

REVENUE STAMPS USED POSTALLY

By Giovanni Bonello LL.D.

Postal authorities often made a formal distinction between adhesives used for mail, and those meant for the collection of revenues. Those labels could not, at times, be used interchangeably. Accounting systems required an easy identification of monies collected from the sale of postage-stamps, from those collected for other fiscal purposes.

Postage-stamps used fiscally appear to be quite common. They are usually seen on documents other than letters, such as permits, applications, advertising posters, receipts and court documents which required the payment of a levy. An ink cancellation, or, alternatively, a hand-stamp — police, customs, etc, as the case may be — annuls the postage adhesive used fiscally.

I am not here concerned with postage-stamps employed fiscally, but with revenue stamps used postally. These, I believe, constitute an exceptional rarity.



Fig. 1 A green QV1/2d overprinted 'Revenue' used locally as a postage stamp, cancelled November 17, 1899

In Malta the first revenue stamps destined exclusively for fiscal purposes were ordinary postage-stamps overprinted 'Revenue'. In August 1899, the postal authorities overprinted locally and in some haste the current Queen Victoria issue. Others, more professionally overprinted by De La Rue substituted them sometime in November 1899. These 'Revenue' overprints were, exceptionally, used for postal rather than fiscal, purposes.



Fig. 2 A QV overprinted 'Revenue' fourpence stamp, used locally and cancelled 1901. This is a philatelic item, as, on the reverse it is franked with current postage-stamps

In April 1926, the accounting system was overhauled and fiscal revenue became totally separate from postal revenue. The ordinary postage stamps 'postage and revenue' or those overprinted 'Revenue' became inadequate, and fiscal stamps, with distinctive art work, were produced. George V, George VI and Elizabeth II all released special revenue issues meant exclusively for fiscal collection, and severely banned for use as postal adhesives.



Fig.3 A QV 1/2d green, overprinted 'Revenue' addressed to Valletta, cancelled in Sliema July 21, 1901. The franking was invalidated by the 'O' mark and taxed 1d — double rate



Fig.4 A QV 1d overprinted 'Revenue' on a locally addressed envelope dated September 1902. The stamp was not cancelled. The 'O' annulment was stamped alongside, together with tax markings.



Fig.5 Two QV 1/2d greens overprinted 'Revenue' sent to the UK on November 17, 1902. The post-office did not cancel them, but applied the usual 'O' annulment and the circular 'T'

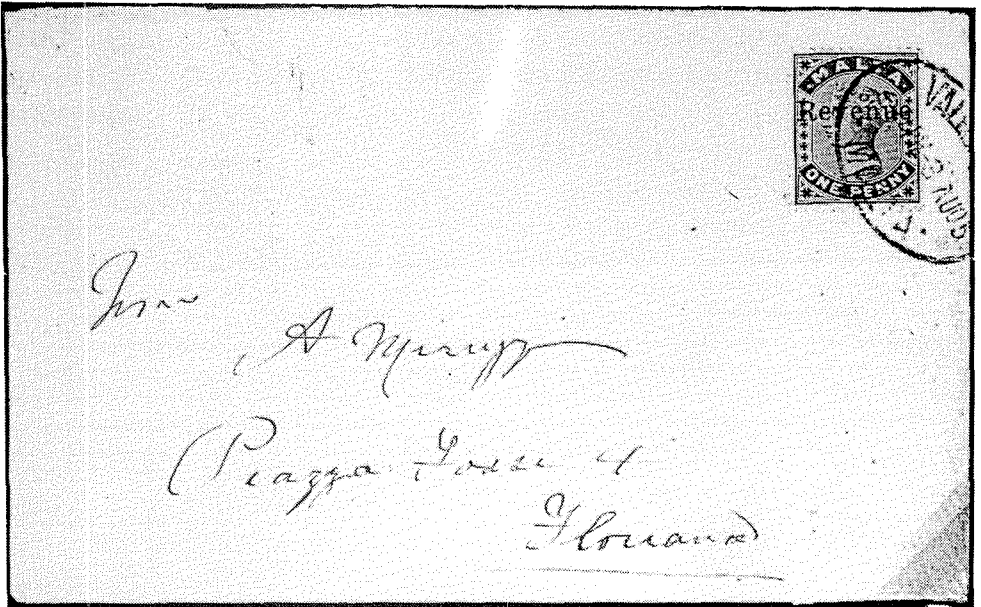


Fig.6 A QV 1d overprinted 'Revenue', locally addressed. This one seems to have got away. It was regularly cancelled on August 3, 1905

