

A WONDERMENT OF STAMP TITLES

An Identifier of British Revenue Stamps

BACKGROUND & SYNOPSIS

This exhibit presents an ordered sampling of Great Britain's revenue stamps, representative of a more diverse and much-larger archive of fiscal issues. Stamp duties were introduced into England by the Stamp Act of 1694. Despite their having been in use continuously since then, however, Britain's revenue issues are not commonplace and many remain unfamiliar. This presentation is intended to change that by showing what the stamps looked like and what they were used for.

Every stamp - postal or fiscal - is issued for some purpose. *Appropriation* puts a title on that purpose. Among revenue stamps, those purposes are more numerous and diverse than with other issues but commonly are classified into one of only three types: *tax stamps*, *fee stamps* or *credit stamps*. Examples of all three classes are included here. Stamps issued by governmental authorities at several levels are represented, as are a few *cinderellas*.

Difficulty of Acquisition. Few dealers handle British revenue stamps; fewer still can supply specific titles and properly stamped documentation. European auctions generally offer only rare and pricey items if they include anything of interest. As with most other revenue areas, the stamps are easier to locate than are documents showing pertinent usages.

Balance. The imbalance found among the variously-denominated stamps included here reflects both the scarcity of the older material and the prevalence of certain stamp duties. In many areas, pence-valued stamps were little used, but in others (i.e., *Foreign Bills*) they were relatively common.

Stamp Designs & Varieties. The original stamp-tax legislation required uniqueness in each tax stamp. This has been maintained by varying designs, papers and watermarks, perforation gauges, colors and printing methods. Many such varieties are included here.

Philatelic Knowledge. Details about these issues have been gathered from a wide range of sources including the *Records of Acts of Parliament* and the related regulations of various government agencies. The primary source of information about the stamps and their production was Booth, *A Catalogue of the Revenue Stamps of the U.K., etc.*, 3rd edition, 1990. The handbook by Barefoot, *Great Britain Revenues*, 3rd edition, 1989, also was useful.

The arrangement of this exhibit is approximately alphabetical, following the initial letters of the duty titles. All titles included are represented by detached stamps, and many are also shown affixed to typical documentation. Brief explanations of purpose accompany each title to clarify what is being shown. The British vernacular is often quite different from our terminology, especially where *legalese* is involved. Accordingly, in order to present a more complete understanding of these stamps and their usage, some portions of the text are purposely more detailed than others.

TABLE OF RECEIPT TAX RATES

from - to under	1 Sep 1783	1 Aug 1791	5 Jul 1795	10 Oct 1803	31 Aug 1815	5 Jul 1833	10 Oct 1853	1 Sep 1920
2s 5s	2d	2d	2d	2d	2d	nil	1d	2d
5s 10s					3d	3d		
10s 20s					4d	6d		
20s 50s	4d	4d	4d	8d	1s	1s		
50s 100s		6d	6d	1s	1s6d	1s6d		
100s 200s			1s	2s	2s6d	2s6d		
200s 300s				3s	4s	4s		
300s 500s					5s	5s		
500s 1000s			2s	5s	7s6d	7s6d		
1000s and Over					10s	10s		

Dates shown at tops of columns are those on which new rates became effective.

Note that the duty on *receipts* became effective only days before the Treaties of Paris [Great Britain and U.S.] and Versailles [Great Britain and France, Spain] were signed, thus formally ending the American Revolution. It has been estimated that "It cost Britain 110,000,000 pounds to lose the American colonies."

Note also that from 31/8/1815 to 5/7/1833, there were more different tax rates than in any other period. This period occurred following the War of 1812 and the Napoleonic Wars, when Britain again badly needed funds to rebuild its economy.

Salisbury Feb 9 1854

Received of Mrs Brown the sum of
fifty-six pounds for 1/2 year's Rent
due March 1853

£ 56. 0. 0

Wm Asmell

A WONDERMENT OF STAMP TITLES

An Identifier of British Revenue Stamps

This exhibit presents an ordered sampling of Great Britain's revenue stamps, representative of a more diverse and much larger archive of fiscal issues. It is intended to introduce British revenue philately by identifying recognized, if little-known, appropriated stamp titles.

Every stamp is issued for some purpose; appropriation puts a title on that purpose. Among revenue stamps, those purposes are more numerous and diverse than with postal issues. No nation has produced revenue stamps in such profusion as has Great Britain; few have utilized them for so many years. Despite their having been in use continuously since 1694, however, Britain's revenue issues are not commonplace and many remain unfamiliar.

Actually, a tax on coffee substitutes.
Pre-printed on package wrappers.
Tax collected, 1882 to 1946.



This presentation is approximately alphabetical, according to the initial letters of the duty titles. All titles included are represented by detached stamps and many are also shown affixed to typical documentation. Brief explanations of purpose accompany each title to clarify what is being shown. The British vernacular is often quite different from our terminology, especially where *legalese* is involved. Accordingly, in order to present a more complete understanding of these stamps and their usage, some portions of the text are purposely more detailed than others.

As with any philatelic exhibit, this presentation has a significant educational function. The time frame covers many decades (the earliest stamp dates from 1721; the most recent from the 1950s). Examples of some issues are much-less-common than others, due primarily to the nature of the duty. Not unexpectedly, *condition* varies; some stamps were intended to be destroyed when the containers to which they were pasted were opened, some were cancelled with identifying perforation patterns, others were trimmed to better-fit their documentation. Cut squares are common.

Of particular interest are the *Inland Revenue* licences that are seldom seen, and the early *Newspaper Tax* stamps still affixed to papers are uncommon.

ADDITIONAL MEDICINE DUTY

Provisional issue of only two values produced in 1915 by overprinting appropriately-denominated postage stamps. Necessitated by doubling of duty rates as a wartime measure. Affixed directly to the now-obsolete Medicine Duty stamps (*see later*) in order to use up stocks of medicines already stamped at the old rates. Intended to be temporary, but the rates were never lowered.

1915. Typo. Harrison & Sons. Wmk: royal cypher. Perf. 15 x 14.



AGRICULTURAL UNEMPLOYMENT

Unemployment benefits paid by the State were introduced in 1911 by the National Insurance Act. Subsequent legislation broadened the coverage which, in 1936, finally was extended to include agricultural workers. Adhesive stamps appropriated to this purpose were made available that same year. All "Unemployment" stamps were replaced by National Insurance issues (*see later*) in 1946.

1936. Typo. Wmk: multiple UI. Perf. 14-1/4 x 14.



ADMIRALTY COURT

Reputed to have been established by King Edward I in 1306, this court originally had jurisdiction only over the Royal Fleet, concerned itself with questions of discipline, piracy, and prize. King Edward III, in 1360, established it as a civil court with limited authority. Adhesive stamps appropriated to its exclusive use were authorized in 1854 to pay the various court fees. In 1875, the jurisdiction of the Admiralty Court was transferred to the newly-created High Court of Justice and thereafter those fees were paid with Judicature Fee issues (*see later*).

1855. Typo. DeLaRue. Wmk: flags w/anchor. Perf. 16.



1858. Same design. Typo. DeLaRue. Wmk: flags w/anchor. Perf. 14.



AGRICULTURAL LICENCES

The Improvement of Live Stock Act of 1931 authorized the Ministry of Agriculture, Fisheries and Food to require "payment of...fee (not exceeding 5 shillings" for "a licence to keep....bull for breeding purposes." This authority subsequently (1944) was broadened to apply to boars and sows.

No. 57/6060

MINISTRY OF AGRICULTURE, FISHERIES AND FOOD

Licensing of Boars (England and Wales) Regulations, 1956

BOAR LICENCE

Name of boar.....Large White
Breed or type.....Large White
Date of birth.....14-4-64
Earmarks.....OAU 1006

This is to certify that the boar described above is licensed under the Improvement of Live Stock (Licensing of Bulls) Act, 1931, as amended and applied to boars.

Dated this 2nd day of December 1964

A. J. D. Winnipich

Secretary.

Owner of boar when licensed

Name.....Mr. Arthur B. Dethier
Address.....Logwood Hall Farm
Holld.

2nd Owner	4th Owner
Name..... <u>Mr. A. A. Hall</u>	Name.....
Address..... <u>Belmont</u>	Address.....
<u>Broad Lane</u>	
<u>Perth</u>	
<u>Co. Kerry</u>	

3rd Owner	5th Owner
Name.....	Name.....
Address.....	Address.....

BANKRUPTCY

Defined as the judicially-evaluated inability of a debtor to pay his lawful debts, or legally-declared insolvency. Legislation on the subject dates from 1542; a stamp tax was authorized in 1869 that required the use of appropriated stamps thereafter to pay the judicial fees associated with all bankruptcy procedural documents.

As long as the Bankruptcy stamp-duty was viable, both embossed and adhesive stamps were used because many of the associated fee tables specified that certain fees were to be collected only by one or the other type of stamps. Thus dedicated embossed stamps were produced until 1930. Similar adhesive stamps were introduced in 1872.

In February, 1971, when the U.K. adopted a decimal currency system, no decimal "BANKRUPTCY" stamps were produced. Instead, stamps appropriated "INSOLVENCY" were substituted. These remained in use until 1980 when the stamp duty was abolished.

1869. Early embossed stamps were printed in shades of carmine-rose, underprinted BANKRUPTCY in thin, sans serif, letters in blue. Wmk Block VR. Imperf with black dividing lines between stamps. Stamps did have date plugs.



Later embossed stamps used appropriated dies (several series) that were issued perforated, both with and without black dividing lines between stamps.



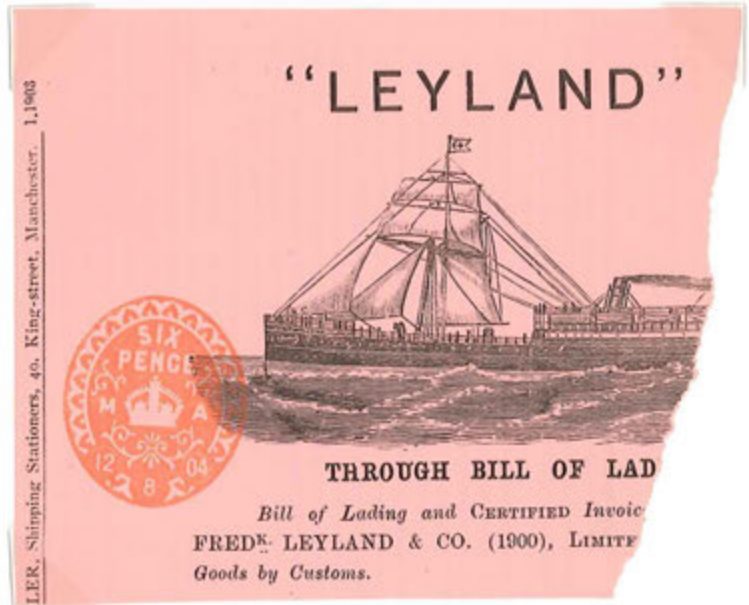
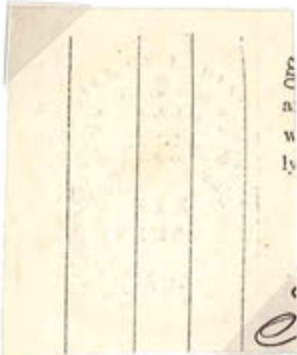
BANKRUPTCY

1872-1889. Typo. DeLaRue. Queen Victoria key types. Various colors. Wmks: garter, VR, scales..Perf. 14.



BILL OF LADING

In maritime law, the *Bill of Lading* is the official detailed receipt a carrier gives the shipper consigning goods to be transported. It evidences the contract between them by which the carrier assumes responsibility for the safe delivery of goods entrusted to him. Embossed stamps were always used to acknowledge payment of this duty, first imposed in 1808 (at 3s), modified (to 6d) in 1842, and abolished in 1949. Appropriated dies were used only from 1846 to 1875; unassigned general duty dies were used at other times.



Shipped, in good order and condition, by GASKELL, DEACON & CO., in and upon the good Ship or Vessel called the *Alfred* whereof *Alfred* is Master for this present Voyage, and now lying in the Port of LIVERPOOL, and bound for *Philadelphia*

0 Tins

Fifty Tins Bleaching Powder

being marked and numbered as per margin; and are to be delivered in the like good order and condition, at the aforesaid Port of *Philadelphia* (all and every the dangers and accidents of the Seas and Navigation, of whatsoever kind or nature, excepted) unto

or to *Assigns*; he or they paying Freight for the said Goods *as per margin at the rate of 20 shillings per ton* with average accustomed.

IN WITNESS whereof, the Master or Purser of the said Ship or Vessel, has affirmed to Bills of Lading, all of this tenor and date; one of which being accomplished, the rest to stand void.

Dated in LIVERPOOL, this

8th day of January 1872
Alfred Herkberg.

*L 22-17-
L 1-2-4
L 23-9-4*

DUPLICATE BILL OF LADING
Liverpool, England, 1946



OUTWARD—PORT SAID, SUEZ AND RED SEA PORTS

SHIPPED in good order and condition by JAMESON BRERICS

on board the Vessel "CLAN MACIVER" lying in the Port of Liverpool, for carriage to PORT SUDAN

via Suez Canal, or via Cape of Good Hope at Owner's option, and with liberty to call at other U.K. Ports, and at other Ports either on or out of route,

-SIX- (6) Packages of Merchandise, as described by shippers, and marked and numbered as below. The said Goods to be delivered, subject to the terms and conditions hereof, in the like good order and condition from the ship's tackles (where the ship's responsibility shall cease), at the aforesaid port of PORT SUDAN or so near thereto as she may safely get, without having to wait, or

be detained, unto ORDER or to his or their assigns; freight and primage, as agreed, being due on shipment, and being first paid by the Shippers, in cash, without deduction, Ship lost or not lost. Freight, when payable by Consignees, to be paid at the current rate of Exchange for Bankers' Bills on sight at London, and is due on the arrival of the goods at place of destination in exchange for delivery order.

