

## An Overview of Israeli Revenue Stamps – Part 3

Darryl Fuller

(continued from February 2009)

### Accounting Tax Stamps (Mas Heshbonot)

The accounting tax stamps of Israel are probably the most seen revenues of Israel as they were used for over 27 years (in various formats) to legalise bills of sale by being placed on invoices. They were printed in the familiar stamp-tab format with the stamp being placed on the receiver's copy and the tabs placed on the seller's copy. Their use stopped in 1977 following the introduction of a Value Added Tax. These stamps could be purchased at any post office. Their longevity, combined with several different issues makes this an interesting series of stamps. As they were so widely used, used copies of most stamps are easy to find but mint examples are much harder to find, particularly the high values. This can also be explained by the fact that the tax rate was quite low initially (less than 0.1% at some stage) and lower values saw more use as the highest values needed quite high invoices to be used.

There are seven distinct series plus a group of anomalies and I will discuss these as follows.

### Pruta Values

The first accounting tax series was denominated in pruta, was issued in 1949, and saw use through to 1959. The stamps were issued in strips of ten tab-stamp pairs and were probably printed in sheets of 30 or 40 stamps and cut into strips. Each stamp had a serial number prefixed by No, Nr or *No*, and sometimes with no prefix - although the latter may have been caused by poor guillotining. Each stamp in the strip of ten had the same serial number but each stamp had an additional control number from 1-10 at right. Examples of this series are illustrated in Figure 25. The set comprised stamps of value 25 (lilac), 50 (orange), 100 (blue), 250

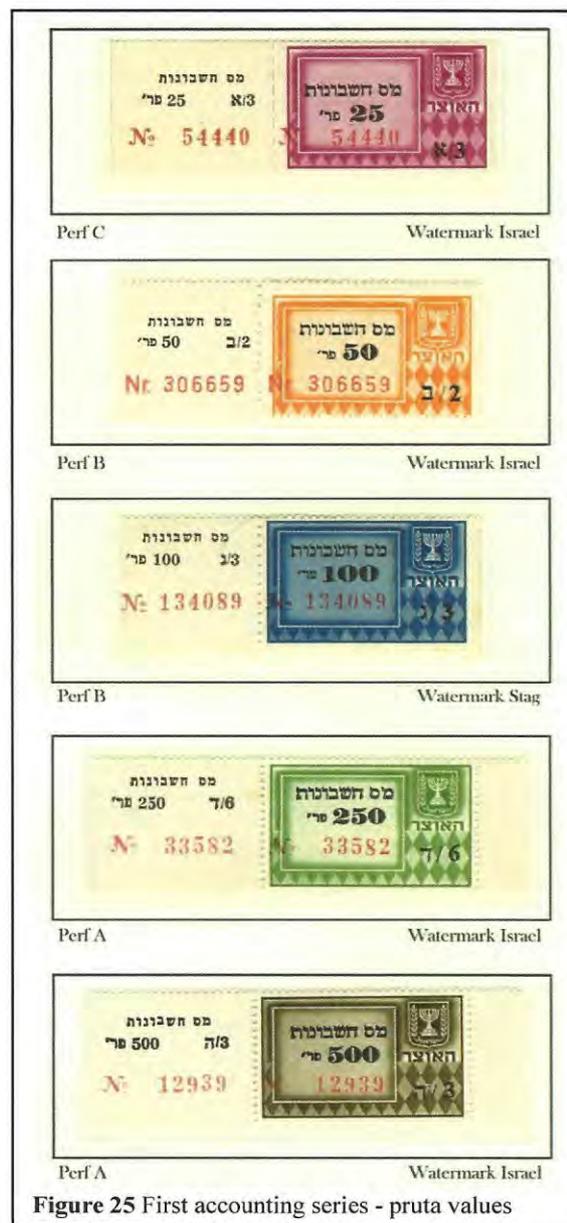


Figure 25 First accounting series - pruta values

(orange) and 500pr (olive-brown). In addition the 25pr exists in green, the 50pr in olive-brown and 250pr in green. I am yet to find a copy of the 25pr green or the 50p olive-brown.

My research on used copies of this series indicates that they can be found with Israel or stag watermarks and the 100pr with no watermark. Stamps can also be found with one of four different perforation combinations including rouletted between stamp and tab. Not all stamps exist in all combinations but I have found 23 different stamps to date. The 50pr and 100pr were by far the most

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commonly used with over 5 million of the 50pr, and 7 million of the 100pr issued. Figure 26 shows a typical invoice with these

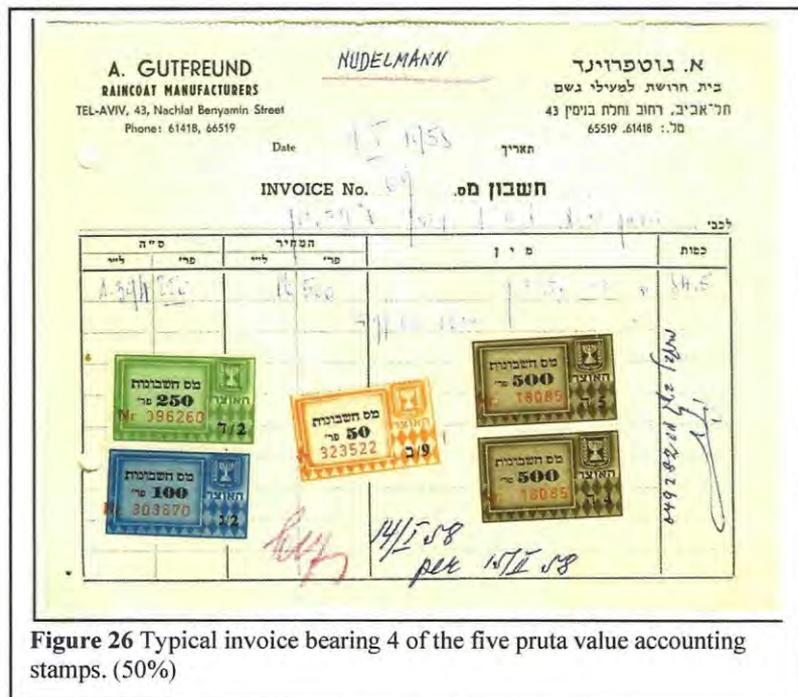


Figure 26 Typical invoice bearing 4 of the five pruta value accounting stamps. (50%)

stamps used. These stamps are very easy to find used (with the exception of the 25pr green and 50pr olive-brown), although the 500pr is seen less often. The stamps are scarce mint with original gum especially the 500pr value and I doubt anyone could put together a set of all perforation/watermark combinations mint.

### Monetary Unit Missing



Figure 27 Complete stamp showing missing monetary unit.

Wallerstein lists, and I have found, accounting tax stamps with the same design as the pruta values but with no monetary unit indicated on the stamp. These exist as 25 (blue), 50 (orange), 100 (blue), 250 (orange) and 500 (blue). The 25 blue is unlisted by Wallerstein. These stamps are generally found as used stamps with very low serial numbers and I am yet to find any of the pruta series from above

with similar low numbers. Figure 27 illustrates a mint example of one of these stamps and you will note that the value is only missing from the stamp but is included on the tab. Why they were printed like this I don't know, but one theory has it that they were issued as an interim measure when the stamps were about to be reissued as agorot values. I don't believe this but have my own theory. The stamps all have perforation/watermark combinations that equate to the earliest printings of the issued stamps but were printed in different colours. This, combined with the low serial numbers tends to indicate that they were probably printed first. They could be trials that were subsequently issued (either deliberately or by mistake) but the number that must have been printed suggest

otherwise. I believe that the stamps were originally printed like this and over 70,000 of some values were printed. However, the missing monetary unit must have been noticed and a decision was made to correct this prior to issue. In correcting this, it would seem that a decision was also made to issue the stamps in five different colours, rather than two. It would also appear that rather than destroy the earlier printing, they were kept and some were issued during a shortage of accounting tax stamps, prior to more being printed. This would explain their scarcity. They are scarce used and rare mint (I have seen two) and unknown (to me) on document.

To complicate this story further there are three other values known with no monetary unit on the stamp. These three stamps are illustrated in Figure 28. They appear to be from the next revenue series and the colours equate to the 1 lirot (red), 2 lirot (brown) and 5 lirot (plum) values. They also are generally found with quite low serial numbers. I have not heard of any complete mint examples of these three stamps. Given they are printed in the issued colours, I don't think that these are trials and I find it hard to believe that they would have

made the same mistake twice. What is more likely in this case, is that they are errors, in that one stamp in each strip had the monetary unit missing and were issued this way. The error was then discovered after the first printing and then corrected. Again they are

listed by Wallerstein. All of the stamps are fairly easy to find used with the exception of the top value, which is not common. Full tab mint copies of the low values are not hard to find but the values from 25ag and up are much scarcer, with the 51.L. being rare. This



Figure 28 These accounting tax stamps without monetary unit are unlisted by Wallerstein

not common used and unknown mint so more examples need to be found to prove my theory. A used pair would be ideal.

**Agorot Values**

In about 1959, the accounting tax stamps were re-issued in agorot and lirot values (100ag = 11.L.).

Broad Printing – The first set of agorot values is quite distinctive in that the stamps have intense colours, the font used is quite thick (hence the broad printing moniker), serial numbers are in black and have no prefix. The set is printed on stag watermark paper and comprises stamps both fully perforated (P) and fully rouletted (R), although not all stamps exist with both. The set comprises the following values 2ag (P & R), 3ag (P & R), 6ag (P & R), 10ag (P), 25ag (P), 50ag (P & R), 11.L. (P) and 51.L. (R) and examples are shown in Figure 29. The 50ag rouletted isn't

is not completely surprising when you consider that the 51.L. value is worth 250 times that of the 2ag value. Hence whilst you may not be concerned about using up a 5c or 10c stamp you are unlikely to leave a \$10 or \$20 stamp lying about. This would be the same with these accounting tax stamps. It also explains why the top values were used less frequently as opposed to multiple of lower values.

Regular Printing – I call them the regular printing because the font is finer and the colours not as deep. This is a complex group of stamps that Wallerstein attempted to sort out by watermark, perforation (regular versus rouletted) and the prefix to the serial number. Where he came unstuck is by worrying about the prefixes No., Nr & \*. These can appear on the same sheet so add an unnecessary complication to his classification. He would have been better to study the perforations more although I haven't even started doing

this yet, apart from the obvious rouletted stamps. He lists values ranging from 2pr to 25 I.L. some of which are shown in Figure 30.

Wallerstein's classification is a little complex and doesn't cover all the stamps known.

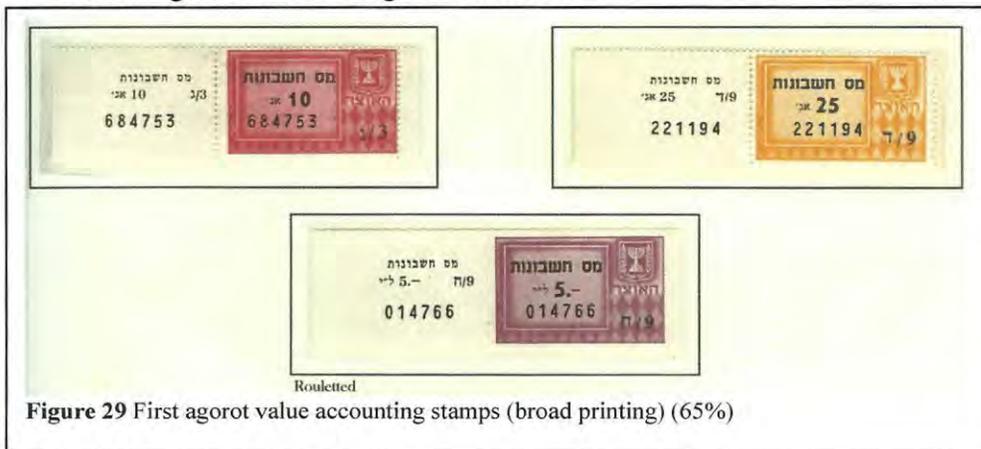


Figure 29 First agorot value accounting stamps (broad printing) (65%)

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I have found five unlisted perforation/watermark combinations of values that are not listed. Figure 31 illustrates a 5I.L. lilac stamp that is on Israeli watermarked paper with regular perforations. Wallerstein also lists a 15I.L. lilac value on the same paper with the same watermark as the 5I.L. value and that I have never seen mint or used. I wonder whether the 15I.L. value listed is in



Figure 31 Unlisted 5I.L.

fact a typo and should be 5I.L. Another reason I believe this is because 15I.L. is such an odd value.

