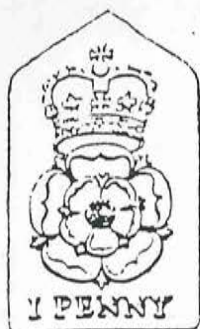


DUTIES IMPOSED BY THE STAMP ACT OF 1694

ONE PENNY DUTY



1694.

Duties on copies of wills, pleadings in Law Courts, formal depositions, etc.

← Double 1d stamp on a paper document. It is the same design as the 1694 stamp but a later die - note the letter "B" above the "1" in the lower left hand corner.

The use of two 1d stamps was required following the doubling of the tax rate for certain duties imposed by the 1698 Act.

1726

SIX PENCE DUTY

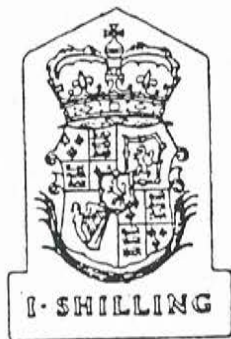


1694

Duties on certain writs, judgements, passports, marine charter agreements, certain kinds of affidavits, etc

A strip of three 6d stamps →
on blue paper glued to parchment.
The stamps are the same design as the 1694 stamp but a later "C" die first recorded in 1711. The use of three stamps indicates a document dated after 1714 when the duty was trebled. →

ONE SHILLING DUTY



1694

Duties on certificates of Matriculation from Universities of Cambridge and Oxford, certificates of admission to Inns of Court, certain types of summons, etc.

1714+

GENERAL DUTY STAMPS

MULTIPLE STAMPING AND COMPOSITE DIES

Many 1694 duties were doubled in 1698 & trebled in 1714. Each increase had to be shown by an extra stamp until the introduction in 1757 of composite stamps which include in their design all the required duties. Eventually the 1815 Act permitted the use of an ordinary stamp of sufficient value.

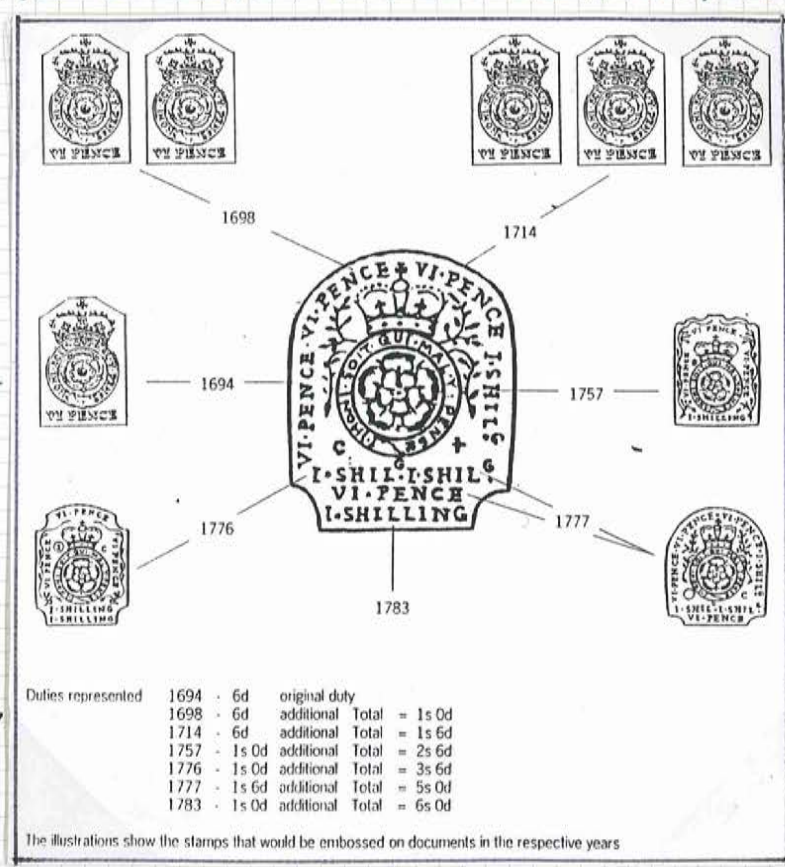


1698 Act doubles the 1d duty.



1714 Act trebles the 6d duty.

Dagnall (1994) has analysed the history of the duties covered by the 6/- Composite Stamp:-



1694

2/6 Composite Stamp 1757



5/- Composite Stamp 1777

3/6 Composite Stamp 1776

6/- Composite Stamp 1783

There are 78 different composite stamps ranging from 2d to £14 with 209 dies. Six values occur only as composite stamps, e.g 4/9 ; 11/6 and £6-2-0.

THE STAMPS AND DUTIES IMPOSED BY THE ACT OF 1694

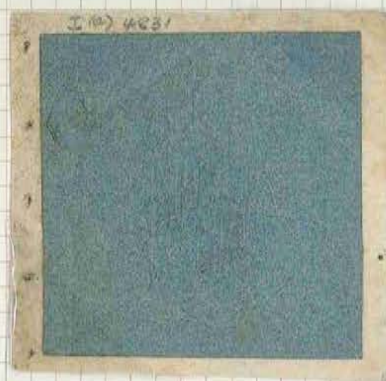
TWO SHILLINGS AND SIX PENCE DUTY



Duties on a variety of legal documents and proceedings in Court.

← A stamp on blue base paper glued to the document. It is of similar design to the 1694 stamp but issued 123 years later.

FIVE SHILLINGS DUTY



Duties on marriage certificates, probate of wills, various Court documents, etc.

← Stamp on blue base paper glued to document. Absence of metal staple indicates use prior to 1701.

FORTY SHILLINGS DUTY



Duties on Royal grants of any honour, annuities, pardon or of land; Certificates Universities of Oxford or Inns of Court; ecclesiastical benefices.

POST 1694 DEVELOPMENTS IN STAMPING

2. THE LATE INTRODUCTION OF ADHESIVE STAMPS

Whilst adhesive stamps and labels were used during the early to mid 18th Cent. For certain Special Duty taxes, it was not until 1865 that adhesive General Duty stamps were issued to serve the needs of a new tax on Marine Insurance policies taken out abroad. For the policies to be valid in the U.K. there had to be prompt payment of the duty on entry to any British port.

The embossed stamps were printed in sheet form from the same dies as other General Duty stamps. These stamps were later issued to provincial stamp offices which carried only a small range of the commoner dies.



Early rose issue
with specific rubber stamp
canceller



Subsequent vermillion
issue with later form of
canceller



← Later blue-grey issue
with specific embossed
canceller.

There are over 200 different
adhesive stamps with face
values from 1d to £300.

TWO GREAT DIVIDES IN REVENUE STAMPS

1. STAMPED-ON VERSUS STUCK-ON STAMPS.

A. STAMPS DIRECTLY IMPRESSED ON THE DOCUMENT. 1694 - TODAY



General Duty
1712-1727



General Duty, 1/5/85
1885



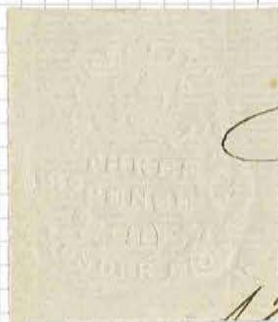
Ireland, 4d
Reign of K. III



General Duty stamp for
duplicate document, 28/8/07



Land Registry
30/10/1926



Receipt. 18/3/1841



Judicature Fee
30/11/1953



Bill or Note - 12/9/1890

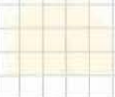
B. ADHESIVE REVENUE STAMPS. MID-19th CENTURY - TODAY. (In the early and mid-18th Century there were a few, later abolished, taxes which were collected by adhesive stamps or labels.)



Judicature Court
Fee, 1878



Civil Service (Examinations)
1895



Foreign Service
1952.

