

An Overview of Israeli Revenue Stamps

Darryl Fuller

Introduction

In the June 2008 issue of Capital Philately, Dingle Smith wrote an introduction to the revenue stamps of Australia. This article will begin a series looking at the revenue stamps and stamped paper of Israel. Apart from the fact that I collect the revenue stamps of Israel I felt readers might find these stamps interesting. If for no other reason than the many ways that Israel has found to raise revenue, often with a different type of revenue stamp for each tax— everything from a tax on driving lessons to birth certificates for cattle!

To understand the revenue stamps of Israel it is important to understand some of the history of Israel. Israel was founded in May 1948 almost from scratch. There was already a base of people in that there was a Jewish population mixed in with the Palestinian Arab population. There was then a huge influx of Jewish people to Israel, most of whom were refugees with little money or possessions, although the Jewish people in Britain, the USA and other countries helped by providing money and support. It is not possible to go into the detailed history of the transition from Palestine to Israel, but needless to say it was not a smooth transition. Now, it takes considerable money to set up the infrastructure and public service needed to service a country and these had to be raised through taxation of, often quite poor people. When you combine this need to develop these facilities with the wars that have occurred over the years it is easy to see why Israel has been one of the most heavily taxed nations on earth.

To best explain taxation in Israel I offer the following quote from Taxes and People in Israel¹ provided in the Forward by Professor Oliver Oldman, *“A study of the tax administration in Israel is particularly revealing because Israel has been in a period of continuing transition and repeated crises during its short life. Moreover, it is a country for which the tax system has almost from the beginning been much more than a device to raise money. It has been used consciously, often experimentally as a means of facilitating or accomplishing economic and social ends. These tax policy objectives have meant that the system has changed frequently with respect to technical structure and distribution of the tax burden.”*

In order to have some systems in place when Israel started many of the Palestinian Mandate taxes were adopted for use in Israel. Many of these were fixed rate taxes that went back to the pre-colonial days and represented more of a fee than the later Israel taxes which were often based on a percentage amount.

Currencies

Israel has changed its currency unit over the years, usually because of high inflation. The following table details the units that have been used over the years. The abbreviations for each are fairly straight forward although the Israeli Lira (I.L.) is sometimes called the Israeli pound.

Period	May- August 1948	1948-1980		1980-1985	1985-present
Sub-period		1948-60	1960-80		
C u r r e n c y U n i t	Palestinian Pound	Israel Lira	Israel Lira	Sheqel	New Israeli Sheqel
S u b u n i t	1000 Mil	1000 Pruta	100 Agora	100 New Agora	100 Agora

Catalogues

There are a few catalogues which have information on Israeli revenues. The standard Bale catalogue of Israeli

Within Serbia in 1898	Italy to Australia in 1962
Russia to Sweden in 1913	Within Iceland in 1962
Turkey to Austria in 1916	Within Sweden, 1959 and 1966
Austro-Hungarian Fieldpost in 1917	DDR to the USA in 1965
Bavaria to Turkey in 1918	San Marino to Italy in 1972
Danzig to Switzerland in 1921	Madagascar to Spain in 1973
Peru to the USA in 1926	Iceland to Sweden in 1973
Within Finland in 1927	Sweden to Hong Kong in 1975
England to Finland in 1928	Portugal to Sweden in 1978 (2 pages)
Within Greece in 1930	Argentina to Sweden in 1981 (2 pages)
Italy to Mexico in 1930	Färöe Islands to Denmark in 1982
Lithuania to the USA in 1930	Spain to Sweden in 1982
Morocco to Switzerland in 1932	Japan to Sweden in 1983
C.O.D. in Sweden in 1932	Denmark express in 1983
Germany to Belgium in 1935	Germany to Sweden in 1988
Internal Luxembourg pre- and post-WWII	USA, Montana in 1991
Internal mail in the USSR in 1941	Current Australian examples
France to Germany in 1943 (3 pages)	

Reference

Von Eberhard, W. (2004) *Die Adresskarten im Kaiserreich Russland*.

(The address cards of Imperial Russia, in German and English) Lists over 150 varieties, each shown on both sides. Published in Hamburg.

Copies of this, text only, in word.doc format are available from Prof. Gregson at ramgdd@bigpond.com

stamps² is a full colour catalogue of Israel stamps that contains a selection of revenues. While the catalogue editor should be applauded for including some of the revenue stamps, the selection is not comprehensive enough and suffers from a number of issues. The main issues being that most used stamps are not priced, the selection is poorly edited, some important stamps are not included and pricing is inconsistent. The net effect of the pricing is that many lower denomination stamps are overpriced, say \$20 instead of the \$1-2 they should be, and a number of hard to get higher values are significantly underpriced. I would be happy to pay full catalogue for some stamps if I could find them. There is also a catalogue of Israeli Revenue Stamps produced by Mosden Trading Corporation³ from 1969. It is quite outdated but does have some interesting information and is worth picking up cheaply.

The key catalogue for Israeli revenue stamps is the William Wallerstein catalogue⁴. This catalogue is the result of much research by William Wallerstein and a number of collectors in Israel and updates an earlier version of the catalogue. It is very much the bible for collectors but is now over twenty years old and badly needs updating. It suffers from a number of issues, probably in part because Wallerstein, like me, could not read Hebrew. The main problems with this catalogue are that it does not appear to have been edited prior to publication and is riddled with errors, the illustrations are very poor in many cases, and the pricing is almost nonsensical in parts. Despite all this, it is still the best starting point for a collector.

Israel is still issuing revenue stamps, I believe, although the number of new or different issues in the last 20 years has been small. The real problem for collectors is that no-one has been recording these issues to my knowledge so this leaves a large gap in knowledge.

Double Perforation Errors – Warning

There are many errors known for Israeli revenue stamps particularly missing colours, a few inverted numerals and some imperforate between errors. Many of the revenue stamps were printed in large quantities and quality control was nowhere near as good as with postage stamps, hence there are a few more errors than might be expected. These errors sell for a premium and are not necessarily that expensive, but are still highly collectable.