Wallerstein also lists three values from this set that

are imperforate between the stamp and the tab. I can add three other values to this list which are illustrated in Figure 32. The stamps

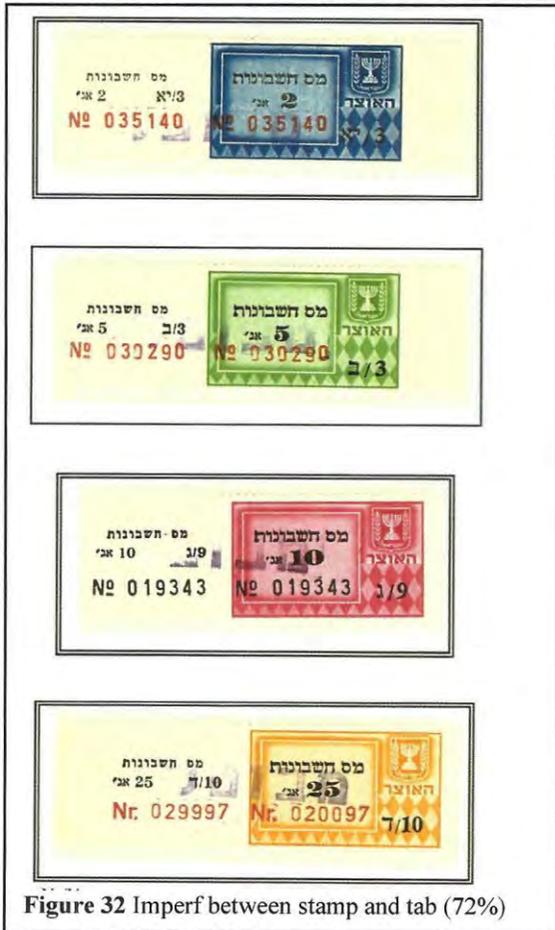


Figure 32 Imperf between stamp and tab (72%)

are also overprinted 'void' in Hebrew and are almost certainly of specimen status.

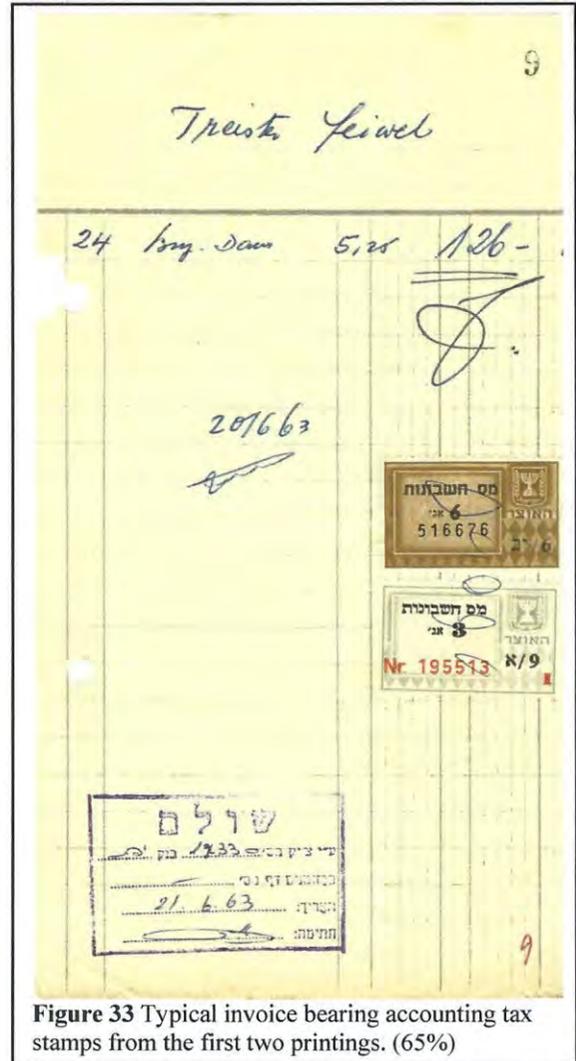


Figure 33 Typical invoice bearing accounting tax stamps from the first two printings. (65%)

Figure 33 illustrates a typical document with these stamps used to pay the accounting tax. Given their widespread use such documents are fairly common although the 5I.L. and 25I.L. values are not often seen on documents. The value of the invoice would have needed to be fairly high for a 25I.L. stamp to be used as the tax rates were quite low. The majority of values are common used with the 2I.L. and 5I.L. a little less common but they do turn up in mixed lots. However, the 25I.L. value appears to be quite scarce to rare used and I have only seen a few copies. As stated above I have never seen the 15I.L. value and I am not sure it exists, but I may be wrong. Mint is another story with these

stamps. Most values to 10ag can be found as full tab stamps with original gum, although some perforation/watermark combinations are less common than others. From 25ag up they are much harder to find, except the no watermark varieties that were the last printed and a little more common. The higher values are actually quite rare mint and rarely turn up, although regummed values (particularly the 5I.L.) are often seen as many of these stamps were not cancelled when used.

These stamps were very widely used and there are some interesting varieties known, mainly missing values or missing serial numbers. Figure 34 illustrates one such value.



Figure 34 3ag missing value

**Agorot Values – New Design**

Red Serial Numbers - In the early 1960s the design was changed to a squarer one but still in the stamp/tab format. The serial numbers were printed in red and they had no prefix. The values included 2ag, 3ag, 5ag, 6ag, 0ag, 25ag, 50ag, 80ag, 1I.L., 2I.L., 5I.L. and 25 I.L. The interesting aspect of these stamps is they the vertical perforation is either regular (P) or rouletted (R) at different positions across the stamp tab combinations. You can find the stamps with all three vertical

perforations regular (PPP) or with two of the three rouletted (RRP & PRR) but never with all three rouletted. These are illustrated in Figure 35. What I believe happened is that these stamps were printed in sheets of four stamp/tabs across and ten stamps down and were perforated as follows PPPRRRPPP. This gives the following stamp combinations PPP, PRR, RRP & PPP which accords with what I have recorded.

These stamps were widely used and relatively easy to find used on documents. The 5I.L. is uncommon used whilst the 25I.L. is scarce to rare, particularly on document. Figure 36 illustrates a typical document with the stamps on them. Documents with the tabs (kept by

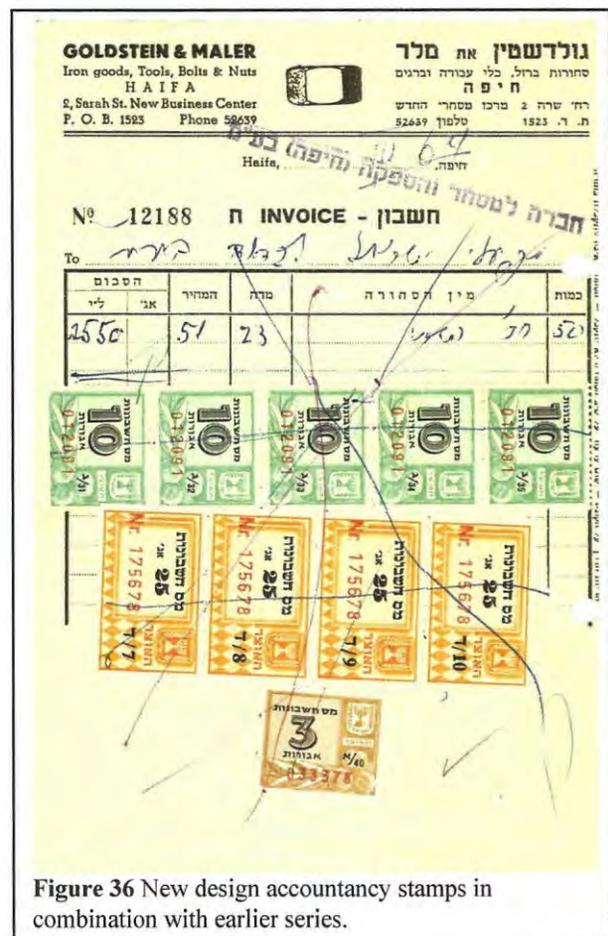


Figure 36 New design accountancy stamps in combination with earlier series.



Figure 35 New design accounting tax stamps - the three perforation types. (80%)

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the vendor) are less commonly seen. As with the previous issue the low values are not hard to find mint but the lirot values are much harder with the 5I.L. value being quite scarce and the 25I.L. value being rare. There are a few errors such as missing serial number or background known as illustrated in Figure 37.

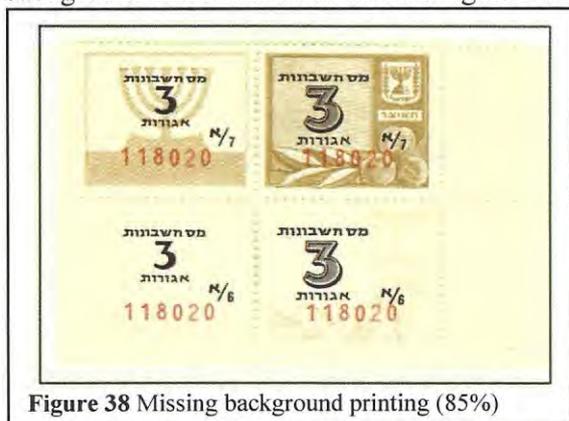


Figure 38 Missing background printing (85%)

Red Serial Numbers (with sepach) – the tab has the word sepach added to indicate that the tab was to be placed on the provider copy of the paperwork. During the mid-1960s these stamps were issued in the following values according to Wallerstein 2ag, 3ag, 5ag, 6ag, 8ag, 10ag, 16ag, 24ag, 25ag, 50ag, 1I.L., 2I.L., and 5I.L. The 8ag, 16ag and 24ag were new and the need for such values probably arose from a change in the tax rate. It is interesting to note the 25I.L. top value was not issued and was probably little needed. In addition to these values I have also recorded the 80ag value, albeit from a tab only. It would appear to be a rare stamp. Examples are illustrated in Figure 38.

This issue is on unwatermarked paper and only appear with normal perforations. They do not appear to have had the mix of normal perforation and rouletting that the earlier issue had. These stamps are not hard to find used although given that only the tab changed used



Figure 38 Sepach added to tab to indicate it was to be placed on provider copy

single stamps are identical to the fully perforated stamps from the earlier set. They are not common mint although the low values to about 10ag aren't difficult. The higher values are much harder to find and the 5I.L. is very hard. There do not appear to be any major errors of these stamps and my gut feeling is that they were not in use long before the next set was issued.



Figure 39 Black serial numbers

Black Serial Numbers – in the late 1960s these stamps were reprinted with black serial numbers and were in use until April 1977 when a VAT was brought in and the stamps were no longer needed. As these stamps were in use for nearly a decade and were widely used there were many new values added as follows: Agorot values 5, 8, 10, 16, 20, 30, 32, 40, 50, 80 and lirot values 1, 1.20, 2, 4, 10, 20 and 25 plus

the following overprints 10/8ag, 10/32ag, 20/16ag and 20/24 ag. Figure 39 illustrates copies of some values. I can also add a 20/32ag overprint (Figure 40) and a 25ag value.



Figure 40 Unlisted overprint

Where these stamps get really interesting is in the reprints. There are a variety of gum and paper types that make this a

very interesting set to collect. The stamps are all relatively easy to get mint up to the 20I.L. value, however, the 25I.L. top value is a very scarce stamp that is seldom seen mint or used. I must admit that I don't know why the top value is so scarce. The only other values that would be rare are the 20/32ag and the 25ag values which I have only seen used. With the high numbers printed errors are also a little more common with these stamps with missing backgrounds, missing values and missing serial numbers showing up - an example is illustrated in Figure 41. Usage is also very common and a typical invoice is shown in Figure 42.