CHARACTERISTICS OF GENERAL DUTY STAMPS

2. STAMP DESIGN. IT IS A LEGAL REQUIREMENT, DATING

FROM THE 1694 ACT AND MAINTAINED EVER SINCE, THAT THE DIFFERENT DENOMINATIONS OF DUTY MUST DIFFER FROM ONE ANOTHER IN THE DESIGN OF THE STAMP. EARLY DESIGNS HAVE AS THEIR MAIN FEATURE, EITHER THE ROYAL CROWN OR THE ROYAL ARMS. FROM THE LATE 19TH CENTURY THE HIGHER FACE VALUES OF £1 AND ABOVE HAVE THE HEAD OF BRITANNIA AS THEIR CENTRAL FEATURE. DESIGNS DIFFER NOT ONLY BETWEEN VALUES BUT ALSO WITHIN MANY VALUES AS NEW DIES REPLACE OLD WORN OUT ONES:-

Examples of the designs of the lower face values.



Examples of the designs of the higher face values.

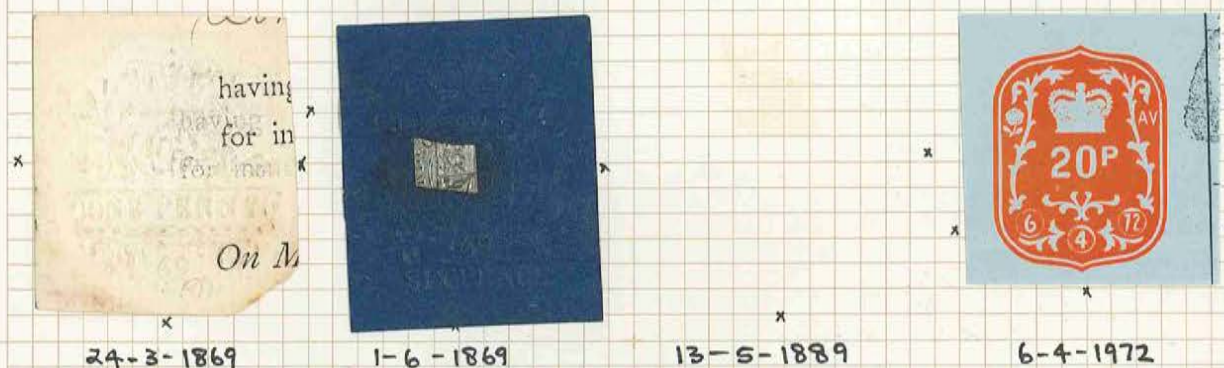


Examples of the 22 different designs of the 10/- stamp

POST 1694 DEVELOPMENTS IN STAMPING

4. PLUGGING IN THE DATE

Fraud was always a matter of serious concern including the removal of stamps from old documents to use on new. In 1832 Henry Bessemer, of steel-making fame, proposed that, if the stamps incorporated the date of stamping, then their use again would be impossible as documents have to be stamped close to the date of signing. He put forward a system of inserting movable date plugs into three holes in the die. The system proved highly successful and is still in use today.



The plugs are shaped so that they are inserted with the digits upright.

DATE HOLES IN DIES OF ADHESIVE STAMPS. Adhesive stamps printed in sheet form cannot have movable dates. Their plug holes are infilled in one of three ways: -

Directly embossed
stamp dated
16-7-1903

Adhesive stamp.
Holes plugged
with Florets

Adhesive stamp.
Holes plugged
with blanks

Whole sheets printed
with constant date.
13 dates exist for
this particular
die.



AN OVERVIEW OF THE ADHESIVE FOREIGN BILL STAMPS

Three successive series of stamps can be distinguished based on differences in the design of the stamps:-

FIRST VICTORIAN ISSUES, 1854-1870. Three issues, 69 stamps.

SECOND VICTORIAN ISSUES, 1871-1901. Three issues, 45 stamps.

POST-VICTORIAN SERIES OF CONSTANT KEY TYPE DESIGN
1902-1970. KEVII - QEII. Seven issues, 116 stamps.



Pence
values



Shilling
values



Pound
values

THE INTRINSIC INTEREST OF REVENUE STAMPS, 1.

Revenue stamps with their associated documents reveal Fascinating glimpses of the social, economic and political history of the last three centuries (see pages 10-16 below). Collectors are also attracted by the very fine designs and production of both the embossed stamps and the Victorian printed adhesive stamps (see pages 4, 5 and below).

SOME EXAMPLES OF VICTORIAN SPECIAL DUTY STAMPS:-



1871

1873. Fee For legal Fees on bankruptcy.

1857
Tax on Foreign Bills.



1881. Judicature (legal) Fees.

1872. Tax on life insurance



1867. Fee For Companies Registration.



1860 Customs Tax



1860. Inland Revenue. Tax on a variety of documents, including agreements, certificates, receipts, etc



1853. Tax on receipts over £2-00.

LATE CONTINUATION OF "CUTTING-OUT" OF PERFORATED STAMPS

The early issues of pink and vermillion stamps are usually found 'cut-out' rather than ^{submitted} removed by the perforating. It is evident that this practice continued at some post offices with the later blue issues.



1891



1888



1889



1888



1888



1888

(Note: All these stamps of the "1890 issue" are cancelled prior to 1890!)

GENERAL DUTY STAMPS

THE 1870s-INKS AND INKING MACHINES

Satisfactory inks and inking machines were not available until the mid to late 1870s. In particular the inks had not only to be permanent but also translucent so that they did not obscure any writing on the document. Inked stamps replaced uninked forms because of their clarity and, eventually, directly embossed inked stamps were used for vellum documents as the inked impression was permanent even if the relief of the embossment was lost. By the early part of the 20th Cent. they had replaced all other forms of General Duty stamps including adhesive stamps.



Vermillion colour — the standard for over 100 years and still used today.

(green & purple inks are used for Irish stamps)



199



1902

Colour for Duplicate Documents — at first a pink ink, as above, was used but was considered to be too close to the standard vermillion so that the colour for the denoting stamps was changed to blue.



1957

FAULTS IN INKED STAMPS



199



x



199

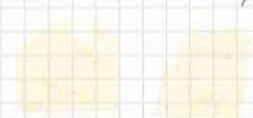
x

"Swan-neck" to Britannia. Fault due to overinking.

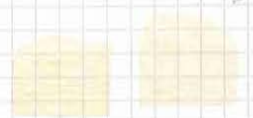
Normal.

Fault due to residual cleaning fluid dissolving the ink.

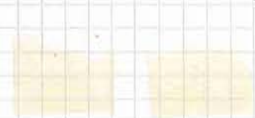
Three examples of the same 20 die (rose-R) embossed at different dates in 1976



x



x



x

Constant Faults in stamps dated in July & August due to damaged die.

4/2/76, Normal.

29/7/76, Faults.

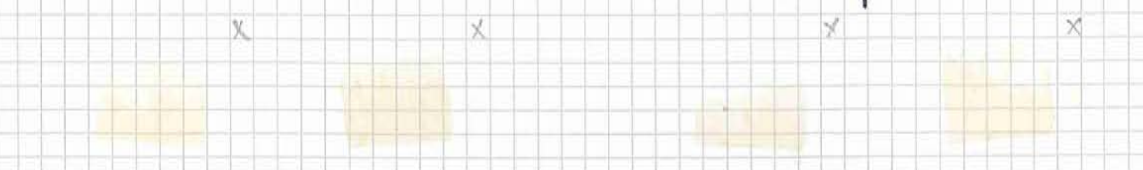
5/8/76 Faults.

1904 to present day. KEVII to GEII Key Types.



THE PHILATELIC FEATURES OF ADHESIVE REVENUE STAMPS

CHANGE OF COLOUR WITHIN AN ISSUE - for example in Foreign Bill stamps :-



1854 issue

1857 issue.

