

# Special Regulations for the Evaluation of Revenue Exhibits at F.I.P. Exhibitions

## Article 1: Competitive Exhibitions

In accordance with Article 1.4 of the General Regulations of F.I.P. for the Evaluation of Competitive Exhibits at F.I.P. Exhibitions (GREV), these Special Regulations have been drafted to supplement those principles with regard to Revenues. Also refer to Guidelines to Revenue Regulations.

## Article 2: Competitive Exhibits

### 2.1 Competitive Exhibits

A revenue exhibit comprises embossed, imprinted or adhesive tax, fee or credit stamps issued by or under the origination authority of a state or municipal or intermediate governmental authority.

Such exhibits will display one or more such type of stamp, and where appropriate will explain, and in any event will make suitable reference to, the reasons for and where necessary the regulations relating to the services, transactions of other matter being considered.

### 2.2 Tax Stamps

Stamps issued for the payment of, or for noting matters relating to, the payment of or exemption from a tax, levy or other fiscal imposition or duty are "tax stamps".

### 2.3 Fee Stamps

Stamps the purpose of which is to record payment of or exemption from a fee for which some service is to be or has been rendered are "fee stamps".

### 2.4 Credit Stamps

Stamps issued to denote some monetary or fiscal credit in favour of the purchaser his principal or assignee are "credit stamps".

## Article 3: Principles of Exhibit Composition

**3.1** A revenue exhibit consists of unused or used embossed, imprinted or adhesive revenue stamps. If used on documents, such documents should be arranged to illustrate clearly the pertinent transactions or services. The exhibit may comprise some of the following:

1. Registration of Deeds or Documents
2. General Revenues
3. Judicial or Court
4. Transfers of ownership of moveables or immoveables
5. Receipts
6. Documentary
7. Public Service
8. Bills
9. Duty Stamps

10. Funds
11. Assurances and policies
12. Consular services
13. Inspections
14. Weights and Measures
15. Licenses
16. Postage stamps used as revenue stamps, or revenue stamps used for postage
17. Other Revenue Stamps

The plan or concept of the exhibit shall be described in an introductory statement (ref. GREV, Article 3.4).

**3.2** A revenue exhibit may contain, where it improves its composition:

1. Essays, proofs of adopted or rejected designs
2. Legal documents and postal covers if applicable
3. varieties of all kinds including watermark, perforation, paper and printing
4. Maps, prints, decrees and similar associated materials

Such items must have direct relation to the fiscal services described in the exhibit (ref. GREV, Article 3.4).

## **Article 4: Criteria for Evaluating Exhibits**

(ref. GREV, Article 4).

### **"Knowledge" (ref. GREV, Article 4.5)**

A Revenue exhibit may require or admit of more comments and explanation than a comparable postal exhibit but this text must be concise and clear.

## **Article 5: Judging Exhibits**

**5.1** Revenue exhibits will be judged by the approved specialists in their respective fields in accordance with Section V (Article 31-47) of GREX (ref. GREV, Article 5.1).

**5.2** For Revenue exhibits, the following relative terms are presented to lead the jury to a balanced evaluation (ref. GREV, Article 5.2).

Treatment and Importance of the exhibit	30
Knowledge and Research	35
Condition and Rarity	30
Presentation	5
<b>Total</b>	<b>100</b>

## **Article 6: Concluding Provisions**

**6.1** In the event of discrepancies in the text arising from translation, the English text shall prevail.

**6.2** These Special Regulations for the Evaluation of Revenue exhibits at F.I.P. Exhibitions have been approved by the 60th F.I.P. Congress on 25th November 1991 in Tokyo. They come into force on 25th November 1991 and apply to those exhibitions which are granted F.I.P. patronage, auspices or support at the F.I.P. Congress and thereafter.

# Guidelines for Judging Revenue Philately Exhibits

## Introduction

These Guidelines, issued by the FIP Revenue Commission, give practical advice on how to apply the General Regulations of the FIP for the Evaluation of Competitive Exhibits at FIP Exhibitions (GREV) and the Special Regulations for the Evaluation of Revenue Exhibits at F.I.P. Exhibitions (SREV) approved by the 60th FIP Congress in 1991 in Tokyo.