Figure 41 2I.L. missing value (60%)

**1977 Provisional Issue**

On 1 April 1977 the stock of accounting tax stamps was withdrawn but shortly before this many post offices found that they were short of stamps. A new printing was ordered but there were labour problems on the wharfs and the right paper to print them was unavailable. The stamps are normally printed with four stamp/tab pairs across and ten down - sheets

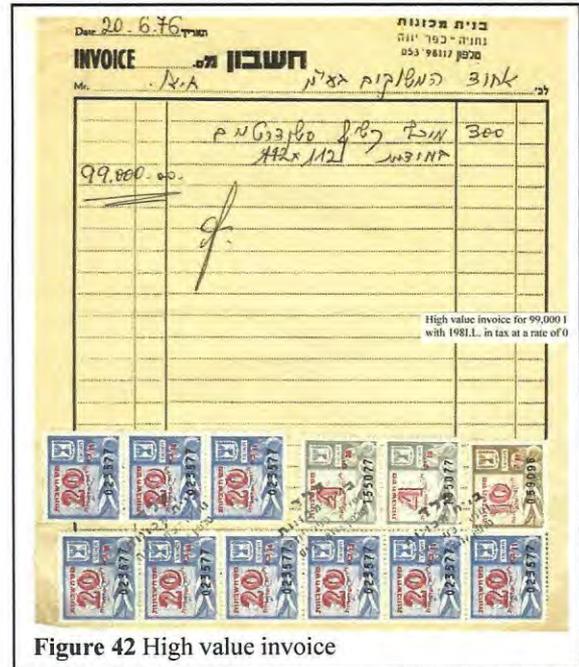


Figure 42 High value invoice

of 40. However, the new narrower paper could only accommodate three stamp/tab pairs. The stamp printer therefore had to try to erase the fourth stamp/tab pair on the left of the sheet. This was less than successful and the erasure was quite poor on some values. Figure 43 illustrates a single with remnants of the fourth stamp in the margin. On the 4I.L. value this tended to be guillotined off. These stamps are best collected as strips of three or at least as the stamp at the left with the margin. There were twelve values reprinted this way and mint sets are not too hard to get. Used copies would not be common and in most cases virtually impossible to tell from earlier issues, unless the tab is shown.

This was the last of the accounting tax stamps and their use over 27 years and a variety of types makes this a set worth collecting as a single subject. In some ways it is a pity that the VAT was not collected using stamps, although that may have been a huge task.



Figure 43 Provisional printing

# PASTCARDS

## Journal of CANBERRA PICTURE POSTCARD COLLECTORS

a branch of the Philatelic Society of Canberra Inc.

No. 75

September 2009

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ISSN 1326-9941

*In a search for information, the author has submitted this article, (with differing illustrations and without the summary table), to several Australian publications. The Society acknowledges first publication in the Bulletin of the New South Wales Card Collectors' Society. (editor)*

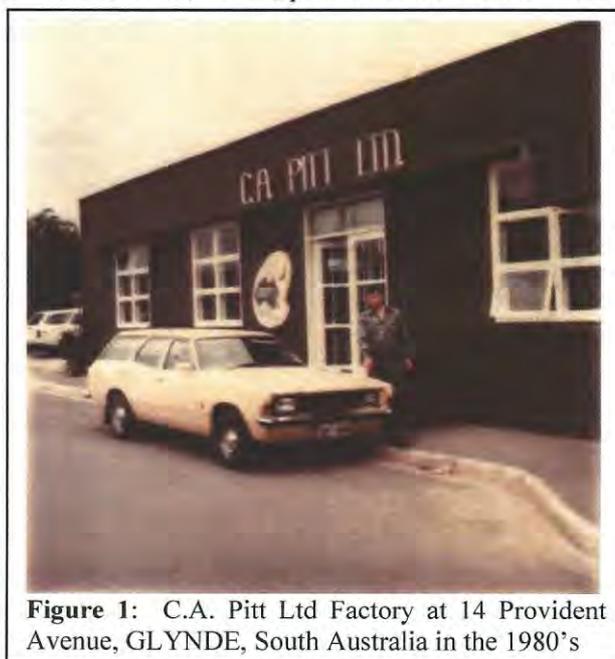
### **C.A. Pitt Pty Ltd Postcard Publishers from 1952**

Bronte Watts

This Company was founded by Charles Andrew Pitt, wholesale merchant, at 435 Payneham Road, Payneham (a suburb of Adelaide, South Australia) on 14<sup>th</sup> July 1952 as C.A. Pitt and Co. The company became C.A. Pitt Limited on 21<sup>st</sup> December 1955 as a private, listed company having moved to 14 Provident Avenue Glynde (also an Adelaide suburb). The company converted to a proprietary company on 9<sup>th</sup> October 1964.

The first directors were Charles Andrew Pitt and Venus Corontia Pitt, his wife, appointed on 1/5/1956. Mrs Pitt died on 18/7/1978. Their son, Geoffrey Charles Pitt, was appointed a director on 29/5/1959 and joined the company as a salesman, being appointed manager on 24/6/1976. The business of C.A. PITT Pty Ltd was investment, Investor Dealer, Financier and Managers of Real and Personal Property in South Australia, Manufacturers and Merchants. The original capital of the company was 50,000 pounds divided into 50,000 shares of one pound each. A separate company was established on 9/6/1960 as Souvenirs Australia Pty Ltd, retaining the same address. Souvenirs

Australia Pty Ltd are makers of badge ware of all types, Manufacturers, printers, textile printers, wholesalers, transfers, iron-on transfers, flocked emblems, school jackets, club requirements, advertising promotional products, sports wear, and embroidered, woven or flocked monograms. They also produced boomerangs, hats, caps, pens, postcards, view books & folders, slides, rulers, novelties, spoons, pencils, car stickers, koala bears, fur products, jewellery, scarves, tea-towels, place mats & tablecloths, wall-hangers, local view items, ploy bags, coat badges, pottery, T-shirts, souvenir textiles, leatherwear, hanks, pennants and view china.



**Figure 1:** C.A. Pitt Ltd Factory at 14 Provident Avenue, GLYNDE, South Australia in the 1980's

### **Charles Andrew Pitt**

C.A. Pitt, the 6<sup>th</sup> and last child of Henry Ernest Pitt, orchardist of Payneham, and

## ISRAEL REVENUE STAMPS -PART 4

Darryl Fuller

(continued from September 2009)

### Agrah (State Tax Stamps)



Fig 44 The first Agrah stamps denominated in Liriot

The Agrah revenue stamps replaced the Agrah Sherutim revenue stamps in about 1961. They were used for similar purposes but over their lifetime have been used on a very wide variety of documents. They were used on official documents and licenses, passports, hunting and fishing licenses, birth and death certificates and weapons licences. The Post office also used them on a variety of documents. The stamps are in the familiar stamp/tab arrangement and have the word Agrah at top.

### Agorot and Liriot Values

The first Agrah stamps were issued in Agorot and Liriot values and were issued in this currency until 1980. As inflation impacted upon the Israeli currency the need for higher values increased. The lowest value issued was 5ag but by 1980 a 500I.L. value was issued. Examples are shown in Figure 44. Due to their extensive use over two decades there were many reprints of these stamps and there are many different types of each of the more commonly used values. There were thick and thin papers used, shades, a variety of perforations and some were issued on watermarked paper. The stamps were also overprinted at lower right with a D in Hebrew for Doar (post), a P for PNIM (Ministry of the Interior) and an H for HAQLAOOT (Ministry of Agriculture). Examples are shown in Figure 45.

Wallerstein, in his catalogue lists a great variety of prefix combinations No, Nr, \* etc, but I feel

that these differences are secondary, as various combinations may be found on the same sheet. I feel that the perforation types are more important and there are different combinations of regular

perforations (which I have only just started to look at) together with a variety of rouletted issues – from those with one side rouletted to stamps with roulettes all around. A selection of these is shown in Figure 46. There are also a wide range of printings of some commonly used values such as the 50I.L. which comes in two

major colour combinations and a variety of shades as shown in Figure 47. There are also a number of major colour varieties not listed in Wallerstein and one is illustrated in Figure 48. Printing errors are less common in this series except for the control numbers. There are a few examples known of missing control numbers, although these may be specimens, and also stamps where the control number was incorrect



Fig 45 Agrah stamps overprinted for various Government Departments

and is crossed out with a new number added. This is illustrated in Figure 49.



**Sheqel Values**

In January 1981 the Agrah stamps were reissued in sheqel values. Over the next five years rampant inflation saw values issued ranging from 1 sheqel to 18,000 sheqels by the end of 1985. A few of these are illustrated in Figure 54. Due to the inflation few

collectors purchased these stamps and many are quite hard to find. The high values from 4,500 sheqels and up were probably mainly used on bridge passes as shown in Figure 55. These used copies of the 4,500 and 9,000 sheqel values are the only ones I have seen. One interesting value is the old 30I.L. value overprinted with a 'SHEEN' which converted the stamp to a 30 sheqel value as shown in Figure 56. These stamps are not so easy to find on document, which may be in part because the actual documents may not have been sold off like revenue documents from 40-50 years ago. An example is shown if Figure 57.



Fig 48 50I.L. values showing shades and colour varieties

used extensively not all values are easy to find used particularly on original document.

As stated above, these stamps were extensively used and examples used on documents are shown in Figures 50-53. However, whilst this series was

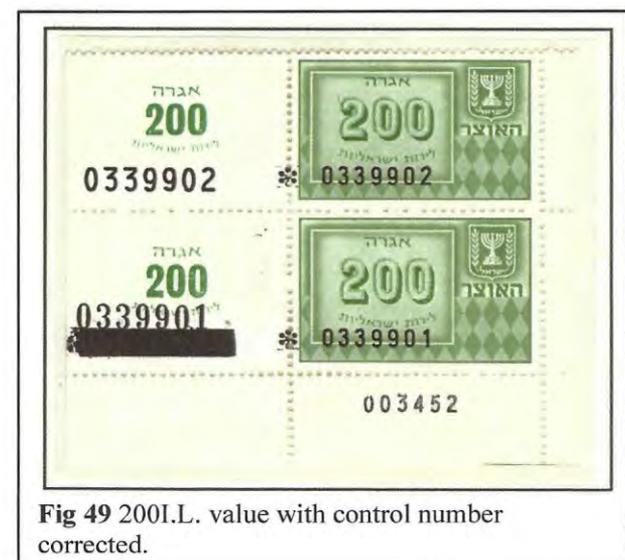


Fig 49 200I.L. value with control number corrected.

