

# STAMP HINGES

Volume 58, No 2

The quarterly journal of the PSWA

ISBN 07296517

1 April 2022

## President's Message



It has been another busy and successful start to the year for stamp enthusiasts. Our recent stamp day raised \$14,000 in sales. Thank you to all vendors and contributors.

A three-day event for ACE Auctions on 4th, 5th and 6th March had plenty for all collectors plus Post Office special covers.

On Sunday 12th March a Junior Stamp Day was held at Wellington Fair to encourage juniors wishing to start collecting with plenty of free giveaways.

Finally, our thoughts are with our fellow philatelists suffering from the devastating floods in Queensland and New South Wales.

Please continue to stay safe and happy collecting.

Mel Peachy

## PSWA Exhibitors Win at Canberra Stampshow's 2022 Biennial Exhibition

PSWA members Ian Culshaw, John DiBiase, Rod Kantor and Ross Duberal won prizes at Canberra's 22<sup>nd</sup> Biennial Exhibition organised by the Philatelic Society of Canberra, and held in Canberra from 18 – 20 March, 2022.



*Ian Culshaw with frame one of his Gold and Best in Class, WA Impressed Duty Stamps exhibit*

There were 59 entries including 51 National Level exhibits and 8 State Level exhibits submitted to the competition. A number of Invited Exhibits were also on display. (Continued on Page 9).

## Inside this Issue

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## 2022 Office Bearers and Appointed Positions

President:	Mr Mel Peachey
Vice President:	Mr George Morris
Secretary:	Mr Gavin Woodward
Treasurer:	Mr Nigel Rainford
Committee member:	Mrs Demelsa Belcher
Committee member:	Mr Roger Cumming
Committee member:	Mr John DiBiase
Committee member:	Mr Paul Holman
Committee member:	Mr Mark Leaman
Committee member:	Mrs Penny Wells

### Appointed positions:

Circuit Secretary:	Mr George Morris
Librarian:	Mr Mark Leaman
New Members Officer:	Mr John DiBiase
Publicity Officer:	Mrs Demelsa Belcher
Stamp Hinges Editor:	Mr David Mazitelli
Auction catalogue Coordinator:	Mr Paul Holman
Auctioneer:	Mr Terry Finlayson

## PSWA 2022 Events Calendar

**STAMP MART** Sunday 22 May  
Cannington Exhibition Centre

*Youth Entries for the Don O'Loughlin Trophy*  
*Members' Entries for the Les King Trophy*

**STAMP-IT** Sunday 21 August

**OPEN DAY AUCTION** Sunday 11 December

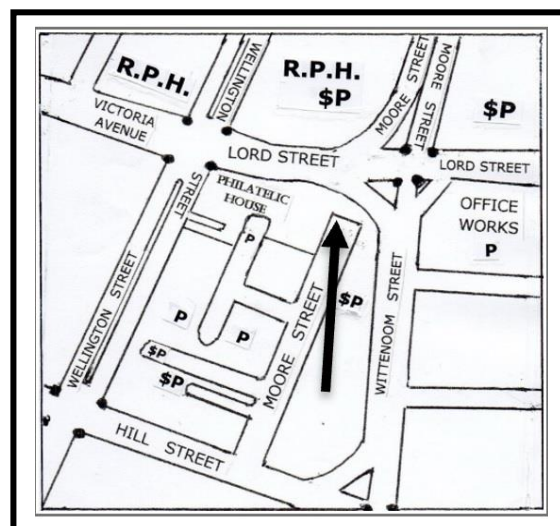
**STAMP EVENTS** As listed on Page 4

## 2022 Syllabus

**1. PSWA General Meetings:** held on the third Tuesday evening of each month, at Philatelic House, 40 Lord Street, Perth.

Circuit sheets are available from 7.00 pm.

A Sale by Tender is held at each meeting.



**2. The Philatelic Forum:** held at 7.30 pm on the first Monday of each month except January at Philatelic House, 40 Lord Street.

The Forum promotes philatelic exhibiting. Each meeting includes a *Displaying tips* segment.

**3. Library Night:** held at 7.30 pm on the second Monday of each month except January at Philatelic House, 40 Lord Street.