For the terms and conditions above referred to, see endorsement.



1223/8 - 6 Bales Cotton Piece Goods.

PORT SUDAN
KHARTOUM.



Handwritten signature/initials: V P L C

Post-WWII shipment [note 9/3/46 date plugs in embossed 6d stamp] of cotton piece goods to Port Sudan, Republic of Sudan. Located on the Red Sea, this is the principal port of the country, ca 400 miles northeast of Khartoum, the capital city to which it is connected by both highway and rail. Not visible are extensive printed and handstamped notations including "Freight Paid" and the record of payment for the order through Barclay's Banks at Cairo, Egypt, and Manchester, England.

A uniform six-pence tax rate on *Bills of Lading* was in effect from 5 August 1842 until 30 July 1949 when the tax was abolished. Here the embossment was made with die rose-AI (8 June 1923 - ?), one of 62 different dies prepared in this final [23rd] design for this denomination.

BILL OR NOTE

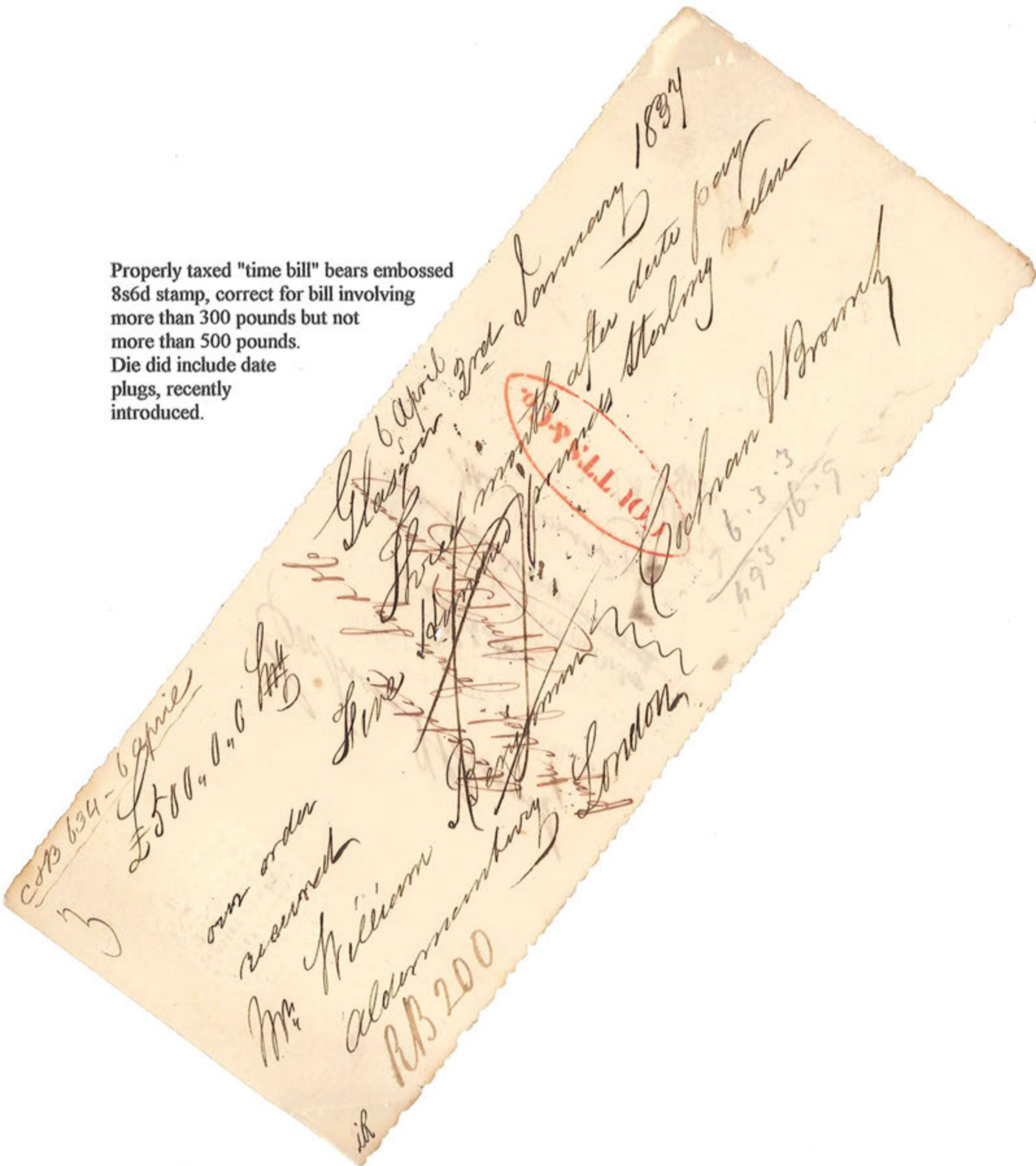
These stamps were produced specifically for payment of the *ad valorem* duties imposed on negotiable instruments, such as bills of exchange and promissory notes, commencing in 1782. Un-appropriated general duty stamps were used until the 1830's; appropriated embossed stamps were used (several series of dies were engraved and registered) from 1833 until 1971 when this stamp duty was abolished.

Earlier impressions were colorless; vermilion embossments were introduced in 1875. "Date plugs" were first introduced with *Bill Or Note* dies in 1833. *Note*: first and third examples seen below show die letters "harp-B" for use in Ireland, and "thistle-thistle" for use in Scotland, respectively.



BILL OR NOTE
Usage at Glasgow, 1837

Properly taxed "time bill" bears embossed
8s6d stamp, correct for bill involving
more than 300 pounds but not
more than 500 pounds.
Die did include date
plugs, recently
introduced.



BILL OR NOTE

Additional dies & usage in London, 1934



One-penny stamp (die: harp-C) also used in Ireland. Six shillings stamp (die: A-star) features new circular design, introduced in 1870's, and in use for 30 years before being defaced.

£20.



WE, the undersigned, jointly and severally promise to pay to the ROLLIVER PROVIDENT SOCIETY, LIMITED, of 8 & 9 Giltspur Street, E.C.1, or order the sum of £20..... being the amount of Loan received with interest due thereon at the rate of 8% per annum to next.

The said sum of is to be paid by weekly instalments of each on the Friday of each week, the first payment to be made on the day of next.

On the 1st day of April and 1st day of October in each year, interest at the rate of 4% upon the balance then due shall be added thereto.

In case default is made in the payment of any instalment, or the undersigned shall leave the service of the Royal Liver Friendly Society, or shall sell the goodwill interest or any part thereof in the Assurance Book or Agency therein now held by him and on which a charge has been given to the ROLLIVER PROVIDENT SOCIETY, LIMITED, then and in such case the whole amount of principal and interest then unpaid shall at once become due and payable.

The rights of the ROLLIVER PROVIDENT SOCIETY, LIMITED, against either of us, the undersigned, shall not be prejudiced or affected by time for payment being given to one of us or by anything done suffered or omitted by the said Society which might derogate from our joint and several liability.

Dudley H. Bells

BILLOR NOTE
Edinburgh, Scotland, &
Calcutta, India, 1956

One shilling stamp, embossed five months earlier onto blank form (date plugs on embossment, 26/6/56) correct duty on this "First Bill of Exchange" sent on 19 November 1956 to Western Trading Corp. in India. Multiple endorsements, front and back, indicate its acceptance by the designated correspondent bank, the National Bank of India, Ltd., in Calcutta, which affixed and cancelled the appropriate Indian *Foreign Bill* stamps on the back (not shown). This duty viable for another 15 years.



DOCUMENTS AGAINST PAYMENT.

N^o 48/4

£ 88:-; 2d.

Edinburgh

19th Nov

Thirty days after sight pay this first
(and second unpaid) to our
of Eighty-eight Pounds and
Sterling payable at the Bank of India Ltd.
drawing rate for demand Drafts on London, with interest
per annum added thereto from date hereof to approximate
arrival of the remittance in London, value received.

To The Western Trading Corp., For MACNIVEN & C.
55 Canning Street, 1588
Calcutta, 1. India.

BC 1588

BROADCASTING & COMMUNICATION FEES

The telegraph, telephone, and television industries in the UK constitute a government monopoly for which the Postmaster General is responsible to Parliament. Stamps - frequently classed as "*cinderellas*" - are used in connection with administrative and service fees and to receipt licencing charges associated with these communication fields.

Telegraph

Various acts of Parliament made telegraphy a monopoly of the government.



Telephone

British courts held (1880) that telephone system was legally a telegraph system, therefore also a government monopoly. PO issued licences to private companies established earlier; collected royalties, eventually purchased all long distance lines and exchanges.



CHANCERY COURT

The court of the Lord Chancellor of the King, evolved following creation of the office of Chancellor during the reign of Edward the Confessor (1042-1066). During 18th and 19th centuries, developed as an equity court with jurisdiction coordinate with that of the Common Law courts. The Court of Chancery Act of 1852 established a standard scale of court fees payable with stamps. Judicature Act of 1873 abolished the Chancery Court.

1852. Colorless embossments, impressed either directly or onto escutcheoned base papers if document was parchment. Read: *CHANCERY FEE FUND*. With date plugs.



1853. Embossed in rose. Read: *CHANCERY FEE FUND*. Imperf with black dividing lines between stamps. All dies lettered "A". With date plugs.



CHANCERY COURT

1857. Typo. DeLaRue. Lilac (shades). Surfaced paper. Wmk. two maces. Perf. 14.



CIVIL SERVICE

In Great Britain, as in this country, the day-to-day operation of the government is conducted by those employed in public administration - the apolitical bureaucracy collectively called the "Civil Service." Entry into this service is generally by competitive examination. Beginning in 1870, these stamps were provided to pay the entrance fees collected to defray the costs of these tests. Such stamps, available at post offices, were used until the mid-1950's.

1881. Typo. DeLaRue. Wmk: script VR & 2 orbs. Perf 14.



1895. Typo. DeLaRue. Wmk: script VR & 2 orbs. Perf 14. Titles & numerical surcharges in green.



COMMON LAW COURTS

English "Common Law" developed from ancient custom, Roman, canon and Anglo-Saxon law, but eventually evolved into a system too complex and rigid to render justice. By the 19th century, it involved more than half-a-dozen different courts and badly needed those reforms made initially in 1832 and continued by legislation approved in 1852, 1854 and 1865. Among other changes contained in the 1865 (Fee) Act was the provision for payment of fees by means of the stamps considered here. Their use was short-lived, however, for they were replaced by Judicature stamps (*see later*) in 1875 when the entire court system was reorganized.

1866. Typo. DeLaRue. Wmk: scales. Perf 14.



COMPANIES REGISTRATION

The Companies Act of 1862 created a Companies Registry administered by a Registrar of Companies and set out the statutory requirements by which publically-owned companies were formed and regulated. The required fees, collected by the Registrar for various administrative procedures, could be paid by stamps. either embossed (available 1866-1959) or adhesive (1867-1967). After 1967, fees were required to be paid in cash and the need for stamps disappeared.

1867-1881. Typo. DeLaRue. Wmk: sailing ship (1867); 20 mm anchor (1881). Perf. 15-1/2 x 15 (1867); 14 (1881). Common design featuring Queen Victoria.



This ship watermark used exclusively with this issue. Anchor watermark one of several used with various fiscal stamp issues.



COMPANIES REGISTRATION

Usage in connection with "voluntary winding up" of an Australian company in 1904.

No. 30250
16



Registered
39382
7 Dec 1895

The Pearling and Trading Company,
Limited

At Extraordinary General Meetings of the above-named company, duly convened and held respectively on the 7th day of November 1895, and the 25th day of November 1895, the subjoined Special Resolutions were duly passed and confirmed :-

1. That it is desirable to reconstruct the company and accordingly that the company be wound up voluntarily.
2. That Mr. Frederick Kees, be, and is hereby appointed Liquidator for the purposes of such winding-up.

This is the appointment of Liquidator referred to in the Application to Registrar signed before me this 18th day of November 1904

W. M. Ashm

A Commissioner of the Supreme Court of Western Australia for taking affidavits in England



COMPANIES WINDING UP

These stamps were used only to pay the court fees levied in connection with an involuntary, court-ordered, going-out-of-business ("Winding Up") of a stock company. This compulsory action is the corporate equivalent of an individual's bankruptcy. First issued in accordance with 1890 legislation, they were replaced in 1971 with "Insolvency" stamps.

If the winding up was voluntary and initiated by the company itself, the action was considered to be a "de-registration" and "Companies Registration" fee stamps were used. (*See earlier example.*)

1891. Typo. DeLaRue. Wmk: orb/script VR/2 orbs. Perf. 14.



1896. Typo. DeLaRue. Wmk: orb/script VR. Perf. 14. Same designs surcharged.



COMPONENT DUTY

As used on these stamps, the word "component" (abbreviated "Comp't") meant a set of 15 "sheets" (i.e., 72 words), a total of 1080 words, written or printed on a deed. Deeds were one of the first documents taxed in Britain, beginning in 1694, and the duty required *per deed* depended upon the number of words involved. [IF you've always thought that lawyers were verbose, you're right, and this was the reason, since their fees for drawing deeds also depended upon the length of the engrossment.] These embossed stamps, each valued at 15 shillings, were used to pay portions of these duties, beginning in 1801. Their use generally had ceased by 1815.