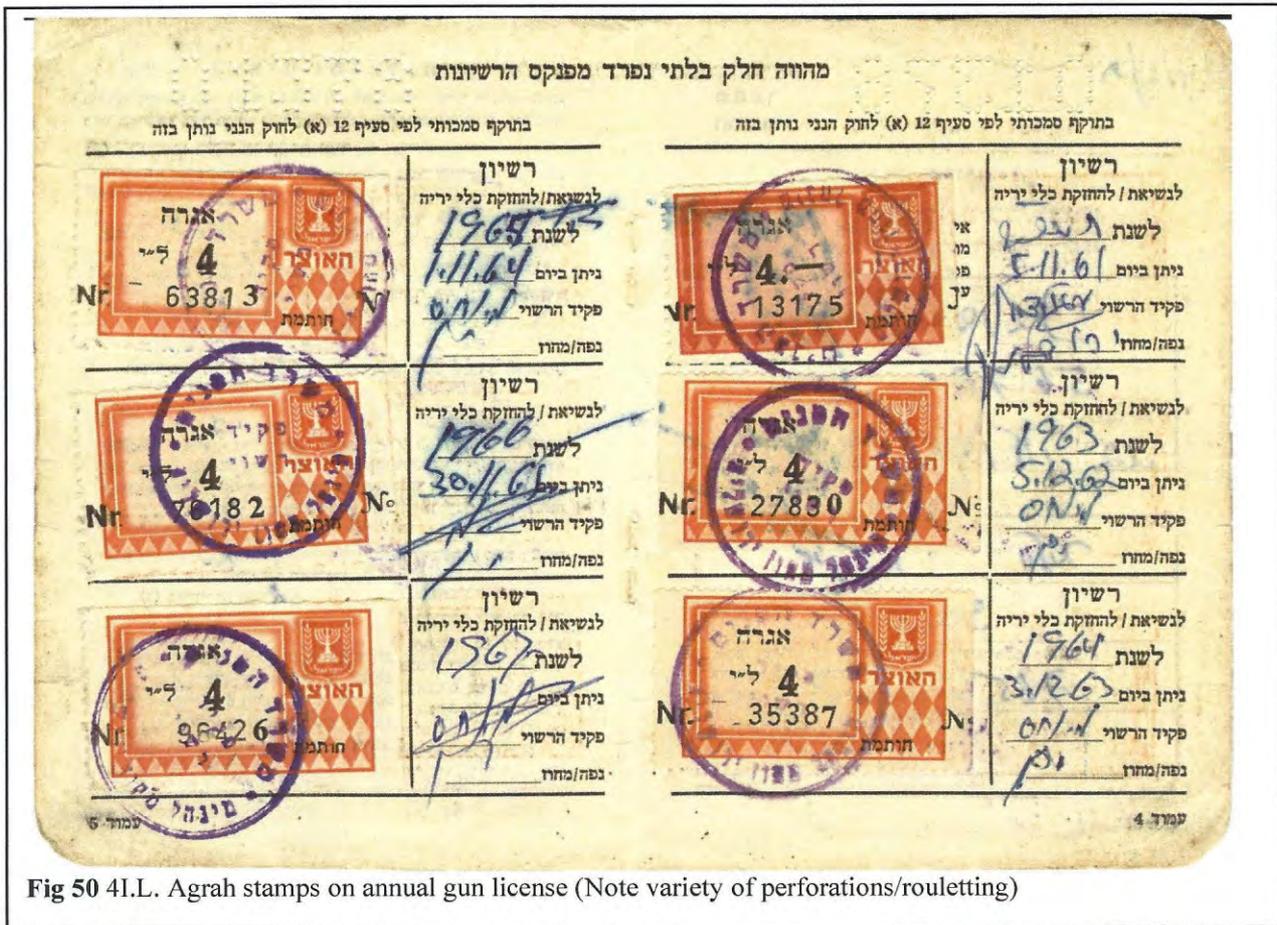


Fig 50 4I.L. Agrah stamps on annual gun license (Note variety of perforations/rouletting)



Fig 51 25ag value used to pay part of the fee on a postal order

The one problem I have with Wallerstein's listing of these stamps is the pricing. The older lirot values have

catalogue

prices of up to \$US290 but most can be found, usually at a sharp discount to catalogue. However, the sheqel values, apart from a few rated as RRRRR, are only catalogued at up to \$US80. Having spent 10 years looking for many of these I can tell you that they are almost impossible to buy. Most values are probably worth multiples of catalogue if you could find them.



Fig 52 Receipt for passport application with tabs of 250L. Agrah stamps



Fig 53 Rouletted 5L. Agrah stamp on receipt for vaccination



Fig. 56 REvalued from Lirot to Sheqels

### New Israeli Sheqel Values

In January 1986 the Israeli government reissued these stamps in New Israeli Sheqels (NIS) following a revaluation of the currency. A few examples are illustrated in Figure 58. Wallerstein only lists seven different values but this is because they were being issued as he was preparing the catalogue in 1986. I have seen a number of other values, up to 300NIS, but they are hard to find as it appears virtually no-one was buying them. They appear to have

been used into the 1990s and I have an example of an unlisted 180NIS value used on a gun license in the 1990s, as shown in Figure 59. I am unsure when the use of these stamps stopped but the gun license is very late usage.



Fig 54 Agrah stamps denominated in sheqels.

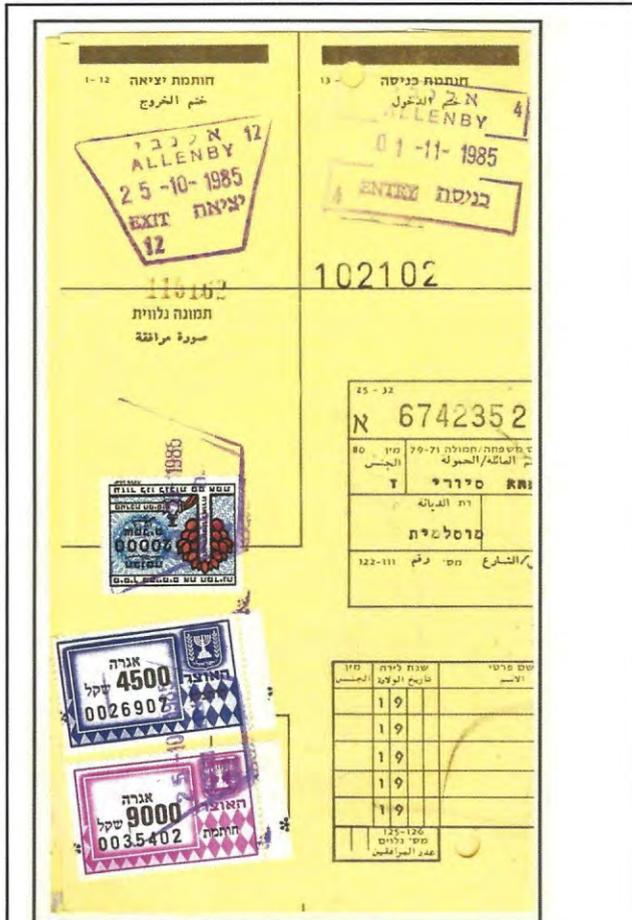


Fig 55 Bridge Pass with high value Sheqel Agrah stamps together with a 9th series revenue 20,000Sh.

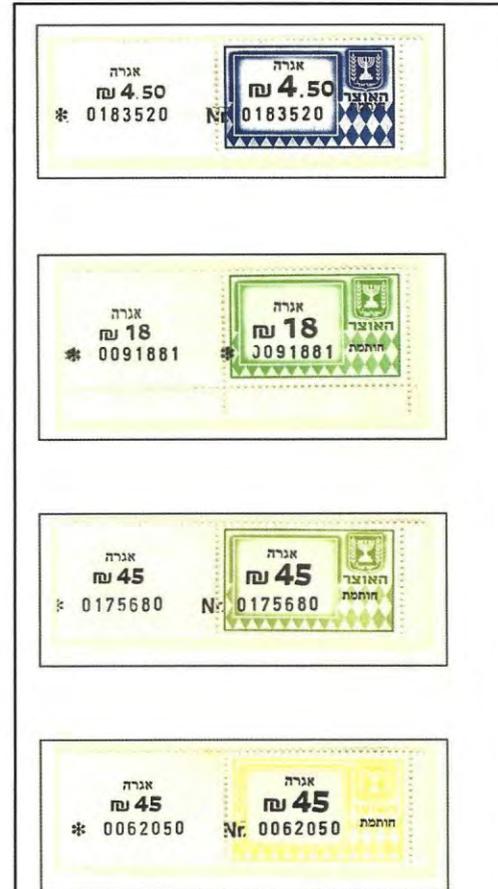


Fig 58 Agrah stamps in New Israeli Sheqels

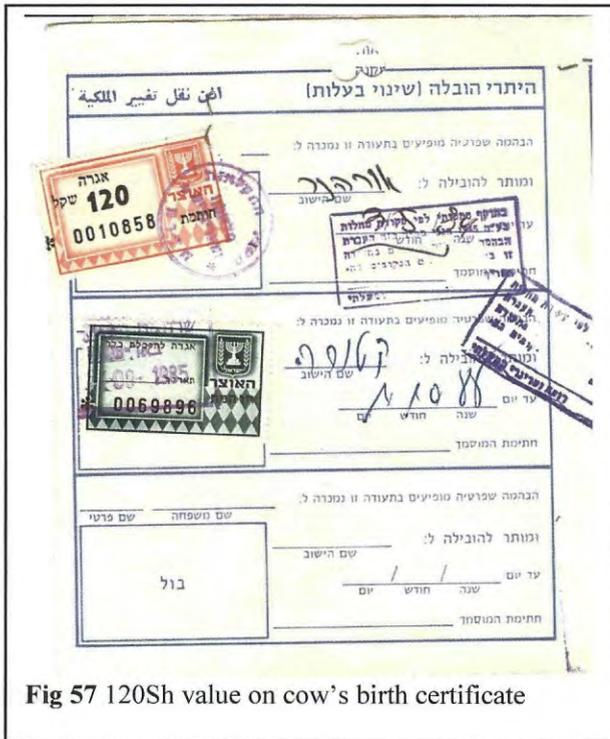


Fig 57 120Sh value on cow's birth certificate

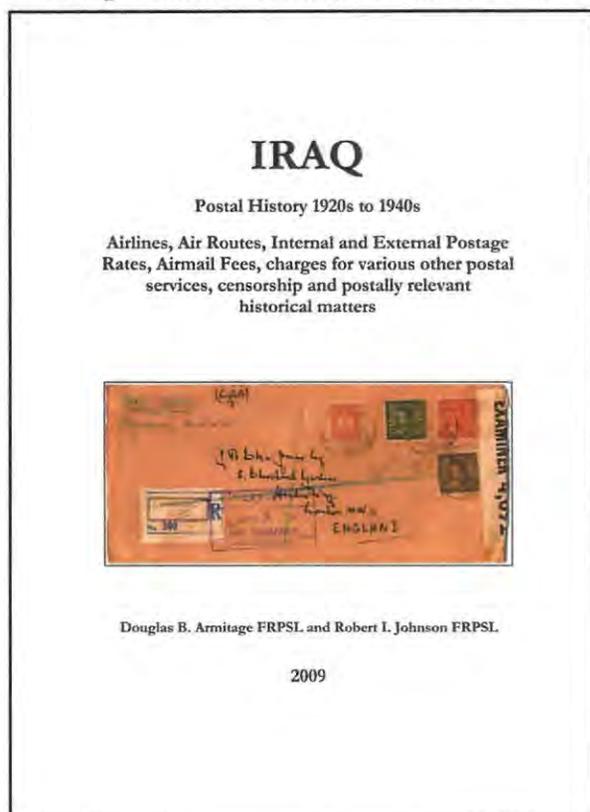


Fig 59 Late use of an unrecorded 180NIS Agrah stamp on a gun license.

## Book Reviews

Darryl Fuller

### Iraq: Postal History 1920s to 1940s



This book has an additional description on the cover – *Airlines, Air Routes, Internal and External Postage Rates, Airmail Fees, charges for various other postal services, censorship and postally relevant historical matters*. This certainly sums up the book by authors Douglas B Armitage FRPSL and Robert I Johnson FRPSL. The book is soft bound A4 and 342 pages in length. It is published by the Stuart Rossiter Trust. For those who do not know, Stuart Rossiter was a leading postal historian and when he died he left money to set up this charitable trust. The trust assists with the publication of books as well as having an annual scholarship for philatelic research. The book is of the usual high standard expected for such publications and was published in 2009. I picked up my copy at London 2010. The book has a contents page, excellent index, bibliography and some very useful maps of airline routes. The book has a number of covers illustrated, both in colour and

black and white, and they are all produced in high quality images.

The question arises as to why the average postal historian would be interested in a book on Iraq that only covers about three decades of postal history? Put simply Iraq has played an important part in the development of airmail routes between Europe and the rest of the world. Regular airmail services started in the early 1920s and helped speed the mail. For any airmail postal historian Iraq plays an important part in the story of airmail. There are many detailed rate charts in the book that should allow you to decipher the rate on any Iraqi cover from the period. Another very useful addition is the details of many gazettal notices that add to the story.

Overall this book is well researched and goes beyond a work in progress, in that I doubt there will be a follow up edition with extra material added. Whilst some new information may come to light it is unlikely to be enough to require a new edition.

It is a must if you collect Iraq postal history of the 20<sup>th</sup> century. However, I purchased the book because of my interest in worldwide airmail postal history. It will certainly add to my knowledge. For others this is the type of book that is a must for major philatelic libraries as it will be of interest to many collectors, but not necessarily a book for their own libraries.

This book costs £38 from Vera Trinder (can be ordered through the Society) but is also available directly from the Trust, and may be cheaper this way. Contact David Tett, PO Box 34, Wheathampstead, Hertfordshire, AL4 8JY, UK e-mail: [davidtett@aol.com](mailto:davidtett@aol.com)

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### Airmails of Trinidad and Tobago

Another book I picked up in London is *Airmails of Trinidad and Tobago* by R G Wyke, and published by the British West Indies Study Circle of which I am a member. It is not a new book having been published in 1999. However, I was quite impressed with this book and thought it worthy of a late review.