In the early printing the denomination was not clearly evident and so was changed to red in 1857



1871. The purple coloured lower face values changed to green to avoid confusion with purple coloured high values. 1872. £1-00-00

COLOUR SHADES - distinctly different shades are widespread :- e.g. -



KEY II, 1902. 3 shades of 1/-.



KG V. 1921 3 shades of 5/- value

THE FORM OF OCCURRENCE OF REVENUE STAMPS

There are three main forms or ways in which these stamps occur as distinct from their design or purpose:-

1. COLOURLESS, DIRECTLY EMBOSSED STAMPS. This Form was in use from 1694 until the development of suitable inks & inking presses in the late 19th Century.

A. On Paper:-



paper is non-elastic and retains well the impression.

→ B. On Parchment



parchment is elastic and does not retain for ever the impression. The die is impressed on a small, generally blue coloured, "base paper" previously glued and stapled onto the document.

1787 1/6 die.

Same 1787 1/6 die

2. COLOURED DIRECTLY EMBOSSED STAMPS. This Form has been in use for both General and Special Duty stamps from the late 19th Cent. to the present day.



Land Registry, 1926
Special Duty Stamp



Royal Courts of Justice,
1882, Special Duty stamp.

3. EMBOSSED AND NON-EMBOSSED ADHESIVE STAMPS. In use from 1853.



General Duty embossed
stamp, 1896.



Chancery Court fee stamp, 1857



Consular Service
Fee Stamp, 1911.

POST-VICTORIAN ISSUES OF KEY TYPE DESIGNS, 1902-70.

De La Rue rationalised the many different 19th Cent. designs of revenue stamps by a series of key types, with basal tablets bearing the name of the specific tax, which have remained constant until the present day.

There are four issues for KE7 differing in wmk. & colour and single issues for K&5, K&6 & 9E2. Within the size formats there are minor differences in design for each face value;—of the value tablets, the frames or in the corners. These differences are constant over the seven issues.



constant design for same value

Different designs for different pound values



Different designs for different shilling values

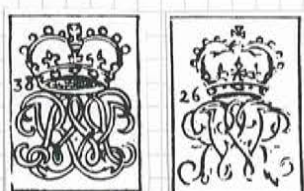


Different designs for different pence values

GENERAL DUTY STAMPS

ROYAL CYPHER LABELS - 1701-1920s

Labels bearing the royal cypher were used to seal the ends of the metal strip on the reverse of stamps embossed on base papers. They were printed in imperforate sheets from engraved plates. There are many different plates, retouches, etc for each reign.



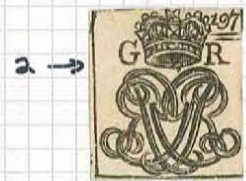
Reign of William III,
1701-1702



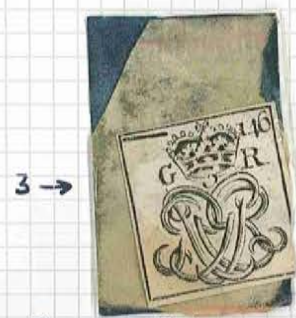
Reign of Anne,
1702-1714



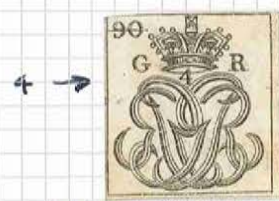
Reign of George I, 1714-1727
(no numeral below centre of crown)



Reign of George II,
1727-1760
(numeral 2 below crown)



Reign of George III,
1760-1820



Reign of George IV,
1820-1827.



Reign of Victoria, 1827-01
An early design.



Reign of Victoria,
A late design.



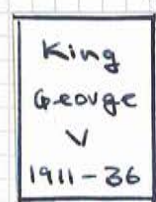
Reign of Victoria, 1827-01
A design from the middle
of her reign.



Reign of Edward VII,
1901-1911
Change to grey, perforate
labels.



Labels for Ireland were
printed in red-brown.
K & III. (3 in the centre
of the cypher)



King
George
V
1911-36
K & V labels are very
rare as eschatheoning
was little used after
about 1909.

THE STAMPS THAT CAUSED A WAR![†]

The 1765 Stamp Act, which extended to the North American Colonies the stamp duty on legal documents, was the initial cause of a great disaster. The tax was resented as a form of "taxation without representation" and, whilst soon withdrawn, was followed by the imposition of certain import duties which led to riots (e.g. Boston Tea Party), the introduction of military rule and, eventually, the War of Independence, 1775-83.

No actual dies, only pre-stamped paper and vellum were sent to America. The various dies were all inscribed "America" and, after the repeal of the 1765 Act, were altered by the removal of that inscription and subsequently used in the U.K.

THE "AMERICA" DIES. Very few of the original stamps have survived as the colonists seized and burnt the stamped papers on arrival at the ports. Stamps from the altered dies are not particularly rare:-



Enlarged drawing of a typical "America" die with the inscription at the top. There are 13 duty values:- 3d, 6d, 1/-, 2/3, 2/6, 5/- (as above), 10/-, £1, £2, £4, £4, £6 and £10.



Original 1/- America die.



Altered 1/- die



Altered 1/- die used in U.K. 1783-1808. KGIII cypher on reverse



Altered 10/- America die - inscription removed



Altered die used in U.K. 1783-1831. KGIII cypher on reverse.



Altered £1 America die - inscription removed.



Altered £1 die used in U.K. 1783-1816. KGIII cypher on reverse

[†], see for example, A. Koeppl, 1976, "The Stamps that Caused the American Revolution" published by the American Revolution Bicentennial Commission, New York.

AN OVERVIEW OF THE STAMP KINGDOM.

IN TERMS OF THEIR FUNCTION FOUR DISTINCT CATEGORIES OF STAMPS CAN BE RECOGNISED, NAMELY; 1. TAX STAMPS; 2. FEE STAMPS WHICH INCLUDES POSTAGE STAMPS; 3. SAVINGS STAMPS; AND 4. COMMEMORATIVE AND PUBLICITY STAMPS AND WHICH SERVE NO OTHER PURPOSE

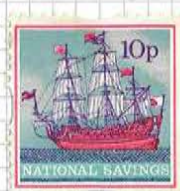


Entertainment tax

Legacy tax

Patent Fee
(1869, imperf.)

Passport
Fee.



Savings Stamps



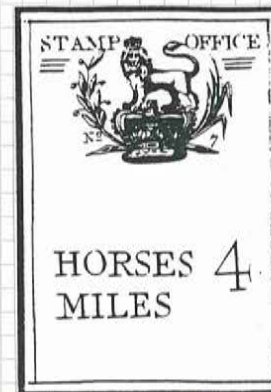
Publicity, Commemorative, Charity & Fun Stamps.

REVENUE OR FISCAL STAMPS INCLUDE BOTH TAX AND FEE STAMPS EXCLUDING TELEGRAPH AND POSTAGE STAMPS

THE TWO GREAT DIVIDES IN REVENUE STAMPS.

1. STAMPED-ON VERSUS STUCK-ON STAMPS.

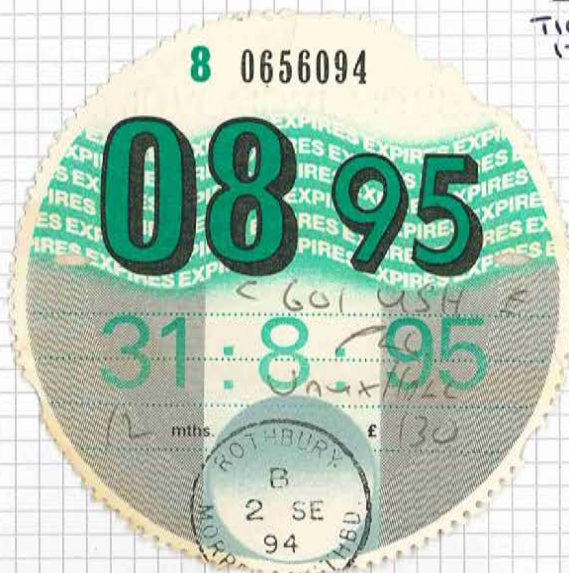
C. THIS DIVISION OF STAMPS ON DOCUMENTS DOES NOT COVER OTHER FORMS OF STAMP DUTY, FOR EXAMPLE:-



LABEL. Medicine Duty (1783-1941). Fixed to jars and packets.



