

THE REVENUE STAMPS OF THE UNION OF SOUTH AFRICA (1910-1961): A USAGE ANALYSIS

INTRODUCTION: The stamp duties payable under the laws of the Union of South Africa upon various classes of instruments and the provisions relating to the payment of such duties were contained in the Stamp Duties and Fees Act, 1911 as amended thereafter up to 1961.

DEFINITION OF REVENUE STAMPS: Revenue stamps were introduced to collect taxes for a variety of fiscal reasons. They are issued by national and local governments as well as official bodies of various kinds. No direct service is rendered for the paying of a revenue stamp but it can be regarded as a receipt for taxes or duties. Their use is not optional but forms part of the law of the land since they are issued by different levels of government.

PURPOSE AND COMPOSITION OF EXHIBIT: The aim of the exhibit is to illustrate a basic set of Union revenue stamps and how these stamps were used for payment of a duty or fee payable by law on a variety of documents. Furthermore the use of stamps overprinted for Penalty, Consular, Customs Duty, Assize and other purposes will also be illustrated.

SCOPE OF EXHIBIT

Frame 1: The Interprovincial period (1910-1913). Stamps from the four former Colonies: Cape, Natal, Transvaal and the Orange Free State are shown used after Unification in 1910.

Frame 2: The following series of revenue stamps are displayed: Series 1 – The large King's Head (1913-1930), Series 2 – The reduced King's Head (1931-1937), Series 3 – The first King George VI issue (1938-1942) and the Bantam War issues (1943-1946). An unique date study of all the values of Series 2 is also displayed.

Frame 3: The following series of revenue stamps are displayed on this frame: The last King George VI issue (1945-1952), The Queen Elizabeth issue in 1954, Series 7 - The Coat of Arms design (1954-1961) and the Decimal Arms issue on the 14 February 1961. A selection of penalty stamps and their usage is also illustrated.

Frame 4: Examples of the un-overprinted Native Tax stamps as well as the overprinted "Revenue/Inkomste" stamps are displayed. Furthermore a selection of usage of revenue stamps on the following type of documents is displayed: exemptions ito of the Act and a variety of Court Fees.

Frame 5: The use of revenue stamps on a selection of Birth, Marriage and Death certificates are displayed on this frame including examples of a Special Marriage Licence at £5 and the Registration of a Dowry.

Frame 6: A usage analysis is done of revenue and consular stamps of the Union on the following types of documents: Passports, Visa's Travel Permits and a Certificate of Naturalization.

Frame 7: Customs Duty stamps, embossed revenue stamps on Natives Monthly Passes and the invalid usage of revenue stamps for postage are displayed.

Frame 8: The use of franking machines for the stamping of receipts, Cigarette labels and the use of embossed or impressed stamps on cheques and receipts are displayed.

SELECTION OF RARE AND INTERESTING ITEMS DISPLAYED:

- Die proof of the complete design without value tablet of the first design for the large King George V issue in 1913 (Frame 1)
- Rare usage of the Cape £20 Standing hope design on document during the Interprovincial-period (Frame 1)
- Document with early usage (6 August 1913- 25 days before the official release on 1 September 1913) of the King's Head 6d and £1 revenue stamps of the Union of South Africa (Frame 1).
- A date study from 1931 to 1937 of all the values of Series 2 is displayed (Frame 2).
- Fee For Additional Stock Stamps: The only recorded copy on document of revenue stamps overprinted "Fee for Additional Stock" whereby "Natives" paid for grazing of cattle on Transvaal Crown Lands displayed. (Frame 4).
- Two of less than 10 known un-overprinted Native Tax Stamps are displayed (Frame 4).
- Correct usage of the Kings Head postage stamps overprinted "Customs Duty" in 1921 (Frame 7).
- Scarce selection of different Cigarette Labels are displayed including a "Specimen" block of the 4½d label and an example of Cigarette Labels used as postage due stamps at the Durban Post office in 1922 (Frame 8).

ϕ Indicate items of special interest and rarity

RESEARCH DONE BY THE EXHIBITOR

The exhibitor authored and co-authored various articles on this topic for the **South African Philatelist**: "Native Tax stamps and labels used in South Africa and South West Africa 1910-1961" (June 2011 issue), "The Transposed Plates issue and overprints of Series 5 (1946-1952) of the Revenue stamps of the Union of South Africa (April 2013 issue), "The 2/6d Native Tax Stamps in the Union of South Africa" (April 2015 issue) and "The use of postage stamps as revenue stamps in the Union of South Africa" (August 2015).