**Table 1:** Summary of 'Chess' Magazine Meter Stamps

Meter	Slogan	Confirmed Dates of Use
N2 GviR Neopost LV	Chess Sutton Coldfield England World Chess Specialists	12 Feb 46 to 13 Jun 53
N2 EiiR Neopost LV	Chess Sutton Coldfield England World Chess Specialists	20 Nov 59 to 28 Nov 61
NH 838 Roneo Neopost 'Frankmaster' 305	Chess Sutton Coldfield England World Chess Specialists	26 Nov 63 to 28 Oct 64
RN 438 Neopost 405/505	Chess Sutton Coldfield England World Chess Specialists	21 Oct 71 to 24 September 74
RM1600 Neopost 405/505	Chess Sutton Coldfield England World Chess Specialists	17 Jun 76 to 10 Mar 80
RR 53114 Neopost 405/505	Chess Sutton Coldfield England World Chess Specialists	12 May 82 to 28 Mar 85
HF15558 Hasler 'Mailmaster' F204/F1204	Chess Sutton Coldfield England World Chess Specialists	17 Jan 86 to 3 Mar 88
HF15558 Hasler 'Mailmaster' F204/F1204	Pergamon Chess	13 Apr 88 to 8 Jan 91
HF15558 Hasler 'Mailmaster' F204/F1204	Chess & Bridge (with address etc)	13 May 96 to 13 Sep 97
N1300916 Neopost 'IJ25'	WWW.CHESS.CO.UK	31 Jul 07

## ISRAEL REVENUE STAMPS PART 5

Darryl Fuller

(continued from Capital Philately June 2010)

### License Stamps

The Wallerstein listing of what he calls Auto Vehicle Registration stamps covers stamps that were used for a variety of licenses, and not just driver's licenses or automobile registration. The listing is confusing because it has values against stamps that have no value on them – the value was written on the stamp when placed on the license. Only two stamps a 5I.L. and a 10I.L. value have printed values.

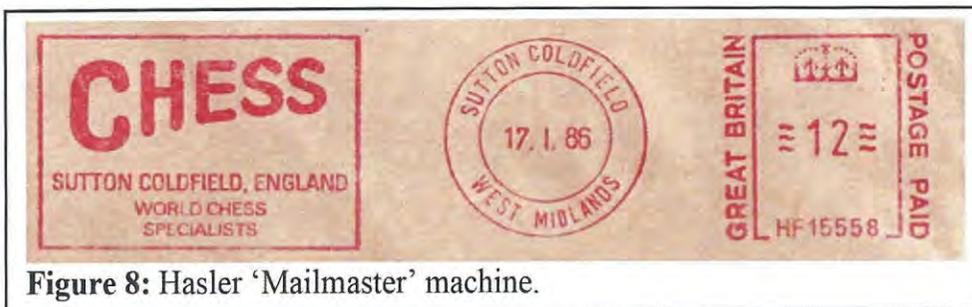
Steering Wheel Design - The first license stamps were in fact based on a steering wheel design and were used 1953-55 I believe. They are quite rare stamps with Wallerstein listing one stamp but not illustrating it. Figure 60 illustrates the green version of this stamp which I believe may have only been in use one year, but possibly



**Figure 60** Steering Wheel Design License Stamp

two. Although unrecorded by Wallerstein the stamp was also issued in brown (Figure 61) and this is a very rare stamp, as I have only seen

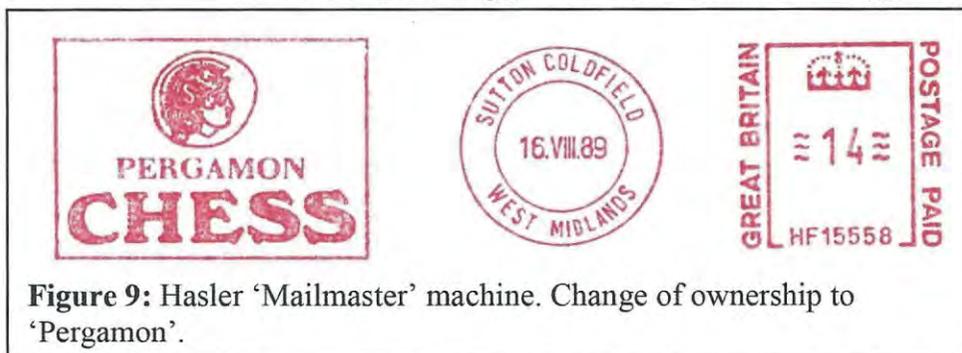
meters, however; there are several gaps to be filled, in terms of earliest and latest use of the various meters. Indeed, there may be additional meters used that are not recorded here. Anyone who can help with



**Figure 8:** Hasler 'Mailmaster' machine.

town/date die contains the location 'W1' not 'NW1' as in the address. The two postal districts NW1 and W1 are adjacent and Euston Road is close to the border, but the error (if it is an error), is difficult to explain. The slogan also reflects the growing use of the internet, by providing an email address, and crams in a large amount of information, with full address, telephone, fax and email, as well as symbols representing the two main areas of the business.

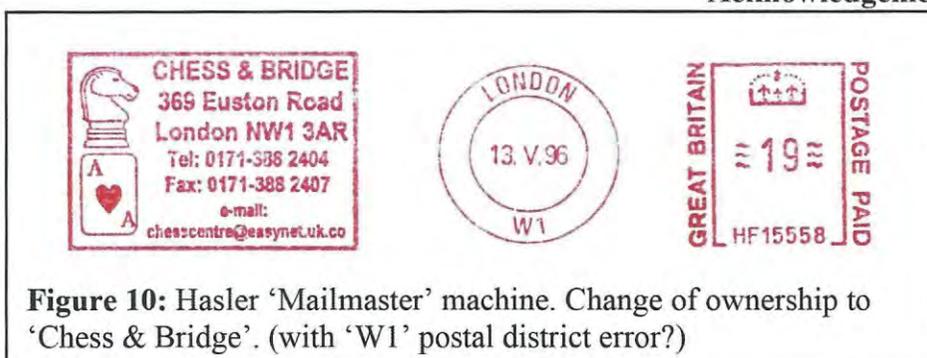
further information is kindly asked to contact me at: mp19370@gmail.com. I would be happy to



**Figure 9:** Hasler 'Mailmaster' machine. Change of ownership to 'Pergamon'.

hear from fellow chess stamp collectors about the wider theme as well.

**Acknowledgements:** Information kindly provided by Alastair Nixon, editor of UK Meter News and the UK Meter Franking site. Information and scans (Figs 2-5) kindly provided by Jon Edwards of the Chess on Stamps Study Unit. Information kindly provided by Rob Bijpost of the Chess



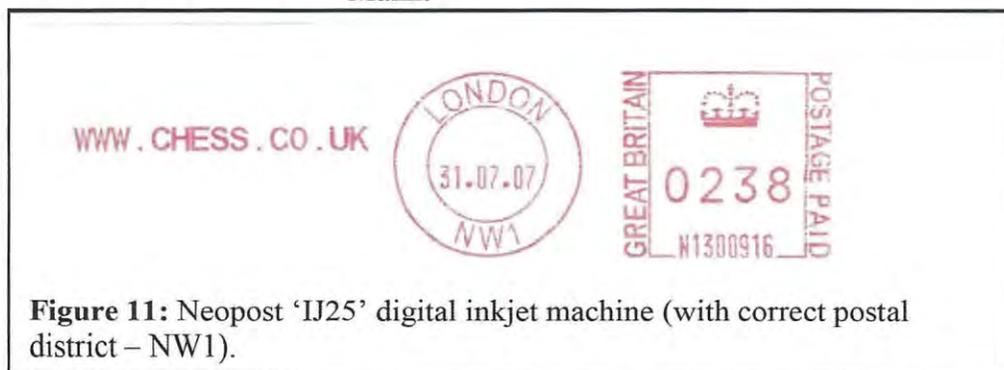
**Figure 10:** Hasler 'Mailmaster' machine. Change of ownership to 'Chess & Bridge'. (with 'W1' postal district error?)

The last meter used by the magazine shows a change back to Neopost machines, with N1300916. The slogan has gone to the opposite extreme, simplifying it to all you need to know in this Internet age – the web address (Figure 11). The town/date die now shows the correct postal district, NW1.

on Stamps Study Unit.

**References:** International Postage Meter Stamp Catalogue, UK Meter Stamp Study Group (1950-84) Bulletins, 'Meter Stamps of Great Britain 1972' by John C Mann.

That is the end of the story chronologically, because the company informed me that they no longer use postage meters. It is not the end of the story of the 'Chess'



**Figure 11:** Neopost 'IJ25' digital inkjet machine (with correct postal district – NW1).

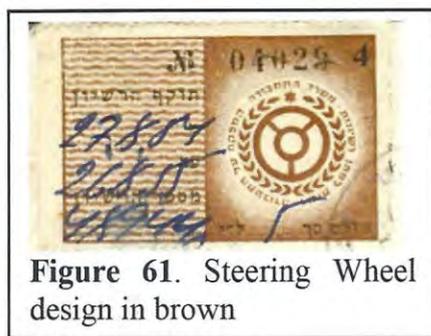


Figure 61. Steering Wheel design in brown

2 or 3 copies. It is unknown whether these stamps had tabs attached but they are perforated 14 at top and bottom, imperforate

at left and roulette at right. This suggests they may have had a tab or may exist in left and right versions from small sheets of 10 or twenty.

Treasury Seal Design – in about 1955 a new design of license stamp was prepared which was smaller and had an attached tab.



Figure 62. Headed Transport Ministry

There are six different types of this stamp used for a number of purposes. The first of these is a stamp with a heading Transport Ministry and was used for automobile registration or drivers' licenses and is illustrated in Figure 62. All the copies of this stamp I have seen are watermarked Israel, perforated 14x14 and use the prefix No. This stamp also exists with green writing instead of black but this appears to be a fairly rare stamp (an example is shown in Figure 63).



Figure 63. Transport Ministry with green font (125%)

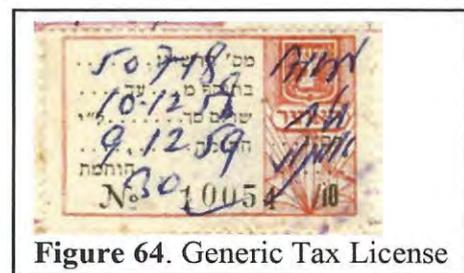


Figure 64. Generic Tax License

The next stamp issued was more generic and the top line has ".....Tax

License" in Hebrew and is shown in Figure 64. This stamp was mainly used on automobile registration but also on other licenses, such as

fishing licences (Figure 64a) and unusually a license to produce electricity (Figure 64b). Most copies I have are on document but one copy off



Figure 64a. Fishing license with generic license stamp

document has the Stag watermark. It exists perforated 14x14 and 14x11¼ and uses the prefixes No and No. There appears to be a later variation of this stamp (shown in Figure 65) which comes in two watermarks (stag and no

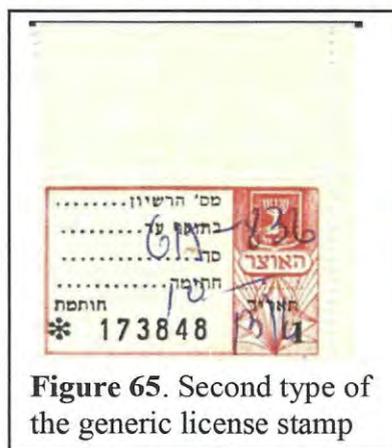


Figure 65. Second type of the generic license stamp

watermark) and three different perforations. It exists with Stag watermark and perforated 13x14, no watermark and perforated 14x14 and all of these with an asterisk as a prefix. I have

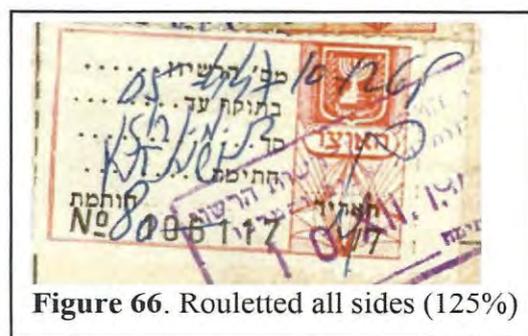


Figure 66. Rouletted all sides (125%)



Figure 64b. License to generate electricity with two different license stamps

one stamp on piece that is rouletted on all sides and has the prefix No. (Figure 66).

