

2003

't Cleyn Segel No 28: May 2003

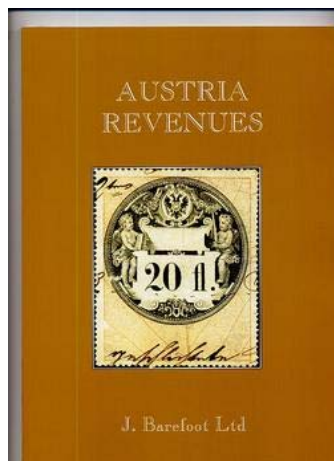
BOOKS TO DISCUSS

Books to discuss:

By O. van der Vliet

Since a couple of weeks I became the owner of a copy of the following catalogues:

- Austria revenues by J. Barefoot; 1st edition 2002
- British Commonwealth revenues by J. Barefoot; 7th edition 2002



AUSTRIA REVENUES

ISBN 0 906845 60 2

140 pages; glued; soft bond cover.

Price: £ 15,- post paid.

(\$23,- surface mail/ \$ 30,- airmail)

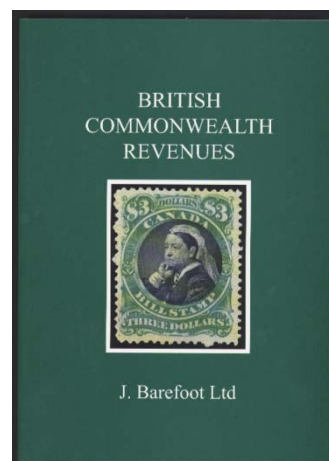
Address: J. Barefoot Ltd.

P.O. Box 8

York YO24 4AR

England

www.jbarefoot.co.uk



BRITISH COMMONWEALTH REVENUES

ISBN 0 906845 61 0

308 pages; glued; soft bond cover.

Price: £ 25,- post paid.

Address: J. Barefoot Ltd.

P.O. Box 8

York YO24 4AR

England

www.jbarefoot.co.uk

I have ordered this catalogue together with the other one (above). I have the (2) works of Erler (1979/86) for quite some time and decided to get a new issue. Both works however are not compatible if you take a look at them. The works of Erler/Hagn/Tkalcsics has a quite detailed part on perforations and sorts of papers but do not discuss all tax stamps of Austria. There had to be another part in which you should find the rest. The works of J. Barefoot however may not dig that deep with perforations and sorts of paper but contains nearly all sorts of revenues from Austria and also issues from Austria in Lombardia; Bosnia and occupied territories; railway; regional and municipal revenues plus even some of Liechtenstein. The pictures and descriptions are quite visible. Valuations show quite a number of corrections compared with those of Erler but this normal considering that former prices are 15-25 years old. My conclusion is a complete catalogue that's really worth it. After a delay of several months, the 7th edition of "British Commonwealth Revenues" was issued in January 2003. The book has grown from 272 to 308 pages which is quite a lot within 2 years. There are many additions, especially for the Arabic oil-states like Qatar; Kuwait and Oman. The most remarkable addition in my opinion is a new revenue from the New Republic in the area of Southern Africa. For the first time a revenue with a face value of £ 30,- was reported from this area. It took over the first place of the value-hitlist with a quotation of £ 16.000,-. For years the most expensive revenue was a \$ 1,- Transportation Tax from Canada-Newfoundland with a quotation of £ 5.000,-. The pictures are in general quite visible. Some scans are somewhat blurred but it often depends on what you receive for publishing. If someone has a stamp of such a scan, he can send one in a TIFF-format by email. When printing the catalogue, a few pictures were not printed correctly. The picture was partly altered in some way lines and therefore almost unrecognizable. Examples are shown on page 289 and 290. Generally speaking this catalogue is one of the most selling items compared to other revenue catalogues. Except for some alterations upwards (or even downwards), there are new items to report for this issue:



Barbados: "Revenue" in black



Lesotho: 2 shilling value (?)