TICKET. Post Horse Tax 1779. Reduced photo.

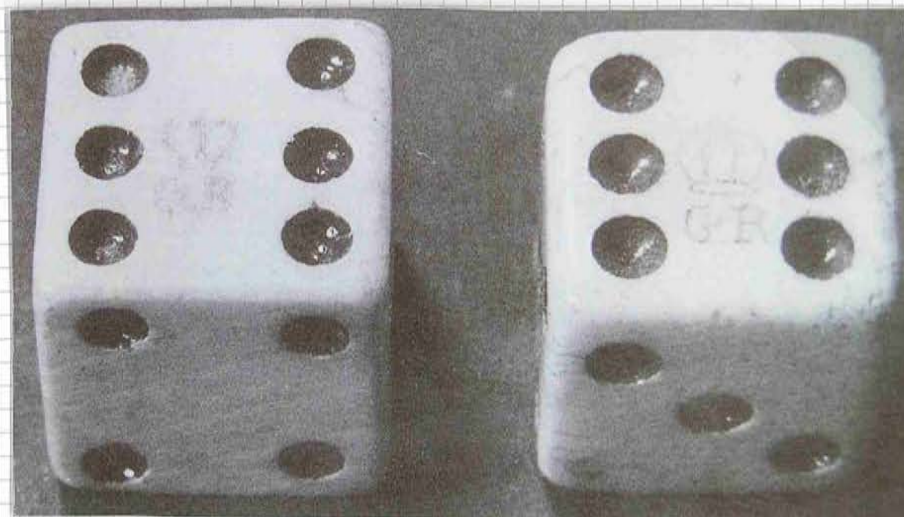


DISC. Motor Vehicle Tax

PLAYING CARD. Tax on cards (1711-1960) denoted on Ace of Spades as above (1832) printed by De la Rue & Co.



DIRECTLY PRINTED Newspaper Tax (1712-1855)



PUNCHED STAMP. Dice Tax (1711-1862) Legal stamp on right, forged stamp on left.

THE FOUR CATEGORIES OF STAMPS-DUAL PURPOSE STAMPS
2. POSTAGE STAMPS VALID FOR REVENUE

St. Clement's,
Magdalen Street, (TELEPHONE NO. 490)

NORWICH, *30 Sept* 191*4*

D Lowe
Wymondham
To *Carter, Steward & Co.,*
WINE IMPORTERS & SPIRIT MERCHANTS.
15

<i>1913</i> <i>Sept 1</i>	<i>1 gall Scotch Whisky</i>	<i>1</i>
<i>1914</i> <i>Sept 23</i>	<i>1 do do</i>	<i>1</i>
		<i>£ 2 - -</i>

286

ST. CLEMENT'S, NORWICH.

The Executors of the late Dr Lowe *23rd June* 191*5*
Wymondham

Received the sum of *Two* pounds,
shillings, pence.
For CARTER, STEWARD, & CO.,

£ *2 : 0 : 0*
Disc. : :
£ *2 : 0 : 0*

Carter Steward & Co



SG 357 used in 1915 for Receipt Tax on a bill for Scotch Whiskey supplied in 1913 and 1914 at £1 per gallon and paid after decease of Dr Lowe.

THE FOUR CATEGORIES OF STAMPS -

3. SAVINGS STAMPS - e.g.

National Savings Stamps

BT Telephone Stamp



Co-Op. "Pyrex" Stamps

4. COMMEMORATIVE, PUBLICITY STAMPS - e.g.



1912. The "Ideal" stamp printed by Harrison for International Stamp Exhibition. Its quality helped to secure the contract for the 1912-22 KGV stamp issues.

1912 Olympic Games. Designed by Olle Hjortzberg and issued as a poster as well as a stamp in 16 languages.



1958. Printed by De la Rue & Co for an exhibition, "The Story of Stamps", London, April 9-18th.

**REVENUE OR FISCAL STAMPS INCLUDE BOTH TAX
AND FEE STAMPS EXCLUDING TELEGRAPH AND
POSTAGE STAMPS**

THE FOUR CATEGORIES OF STAMPS — DUAL PURPOSE STAMPS

2. POSTAGE STAMPS VALID FOR REVENUE.

of three hundred pounds with vacant possession not later than the 1st day of May 1926 and we undertake and agree with you not to sell or attempt to sell the property to anyone else or howsoever before the said 10th day of April 1926 the said property being freehold and free from incumbrances you on your part having applied to the Halifax Permanent Benefit Building Society for an advance with a view to enabling you to purchase such property at the price or sum last mentioned.

John Geo Williams
for self  wife
20/3/26

KG V 6d postage stamp, Sg 426a used to pay tax on an agreement, March 1926

THE FOUR CATEGORIES OF STAMPS - DUAL PURPOSE STAMPS
2. POSTAGE STAMPS VALID FOR REVENUE

1940 Commemorative, SG482 used for payment of Receipt Tax.

ESTABLISHED 1892

TELEPHONE NOS. { 16, HIGH ST. ~~2876~~ ^{XXX} 4806
106, COMMERCIAL RD. 4222.

16, HIGH STREET,
AND 106, COMMERCIAL ROAD,
SWINDON, WILTS.

Messrs. Kinneir & Co., 6, High Street, Swindon

Dr. to **LOVEDAY & LOVEDAY,**

(Walter C. Loveday, F.A.I., F.V.I.) 23rd November 1957

Chartered Auctioneers & Estate Agents; Surveyors, Valuers & Land Agents.

1957
Oct

Re: 4, Butts Road, Chiseldon - J.H. Capon to A.V. Speller.

To Commission at 2½% on sale of the above property to
Mr. A.V. Speller at £2,550.

£63 15 0



QELI SG543 used for payment of Receipt Tax, 1957. House sold for £2,550.

THE FOUR CATEGORIES OF STAMPS — DUAL PURPOSE STAMPS

POSTAGE STAMPS VALID FOR REVENUE.

In addition to the use on receipts, postage stamps may be used for certain other duties, namely; agreements, liable to a duty of 6d; bills of exchange and promissory notes, duty ad valorem; policies of insurance, duty ad valorem, but not life insurance policies.

I the undersigned William Hollinshead hereby agree with the Directors of the Cleadle Gas Company to Cart Coal, Coke and Lime on the terms specified in the within written tender dated the 16th May 1898. subject to the right of either party to terminate this Contract on giving to the other, one month's notice in writing. And I agree to pay any claim which may be made by the Railway Company for demurrage in consequence of any trucks not being unloaded in the time required by the bye laws of the Railway Company.

Dated this 21st day of May 1898

Wm Hollinshead



QV 6d postage stamp used the tax on an agreement, May 1898

3. BILL OR NOTE STAMPS

A BILL (OF EXCHANGE) IS AN ORDER TO SOMEONE TO PAY MONEY ON DEMAND OR AT A FIXED FUTURE DATE TO A NAMED PERSON WHILST A (PROMISSORY) NOTE IS A PROMISE BY ONE PERSON TO ANOTHER TO PAY MONEY ON DEMAND OR AT A FIXED FUTURE DATE. FROM THE IMPOSITION OF THE DUTY IN 1782 UNTIL 1833 GENERAL DUTY DIES WERE USED TO PAY THE TAX BUT SINCE THEN SPECIAL "BILL OR NOTE" DIES WERE USED UNTIL THE ABOLITION OF THE DUTY IN 1971. THERE ARE 133 DIFFERENT DIES (STAMPS) COVERING 48 VALUES TO £100. NO ADHESIVE STAMPS WERE ISSUED AND ALL STAMPS WERE DIRECTLY EMBOSSED. APART FROM BILLS "ON DEMAND" THE DUTY WAS NORMALLY AD VALDREM WHICH EXPLAINS THE HIGH FACE VALUES.