Around 1957 Israel issued a stamp in this designed designated Security Stamp that was used to indicate that a security tax, to help pay for the Sinai Campaign, had been paid. It is not a common stamp and may have only been used for a year. I think that a rubber stamp with a tank in the design may have also been used to indicate the payment of this tax. The stamp has the Israel watermark and is perforated 14x14 (Figure 67).

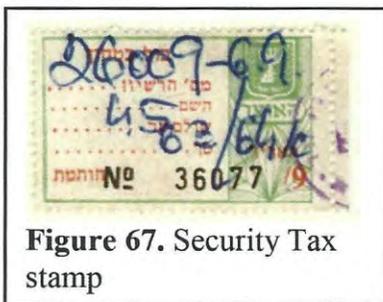


Figure 67. Security Tax stamp

Two other stamps were produced in this design that were used on tobacco sellers' licenses. They are the same stamp but are in green or

yellow and are headed Department of Customs and Excise. They are illustrated on an actual licence in Figure 68 (next page). The green stamp only appears to exist perforated 14x14 and with the No prefix. The yellow stamp exists perforated both 14x14 and 14x11¼ with the No and Nr prefixes respectively.

There is one final license stamp which has not previously been recorded and is illustrated in Figure 69, a complete fishing licence. The stamp is different from the earlier TAX LICENCE stamps in that it has an extra line of text and a green font. These five examples are the only copies I have seen.



Figure 69. An unrecorded license stamp variation

to be discussed in a later article, but fit with the motoring theme of this article. Wallerstein notes that these stamps were issued to driving schools to collect a tax from people receiving driving lessons. They were in use from 1958 to 1975 and have relatively high face values from 15I.L. to 100I.L. (Figure 71) and there is also an exempt value. Sample copies were also produced with the serial number 000001 and crossed by a pen stroke (Figure 72). These are rare. I think the actual tax rate must have quite high.

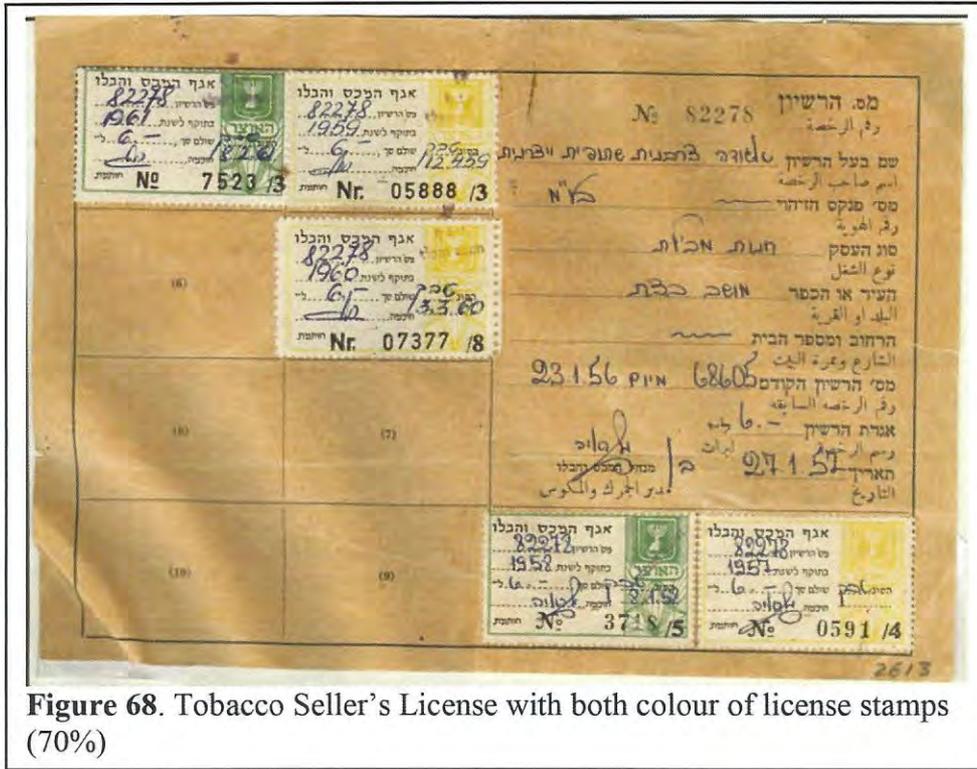


Figure 68. Tobacco Seller's License with both colour of license stamps (70%)

5I.L. and 10 I.L. Treasury Design

They are not common, mint or used but do turn up occasionally used, mainly the 100I.L. value.



Figure 70. Complete Driver's License with both the 5I.L. and 10I.L. license stamps and a 250pr traffic tax stamp (62%)

Some of the values were overprinted to increase their face value prior to a new value being printed. These three values also exist as specimens and have no control numbers (Figure 73). There is also one major error on the 100I.L. value that has a reversed design as shown in Figure 74. You will note that it is the background that is reversed and has the circular design at upper left rather than lower right.

Despite Wallerstein noting that these stamps are worth about

Two stamps were issued for use on drivers' licences. They appear to have replaced the steering wheel design and started about 1957. The 5I.L. value comes perforated 14x14 and rouletted whilst the 10I.L. value only appears to be rouletted. Both values are shown on a complete licence covering the years 1957-1961 in Figure 70, together with a traffic tax stamp.

Sales Tax for Driving Lessons

These sales tax (or Mas Kniyah) stamps probably belong with the other sales tax stamps

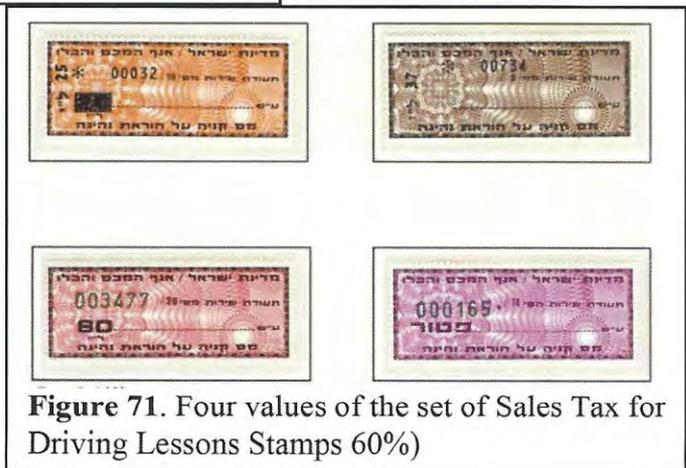


Figure 71. Four values of the set of Sales Tax for Driving Lessons Stamps (60%)

RRRR and I have never seen a copy mint or used. One final warning, re-gumming is rife with these stamps as the pen markings are cleaned off used copies.

The next section will focus on the traffic tax stamps and start on the many sales and luxury tax stamps.

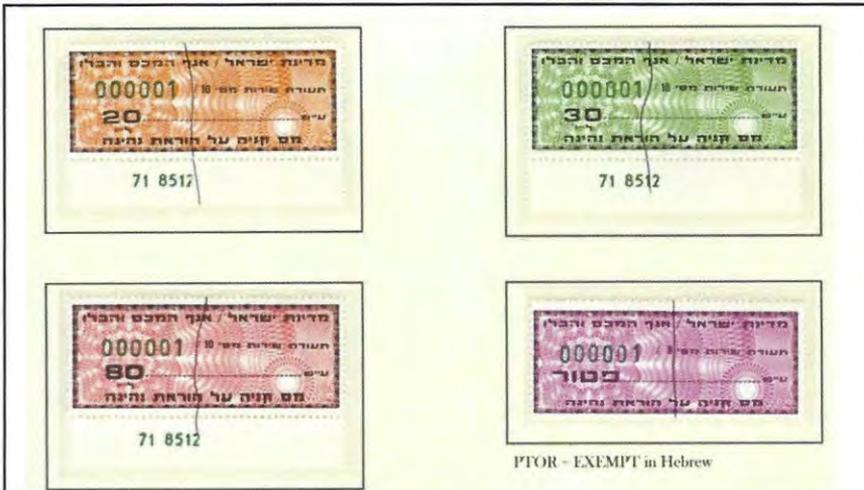


Figure 72. Sample values with the 000001 serial number (60%)

50% more when on documents, I have only ever seen one document with one of these stamps on it (shown in part in Figure 75). In addition, despite having room for six digits in the control number I have never seen a number much higher than in the 9,000s and I think this may explain why values are so scarce and a mint set is very hard to put together.



Figure 73. Specimen copies of the overprints with no serial numbers.

Most of the mint copies known have sequential control numbers which suggest someone arranged for perhaps 5-10 sets to be purchased and kept rather than unused examples turning up because they were not needed. Indeed Wallerstein rates the lowest value 15I.L. as



Figure 74. Inverted background

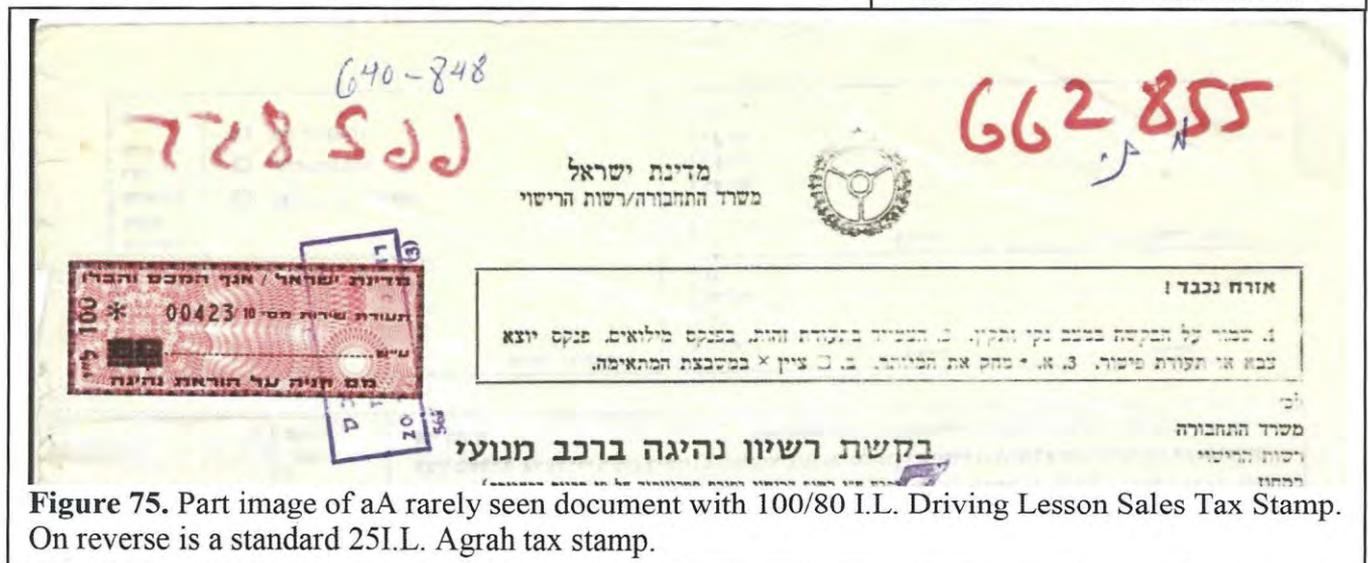


Figure 75. Part image of aA rarely seen document with 100/80 I.L. Driving Lesson Sales Tax Stamp. On reverse is a standard 25I.L. Agrah tax stamp.