The Guidelines have been developed to assist exhibitors in the preparation, and judges in the evaluation, of revenue exhibits. They are intended to provide guidance regarding 1) The definition and nature of revenue philately; 2) The principles of exhibit composition and 3) The judging criteria of revenue exhibits.

The Guidelines are not designed to be prescriptive but rather to expand the scope of Revenue exhibits to allow innovative and interesting treatments.

## Preamble

The Revenue class was established - initially as an experimental class - in 1988. Since then, philately has divided into Postal philately and Revenue philately.

Characteristically, the material of Revenue philately exhibits is especially diverse and, moreover, all types of Revenue exhibits, with differing approaches and treatments, are shown in this class. This characteristic creates a challenge both for exhibiting and evaluating Revenue exhibits.

The major difference between a Revenue exhibit and an exhibit in one of the Postal classes is that a Revenue exhibit may contain elements (but not postal material) of some or all of these "Postal classes" in the one exhibit, as long as the exhibit tells a coherent story.

## 1. The Definition and Nature of Revenue Philately

The FIP Revenue Commission definition of revenue material eligible for including in a Revenue philately exhibit is: *"Revenue material comprises embossed, imprinted and adhesive tax, fee and credit stamps and other items with a value indication (including indicators for tax paid, a zero tax and not subject to a tax) issued by or under the origination authority of a national, state or municipal or intermediate governmental authority. Additionally, any other fee or credit stamp of a private organisation, either insurance, transport, bank, union, political party etc. may also be considered as revenue material under this definition. When showing such material, a precise description of its nature and usage is essential."*

### 1.1. The Appropriate Material

All material shown in revenue exhibits, with the exceptions discussed in 1.4., should be in concordance with both the fiscal and philatelic aspects of exhibiting.

The fiscal nature indicates that a revenue item was issued or used for a certain fiscal purpose, and not, for example for postal demand (refer 1.3.7.) and meets the definition of revenue material in (1) above. The philatelic aspects require that items shown, in addition to being fiscal, have 'philatelic value' which includes

but is not limited to - pre-production material, varieties, errors, usage, markings and other aspects of a Philatelic exhibit.

## **1.2. The appropriate material can be grouped into one (but not limited to) of the following main groups:**

### **1.2.1. Tax Stamps**

Stamps issued for the payment of, or for noting matters relating to, the payment of or exemption from a tax, levy or other fiscal imposition or duty are "tax stamps".

### **1.2.2. Fee Stamps**

Stamps used for the purpose of recording payment of, or exemption from, a fee for which some service is to be or has been rendered are "fee stamps".

### **1.2.3. Credit stamps**

Stamps issued to denote some monetary or fiscal credit in favour of the purchaser, his principal or assignee, are "credit stamps".

### **1.2.4. Other physical forms of items**

Any other physical form of item issued for a fiscal purpose as applied by the different revenue system of the countries in the world and historically known as "other fiscal value imprints". These include all forms of physical item including, but not limited to, revenue stamped paper, banderoles, seals, embossing's and other direct imprints.

## **1.3. Generally a revenue exhibit can show:**

**1.3.1.** Adopted or rejected essays, die proofs, plate proofs, colour trials, specimens, plate flaws and other errors in stamp or stamped paper production. Archival material from printers and other officials can be used to show a story about how the issue was produced.

**1.3.2.** Revenue stamps, whether unused or used, singles and multiples. Unused stamps and blocks show how the stamps were sold by the authorities. Cancelled stamps show how they were used. Depending on the aim of the exhibit, showing first day of issue, or very early or late usages might increase the importance of the material.

**1.3.3.** Revenue stamped paper with embossed or imprinted value stamps, whether unused or used, uprated or without uprate. Revenue stamped paper should be normally shown as entire and intact items. (Refer to 3.4.5.)