3d. 1856



3d. 1906



6d. 1871



6d. 1901



3/- 1889



3/- 1916

7/- 1880



13/- 1891



6/- 1888

£1. 1890+
2/-£1. 1925
+ 5/-

£1. 1902.

THE FOUR CATEGORIES OF STAMPS - DUAL PURPOSE STAMPS

POSTAGE STAMPS VALID FOR REVENUE.

Since 1881

postage stamps could also be used for some revenue purposes especially for the tax on receipts until that tax was abolished in 1971. Nearly all definitive stamps until 1967, and some commemorative stamps, except high values and the KEB issues were inscribed "postage" and "revenue".

Kingzett = £ 35 : 4 : 2
Simmons = - : 11 : 3

8th November 1893.

Received of *Richard G. Francis Esquire*

the sum of *Thirty five pounds fifteen shillings and five pence*

for *One half* Year's Tithe Rent Charge, due *1st October* 1893,

to the Reverend *Canon* *GEORGE D. BOURNE*, for Lands in the parish of WESTON-SUB-EDGE.

£ 35 : 15 : 5.

£ 35 : 15 : 5
 Evelyn R. Bourne
8/11/93

Receipt for payment of Tithe Rents, 1893. 5P172.

Receipt No.112

SUN INSURANCE OFFICE, LONDON.

❖ FIRE. ❖



RECEIVED the *25th* day of *March* 1899, of

Trustees Melrose the Sum stated at foot, being the Premium
for the renewal of the Insurance of £ *3110* by Policy No. *2977863*
in this Office for one year from LADYDAY, 1899, to LADYDAY, 1900.

For the Directors of the Sun Insurance Office.

£ 3 : 1 : 10

Greystones

** This Receipt to be used by Agents only.

Melrose & Partners
Agent



Receipt for payment of five insurance premium. 1899. 5P172.

THE DIFFERENTIATING FEATURES OF THE ADHESIVE STAMPS

The stamps can be grouped into chronological issues based on:-

1. COLOUR - Pale Pink (1865-72); Vermilion (1875-87); Blue shades (1887-1904).
2. DESIGN - especially the type of Crown included & the presence of date plugs;



Royal Crown; 1865-87



Imperial Crown; 1887-04.

No date plugs; 1875
Die C.



Date plugs, 18-2-82.
Similar die F, 1882.
cancelled 18-11-88.

3. WATERMARK - VR (1865-70); SCALES (1872-75/81); ORBS (1872-04)

4. PERFORATION - ImperF. (1865); 12½ (1870-81); 12 (1882-04)

Barefoot's catalogue of G.B. Revenue Stamps has these stamps into nine issues. Other catalogues (Booth's; Schonfeld, Barber & Brown's) have different groupings.

The following album pages follow Barefoot's simple grouping and illustrate the variety of designs & face values. (These are "working" pages and not all issues are included!)

REVENUE STAMPS OF GREAT BRITAIN

Revenue stamps preceded postage stamps in Britain by nearly 150 years. Stamping presses were used to form embossed impressions on documents and hence the use of the term, stamps. Stamp Duty has been mainly a form of taxation but the same revenue stamps have been used for payment of government fees such as the issue of passports.

In terms of their use revenue stamps fall into two groups:-

1. GENERAL DUTY STAMPS - In use from 1694 to the present day, these stamps have been used to collect both taxes and fees: - e.g.



1883



1892

Directly embossed stamps cut out from paper documents.

2. SPECIAL DUTY STAMPS - Their use is restricted to a particular named tax or fee. Mainly in use from the mid 19th to 20th Century. E.g:-



Tax on legacy. Stamp in use 1866-1921.

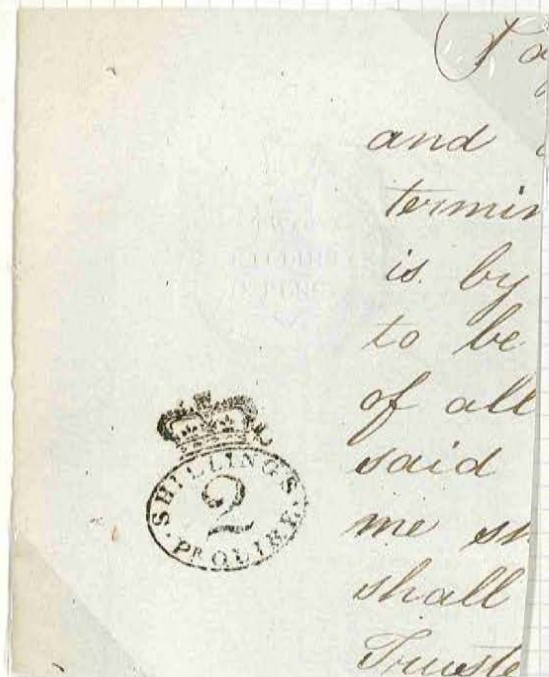
Probate Fee, 1858-60



Tax on a bill of exchange, 1880. Stamp in use 1870-1918.

THE GENERAL DUTY STAMPS OF GREAT BRITAIN AND IRELAND. 1694 TO THE PRESENT DAY.

THESE STAMPS CONSTITUTE THE LONGEST CONTINUOUS BRITISH STAMP ISSUE. THEY ALSO FORM THE LARGEST, BY FAR, OF ANY ISSUE WITH SEVERAL QUITE DIFFERENT FORMS OF OCCURRENCE AND MANY THOUSANDS OF DIFFERENT DIES (STAMPS).



1811. 2/6 stamp + paper price



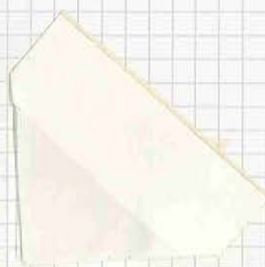
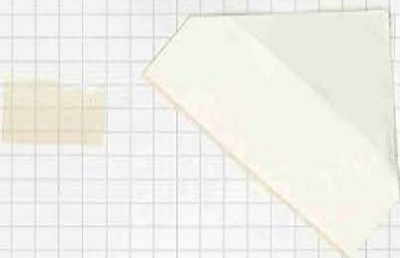
1880. 3/9 Stamp



1894. 5/- Stamp.



1887. 1/- stamp.



1899. 8d Stamp.

1891. 72-15-0 Stamp.



1983. 20p + 5p Stamps

GENERAL DUTY STAMPS.

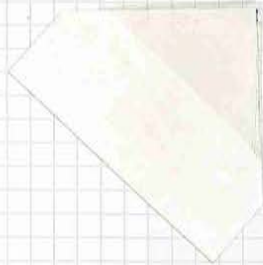
THE FOUR DIFFERENTIATING CHARACTERISTICS.

APART FROM THE FIRST 1694 ISSUE, THESE STAMPS CAN NOT READILY BE GROUPED INTO SETS BASED ON THEIR DATE OF ISSUE. HOWEVER THEY CAN BE CLASSIFIED BY THEIR DISTINCTIVE CHARACTERISTICS; - NAMELY, THEIR FACE VALUE, THEIR DESIGN, THEIR FORM OF OCCURRENCE AND THEIR DIE SYMBOL.

I. FACE VALUE. General Duty stamps occur in 152 different denominations from 1/2d (1712) to £1 million (1980). About 50 are still in use.



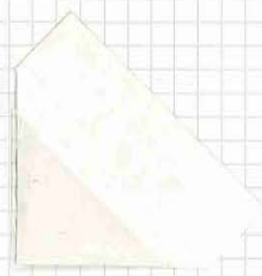
1/2d. 1712
B/w. photograph.