Only a single design was ever used for these stamps, although four different dies were engraved. These are identified as dies A, B, C and D, all registered in 1801. The examples seen above are impressions of die A (*left*) and die B (*right*). Because all land deeds drawn at that time were engrossed on vellum or parchment, this stamp is always found impressed onto an escutcheoned base paper and have a King George III (ruled 1760-1820) cypher pasted on the back.

King George III's cypher printed from two plates: Plate 1 (recut 4 times) and Plate 2 (recut 3 times). Example seen here from recut Plate 2.



CONSULAR SERVICE

Stamps used to evidence and receipt payment for services performed by consular officers. Official tariff of fees revised periodically and displayed publically at all consular stations dictated stamp denominations produced. 20th century title changes [*Passport* (1910), *Foreign Office* (1923), *Foreign Service* (1951), and *Diplomatic Service* (1964)] reflected organizational changes within Consular Service. Embossed stamps reproduce official seal of the Consular Service.

1885. Embossed in red. No wmk. Perf. 12. Words overprinted once.



1885. Embossed in red or blue. No wmk. Perf. 12. Words overprinted twice. Stamps valued in sterling or dollars & cents for use in different parts of the world.



1886. Typo. DeLa Rue. Wmks: orb, script VR or 2 orbs. Perf. 14. Queen Victoria key types surcharged in sterling figures.



I Charles White Mortimer, British Vice Consul for Wilmington and Los Angeles, in the State of California, do hereby certify that Thomas J. Lendrum, personally known to me, appeared before me and acknowledged to me that he is the person whose name is subscribed to the within instrument as witness, and having been duly sworn by me did prove to me that he is of the full age of twenty one years, and that Scott McDonald, one of the makers thereof, did execute the same in his presence voluntarily.

Appropriated series 1886 Queen Victoria stamps surcharged in sterling units acknowledge payment of 7s6d fee for 1899 consular certification of authenticity of unknown document.

In Testimony whereof, I have hereunto set my hand and Seal of Office at the City of Los Angeles, in said State, this eighth day of February, in the year of our Lord one thousand eight hundred and ninety nine.



Charles White Mortimer

BRITISH VICE-CONSUL.



CONSULAR SERVICE

1902. Typo. DeLaRue. King Edward VII key types. Wmks: orb, IR, two orbs. Perf. 14.



Kings Edward VII had been dead seven years when this stamp from his reign was affixed and cancelled at British Consulate General in Rotterdam.

CONSULAR SERVICE

Usage of George V series 2s6d fee stamp at Monaco in 1920 on consular certificate. British nationals living abroad were required to notify their nearest consulate of their residency on an annual basis.

I the undersigned *C. J. Smith* — *Nei* Consul
at *Monaco* do hereby certify that Maria Caroline Morier
of *C. B. d'Italie, Monte Carlo* is living and appeared
personally before me at His Britannic Majesty's ^{*Nei*} Consulate
~~General~~ at *Monte Carlo* on the *twenty seventh* day of
December, 1920

WITNESS my hand and seal of Office



C. J. Smith —
British Nei Consul.
Monaco —

Signature of Madame Morier

.....
M. C. Morier

CONTRACT NOTE

Stamps paid the tax on memorandum issued by a broker notifying a client of the sale or purchase of marketable securities on his behalf. Introduced in 1860, subsequent legislative acts continued or increased these *ad valorem* duties denoted at various times by both embossed and adhesive stamps. Finance Act of 1970 repealed all previous duty rates and substituted a simplified three-rate scale in use until 1985 when this stamp duty was abolished.

1888. Typo. DeLaRue. Wmk: orb & script VR. Perf. 14.



34, St. Andrew Square,
Edinburgh 3rd Decem. 1901.

7/200 Messrs. J. & W. L. Macdonald

Dear Sir We beg to advise business on your account as under subject to the Rules of the Edinburgh Stock Exchange.

Yours faithfully,
John Macdonald

Sold.	20 shares Messrs. J. & W. L. Macdonald & Co. Ref. @ 5 1/2	101.	s.	-
	Less Commission & Stamp		16.	-
			£100.	9.

Settlement 13th Decem 1901.

Customs & Inland Revenue Act of 1893 had increased the tax rate to 1s on transactions valued at 100 pounds or more, such as this 1901 sale by Edinburgh broker.

CONTRACT NOTE

1902-1907. Typo. DeLaRue. King Edward VII key types. Wmks. orb, IR, two orbs. Perf. 14,
14 x 14-3/4.



1921. Typo. DeLaRue. King George V key types. Wmk. multi orb IR. Perf. 15 x 14,
14-3/4 x 13-3/4, 14 x 15.



1959. Typo. DeLaRue. Queen Elizabeth II key types. Wmk. multi orb IR, Perfs 15 x 14,
14-3/4 x 13-3/4, 14 x 15.



CONTRACT NOTE

Usage, London, 1954

TELEGRAMS: "PEMBOL. STOCK. LONDON."
TELEPHONE: ROYAL 3151 (20 LINES)

PEMBER & BOYLE.

STOCK & SHARE BROKERS.

F. R. ALTHAUS.
J. HANSON-LAWSON.
M. G. BEGG.
J. G. HANSON-LAWSON.
G. F. ANDERSON.
A. W. E. BROOKS.
A. A. MCNAIR.
F. H. DEVAN.
R. F. DEVAN.

MC

G.P.O. Box 435.

6, Princes Street, Bank,
and
Stock Exchange, London, E.C.2.
17th August, 1954.

BOUGHT *by order of* MESSRS. WALKER MARTINEAU & COMPANY.
For settlement CASH.

a/c A. D. H. Reynell Pack, dec'd.

£62,428--1--2d Savings Bonds $2\frac{1}{2}\%$ 1964/67 ... @ 95.1/16

£59,345-13--5

Brokerage $\frac{3}{8}\%$ on £10,000 Stock 37-10--0

Brokerage $\frac{1}{4}\%$ on £52,428 Stock 131--1--5

Contract Stamp 2--0--0

£59,516--4-10



Pember Boyle
Members of the London Stock Exchange

Commission divisible with yourselves.
Subject to the Rules, Regulations and usages of the London Stock Exchange.
All securities transmitted at owners risk.

CONTRACT NOTE

Manchester, 1900

7723
Macalest.

14, Cross Street,

Manchester Aug 21 1900

Miss E. M. Hodgkinson
per District Bank

We beg to advise having **Bought** on your
account subject to the rules and regulations of the
Manchester Stock Exchange

£500- Ordry. Stock

in the G^t. Eastern Ry.

2 102-7-6 per cent 511-17-6
born 1/4% 1-5-7

Stamp & fee 2-17-6

Cont. Stamp 1-0

£516 1-7

For 1/4 Aug. 30

Yours respectfully.

Wm. F. Fernyough

FERNYHOUGH & ASHE



Notice of purchase of shares (including fractional) of "ordinary" stock in Great Eastern Railway.

CONTRACT NOTE

Usage, London, 1921

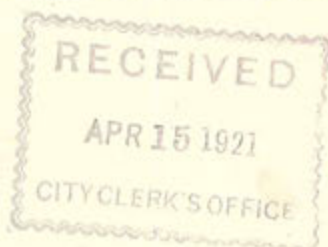
SHEPPARDS & Co.
LATE SHEPPARDS, PELLY, PRICE & POTT.
& HARRIS & Co.
TELEGRAPH: SHEPPELLY, STOCK, LONDON, (FOR STOCK EXCHANGE)
PRICE POTT, AVE, LONDON, (FOR GRESHAM HOUSE,
OLD BROAD STREET.)
TELEPHONE N° 2601 LONDON WALL.
(4 LINES)

PARTNERS: C. T. BARCLAY.
H. PERCIVALL POTT.
F. A. JANSON.
R. L. CARTER.
B. A. H. GOLDIE.
H. R. PRICE.
C. G. BARCLAY.

Gresham House.
Old Broad Street.
London, E.C.2. March 1 1921

Bought for account of City of Prince Albert
per order of Lloyds Bank Limited. Branches Stock Office

£150 National War 5% 4th Series 1924 Green Bonds @ 96 ⁷/₈
plus 29 days interest from Feb. 1 to Mar. 2.



Contract Stamp
Transfer Stamp
Transfer Fee
Commission (Divisible with the Bank)

145	6	3
	11	11
	1	-
1	-	-
146	19	2

£

For Cash

Sheppard & Co.



Brokers.

to the Rules and Regulations of the Stock Exchange.

Members of The Stock Exchange London.

Note: reference to "Contract" and "Transfer" stamps on broker's printed form.

COPYHOLD &c. COMMISSION

The concept of land ownership in England evolved from the ancient "villeinage" of the pre-Norman system and the "freehold" tenure of the feudal system. By the 15th century, a tenant held his land according to the conditions spelled out in a copy of the Court roll and villeinage became "copyhold." In 1841, the Copyhold Act provided for monetary compensation to the lord of the manor for any copyhold land that attained freehold status.

In 1868, stamps were issued for payment of the fees charged by the Copyhold, Tithe and Inclosure Commission in connection with their work in determining the amount of such compensation. In 1882, these stamps were replaced by others appropriated to "LAND COMMISSION" whose use apparently ceased ca 1895 when that body ceased to exist.

1868-1870. General duty stamps embossed in pale carmine rose onto white paper underprinted in new blue, *sans serif* letters. Wmk. block VR. Imperf or perf 12-1/2.



CUSTOMS

"Customs" is the English term for the duties levied on the importation or exportation of commodities across a national boundary. Intended primarily as a source of revenue, *customs* also provided a means of regulating foreign trade and protecting British industries. [Interestingly, from earliest times until the 20th century, the British Customs Service was also responsible for maintaining light houses, enforcing quarantine regulations, and transacting all business connected with the measurement and registration of shipping.] The use of appropriated stamps was introduced in 1860. From that time until 1904 when their use ceased, both embossed and surface-printed revenue stamps were available.

1860. Typo. DeLaRue. Queen Victoria designs in rose, lilac and green. Various papers. Wmks. ship or ship plus value. Perf 15 or 15-1/2.

1860. Engraved. Perkins Bacon. Red, 1s6d. Wmks. ship, anchor w/wooden stock, anchor wo/wooden stock. Perf 15 or 15-1/2. This stamp issued for use with special tax on Customs Bills of Lading.



UNDERPRINTED EMBOSSED STAMPS

The overprinting of stamps, both postage and revenue, is a familiar operation to most collectors. *Underprinting* - much less common - was used with a surprisingly large number of embossed revenue stamps, however, to create appropriated issues.

The earliest application of the technique apparently occurred in 1860. The event was later said to have been an interim measure. "While plates were being made for the definitive Customs entry duty stamps, paper with the word 'CUSTOMS' pre-printed in the position of each stamp was embossed with inked general duty dies to produce....provisional issues." Provisional they may have been, but the method was subsequently also used to produce other Customs issues as late as 1904.

Provisional Customs Issue of 1860

The 1860 stamps were used to pay a duty of 1/4 per cent on all imports except corn, timber, grain and goods in transit levied by the recent Custom Tariff Act. All ten values were embossed in pale carmine rose on unwatermarked white to grey paper bearing the word "CUSTOMS" pre-printed in black serifed capitals. Imperforate, there were black dividing lines between stamps. Note that all examples include active date plugs in their designs that indicate the year "(18)60."



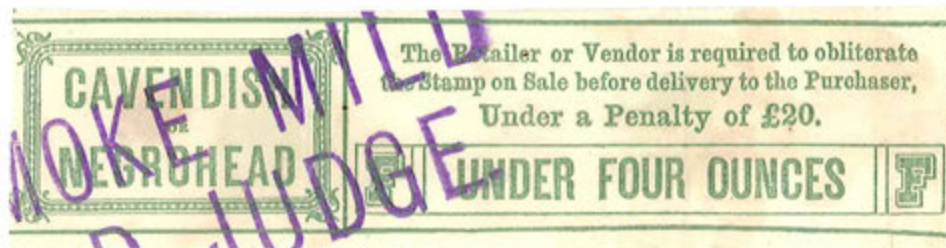
ADHESIVE CUSTOMS BONDS STAMPS

1882-1904. Orange-red, underprinted CUSTOMS in thin, sans serif, letters in dull ultramarine. Wmk 4 orbs. Perf 12-1/2 (perf 12 beginning 1901). Design includes royal crown; imperial crown beginning 1887. Stamps have date plugs. Use of adhesive Customs stamps ceased in December, 1904.



CUSTOMS - CAVENDISH TOBACCO DUTY

The Manufactured Tobacco Act of 1863 referred specifically to Cavendish and Negrohead tobaccos (originally American tobacco products, the first a molasses-sweetened variety and the second a licorice-containing twist) by noting that "*each packet shall be enclosed....in a wrapper approved by the Commissioner of Customs.*" The *Customs Duty* stamps seen below are portions of such wrappers printed in 1882 or later. The various colors were associated with tobacco packets of different weights. The use of tobacco packet wrappers ceased in 1974.



DISTRICT AUDIT

In the wake of several scandals, independent district auditors were authorized in 1844 to examine the accounts of local public expenditures made under the Poor Laws. Legislation made these auditors salaried in 1879 and provided a stamp duty on their reports to help defray the expenses associated with the audits. These stamps, introduced that year, were finally withdrawn from sale in 1975.