BIBLIOGRAPHY (Selection of the most important sources used)

- J. Barefoot Ltd, *British Commonwealth Revenues*, Ninth Edition 2012, York, England.
- Dodd, L.J., The Revenue stamps of the Union of South Africa, *SA Philatelist*, September 1956 and December 1959.
- Drysdall, Alan, *Transvaal Revenue and Telegraphs Stamps*, James Bendon Ltd, 1995.
- Union of South Africa, Regulations 1910-1916, Vol III, I – MI, Government Printer, Pretoria, 1917.
- Union of South Africa, Stamp Duties Handbook, Stamp Duties and Fees Act, 1911 as amended, Government Printer, Pretoria, 1940.

THE FORMATION OF THE UNION OF SOUTH AFRICA IN 1910



Combination of revenue stamps from all four the former Colonies Cape, Natal, Transvaal and the Free State used during the Interprovincial period and cancelled by the Rand Townships Registrar Transvaal dated 10 February 1913.



ϕ Two years after the formation of the Union of South Africa, during July 1912 the High Commissioner for the Union of South Africa started negotiations with the printers De La Rue in London to print the first revenue stamps for the Union. Die Proof of the complete design without value tablet that was approved for the first series of the Revenue stamps of the Union.

STAMP DUTIES AND FEES ACT, 1911

The stamp duties payable under the laws of the Union upon various classes of instruments and the provisions relating to the payment of such duties, are contained in the **Stamp Duties and Fees Act (Act 30 of 1911) as amended**. The successful collection of the full amount of revenue due to the State in the form of stamp duty is dependent upon the fulfilment by every person of the obligations imposed upon him by the stamp duty laws.

Revenue or postage/revenue stamps: The payment of any duty or fee payable by law shall be denoted by means of an adhesive revenue stamp or stamps of not less than the required value affixed to the instrument chargeable and defaced as prescribed by the Stamp Duties and Fees Act of 1911 as amended provided that: in the case of any instrument liable to the duty of one penny, a postage stamp may be used for denoting duty and payment duty may be denoted by means of impressed stamps in respect of the following classes of instruments: cheques and bills of exchange.

Defacement of revenue stamps: An adhesive revenue stamp shall not be deemed duly stamped, unless the person required by law to deface the stamp by writing or impressing in ink on or across the stamp his name or initials, or the name or title of his firm or company or his business name, together with the true date of the defacement liable to a fixed rate of duty, proxies and receipts.