### 4. The Daytime Stamp Club:

held at 1.00 pm on the first Thursday of each month, except January, at the Scout Hall, 399 Rokeby Rd, Subiaco.

Display, quiz, talk and a sale-by-tender are part of the program of each meeting.

**5. Club Library Day:** held from 10.00 am to 4.00 pm on the first Saturday of the month at Philatelic House, 40 Lord Street, Perth.

A chance to use the club facilities, display boards and library; and to meet up with fellow collectors to talk about stamps and other interesting things.

# How to Complete a Collection the Easy Way

Brian Austin

**Many collectors find themselves always chasing after that elusive item to get closer to completing their collection of a given country/stamp issuing entity. This provides for ongoing challenges and also at times ongoing frustrations.**

Sometimes the question of money (always a pain to talk about unless you are a coin collector) hampers one's efforts and at other times it is a question of availability. For the financial aspect some items are clearly in the land of first division Lotto winnings (unless you to have the spare few million to help enhance your collection – think of the US collector who swapped a block of 4 inverted jenny's for a single Z grill of the USA).

In regard to availability, some countries are just not that popular – I do not recall too many local collectors of Paraguay or Mali, for example, and as far as I know I seem to be the only local collector of the thematic topic of classical Greek vase painting on stamps (hmm... don't know why...).

***- classic Mauritius is off the table to all but the few -***

Collecting Australian stamps can be seen as reasonable up to a point. Most of the issues are of course reasonably available, however, some items can get a bit pricey. I feel my own humble accumulation will always have a few gaps among the high value kangaroos in both mint and used condition. I would not even consider going near a collection of British Guiana. There can only be one complete collection and unless you own the 1856 1c black on magenta then you will always be incomplete. This is not to mention the fact that

the cotton reel issues are not that cheap or available either. Similarly classic Mauritius is off the table to all but the few.

In considering these issues of frustration in forming a complete collection I thought that I would recommend a sure-fire approach to my fellow collectors. Collect a country with only a few stamps! This makes it easy to form a complete collection. There are a number of places which have only issued one stamp and after acquiring it you can proudly say that I have a complete collection.

As an example, Tierra del Fuego, that popular, wind-swept, semi frozen tourist destination at the bottom of South America at Cape Horn, proudly boasts one singular issue. This stamp was produced by Julio Popper in 1891 who arranged for Juan H. Kidd & Cia, Buenos Aires, to print them. Popper ran a mining concession on the island and arranged a postal service from outlying camps to the Argentinian and Chilean postal services at Ushaia and Punta Arenas respectively. Owning one you have a complete collection of Tierra del Fuego.



*Tierra del Fuego*



*Jasdan*

Alternatively, you could get a bit closer to home, just across the Indian Ocean and form a collection of the stamp of Jasdan. This central Indian feudatory state issued its one claim to fame on 15 March 1942. This 1 anna green stamp was not a roaring success and although it was printed in a variety of shades between 1942 and the demise of the state post with Indian independence in 1947, so that catalogues record it as 6 issues – being the 1a deep myrtle green of 1942, the 1a light green of 1943, the 1a pale



yellow green of 1946, the 1a dull yellow green and the 1a bluish green of 1947 it is essentially a one stamp issue – a 1a green in various shades. I suppose at this point someone will point out the multitude of shades of the Australian 1d red George V head issue. It is something the same but Australia has churned out a few more different issues as well with different designs and colours.

If collecting one stamp only seems a bit sparse then why not go for the Ionian islands – that far flung outpost of the British Empire in the Mediterranean off Greece. It boasted a nice set of three issues featuring Queen Victoria issued in 1859. What more could you ask for?

Get the three and there you go, a complete collection.

Mind you filling a frame for an exhibition can make it a bit more challenging. Although it has been said that one stalwart of the Society once put on a multipage display that featured only one singular stamp (but that is another story).



*Ionian Islands*

There are, of course, other postal authorities that issued only a few stamps and all of them make for the capability of building complete collections. One common feature of them all is that they are no longer producing stamps. Unlike somewhere like Australia where new issues keep being churned out at such an alarming rate of knots that completeness keeps heading further out the door, all of these are postal authorities which have come and gone. As such they do not issue any more and what there is, is what there is, there isn't any more. This could of course lead me off rambling about dead countries but that is for another time.