1882. Typo. DeLaRue. Wmk: script VR & 2 orbs. Perf. 14.



1896. Typo. DeLaRue. Wmk: script VR & 2 orbs. Perf. 14. Same designs but with some color changes and surcharged.



DOG LICENCE

The taxing of dogs began in the 17th century; licences for dogs were required from 1796. The tax rates have varied historically but since 1878 the annual duty has been 7s6d for each dog six months old or older. The duty is not pro-rated and is administered by Inland Revenue. Guide dogs for the blind, dogs used to herd livestock, and animals maintained by the police and Armed Forces are exempt.

THIS LICENCE EXPIRES ON THE 31st DECEMBER OF THE YEAR WHEN ISSUED.

No. _____

INLAND  REVENUE.

7s. 6d. DOG LICENCE.

(NOT TRANSFERABLE.)



Mr. Frederick William Turner
of White Hart Hotel Buckingham
Parish of Buckingham within the
Administrative County* of Buckingham
is hereby authorized to keep **ONE DOG** in Great Britain, from the date hereof until
and including the 31st day of December next following; the sum of SEVEN SHILLINGS
and SIXPENCE having been paid for this Licence.

Granted at Buckingham at 1 hours 3 minutes p.m.
o'clock this 10th day of February 1905.
by M. E. Jarry 

Penalty for refusing to shew this Licence to any Officer of Excise, or Police Constable, or
for keeping a Dog above 6 months old without Licence £5.

* If the residence is within an Administrative County Borough, insert "Borough". If in Scotland, the
word "Administrative" should be struck out.



In Ireland, a number of different rates have also applied but adhesive stamps have been favored over licences. The above examples are representative.

DRAFT

Defined as a written order directing someone other than the maker to pay a specified amount to a designated recipient. Synonymous with a *bill of exchange*. Legislation imposed a duty of one penny per instrument, denotable by either appropriated embossed or adhesive stamp, commencing 10/10/1853.

1853-1863. Colorless embossment. Appropriated: DRAFT ON DEMAND. Only design ever used included date plugs.



1853. Typo. DeLaRue. Wmk: fouled anchor with stock, upright or inverted. Perf. 15-1/2 x 15. Bistre-brown (shades) Reads: DRAFT.



1855-56. Typo. DeLaRue. Wmk: fouled anchor with stock (1855) or without stock (1856). Perf. 15-1/2 x 15. Lilac (shades). Reads: DRAFT PAYABLE ON DEMAND OR RECEIPT.



DRAFT

As with many other 1d issues, most *Draft* stamps ended up on receipts whose nature varied widely, as with these examples: (top) local parish tax receipt, 1860; (bottom) tax receipt given as a result of legal action in the Queen's Bench, 1858.

PARISH OF LAMBETH. BISHOP'S WARD.

POOR AND OTHER RATES.

No. **1841**

Received the *12th May* 1860, of Mr. *W. G. G. G.*

Two Pounds, *six* Shillings, and *eight* Pence,

being the amount of Rates for LAMBETH PARISH, specified as below.

W. G. G. G. Collector.

	£	s.	d.
Poor Rate, made 1st May, 1860, at 11d. in the pound	1	12	1
Lighting Rate, made 1st May, 1860, at 5d. in the pound		14	7
Sewers Rate (Vestry), made the 15th May, 1860, at 24d. in the pound on Houses and Buildings, and Five-eighths of a 1d. in the pound on Land			
General Rate, for defraying expenses of Highways, and other expenses of executing the Metropolis Local Management Act, (excepting Lighting and Sewers,) made 17th January, 1860, at 4d. in the pound			
Sewers Rate (Board of Works), made 1860, for defraying expenses, at in the pound on Houses and Buildings, and in the pound on Land			
	£	2	6
			8

EDWARD TERRY,
ROBERT BAMFORD WILLIAMS, } Overseers.

In the Queen's Bench

Goapay & Ward

London 4th February 1858

Received of the defendant by payment of H. H. Beckwith the sum of Twenty three pounds and two shillings being the balance of the plaintiffs taxed costs against the defendant in this action

L.P. 2.0

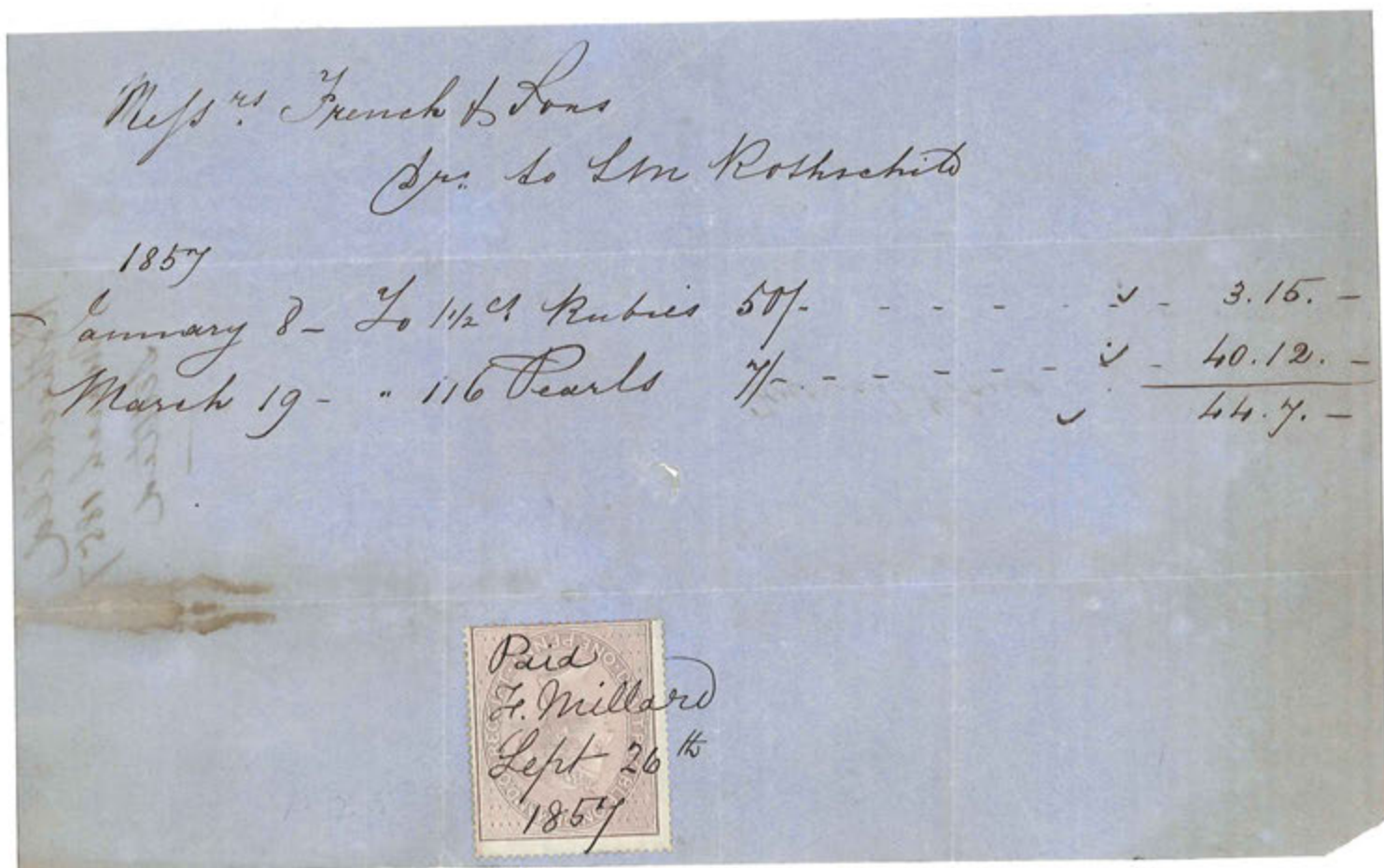


Proin

DRAFT OR RECEIPT

Usage, London, 1857

Stamp extensively used on *receipts* following introduction in 1855-56. Here, handwritten bill from London jeweller, French & Sons, against the 1857 account of L.M. Rothschild (Lionel, of the famous banking family ?) bears cancelled copy of this issue acknowledging payment for rubies and pearls purchased earlier in the year.



DUPLICATE OR COUNTERPART

The legal situation frequently arises when a "duplicate or counterpart" deed is needed. Prior to 1808, the general tax rule required the duplicate deed to be stamped with the same duty as the original, but the 1808 Act changed that to require the original deed to bear *ad valorem* duty stamps and the duplicate to be classed as a general deed and stamped as such. Additionally, the duplicate was to bear a "denoting stamp" confirming the payment of the *ad valorem* duty on the original copy.

Beginning in 1851, the non-denominated stamp seen here was applied to the *duplicate or counterpart* deed to satisfy both requirements in a single embossment. Subsequent acts modified the stamping procedure into an up-dated process (and stamps of other design) that continues to be used.



Because the duplicate deed was engrossed upon parchment, this stamp was embossed onto a blue base-paper square after it had been escutcheoned with a metal-foil staple. The royal cypher pasted on the back (*not visible*) is that of Queen Victoria.

ESTATE DUTY

This fourth kind of "death duty" was created in 1894 and the first series of embossed stamps appropriated to its use was introduced that same year. Stamps bearing related titles: *Estate Duty Paid*, *Settlement Estate Duty* and *Settlement Estate Duty Paid*, followed in 1900, 1907 and 1909. A limited number of adhesive stamps dedicated to these duties were also in use from 1894. Generally, the duty was imposed as a scaled percentage of the net value of the estate, whether "settled" or not. This tax was abolished in March 1975.



EXCISE REVENUE

Introduced in 1916 as a war tax, these stamps paid the duty on theatre and other entertainment tickets. Similar designs were imprinted directly onto some tickets, including those used for betting on horse races. Surviving examples are unused as both tickets and stamps were supposed to be torn in half when presented to prevent their reuse. Entertainment Duty was finally abolished in 1960.

1916-1924. Typo. Common design, various colors. Wmk. script or block GvR. Perf. 15 x 14.



1925-1950. Typo. Same design but w/check letters. Wmks. block GvR, block SO, script SO. Perf. 15 x 14.



FOREIGN BILL

These stamps were produced specifically for payment of the duties levied upon *Foreign Bills of Exchange*. Taxed *ad valorem* beginning in 1783, such *bills* involving the transfer of funds to a foreign country normally were issued in a set of three; only the first copy delivered was honored for payment. Distinctive adhesive stamps for this purpose were introduced in 1854 and their use continued until 1970 when the tax was repealed.

1854. Typo. DeLaRue. Large Queen Victoria stamps on surfaced paper in lilac. Wmk. block VR. Perf. 16.



1855. Typo. DeLaRue. Same design on surfaced paper w/carmine surcharges in figures and words. Wmk. block VR. Perf. 16.



FOREIGN BILL

1871-1881. Typo. DeLaRue. New smaller Queen Victoria stamps in lilac or green on surfaced papers. Wmks. block or script VR. Perf. 14.



1902-1916. Typo. DeLaRue. King Edward VII key types. Various colors. Wmks. orb, IR, two orbs. Perf. 14.



FOREIGN SERVICE

No "CONSULAR SERVICE" stamps were issued for Queen Elizabeth II. When the King George VI supplies were exhausted, they were replaced by "DIPLOMATIC SERVICE" and "FOREIGN SERVICE" issues. In general, the latter appropriated stamps were used for the traditional consular purposes (certifying documents, attesting signatures, etc.) and the other series, introduced in 1964, for fees payable in connection with embassy activities (issuance of visas and immigration documents) but these distinctions were sometimes blurred.

1951. Typo. DeLaRue. King George VI key types. Wmk. multi orb IR.
Perf. 14-3/4 x 13-3/4 or 14 x 15.



FOREIGN SERVICE

1959. Typo. DeLaRue. Queen Elizabeth II key types. Wmk. multi orb IR.
Perf. 15 x 14, 14-3/4 x 13-3/4 or 14 x 15.



1. Country: United Kingdom of Great Britain and Northern Ireland
Pays: Royaume Uni de Grande Bretagne et d'Irlande du Nord.

This public document/Le présent acte public

2. has been signed by
a été signé par R.F. Tyas,
3. acting in the capacity of
agissant en qualité de Assistant Secretary,
Ministry of Health. }
4. bears the seal/stamp of
est revêtu du sceau/timbre de the Minister of Health.

Certified/Attesté

5. at London/à Londres 6. le 28th January 1964.

7. by the Foreign Office/par le Ministère des Affaires Etrangères

8. No./sous No. 27985

9. stamp:
timbre:



10. Signature:

F. Dixon
F. DIXON

For the Secretary of State for Foreign Affairs
Pour le Secrétaire d'Etat pour les Affaires Etrangères



HEALTH & PENSIONS

These stamps were necessitated by the Widows, Orphans & Old Age Contributory Pensions Act of 1925 that added this group of persons to the National Health Insurance program begun in 1911 (*see later*). Stamps were purchased at post offices and pasted into an account book to provide a weekly accounting of contributions. In 1948, this program was absorbed into a *new* National Insurance Scheme for which new stamps were introduced (*see later*).

1925-1948. Bi-colored. Typo. Wmk: multi royal cypher or all-over NHI. Perf. 14 x 14-1/2.