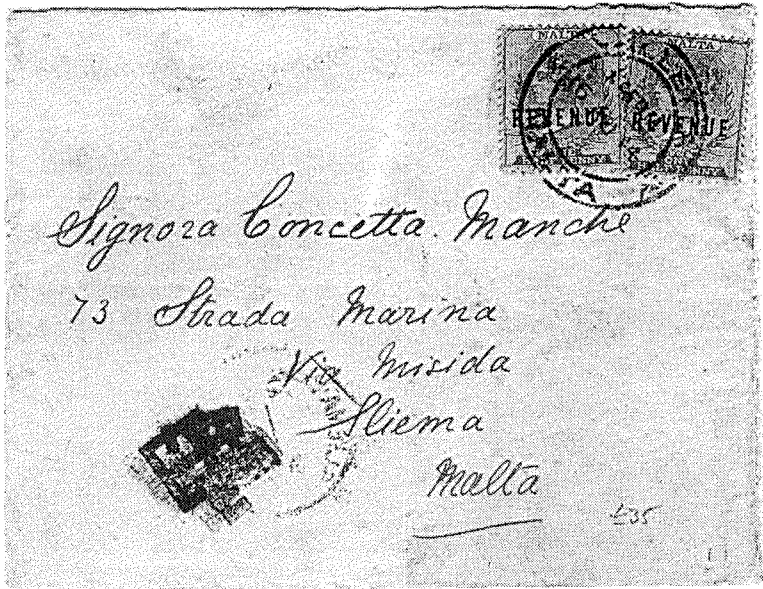


Fig.7 Two QV 1/2d greens, overprinted 'Revenue' and cancelled June 16, 1914. The fate of this letter is not clear as the 'T' applied to the offending letter seems to have been, in turn, obliterated

A few of these fiscal stamps used on envelopes escaped the postman's scrutiny. In some countries, fiscal stamps postally used constitute no great rarity. Revenue stamps would be legitimately employed when stocks of ordinary postage-stamps ran out, or for similar reasons. Malta, on the other hand, always applied the ban strictly. But, as with most rules, exceptions tend to creep in.

I suspect most examples of fiscal stamps seen postally used originated with the enterprising philatelist, playing on the voluntary or involuntary complicity of the postal authorities. Some probably got through the mail with the complacency of the clerk, others through his negligence in noticing the contravention. One way of trying to deceive the postman was to stick the fiscal stamp next to the legitimate postage-stamp, and hope for the best.



Fig.8 Eight QV 1/2d greens overprinted 'Revenue' and postally cancelled July 13, 1915. Off cover

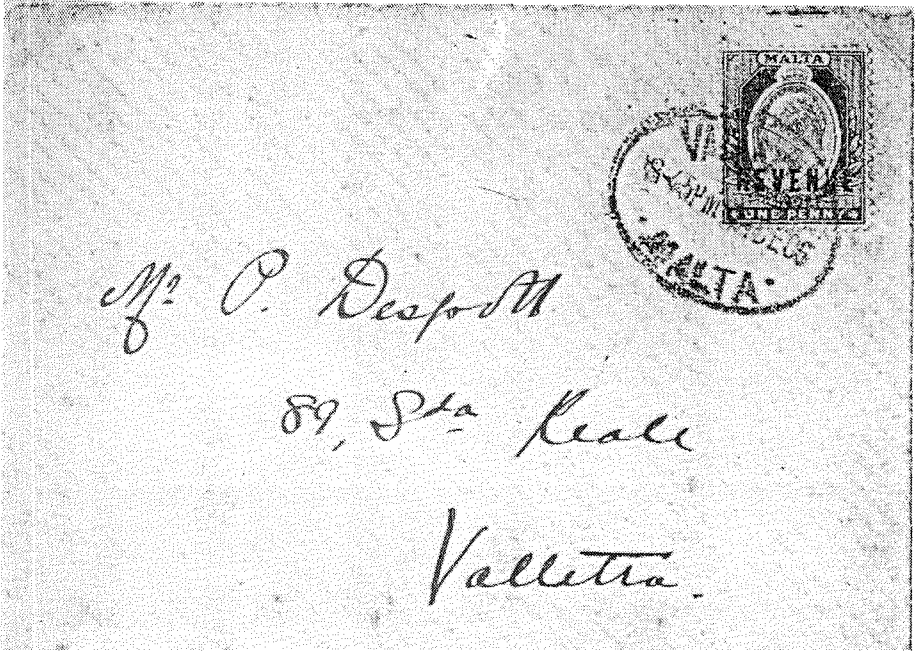


Fig.9 An EVII 1d overprinted 'Revenue' and stamped December 1906. Another one that seems to have eluded the postal authorities

