Thai revenues present a challenging and extensive topic and, in common with revenues elsewhere, demonstrate the pleasure that accompanies diligent research.

It was good to see that the Revenue Class at Bangkok was so well supported and that the focus was on material from the FIAP region.

As a Postscript, the Revenue Class at the FIP show in St Petersburg in June 2007 comprised twelve revenue exhibits and all achieved Vermeil, Large Vermeil or Gold awards. *The Revenue Journal* for September 2007 comments '...either the judges were at fault or all were of a very high standard'. I strongly subscribe to the latter view and note that the exhibits by Vincent Ong and Prasartporn Eksombatchai exhibited at Bangkok had only a short time before been judged at St Petersburg. They both achieved Gold Medals at both Exhibitions which can be regarded as triumph of consistent judging!

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Revenue Exhibits & Results at Bangkok 2007

David Ingle SMITH	The Revenue Stamps of Tasmania	V 84
Xigao DANG	Tax Stamps of China Liberated Areas 1938-1950	LS 77
Jen-Min LIU	Map-Flag Revenue Stamps of China	LS 75

Yu-Feng SHAW	Revenues of Buenos Aires 1871-1896	V 82
Rajan JAYAKAR	Fiscals of British India 1800-1900	LV 88
Aril SURI	Fiscals of Cochin	G 91
Khalid MALIK	Fiscals of Jodhpur	V 82
Vincent ONG	Evolution of the Chinese Tax System	G 92
Jenwit APICHAINUNT	Thai Revenue Stamps 1932-1957	V 80
Prasartporn EKSOMBATCHAI	Revenue Stamps of Siam	G 90
Nararat LIMNARARAT	Siam Revenue Stamps 1877-World War III	LV 85

What would you like to see on a Web Site?

Joaquin Amado

The Revenue Commission hopes to have its own website in the near future and that leads to the question of what would you like to see displayed. The suggestions below are based on ideas provided by Joaquin Amado and incorporate ideas from a review of other Commissions' websites. Helpfully these are grouped into three major sources of information.

1. What is New

President's message

Bulletin board (Latest news)

Exhibit of the month

Coming events, future FIP and Regional Shows with closing dates for entries.

2. Quick Reference

FIP Regulations

Back minutes

Palmares, results of revenue exhibits at FIP and Regional Shows

Library (useful books and journals, arranged by countries)

History of revenue collecting

Revenue lexicon

3. Practical Advice

FIP Commission members (contact emails or postal addresses)

National delegates (contact emails or postal addresses)

Other useful links, website and emails

Q & A/Contact us

There would be a web master but contributions to any of the above sections would be welcome from any person interested in reviewing collecting and exhibiting. The website would be seen as replacing the newsletter, except perhaps where national delegates do not have access to the internet.

If volunteers could be found to assist, the website would have a truly international flavour (even translating its pages into the FIP's official languages) and avoid any authoritarian tone. It must be a meeting point in a friendly environment for those interested in revenue collecting and its potential development.

In the meantime any suggestions as to content could be sent to dsm30722@bigpond.net.au, to any members of the FIP Commission or to your National Delegate who would forward the suggestions to the Revenue Commission.

Also we would welcome email addresses from any interested revenue collector or exhibitor so that when the web site is launched you will be among the first to receive it!

An Archival Listing of International and National Revenue Exhibits

Dingle Smith

A Revenue Commission website offers the opportunity to provide easy access to a record of revenue exhibits that have been shown over recent years. The starting point would be to record the titles of exhibits, the name of the exhibitor together with the name of the show and the result. Ideally perhaps this could be extended to include the number of marks awarded but I suspect most records until very recent years do not

have that information. Apart from general interest, such a list could assist in establishing contact between collectors of the same or related material.

The result of FIP shows could be the starting point perhaps followed by the results of FIP Continental Regional shows, ie. FEP, FIAP and FIAF. A more ambitious undertaking would be for national delegates to provide similar information for the results of revenue exhibits from National Shows in their country.

The listing of FIP revenue results should not be a difficult task and if these are not readily available from the FIP administration they could be obtained from catalogue and Palmares listings for the individual shows. The co-operation of FEP, FIAP and FIAF organisations and/or individuals from those regional groupings should be able to provide the next layer of exhibits and awards. FIP did not recognise a Revenue Class until its appearance, initially as an Experiment Fiscal Class, at India 89 so it would be best if that became the starting date for any archival listing.