1d. 1874



5/- 1894



£1; £20; £50; £100; £200. 1976



£600+£150. 1865



B/w Photograph. £1 Million.
1993 (1st issue 1980)

£15. 1902

GENERAL DUTY STAMPSUNINKED STAMPS ON BLUE BASE PAPERS - 2.

Duty of £6-2-6 met by
use of £5; 12/6 and 10/-
stamps. Dated 30/6/1865.



Duty of £7-12-6 met
by £7-10-0 and 2/6 stamps
1876.



Duty of £12-10-0 met by
£10 and £2-10-0 stamps
1880.



£9. Die D. 1822-1886.
There are 6 dies of this design
which occurs in all forms.
There are two other £9 designs.



£25. Die C. 1856-86.
There are 4 dies of this design
and three other £25 designs.

GENERAL DUTY STAMPS

INKED STAMPS ON WHITE BASE PAPERS

From the late 1870s, when reliable inks became available, the stamps on vellum and parchment documents have been inked as such stamps are far more evident than the uninked ones. Inked base papers have stamps ranging in duty value from 3d to £600. Widely used face values have several different designs and many dies. The process of escutcheoning ceased about 1909 when all documents were directly stamped.

K



1/-, Die K. Stamped on 19/10/1896
Four dies of this design. K in use 1876-1928



5/-, Die G. Nine dies of this design, '99-26. Stamped on 8/11/08.
1/3, Die B. 15 dies of this design. 1900-38.



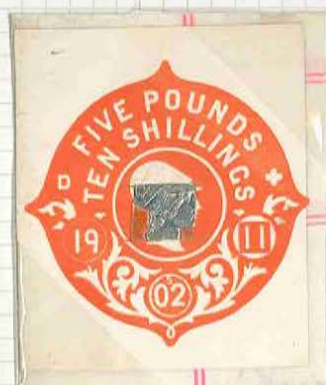
5/-, Die K. Stamped on 2/1/92
4 dies of this design. K in use 1876-1901



7/6, Die D. Sole die of this design. 1876-1923
Stamped on 2/11/92.



10/-, Die J. Five dies of this design. J in use 1875-1901. Stamped on 3/2/97



£5-10-0, Die D. Stamped on 19/11/02. D in use 1889-1925. Two dies in this design.

Removed For
MEPA
Convention
display

£15. Die B. Stamped 3/5/81.
Occurs in all forms a was in use 1847-84.
Three dies of this design.

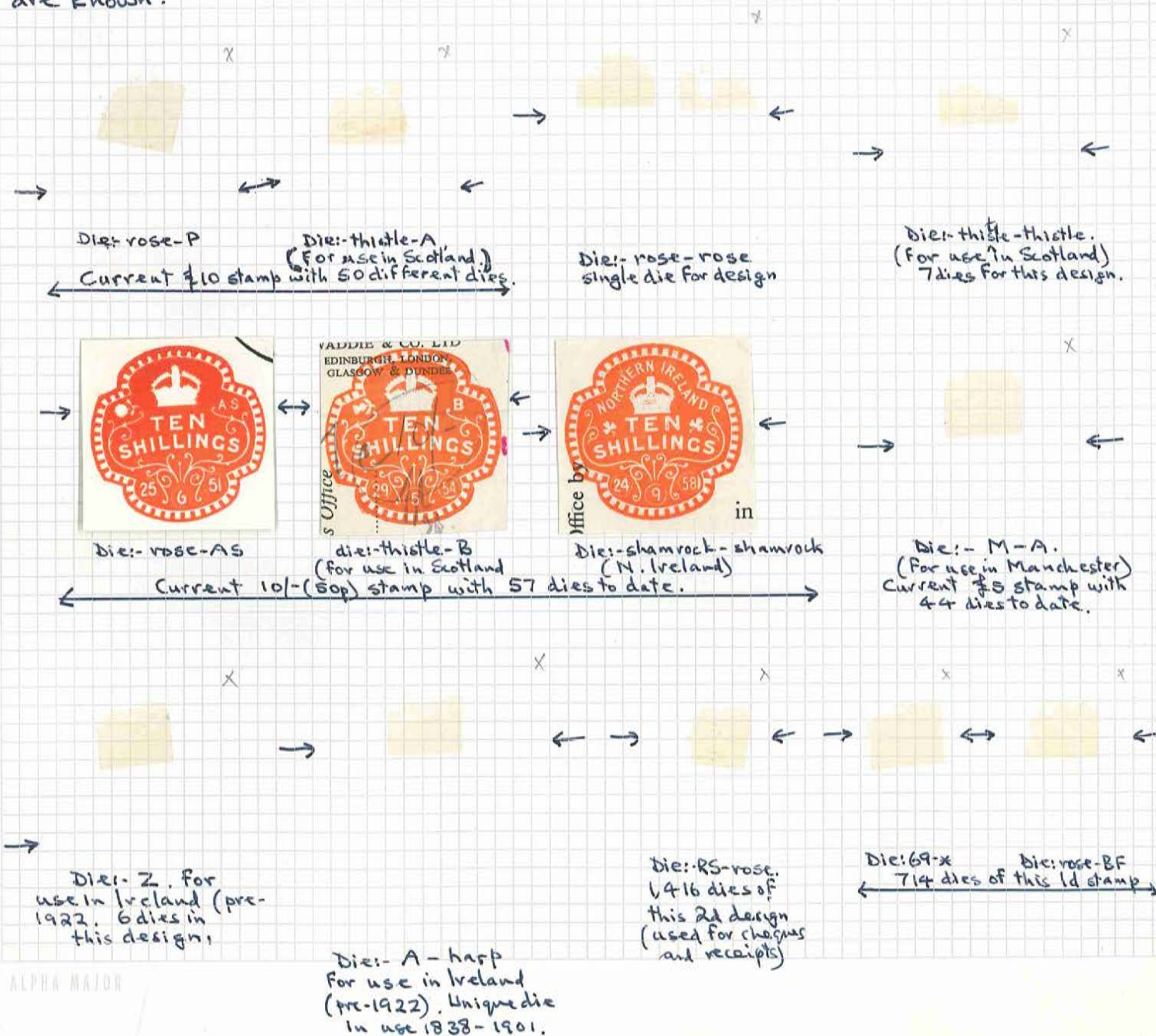
£50. Die C. 15/7/84.
4 dies of this design in use 1794 to 1886.
Die C used 1846-86

CHARACTERISTICS OF GENERAL DUTY STAMPS.

3. DIE IDENTIFICATION SYMBOLS. Duplicates of dies of

the same design and value are distinguished from one another by various symbols, usually a letter or a combination of letters, often by a small design such as rose, thistle or harp. Less often the die symbol is a number. Certain symbols indicate exclusive use at a particular Stamp Office - for example, Z for Ireland (pre-1922).

Registration of Dies. Since 1710 a full record has been kept by the Stamp Office of new dies as delivered by the die makers including an impression of the die and the date. Subsequently, when the die was either worn out, damaged or no longer needed, it was defaced and the date of deregistration recorded. Thus the "first dates of issue" and the last possible dates of use of all dies, other than those prior to 1710, are known.



GENERAL DUTY STAMPS

DIRECTLY EMBOSSED INKED STAMPS

From the late 1870s this Form has progressively replaced all other Forms and today is the only Form in which General Duty stamps occur. Duty values range from 1d to £1M; there are different designs for many values and thousands of dies. Vermillion has been the standard colour for over 100 years with pink or blue for duplicates.



1920
£50 + £5 Stamps



1889 10/- stamp



1909, £1-7-6 stamp



1973 3x £100 stamps and one £500 stamp

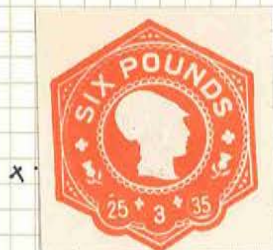
THE DIFFERENTIATING CHARACTERISTICS

3. DIE IDENTIFICATION SYMBOLS

Duplicates of dies of the same value and design are distinguished from one another by various small symbols, usually a letter or letters, often by a design such as a rose or thistle. Less often the symbol is a number. These symbols correspond to the plate numbers of postage stamps. Certain symbols indicate exclusive use at a particular Stamp Office, for example, shamrock or harp for use pre-1922 in Ireland. Commonly used values will have many dies.