There is one class of error, however, that I would not touch with a barge pole. There have been many double perforation errors appearing on the market over the last 10 years. The majority of these errors were NOT recorded by Wallerstein. He recorded a few of these errors and I believe his listings are quite good for errors as he had a lot of help with the catalogue. If these double perforation errors had existed 30 years ago he would have recorded them. There is one auction house selling dozens of different stamps with double perforations, sometimes virtually whole sets with the errors. It is inconceivable that so many errors were made and released. My problem with most of these errors is that virtually all have only one extra row of perforations. The perforations of Israeli revenues are complicated but despite this I don't believe that they lend themselves to so many double perforation errors. The first series of revenues was line perforated and double perforations may occur and did occur, but few were recorded up to 1986, so why have they suddenly started appearing? The majority of later issues are comb perforated, so a single line of double perforations should be rare. In addition these errors are almost always single stamps, whereas any collector who came across them would collect them in a block. Finally some stamps are partially comb perforated (such as the traffic tax stamps), and others are perforated one way and rouletted the other, which might lend themselves to perforation errors, but not necessarily the single row of extra perforations that seems to be the constant. There are also triple perforations appearing but these seem even less likely.

It is my opinion that virtually all of these stamps are fakes and none of them can be trusted. The number of them appearing has accelerated in recent years and it has got to the point where even the genuine few can no longer be trusted. These fakes are fairly well executed but when I get some time I will try to prove the gauge is not the same using scans. I will also show that the hole size is different. The final point is that the extra perforations are just too neat every time. My advice to any collector is not to purchase them.

Income Tax Stamps (Mas Hachnasa)

Wallerstein lists ten different issues for the income tax stamps. However, it should be noted that these stamps



Fig. 1 Plate block of 7pr First Issue Revenue

were used for more than just income tax but were used on receipts, bills and other documents as general tax stamps. Occasionally, when these stamps were not available general issue postage stamps were used on receipts. This was allowed and is mostly come across with low value stamps. The following ten sets of stamps are the most commonly seen revenue stamps of Israel, particularly on documents.

First Revenue Issue – Between 15 May and 25 July 1948 the first revenue stamps were issued. Fig. 1 illustrates a plate block of the 7 pruta value. Technically when this stamp was first issued it would have been a 7 mil value. Stamps ranging from 5pr to 1000pr were issued with the values from 100pr up being in a larger size. These stamps are quite common used with the high values often being found in large blocks, used on contracts, as the tax rates were high. Some values are less commonly seen used but only the 60pr value is scarce used and rare on document. Mint values to 80pr aren't hard to get but the higher values are difficult to find with original gum. Also plate blocks are far from common. Many of the high values have been taken off documents and re-gummed – so be wary. In 1949 the values from 100-1000pr were reprinted in a smaller size to save paper which was a scarce commodity in Israel.

The real interest in these stamps is not their usage or the few errors known but their perforations. Three perforation heads were available gauging 11, 11½ and 14. All three were used in various combinations so that each stamp appears in 9 different combinations from 11x11 to 14x14. All stamps are listed in all perforations but I am not convinced that they all exist and I haven't seen any article which confirms this. The stamps also appear on watermarked and unwatermarked paper.

Second Revenue Issue – In 1952 the revenue stamps were re-issued in the same design but as bi-colour stamps. Plate proofs exist of the frame design and the complete set exists as perforated plate proofs in red and green with the 5pr value also known in red and blue. The values issued were changed with some higher values added, 2000pr and 5000pr, and two values dropped, 7pr and 60pr. These stamps exist on two different papers, one watermarked 'ISRAEL' in Hebrew and the other a stag in an ellipse – the symbol of the Israeli Post Office. There are several missing colours known. This set is interesting in that all bar two values are quite easy to find mint or used, or on documents. The two exceptions are the 30pr and 80pr values. I think the 80pr value was issued after 1952 and saw little use. It is scarce used but does turn up and is very hard to find used on documents. Mint is rare and again most copies have been re-gummed.

Fig. 3 5ag and 11.L. blocks of the Fifth Issue Revenues



Fig. 2 Only recorded used block of the 30pr Second Issue Revenue

The really interesting stamp is the 30pr value. It was not listed at all in early catalogues and subsequent research shows that was not issued until 1958, and it was not recorded in the literature until 1975. It is a rare stamp mint or used and I have not seen a copy used on a document. Mint it is one of the rarest revenue stamps of Israel and although I have a copy I think it has been re-gummed. Fig. 2 illustrates a used block of four of the 30pr value that is thought to be the only used block known. It is possibly the only used multiple known.

Third to Sixth Revenue Issues – All of these nominally different sets of stamps have the same design as shown in Fig. 3. As Wallerstein lists them the third issue comprises one stamp of 25 agora, which was the first stamp issued in the new currency of agora and Lira. He lists it as being issued in 1958 but it may have been issued in 1960 when the currency changed. This stamp is not hard to find mint or used but is not common on documents.

The fourth issue was printed in 1961 and comprises 12 values from 1ag to 5I.L. on stag watermarked slightly yellow paper. Again they are not hard to find mint or used with the exception of the two low values. The 1ag is quite scarce mint while the 2ag is a rarity and very seldom seen.

In the middle of the 1960s Israel began printing these stamps on unwatermarked paper and adding new values from 1ag up to 200I.L. Wallerstein lists these as the fifth issue. The interest in these stamps is that they were printed on both thick and thin paper and with a range of gums. They were printed and used over many years which explains the papers and gums, as well as the numerous missing colours. They make an interesting study in their own right.

In 1973 values from 3ag to 80ag were reissued using a new printing plate. The main difference is that the frame is about 1mm smaller and is easily identified with the naked eye. This is Wallerstein's sixth issue and they exist on different papers and gums also. None of these is scarce. It should be noted that Wallerstein does not list the 50ag stamp from this issue which would appear to be an oversight.



Fig. 4 2Sh block from the Seventh Issue Revenues

Seventh Revenue Issue – The circumstances which led to this issue are quite interesting. On 30 April 1979 the bulk of the revenue stamps at the Tel Aviv Post Office were stolen in an armed raid. All postal agencies throughout Israel were cabled to withdraw all revenue stamps from sale and returning them. Regular postage stamps were to be used on documents in the interim. On 15 May 1979 new revenue stamps began appearing in post offices. The design was essentially the same except the values were in new colours and had a wavy line added to distinguish them from the earlier issue, as shown in Fig. 4. They were issued on unwatermarked paper in sheets of 100. None of these is scarce mint or used. Even the 10I.L. and 20I.L. value inverted errors are easy to find.



Eighth Revenue Issue – On 16 December 1980 Israel replaced the Lira value stamps with Sheqel values from 1Sh to 500Sh. This issue is shown in Fig. 5. None of these stamps is scarce.

