

Are These Revenue Stamps?

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The traditional definition of revenue stamps is comprised of two parts: (1) authorization by a governmental body and (2) fulfilling one of several purposes, namely paying a tax, a designation of something being tax exempt, payment of a fee, or showing a credit. This definition has been used at the international level by FIP since the inception of revenues as a separate class in international exhibitions (http://www.fip-revenue.org/pag/srev_revenue.php). In the United States this definition or a close variant thereof has been the subject of a number of articles that I have authored (<http://www.ericjackson.com/lesher.htm>).

Let's explore some items that behave like revenues, but in the narrow sense of meeting all the criteria of the definition, are not revenues. For our first example we travel to Australia, the land "down under." The basic information and additional examples can be found in the exhibit of Liquor Trade Stamps of New South Wales by Dave Elsmore. The wholesale Wine & Spirits Association in New South Wales (Australia) derived their income from a tax on the sales of their members.

Figure 1 shows a brewery invoice used in 1928, a period when a referendum was being held to determine whether New South Wales would remain "wet" or go "dry."

STANDARD BREWERY
TOOHEYS LIMITED
ELIZABETH ST., SYDNEY

INVOICE
K N^o 17255

Name MR POWELL
Date HOTEL KEEPER
Forwarded via RAIL.

BOTTLED	PORTLAND	GOODS	PRICE	NETT	DISCOUNT	TOTAL
1	4 th MAY 1928	C/S STAG ½ FLAGONS RUM			5 10 0	
1		C/S JOHN HAIG ½ FLASKS WSKY 60S			6 15 0	
X 9		1 CASE CONTG. BOXES CAPSTAN CIGARETTES	20/9		9 6 9	
X		1 CARD WITH LIST OF SPARE PARTS FOR GAS PACKED WITH CIGARETTES				21 11 9

& S.
10 2
B & A SEC. ASSOC.

Figure 1. Invoice showing the use of the stamps of the Wine and Spirits Association of New South Wales.

The wholesale trade association had a vested interest in the outcome of that referendum. The stamps come in several different designs and are denominated in pence. The stamps add up to 12 pence or one shilling, which is being paid on an invoice for 12 pounds, 5 shillings (the cigarettes being exempt from the tax). An analysis of nine invoices shows that the rate of tax varied between 41 and 49 one-hundredths

of a per cent, that is just under one half of a per cent. The variation can probably be accounted for if one rounds to the nears half pence. Given that there would appear to be a consistent rate of tax, is it any wonder that these stamps and invoices have been collected and cherished by revenue stamp collectors? By the way the outcome of the referendum was a resounding, let's remain "wet."

Under quite similar circumstances (the threat of impending Prohibition) at least one U. S. trade association initiated a program to collect funds to encourage the election of "wet" candidates. The National Association of Commerce and Labor (NACL) was founded in 1914 and was headquartered in Cincinnati, the very state that in the 1908 had elected a good number of dry candidates to state office. That "dry" success encouraged them to pursue a Prohibition amendment to the federal constitution.

The NACL program worked a little differently than the Wine & Spirits Association of New South Wales. Instead of being based on sales, a discount was exacted on anyone doing business with the breweries.



Figure 3. The first monetarily denominated stamps of the National Association of Commerce and Labor (NACL).

Figure 2 shows a card circulated by the Joseph Fallert Brewing Company, explaining the stamps added to the invoice would be used to making a deduction from the bill (typically 1%) and explains that this money would be used to fund an educational campaign against sumptuary and compulsory prohibitory laws. Figure three shows some of the initial series of stamps, denominated in dollars and cents, that were used by the National Association of Commerce and Labor. The earliest invoice that I have personally seen is from July, 1915 (Figure four). I would not be surprised if someone could show as an invoice with stamps from as much as a year before.