Uganda: Judicial in Red



Aden: 50Rp series 1945



New South Wales: Betting tax 1953



British Somaliland: 4 Annas 1904



Uganda: Immigration revenue 10/-; Uganda whole stamps Transactions Levy 10c ; 1/- ; 2/- and 10/-
 And Zambia : imperforated block with value 2N



South Africa: Consular 3/- 1937; £ 1,- Double dot left 1955; 10c Konsulair down 1961; 25c Penalty up 1963 and detail of £ 1,- revenue 1932



South Africa: 2 Rand Forwarding and Clearing

Other additions of South Africa:

Penalty: 10 Rand 1968 D(own); 1970 D(own); 1 Rand 1990 D(own);

Revenue: 50 cent 1989; 1995; 20 Rand 1991; 50Rand 1983; 1988; 200 Rand 1985; 1989

Kuwait revenue 1990: 5 dinars blue/silver holo.

Most of the additionals are already reported.

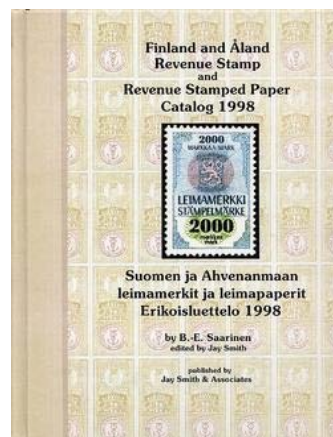
The fixed Prices can vary considerably. I myself buy a lot of material on the auction-site of Ebay and the results may vary from 15-20% for the cheaper and regular ones up to appr. 40% for the more difficult ones. There are of course exeptions. Last year there was a sale of South West Afrian revenues with a catalogue- value of approx.

£ 85,- and was sold for approx. £ 100,-. This was also for a New South Wales £ 5,- Stamp Duty (No 62). Offered and sold for \$ 500,- (Catalogue = £ 50,-). When writing this article, an auction has ended for a £ 1,- Uganda (No 121; cat. = £ 75,-) with yellow opvert and ended for £ 58,75 but was not sold due to an unknown minimum price. In the contrary to regular auctions, the buyer has some additional costs for shipping. This can be up to 20% less than regular auctions. The selles has to pay fees to Ebay for starting the item (\$ 0,30 for starting bids under\$ 10,-) and 5,25% on the final result (up to \$ 25,-). Higher results (in this case the amount that exceeded \$ 25,-) will be charged with a much lower percentage. There are rumours in the Netherlands to start raising taxes on results at foreign internet auctions in 2003. I hope this will never come that far. The summary is a very fine catalogue which will be helpful for many collectors. In the meantime they will work on the 8th Edition for a future issue.

Oscar van der Vliet

Catalogues: who/what/where? (2)

I have found the following works on the Internet:



"Revenue Stamps of Iran",

1st edition 2003

by Sasan Baharaeen and Gordon Brooks

ISBN 0-9728253-0-4 Printed in the United States, Price: \$78. price on Ebay (buy it now!) = \$ 60,-

"Finland and Åland Revenue Stamp

and Revenue Stamped Paper Catalog 1998"

by B.E. Saarinen; edited by Jay Smith

This 410 page catalog, written in English and printed in color, covers revenue stamps of Iran from the Qajar period to the modern day Islamic Republic. It identifies stamps by intended use and design. The catalog contains sections on Iran's geography starting with the Qajar period, the different types of calendars used in Iran over the years, a history of the units of currency in Iran, kings of Iran who utilized revenue stamps and their main accomplishments, and an administrative history of Iran. There is a guide identifying city and province names and the different types of intended use overprints on the Qajar revenues.

The catalog is printed on 8.5 x 11 quality bond paper using a color laser printer and is spiral bound.

Contact information: Sasan Baharaeen 5628 N Myrtle Ave Gladstone, MO 64119 U.S.A.

The Shipping costs are as follows:

In United States: \$9 for priority mail (2 to 3 days)

Canada: Global priority (4-6 days) - \$14, Regular Airmail - \$9

Iran: Regular Airmail - \$20; Other countries: Regular Airmail - \$18

There is not much to report about the other catalogue (184 pages). It was offered (again) by "City Collectables" from England at Ebay. I have asked for more information but so far no results

Oscar van der Vliet. with thanks to: Sasan Baharaeen.

Just before sending it to the printers I discovered a catalogue on Ebay (source: www.ebay.com) which I wanted to show to the members. Due to the reason to get the magazine on time to the members, this article will be in English only!