Fig. 5 400Sh value from the Eighth Issue Revenues

Ninth Revenue Issue – Beginning 15 March 1984 Israel began issuing a new design of revenue stamp comprising a waterpipe and olive tree as shown in Figure 6. The values issued range from 1Sh to 20,000Sh. The high values were issued due to the rampant inflation in Israel in the 1980s. These stamps are not hard to get mint but it should be noted that the three high values, 5,000Sh, 10,000Sh and 20,000Sh

Fig. 6 Sheet number block of the 20,000Sh Ninth Issue Revenues



were printed by the Customs House and were only available in the Administered Territories (Gaza, West bank etc). Thus they will only be found used on travel passes as shown in Fig. 7.

Fig. 7 (below) Exit visa illustrating use of the three top value Ninth Issue Revenues



Fig. 8 (right) Tenth issue 1Sh strip showing printing error on top two stamps

Tenth Revenue Issue – In 1986 Israel re-issued the olive and waterpipe design in New Israeli Sheqels. Values exist from 1NIS to 100NIS and are shown in Fig. 8. These stamps were still available about five years ago and may still be for all I know. Some of the values were reprinted in the 1990s and the most noticeable change is the colour of the leaves on the olive tree which are paler. The 1Sh value had a third printing in a new perforation in about 2003-4. The higher values from 20NIS and above are not common on documents.

Consular Stamps (Bul Srad)

Israel issued stamps for use on passports, visas, maritime documents and other documents likely to be used at embassies, such as proof of identity. There were three different designs issued as discussed below.

First Consular Issue – In the period 1948-49 Israel issued a set of consular stamps as illustrated in Fig. 9. Values exist from 5pr to 2I.L. as well as a stamp inscribed ‘Hinam’ in Hebrew which means no value. This latter stamp



Fig. 9 Seldom seen First Consular Issue 300pr and 2I.L. values

was used when there was no fee for a service but some proof of the service was required and is shown in Fig. 10. These stamps were never issued to the public mint, due to the nature of their use, and should not exist mint. However, the values from 25pr to 2I.L. can be found mint and all appear to have come from samples sent to embassies and not used. Many re-gummed examples also exist. The 'Hinam' value is scarce used and rare mint but can be found. The two low values are extremely rare with a mint copy

of the 10pr selling for over \$US1600 a few years ago. It is also very rare used. The 5pr I have never seen but I have been told it does exist and would probably fetch thousands if it came to market.

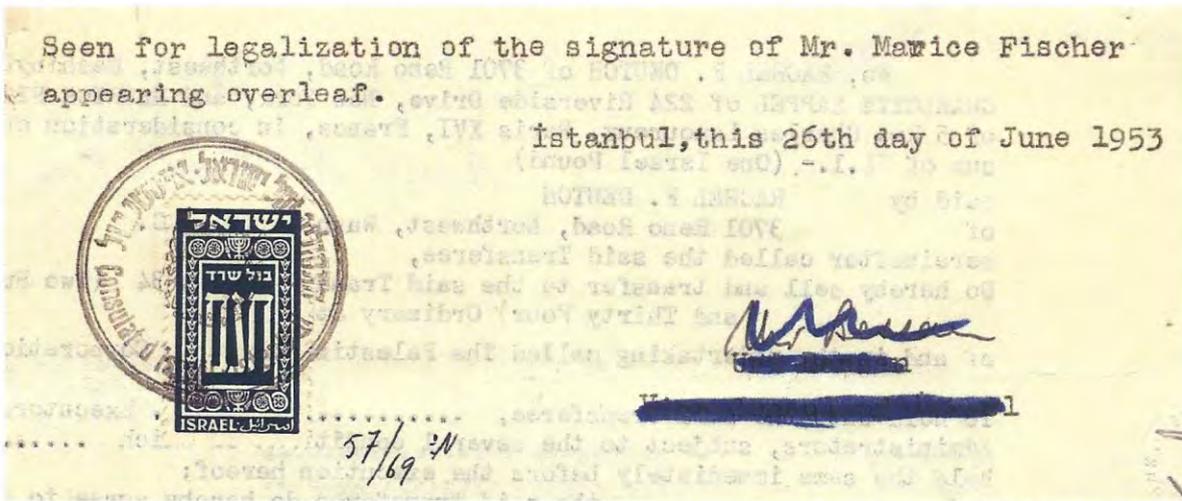
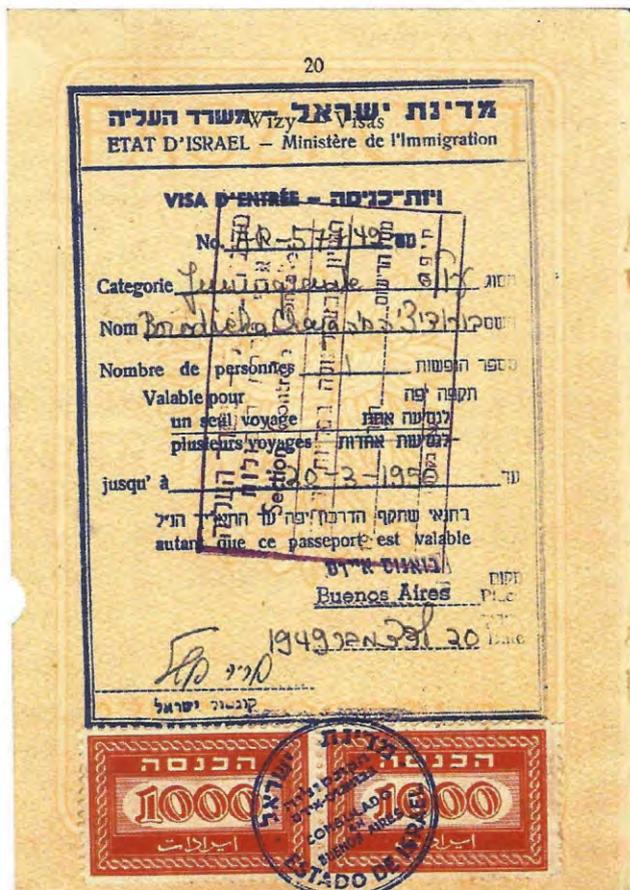


Fig.10 First Consular Hinam (No Value) stamp used on document



The consulates ran out of these stamps early on and were forced to use the high value income tax stamps as shown in Fig. 11. This example is illustrated in Wallerstien⁴ on page 98.