**1.3.4.** Varieties of all kind, such as those of watermark, gum, perforation, paper, printing and colour as well as specialities of a single country.

**1.3.5.** Plate reconstructions and studies of printing plates.

**1.3.6.** Perfins; officially created or accepted overprints and value surcharges.

**1.3.7.** Postage stamps used fiscally, or revenue stamps used for postage. As a revenue exhibit should focus on the fiscal aspect of the material, any exhibit which concentrates on the postal use of revenue stamps is best shown in one of the postal classes. However, an exhibitor is free to use this material in a revenue exhibit as long as it is germane to the story.

**1.3.8.** Revenue counterfeits designed to defraud the authorities or forgeries to defraud collectors, if they have a significance in history of philately. In exhibit evaluation, counterfeits are considered to be more valued than forgeries.

**1.3.9.** The different fiscal usages on documents showing how the issues were used, including the different cancellations, uses for different revenue purposes, and demonstrating and explaining the rules and stamp duty rates.

**1.3.10.** Any other material fulfilling the definitions of 1.1. and 1.2., made of any material. Such items must be no more than 5 mm in thickness, so that they can be mounted in standard exhibition frames.

#### **1.4. Possible Associated Materials**

If an important detail, which is necessary for understanding the exhibit storyline, cannot be illustrated with appropriate material defined above, a considered use of other, associated material is allowed. These can include, e.g., stamp duty acts and decrees, maps, so called "forerunner documents" illustrating the pre-stamp era revenue system, or other similar associated materials.

Such items must have direct relation to the purpose and treatment of the exhibit, and, if possible, should be original instead of a photocopy or a replica. Photographs of items that will not fit in a frame may be included, if the items are important to the development of the exhibit.

Associated material should never overrule the exhibit. Thus, it is highly recommended to limit the use of such material to a few significant items at most, to enhance the treatment when an important detail of the subject cannot be covered otherwise. These items are to be properly justified and described.

## **2. The Principles of Exhibit Composition**

### **2.1. The Exhibit Composition**

The exhibitor tells a story with the exhibit. The story is told within the limits - the purpose and the scope - selected by the exhibitor. The subject chosen needs to be appropriate in scope for both the initial and also the potential size of the exhibit.

Different stories may need different approaches and use different philatelic elements. The exhibitor selects an approach which serves best the story to be told. Often the approach is one of the following, but it can also be a combination of two or more approaches, or any other approach developed by the exhibitor.

#### **2.1.1. Traditional exhibits**

Normally a traditional revenue exhibit describes the development of the revenue stamps or other issues themselves. It can begin with the reason why they were issued following with the possible essays and/or proofs. It can then describe the development of the items, different printings, colours, perforations, papers,

errors etc. The cancellations and usage are an important part of a traditional approach, and the story can end with the cessation of the issue or to another logical endpoint.

### **2.1.2. Fiscal history exhibits**

A fiscal history exhibit describes fiscal systems. For example, the exhibit can show the development of the fiscal system or stamp duty rates in an area, a country, a group of countries or worldwide. Normally the story is told with used items, entire documents and/or revenue stamped paper or other fiscal revenue items. The structure of such exhibits can be based on a chronology of fiscal history, to Stamp Duty Acts, to the introduction and cessation of one or more selected types of revenue, or any other logical structure as developed by the exhibitor.

### **2.1.3. Subject-based exhibits**

A subject-based exhibit describes a social or historical phenomenon using revenue items. A subject-based exhibit develops a theme according to a plan, and demonstrates both philatelic knowledge and knowledge of the social or historical phenomenon through the items selected. The structure may follow a time-related classification (historical, evolutionary) or subject-related criteria (scientific, systematic, organisational, economic etc.) or any other criteria. In subject-based exhibits, the storyline explaining the social or historical phenomenon should tie the varied material together as an unbroken, balanced narrative.

## **2.2. One Frame Exhibits**

**2.2.1.** A One Frame exhibit in Revenue philately is intended to be an exhibit within the approaches mentioned in 2.1. with a very narrow theme that fits into one frame. If a theme can be shown in more than one frame, it is not suitable as a theme for a one frame exhibit.