Reference book “**Swedish and Russian Revenue Stamped Papers in the Baltic Sea Provinces (Estland, Livland, Curland) 1688 – 1917**” by Ants Kulo, Tallinn 2002. Publisher: International Estonian Philatelic Society. **Printed one hundred numbered and signed copies!** Rare exclusive edition!

This book covers the period, altogether over three hundreds years of the Russian Empire, from the reign of the Peter I to Nicholas II. As a result of the studies, a systematic approach to the development of state tax (stamp duty), its implementation until the collapse of the system is presented. Changes in the price and graphics of stamped papers and bills of exchange are described as related to major legislative acts from 1699. The book is intended primarily for collectors of Russian revenue stamped papers and bills of exchange, many of whom live abroad. Since scripophilic literature is scarce, this book will hopefully attract more people interested to the ranks of the collectors of securities. As research goes on, scripophily develops.

The book include 2 parts: 1)Revenue stamped papers & 2)Czarist Russian bills of exchange. Rich illustrated – include pictures of all types and variants Russian Papers for more than 300 years! English language. 192 pages. Size A4. Hard cover. Come with add single SUPPLEMENT PRICING on 20 pages! All prices in USD.

About author. Ants Kulo is very enthusiastically collector of stamps and Russian valuable papers more than 40 years! It is already four book of this collector. The authors have biggest collection of Russian revenue stamped papers in the Baltic region. He worked under publishing this book more than 1 year. I think that his work is as minimum doctors dissertation!

Historic information & parallel. First book by this theme was published in Russia in 1900 by P.Kartavov “Istoricheskiya Svedeniya o Gerbovoj Bumage v Rossii. Vypusk I, 1699-1801, St.Petersburg. Kartavov was crazy collector who worked under the book many years and published for self money in print drawing – 100 copies! Him book is really rarities, which have only single libraries. He has plan issue second part of the book in 1902, but author was dead. It is very symbolical, that Ants Kullo issued the book clear after 100 years when Kartavov planed do it!

Fantastic titanic work, which very easy in using! Logistic systematic all material! All is PERFECT! PAYMENT.

The price is in U.S. Dollars. BidPay, Check, Bank Draft or Money Order to my name. Cash payment, only by Registered mail, with good packing up to US\$ 150.00 is welcome. It is also possible wire transfer money to my bank account (please ask information) or using Western Union Transfer. NB! Please note that I don't accept the following: PayPal, credit cards, checks on a Canadian banks with amount less that \$100.-

SHIPING & HANDLING

for this book is \$12 (registered airmail, weigh the book about 1 kg!).

7 day return privilege from date of receipt.

This catalog was presented on the International Philatelic Exhibition in Cyprus 2002 and received a silver medal. Additional information:

Juri Rudich
IBNS #6793, IBSS #2740, ANA #R-173075, OMSA #6468

Juri Rudich
P.O.Box 201
Tallinn EE10503
Estonia

E-mail: rudich@hot.ee or rudich@infonet.ee
Web site: www.hot.ee/rudich www.infonet.ee/~rudich

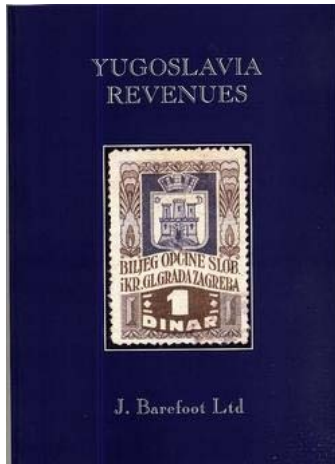
't Cleyn Segel 29 May 2003

NEW CATALOGUES

By O. van der Vliet

The Internet (City Collectibles on Ebay) and also J. Barefoot are offering the following books:

- Yugoslavian revenues by J. Barefoot; 1st edition 2003
- Romanian an Bulgarian revenues by J. Barefoot; 1st edition 2003
-



JUGOSLAVIA REVENUES

ISBN

XXX pages; glued; soft bond cover.

Price: £ 15,- post paid.