Suffice to say if you want to build up a complete collection of a country then Tierra del Fuego, Jasdan and the Ionian Islands should be on your agenda. Happy collecting!

P.S. And yes, I do have complete collections of Tierra del Fuego and the Ionian Islands, however not of Jasdan – maybe that will be one to look for).

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## Upcoming Stamp Events

**Sunday 10 April:** Mandurah Stamp, Coin and Banknote Fair.

**Wednesday 13 April:** Fremantle Philatelic Society Annual Auction.

**Sunday 24 April:** **PSWA Stamp Event.**

**Saturday 14 May:** PNS Coin, Medal, Banknote and Stamp Fair.

**Sunday 22 May:** **PSWA Stamp Mart.**

**Sunday 12 June:** Southern Rivers Stamp Auction.

**Sunday 26 June:** **PSWA Stamp Event.**

**Sunday 7 August:** Rockingham Stamp Show.

**Saturday 13 August:** PNS Coin, Medal, Banknote and Stamp Fair.

**Sunday 21 August:** **PSWA Stamp - It.**

**Saturday 3 and Sunday 4 September:** ACE Stamp Auctions 31st sale.

**Sunday 11 September:** SOUTHPEX.

**Friday 30 September, Saturday 1 and Sunday 2 October:** Perth Stamp and Coin Show; incorporating SWANPEX.

**Saturday 5 November:** PNS Coin, Medal, Banknote and Stamp Fair.

**Sunday 6 November:** **PSWA Stamp Event.**

**Sunday 13 November:** Mandurah Stamp, Coin and Banknote Fair.

**Sunday 11 December:** **PSWA Open Day and Auction.**

**Tuesday 27 December:** PNS Coin, Medal, Banknote and Stamp Fair.

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# Are You Selling a Pig in a Poke?

**Over recent years, with the impact of Covid-19 on the philatelic community and with the wider distribution of our auction catalogues, more and more buyers are making postal bids.**

Many of these bidders are from country areas, interstate or overseas. Sellers are the beneficiaries of this wider market.

Accuracy and consistency in describing material for the PSWA's catalogues ensures potential buyers are as well informed as possible on the material for auction. Accurate descriptions reduce the workload of the PSWA by reducing the number of postal buyers who complain about the quality of poorly described material, when they receive it in the post.

To help sellers, and improve the consistency across all catalogue lots, the PSWA has recently developed a set of guidelines to help members wishing to submit lists of lots for sale in the PSWA's major auctions.

These guidelines are as follows:

## How to Describe Auction Lots

Descriptions should be reasonably brief but include, where required, in the following order:

### 1. Country of issue?

If the stamp has been issued by a particular country or state then identify the country or state.

If the lot includes stamps from more than one country then try and give the most accurate description; eg. British Colonies or Commonwealth, omnibus issue, world, etc.

### 2. Description – what is it?

#### A. Date of issue

What year, or range of years, was the stamp or set of stamps issued.

If it is a First Day Cover or other cover, then give the full date / date of usage.

#### B. What is it?

*Is it a single stamp, pair or block, etc?*

- o Denomination.
- o Colour – if required to distinguish the stamp from other issues.
- o Definitive (eg. KGV, KGVI, QEII or Kangaroo, etc.) or commemorative (eg. 100<sup>th</sup> anniversary of something, etc).
- o Die (eg. Dies 1, 1a, 2 or 3 for Australian KGV issues). There were also different Dies for Kangaroo issues) – if required to distinguish the stamp from other issues.
- o Watermark – if required to distinguish the stamp from other issues.
- o Perforation – if required to distinguish the stamp from other issues.
- o Has it been punctured or overprinted “OS” for official usage?
- o Has it been punctured with the initials of a company, ie a “private perfin”?
- o Is the stamp on a piece?
- o If a stamp(s) has a variety on it, give the cliché number (if known from the literature), a description of the variety, and the ACSC or Stanley Gibbons number if the variety is listed in the ACSC or Stanley Gibbons catalogues.
- o If the postmark is important then describe the postmark.