I wonder how feasible a list of National level exhibits would be? This would be a task for the National Delegates to the Revenue Commission and would I suspect be difficult to obtain information from all the FIP member countries. However as individual delegates provided results the archival record could be built up on the projected web site. Once established such a website would be relatively simple to update and only requires information to be sent to the webmaster as each FIP or other show is held.

Australia

I do not know how many countries maintain their own data base of exhibition results from which the above information on revenue exhibits can be easily abstracted. I can say however that this is a relatively easy task in Australia and it may well be that similar systems exist for other FIP-member nations. In Australia the computer package 'Showman' is now widely used to assist with all aspects of the organisation of major stamp shows. It is comprehensive and can provide catalogue listings, assist with the optimum arrangement of exhibits at the venue, assist in the Jury room, print out Palmares awards, mailing and much else. The package also contains the list of all exhibits, exhibitors' names and results for at least the last ten years. These listings are for Australian-based exhibitors for entries at FIP, Regional FIP, National and State level shows.

The ease of access is such that a request for a listing of all revenue exhibits from the data base was provided electronically within a matter of minutes. For those not familiar with 'Showman' it was designed by Hans Karman, a resident of Canberra, and has been successfully used at a number of Australian National Shows over recent years. Details are most easily obtained from the Australasian Philatelic Federation website, www.apf.org.au, follow the 'Showman' links.

Below I list an abbreviated form of the print out from Showman which shows all revenue exhibits at FIP, Regional FIP and National level shows over approximately the last ten years.

This has been selected to show the highest award by an exhibitor for a specified exhibit, ie. earlier showings of the same exhibit that achieved lower or equal awards are omitted. Thus if the best award was a Gold at an FIP show earlier results at other Regional FIP or National shows are omitted. The exhibits are presented in alphabetical order of surname.

- A. Adams *Native States of India Court Fees and Revenue Stamped Paper & Stamps*
National LS; Canberra 04
- M. Blake *Tasmanian Revenue Stamps* National LS; Melbourne 02
- J. Dibiasse *The Fiscal Stamps of Western Australia* FIP G; Washington 06
- L. Doble *150 years of Tasmanian [Revenue] Stamps* National LS; Melbourne 02
- D. Elsmore Revenue Stamps of Queensland 1885-1965 FIP LG Pacific Explorer, Sydney
05
- D. Elsmore *New South Wales Revenues 1865-1903* National V; Sydney Stamp Expo 07.
- D. Elsmore *Tasmanian Revenues* National V; Sydney Stamp Expo 07
- D. Elsmore *Revenue Stamps of Western Australia 1881-1965* National G; Swan River
04
- D. Elsmore *1827-1966 Pre-printed, Hand-cancelled & Impressed Revenues of the
Australian States*
National LV; Brisbane 01
- D. Elsmore *Queensland Duty - Impressed Duty from 1866-1965* FIP LV; Australia 99
Melbourne
- J. Fletcher *Cape of Good Hope Revenues 1711 to 1898* National LV; Sydney Stamp
Expo 07
- D. Fuller *Israel Revenues.* National V; Sydney Stamp Expo 07
- B. Kaufman *You shouldn't- you will- you pay!* National S; Canberra 00
- P. Leitch *Victoria £10 Stamp duty 1879 to 1901* National LV; Canberra 06
- I. McMahon *Queensland [Revenues]* National V; Kiwipex 06

- J. Shaw *New Zealand Wage Tax Stamps & Usage* National LV: Sydney 07
- DI Smith *The Revenue Stamps of Tasmania* FIAP V; Bangkok 07
- DI Smith *The Revenues of Queensland* FIP LS Korea 02
- DI Smith *Impressed Duty Stamps of the Australia States* National V; Brisbane 01
- DI Smith *Australian Welfare and Tax Stamps, State & Federal* National LV; Swan River 04
- DI Smith *New South Wales Revenues* FIP LS: Australia 99 Melbourne
- M. Walker *South Australian Stamp Duty* National LV; Canberra 04
- A. Wilson *Tasmanian Revenues from 1827* National S; Swanpex (Fremantle) 04

Any comments on the usefulness, style and assembling of such data bases for revenue exhibits would be most welcome.