(\$23,- surface mail/ \$ 30,- airmail)

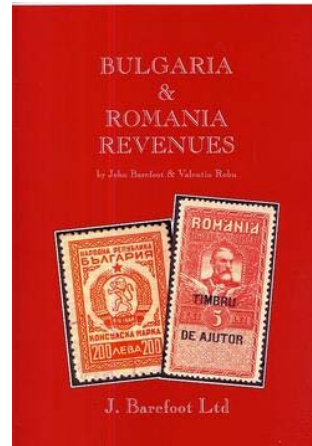
Address: J. Barefoot Ltd.

P.O. Box 8

York YO24 4AR

England

www.jbarefoot.co.uk



BULGARIAN AN ROMANIAN REVENUES

ISBN

308 pages; glued; soft bond cover.

Price: £ 15,- post paid.

(\$23,- surface mail/ \$ 30,- airmail)

Address: J. Barefoot Ltd.

P.O. Box 8

York YO24 4AR

England

www.jbarefoot.co.uk

Further more, also offered on the Internet and by J. Barefoot:



**STANDARD CATALOGUE OF MALAYSIA,
SINGAPORE AND BRUNEI**

Revenue Stamps and Postal Stationery

90+ pages; glued; soft bond cover.

Price: \$20,-; Shipping costs:.

\$ 2,- UK; \$ 4,- Europa; \$ 6,- rest

Paul, Jorge and Company

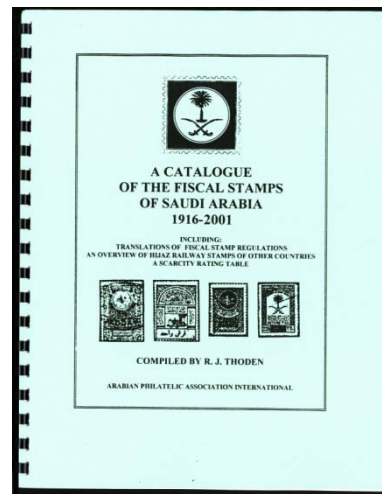
Telephone No 0044 208 543 7785

Fax No. 0044 208 543 7785

London

England

City-Collectibles (www.Ebay.com)



**A CATALOGUE OF THE FISCAL
STAMPS OF SAUDI ARABIA**

1916-2001

96 pages; spiral bound!

Price: £ 20,- Post paid!

Address: J. Barefoot Ltd.

P.O. Box 8

York YO24 4AR

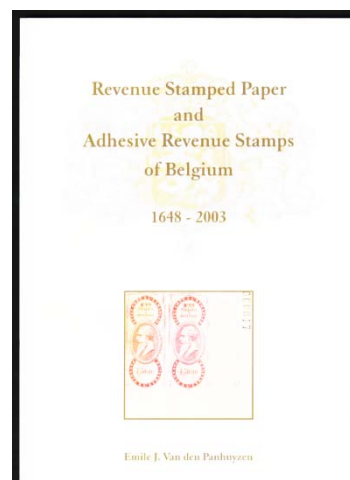
England

www.jbarefoot.co.uk

I received the book of **Saudi Arabia** within a week after ordering in August. It's set up in English by R.J. Thoden of the Arabian Philatelic Association International and contains 2 parts: a general part of 52 pages and an appendix with descriptions of Arab valuations; examples on document and a scarcity rating. The print is in black and white with clear pictures. A magnificent piece of work! Unfortunately, the author has passed away so for future editions we are dependable from another author. A hard to find collecting area which literature is scarce and wanted!

/Sources: Email Afiscal; The revenue Journal of Great Britain; Vol XIV; Number 1; Whole number 53; June 2003 and www.ebay.com .

BOOKS TO DISCUSS



JAPANESE REVENUE STAMPS

Edited by M. Shumomura
6th edition 2003
ISBN 4-9901463-0-1
295 pages; glued; soft bond cover.
Price: \$ 65,- (op Ebay)
shipping costs=\$ 10,-(airmail pr. matter)
Address: Michael L. Cummings
Okachimachi Green Heights # 603
Tokyo, Japan 110-0005
Tel: 81-90-4019-5148
mpccoin@hotmail.com

REVENUE STAMPED PAPER AND ADHESIVE REVENUE STAMPS OF BELGIUM

Edited by E. van den Panhuyzen
1st edition 2003
170 pages; glued; soft bond cover.
Price: €60,-
shipping costs=€5,-(EU); €10,- (other)
Address: E. van den Panhuyzen
Av. Des Lauriers Cerises 14
1950 Kraainem
Belgium
emile.v1@pi.be

Early July I received from Japan the following catalogue:

“Standard Catalogue of the Japanese Revenue Stamps 2003; edited by M. Shimomura.