*Is it a set(s), etc?*

- o Is it a full set or part set?
- o Is there a theme to the set (eg. anniversary, pictorials, airmails, birds, animals).
- o Range of denominations (eg. 1d to £1).
- o Were there more than one issue for a particular denomination (eg. in different colours, maybe at a later date).
- o Watermark – if required to distinguish the set from other issues.
- o Perforation - if required to distinguish the set from other issues.

*Is it an accumulation?*

Try and give an accurate description – eg, date range, types of issues (eg. Australian pre-decimal, KGVs, Kangaroos, etc) and approximate number of stamps.

*Is it a cover?*

- o Type of cover: First Day Cover, commercial cover, private cover, airmail cover, official cover, etc
- o If a First Day cover, who produced the cover if known?
- o If a commercial cover, the name of the company (if visible)?
- o The stamp(s) on the cover. If there is a variety on a stamp then give the cliché number (if it is known from the literature), a description of the variety and the ACSC or Stanley Gibbons number if the variety is listed in the ACSC or Stanley Gibbons catalogues, etc.
- o Where was the cover mailed from and to where?
- o Date. Circular date stamp (CDS) or machine cancellation.
- o Has the cover been addressed, or is it unaddressed?
- o Are there backstamps of interest?

### **3. What is the condition and centring?**

*Stamps and sets*

Are the stamp(s) and/or set(s) mint (unused), used or cancelled to order (CTO)?

*If mint, either:*

- o Mint unhinged (MUH)
- o Mint very lightly hinged (MVLH)
- o Mint light hinged (MLH)
- o Mint hinged (MH)
- o Mint heavily hinged (MHH)

*If used, either:*

- o “socked on the nose” strike showing full date and post office
- o Very fine used (postmark covers a very small portion of the stamp). (VFU).
- o Fine used (postmark covers a small portion of the stamp). (FU).

- o Good used (postmark covers less than 50% of the stamp). (GU).
- o Used. (U)

*If cancelled to order (CTO)*, with or without gum on the back of the stamp?

*If the focus is on the postmark:* then very fine used means a postmark which is crisp and clear.

*Is there damage to the stamp(s)* such as creasing, tears, thins, corners missing, short/pulled perforations, tone or rust spots? If there is, then include it in the description.

*How well centred is the stamp(s)?*

- o Well centred (w/c)
- o Slightly off centred (sl. o/c)
- o Off centred (off centre) or (o/c)

*Perforations:* Are the perforations fine, or characteristic perforations related to a particular issue, or damaged?

*Covers*

*Condition of the cover(s):* Look at the front and back of the cover. Is it clean and/or in good condition or is it worn, or has rust and/or tone spots on it, or is creased or folded, or has tears in it? Include in description.

*The postmark:* If the postmark is important then include a description of it.

### **4. Catalogue number and value set out in the catalogue for the item(s).**

If there is a catalogue number and catalogue value for the item(s) then include them last in the description. For example:

- Stanley Gibbons (SG).
- Australian Commonwealth Specialists Catalogue (ACSC).
- Scotts (Scotts).

For Stanley Gibbons, the catalogue value (CV) will be in £. For Scotts, the catalogue value will be in US\$.

**5. Reserve price for the lot:** State the reserve price that you wish to put on the lot. The minimum for major PSWA auctions is \$10.

## 6. Examples

Some examples of descriptions are as follows:

Country	Description	Reserve
AUSTRALIA	1915. 5d chestnut KGV Die 1. Single Wmk. Smooth paper. Single line perf. Cliché 1L59 with variety "damaged top RH corner - 1st state". MVLH o/c. ACSC 122As. CV \$300.	75
PAPUA & NEW GUINEA	1952-58. Complete set of definitives. ½d to £1. (Incl. both 3½d & 6½d shades). MUH w/c to sl. o/c. SG 1-15. CV (17 stamps) £99.	30
AUSTRALIA (POSTAL STATIONERY)	1924-25. Two 1d Green KGV Pre-stamped postal cards. Die 3, 1 unused and 1 used with machine cancellation Adelaide, South Australia, 15/1/1925. To Birdwood, South Australia. ACSC P61. Unused CV \$200, Used CV \$50. Both in good condition.	45
KENYA, UGANDA & TANGANYIKA	1954. Set of 14 definitives 5d to £1. MUH/MLH. w/c to sl. o/c. SG 167- 80. CV (set) £140.	25
AUSTRALIA	Commercial Airmail Cover from Perth, Western Australia, to Carnarvon, Western Australia. Franked with 5d Orange-Brown KGV Die2. C of A Wmk. Machine cancellation Perth, Western Australia, 3/4/1937. Good Condition.	15
AUSTRALIA	Official Cover from Perth Western Australia to Buckland Hill, Western Australia. Franked with 1d Green KGV Small Multiple Wmk Perf 13½. Punctured "OS". Machine cancellation Perth, Western Australia, 3/10/1932. Good condition.	10

