

## 24.2 Summary

On May 1, 1682, revenue papers were initially introduced in the Electorate of Saxony. The uniform fee for all papers issued in or submitted to court or by notaries amounted to one groschen, in case of parchment paper two groschen. This tax was in force only until December 31, 1683.

The tax on stamps and playing cards permanently was not established until the year 1700. An independent body of laws and regulations including differentiated fees and value stamp was developed, revised several times as well as adapted to the respective economic and political situation.

In 1704, the additional calendar stamp tax was introduced, which was in force until June 30, 1874.

On July 15, 1868, revenue stamps were introduced in Saxony. Until 1936, ten series of stamps with altogether 111 main catalog numbers known so far had been used. The existence of some revenue stamps from the period of hyperinflation and of the Gold Mark series from 1923/24 is unclear. All the revenue stamps that were not available to date, but are mentioned in laws and literature, are cataloged with Roman numerals.

The regional stamp acts in Germany were superseded by the instruments act of the German Reich on July 1, 1936. From this date on, regional revenue stamps could not be used anymore.

Chapters 8, 9, 11, 18, 19, and 21.3 contain all schedules of fees as well as summaries of the most important acts on stamps and fees between 1682 and 1952, which are relevant for fiscal philatelists today.

Saxony was a kingdom from December 11, 1806 until November 13, 1918 and became a Free state after the end of World War I on November 1, 1920. After the end of World War II (May 8, 1945), the State of Saxony was re-established, but then dissolved in July 1952 in the course of an administrative reform of the German Democratic Republic (GDR), which had been founded on October 7, 1949, and divided into the districts of Chemnitz, Dresden, and Leipzig.

Until 1840, the **Thaler currency (Thlr) worth 24 Groschen (gr)** was effective in Saxony. On January 1, 1841, the Thaler rate was changed to one **Thaler worth 30 Neugroschen (Ngr) worth 300 Pfennige (Pf/Pfge)** to adapt the currency system to the Prussian one. After the German Reich was founded in 1871, the **Mark (Reichsmark) currency** was introduced as of 1875, with **1 Thaler worth 30 Neugroschen (Ngr) worth 3 Mark (M) worth 300 Pfennige**

The consequences of World War I caused a hyperinflation in Germany. Upon the introduction of a stable currency on December 1, 1923, **1 trillion Mark was worth 1 Gold Mark (GM) worth 1 Rentenmark worth 1 Reichsmark (RM)**.

The Reichsmark was introduced at the end of the year 1924. It prevailed in Saxony until July 25, 1948, and was superseded by the **Deutsche Mark of the German Central Bank (DM)**. Between August 1, 1965 and December 31, 1967, the currency was designated **Mark of the German Central Bank (MDN)**, and then **Mark (M)** until 6/30/1990.

Court and lawyer's fee stamps were introduced in Saxony on March 2, 1927. As of April 1, 1929, a new stamp series with a standardized, so-called Prussian pattern was used in all federal states of Germany. The only distinction was the imprint of the respective state's name.

On April 1, 1935, the federal judicial authorities passed into the German Reich, the available federal court fee stamps could be used up.

After the end of World War II, new court fee stamps were introduced in the State of Saxony around 1947, initially using the "RM" and then, as of July 1948, the "DM" currency designation. After the State of Saxony was dissolved in July 1952, they were superseded by court fee stamps of the GDR.

Many city and local authorities in Saxony used their own local fee stamps between 1863 and around 1965 to demonstrate revenues from administrative fees in different forms and representations. Generally admitted fee and administrative stamps of the GDR were used until 1990. Cataloging is not possible based on the currently available state of knowledge. Section 17 lists all city and local authorities which have been proved so far to have used fee stamps during the various periods. Furthermore, four generally accepted series of fee stamps were used by several city and local authorities between 1932 and 1956.

After the end of World War II, the Saxon police administration issued its own fee stamps as of 1947, as well initially using the "RM" and then, as of July 25, 1948, the "DM" currency designation. These stamps were superseded by fee stamps of the Deutsche Volkspolizei of the GDR as of 1952.

The Saxon Lutheran Church has used its own fee stamps as of 1937. According to the available provisions, all fees had to be proved by means of fee stamps. That was not implemented by many parishes though, so that there are many records without fee stamps.

Abroad, particularly in the English-speaking countries, fiscal philately has a rather high status. In Germany, however, it occupies only a niche area within philately. The author hopes to contribute with this reference book to the promotion of German fiscal philately.