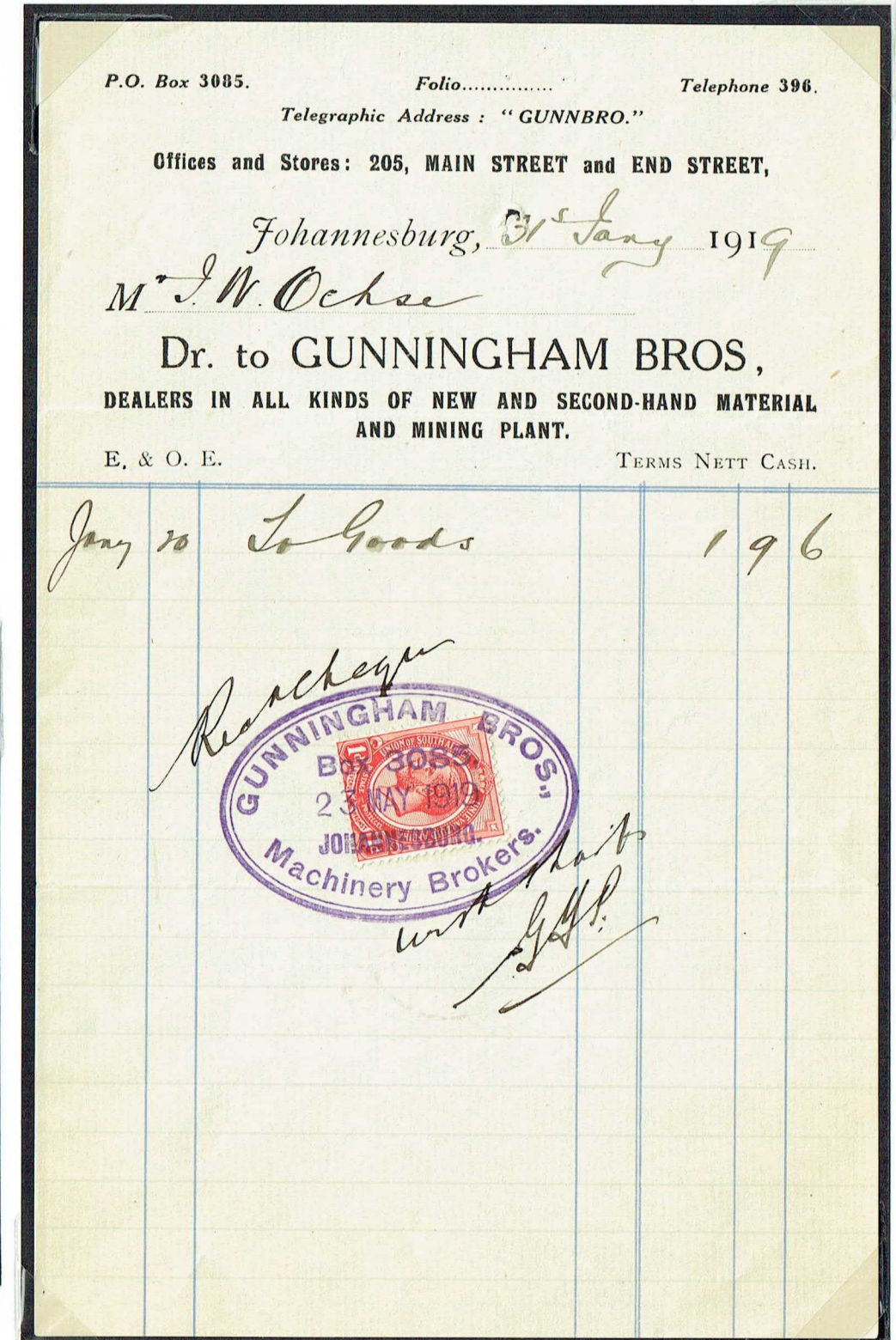
Manner of Denoting Payment of Duty



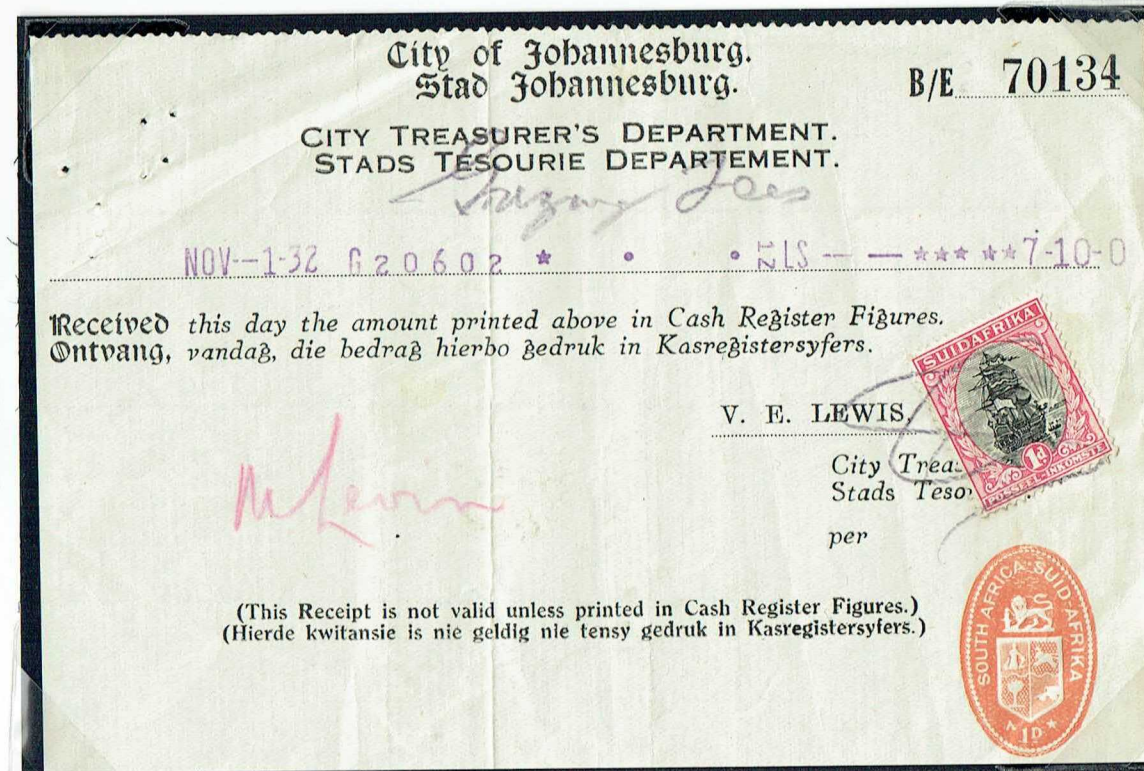
Document partly folded (left) with the manner of payment by means of a 2/- Natal revenue stamp cancelled on 28 March 1913. Natal stamp used during the interprovincial period. Note the rubber stamp applied below the stamp referring to the Stamp Duties and Fees Act.