**Note:** For security of your lots when on the tables for viewing on the day of the auction, ie to minimise/prevent theft, it is recommended that the minimum size of lots be A5.

If you are uncertain about describing an item, bring it to a PSWA Library Day or night to get advice.

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### WANTED - WANTED - WANTED.

#### WAPEX '54

material, ephemera, tickets, PR and advertising collateral, programs etc., are sought by Mr Steve Hoath for an exhibit. If you can help, please contact Steve at:

[schoath@gmail.com](mailto:schoath@gmail.com)

### WANTED - WANTED - WANTED.

#### WA Revenue Duty Stamps

from 1881 (Dzelme catalogue number R1) to 1927 (Dzelme catalogue number R155), to help build my collection. If you have any spares and are willing to sell, please contact Les Hearne at:

[leshearne@hotmail.com](mailto:leshearne@hotmail.com)

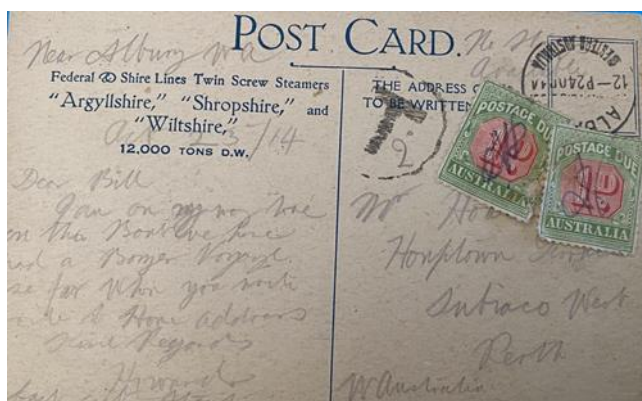
# No Stamps Available

Barry Wilkinson

**This paper is a study of a postcard from the first convey carrying Australian and New Zealand troops to the First World War in 1914 and posted at Albany from HMAT Wiltshire (A18).**

The HMAT Wiltshire docked on Saturday 24<sup>th</sup> October 1914 carrying the Victorian 4<sup>th</sup> Light Horse and No 2 Field Ambulance. The ship may have anchored early in the day and the mail was off-loaded very quickly, as the post card is cancelled with the Albany CDS A25T, 12-P24OC1914.

The card was written on the 23rd of October 1914 which was the day before the HMAT Wiltshire anchored in Albany. As there were no stamps available on board the ship at the time the card has been endorsed with the notation "no stamps available".



*Back of postcard written by Howard Carpenter.*

The mail off-loaded from the HMAT Wiltshire on 24 October would have been treated as loose ships mail and processed through the Albany Post Office without a stamp applied. The Postal Officer applied the type 3 Albany tax stamp and endorsing it two pence to ensure postage would be collected at point of delivery. The card was then sent to Perth aboard the six-thirty train on this day.

As this was processed as 'loose ships mail' and endorsed 'no stamps available' the standard rate of one penny postage should have been collected. However, this card has been taxed at

the rate of one penny postage and one penny tax as endorsed by the Albany Post Office.

The one penny tax should not have been levied under the Post and Telegraph Act; second paragraph of section 23 says:

*"Postage on loose letters, postcards, lettercards and packets received from masters of vessels shall be collected on delivery at the rate chargeable to the places whence such articles are received."*

The postcard is addressed to:

*"Mr. Hoare  
Hopetoun Terrace  
Subiaco West. Perth. W. Australia"*

Wises 1917 Postal Directory lists Wm. Hoare at 26 Hopetoun Terrace, Subiaco.