Fig. 11 Use of First Issue Revenues to pay consular fee on a visa

Second Consular Issue – In about 1954 Israel changed its consular stamps to a new, and in many ways, more typical Israeli design. The stamp illustrated in Fig. 12 is horizontal, has the Israeli emblem (the Menorah), is individually numbered and in this case has no value. The value, as required, was written in. They exist in three main colours – red, blue and green plus a range of quite obvious shades. I have no idea whether the different colours were used for different services but I feel this may be the case as the blue copies



Fig. 12 Second Issue Consular stamp with space for value to be written in

are mainly found in passports. These stamps were used over a considerable period and come both perforated and rouletted or a combination of both.

Third Consular Issue – The issue date of this stamp, shown in Fig. 13, is not recorded but I would guess the 1970s. It is a rare stamp and seldom seen used. To my knowledge it is unknown mint despite being priced as such in the catalogue.

(To be continued)

Fig. 13 The rarely seen Third Consular Issue



References

1. "Taxes and People in Israel" Harold C. Wilkenfeld, 1973, Harvard University Press
2. "Bale Specialised Catalogue of Israel Stamps", 2004, 20th Edition, Chariot Global Marketing
3. "Catalogue of the Postage Stamps of The Holy Land and Judaica" 1969 E. Mosden
4. "Specialised Catalogue of Palestine and Israel Revenues" William Wallerstein, 1987 Mosden Trading Corporation

Book Review

The Parcel Stamps of South Australia

Pt 1: Railways, Tramways and Buses by M. Walker and A. Presgrave

The first comprehensive listing of the railway stamps of Australia was published by Ingles, Presgrave and Craig in 1980. Progressively more specialised accounts, often for individual States have appeared in the philatelic literature. The latest such study by Martin Walker and Tony Presgrave is a measure of how dedicated and detailed research can enhance our hobby. They comment that in 1993 a census of South Australian railway stamps numbered some 2,750 by 2008 this had increased to some 40,000 of which some 27,000 were remainders.

Their illustrated reference booklet comprises 50 pages in A5 format and is profusely illustrated in colour. Approximately half is devoted to South Australia railway stamps but they also list 'souvenir items' such as the Pichi Richi miniature sheets and although located in New South Wales the Silverton Tramway which in reality was an extension of the South Australian network.

For all of the issues philatelic information on the size, colour, varieties, printing process, perforations and the like are presented together with assessments of rarity (on a seven point scale) for both mint and used copies. For the convenience of collectors estimates of value are also given and there are check boxes for mint, used and 'used on document'. The text is a model of brevity but provides invaluable background together with a comprehensive philatelic bibliography, a guide to railway literature and to sources of information.

The account of parcel stamps however, breaks new ground with the remaining half of the publication devoted to the carriage of parcels on buses and trams. In contrast to the railway parcel stamps this is a relatively new field of research. The authors acknowledge that for many private parcel and courier companies, especially in country areas, information to date is sparse. The hope is that this aspect of parcel stamps will form the basis for a subsequent Pt. 2 of *The Parcel Stamps of South Australia*. The format used for the tram and bus parcel stamps is similar to that for the railway material although the rarity index is omitted.

At that price the content, quality of research and user-friendly format for any collector, even for those with only a passing interest in railway (and bus!) parcel stamps, is a bargain.

Appropriately the publication was launched in October at Adelaide Stampex 2008 and can be purchased from the authors at a cost of \$25.00 including postage and packing within Australia.

An Overview of Israeli Revenue Stamps – Part 2

Darryl Fuller

(cont. from December 2008)

Tenth Revenue Issue (Update)

As is wont to happen, as soon as I wrote that I didn't know the current status of the 1986 revenues, some information came to hand. It now appears likely that in addition to the values to 40 NIS, which were reprinted sometime in the last decade, the 60 NIS and 80 NIS may have also been reprinted and I am trying to confirm this. However, the much bigger news is that there has been a new printing, in 2008, of a number of these stamps including a new 4 NIS value. The stamps have been offset printed which means that the backgrounds look quite different (refer Figure 14). In addition, the Arabic writing above and under the value has changed. The values printed are 1, 3, 4, 5, 10, 20, 40, 60 and 80 NIS. The 4 NIS value is new and appears to have only been distributed to one post office at present. One dealer bought what were available which is not many, it would appear. The other values appear to be available at a number of post offices with the exception of the 80 NIS value, which has not been released. It would appear that changes to law mean that it is unlikely to be released as it is no longer valid to use denominations above a certain value on documents. In addition there are adequate supplies of the earlier printing available. It will be interesting to see whether any of this value appear on the market.



Figure 14

Radio License Fees

The fee payable for a radio license was one of the taxes carried over from the Palestinian Administration. Palestine charged a 500mil fee for a radio license but did not have a revenue stamp to pay this fee which was indicated on the actual license. Israel decided to keep this tax but increased the fee to 2 Israeli Lira. Figure 15 shows

Figure 15

an early license which has the fee indicated at upper left as 'License Fee, two Lira paid' in Hebrew. This is an example of revenue stamped paper.



The Israeli government obviously was very busy building the infrastructure of government and in many cases took a few years after 1948 to arrange to print a variety of revenue stamps, including radio license fees. In 1951 the first radio license fee stamp was issued - a 3I.L. value. Over the next ten years a number of stamps were issued which increased in value to 14I.L. by 1961. One interesting aspect of these fees is that by 1957 if you paid the fee late a fine of 20% was charged. This is the reason for the 8.4I.L. stamp which is based

centre right of the back of the cover at Figure 2: "Mail not carried Solomons – Civil Unrest".

Extra "Postmarks"

Many of the apparent postal markings on covers associated with this event have already been discussed. Many additional markings are on the covers.

Most of these are not "postmarks" but are cachets made for either Nelson Eustis or Cliff Hodges. These include the oval shaped cachet stamped in either black or red on the fronts or backs of most of the mail items. This was adapted from the 1976 official Australia Post pictorial postmarker.

One of these cachets deserves special mention. This is the large apparent "circular date stamp" of "Point Cook / Victoria / December 2001". It is not a cds as it does not have a specific date. Nor is it from Point Cook! It is a cachet which was designed by and made for Nelson Eustis.

Others of the cachets are rubber stamped texts in general use by the AAMS (such as the "Guaranteed Flown" cachets) or made specifically for these flights.

