

Israeli Revenues Part 7

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(cont. from Volume 30 Nos 3&4)

Mas Kniyah (Sales Tax) Stamps



Figure 101: Paper labels in agorot .

The sales tax stamps are a story that may never be completely told. In some ways Wallerstein's listing, while a good overview of some sets of stamps does not cover many other stamps and other related issues. I have already covered one of the sales tax series – the one used for driving lessons.

The first set of sales tax stamps listed by Wallerstein are small paper labels with Mas Kniyah printed on them, a value and a serial number. He lists a set with values in pruta - only seven different. However, I believe there are many more in the set. I believe these stamps, because they date from the late 1940s and 1950s, are in fact quite rare. I haven't managed to obtain a single stamp from this series.

The second set is the same as the first but denominated in agorot. Wallerstein lists 14



Figure 102: Undenominated value

different values of which I have managed to get ten different. Some are illustrated in Figure 101. There is also an undenominated value in a slightly different format. It is illustrated in Figure 102.

The next set of stamps is large multicoloured stamps printed on thick paper. Wallerstein notes that other values may have been issued and that they are considered rare. I have to agree with him, especially in used condition. These particular stamps were affixed to the item they were paying the tax for, often furniture I would guess. As the mint copies I have do not appear to be gummed I assume that glue was used to affix them. Given what they were affixed to, copies used cannot be displayed. Instead they are usually



Figure 103: Large pruta values on thick paper

Capital Philately

soaked off and are usually stained and often thinned. They are ridiculously undervalued in the catalogue. Figure 103 illustrates three of these values denominated in pruta including an unlisted 250pr value in brown. Figure 104 shows the back of the 250pr blue used stamp with glue marks and that it has been thinned on removal.

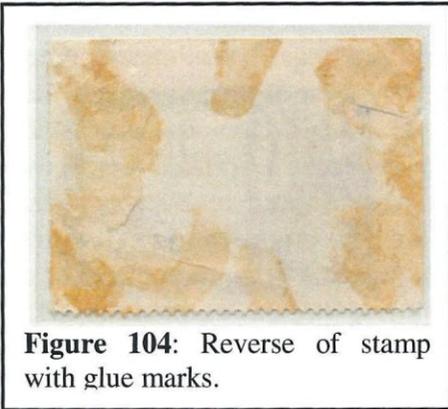


Figure 104: Reverse of stamp with glue marks.

There was also a set denominated in agorot and lirot that are illustrated in Figure 105. These particular specimens are imperforate and have part of a light purple specimen overprint. The issued stamps are rouletted or perforated and appear to have been printed in sheets of up to 40. Each stamp has a serial number and a control number and the highest control number I have seen is 40. This series is also rare to find mint or used. There are also two values that have been overprinted to remove the lirot (Figure 106) but it is not clear why. Figure 107 illustrates a fascinating piece I managed to buy that is a piece of plywood from a

piece of furniture that was cut out and has two of the rare sales tax stamps on them together with a luxury tax stamp (Refer next part).

The next set is unusual in that it comprises small plastic ovals that were affixed to the object they paid the tax on. These stamps are illustrated in Figure 108 that has some of the more commonly seen pruta values. The stamps were sometimes printed with part or all of the design reversed as in Figure 109. The agorot values show a wider range of colours (Figure 110). Given these were placed on all sorts of 3-dimensional objects once again it is hard to display usage. However, Figure 111 shows their use on a record that will fit in an exhibition frame.

There is a huge range of types of these stamps that are not listed by Wallerstein and Figure 112 shows a good sample. There are also a range of long paper tags as shown in Figures 113, 114 and 115. There are cloth tags such as Figure 116 and 117 that were sewn into items to indicate the tax was paid. Similarly, Figure 118 is tag that was sewn onto a rug. There is also a coupon that indicates that an item is exempt from the sales tax (Figure 119).

Watches also had taxes on them and one of the more unusual revenue items I have seen was used on them. It is a small lead disk that was attached to the watch with a cloth tag (Figures 120 and 121 for a close-up of the tag). These are rarely found and certainly add to the wide definition of a revenue “stamp”. They are however stamped with a specific value – in this case 1 lirot.



Figure 106: Overprinted agorot values



Figure 105: Agorot values as imperforate specimens.



Figure 107: Usage of sales and luxury tax stamps on piece of plywood.



Figure 111: Record with sales tax stamps in situ.

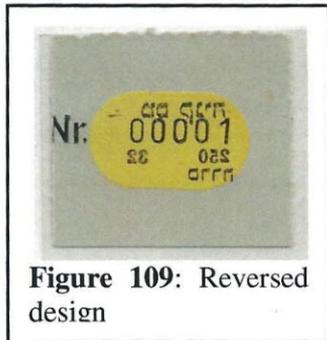


Figure 109: Reversed design

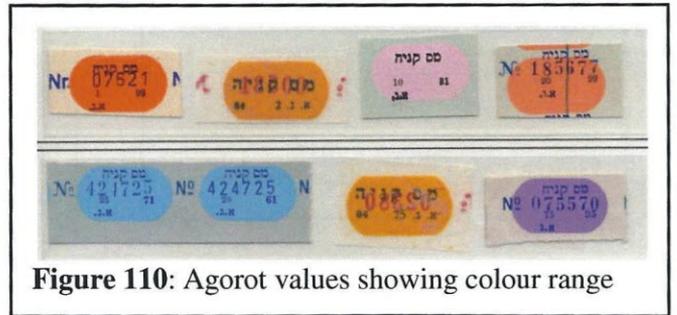


Figure 110: Agrot values showing colour range

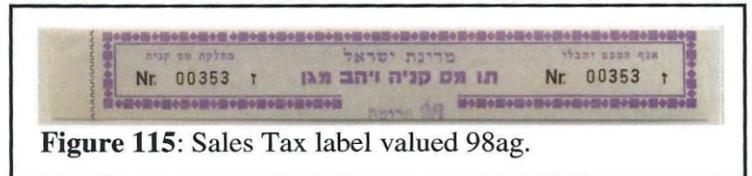


Figure 115: Sales Tax label valued 98ag.