The catalogue was offered on the Internet by Ebay for the amount of \$ 65,- plus \$ 10,- shipping costs. You have to wait for 2 months before it arrives. The catalogue mentions also a price of 4300 Yen and the following information: Telephone: 03-3329-0984 and fax: 03-3329-5530.

The catalogue was dated December 25th 2002; contains 295 pages and it's the 6th issue since 1957.

The last issue of 1981 with 154 pages is hereby remarkably revised.

When comparing both issues, you see that there are more illustrations to explain the use of the revenues.

There are also 2 pages in full colour with a Japanese description.

Prices are quoted in Japanese Yen for used and unused items or for specific pairs.

The catalogue was mainly extended with Locals and Double Berred Red Cross Seals.

It's remarkable that many of the new and already recorded stamps do (still not) have a quotation.

This is for example for the Japanese Occupation in the Dutch Indies. Many prices have dropped dramatically.

The recession in Japan may be of influence but personally I ask myself if this will be the same for the rest of the World. The quality of the print is quite clear but some pages are faded. I myself find it a pity that the translation was not extended during all these years.

This area would reach a larger group if the Catalogue had more translated parts.

This happened also when the Iranian revenue Catalogue of 2002 (in Farsi only) was translated in English.

For the collector of Japanese revenues this is a must to have it on the bookshelf. Somewhat knowledge of the Japanese language will be recommended!

At the end of July I received quite unexpected the following catalogue:

“Revenue Stamped Paper and Adhesive Revenue Stamps of Belgium 1648-2003”. It's an English set up by E. van den Panhuyzen and it's Preface is in English; French; Dutch and German.

The catalogue has 2 parts: Documents with fiscal cancellations and single scans over the area 1648-2003.

This unpriced part with many examples in full colour counts 108 from the total of 170 pages.

The 2nd part has the stamps from 1857 which had to be affixed on documents.

These coloured revenues are priced in Euro. Mint stamps are worth double and certain halve used stamps are worth 10% of the quoted values. Many stamps were also shown on document to explain their use.

In some cases no value was given. This is for the Penalty Stamps; The new Euro-revenues and Statistics.

Finally there are illustrations from other kind of revenues. This area will be better described in the future.

With this work an important base was set and will extend in the future. It's a good replacement of the works of J. Barefoot of 1988.

't Cleyn Segel No 30 september 2003

DISCOVERED CATALOGUES

By O. van der Vliet

Some time ago, Ebay offered the following remarkable catalogue:

- **KATALOG ZNAKOW OPLAT LOKALNYCH ZIEM POLSKICH**
- (Catalogue of the Polish local revenues)

JAN ZABOROWSKI
ZBIGNIEW KORSZEŃ

**KATALOG ZNAKÓW
OPLAT LOKALNYCH
ZIEM POLSKICH**



LESZNO 2000

ISBN 83-912462-2-1

The catalogue contains 523 municipalities and 2490 positions the catalogue. Language : Polish.
193 pages; glued; soft bond cover ?.

Price: \$ 24,99,- starting bid and sold

Shipping costs for the range of 500-1000g:

Economy: \$ 6,70 ; €6,-; £ 4,20

Priority: EU; Rus + Israel : \$ 9,20 ; €8,30; £ 5,75

North AM+Afr : \$ 11,50; €10,50; £ 7,30

Central / South Am+Asia : \$ 14,00; €12,70; £ 8,70

Australia; New Z. and Oc : \$ 20,90; €19,-; £13,20

Registered mail (on request: + \$ 1,75; €1,50; £ 1,00

I couldn't find an address in the item description but you can find the seller at www.ebay.com with the name "poland-stamps_com" or searching for the item nr 2951701669.

Further news from the Italian Revenue Society AFISCAL. Mr Magistris new catalogue of Italian Revenues will not be published in October on Verona because of a technical delay. The Issue will come out probably in November.