**2.2.2.** A selection of items from a multi-frame exhibit may be suitable only if the selection can completely treat a natural sub-theme of the exhibit within one frame. An extract of a multi-frame exhibit showing only the best items ("cherry picking") from a multi-frame exhibit is not appropriate as a one frame exhibit.

## **2.3. The Introductory Sheet (or the Title Page)**

All Revenue exhibits must include an introductory sheet. This introductory sheet should consist of:

- the title of the exhibit;
- a description of the subject and purpose of the exhibit;
- short, precise and relevant general information on the subject;
- a description of the scope of the exhibit (what is included in the exhibit and what is omitted);
- a plan of the structure of the exhibit - chapters or sections etc. - rather than a "frame by frame" or "page by page" description;
- a note of any personal research by the exhibitor within the subject; and
- a list of the key literature references. This should be the top five or so references, with others listed either in any chapters (if used) within an exhibit or on the relevant page of the exhibit as a footnote.

Even though not yet obligatory, exhibitors are encouraged to make use of the idea of a synopsis as an element of the introduction. It allows for a more detailed explanation of what is intended with the exhibit. Synopsis helps the preparation of the jury.

### **3. The Judging Criteria of Revenue Exhibits**

In agreement with Articles 5.2 of the General Regulations of the FIP Exhibitions (GREX), General World and International Exhibitions should provide for a specific Revenue Class to be exhibited as an entity in one part or room of the exhibition.

In judging a revenue exhibit the jury will use the following general criteria (ref. GREV, Article 4.2.):

1. Treatment ref. GREV, Article 4.5
2. Philatelic Importance ref. GREV, Article 4.6
3. Philatelic and related Knowledge, Personal Study and Research ref. GREV, Article 4.7
4. Condition ref. GREV, Article 4.8
5. Rarity ref. GREV, Article 4.8
6. Presentation ref. GREV, Article 4.9

Exhibitors should be aware of the need to consider carefully the various aspects which combine together to maximise the award an exhibit can attract.

Some indications are given below of the basic elements underlying each individual criterion.

#### **3.1. Treatment (20 points)**

**3.1.1.** Treatment of the exhibit reflects the degree to which the exhibitor is able to create a balanced exhibit characteristic of the chosen subject. A logical progression that is easy to follow and a clear concise write up will help the jurors to appreciate the exhibit. In assessing treatment, jurors will assess whether the treatment matches the title and that the statements made in the introduction and plan are adequately represented in the display.

**3.1.2.** Exhibits which take a Traditional or Fiscal history approach to the development of the subject should be tied to fiscal philately aspects of the selected items (ref. 1.1.).

Exhibits which take a Subject-based approach to the development of the exhibit may be based alternatively on other aspects visible on the items, such as a written content or an illustration of a document, provided the items shown, as a whole, fulfil the fiscal-philatelic balance (ref. 1.1.).

#### **3.1.3. The exhibit is evaluated on:**

- how well the Introduction Sheet (or Title Page) of the exhibit shows the purpose of the exhibit, defines the scope and explains the plan and structure, and gives guidance to the most important literature / references for the subject chosen;
- the subject having been chosen to enable a properly balanced exhibit to be shown and managed in the space available;
- the content reflecting the title, purpose, scope and plan;
- the logic of the storyline shown is appropriate for the selected approach of Traditional, Fiscal history, Subject-based or other type of exhibit (ref. 2.1.);

- the storyline having been created with text and material of a good balance between the different parts of the exhibit;
- the headings of each page supporting an understanding of the treatment;
- the exhibit being well rounded with a natural start and ending point;
- the use of fiscal material to develop a coherent story, fully covering the scope and creating an interesting exhibit; and
- the absence of duplicated material, and text for each item documents the reason for showing it.

### **3.2. Philatelic Importance (10 points)**

**3.2.1.** The "importance" of an exhibit is determined by both the significance of the actual exhibit in relation to the subject chosen and the overall significance of that subject in the Revenue class.