Die:- rose-P
50 dies of this
current stamp



Die:- thistle-thistle
For use in Scotland
7 dies



Die:- shamrock-A
For use in Ireland
56 dies to date.



Die:- M-A
Manchester use
44 dies to date



Die:- rose-rose
A single die for
this design.



Die Z for use
in Ireland.
(3 national emblems
in the centre)
7 dies



In 1918 the 1d duty on receipts and cheques was raised to 2d. This stamp, which had 1416 dies, remained in use until 1970.

A PHILATELIC INVESTIGATION INTO POSSIBLE FRAUD AT A VICTORIAN CUSTOMS OFFICE

THE BACKGROUND TO THE CASE. In 1865 an Act required payment of duty on marine insurance policies taken out abroad on ships and their cargoes when they arrived at a U.K. port for the policy to be valid in this country. To enable prompt payment at the ports, General Duty revenue stamps were issued for the first time in adhesive form.

The stamps were issued in sheet form and printed from the same dies as the directly embossed stamps. The first issue in 1865 was imperforate but all the subsequent ten different issues, varying in design, colour and watermark, were perforated. Despite this, many revenue officers continued to cut out the stamps when sticking them onto marine insurance policies. Special cancellers were used:-

£5
+8 Collect

1865 Imperforate
issue in dull pale
pink. £5 value.
Wmk. VR.



1872 issue, Wmk. Scales. Perforated $12\frac{1}{2}$ as seen in 5/- value on left but more commonly cut out as in 9d value above.

To General
Drogh

To General
Drogh

1875 issue in red, Perf. $12\frac{1}{2}$ as evident in 3/- value on left but more generally found cut out as on right above. Die E.



1887 issue in pale blue, Perf. $12\frac{1}{2}$ but again often found cut out. Die F. (3/- value above retains perfs. on right side.)

THE SUSPICIOUS CIRCUMSTANCES: Clearly the revenue officers, having become used over seven years to cutting out the initial imperforate stamps, found it quicker to cut out square the later perforated issues. What is more difficult to understand is why some stamps are found which have been cut out meticulously around the often intricate shape of the embossed pattern as seen in the 7/6 red stamp below.



Marine Policy cancellation
For 28/6/1887.
(Die E)



(Die E)
Specimen of undoubted
adhesive stamp with
Perf. 12 1/2.



(Die E)
A directly embossed
stamp cut from a
legal document.

The above three stamps are from Die E and hence identical apart from the date plugs. The assumption is that the stamp on the insurance policy has been cut from a sheet of adhesive stamps, but the possibility exists that there may have been fraudulent use of directly embossed stamps from an earlier document similar to the example on the right. One needs to bear in mind the very high face value of some stamps, the relative low wages and the changed value of the pound sterling since the 19th Cent.

EXAMINATION OF THE PHILATELIC EVIDENCE:

1. Watermarks: The adhesive stamps are all printed on watermarked paper whereas the directly embossed stamps have no watermark. It is very difficult to detect the watermarks because the raised colourless embossments have a similar effect visually as a watermark. If a watermark can be detected then this is conclusive evidence that the stamp is derived from a sheet of adhesive stamps.

To General Display



Thin paper of document and the pink colour of stamp has enabled detection of VR wmk of original 1865 issue.
Genuine use.

Even when removed from the document the intense red colour and the embossments obscure any wmk.
Verdict open.



Thick paper of the document and the dense red colour & embossments completely hide any watermark.
Verdict open.

2. Constant Dates of Adhesive Stamps: With directly embossed stamps the date plugs record the actual date of stamping the document. Adhesive stamps, printed from the same dies, have to have either a constant date per sheet or the holes for the date plugs blocked by blanks or florets. There are only a few constant dates for each die and these are known and have been listed by Booth. Their presence is clear proof of origin as an adhesive stamp.

To General Display



Die E. Dated 11/2/85 which is one of the three constant dates for this Die as an adhesive - Genuine use

Die E. Stamped directly on 13/1/88.



Die F. Date plugs closed by blanks - Genuine adhesive

Earlier stamps - all pink & some red - do not have date plugs - no diagnostic evidence.

THE EVIDENCE - continued.

3. Specific Cancellation: The presence of a distinct Marine Policy cancellation rules out any fraudulent use outside a revenue office. Within an office there existed close supervision.



Stamp cancelled on 30th May 1884.

(This Die E 4/- red stamp has date plugs for 11-1-84 which is one of the eight constant dates for the adhesive stamps.)

4. Cut outs which partially follow the outline of the stamp: The occurrence of stamps which have been cut out, not closely, but approximately to the embossed border indicates that following the shape of the stamp was widespread.



The date plug for 9/7/86 is one of the twelve constant dates for this Die F 6/- stamp in the adhesive form. Undoubted genuine use.

THE VERDICT: Despite the cynicism of this hardened philatelic detective, all the evidence which is detectable clearly indicates that the closely cut out stamps are genuine. In addition, it would have been difficult to obtain directly embossed stamps with contemporary date plugs as most legal documents are kept for many years. One has to conclude that there is no case for suspecting fraud in the Victorian Customs Office.

2. CONTRACT NOTE STAMPS

A CONTRACT NOTE IS A STATEMENT BY A STOCKBROKER GIVING DETAILS OF THE PURCHASE OR SALE OF SHARES. WHEN FIRST TAXED IN 1860 GENERAL DUTY STAMPS WERE USED TO PAY THE DUTY. SPECIAL ADHESIVES WERE ISSUED IN 1888 AND BECAME OBLIGATORY IN 1910. THERE ARE 69 DIFFERENT ADHESIVE VICTORIAN TO ELIZABETHIAN KEY ISSUE STAMPS TO A VALUE OF £2-00. THE DUTY WAS ABOLISHED IN 1985.



MEWBURN & BARKER,
AND AT
13, PALL MALL,
MANCHESTER.

17, Crossley Street,
Halifax Nov. 7th 1896

Bought for J. Murgatroyd Esq. for account 11th inst. 1896
£1000 Lancashire & Yorkshire Ry.
3 % deb. stk @ £116.10.-%.

1165	.	.
2	18	3
6	1	.
	5	.
1174	4	3

Commission
Gov Stamp Duty
Registration Fee

Mewburn & Barker
Shuttle

SUBJECT TO THE RULES & REGULATIONS OF THE MANCHESTER STOCK EXCHANGE.

A Contract Note for 1896 with the then correct duty of 1/- though the Note shows a charge of £6-1-0 for duty!

FOREIGN BILL STAMPS - EDWARDIAN TO ELIZABETHIAN KEY TYPE ISSUES

1902-1957. 83 different stamps with values from 1d to £50.



Combination Pieces. Pieces or whole documents may be found bearing foreign as well as GB revenue stamps as Foreign Bills were often taxed in the overseas country as well as in Britain.

This Bill was first taxed in Sweden on 8th February, 1915 and then eight days later in Britain with the 2/- KEVII stamp.

Bill was first taxed in India when the 7R and 20R stamps were cancelled by two round uninked embossed cancellations which were then overlain on the left with three GB stamps - KEVII and KGV.

DUAL TAXATION:- COMBINATION PIECES

The occurrence of pieces of bills with a combination of tax stamps from two countries provide information on comparable rates of taxation.



INDIA - BRITAIN

Bill first taxed in India when the two stamps were cancelled by round embossments and then later in Britain overlain by three KEVII and KGV stamps



SWEDEN - BRITAIN

Duty of 1k 50 ore was first paid in Sweden on 8th Feb., 1918 and then on 16th Feb. taxed by 2/- in Britain - late use of KEVII stamp.