HOUSE OF LORDS

Both the civil and criminal jurisdictions enjoyed by the House of Lords as a tribunal since the Middle Ages were seriously eroded in more recent times. Now the House is the ultimate appellate court of the United Kingdom, although its actions are closely prescribed. From 1902, certain of the fees payable on proceedings conducted there were required to be paid by adhesive stamps, but even that requirement ceased in 1971.

1902. Typo. DeLaRue. Wmk: script VR/2 orbs. Perf. 14.



INCOME TAX

Imposed originally as a "temporary measure" in 1799, liability to pay income taxes affected few individuals before World War I. Normally collected through periodic cash payments, or at the source for weekly wage earners, the Income Tax Act of 1918 provided that stamps (available for purchase at Post Offices) could be used "to save the amount they (*the workers*) would be called upon to pay each quarter by way of income tax." This act was abolished in 1952.

1916. Typo. DeLaRue. Wmk: orb IR. Perf. 15 x 14. King George V key types.



INLAND REVENUE

Within the British bureaucracy, an administrative entity of this name was created as an economic measure in 1849 by merging several revenue departments. As an appropriating title on adhesive tax stamps, *Inland Revenue* first appeared in 1860 in a provisional issue produced by overprinting the existing supply of one-penny *Draft or Receipt* stamps. At the same time, a second provisional issue of embossed stamps was produced by underprinting. Later issues involved distinctive new designs. Commencing in 1904, a few values of each regnal key-type thus appropriated were introduced, at least until the 1960's and Elizabeth II's reign.

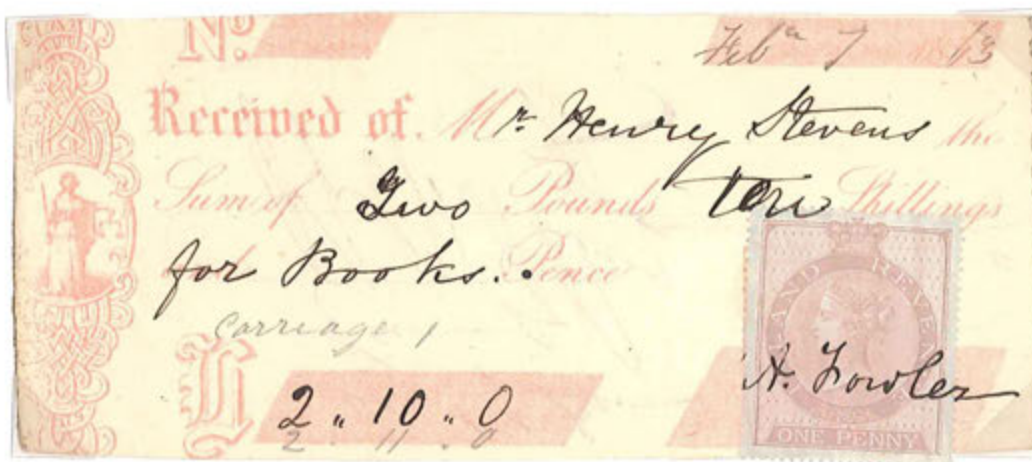
1860. Provisional issues. Adhesive stamp with red overprint (1d the only value) intended to be used with receipts. Embossed stamps with green underprints (1s seen here) were available in more values, intended for additional low-tax-rate usages.



1860-67. Typo. Lilac. DeLaRue. Wmks: fouled anchor w/no stock (1860), 16mm anchor (1864) and 18mm anchor (1867). Perf 15-1/2 x 15. Common design of 1d value, arguably the most popular value of all *Inland Revenue* stamps.



Fancy printed receipt, correctly stamped by bookseller in 1863.



Usage at Liverpool, 1860

Early use of the first stamp issue appropriated to *Inland Revenue* on receipt from ship provisioner.

24 Maple Road,

21, Wapello Road, Liverpool, October 23, 1860

Bought of ~~Leach &~~ Maguire, &c.

PROVISION MERCHANTS.

& Ship Store Dealers.

Groceries, Wines, and Spirits, in Bond.

BOTTLERS OF ALE & PORTER FOR EXPORTATION.

W.B. Inge & Co. 54 Castle Street.

Oct 1	1 but Cod fish	1	"	"	"
6	1 Gallon Sperma Oil	"	9	6	"
	1 lb. Sweet of Malt	"	8	0	"
	1 Closter Cheese 9 1/4 @ 9 1/2	"	4	4	"
	1 Bott but Soda 1 1/2	1	11	6	"
	1 Box Van Raisins 9 1/6	1	14	0	"
	3 Jar of Pickles 4 1/4	"	14	0	"
	1 Box Macaroni 9 1/6	"	12	6	"
	1 Bott Custard Oil 1/4	"	5	0	"
	1 Cartage of Flour 1 1/6	"	4	6	"
	1 Cartage of Borden & Co. Flour 1 1/6	"	11	0	"
	1 Box Oil but 1 1/4	51	11	6	"
	15 Bread Bags 10 1/2 @ 12 1/6	"	16	6	"
	Received payment do set	50	15	0	"
	W. J. Maguire & Co.	1	4	"	"
		49	11	"	"



INLAND REVENUE

1867. Typo. DeLaRue. Wmks: 18 mm anchor, 14 mm anchor. Perf. 14.

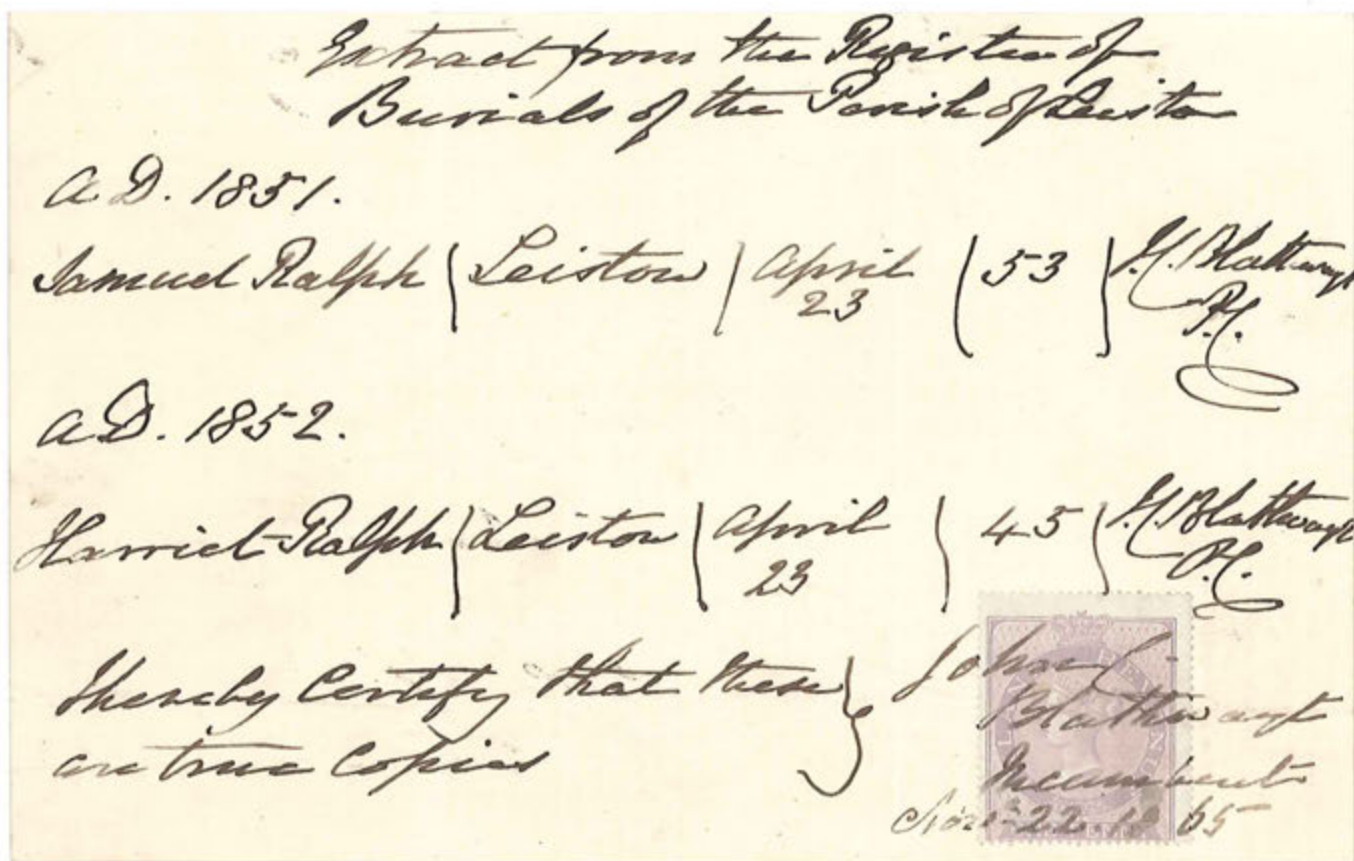


Many one-penny *Inland Revenue* stamps were also used to acknowledge payment of the duty on "certified copies of or from any register of births, baptisms, marriages, deaths, or burials" as on the 1872 example of a baptismal record seen below.

This is to certify that the following Baptismal
Register is faithfully extracted from the Register
Books belonging to Luddenden Church.
James Nelson
Oct: 4. 1872.
Baptized November 8th 1840 and born 18th Sept: 1849.
Anne — Ellis Chew
 and } Teltow, Warley, Tailor.
 Mary }
James Nelson. Off: Min:.

INLAND REVENUE

One-penny stamp from the 1864 issue affixed and cancelled on certified copy of an entry in a Leiston Parish church burial register. Many contemporary 1d stamps were used on similar receipts.



1867. Typo in various designs. Lilac. DeLaRue. Wmk 18mm anchor (twice on 6d stamp).
Perf 15-1/2 x 15 and 15-1/2 x 14. (6d stamp).



Note: partial precancel in black ("874") on upper left of 3d stamp. Source and purpose unknown, but similar to recognized commercial overprints.

INLAND REVENUE LICENCES

In addition to its other duties, *Inland Revenue* was responsible for administering a variety of licences (similar to our Special Tax Stamps) and collecting fees for their annual renewal.



No.

708

INLAND REVENUE. LICENCE.—HACKNEY CARRIAGE

OR
MOTOR USED SOLELY AS A HACKNEY CARRIAGE, AT 15s. 0d.
(Weight unladen not exceeding one ton, or exceeding five tons).

51 & 52 Vict. c. 8.

Oxford

Collection,

Canbury

District.

Mr Frederick William Furner
of White Hart Hotel in the
Parish of Buckingham within the
Administrative County* of Buckingham
is hereby authorized to keep Twelve HACKNEY CARRIAGES or MOTOR
of a weight unladen

HACKNEY

next following; the sum of

SHILLINGS has been paid for this

this

*If the residence is within an Administrative County Borough insert "Borough"

No. 56



INLAND REVENUE. LICENCE.—FOR ONE MALE SERVANT, 15s. 0d.

32 & 33 Vict., cap. 14.

William Forster Esq.
of Blickling Lodge in the
Parish of Blickling, Aylsham within the
Administrative County* of Norfolk

is hereby authorised to employ ONE MALE SERVANT from the day of the date hereof until the 31st day of December next following; the sum of FIFTEEN SHILLINGS having been paid for this Licence.

Granted at Aylsham
this 2nd day of January 1895.
by G. W. Gorman

NOTICE.

1. This Licence must be renewed at the expiration of this year, if you continue to keep a Servant.
2. Should an additional Servant be employed in the interval, a further Licence must be obtained.

*If the residence is within an Administrative County Borough insert "Borough"



INLAND REVENUE LICENCES

Some licences were obviously intended for use at the homes of the nobility, and others were applicable only in connection with certain commercial operations.

1890 OBAN/ARGYLE



P. O. *106*

LICENCE FOR MALE SERVANTS, CARRIAGES, AND ARMORIAL BEARINGS—32 & 33 Vict., 14; and DOGS, 30 Vict., 5.

No. 018456



INLAND REVENUE.

Henry Downes Trustee
 of *Appleton* in the Parish of *Argyll*
 in the County of *Argyll*

is hereby authorised to employ and keep the number of MALE SERVANTS, CARRIAGES, and DOGS, and to wear and use ARMORIAL BEARINGS in the manner hereinafter mentioned, and in respect whereof he has paid the following Duties, amounting altogether to the sum of *Two* Pounds, *two* Shillings, and *54* Pence.

This Licence will continue in force from the day of the date hereof until the 31st day of December then next following.

Number.	Description of Duties.	Rate of Duty.			Amount Paid.		
		£.	s.	d.	£.	s.	d.
<i>2</i>	MALE SERVANTS.....		<i>15</i>	—	<i>1</i>	<i>10</i>	
	CARRIAGES with four or more wheels, and fitted to be drawn by two or more horses or mules or by mechanical power. }	<i>2</i>	<i>2</i>	—			
	CARRIAGES with four or more wheels and fitted to be drawn by one horse or mule only. }	<i>1</i>	<i>1</i>	—			
<i>1</i>	CARRIAGES with less than four wheels.	—	<i>15</i>	—		<i>15</i>	
	ARMORIAL BEARINGS—painted, marked, or affixed on or to any carriage..... }	<i>2</i>	<i>2</i>	—			
	ARMORIAL BEARINGS—worn or used otherwise than upon a carriage..... }	<i>1</i>	<i>1</i>	—			
<i>1</i>	DOGS.....	—	<i>7</i>	<i>6</i>		<i>7</i>	<i>6</i>
	TOTAL.....				<i>2</i>	<i>15</i>	<i>6</i>



GUN LICENCE, 10s. Od.