**3.2.2.** The importance of a revenue exhibit is evaluated in the context of Revenue philately. In assessing the importance of the exhibit, consideration is given to the significance of the material, including:

- the selected area relative to the world fiscal philately;
- the selected area relative to the national fiscal philately of the country; and
- the material shown in the exhibit relative to other exhibits in that area.

### **3.3. Philatelic and related Knowledge, Personal Study and Research (35 points)**

**3.3.1.** The presented philatelic and related knowledge is demonstrated by the items chosen for display and their related comments. Personal study is demonstrated by the proper analysis of the items chosen for display. The research is presentation of significant new facts related to the chosen subject.

**3.3.2. Philatelic and related knowledge is demonstrated by:**

- That the choice of the items reflects deep knowledge of the chosen area;
- That the exhibit demonstrates a full and accurate understanding of the subject chosen;
- That existing up-to-date literature within the area has been used; and
- That the items are well described.

#### **3.3.3. Personal Study and Research**

Personal study and research relates to both the proper analysis of the items and personal research and the discovery of new items relevant to the story as discussed in sections 3.3.4. to 3.3.12:

**3.3.4. In Traditional exhibits (ref. 2.1.1.):**

- The issuing process of the stamps or stamped paper is demonstrated with essays, die proofs, plate proofs, colour trials, plate flaws etc.;
- The philatelic aspects and varieties dealing with types and subtypes, printings, gums, watermarks, paper, perforations, overprints, errors etc. are treated and described; and



- The purpose of issue is documented and shown with usage, with explanation of transactions, cancellations and stamp duty rates as appropriate to the story.

#### **3.3.5. In Fiscal History exhibits (ref. 2.1.2.):**

- The fiscal history circumstances and/or the fiscal system of the selected topic is documented in an appropriate, correct and understandably logical way;
- Depending on the aim of the exhibit, the essential facts dealing with development of the fiscal system, history of one or more certain revenue purposes or issues, transactions or services, development of stamp duty act and laws system, rules, regulations or stamp duty rates etc. are presented; and
- The storyline, based on a fiscal history narrative, is documented and shown primarily with varied usage, with correct explanation of transactions, cancellations and relevant fiscal rates.

#### **3.3.6. In Subject-based exhibits (ref. 2.1.3.):**

- The social or historical phenomenon of the selected scope is documented in appropriate, correct and understandable in a logical way;
- The essential facts demonstrating knowledge of both philatelic, fiscal history and the social or historical phenomenon are presented; and
- The storyline, basing on narrative of the social or historical phenomenon itself, is documented and shown with varied revenue material selected to develop the story in best possible way.

**3.3.7.** Research and new discoveries should be given full coverage in accordance with their importance. Major discoveries deserve important coverage and recognition and should be identified by the exhibitor, while minor discoveries should not overpower the main exhibit.

**3.3.8.** Where appropriate, references should be given to the exhibitor's own or other previously published information. Where the exhibitor has significantly extended such information a reference can be placed in the introductory statement. Otherwise references can be made in the relevant chapter of the exhibit or on the exhibition page to which the research refers.

**3.3.9.** It is unrealistic to require an exhibitor to develop new findings in a heavily studied and researched area. For this reason, such exhibits will not be penalised for a lack of personal research, but will be given additional consideration if, in spite of previous research that has taken place, the exhibitor has managed to come up with relevant new findings.

**3.3.10.** The proper evaluation of philatelic and related knowledge, personal study and research will be based on the relevant description of each item shown. A well thought out introductory page (and justifiable use of secondary introductory pages for the natural sections) may avoid otherwise lengthy descriptions on the actual exhibit pages.

**3.3.11.** If using rarity statements ("One of X recorded") it is important to identify the source of this recording. Expressions like such as "Unique" or "Very rare" are not to be used.

**3.3.12.** Only the knowledge, study and research documented by the items in the exhibit can be judged. Furthermore, exhibitors should bear in mind that the information given should not overwhelm the material shown.