Arthur was always a little disappointed that no Point Cook (airport) cancel was available for the

2001 covers.

In February 2003 Arthur came to Lara for the "Australian International Airshow 2003", held at Avalon, only 6 km away. We also visited the RAAF Museum at Point Cook. They allowed us (at least they did not expressly forbid us!) to use their "RAAF Museum/ RAAF Williams/ Point Cook Victoria 3027" rubber stamp and even their "Postage Paid" marking showing a Sabre jet. Arthur was delighted, and applied these to about 100 of his 2001 covers (which he "just happened to have" with him). These markings are on the flight cover (as serviced by Arthur) at Figure 1 and on several of the other covers illustrated.

These were the final "postal" markings applied to covers for this rather unusual series of events and misadventures which, between them, were the "2001 Pacific Commemorative Flight".

Thanks

I have already thanked many of those who helped with this article, at the end of Part 1. Of course, I must again, and specifically, thank Arthur for much of the information on the 2001 flight.

on the 7I.L. stamp with a 20% fine. Another factor that impacted on the license fee was the need to finance the Sinai campaign in the late 1950s. There was a range of defence taxes developed including an extra 3I.L. fee on radio licenses. A special 3I.L stamp was produced with a tank on it to pay this fee. It also exists overprinted 'Bul Betahon' (see Fig. 16) to indicate that the defence tax was paid. I am not sure why this latter overprinted stamp was produced but it is a rare stamp to find. By 1959 instead of having a separate stamp the defence tax was included in the fee for the license so you see stamps with values of 7+3I.L., for example.

Usage of these stamps is not hard to find as many examples of complete license books are known. None are overly difficult to get used except the very rare overprinted 3I.L. defence tax stamp. Mint stamps are a different story. The first two values 3I.L. and 5I.L. are easy and cheap but all the other values are scarce to rare and fetch up to three figures. There are two stamps unknown mint to my knowledge – the 6I.L red and the 3I.L. tank stamps. The small folding booklet used to hold the stamps was available at the post office, as were the stamps, and they were designed



Figure 16



Figure 17

to have a new stamp added each year and cancelled. An example of one of these is shown in Figure 17 along with examples of several of the stamps. In about 1959

Israel was obviously short of the paper used to print the booklets and instead used old IBM punch cards to print on as shown in Figure 18.

Figure 18



Israel stopped using the radio license fee stamps in 1962 and went back to a license with the fee (15I.L. in 1963) printed on it, as shown in figure 19. For a while they continued to use variously coloured IBM punch cards for these licenses. I haven't been able to confirm it but I believe the fee on radios was dropped around 1970.

Figure 19



These are an interesting set of stamps that have not been well studied until my own research in recent years. The service fee stamps were used to legalise documents such as birth and death certificates, vaccination forms and other medical forms. They were first issued in 1949 and stopped being used around 1960 when a more generalised set of Agrah stamps was used for a wide range of fees and taxes. Figure 20 shows a mint example of the 500pr value complete with tab. This design set the trend for a great many Israeli revenue stamps with the stamp appearing on the customer's copy and the tab appearing on the provider's copy. In addition each stamp was individually numbered.



Wallerstein lists eleven values for these stamps from 50pr through to 6I.L. together with shades for the 200pr, 250pr, 500pr and 1I.L. values. My own study of the stamps indicates that the story is somewhat more complex than a simple set of eleven stamps with there being two distinct issues of the stamps. The stamps exist on two different watermarked papers, a range of perforations and rouletting combined with the two distinct printings.

Figure 20

The first issue, I believe, comprised the 50pr, 100pr, 200pr, 250pr, 500pr and 1I.L. values, together with a reprint of some of the 200pr, 500pr and 1I.L. stamps early on. The 200pr is the most noticeable reprint as it is a completely different green. What is distinctive about these values is the font and design of the numerals which have a large first numeral and small second and third numerals, as shown in Figure 21.

Figure 21



Perf B2 Deep Green



Perf B2



Perf B1



Perf B1



Perf C



Perf B1

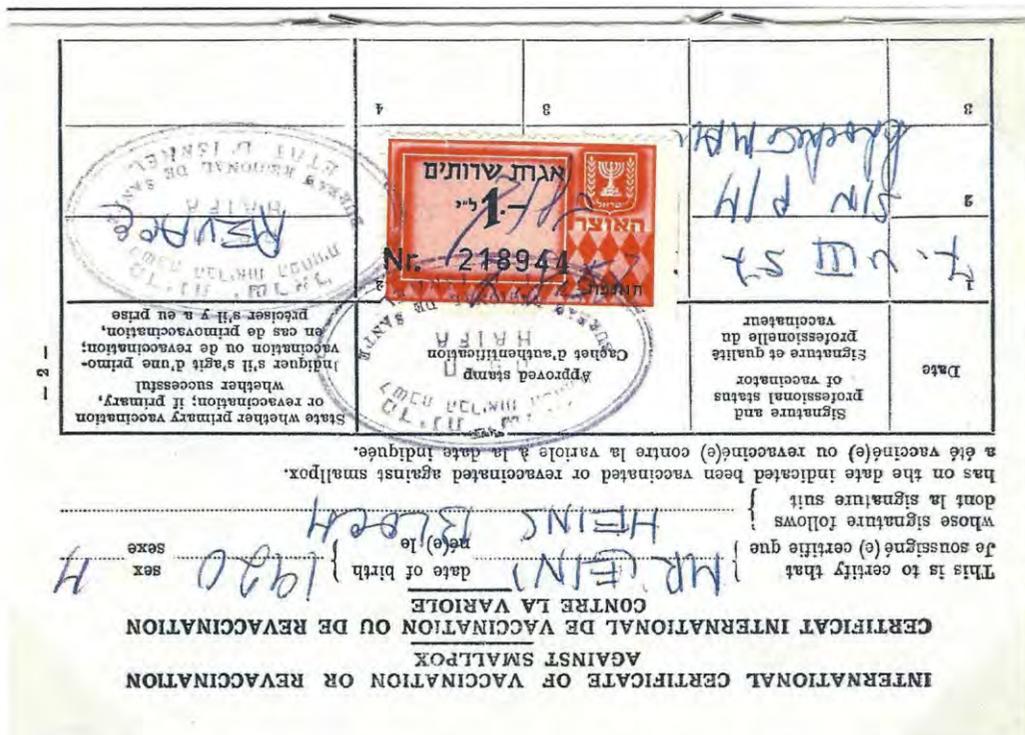
Sometime in the 1950s, due to increased taxes and inflation I believe a decision was made to re-issue some of these stamps and add new higher values. The second issue appears to have comprised new printings of the 250pr, 500pr and 1I.L. values together with new 2I.L., 4I.L., 5I.L. and 6I.L. values. These stamps use a very different font and the low values have all three numerals the same size as shown in Figure 22. (please note that both figures 21 and 22 come from my exhibit and have a notation under the stamps which relates to perforation differences which go beyond this article.)