If the postage due stamps were applied at the nearest post office, or by the postman, that would have possibly been through the West Subiaco Post Office in Onslow Road. (Changed to Shenton Park West in 1934.) Now known as Shenton Park.

The postcard is signed 'Howard'. Checking the names of servicemen who embarked on the HMAT Wiltshire during this first convoy only one entry contains the first name of Howard.

Private Howard Morris Carpenter, Service Number 62, Second Field Ambulance embarked on the voyage from Melbourne to Albany onto the HMAT Wiltshire on 19 November 1914. After serving at Gallipoli, he was discharged as medically unfit (severe dysentery) from the army in 1916 and returned to Australia.

Both William and Howard came from Faversham in the United Kingdom and would have probably known each other. In 1918 Wises Postal Directory listed Howard as residing at Watson Street, Claremont, WA.

And all this from a postcard.

Thanks to Sue Lefroy, Local History Coordinator, Albany Public Library for her wonderful help in sourcing information about both Howard and William.





***Front of postcard written by Howard Carpenter.***

#### **References:**

Cunnington, Roger (2014). *Albany's A.N.Z.A.C. convoys*. Digger Press, [Albany], Western Australia.

Haynes, Bruce & Pope, Brian & Western Australia Study Group (1997). *Western Australia: the forces, prisoner of war and censor mail*. The Western Australia Study Group, Claremont, W.A

Western Australia Study Group & Hamilton, Margaret, 1921 - and Western Australia Study Group (1979). *Western Australia, the stamps and postal history: a guide to its philately*. Western Australia Study Group, Perth

*The Western Australia Post Office Directory*. H. Wise & Co, Perth [W.A.] (1917).

*The Western Australia Post Office Directory*. H. Wise & Co, Perth [W.A.] (1918).

## **Top Start to Year's Events for PSWA**

**More than 760 lots went under the hammer at PSWA's February Stamp-It auction, successfully held at the Cannington Exhibition Centre in March 2022.**

Bidding was spirited with top prices attained for many lots. Total sales grossed \$14,275 with 47.3% of the listed lots sold. Some 19.4% of lots sold exceeded their reserve.

The top hammer price of the auction was achieved for Lot No. 650 which sold for \$2,500.

## **Canberra Stampshow Exhibition**

*Continued from Page 1.*

The Exhibition offered National Classes in Postal History, Aerophilately, Astrophilately, Postal Stationary, Revenues, Literature, Youth, Frugal and Picture Post Cards as well as State Level Classes.

The Jury noted by way of general comment, the high quality of the exhibits.

John DiBiase won Gold for his Western Australian Postal Stationary 1879-1913 exhibit and scored 89 points to win the Best-in-Class award.



***John DiBiase with his Gold and Best-in-Class Western Australia Postal Stationery, 1879-1913, exhibit***

Ian Culshaw's Impressed Duty Stamps of Western Australia exhibit examined, chronologically, and in value order, the various issues produced from 1905 along with the additional values added in 1907, 1914, 1946 and 1953; and the final Decimal issue of 1966.

Ian scored an 87 to win not only a Gold but also a Best-in-Class award as well.

Ross Duberal exhibited in the Traditional Class and examined the first omnibus set of stamps in the British Empire issued by Fiji on the occasion of the King George V Silver Jubilee of 1935. Ross was awarded 71 points for a Vermeil.

Rod Kantor's Postal History exhibit examined the Impact of Inflation on Postage Rates in Zimbabwe. Rod scored 81 points to be awarded a Large Vermeil.

Also of interest, was Glenn Stafford's Aerophilately exhibit on Nicaragua Airmail Stamps, 1929-1937. Glen scored 86 points for a Gold award.

Finally, Mike Kouwen, was invited by the organisers to present his Postcard exhibit: The Semi-officials (Departmentals) of Western Australia. As an invited exhibit, no awards were made.

Mike was one of 12 Judges, and the only Western Australian, on the Jury for the 2022 Canberra Stampshow.



*Mike Kouwen displaying his Postcard exhibit.*

## 100 Years of War Tax on Postage Stamps – Part II

*David Mazitelli*

Part I of this article was published in Volume 58, No 1, the 1 January 2022 edition of Stamp Hinges. This is Part II.

