

## New Zealand's General Purpose Revenue Stamps

New Zealand's first postage stamps were issued in 1855. These bore the Chalon portrait of Queen Victoria. They were inscribed *POSTAGE* and were not intended to be used for purposes other than for postage. However, some were used for revenue purposes in the first few days of January 1867 - new laws were effected and not all towns had received supplies of revenue stamps. Many of New Zealand's postage stamps issued since then were able to be used for postal or fiscal purposes as they were inscribed *POSTAGE & REVENUE*. Dated cancels such as OTAGO over crown (and AUCKLAND over crown) are typical of fiscal cancels of the period and may be found on many ordinary New Zealand stamps.

Some difficult to acquire postally used postage stamps are relatively easy to acquire fiscally used. Perhaps the most commonly seen (often erroneously described as being postally used) are fiscally used 5/- Mt. Cook stamps with OTAGO over crown cancels; these of course are inscribed *POSTAGE & REVENUE*.

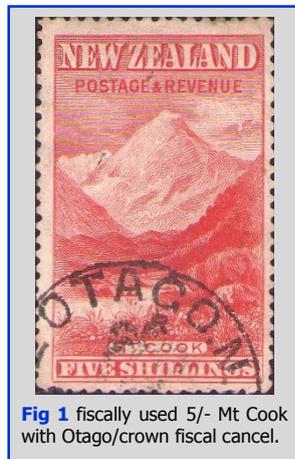


Fig 1 fiscally used 5/- Mt Cook with Otago/crown fiscal cancel.

Some easily acquired postally used postage stamps are exceedingly difficult to find fiscally used and are even more so on document. Only the 1947 to 1951 health stamps were valid for fiscal use. Now try locating them fiscally used!

Methods of cancelling revenue stamps include punching, by embossing, by rubber stamp, by pen or by steel datestamp. In this article, only New Zealand's general purpose revenue stamps will be discussed. There are other revenue stamps which were used for specific purposes and these will be dealt with in a later article.

### 1867 and 1871 Queen Victoria series

New Zealand's first revenue stamps were inscribed *STAMP DUTY* and featured a side face profile of Queen Victoria. These general purpose revenue stamps were introduced in 1867 and range in denomination from 1d to £10. Initially these stamps were issued imperforate to stamp offices around New Zealand, so that they could be used from 1 January 1867.

Once the initial distribution of imperforate stamps had been effected the Government Printing Office commenced perforating sheets and these stamps were also in use in 1867. Perforated general purpose revenue stamps from the 1867 series in denominations from 1d up to £50 exist.

From an early date, unofficial, or experimental methods of separation by roulettes and serrates of various gauges were also used on New Zealand's revenue stamps, just as the Full Face Queen postage stamps exist with these experimental methods of separation. Volume VI *Postage Stamps of New Zealand* records 16 different types of experimental separations used on revenue stamps ranging in denomination from 1d to 5/-.<sup>1</sup>



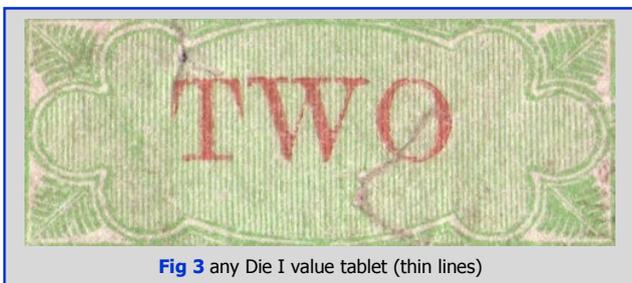
**Fig 2** 1/- QV Die I imperf with two experimental separations: Y roulette vertically at left, and H roulette vertically at right.

Some denominations (such as the imperforate QV 1/- grey and red) may be found with the value printed in one or in two lines; some denominations (such as the imperforate QV 1/8d grey brown and blue) may be found with the value printed in small figures & letters as well as with the value printed in large figures and letters. Both imperforate and perforate QV £1/15/- grey and red stamps are known with different spellings of THIRTY FIVE SHILLINGS. These stamps have one or more lower case *i* type instead of upper case *I* type!

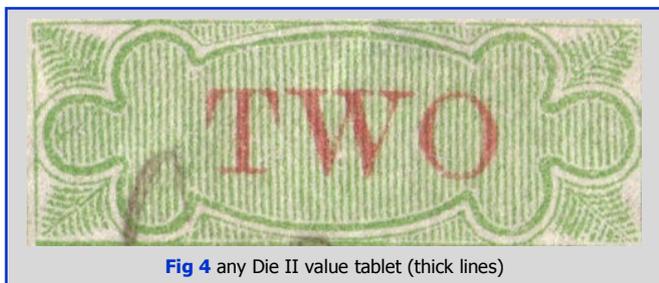
As with postage stamps, watermarked papers were used to print revenue stamps. In many instances they are the same as those found on contemporary postage stamps with one notable exception: some early New Zealand revenue stamps were printed on a thick paper with an impressed **NZ** where the letters are intertwined.