1920



1921



1922



1923



1924



1929





100 (one hundred)
300 THREE H
of and in the undertaki

118
STOCK
TRANSFER
FORM



Consideration Money £ 90

Full name of Undertaking.

Full description of Security.

Number or amount of Shares, Stock or other security and, in figures column only, number and denomination of units, if any.

Words

21
in man
repeated
ly and
written,
liquidated
Declarer



Full de
Security

Number
of Share
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denomi
units, if

Name(s)
registered
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not me



BROKERS TRANSFER FORM

302



Consideration Money

Part 1

Full name of Undertaking.

Full description of Security.

Number or amount of Shares, Stock or other security and, in figures column only, number and denomination of units, if any.

Name(s) of registered holder(s) should be given in full; the address

1384

STOCK TRANSFER FORM



DATE 3 MA

106

OLD CT. 10

OUT

Consideration Money £.

Full name of Undertaking.

AMA

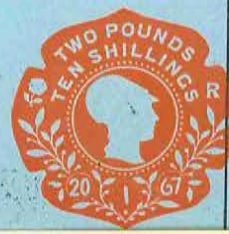
Full description of Security.

Number or amount of Shares, Stock



274

BROKERS TRANSFER FORM



STOCK TRANSFER FORM

570



250 BROKERS TRANSFER FORM

109



Consideration M

Part 1

Full name of Undertaking.

Full description of Security.

Number or amount of Shares, Stock or other Security and, in figures column only, number and denomination of units, if any.

Name(s) of registered holder(s) should be given in full; the address should be given where there is only one holder.

If the transfer is not made by the

of and in the undertaking called the *Brown (Mrs) Limited* To hold unto the said Transferee & *their* Executors, Administrators, and Assigns, subject

PAID

SHARES OF 101 EACH UN-NUMBERED

and transfer to the said Transferee:

LEO. FBI

TRANSFER	No.	59436
18 NOV 1954	Date	6702
New	Orig.	765236

3. Brother, Sister, Descendant of a Brother, Descendant of a Sister,
4. Brother of the Father, Brother of the Mother, Sister of the Father, Sister of the Mother, Descendant of a Brother of the Father (Mother), Descendant of a Sister of the Father (Mother), &c.

50.

Pasley, 2 August 1865

Received from the Trustees of the late
Robert Wylie Esqre by the hands of Messrs McEwen
& Macfarlane Fifty pounds the one year allowance
to Wm Lindsay 1866 for Robert spending his holidays
at Port Glasgow.

Isabella, 1860

to the several conditions on which we held the same immediately before the execution hereof; and we the said Transferee, do hereby agree to accept and take the said Shares subject to the conditions aforesaid.

As Witness our Hands and Seals this Thirtieth

day of

OCTOBER

One Thousand Nine Hundred and

FIFTY-FOUR

Signed, sealed and delivered, by the above-named

Carolina Jones in the presence of

Signature ★ Tom Stafford

Address British Vice-Consul

Occupation British Vice-Consul

Signed, sealed and delivered, by the above-named

Signature ★

Address

Occupation

Signed, sealed and delivered, by the above-named

in the presence of

Signature ★

Address

Occupation

Signed, sealed and delivered, by the above-named

in the presence of

Signature ★

Address

Occupation

NOTE:—The consideration-money set forth in a Transfer may differ from that which the first Seller will receive, owing to Sub-sales by the Original Buyer. Stamp Act requires that in such cases the Consideration-money paid by the Sub-Purchaser shall be the one inserted in the Deed, as regulating the *ad valorem* Duty; the following is the Clause in question:

"Where a Person, having contracted for the purchase of any Property, but not having obtained a Conveyance thereon, contracts to sell the same to any other Person and the Property is in consequence conveyed immediately to the Sub-Purchaser, the Conveyance is to be charged with *ad valorem* Duty in respect of the Consideration moving from the Sub-Purchaser."—(54 and 55 Vic. cap. 39 (1891), Section 58, Sub-Section 4)

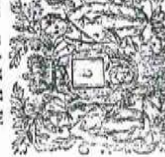
INSTRUCTIONS FOR EXECUTING TRANSFERS

★When a Transfer is executed out of Great Britain it is recommended that the Signatures be attested by H.M. Consul, a Clergyman, Magistrate, Notary Public or some other Person holding a public position—as most Companies refuse to recognise Signatures not so attested. If a Witness is a Female she must state whether she is a Spinster, Wife or Widow, and if a Wife she must give her Husband's Name, Address and Quality. The Date must be inserted in Words and not in Figures.

A WIFE SHOULD NOT WITNESS THE SIGNATURE OF HER HUSBAND AND VICE VERSA

another, Sister of a Grandfather, Grandfather, &c.
Intestate is more remote than that unship leading back to a common and if there is no blood relationship Beneficiary should be described as
hip, is chargeable with Duty at ere there is such nearer relation- usband, (or Wife) of." Relations chargeable with duty as Strangers e Testator or Intestate.
to and including the 30th July, ble upon Legacy and Succession 1896, section 18 (2), as amended
ity Office, Inland Revenue, Somerset tal District; and at the Throgmorton

M A R I F B.



God save King William and Queen Mary.

*London, Printed by Charles Bell, and the Executrix of Thomas Newton, at and by W. P. Lang and Quenns-mill
Printers, M.DCC.XCIV.*

Revised, Printed by Charles Bell, and the L.S.
 Eccleson, Medic. MDCXCIV.

**By the King and Queen,
A PROCLAMATION**

For Publishing the several Marks or Stamps to be used for Velum, Parchment and Paper, pursuant to a late Act of Parliament for Charging certain Duties thereupon.

MARIE R

Whereas in and by an Act made in the last Session of this present Parliament (Intituled, An Act for Granting to their Majesties several Duties upon Velum, Parchment and Paper for Four years, towards Carrying on the War against France) it is Enacted, That from and after the Eight and twentieth day of June in the Year of our Lord, One thousand six hundred ninety four, there shall be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Collected and Paid unto their Majesties, during the Term of Four years, for the several and respective things therein mentioned, which shall be Written or Ingrossed during the Term aforesaid, the several and respective Rates, Impositions or Duties therein expressed; And that Commissioners, to be appointed by Their Majesties, should, within the time by the said Act limited, provide the several Marks or Stamps, differing from each other, for the several and respective Duties thereby Enacted; And that the several Marks or Stamps should be published by Proclamation in such manner as by the said Act (amongst other things therein contained, relation being hereunto had) may more fully appear: Their Majesties are graciously pleased by this Their Royal Proclamation under the Great Seal of England, to Publish and give Notice, and do hereby Publish and give Notice to all Persons who are or may be concerned, That Their Majesties Commissioners namely Christopher Montague, John Stanley, Edward Lloyd, Henry Cornish, Henry Harris, Jacob Vander Esch and James Issacson, Esquires, who are appointed under the Great Seal of England, for Marking and Stamping of Velum, Parchment and Paper, and for the Execution of several other Matters and Things in the said Act contained, and who keep their Head Office in Lincolns-Inn, Have, pursuant to the said Act of Parliament, provided Six several Marks or Stamps, to Stamp or Impress all Velum, Parchment and Paper, upon which any [of] the Records, Deeds, Instruments, Writings, Copies, or other things by the said Act charged, may be Ingrossed or Written, That is to say.

One Mark or Stamp (the Impression thereof is here made in the Margin) for all Velum, Parchment and Paper by the said Act charged with the Payment of Forty Shillings, Namely . . .

Transcription of the first paragraph of the Royal Proclamation of

God save King William and Queen Mary.

London, Printed by Charles Bell, and the Executrix of Thomas Newton, at and by W. P. James to the King and Queens most Excellent Majesties. MDCCLXIV.

Revised, Printed by Charles Bell, and the L.S.
 Eccleson, Medic. MDCXCIV.