**Israeli Revenues  
Part 6**

**Darryl Fuller**

(Continued from June 2011, Vol 29, No. 3)

11x11 according to Wallerstein but I measure them as 10<sup>3</sup>/<sub>4</sub>x10<sup>3</sup>/<sub>4</sub>. Again there were many

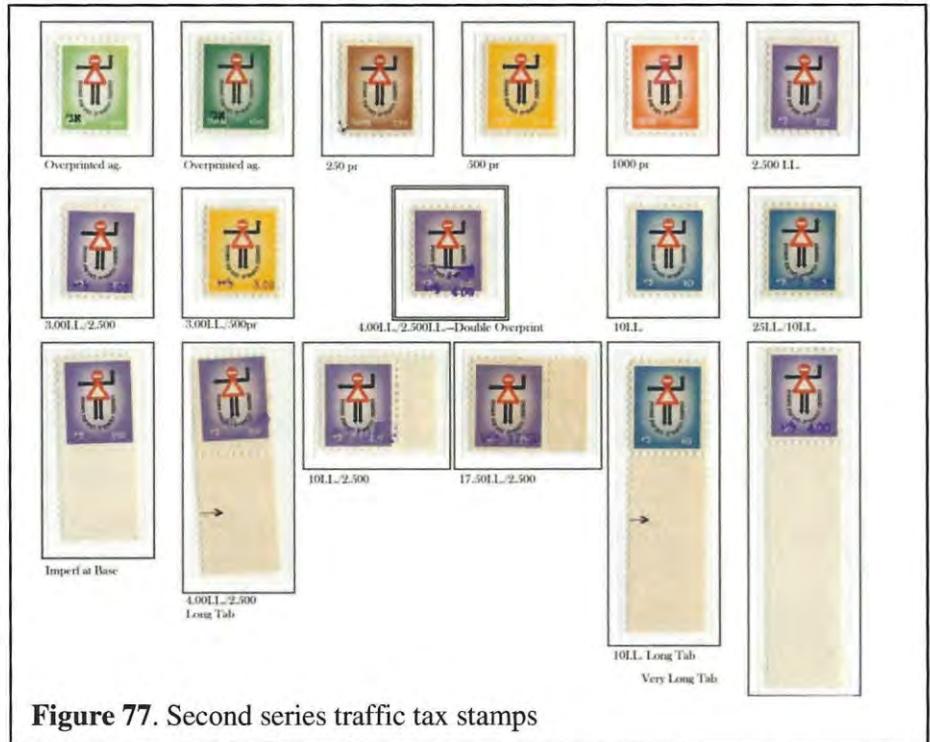
**Traffic Tax Stamps**

In 1950 Israel began issuing a series of revenue stamps to pay for the operation of the National Council for Accident Prevention. All of the issued stamps show the safety symbol in red, black or violet. The frames are in a variety of colours.

Wallerstein notes that the stamps were used on the following documents:

- Life insurance policies
- Car insurance policies
- Police traffic accident forms
- Medical examination due to a traffic accident
- Hospitalisation forms due to traffic accidents.

I have also noted the stamps used on car registrations and bicycle licences.



**Figure 77.** Second series traffic tax stamps

overprints to revalue the stamps and many errors. Figure 78 illustrates a number of the stamps and errors. Figure 79 illustrates a block of 10 I.L. stamps showing the long tabs.



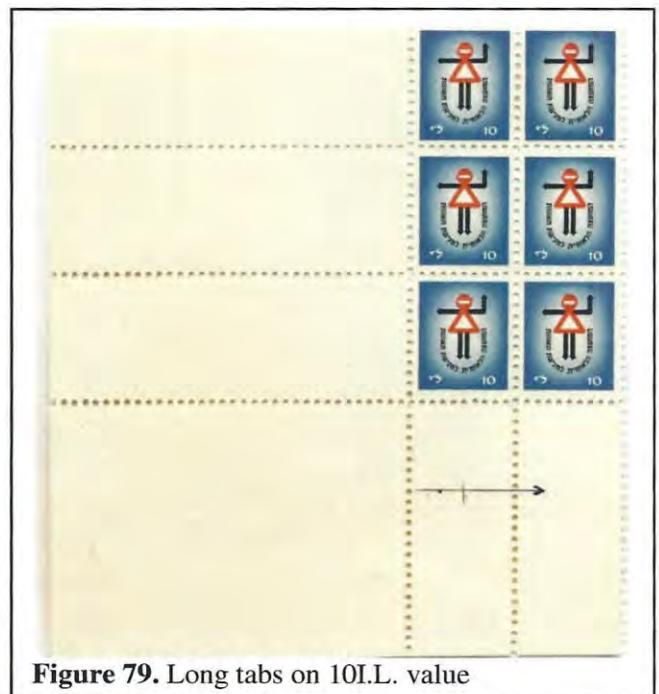
**Figure 76.** First series traffic tax stamp

First Series – the first series comprised two stamps of 250pr and 1000pr and were relatively large stamps (Figure 76). They were quickly replaced by the second series.

Second Series – the second series comprises small stamps perforated

10x10 (Figure 77). They are also valued in pruta and lirot but there were many more values produced. As inflation was an issue in Israel there were many revaluations and errors produced. It seems not a lot of care was taken with these stamps. Note also the very long bottom tabs on some values

Third Series – The third series includes stamps valued in agorot and lirot. They are perforated



**Figure 79.** Long tabs on 10I.L. value



Figure 78. Third series showing the range of overprints and a few error stamps. (90%)

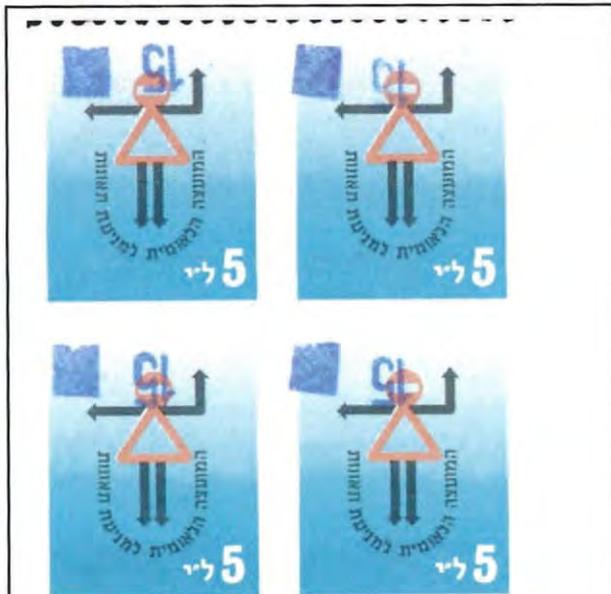


Figure 80. Unlisted 15/5I.L. overprint inverted.

Figure 80 shows a block of four of the 5I.L. stamps with both an unlisted overprint (15I.L.) plus the overprint is inverted. This is fairly typical of these stamps and I feel sure that there are a number of overprints in existence that are unlisted in Wallerstein. I have at least 4 different.

No discussion of revenues would be complete without usage on documents. Figure 81 illustrates

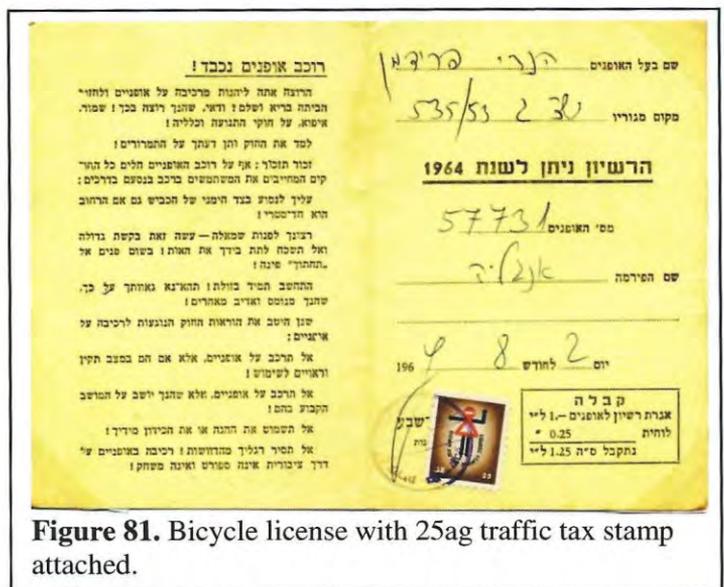


Figure 81. Bicycle license with 25g traffic tax stamp attached.

a bicycle licence, which cost 1I.L. with a 25g traffic tax stamp paying the tax. Figure 82 is a more typical document. It is an insurance policy with the stamp duty tax for the policy paid using a meter mark. There has been no real study of these meter marks but they obviously made the collection of taxation easier than using stamps. However, the traffic tax was still paid using stamps. The other blue label indicates that a fee has been paid that goes to insurance salesman's superannuation. These are not strictly tax stamps because they were not issued by the Government. There are other labels like this that I will discuss in a later article.



Figure 82. A typical insurance policy with 1I.L. traffic tax stamp attached.

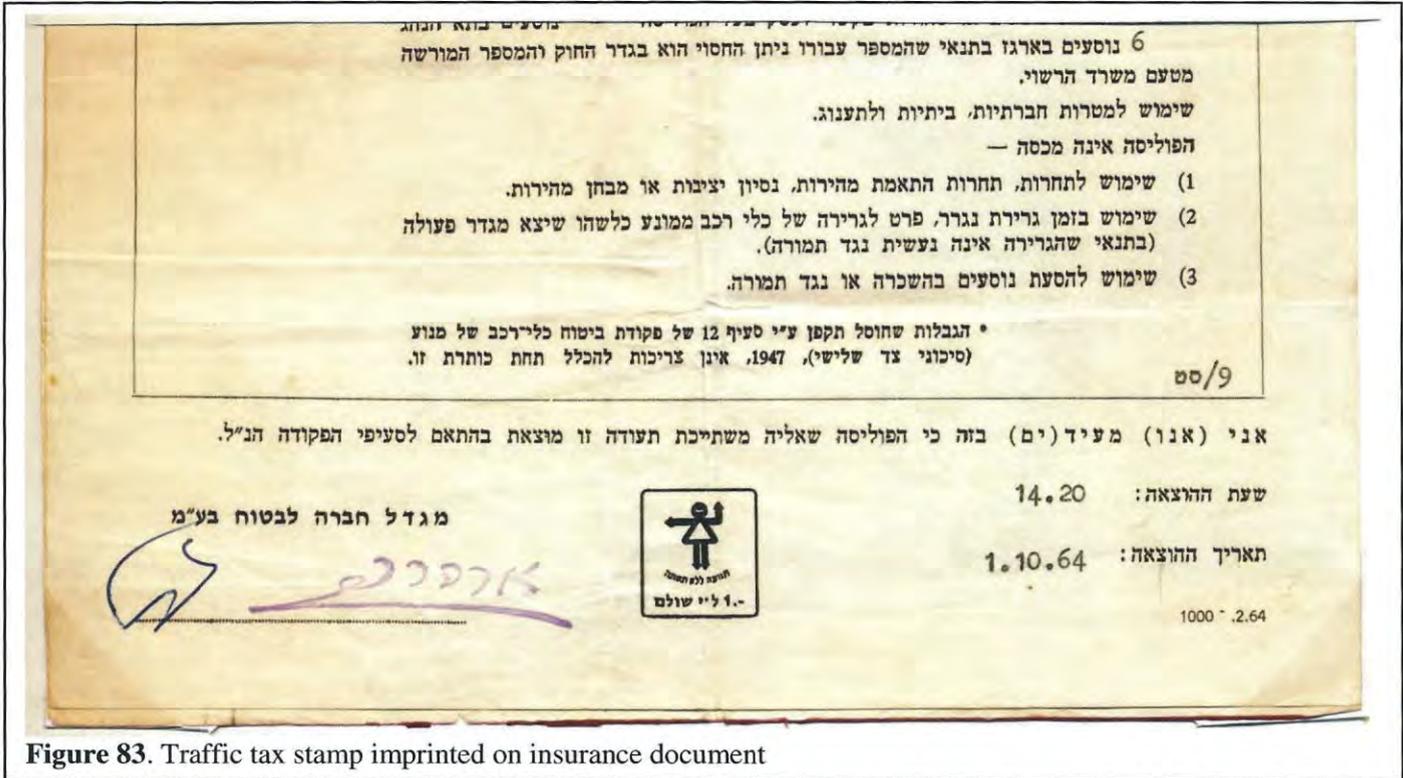


Figure 83. Traffic tax stamp imprinted on insurance document

The addition of tax stamps to insurance policies became too expensive for insurance companies so it appears they decided to print the tax on their insurance documents as shown in Figure 83. In this case a I.L. stamp.

These are a very interesting set of stamps but unfortunately, like many Israel revenues, there is someone out there cleaning used stamps and

of sports betting is complicated in Israel but the labels relate to soccer pools type betting where the proceeds went to help the major sports bodies in Israel, including their Olympic Committee.