Revenue Publications

The newsletter and proposed website have the potential to present information for recent publications of interest to revenue collectors and exhibitors. We would especially encourage publications of new catalogues and listings.

The key aspects are title, author, price, how to purchase a copy and if possible the costs of postage and packing to various parts of the world.

If authors or others wish to provide descriptions or reviews that too would be acceptable. We would also be pleased to reproduce, with the approval of the author or publisher, reviews that have first appeared in other publications. The examples below may hopefully prompt others to provide additional reviews.

Thai Revenue Stamp Checklist, HR Blakeney & PK Iber

Dated March 2007 this is an updated, enlarged and revised version of Peter Iber's monograph, *Thai Revenue Stamps*, published in 1997. Attractively produced it runs to 275 pages. The text is divided into fifteen parts each devoted to a separate type of revenue use. Some sections, eg. Matchbox Tax and Entertainment Duty Stamps, are relatively short. The longest section deals with Beverage Tax Stamps, this extends to 120 pages, is described 'as a work in progress' and is an addition to the earlier published listings of Thai revenue stamps.

Each part provides a numbered check list of all known stamps and on occasion includes material not seen by the authors but listed in earlier publications. The check lists indicate denomination, colour, perforations etc and are liberally illustrated with reproductions of each style of stamp with additional illustrations showing varieties and surcharges. A rough estimate is that well in excess of 4,000 items are described.

On occasion the text also contained illustrations of use, such as Thai match boxes and snuff tobacco bottles. Part 13 describes and illustrates Documentary Charity Stamps & other Cinderella Items. Although such items do not fit the FIP definitions of revenues, few will argue against their inclusion. The earliest are from the Siamese Kingdom Exhibition 2648 (1925 on the western calendar) and others from the long-running series of TB Charity stamps.

The text throughout is in English and this is much appreciated by collectors whose knowledge of Thai is minimal.

The first revenue stamps were the Monogram Essays that formed a basis for the first issue of Agricultural Tax adhesives. The precise date of issue of the latter is unknown but it was certainly later than 1877 and before 1892!

Relatively few Thai revenue stamps were issued in the nineteenth century but there was a marked expansion of taxes for which adhesive stamps and labels became available in the twentieth century. It is a matter of regret to collectors worldwide that the use by many national, provincial (state) or local governments of adhesive revenue stamps has declined as a method to indicate the payment of taxes. This is clearly not the case for Thailand and the expansion and variety of tax stamps since about 1950 on beverages is an example of this.

I would surmise that there are relatively few collectors of Thai revenues but the new checklist forms excellent testimony to the variety of the material that is available. The book is clearly invaluable to collectors of Thai material and to those who may be required to evaluate such exhibits as members of a philatelic jury. However it also forms a fascinating account for all those interested in the uses and design of revenues. Where else can one find examples of Air Conditioner Stamps? From the early 1990s these are obligatory in Thailand the receipt for the tax is designed not to be removed from the units to which are attached!

The title of a `check list' does not do justice to the content which extends far beyond a mere listing of the issued stamps. Each section presents succinct but invaluable background information. The monograph was entered in the Literature Section of Bangkok 2007 and attained a Large Vermeil award. The authors are to be congratulated.

The cost of the publication, 275p hardback in colour, is 2000 baht (or \$US50). Orders

and enquiries re postage costs to Richard Blakeney, email hrdblake@truemail.co.th or mail to PO Box 1, Prakanchiwit Post Office, Bangkok 10326, Thailand. It is possible to pay using PayPal.

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***Stamps on Music* Adam Miller**

One of the joys of acting as a philatelic judge is the opportunity it affords to read a range of recently published material. Among the items entered at Sydney Stamp Show Expo 2007 was *Stamps on Music* by Adam Miller of New Zealand. The catchy title has the possible handicap that it be interpreted as devoted to thematic collecting. This is not the case and the more unwieldy sub-title of *The world-wide catalogue & handbook of stamps issued under Copyright Acts* provides a better indication of the contents. This is further developed *...as incorporating mechanical and general copyright, purchase tax and inspection stamps found on 78 rpm record labels, piano rolls, early 45 rpm, LP sleeves, sheet music and some books.*

The subject opens up a completely new field of collecting and heralds a strong case for an innovative field of revenue exhibiting.