### Dies I and II

By 1869 the plate from the first die was showing signs of wear and its use was restricted but continued in use until 1870. A new die was made in Melbourne, and its design was based upon the earlier die (known as Die I). The new die (Die II) general purpose revenue stamps were issued in 1871. The two dies are quite easy to differentiate: in Die I stamps the vertical lines in the value tablet are set close together; in Die II stamps they are set wider apart. Also, the two white dots between **STAMP DUTY** and **NEW ZEALAND** are larger in Die II stamps.



**Fig 3** any Die I value tablet (thin lines)



**Fig 4** any Die II value tablet (thick lines)



**Fig 5** small white dots in Die I stamps and large white dots in Die II stamps.

Denominations of Die II revenue stamps range from 1d to £50 colours vary and there are a range of watermarks and perfs. Some interesting type varieties exist with high denomination stamps having either short or long tailed £ signs.



Fig 6 Die II £1 stamps with short tail (left) and long tail (right)

By 1878 the Die II revenue printing plates were beginning to wear. This resulted in options for their replacements being considered. In 1878 and in the following years several important decisions were made by the New Zealand government. These resulted in major changes to both postage and revenue stamp production.

In 1878: it was decided that for the 1d denomination, which was the most in demand of the revenue stamps, a new stamp of a completely different design was to be introduced. This resulted in the introduction of a smaller sized stamp (based upon the British 1d Inland Revenue stamp), initially in lilac and later in blue.



In 1880: new plates were made for the whole revenue series. The design was very similar to that of the earlier series, but a plate was made for each denomination with the value incorporated. As the 1d was already provided for, the new plates covered denominations from 4d upwards, and their number was initially reduced.

In 1882: the need for higher value postage stamps was raised. **It was decided that postage and revenue stamps could be used for either purpose.** The intention was that postage stamps should also be used for low value revenue purposes and a new series of stamps was placed on sale inscribed *Postage and Revenue* (the second side faces).

No alteration was made to the design of the revenue stamps but denominations below 2/- were withdrawn from sale. It was intended that postal needs for 2/- and upwards should be met using fiscal stamps.

### 1884 Queen Victoria ultra-high values

In 1884: in order to avoid a document having many stamps affixed, ultra-high value revenue stamps were individually printed when values exceeding £1000 were required. Occasionally some values less than £1000 were printed; the lowest recorded was £389 and the highest was £190,225. The Queen Victoria Die II design was used for these ultra-high value revenues which were printed in gold with the denominations printed in blue ink. The earliest recorded date of use is 7 July 1884. Just 3,285 of these stamps were printed between December 1890 and November 1935. The number printed prior to 1891 was probably quite low (8 were printed in 1891 and 7 in 1892); and a total of only 22 ultra-high value stamps with values under £1000 were printed – all before 1916.



Fig 8 £30,000 ultra-high value QVLT

### 1880 – 1926 Queen Victoria series

These replaced the earlier 1867-1871 series; however, denominations range from 4d up to £1000. Apart from different papers, and perforations some of these stamps may be found with differing printed denomination lengths as well as printed in different colours – thus giving collectors plenty to search for!

Some examples: £15 brown – exists with 9mm, 12.5mm and 16mm length denominations; £30 – 12.5mm and 16mm denominations; £40 – 7mm and 11mm denominations; £50 – 6mm, 10mm and small type denominations; £2/10/- printed in rose-lake as well as in Venetian-red and £3/10/- printed in claret as well as in rose.



Fig 9 £2/10/- rose-lake QVLT (left) and Venetian-red (right).

### 1931 – 1956 Coat of Arms series

Collectors are probably more familiar with stamps from this series than any of the others as they often feature in stamp albums – mint and sometimes postally used. Many a collection has fiscally used stamps from this series – usually the more difficult denominations to acquire postally used such as the 12/6d, £4/10/- and denominations above £5.

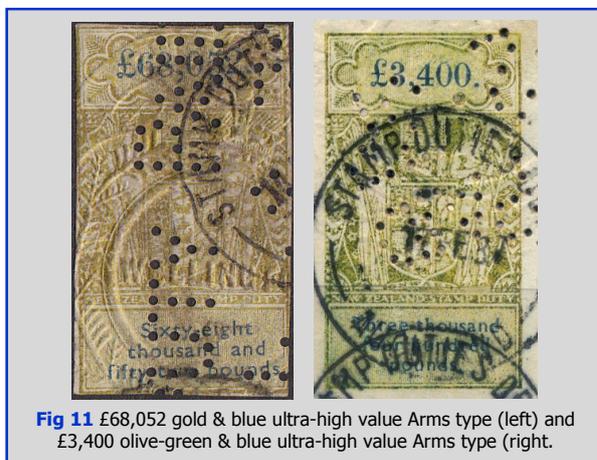


Fig 10 fiscally used £3/10/- Coat of Arms.