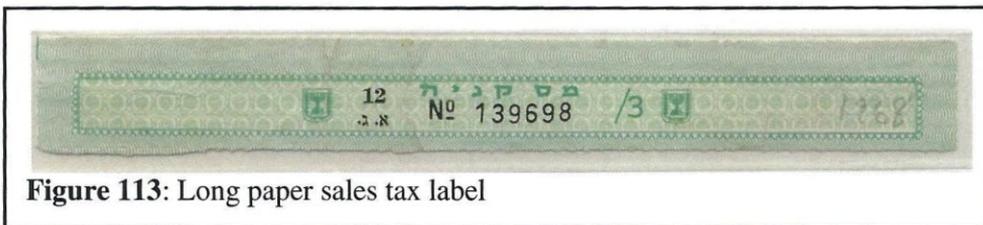


Figure 113: Long paper sales tax label

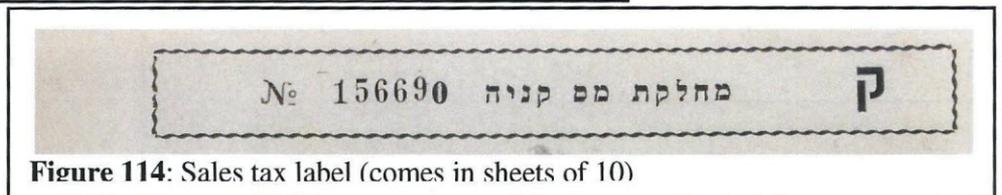


Figure 114: Sales tax label (comes in sheets of 10)



Figure 108: Sales tax plastic ovals – pruta values

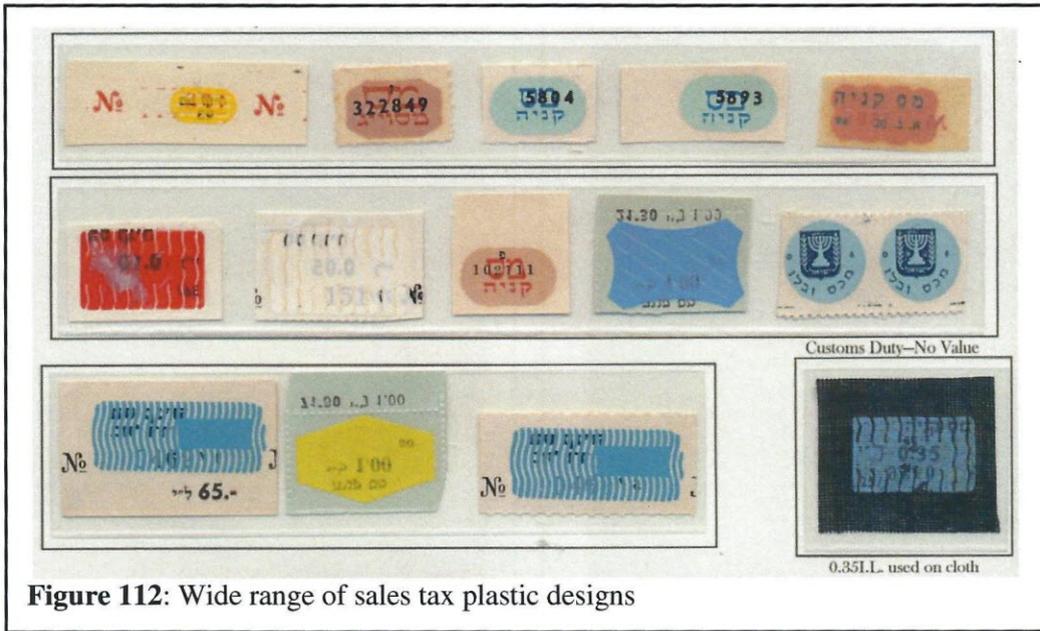


Figure 112: Wide range of sales tax plastic designs



Figure 116: Cloth sales tax tag



Figure 117: Pair of cloth sales tax tags

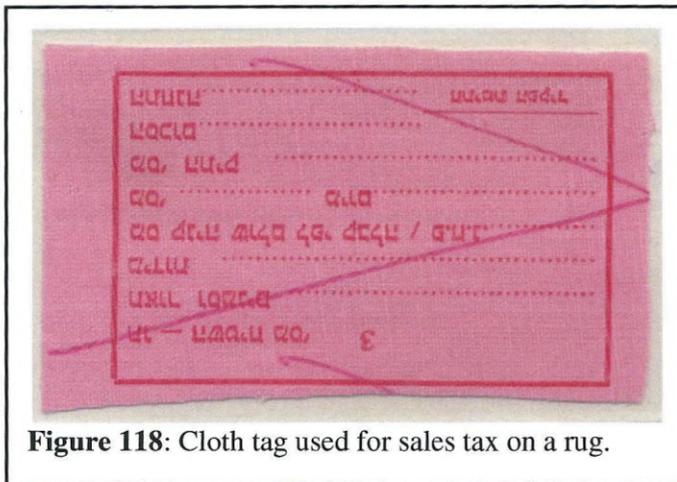


Figure 118: Cloth tag used for sales tax on a rug.



Figure 119: Sales tax exempt coupon



Figure 120: Watch lead revenue and associated cloth tag.



Figure 121: Lead watch sales tax seal (I.L.L.).