Background to Copyright Payments

Copyright laws are complex. In part this is due to the complications of composer and performer rights, the differences between countries and the intricacies of international agreements. The earliest use of stamps to indicate the payment of copyright followed the Berlin Copyright Convention of 1908. Use continued, albeit sporadically into the 1960s and beyond.

The use of copyright stamps to indicate payment of mechanical rights as defined by national governments and international agreements clearly meets the definition of revenue stamps as specified by the FIP for competitive displays. The catalogue contains a comprehensive background to the appropriate legislation especially that of the UK Copyright Act of 1911 and subsequent general regulations. A key extract states that *"...unless otherwise agreed, royalties shall be payable by means of adhesive labels purchased from the owner of the copyright and affixed in the manner provided in these Regulations"*. The UK Regulations came into force in July 1912 and included such comments as *...the side of the stamps shall not be greater than 3/4 inch and ...shall not bear the effigy of the Sovereign or any other person.*

Other countries, among them Australia, France, Germany, Italy and the USA introduced similar legislation. As is common with any form of tax, the rates were subject to change although the USA took a simpler approach by introducing a fixed two-cent rate per composition in 1909 which remained in force until 1977.

Miller illustrates the copyright payment by reference to its application to gramophone recordings. Once a company decided to produce a commercially available recording they were obliged to trace the copyright owners of the music, lyrics etc. Agencies such as Copyrights Ltd existed to assist with the search for the recipients of the payments.

The rights could be:

- Retained by the composer;
- Owned by the publishing house;
- Owned by the actual recording company;
- A combination of the above eg. the composer assigned 50% of the rights to the publishing house.

The copyright controller was permitted to use stamps that corresponded to the value of the royalty payable on a single recording. In such cases, the recording company was obliged to purchase the stamps at face value and affix one to each record produced. The value of the stamp was a percentage of the retail price of the record.

The use of copyright stamps was not obligatory but as outlined above, was most widely used with gramophone records and less commonly with piano rolls and sheet music. Use with books was unusual with known usage limited to a single author, Robert Louis Stevenson. The stamps, used from 1924-1944, were supplied by the Incorporated Society of Authors, Playwrights and Composers on behalf of the Stevenson estate – the author himself died in 1894. The only other known use with books was by Jarrolds & Sons Ltd, a Norfolk-based publisher.

The Catalogue

Stamps on Music is a publication that is excellently produced and illustrated as well as presenting an account of a subject previously restricted to only sparse mention in the literature. Over 220 issues comprising in excess of 4,000 different stamps are listed. The monograph itself has 240 pages of which 190 are devoted to the priced catalogue listing; the remaining text explains copyright law, the payments required, an annotated bibliography, auction prices and tips on how to soak off the adhesives from gramophone records! It is an outstanding example of philatelic research and although the work of others is acknowledged it is clear that Adam Miller is responsible for defining and describing this new area of revenue collecting. This is truly the definitive text on the subject and is an exemplar of what can be attained by personal enthusiasm and painstaking research.

I wholeheartedly agree with the author that copyright stamps firmly fall within the FIP

definition of revenue stamps and I look forward to seeing the first entries of copyright stamps in national and international stamp exhibitions.

Adam Miller maintains a well-designed web site devoted to copyright stamps: this is <http://www.78rpm.net.nz>. The cost of the publication is \$NZ110.00 and details of the costs of postage and packing are given on the website.

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Ensayo para la Historia del Timbre en Navarra 1927-1997, Javier Perez Equiza.

The Navarra region located in Northern Spain along the French border enjoys, like the neighboring Pais Vasco, an unusual fiscal system, derived from statutory privileges gained after the mid-19th century Carlist wars. These granted the exemption from several form of tax, among them the stamp duty, and the right to issue its own documentary stamps, as regulated by a convention signed with the central State in 1927. After an interesting historical introduction about the history of stamped paper, both in Spain and Navarra, the author describes the different types of documentary stamps issued by Navarra between 1928 and 1997. He presents an astonishing degree of detail and research and numerous charts list every single design, series, print-order, value and motif, as well as dates of distribution and use. Scores of images display the different types, many on document. A final bibliography covers 70 years of legislation and useful additional information about these provincial fiscal stamps of Spain.

Published by Gobierno de Navarra in 2007, many illustrations in colour 248 pages. Price 18 Euros, further details and orders to bitarte@bitarte.net