Figure 22

Figure 23

It is my opinion that these stamps are underrated and, in general, are not easy to find. It has taken me a lot of effort to get enough stamps to study as few people appeared to be collecting them back in the 1950s. These stamps, complete with tab and original gum, are great rarities and I have only recorded two examples to date. It is possible to find used copies of the values up to 1I.L. with the exception of the 100pr value which I have not yet seen. It appears to have been a makeup value and seldom used whereas the other values appear to have been used for a specific service. The 50pr is also a makeup value but is more readily available. Only the 200pr reprint in deep green is really hard to find. The higher values from 2I.L. up are much rarer and seldom seen, with only the 5I.L.



turning up occasionally. I have only one copy of the 2I.L. and 6I.L. values and I am yet to see the 4I.L. value at all. I have checked with another long time collector of Israeli revenues and his holdings are similar. He doesn't have the 100pr, 2I.L. or 4I.L. values either. On document only the 500pr and 1I.L. values are generally found, usually on death and birth certificates. Figure 23 illustrates usage on a vaccination certificate.

Figure 24

License Fee (Agrah Rishayonot)

Wallerstein lists a single stamp as a license fee stamp. It is illustrated in Figure 24 which shows both the tab and



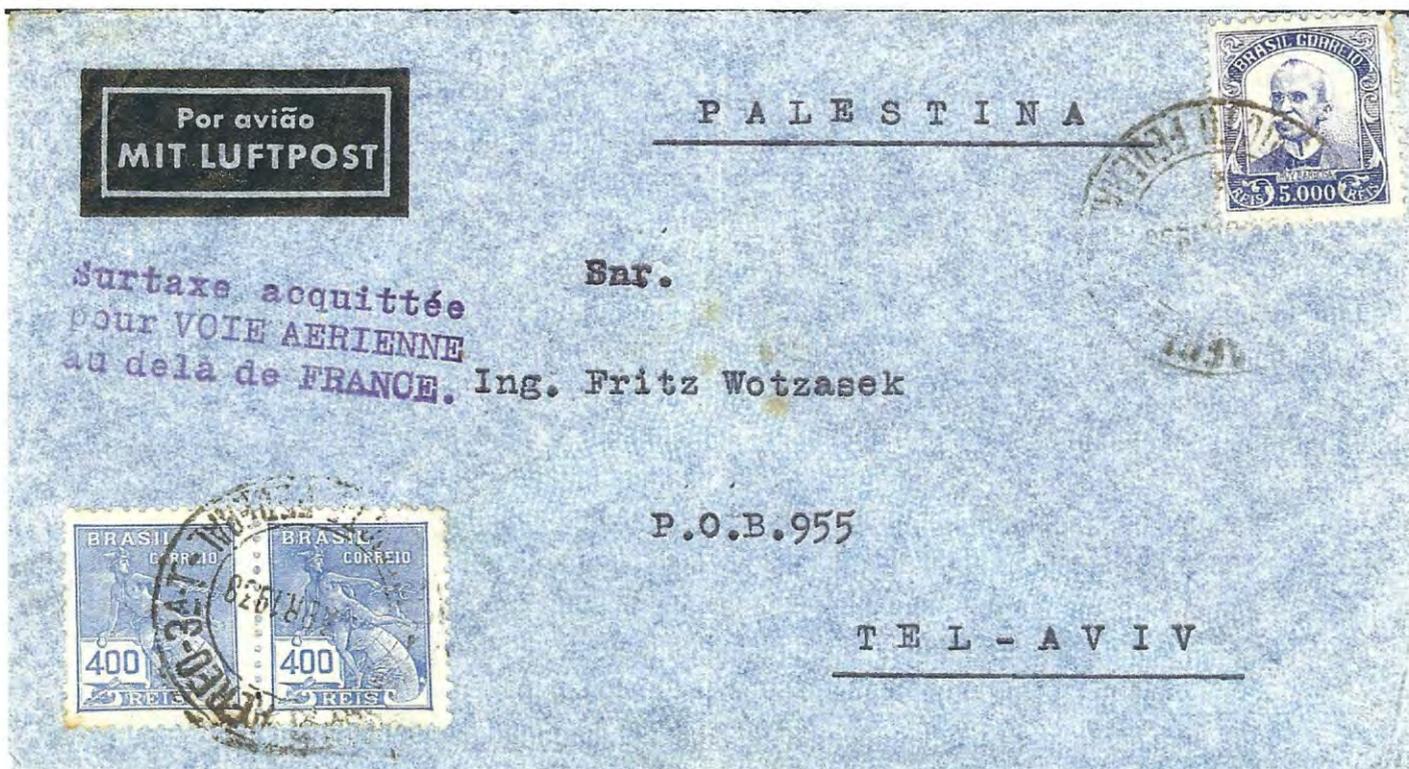
the stamp. Wallerstein doesn't state what the stamps were used for and I am yet to see one used on a document. They were used for licenses, but which licenses I am unsure as none of the driver's licenses I have seen from 1949 to the mid 1960s have a copy of this stamp on them. Wallerstein does note that the stamp exists overprinted (actually I think handstamped) agraph shirout which is singular and may mean license fee as opposed to license fees. The interesting thing about this handsamp is that it appears on all the copies I have seen. This stamp remains an enigma in some ways and is not overly common.

Interesting Airmail Marking

Darryl Fuller

As some of you will know I collect jusqu'à airmail markings of the world, for mail sent part way by air then placed in the normal mail system. When searching for such material I often come across related airmail covers. The cover illustrated is one such cover which I could not resist buying. In addition to jusqu'à markings you can also have au delà markings. Such covers usually travelled by ship or other surface mail to a place where it would be put into the airmail system to help speed its transit. I am considering including these in an exhibit of part-paid by airmail covers.

