

DIFFICULT TRADE!

Revenues for trade licences on Crete

By O. Van der Vliet

What a lot of revenues can bring you is each time remarkable!

At the end of May and in June several revenues of Crete showed up with several overprints for use on trade licences. Consulting the literature gave little success or turned up to be incomplete. To get some things clear you have to scan your revenues extra heavy (1200 dpi) for a better look at the details. This way I discovered other things which I did not presumed first and probably so were others too. Let me start with the beginning of the trade licence stamps.

Taxes on trade licences were charged already during the Ottoman period and was continued by the Cretan Government. During the first years they used the regular revenue stamps for this. In September 1908 they decided to use postage stamps overprinted with the words “ΦΟΡΟΣ ΕΠΙΤΗΔΕΥΜΑΤΟΣ”

ΦΟΡΟΣ
ΕΠΙΤΗΔΕΥΜΑΤΟΣ

general overprint on the stamps

The distance between these two words is 5.8 mm.



Some examples from a series of 6 values (blue and purple): 25; 50 (blue and purple) 1,2 and 5 Drachme

Besides that there are printing errors like a missing “Σ” on a pair of a purple 50 Lepta (Not in Feenstra) ; a 2 Drachme with error in the word “ΦΟΡΟΣ”. The bold capital has been changed and the overprint is now reading “ΦΟΓΟΣ” ! (Not in Feenstra) ; a 5 Drachme with inverted overprint and a 5 Drachme with thick horizontal bar below “ΕΠΙΤΗΔΕΥΜΑΤΟΣ” (Not in Feenstra)



Printing errors in a 50 Lepta purple; 2 and 5 Drachme:

Left”: “Σ” missing; middle: “Γ” instead of “P”; right: bar below “ΕΛΛΗΝΙΚΟΝ” and inverted.

One month later they added the overprint “ΕΛΛΗΝΙΚΟΝ ΒΑΣΙΛΕΙΟΝ” (Type I). This last overprint exist with a couple of printing errors. The overprints were arranged seperately and that will give some mixing with the other overprint and part of it will become unreadable. Now it seams that the distance between the 2 words is not the same as previous. A few values exist with a spacing of approx. 5.8 mm and some also have a spacing of 3.2 mm.

So far the following values and spacings are known:



3.2 mm: 50 l purple ; 1 Drachme purple and 2 Drachme brown

5.8 mm: 25 l blue ; 50 l purple and 5 Drachme green/black

On an unrecorded date they have issued the last series of this type. These are combined with the “ΧΕΤ” overprints. The book of Feenstra reports that some existing school tax revenues got an additional overprint for trade licences. By discoveries in lots and further research I came to the conclusion that this chapter of Crete revenues has to be re-written. There are several types for “ΕΛΛΗΝΙΚΟΝ ΒΑΣΙΛΕΙΟΝ” ; “ΦΟΡΟΣ” and the word “ΕΠΙΤΗΔΕΥΜΑΤΟΣ” . In some occasions the revenues for school tax with “ΧΕΤ” size 11mm wide were overprinted for trade licence tax afterwards. The attempt is now to get a clear picture for all of this. There will be a separation for the types of “ΕΛΛΗΝΙΚΟΝ ΒΑΣΙΛΕΙΟΝ”. For each type there is a check for each type of “ΦΟΡΟΣ” and it’s combination with the type of overprint “ΕΠΙΤΗΔΕΥΜΑΤΟΣ”. Finally if available mentioning the overprint of “ΧΕΤ” and its position on top or at the bottom. Parts or the entry overprint can vary. These overprint are so far only recorded on the revenue stamps of Crete being the following examples:

TYPES OF “ΕΛΛΗΝΙΚΟΝ ΒΑΣΙΛΕΙΟΝ”



I

Ib(old)

II

V

VI

TYPES OF “ΦΟΡΟΣ”



9.3 x 2.3 mm

9.1x 3.7mm

8.8 x 3.4 mm

7.8 x 3.1 mm

12.5 x 2.7 mm

A

B2 en B3

C1

D3

E

POSITIONS IN OVERPRINT OF “ΦΟΡΟΣ”



1: All straight

2: only “Φ” straight

3: All cursive

TYPES OF “ΕΠΙΤΗΔΕΥΜΑΤΟΣ” and spacing with “ΦΟΡΟΣ”



The spacing is measured between the most capitals of the same height.

No Ia has a smaller “A”. Inverted print = i and with overprint XET /position = x+ (top) /x- (down)

These have also numerous printing errors and not recorded in Feenstra. It may occur that other varieties will show up. The following stamps would get the following code:



1-D3-I-x+

2-A-I

5-E-I

6-B2-III-x+



1b-C1-II-x-

2-A-I

2-A-Ia

5-E-I

5-A-I

In the book of Feenstra you will find the following types:

A:	1-B2-III-x+	1 drachme	D:	5-A-I i.	5 drachme (inverted)
B:	1b-D3-III-x-	2 drachme	E:	1b-B3-III-x-	2 drachme
C:	5-A-I	5 drachme	F:	1b-C3-III-x-	2 drachme

When writing this article Mr. Misikos Lefteris made it possible for me to investigate a couple of stamps. I understand that Alexandre Galinos was also investigating these stamps. Maybe we will hear from him. Nevertheless I have found 18! different types and 3 varieties like 2x the “small “A” type” in “ΕΠΙΤΗΔΕΥΜΑΤΟΣ” and the inverted overprint on the 5 Drachme value.

This gave finally the following result:

1 Drachme: 11 scan details of the overprints:



1-B2-III-x+

1-B3-III-x+

1-C1-II-x+

1-D3-III-x+

2-A-I

2-A-Ia



5-E-I

6-B2-III-x+

6-B3-III-x+

6-C1-II-x+

6-D3-III-x+

2 Drachme: 7 scan details of the overprints:



1b-B2-III-x-

1b-B3-III-x-

1b-C1-II-x-

1b-D3-III-x-



2b-A-I

2-A-Ia

5-E-I

5 Drachme: 3 scan details of the overprints:



5-A-I

5-A-Ia

5-A-I k.

If you find such a stamp and you can't figure it out anymore? First start with the overprints of "ΕΛΛΗΝΙΚΟΝ ΒΑΣΙΛΕΙΟΝ". Then with the overprints of "ΦΟΡΟΣ" following those of the types of "ΕΠΙΤΗΔΕΥΜΑΤΟΣ". There are varieties with the "ΧΕΤ" overprints and its positions and possible inverted overprints.

Good luck with sorting out!