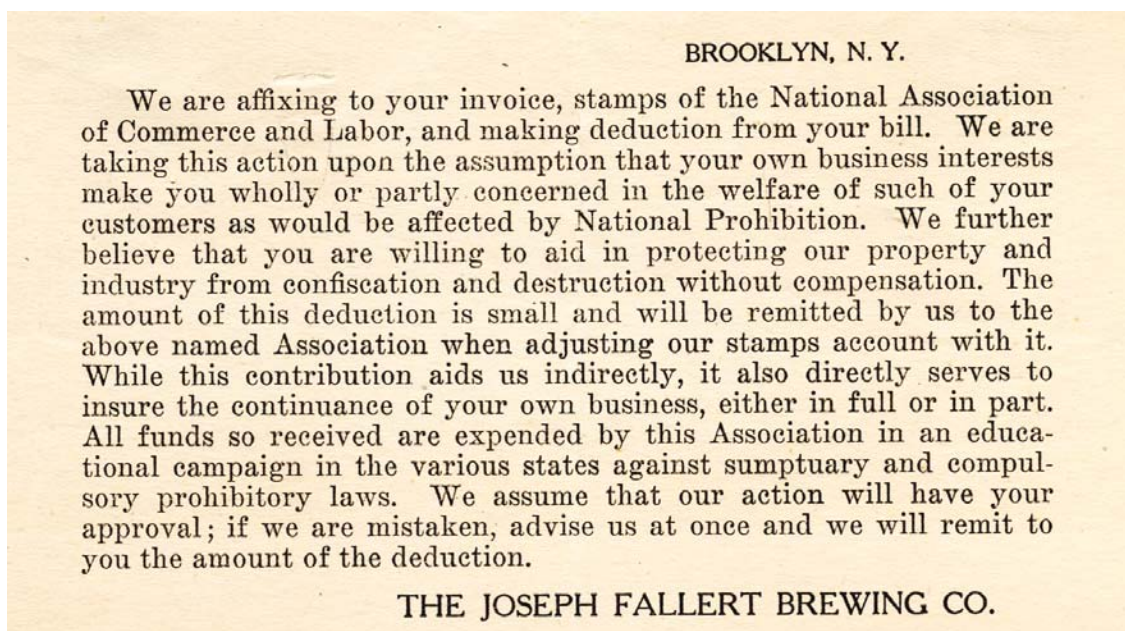


Figure 2. Card from the Joseph Fallert Brewing Company explaining the use of the stamps of the National Association of Commerce and Labor.

Springer's *Handbook of North American Cinderella Stamps Including Taxpaid Revenues, Eighth Edition* (1975) lists a different set of stamps from the National Association of Commerce and Labor, undoubtedly used after the stamps pictured here were exhausted. And there are several other sets of stamps that were used on invoices for malt (denominated in bushels) and still another series of stamps for grits (denominated in pounds and dollars and cents) that emanate from the National Association of Commerce and Labor. The monetarily denominated stamps are also found overprinted for state associations. This is a relatively large, unexplored field. The stamps are encountered occasionally, but none of them seem very plentiful.

The efforts of the National Association of Commerce and Labor were ultimately unsuccessful. The states one-by-one adopted the Eighteenth Amendment and by January, 1920 the

United States had banned the sale of intoxicating beverages. And for the next thirteen years, the only way one could obtain whiskey was to have your physician prescribe it. It was available at the local pharmacy.

Neither the stamps of the Wine & Spirits Association of New South Wales nor the stamps of the National Association of Commerce and Labor shown here meet the narrow definition of revenues because they were not authorized by a governmental body. But they were used to show that a tax had been assessed and collected. They functioned in the same way that our more familiar revenue stamps have. And I have yet to find a revenue stamp collector that is not fascinated with these private revenue stamps. So if they quack like a duck, aren't they ducks?



Figure 4. Card from the Joseph Fallert Brewing Company explaining the use of the stamps of the National Association of Commerce and Labor.

Bibliography

Springer, Sherwood (1975) Handbook of North American Cinderella Stamps Including Taxpaid Revenues, Eighth Edition