The cover shown was posted in Brazil in April 1938 for transmission to Palestine. The purple handstamp 'Surtaxe acquittée/pour VOIE AERIENNE/au delà de FRANCE' basically means that a surcharge has been paid for this cover to travel by air onward from France to Tel Aviv. It may also have travelled by air to France. I need to do some work to find out what the airmail rates were at the time. It is a nice example of relatively modern postal history. I am pretty sure that you would be hard pressed to find another example of this marking in a hurry. More and more collectors are looking for such use which turns a \$2-5 cover into a three figure cover.



method, watermark and details on known watermark directions. The information for each issue is quite detailed and includes translations of the Arabic script and how the stamps were used - as a number were used for multiple purposes.

There are 12 appendices covering value translation tables, regulations, various examples of usage, scarcity ratings and prices, and forgeries. The majority of illustrations are in colour and the book is produced on good quality paper (probably 100 gsm). It is wire bound with a colour cover and plastic page protecting the front cover. It must have 100 plus pages but my only gripe is that the author has numbered each section individually. This means that the section on airport tax is numbered RAP 1 etc and the next section will have another page name starting with R. I don't think this helps much and I would prefer straight page numbering.

As a relatively non-expensive book it represents what can be done with modern desktop publishing. Virtually anyone can produce a book of this quality at a not too expensive price. I would like to see more books like this produced. While colour would not add a lot to the embossed revenue book reviewed above, with a little more attention to quality of illustrations, the previous book would be just that much better.

This book is very much for the specialist and is essential to anyone with an interest in this field. I can recommend it on quality and price. It deserves a place in any major philatelic library. I purchased my copy from Vera Trinder for £20 but may also be available from the author - Martin Lovegrove, The Weatherings, East End, Gooderstone, KINGS LYNN, PE33 9DB, United Kingdom (weatherings@aol.com)

Consular Stamps (Bul Srad) Update

Darryl Fuller

(Update to information which appeared in the December 2008 issue of Capital Philately)

There are not a many proofs known of Israeli revenue stamps. The consular stamps have an essay in a similar design, but there are no proofs known until now. At Melbourne Stampshow 2009 I purchased the imperforate block of proofs illustrated in Figure 2. This block is a new discovery and is quite a spectacular piece. You will notice a number of things about this block. There are four different values in the one block. There appear to be sheet numbers in the right margin. It appears to be signed off by the printer (?) (figure 1). It appears to be cutoff at left.

The issued stamps were not printed in this format and I don't believe a special plate was produced in this format. It is far more likely



Fig 1 Signature

that the stamps were issued in sheets of 100 or possibly even larger.

One way that this sheet may have been produced would have been to get the four different plates and hold them together in a cross (+). A print was then taken off this grouping where the four plates met. Even if this is not how it was

produced it is a fascinating and unique sheet of proofs.

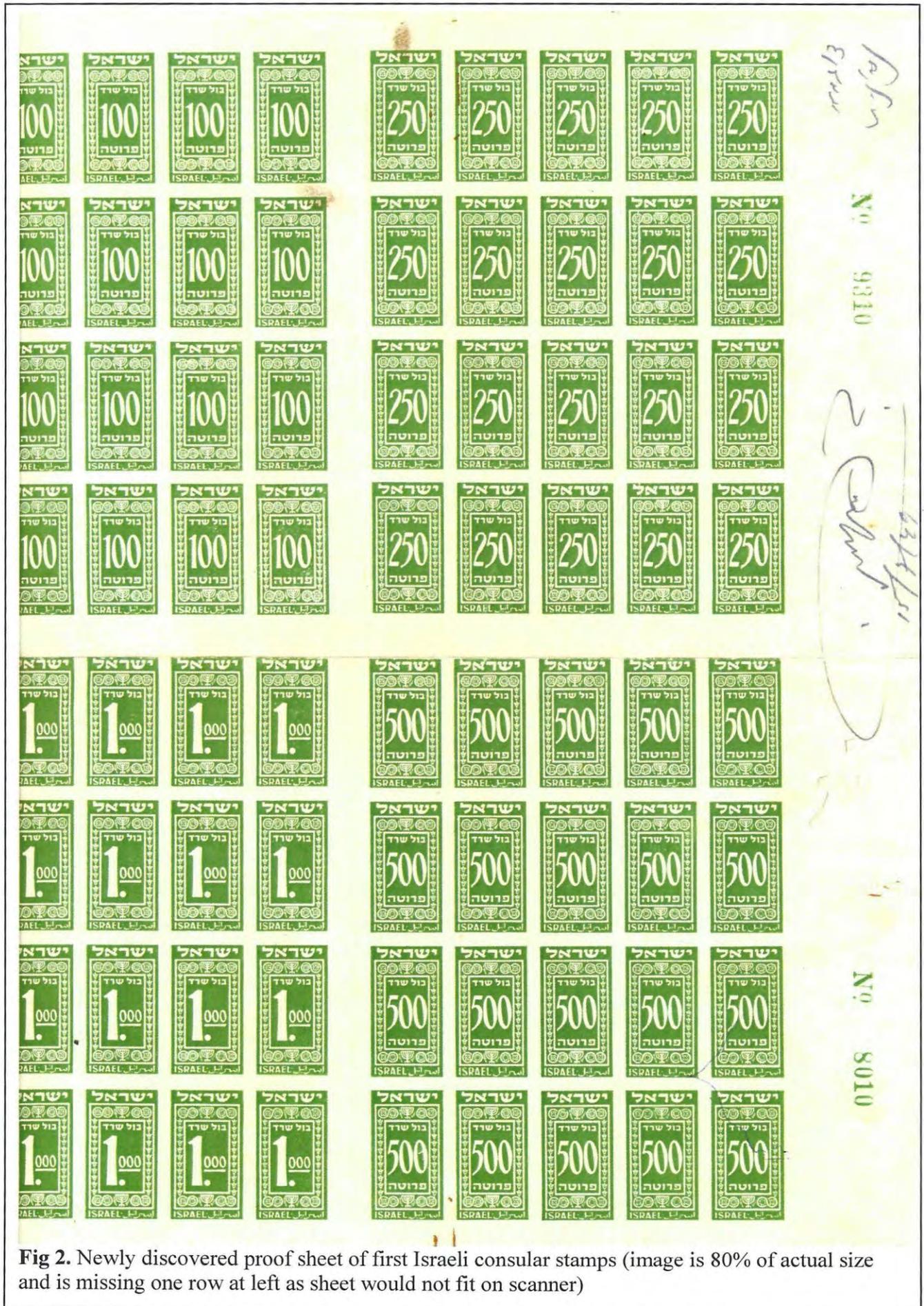


Fig 2. Newly discovered proof sheet of first Israeli consular stamps (image is 80% of actual size and is missing one row at left as sheet would not fit on scanner)