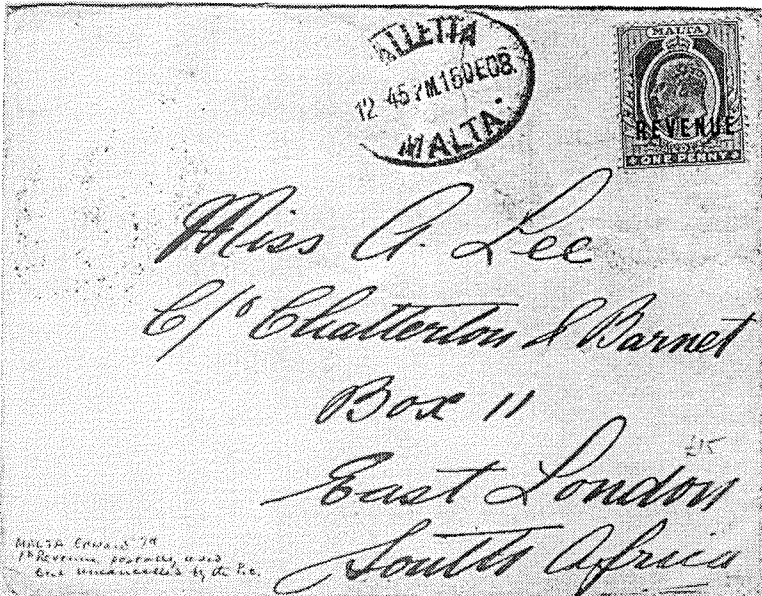


Fig.10 An EVII 1d overprinted 'Revenue' on envelope. The post office did not annul the stamp, nor, apparently, tax the letter. Handstamped December 15, 1908

Exceptionally — and I am illustrating a few — the use of fiscal stamps seems to be perfectly genuine, and the postal item betrays no philatelic manouevring at all.

Many of the attempts to dodge the postal filter failed. The offending letter would then be taxed — double rate charged to the addressee! Practice on how to deal with a fiscal stamp on a postal envelope varied. Sometimes it was obliterated by a handstamp — and taxed. At other times the revenue adhesive was left untouched (for future re-use) but the letter was equally taxed. A special 'O' obliterator remained always handy at the post office to annul stamps irregularly used. When this handstamp was unavailable, an 'O' in manuscript was inked near the offending stamp.



Fig.11 A GV 1d revenue stamp, used along a regular 1/2d postage-stamp. This 'trick' was noticed by the Malta post-office which only cancelled (August 12, 1926) the valid postage-stamp, and wrote 'O' next to the irregular one. This deficiency was highlighted by the 'T' and the offending fiscal was cancelled in Bristol on arrival

Philatelists, coveting letters with fiscal stamps postally used, occasionally resorted to compromise solutions. One of the more common consisted in sticking the revenue stamp on the front of the envelope, and the proper franking on the back — thereby making both themselves and the postal authorities happy.

Revenue stamps postally cancelled are known off-cover. In these instances it is sometimes impossible to establish whether these stamps originated from a postal article or not. The cachet could be a useful indication, but not an infallible one as postal handstamps are occasionally found to cancel fiscal stamps, e.g. on some permits.

Acknowledgements

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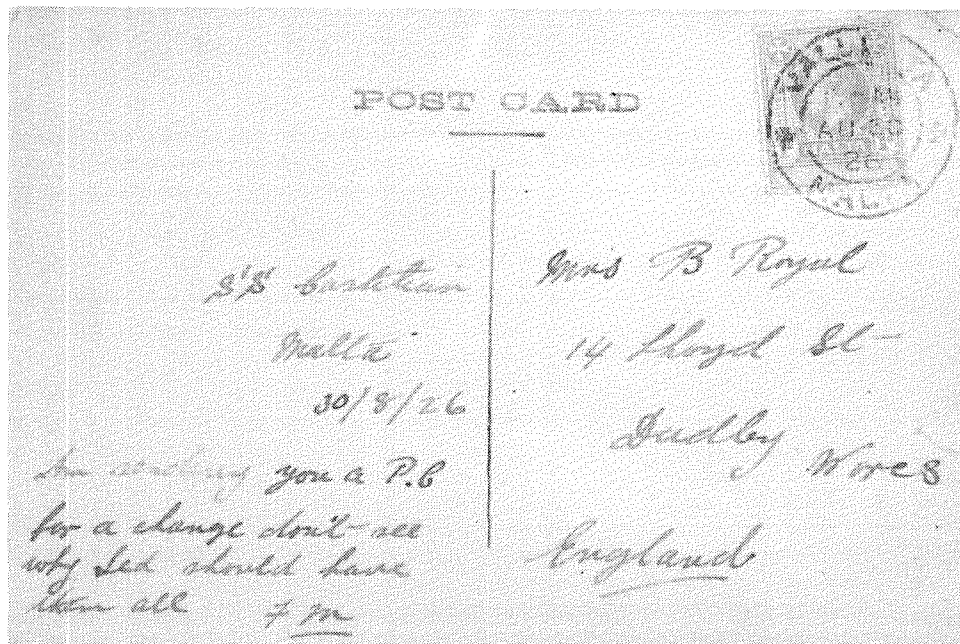


Fig.12 A GV 1d revenue stamp on a postcard addressed to England, and stamped August 30, 1926. Not philatelic, and allowed by the postal authorities.