Receipt (right) with the duty of 1d. paid with a King's Head 1d postage/revenue stamp and correctly defaced as prescribed in the 1911 Act. Cancelled with a rubber cachet on 23 May 1919.

Defacement of Revenue Stamps



Receipt (right) issued by the City of Johannesburg (1 November 1932) with an example of an impressed or embossed revenue stamp as allowed by the 1911 Stamp Duties and Fees Act in the case of cheques and receipts etc. The 2d duty applicable to cheques and receipts was introduced on 1 July 1932 therefore the additional 1d postage/revenue stamp affixed to the document.



Received this day the amount printed above in Cash Register Figures.
Ontvang, vandag, die bedrag hierbo gedruk in Kasregistersyfers.

V. E. LEWIS

City Trea.
Stads Teso.
per

(This Receipt is not valid unless printed in Cash Register Figures.)
(Hierde kwitansie is nie geldig nie tensy gedruk in Kasregistersyfers.)

INTERPROVINCIALS (1910-1913) : CAPE OF GOOD HOPE

The Cape was the only former Colony which issued a 12s and a £4 revenue stamp. According to reports of the Auditor-General in 1911 the Cape had the biggest stock of revenue stamps available. Cape revenue stamps were therefore used extensively during the Interprovincial period throughout all the provinces of the Union of South Africa. Date of usage during the Interprovincial-period is also indicated below the stamps.



18 August 1913



25 April 1913



24 Junie 1913



11 July 1912



4 December 1912



31 October 1912



8 May 1912



14 July 1912



19 March 1912



22 November 1913



8 November 1913



20 June 1910



4 November 1911



26 April 1911



19 June 1912



30 September 1913



Deed of Transfer (partially folded) for a certain piece of perpetual quitrent land for the sum of £12 000 dated 21 December 1911. The deed was originally lodged when Cape revenue stamps of £31 were affixed and cancelled in the Deeds Registry Office in Cape Town on 12 December 1911: £20 Standing Hope design, £10 Queen Victoria issue and a £1 Edward VII revenue stamp. Rate: 6d for every £10 or part thereof. Rare usage of the Cape £20 revenue stamp on document.

Deed of Transfer (below) for the amount of £50 with stamp the duty paid by 2 x Cape 10/- stamps and a Natal 2/6 revenue stamp and cancelled 12 February 1912. Scarce usage of a Natal revenue stamp in 1912 as the Auditor-General already indicated in that same year that the stock of Natal revenue stamps was completely exhausted.



INTERPROVINCIALS (1910-1913) : NATAL

During the period May 1912 to June 1913 the Controller of Stamps and the Auditor General reported that the stocks of Natal revenue stamps were completely exhausted. Therefore very few copies of Natal revenue stamps used during 1913 exists. Most of the Natal revenue stamps displayed on this page were used in the office of the "Sheriff of Natal". Part of the "Sheriff of Natal" hand stamp can be seen on the stamps.