### **3.4. Condition (10 points)**

**3.4.1.** Material in overall good condition is essential to revenue exhibits. Stamps should be in the best possible condition: no tears, no bends, no missing perforations, with margin on all four sides on imperforate stamps, and with clear cancellations. Stamped paper and other documents should be in the best condition possible given both their size and usage. For example, very large documents will almost always be folded, and documents carried in pockets (licenses) are also likely to be scuffed and bent. Items in exceptional condition will be the exception rather than the rule.

**3.4.2.** Exhibitors are encouraged to show unique or very rare material that does not occur in fine condition, but are cautioned from including other items in a condition that may reduce the perceived overall condition of the exhibit. The condition of common material should be impeccable whenever possible.

**3.4.3.** It is also important to note that the actual condition obtainable will vary according to the country, period and method of use and cancellation. Revenue stamps were often cancelled by physical defacement. For example, when used as a seal such as Beer or Tobacco stamps, they were torn. Indian Native States revenues were mostly punched when applied to documents. Some were cut, even nailed or stapled. For these, faultless condition is exceptional and cannot be expected for used stamps or documents as noted above.

**3.4.4.** If an item has been restored or manipulated it must be described as such.

**3.4.5.** Unless revenue stamped paper is of extreme rarity, is unknown as an entire document, or for other justifiable reason explained by the exhibitor, it is desirable that only entires be shown. Cut-outs (cut squares) would be acceptable as part of an exhibit, if certain values are only known to exist in cut-outs. Exceptions might also include studies of dies (used for the value impression) where whole documents would overwhelm the exhibit or entire documents are difficult to find for the study.

### **3.5. Rarity (20 points)**

**3.5.1.** Rarity is directly related to the philatelic items shown and to the relative scarcity of this material (however, not the value).

**3.5.2.** The jurors will primarily be looking for:

- how difficult is it to obtain the relevant and interesting material for the exhibit;
- how difficult is it to duplicate the exhibit;
- inclusion of Archival material such as essays and proofs (approved and rejected) and specimens (where available);
- inclusion of rare denominations and denominations printed in minor volumes; rare varieties; largest units known; early, late and in other way rare usages;
- abnormalities in paper, watermarks and perforations; and
- scarce combinations, mixed taxation, fiscal cancellations, tax markings and fiscal rates.

### 3.6. Presentation (5 points)

**3.6.1.** The method of presentation should show the material to the best effect and in a balanced way both in the sheet, in the frame and throughout the whole exhibit. Variation in mounting to create interest is preferred instead of unduly uniform arrangements.

**3.6.2.** Oversize documents can be shown as folded to fit on the page but, whenever possible, they should still display the stamp(s) / value imprint(s) and relevant information such as date and transaction value. Overlapping of items is accepted but obscuring important features should be avoided.

#### **3.6.3. The exhibit is evaluated on:**

- good balance in the frames and the individual pages with variations in the mounting between the pages;
- good use of the page with limited white space on the pages;
- the write-up is clear, concise and relevant to the material chosen and to the subject chosen for the exhibit;
- sufficient write-up but not too much text relative to the material shown;
- illustrations are not too dominating and photocopies must be a minimum of 25 % different in size from the original; and
- careful mounting.

**3.6.4.** No advantage or disadvantage shall apply as to whether the text is handwritten, typewritten or printed. Brightly coloured inks and coloured album pages should be avoided.

## 4. Relative Terms of Evaluation

**4.1.** Revenue exhibits will be judged by approved specialists in this field and in accordance with GREX Section V and GREV, Article 5:

#### **4.2. Total Point Split**

1. Treatment (20) and Philatelic Importance (10)	30
2. Philatelic and related Knowledge, Personal Study and Research	35
3. Condition (10) and Rarity (20)	30
4. Presentation	5
<b>TOTAL</b>	<b>100</b>

## 5. Concluding Provisions

**5.1.** In the event of discrepancies in the text from translation, the English text shall prevail.

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