

## Revenue Commission Meeting

**Bangkok**  
**1 DECEMBER 2018**

**Present** (Commission)- Ralph Ebner (Chair), Ron Leshner (Member), Karoly Szűcs (Member), Darryl Fuller (Member)

**Delegates** Germany, Australia, USA, Hungary, Serbia, Romania, India, Bangladesh, Netherlands, New Zealand, Japan (proxy delegate) (refer attached list for names)

**Attendance** 34 (refer attached list)

The meeting was opened by the Chair who asked if there were any other proxies. Apart from the one received relating to Japan no others were provided.

The Chair spoke about the work undertaken by the Commission over the last year in reviewing and rewriting the guidelines, so that they meet a common style and content, based on the rewritten postal stationery guidelines. It was noted that all the commissions were undertaking this process to make the guidelines concordant. The Commission members had also taken the opportunity to expand the guidelines so that a wider variety of exhibits could be shown. The three styles of exhibits are as follows:

1. Traditional type exhibits
2. Fiscal History exhibits
3. Subject-based exhibits

There was considerable discussion about these approaches as they roughly equate to approaches that follow Traditional philately, Postal History and Thematics. However, it was noted that they are not the same approaches (but share similarities) and it would be possible, in some circumstances, to combine more than one approach to an exhibit, unlike exhibits of postal philately.

It was noted that the other significant change was to the definition of a revenue stamp to go beyond that for a Government service and to allow non-government revenues (such as compulsory union fees) in an exhibit. There was discussion about other related items including negative taxes (relating to sugar producers), items which indicate something is exempt from tax and similar items. It was felt that all these were allowable, and that the expansion of the guidelines was to allow new and innovative exhibits. The use of this borderline material was up to the exhibitor to prove its inclusion within the treatment of the exhibit. It was also noted that non-inclusion of this material would not impact 'completeness' when the exhibit was being judged.

It was also noted that judges would need to be educated on these new approaches once the new Guidelines were approved.

There were three 30-minute presentations given on different aspects of the new Guidelines by Ralph Ebner, Ron Leisher and Darryl Fuller.

Following the presentations, the following motion was put to delegates:

Motion – "That the revised Guidelines for exhibiting Revenues be approved and passed to the FIP Board for final approval." Ralph Ebner Seconded Darryl Fuller

**The motion was approved unanimously by the delegates.**