2 September 1911



6 March 1913



19 September 1911



5 September 1911



15 February 1911



29 March 1912



11 March 1911



25 January 1911



4 April 1911



13 February 1911



13 February 1911

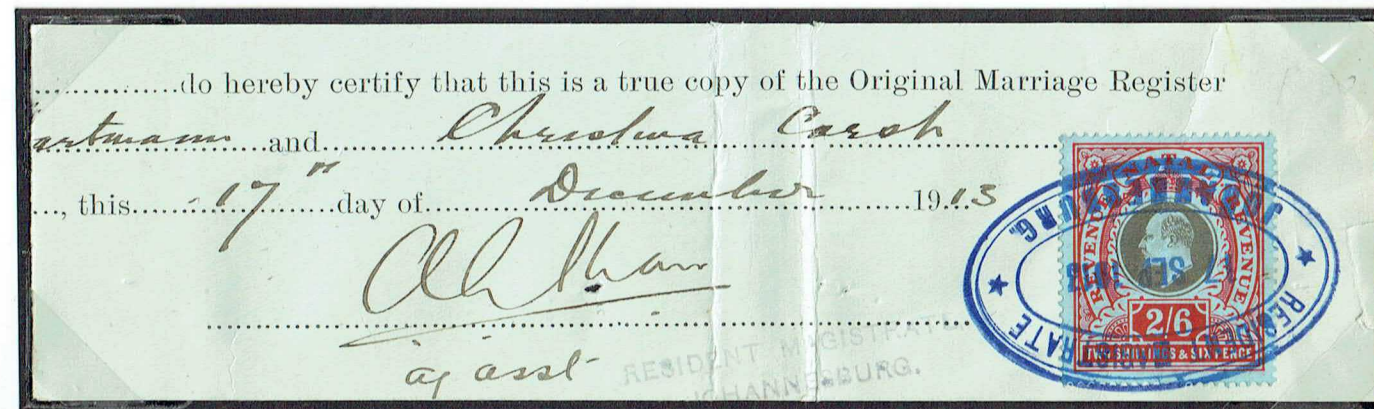


25 January 1911



1911

♦ Rare usage of the Natal £20 stamp during the interprovincial period.



Natal 2/6 revenue stamp (red & black/blue) used on a cut out copy of an Original Marriage Register cancelled with the cachet of the Resident Magistrate in Johannesburg dated 17 September 1913. This stamp was originally issued in 1908. Natal 2/6 revenue stamp (olive & red/blue), (below) originally issued in 1910, used on an amended survey for a new title deed with two Transvaal 1/- stamps dated 1 July 1913.



Survey partly folded (below) as part of a Deed of Transfer with the stamp duty of 9/- paid by two Natal 2/- stamps and a 5/- revenue stamp cancelled 28 February 1911 (see arrows). The layout of the date setting in this "square" "Revenue Natal" canceller confirms that the year of usage of the £25 displayed on the left was 1911.



Certified copy issued under an Affidavit, dated 20th Jan. 1911. 28-2-1911

for Surveyor General.

INTERPROVINCIALS (1910-1913) : TRANSVAAL

During the Interprovincial period stocks of revenue stamps of Transvaal (1s, 2s and 2s 6d duties) OFS (6d, 1s, 5s £1 and £10 and Natal all duties except the 10s and were also drawn on. No Transvaal £5 and £10 revenue stamps were distributed after January 1911, but stocks of the 2s 6d, 5s, 10s, £1 and £25 duties were utilized and finally exhausted prior to June 1913. Source: Alan Drysdall, Transvaal Revenue and Telegraph stamps, pp 87-91.