John Menzies
Edinburgh

County* _____ of *Cum*

is authorised by the Commissioners of Inland Revenue to use the date hereof until and including the *Thirty-first* day of _____ EN SHILLINGS having been paid for this Licence.

Granted at _____
14/11 day of *Nov*

by *James J. J. J. J.*

Licence is of no avail in a proclaimed district in Ireland to carry Arms.

residence is within an Administrative County Borough

JUDICATURE FEES

These stamps were required for the payment of certain administrative and procedural charges associated with the operation of most law courts. They were introduced following the passage of the Supreme Court of Judicature Act of 1873 that consolidated several kinds of superior courts into a common system. Their use was drastically curtailed after 1945, although new series were produced for each sovereign from Queen Victoria through Queen Elizabeth II.

1875. Typo. DeLaRue. Wmk: garter/VR/scales. Perf. 14.



1876-1881. Typo. DeLaRue. Wmk: scales/2 orbs. Perf. 14. New designs.



JUDICATURE FEES

In the High Court of Justice
Chancery Division
N^o Justice North

1898. R. N^o. 787.

Filed 1st Feb 1899



In the Matter of the Estate
of Mary Anne Roberts
deceased

and
In the Matter of the Estate
of Edward Roberts deceased



Between Mary Roberts
Plaintiff

and
Lucy Dorothy Jones
(sued as Dorothy Jones) an
Infant by William Wright her
Guardian ad litem and
Thomas Roberts
Defendants

Affidavit of plaintiff Mary Roberts bears *Judicature Fees* stamps totaling 1s4d acknowledging payment of filing fee. 1898 civil suit in Chancery Division contested a will.

JUDICATURE FEES

1902-1916. Typo. DeLaRue. Bi-colored King Edward VII key types.
Wmks. orb, IR, two orbs, multi orb IR. Perf. 14 or 14 x 13-3/4.



JUDICATURE FEES - ROYAL COURTS OF JUSTICE

Royal Courts of Justice is the name of the building in which the Supreme Court of Judicature is housed. These stamps replaced those inscribed *Judicature Fees*, Series 1 and 2, but were discontinued when the latter were reintroduced as Series 3.

Note the curved band with the word "REVENUE" above the stamp embossment of the 5s stamp. Such additions are known as "Designation Bands, Overprint Marks or Labels" and probably were impressed by a separate motion of the embossing press. Their period of usage was the same as that of the "*Royal Courts*" stamps, ca 1879-1930.



JUSTICE ROOM

These stamps were used for the payment of fees and fines related to those City of London matters under the jurisdiction of the Court of Aldermen, meeting regularly in the Mansion House and at Guildhall, London. They were authorized in 1866; their use ceased ca 1910. May be found with perfin cancels: "M H/J R" or "G/J R."

1869-1898. No face value. Pale brown rose (shades). Line engraved. Perkins Bacon. Various papers & perfs. No wmk.



1871. Black. Line engraved. Perkins Bacon. Values in words by scarlet surcharges. Various papers & perfs. No wmk. Type A opt. in Roman letters 1-1/2mm tall; Type B opt. in *sans serif* letters 2 mm high.



1888. Black (w/exceptions). Line engraved. Perkins Bacon. Values in figures by scarlet surcharges (w/exceptions). Various papers & perfs. No wmk.



LAND REGISTRY

Compulsory registration of titles to land in England and Wales was first required by the Land Transfer Act of 1897. Earlier legislation (1862 and 1875) had introduced the concept of a centrally-held land register, but had met with little success. Registry fee orders often specified the type of stamps to be used for a specific purpose and led to an abundance of values. Appropriated embossed issues were available from 1862; dedicated adhesive stamps were introduced in 1873. The use of any kind of stamps for the payment of Land Registry fees ceased in 1985.

1881. Typo. DeLaRue. Wmk: orb/script VR/2 orbs. Perf. 14.



1971-74. Typo. Wmk: mult orb IR. Perf. 14-3/4 x 13-3/4. Elizabeth II key types, decimal issues. "LAND REGISTRY" in two lines (1971); in one line (1974).



LAND REGISTRY

6d fee stamp usage on "Application to Register a Deed of Arrangement," 1910.



OFFICE COPY.—*Application to Register a Deed of Arrangement.*

REGISTRATION AND SEARCHES ACT, 1888.

LAND CHARGES DEPARTMENT.

Date of the Deed *3rd day of June 1910*

PARTIES TO THE DEED.*

*John Tricklebank "Debtor" of the 1st part
George Kinson "Trustee" of the 2nd part
and Creditors of the Debtor of the 3rd part*

are numerous, enter the names of the first three, adding "and others."

) WHOSE ESTATE(S) IS (ARE) TO BE AFFECTED.

Address.

Title, Trade or Profession

*Victoria Road Larnworth in
the County of Stafford.*

*Pork Butcher Provision
Merchant.*

LEGACY DUTY
LEGACY & SUCCESSION DUTY
SUCCESSION DUTY

A tax on legacies (gifts of *personal property* by will) was first imposed in 1780 upon every receipt for a legacy. The tax rate depended upon the legacy's value and was levied at a scaled percentage of that value. In 1796, a new scale of duties was created that depended upon the blood relationship of the recipient to the deceased and the duty was declared to be a stamp duty for which appropriated embossed stamps were introduced. Subsequent legislative changes in 1804, 1805 and 1815 necessitated the creation of new stamp dies. In 1853, additional legislation - the *Legacy & Succession Duty* - extended the duty to all property, real or personal, and additional stamps were introduced. Following the creation (1894) of *Estate Duty* (see earlier), all legacy-related duties were adjusted. Their collection continued at these new rates until 1949 when they were abolished.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY.

RECEIVED the 19th day of November 1903
the sum of Three pounds —

being the Amount mentioned in the above Assessment.

£ 3 : - : -

Registered,

E. Morris

J. Kent
pro Accountant.

H. Haynes
pro Cashier.

For Acc^t & Compt^r-Gen^t
of Inland Revenue.

THE LIVERPOOL TRADE ASSOCIATIONS

During the late 18th and early 19th centuries, Liverpool became Britain's leading port of entry for a variety of commercial raw materials, including corn, cotton, sugar and vegetable oils. To support acquiring and handling these important commodities, the *Liverpool Trade Associations* came into being. By 1859, there were 12 commercial and trade associations in the city formulating and enforcing rules for trading in their respective materials. Eventually, these groups controlled the world markets, controls that lasted until World War II.

Many of these organizations utilized stamps in their routine operations as a convenient way of keeping track of and collecting the fees arising from brokers' charges and sales contracts (and their arbitration when disputes arose), warehousing operations, and financial settlements. These stamps were true "*cinderella*" issues, privately printed and generally available only to association members. In a few instances, a great deal of information is known about particular stamps, but this is commonly not the case.

The following examples are representative only; no claim to completeness is intended. They are shown here because they generally are unknown to American collectors, even though they are included in several of the British revenue stamp catalogues.

Liverpool Beet Sugar Association



Liverpool Corn Trade Association Limited



Liverpool Provision Association



Liverpool Cotton Association Limited
Liverpool Cotton Brokers Association Limited
Liverpool Cotton Brokers Bank Limited

Some stamps are further identified as being associated with specific operations by additional wording in their designs or cancellations; i.e., "clearing house" and "arbitration."



LIFE POLICY

This stamp duty was levied on life insurance policies. Initially imposed in 1853, the tax rate depended upon the sum insured. In 1860, accidental death policies were added at tax rates dependent upon the premiums charged. Later acts modified these enactments until the Stamp Act of 1891 consolidated all kinds of life policies under a single tax rate that depended upon the monetary coverage. The stamps had been withdrawn in 1881, although the tax remained in force for many years.

1854-1869. Engraved. Perkins Bacon. Red-brown. Wmks: fouled anchor w/stock (1854), fouled anchor wo/stock (1860), 16 mm anchor (1865), 18 mm anchor (1869). Imperforate. Stamps released in 1872 duplicated the 1869 issue but perforated 12-1/2. Two dies of this stamp have been recognized.



MEDICINE DUTY

This stamp tax on patent medicines was first imposed in 1783 and not abolished until 1941. They were affixed to the bottle or box in such a manner as to be torn when the container was opened. (Our "M & M" issues were patterned after them.) Both price of medicine ("Value") and tax rate ("Duty") were commonly shown on the stamps that might or might not be appropriated to the proprietors.

Series A (1783-1820). Single color, red or black. From engraved copper plates. Issued imperforate and un-gummed in cruciform or rectangular shape.



1795. 3d red. Appropriated to Shaw & Edwards who operated their "*Genuine Medicine Warehouse at No. 66, St. Paul's Church Yard, London.*"

Series B (1823-1906). Bi-colored, red/black. From Congreve plates w/background of interlacing circles. Issued imperforate and un-gummed in rectangular shape.



1823. 1-1/2d. Large (135 x 28 mm). Unappropriated. "*MEDICINE LABEL*" at right.



1885. 1-1/2d. Small (104 x 20mm). Unappropriated. "*This Stamp Implies....*" at top.



1887. 1-1/2d. Small (104 x 20 mm). Unappropriated. "*No Government Guarantee*" appears four times in design.

Series C (1823-1915). Bi-colored, black/red. From Congreve plates w/background of interlacing trefoils. Issued imperforate and un-gummed in rectangular shape.



1823. 3d. Large (130 x 28 mm). Unappropriated. Value divided. Duty expressed "DY."



1875. 3d. Large (136 x 29 mm). Appropriated right to: "Evan Edwards/67 St. Pauls." Value left.



1892. 1-1/2d. Large (138 x 30 mm). Appropriated right to: "Alfred Fennings/Isle of Wight." Value left. "This Stamp Implies No Government Guarantee" added around duty.

Series D (1906-1941). Bi-colored, black/red. DeLaRue. Issued in rectangular shape in three sizes. All read "MEDICINE STAMP DUTY" in left panel. Imperf or perf. Wmks: Crowns or multiple MSD. Appropriated or unappropriated.



1915. 3d. Small (104 x 19 mm). Appropriated right to: "W.T.Owbridge Ltd./The Laboratory. Hull." Wmk multi MSD. Perf. 11. "No Government Guarantee" added around duty.

MAYOR'S COURT

These stamps were used to pay fees and fines in the Mayor's Court, City of London. Receipts from their sale provided the funds to operate the court. Introduced ca 1882, their use was regulated by the Mayor's Court of London Procedure Act of 1857. When that court was merged with another City court in 1920, their use ceased.

Used copies of these stamps are normally found cancelled by perforations that form the letters "MC" in an elongated pattern. A number of other governmental offices and departments employed similar cancellations that involved letter abbreviations positioned within a perforated circle.

1883. Line engraved. Perkins Bacon. No wmk. Variously perf. 11-1/2, 12-1/2 or 14-1/2. Pence valued in two words and shillings in figures.



MATCH TAX

Match Tax Bill introduced in 1871, proposed a stamp-duty of one-half penny per box of 100 common matches. Bill was admittedly a "revenue raiser," patterned after American "Match" stamps. House defeated the proposal and Bill was withdrawn, but not before the stamp seen below had been printed. Latin phrase in oval has been translated: "out of light a little profit."



MATRIMONIAL CAUSE

Until 1858, jurisdiction over matrimonial matters lay with Ecclesiastical courts. On New Year's Day, 1858, the Court of Divorce and Matrimonial Causes came into existence. Fees payable to this court "shall be collected and received by a stamp denoting the amount," which could be either embossed or adhesive. This court ceased to exist in 1875.

1866. Typo. DeLaRue. Wmk: script PM. Perf. 15-1/2 x 15. Same design as 1858 issue but with color changed.



NATIONAL HEALTH INSURANCE

The National Insurance Act of 1911 created the first such scheme in the U.K. by providing for compulsory insurance for employed persons aged 16 years and over. Benefits were provided for medical treatment, sanatorium care for TB sufferers, limited confinement in hospital, disability payments, and maternity leave allowances. The employee paid part of a weekly contribution into a central fund, the balance was paid by the employer and the government. Tax rates varied according to the salary level.

These stamps, denoting the weekly payments, were affixed into an individual's record card that served to establish his or her eligibility for benefits. In 1925, the program was expanded and the title on the stamps was changed to "*Health & Pensions Insurance.*" (see later.)

1911-1925. Typo. Bi-colored. Wmk. N.H.I. Perf. 14 or 14-1/2.



NATIONAL INSURANCE & HEALTH SERVICE

In 1945, administration of the existing *National Insurance* act and its companion acts (except for medical benefits) was transferred to the Ministry of National Insurance. In 1948, a new *National Insurance Scheme* appeared that absorbed all pre-existing programs, except those providing medical benefits which were attached to a newly-created *National Health Service*. Contributions continued to be by stamps and cards. Newly-designed issues, used commonly by both programs, followed in vast numbers. [Booth's catalogue lists ca 700 different and notes that others "probably" exist.]

1948-(?). Photogravure. Various colors, sizes and shapes. Wmk. generally NIM. Perf generally 14, w/wo security perfs and overprints. These stamps are normally found mint; used stamps were retained and destroyed by the Government.



NATIONAL INSURANCE & HEALTH SERVICE

Form 55/56 (Straw) Four-page National Insurance Card for Use in Great Britain and Northern Ireland

Partially-used card issued to an employed woman, age 18 to 65, for use during time period printed on individual spaces. *Note:* instructions and warning regarding removal and/or sale of stamps at top of page, and Table of Contribution Rates at bottom.