### New Zealand

New Zealand followed the lead of the Canadians, and became the second British Dominion to impose a war tax of ½d on stamps for all letters, parcels and packets mailed from 10 November 1915. An existing ½d surface printed stamp was over-printed "War Stamp" and issued on 24 September 1915, prior to the tax becoming payable.



With the inclusion of the ½d war tax, the internal postage rate was now 1½d and the public tended to purchase a single stamp of the higher 1½d denomination instead of affixing the overprinted war stamp alongside a second. The 1½d recess printed stamp, issued in 1915, tended to be used by the public in this way



*The recess printed 1½d came with two perforations: 14x14½ (left) and 14x13½ (right)*

To deal with the demand for the single 1½d stamp and reduce costs, the 1½d recess printed stamp was reprinted as a surface printed stamp.



To expedite this, a local die was produced by W.R. Bock and the stamps issued in April 1916.



Subsequently, surface printed 1½d stamps from a Perkins Bacon plate were issued in September 1916. There are design variations between the two surface printings. For example, the Perkins Bacon issue displays a fuller and finer beard, and horizontal lines on the King's neck as opposed to diagonal lines on the Bock issue.



On 11 September 1918, the colour of the 1½d stamp was changed to orange-brown, presumably for the same reason that the Australian 1½d black-brown was changed to brown – the need to see the cancel more clearly.



## Fiji

Fiji issued two War Tax stamps on 19 December 1915 by overprinting the existing halfpenny green and the one penny carmine, first issued in 1912. The overprint comprised the words “War Tax”, capitalised across one line and placed high in the bottom half of the stamp.



There were two shades in the halfpenny green and three in the penny carmine.

Variations in the overprint print exist; a double and an inverted overprint occur on the halfpenny green while some of the one penny carmine show an inverted overprint and a horizontal pair with the overprint absent on one of the stamps. Other variations also exist.

## St Helena

St. Helena imposed a one penny war tax on mail in 1916. It issued its first war tax stamp in September 1916 by overprinting the penny black and scarlet of the King George V Pictorials definitive series, first issued in that year, with the words WAR TAX ONE PENNY over two lines. The stamp was printed on thin paper.



In 1919 a different overprint was issued on a black and carmine-red one penny of the same design as the 1916 stamp. This used the words WAR TAX 1d, spread over two lines.

## Malta

Malta produced two war tax stamps during the period of World War I. A halfpenny green, first issued in January 1914 was overprinted by De La Rue with the words “War Tax”, in capitals, in one line, high in the lower half of the stamp.



The threepenny grey and purple, first issued in 1903, was overprinted in the same fashion. Specimen overprints of each exist.



The earliest known dates of use for these war tax stamps is 14 December 1917 for the halfpenny green, and 15 February 1918 for the threepenny grey and purple.

### Gibraltar

Gibraltar enacted a Post Office War Tax Ordinance on 13 April 1918 and produced a single war tax stamp, the halfpenny green, by overprinting an existing halfpenny green first issued in 1912.

The words WAR TAX, on a single line and capitalised, were overprinted on the stamp printed by Beanland, Malin and Co, in Gibraltar.

The first printing was issued on 15 April 1918.



There were two printings. The second printing being of a slightly heavier type and a deeper shade of green.

In accordance with the Ordinance, the issue was withdrawn on 31 December 1918.

### Gold Coast

The Gold Coast issued a single stamp in May 1918. It used the one penny red, first issued in 1913, as the base stamp and overprinted it with the words WAR TAX ONE PENNY over two lines and capitalised.



### Romania

On 1 June 1917, the Quadruple Alliance (Germany, Austria-Hungary, Ottoman Turkey, Bulgaria) occupying Romania established a joint administration of the country, the Militärverwaltung in Rumänien (M.V.i.R.), or Military Administration of Romania.

The M.V.i.R. introduced a war tax on postage. It used overprints of previously issued Romanian 5 and 10 Bani "The Queen Weaving" stamps along with other Romanian issues.

The overprint was applied between June 1917 and October 1918 to seven 5 Bani and 10 Bani denominated stamps. Various overprints were used, printed in red or black.



**To be continued; Part III** of this article will appear in the July's edition of Stamp Hinges.