Israeli Revenues Part 2 - Addendum

(Capital Philately Vol 29 No. 2 February 2009)

The Agrah Sherutim stamps or service fee stamps discussed in the article back in February 2009 included the following values – 50pr, 100pr, 200pr, 250pr, 350pr, 500pr, 1I.L., 2I.L., 4I.L., 5I.L. and 6I.L. These stamps are not overly common used with few people collecting them, although the 500pr and 1I.L. values are little more common because they appeared on birth and death certificates. The other values are scarce to rare and I am yet to find a copy of the 100pr stamp. These stamps were replaced by the Agrah stamps that were much more widely collected and studied.

I have made a study of these stamps and there are a variety of perforations and two different watermarks. I was surprised six months ago to be corresponding with another collector who sent me scans of what he had. The surprise being a completely unrecorded 3I.L. value (Figure 1). To date this is the only recorded copy of this stamp.

About two months ago I received another surprise when another new value, the 8I.L., turned up on eBay. I recognised it immediately, the trouble is so did four other collectors, and a



Figure 1: Unlisted 3I.L. Agrah Sherutim

bidding duel started that luckily I won. These two stamps raise the interesting possibility that there are other values out there – most likely a 10I.L. purple to match the later Agrah series.



Figure 2: Unlisted 8I.L. Agrah Sherutim

Exhibition Timetable

Dates	Exhibition	Classes
19-25 Nov. 2013	FIP Rio De Janeiro	All FIP
14-16 March 2014	Half National Canberra Stampshow 2014	PH, Aero, Astro, Them., Open, Maxi., Frugal and all State classes
12-17 March 2014	FIAP Saudi Arabia	Traditional, PH, Youth and Literature
7-12 August 2014	FIP Seoul, Korea	All FIP
29-31 August 2014	Baltex, Malmo Sweden	National (with participation by Australia)
18-19 October 2014	Half National Stampex Adelaide	Trad., PS, Rev., Polar, PC
14-16 Nov. 2014	Baypex NZ	All national classes
1-6 December 2014	FIP and FIAP Kualar Lumpur	FIP – youth, the rest FIAP
April 2015	National Sydney	All national (ANZAC Theme)
2015	FIAP Hong Kong	?
13-17 August 2015	FIP Singapore	All FIP
First half 2015	FIAP Bangkok	All FIP
28 May – 4 Jun. 2016	FIP New York	All FIP
2016	FIAP Qatar	All FIP (?)
2016	FIAP & Nat. China	FIAP – Trad, PH Lit., Youth, Modern
2017	FIP Indonesia	All FIP

MACHINATIONS

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Machin Post and Go Update

Daniel Tangri

Quite a lot has happened since I last provided an update on Machin Post & Go issues in the December 2011 edition of *Capital Philately*. At the time it had seemed likely that Machin Post & Go labels would be used mainly for exhibitions or testing, and the pictorial Post & Go stamps would replace them; this, at least, was what had been claimed on various Internet blogs. However, the labels have remained in use at some post offices, where they appear to alternate with Post & Go labels with other designs. They have indeed been used at more exhibitions or stamp shows, often with unique overprints, in a manner rather reminiscent of the last years of Australia's own counter-printed stamps of the early 1990s. During this time several new varieties have appeared, including one that will probably be the 'key' item in any future display of Machin Post & Go labels.

The inverted label error

This key variety was discovered at the Ludgate Circus Post Shop in May 2012. Labels in one of the Wincor Nixdorf machines came out inverted, so that the thermal printing for the codes and rates was printed directly onto the head, which

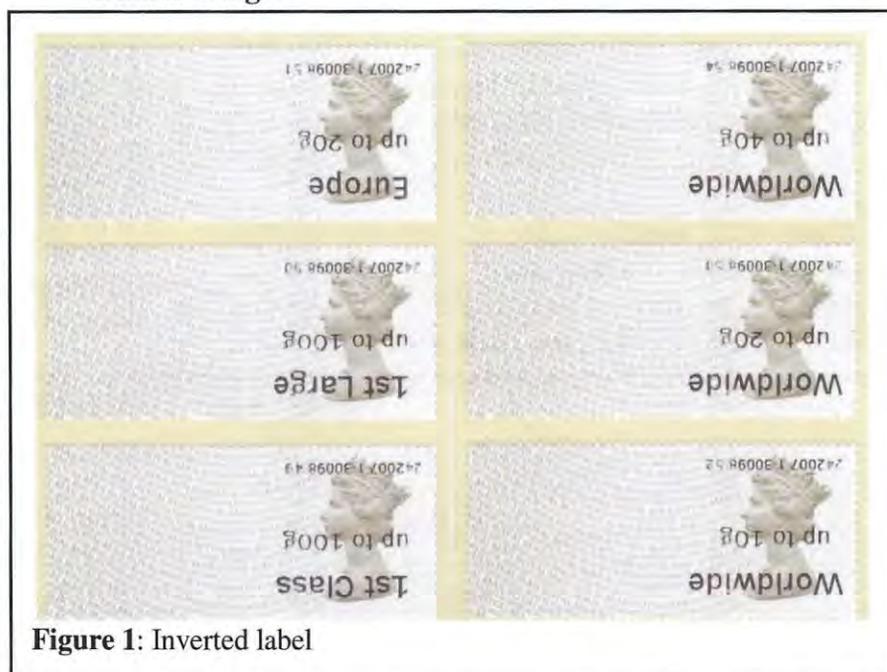


Figure 1: Inverted label

was upside down (Figure 1). The printing was made directly onto the phosphor bands and is as a result a little faint and patchy. The roll of labels ran out fairly quickly and it appears that only about a dozen collectors' strips exist (the lucky discoverer also managed to print out strips of single values). The labels have been available only from one seller on eBay and, when first offered, quickly settled at a price of about £260 (the seller has raised the price since then).

Machin enthusiasts have devoted quite a lot of thought to working out how the error may have occurred. One possibility, which was suggested