Reverse of card (pages 2 and 3, *not shown*) provides lengthy and detailed instructions to both employer and employee for card's proper use, including space for woman's name, address and *National Insurance* number.

Use National Insurance stamps only. Stamps must be bought at a Post Office.

WARNING. Do not remove a stamp from this card. Any person who defaces an insurance card, or buys or sells an insurance card or a used stamp, or affixes a used stamp to an insurance card, is liable to a heavy fine or imprisonment or both.

For week beginning 5 MAR 1956				
For week beginning 9 APR 1956	For week beginning 16 APR 1956	For week beginning 23 APR 1956	For week beginning 30 APR 1956	For week beginning 7 MAY 1956
For week beginning 14 MAY 1956	For week beginning 21 MAY 1956	For week beginning 28 MAY 1956	DATE-CANCEL THE STAMPS (see paragraph 9 on page 4)	
For week beginning 4 JUNE 1956	For week beginning 11 JUNE 1956	For week beginning 18 JUNE 1956	For week beginning 25 JUNE 1956	For week beginning 2 JULY 1956
For week beginning 9 JULY 1956	For week beginning 16 JULY 1956	For week beginning 23 JULY 1956	For week beginning 30 JULY 1956	For week beginning 6 AUG 1956
For week beginning 13 AUG 1956	For week beginning 20 AUG 1956	For week beginning 27 AUG 1956	FOR WEEK BEGINNING 3rd SEP. 1956 CONTINUE STAMPING AT TOP OF PREVIOUS PAGE.	

COMPULSORY WEEKLY CONTRIBUTIONS Ordinary Rates

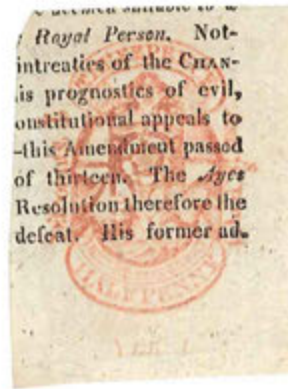
AGE	EMPLOYED (CLASS 1)			SELF-EMPLOYED (CLASS 2)	NON-EMPLOYED* (CLASS 3)
	Employer	Employee	TOTAL		
18 and under 60	4s. 11d.	5s. 6d.	10s. 5d. (including Industrial Injuries rates)	7s. 2d.	5s. 2d.
60 and under 65 (not retired)					

* Non-employed women are not liable for compulsory contributions after age 60.

NEWSPAPER DUTY

A true tax-paid, first imposed in 1712. Tax was collected through half-penny stamp printed in red directly on each blank sheet of newsprint before that paper went to press. Used engraved copper plates, the first time this process was applied to producing revenue stamps.

Tax rate subsequently was increased five different times: to 1d (1757), to 1-1/2d (1776), to 2d (1789), to 3-1/2d (1797), to 4d (1815), before being reduced to 1d (1836) and, finally, eliminated in 1855. The early increases were reflected by the use of "composite dies." The first "consolidated dies" were not registered until 1802. Beginning in 1836, "distinctive dies" that included the names of the newspapers were introduced.



Published by Authority.

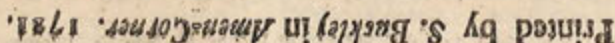
Westminster, June 7.

Burgundy in the Duke of Bourbon's Absence, has received a Gratification from the King of 40000 Livres, and an Addition of 2000 Livres per Annum, to his Allowances as Lieutenant-General of that Province. The Memorial which the Duke of la Force presented lately to the King, will be reported to the next Council of Regency by M. Armenonville, Secretary of State. It is said the Parliament is about making a Representation to the King, to justify their Proceedings in that Affair, and to refute the Duke's Memorial, wherein he complains of several Irregularities in the Process against him. The old Duke of Bouillon is dangerously ill, and has received all the Sacraments; as has also Madame de St. Contest, Mother to M. de St. Contest, one of the King's Plenipotentiaries to the Congress of Cambray. The Turkish Ambassadour came back Yesterday Morning from Versailles. An Arrêt was published Yesterday, renewing the Prohibitions made formerly against bringing into this Kingdom, or wearing any Silks coming from the Indies, China, or the Levant, or any painted Callicoes coming from the said Countries.

An Act for regulating the Journeymen-Tailors within the weekly Bills of Mortality.

An Act for the better preserving and keeping in repair the Piers of the Town and Port of Whitby, in the County of York, and for explaining and making more effectual the several Acts passed for lengthning and repairing the Piers of Bridlington, alias Burlington, in the said County.

An Act for enlarging the Term assigned by the Statute in that behalf made.



Mercer's James Freeman, of London, Merchant, hath furnished his friend Mr. J. G. with a copy of a letter addressed to him by the said Mercer, dated at London, the 10th inst., which is as follows:—
“I have the honor to acknowledge the receipt of your letter of the 6th inst., and am glad to hear that you are well. I have been thinking much lately of the state of the country, and of the manner in which the Government has conducted its affairs. I have seen many things which lead me to believe that the country is in a very dangerous situation, and that the Government is doing all it can to bring about a revolution. I have seen many things which lead me to believe that the country is in a very dangerous situation, and that the Government is doing all it can to bring about a revolution. I have seen many things which lead me to believe that the country is in a very dangerous situation, and that the Government is doing all it can to bring about a revolution.”

WHEREAS a Commission of Bankrupt is awarded against John Whitehead, late of Queen-Street, London, Chap- man, and he being declared a Bankrupt; is hereby required to surrender himself to the Commissioners on the 15th day of August, and on the 10th of the next month to give Notice, that he will attend the Commissioners on the 26th of June instant, at three in the afternoon, at Guildhall, London, to shew his Examination; when and where the Creditors are to come prepared to prove their Debts, pay Contributions, and to be sworn to or dissent from the Allowance of his Money; and assent to or dissent from the Allowance of his

one of the Masters of the said Court, the Manager of Ko-
thebriah, alias Reddick, in the County of Surry, and Lands,
&c., the same being, late the Estate of John Boone, Esq.,
occurred; Particulars whereof may be had at the said Master's
office.

London, Mexico; Particulars whereof may be had at the said
Matters, Chambers at Lincoln's Inn.
To be sold to the best Bidder, pursuant to an Order of the
High Court of Chancery, before William Rogers, Esq.,
Contributions-Money, and agent to or different from the said
Creditors are to come prepared to prove their Debts, say
on the 23d of June Instant, at Three in the afternoon, at
Guilford, London, to finish his Examination; when and where
the said Creditors are to come prepared to prove their Debts, say

METREX, Peter Phillips, late of Long-Lacy, near Wellingborough, Northamptonshire, has been appointed by the Court of Chancery as Receiver of the Estate of the late Sir Thomas Baring, Bart., deceased, who died on the 10th day of January last.

It is also noted that the accused, who have not already proved their Debtors, and paid their Contributions—Money, are to come prepared to do the same, at the trial.

2mm. 4347



The Edinburgh Gazette.

Published by Authority.



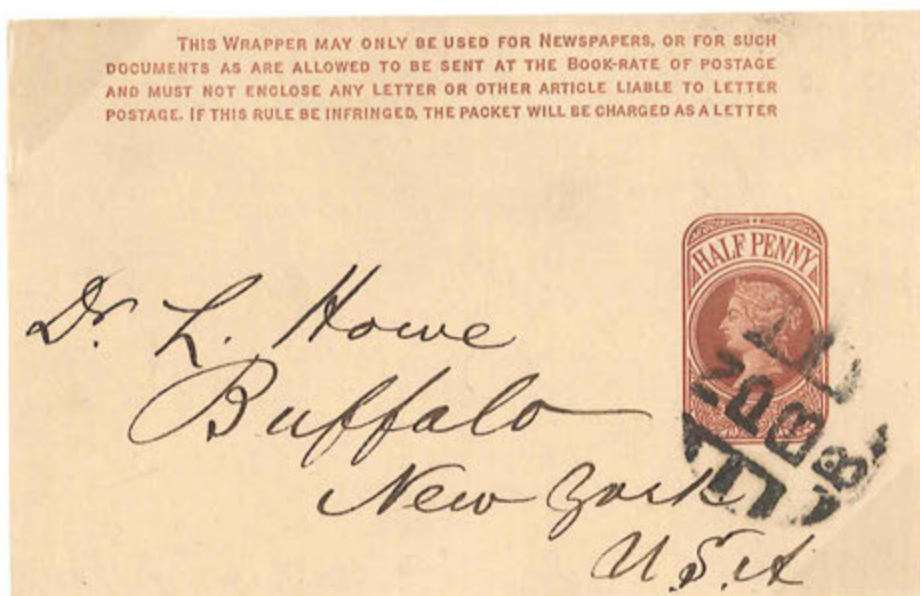
FRIDAY, JANUARY 16, 1835.

NEWSPAPER DUTY

In 1853, distinctive black tax stamps, printed by the newspaper's own press at the same time the paper was printed, were authorized. Special duty dies were prepared (die numbers are shown) that included the paper's name and the amount of the duty. The Stamp Office supervised the press runs and assessed the tax due, based upon the number of impressions recorded by a sealed counting device.



In 1855, the duty on newspapers was abolished. Some papers elected to retain the stamps, however, because they guaranteed a reduced postal rate.



In 1870, a one-half penny postage rate was adopted for all newspapers. Distinctive newspaper tax stamps thus became unnecessary and their use ceased. Restricted mailing wrappers like that shown above became popular.



Many of the British national railroads then adopted a "same-rate" delivery charge for the newspapers they carried. The adhesive stamps shown above were privately prepared by the railroads and used to prepay those fees.

NORTHAMPTONSHIRE

The Local Stamp Act of 1869, effective 2 August of that year, permitted Northamptonshire and certain other counties in England and Wales, to issue stamps for use in collecting court fees and fines. The use of these "local authority" stamps apparently came to an end early in the 20th century, made obsolete by various statutory reforms in the court system introduced in the 1870's and 1880's.

1870. Typo. Waterlow. Common design used by several counties for court fees. Blue stamps. Values and county name in red. No wmk. Perf. 15.



1875. Typo. Waterlow. Same design. Blue stamps. Values in red and county name in blue. No wmk. Perf. 15.



1882. Typo. Waterlow. Same design. Green stamps. Values in red and county name in green. No wmk. Perf. 15.



PASSPORT

In the 1920's, the charge for a British passport, valid for two years, was 7s6d. Two-year renewals could be had for a fee of 2s. Variable renewal periods were later made possible for a fee of 1s per year. Stamps appropriated "Passport" were produced for these charges and other fees related to passports and visas. Visa charges for non-British nationals were at rates negotiated by officials of the governments involved

1918-1923. Typo. DeLaRue. King George V key types. Wmk. multi orb IR.
Perfs. 15 x 14, 14-3/4 x 13-3/4, or 14 x 15.



Page from British passport renewed twice. First renewal, 6 August 1928, cost 5s; second renewal, 21 July 1931, cost 3s. Both oval cancellations were applied at the Foreign Office.

PATENT

A patent, granted by the government through its Patent Office, confers upon the holder the exclusive right for a fixed time period to make, use or sell some new invention. In 1853, an Act of Parliament introduced stamp duties for the payment of the fees for registration and processing of *Patent* documents. Prior to 1872, all appropriated stamps used for this purpose were embossed; dedicated adhesive stamps were introduced that year. In the 1920's, general duty embossed stamps replaced both.

1853-1872. Blue. Embossed. No wmk, wmk.block VR or scales. Imperf or perf 12-1/2.



1872-1884. Typo. DeLaRue. Queen Victoria designs. Lilac or green stamps plus variously colored appropriations. Wmks.garter, block or script VR. Perf. 14.