Unfortunately like most items related to betting even though these were probably issued in tens or hundreds of thousands, few have survived. The stamps are not listed in Wallerstein and I must



Figure 84. Sports Toto label

regumming them. It is quite frustrating because many of them are scarcer on document than as mint stamps. The gum is completely wrong on the regummed stamps as it is white, shiny and often sticky in humid weather. The original gum is yellow and probably something like gum Arabic on the earlier values.

**Sports Toto Tax Labels**

The Toto is the Israeli Sports Betting Board. It licenses out lotteries and betting. In the 1960s and early 1970s they appear to have had a betting game like the soccer pools in the UK. The history

admit that at this stage the labels may represent a fee for the game rather than a tax. Figure 84 illustrates a complete label, the only full label I have seen. It is clearly in three parts with one part possibly staying with the agent, one part on the ticket and the other on the half kept to verify a winning ticket.

The high fee of 1.50I.L. makes me think this is the fee to enter, rather than a tax, but the label does have the Menorah on it which is usually used to indicate that it is an Israeli Government issued label or stamp. This label is for the season 1969-70. Figure 85 shows a two-thirds label also

issued in 1969-70 and is for 30ag. They seem more likely to represent different games rather than a different tax.



Figure 85. 30ag Sports Toto label

Figure 86. This complete ticket has a different type of label with a different logo. It may be an earlier design but I am unsure of its value (8ag?).

Figures 87 and 88 show forms with the same type of label but from 1968/69 and 1969/70. There is clearly more work to be done on these labels.

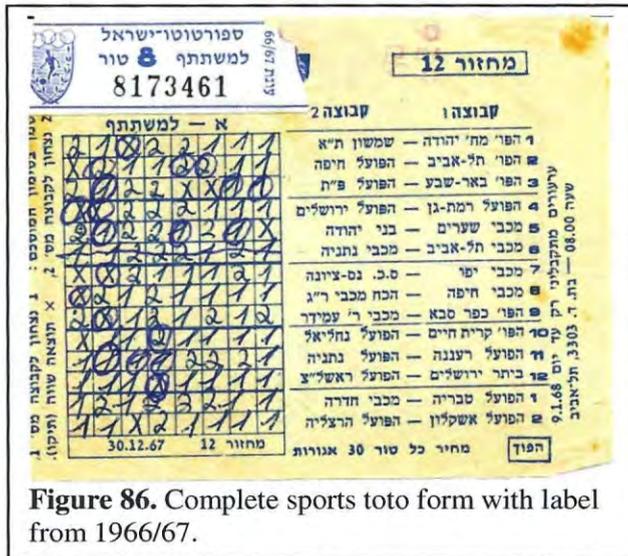


Figure 86. Complete sports toto form with label from 1966/67.



Figure 88. 1968/69 label on form

To complicate matters even further there appears to have been two different sports betting groups in the early days (196667) as illustrated in

Commercial Aviation Tax Stamps

It appears that Israel was early in getting in on charging aviation passengers a fee for boarding a aeroplane. Commercial aviation tax stamps were first issued in the 1960's and went through to the early 1970s. The tax didn't stop after this only the method of indicating payment. These stamps were affixed to boarding passes and cancelled by the airport ticket takers.

**First Series** – the first series of stamps were larger than a typical Israeli revenue stamp and were printed on Stag watermarked paper, and perforated 14x14. Wallerstein lists values of 5I.L. and 7.5I.L. but there were also a 2.5I.L. value and a 4I.L. value. The latter being quite rare it would seem. Three of the values are illustrated in figure 89. They are not particularly common on a complete boarding pass and most appear to have been discarded, although I think some have been cleaned and regummed as well.



Figure 87. 1969/70 Sports Toto label on form.

printing stamps like this, so the value of the tax was printed directly onto the boarding pass. The tab indicating payment of the tax was sometimes separable from the rest of the boarding pass as shown in Figures 92 & 93.



Figure 89. First series aviation tax stamps (large size)

Second Series – The second series comprised



Figure 90. Second issue aviation tax stamp.

smaller stamps (Figures 90) of values 7.5I.L. and 10.5I.L. These stamps had tabs (as shown in Figure 91)

I have yet to see one of these stamps on a boarding pass, and I believe they are likely to be quite scarce. Their small size may also make them less noticeable.



Figure 91. Tabs

Later Issues – Israel's ubiquitous inflation meant that it became impractical to keep designing and



Figure 92. 15I.L.airport tax on part of a boarding pass.

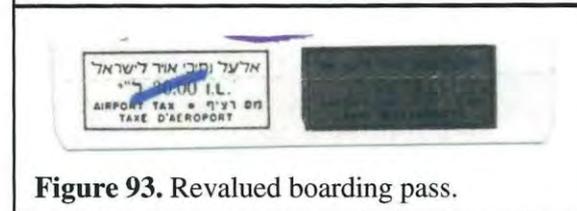


Figure 93. Revalued boarding pass.

Complete boarding passes are a little less common but a revalued example is illustrated in Figure 94. Eventually revaluations became an issue so boarding passes were marked Aviation tax paid as illustrated in Figure 95.

**ARE YOU LOOKING FOR THE RIGHT OPENING IN ISRAEL? WE HAVE THE KEY**

All Banking Activities – Loans, Investments, Securities, Foreign Currency Transactions, Trust Services, and Savings and Pension Schemes

Apply to the Manager, Business Promotion Dept. Or to any Branch Manager

**BANK HAPOALIM**  
**Head Office:** 50 Rothschild Blvd, Tel Aviv, Tel. 623211  
 Over 200 Branches in Israel  
**London Branch:** 22/3 Lawrence Lane EC2 8DA Tel. 600-0382/7  
 Representations and Correspondents Throughout the World

Figure 94. Complete boarding pass with 20I.L. tax imprint.

start of the war then the value would be pruta and given my own discovery (see below) I think this is correct. Further to the two values, Wallerstein lists the 10 value with two different coloured serial numbers, red and green.

Wallerstein missed a 20 value which is well known and I have also discovered a 100 value which would indicate to me that it is valued in pruta, as 100ag is equal to 1IL. Figure 96 illustrates the 10, 20 and 50 pr values. The labels are printed on very cheap paper, like that used in cheap raffle ticket booklets. They were not gummed but were glued or stapled to a taxi ticket.



Figure 95. Generic tax paid imprint for boarding passes.

### Defence Stamps

During the Suez Canal crisis in the 1950s Israel was in need of additional taxes to pay for the war. A number of taxes had an additional defence tax added. This included a number of licences and some stamp duties. In addition a tax was placed on parcels and letters delivered by private taxi. Wallerstein lists two different values 10 and 50 but doesn't give a currency unit. If issued at the



Figure 97. Defence tax stamp attached to taxi ticket.

An example, with the 100pr value is shown in Figure 97. To date I have only recorded the 50pr and 100pr used on actual tickets.

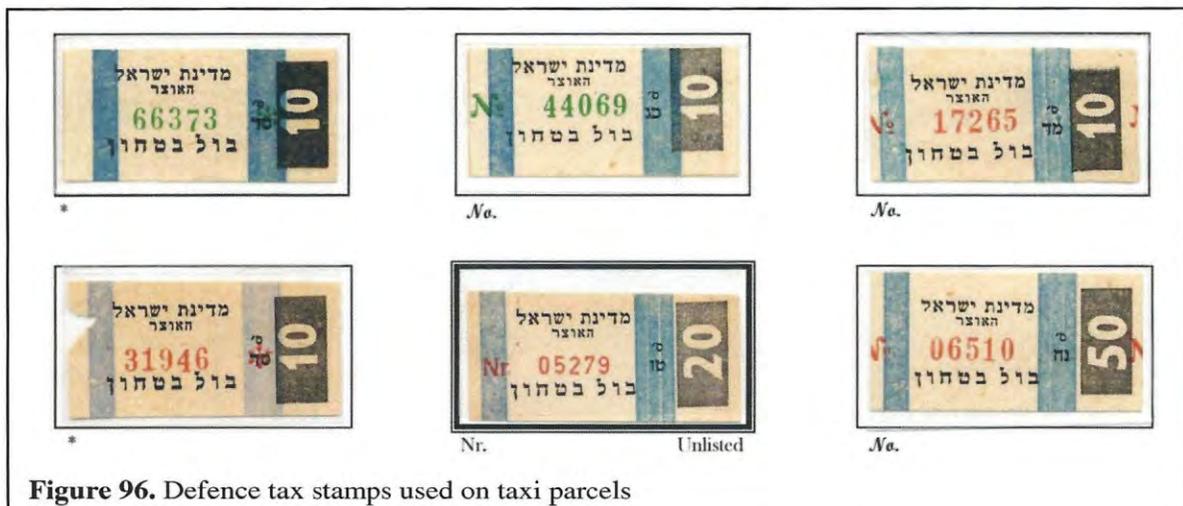


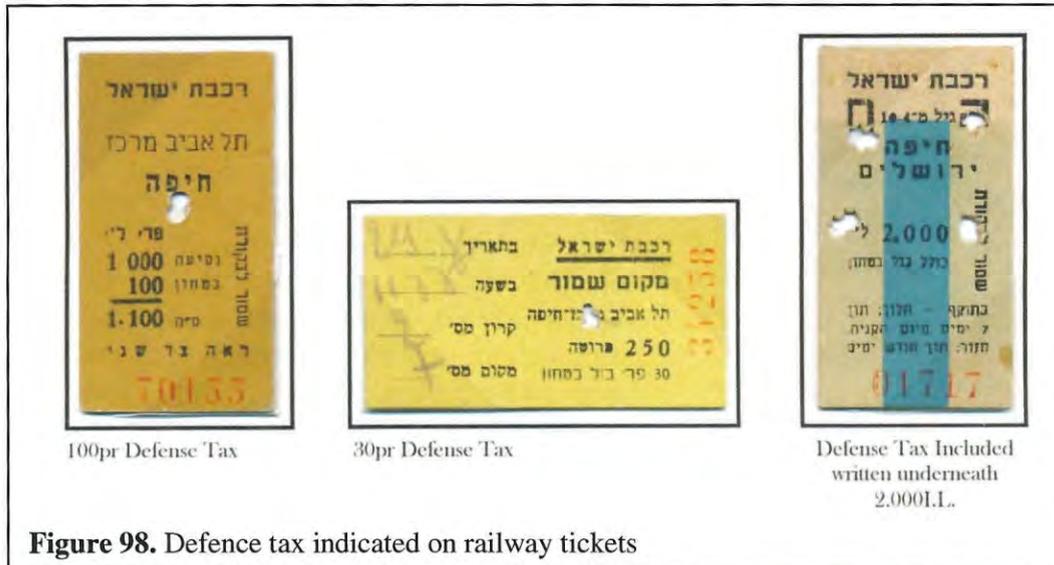
Figure 96. Defence tax stamps used on taxi parcels

**Defence tax on Railway Tickets**

the tax stamps of Ramat Gan (*note: the Municipal tax stamps will not be included in this article*). The price breakdown is as follows:

Show cost 1,225pr  
 Israel entertainment tax 185pr  
 Ramat Gan Ent. Tax 90pr  
**Total 1,500pr**  
 Or 1.5I.L.

The taxes could sometimes be up to



**Figure 98.** Defence tax indicated on railway tickets

As mentioned above the defence tax was issued on a variety of taxes as an additional tax and also on other Government charges including railway tickets. Some 1950s tickets have the tax indicated on them, which makes them revenue stamped paper I believe. Figure 98 illustrates three such tickets. The first has the tax separated out, the second has the 30pr tax indicated as an element of the ticket price and the third simply states that the total price includes the defence tax.

**Entertainment Tax**

Entertainment was commonly taxed in Israel, both by municipal governments and the Israeli government. Israel issued a set of seven stamps that were used in the early 1950s. Figure 99 illustrates some of these stamps. They are not overly common and I am yet to see one used on an actual ticket to pay the tax.

Figure 100a & b illustrates a more typical ticket where the tax has been paid using normal tax stamps and the municipal tax has been paid using



**Figure 100a.** Reverse of ticket showing tax stamps.



**Figure 100b.** Front of ticket with price breakdown.



**Figure 99.** Entertainment tax stamps

half the cost of the show

(To be continued with the complex sales tax and luxury tax stamps.)