These stamps are may be found with different watermarks and perforations as well as with overprints. More details about these may be found in the newly published Kiwi Catalogue.<sup>2</sup>

### 1935 Coat of Arms ultra-high value series

These replaced the 1884 Queen Victoria ultra-high value stamps. The New Zealand Coat of Arms replaced Queen Victoria's portrait. Denominations of Coat of Arms ultra-high values are generally £2000 or more but 21 stamps were printed with lower values. Stamps with denominations in round thousands predominate. Of the values £3,000, £4,000, £6,000 and £10,000 at least 30 of each were printed (and 80 of £5,000). In total 1897 of these stamps (of which the highest is £150,000) were printed between 5 December 1935 and 24 November 1954 when printings officially ceased.



**Fig 11** £68,052 gold & blue ultra-high value Arms type (left) and £3,400 olive-green & blue ultra-high value Arms type (right).

The first printings (to about 1937) have a stop after the denomination at the top and the words below are in small seriffed letters. Some 1936-37 and 1942 printings were made in olive green; otherwise they were printed in gold ink with values printed in blue to blue black. Later printings (1942 to 1954) have no stop above and narrow sans serif lettering below.

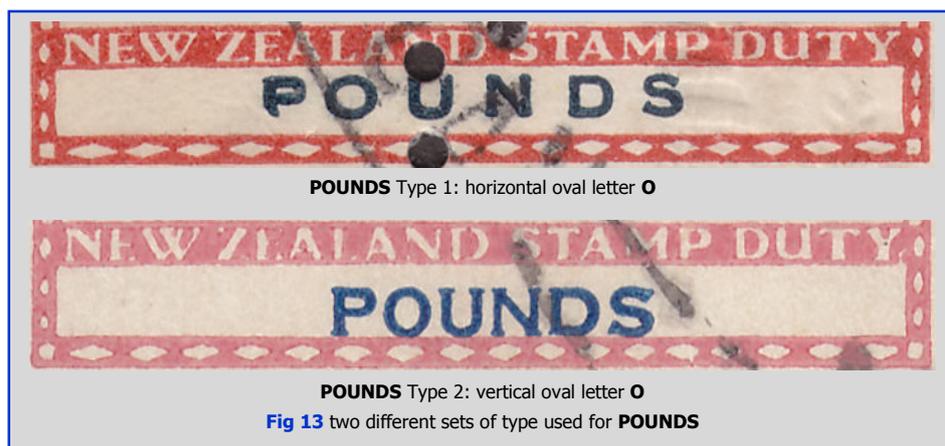
### 1939 Overprinted Coat of Arms series

Bold overprints in black ink were applied to various stamps to prevent confusion with and sales of similar coloured but different denomination stamps (c.f. 1/3d and 35/- yellow-orange) in poor lighting conditions often experienced in pre-war post offices. Denominations of the overprinted Coat of Arms series range from 3/6d (which may be found with serif or no serif lettering) to £900, and like the ordinary Coat of Arms stamps, these may exist with different watermarks, but all have the same perf, i.e. p 14.



**Fig 12** £900 overprinted Coat of Arms.

Two sets of type were used for the values printed in words. Type 1 letters are small and the **O** in POUNDS is round, or perhaps a horizontal oval. Type 2 letters are slightly larger and the **O** in POUNDS is a vertical oval.<sup>3</sup>



New Zealand's general purpose revenue stamps may sometimes be found on complete document (equivalent to postage stamps on cover!) with a mix of issues as well as low value postage and revenue stamps, as well as of course on piece. Some legal documents may be found with a range of revenue stamps but cancelled at different times. Payment of the total sum could be effected in instalments; thus, for example £55,002/13/4d of estate duty payable may have been paid in full (with a £55,002 ultra-high value stamp and some lower value stamps), or in full by several instalments – but not necessarily of equal payments.

Whether on document, on piece or soaked off many perforate revenue stamps may be found *imperforate*. Revenue stamps had to be affixed to vellum – a greasy document made from animal skin – and they were prone to flick off the surface of such documents. The solutions to this problem were two fold: i) the perforations were often trimmed off (to avoid catching on other papers on desks, and ii) they were additionally tied to the document by tin foil strips. On the reverse of the document where the tin foil pierced the document a label bearing a cypher of Queen Victoria, or King Edward VII (both imperforate) or King George V was attached, covering the tin foil to help retain the revenue stamps on the document.



Up to 1920 the King George V cypher labels may be found perf 10; whilst those from the 1930s will be found perf 11. The latest recorded date of cypher label use is 5 October 1933. Trimmed labels exist.

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**References:**

1. *Postage Stamps of New Zealand*, volume VI, published by Royal Philatelic Society of New Zealand.
2. *Kiwi Catalogue of New Zealand Revenue and Railway Stamps*, 7<sup>th</sup> edition, 2019, published by Mowbray Collectables.
3. *New Zealand Stamp Collector*, volume 60 number 3, p 84.