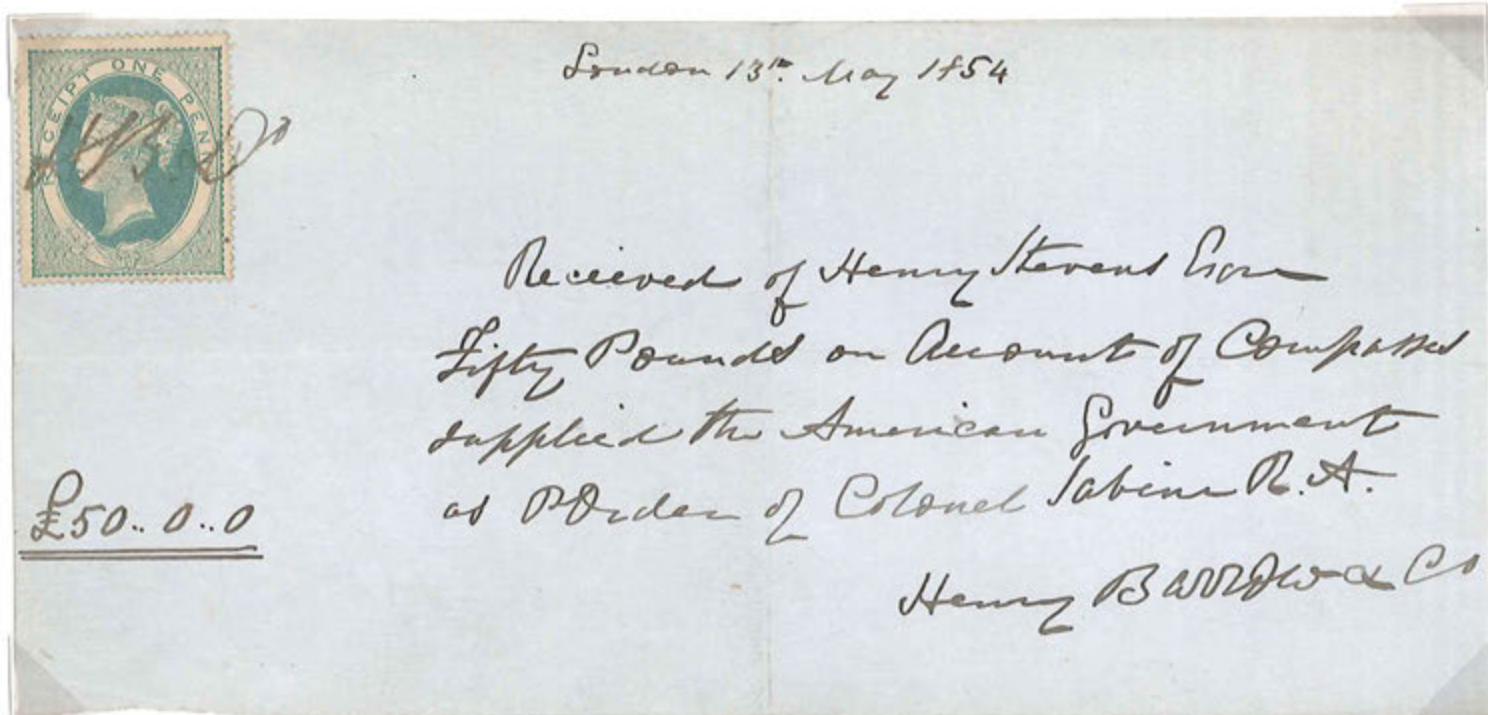


RECEIPT

The law defines a *receipt* as any written or printed acknowledgment that a sum of money has been received by the person signing it. A stamp duty on *receipts* was in effect continuously from 1783 until 1971 at rates varying from one penny to 10 shillings. Embossed stamps (with dedicating titles until the 1870's; general purpose issues thereafter) were in use throughout the period; appropriated adhesive stamps first appeared in 1853 when the tax rate became one penny, regardless of the amount of money involved.

This was the only adhesive stamp issue that bore the title *RECEIPT*. The Customs & Inland Revenue Act of 1881 provided that after 1/6/1881, "*any stamp duty of 1d can be paid by the use of an adhesive postage stamp.*" Ten years later, legislation approved the use of "*the same adhesive stamp*" to denote "*both stamp duties and postage duties.*"

1853. 1d. Light blue to turquoise (shades). Typo. DeLaRue. Wmk: fouled anchor w/wooden stock, inverted. Perf. 15-1/2 x 15. Stamp exists in two varieties: Type I (*left*) w/rectangular buckle and small letters of inscription; Type II (*right*) w/octagonal buckle and large letters of inscription.



TEA CLEARING HOUSE

A semiofficial London organization established in the 1890's to regulate contracts and insurance for tea shipments. These stamps were used internally to prepay charges for small services rendered by the tea warehouse keepers. Their use was discontinued in 1970. Stamps are considered "*cinderellas*".

1923. Typo. Howard Jones Roberts & Leete Ltd., London. No wmk. Perf. 10, 11, 11-1/2 or rouletted 7. Colors varied but significance, if any, not known. All remainder stocks destroyed by Clearing House in 1970.



1924. Same designs but with diamond overprint in black. Significance unknown.



1924. Same designs but with triangle overprint in black. Significance unknown.



Television

TV licences first appeared in 1946; licence fee stamps became available at post offices beginning in 1972. Annual fees are dependent upon type and size of set.



C023776

WIRELESS TELEGRAPHY ACT 1949

BRL 01 2.77

TELEVISION BROADCAST RECEIVING LICENCE (INCLUDING COLOUR) - General Form

This licence expires on the last day of **OCTOBER 1978**

1. The person named below (hereinafter called "the Licensee") is hereby licensed subject to the terms, provisions and limitations set out in the Schedule—
 - (a) to install apparatus for wireless telegraphy at the premises shown below, in so far as these premises are in the occupation of the Licensee
 - (b) to use the said apparatus for the purposes of receiving visual images sent by television from authorised Broadcasting Stations for general reception and from licensed amateur stations which can be exhibited by the said apparatus either in monochrome only or, if the licence includes colour, in any colour or colours.
2.
 - (1) This clause shall apply where the Licensee occupies the said premises as a private residence.
 - (2) The Licensee is hereby licensed to use for the purposes stated in paragraph (b) of Clause 1, whether or not in the said premises, apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets, provided that when used otherwise than in the said premises, any such set is operated by a battery or batteries, wholly contained within the set and is not permanently installed in any premises or other place.
 - (3) All members of the Licensee's family and domestic staff while in residence in the said premises (otherwise than in a part thereof which is not in the occupation of the Licensee) and all members of the Licensee's family so resident while living elsewhere for the purpose of receiving a full-time course of education at an educational establishment are hereby licensed, subject to the terms, provisions and limitations set out in the Schedule, (i) to install apparatus for wireless telegraphy at the said premises and to use the said apparatus for the purposes stated in paragraph (b) of Clause 1, and (ii) to use in accordance with paragraph (2) of this Clause apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets.

MR R BURTON
67 CLEVELAND GARDENS
NEWCASTLE UPON TYNE
NE7 7QH

Issued on behalf of the Secretary
of State for the Home Department

L. Applewhite



WARNING: This licence is not valid until either a licence fee stamp acknowledging payment of the fee has been stuck on the licence and the licence has been date-stamped and initialled by the issuing officer or the validation of the licence has been made by mechanical means recording that the fee has been paid and the licence issued. The licence should then be retained by the licensee.

TELEVISION BROADCAST RECEIVING LICENCE

(monochrome only)
(including colour)

General Form



This Licence expires on the last day of MARCH 1975

CODE 44

WIRELESS
TELEGRAPHY
ACT 1949

Name
and
Full
Postal
Address
in
block
letters

*Mr. *Mrs. *Miss	H.	ROBINSON.
Title	Initials	Surname
GREEN MEADOWS BRIGHTON		
SOLNIE RD TRAWIN		COLNIE
LANCS		13 138 8 AD
Delete as appropriate		Postcode

(hereinafter called the "Licensee") is hereby licensed, subject to the terms, provisions and limitations set out in the Schedule—

- to install apparatus for wireless telegraphy at the said premises in so far as these premises are in the occupation of the Licensee;
 - to use the said apparatus for the purposes of receiving visual images sent by television from authorised Broadcasting Stations for general reception and from licensed amateur stations which can be exhibited by the said apparatus either in monochrome only or, if the licence includes colour, in any colour or colours.
2. (1) This clause shall apply where the Licensee occupies the said premises as a private residence.
(2) The Licensee is hereby licensed to use for the purposes stated in paragraph (b) of Clause 1, whether or not in the premises, apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets provided that when used otherwise than in the said premises, any such set is operated by a battery or batteries, who contained within the set and is not permanently installed in any premises or other place.
(3) All members of the Licensee's family and domestic staff living in residence in the said premises (otherwise than in a part thereof which is not in the occupation of the Licensee) and all members of the Licensee's family so resident while living elsewhere for the purpose of receiving a full-time course of education at an educational establishment are hereby licensed subject to the terms, provisions and limitations set out in the Schedule, (i) to install apparatus for wireless telegraph at the said premises and to use the said apparatus for the purposes stated in paragraph (b) of Clause 1, and (ii) to use it in accordance with paragraph (2) of this clause apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets.

Issued  behalf of the Minister of Posts and Telecommunications..... y and

WARNING: This licence is not valid until a licence fee stamp, acknowledging payment of the fee has been stuck on the licence and the licence has been date-stamped and initialled by the issuing officer.

black
print



for the purpose of receiving television broadcasts transmitted for general reception from authorised broadcasting Stations.

- This licence also permits the above people, and any member of the licence holder's family living away from home as a full-time student at an educational establishment, to use in any other place portable black and white television receiving equipment and, if this is a colour licence, portable colour television receiving equipment for the purpose stated in paragraph 2 above - BUT ONLY IF:
 - they normally live at the address below; and
 - the equipment is then powered only by its own internal batteries; and
 - the equipment is not permanently installed.
- This licence is issued subject to the conditions shown on the back of this licence.

MR L M LAWER
7 BEACHGROVE ROAD
BRISTOL
BS16 4AU

Issued by:

for Secretary of State
for the Home Department



WARNING: This licence is not valid until it is initialled and properly stamped by the officer issuing it at a post office or the National TV Licence Records Office.

ily and



- This licence permits the above people to install and use in any rooms they occupy at the address below black and white television receiving equipment and, if this is a colour licence, colour television receiving equipment for the purpose of receiving television broadcasts transmitted for general reception from authorised Broadcasting Stations.
- This licence also permits the above people, and any member of the licence holder's family living away from home as a full-time student at an educational establishment, to use in any other place portable black and white television receiving equipment and, if this is a colour licence, portable colour television receiving equipment for the purpose stated in paragraph 2 above - BUT ONLY IF:
 - they normally live at the address below; and
 - the equipment is then powered only by its own internal batteries; and
 - the equipment is not permanently installed.
- This licence is issued subject to the conditions shown on the back of this licence.

MRS J ANDERSON
1 MANOR ROAD
FISHPONDS
BRISTOL
BS16 2JD

Issued by:

for Secretary of State
for the Home Department



WARNING: This licence is not valid until it is initialled and properly stamped by the officer issuing it at a post office or the National TV Licence Records Office.

TRANSFER DUTY

Stamp tax on the transfer of title of stocks and bonds. Duty payable only on first such sale involving a specific security, each year. Stamps bear yearly dates of validity, and colors changed each year. Tax rates were *ad valorem*, based upon face value of security. Duty in effect 1888 thru May 1893.

1888-1893. Typo. DeLaRue. Wmk: orb/script VR. Perf. 14. Base colors: green, lilac, orange, ultramarine, sage green and brown. Value and year overprints uniformly in black.



TRANSFER DUTY

Certificate for 10 shares of Ohio & Mississippi Railway Company stock, \$100 per share, issued by Union Trust Company of New York on 9 November 1885. Stock subsequently sold twice in England: on 10 December 1890 and on 16 February 1891, as cancellations on dated *Transfer Duty* stamps confirm.



UNEMPLOYMENT INSURANCE

The British National Insurance Act of 1911 was the first to incorporate compulsory unemployment insurance into the institutional structure of any nation. Under that plan, employers and workers each contributed 2-1/2d per week. A section of the enabling act expressly stated that *"the payment of the contribution was to be made by stamps [obtainable at post offices] fixed into books or cards."* The government contributed a sum equal to one-third of the total receipts from employers and employees. Benefits (the *"dole"*) were at the rate of 7s per week for adults. Contributions into the system became payable in July 1912, and benefits began in January 1913.

Much subsequent legislation amended and enlarged the scheme that continued until 1948 when the National Insurance Act of 1946 took effect. The following stamps are representative examples of those introduced periodically in response to many of the changes in rates and coverage made while the system was viable.

1912-1946. Typo. Various designs and values, with and without overprints.
Wmk. compound UI. Perfs. 14, 14-1/4, or 14-1/2.



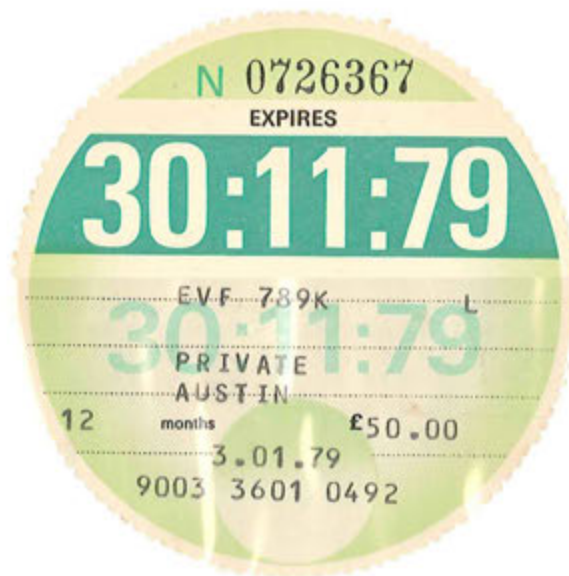
[illegible]

VEHICLE ROAD TAX DISCS

Trivially-named for their (normal) circular shape, these colorful fiscal items were introduced in 1921 as receipts to show that the owners of motor vehicles used on public roads had paid the required registration fees. [One can argue that they are, at best, collateral items but they do acknowledge a duty paid, were printed by the same security printers that produce revenue stamps, and their use is administered by various government taxing agencies.]

As specified by the original legislation, they were required to be visibly displayed at the lower left of the "windscreen." [Older American collectors will remember the rectangular *Motor Vehicle Use* stamps (*Scott RV* class) this country required during WWII.] The discs are printed on a light-weight card stock and issued ungummed, must therefore be held in some sort of holder and not glued to the glass. The example shown below was valid for twelve months, ending 30 November 1979, had cost the owner of the Austin car 50 pounds.

Still used in one form or other (and for a variety of additional purposes having nothing to do with road maintenance), a collection of these discs showing the various usages, tax rates, etc. would be a real challenge.



A valuable reference on this subject is the monograph by Champion, Hitchings & Brice, *Great Britain Road Tax Discs, 1921-2000*, The Revenue Society of Great Britain, 2001, that contains a great deal of interesting information.