14 March 1913
Orange Free State



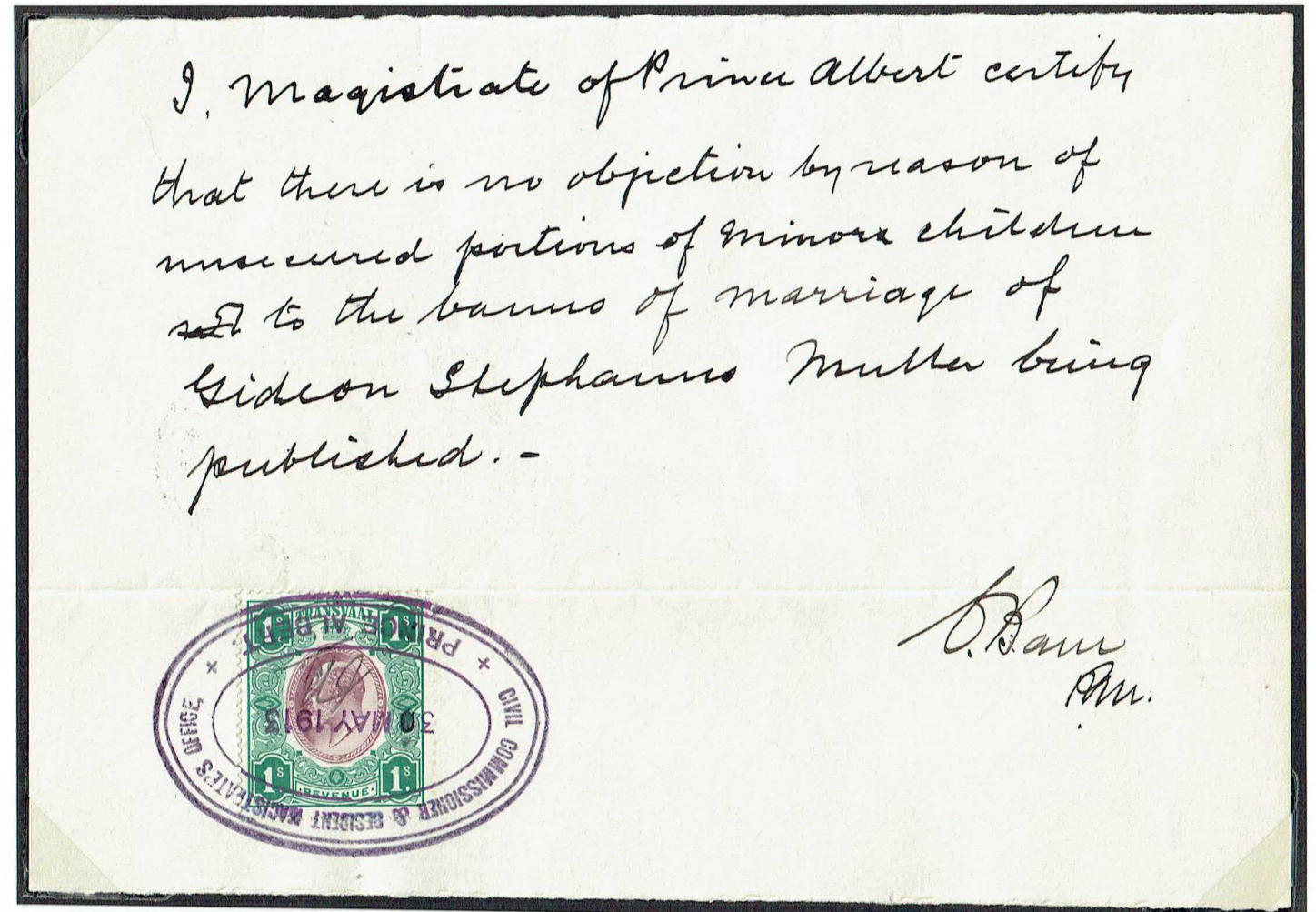
26 August 1913
Orange Free State



17 May 1912
Cape



22 July 1912
Natal



Certificate for a Banns of Marriage issued in Prince Albert in the Cape on 30 May 1913 and stamped with a 1s Transvaal revenue stamp cancelled at the Office of the Civil Commissioner & Resident Magistrate. The fee for a certificate of Banns of Marriage was 1s at that stage.



29 February 1912
Natal



February 1913
Transvaal



July 1913
Cape



31 July 1913
Cape



4 July 1912
Orange Free State



9 July 1913
Orange Free State



Different values of Transvaal revenue stamps totaling £3/8/0 cancelled at the Office of the Registrar of Deeds of the Transvaal on 8 April 1911. These stamps were affixed to a Deed of Transfer for a property in Pretoria North for the purchase price of £10 000.

INTERPROVINCIALS (1910-1913): ORANGE FREE STATE

The highest revenue stamp value issued in 1905 by the Orange River Colony was the £10. In June 1913 the Controller of stamps indicated that there were no stocks left of ORC revenue stamps. The province of use is also indicated below the date that the stamp was cancelled on this page.



16 August 1911
Cape



20 May 1911
Orange Free State



August 1912
Orange Free State



11 June 1913
Natal



1 December 1911
Transvaal



11 March 1913
Transvaal



31 January 1911
Orange Free State



6 November 1911
Transvaal



2 April 1912
Natal



29 September 1911
Cape



9 July 1913
Orange Free State



29 February 1912
Natal



August 1912
Orange Free State



Deed of Transfer (partially folded) for a certain piece of perpetual quitrent land for the sum of £4 500 dated 25 October 1911. The applicable rate was 6d for every £10. The deed was originally lodged when Orange River Colony (ORC) revenue stamps of £12/ 5/0 were affixed and cancelled in the Deeds Registry Office in Cape Town on 25 October 1911 with the following King Edward VII ORC design stamps: £10, £2 and 5s. A Union 3s stamp was affixed later on 6 September 1918 when the property was mortgaged.



Deed of Transfer (partially folded) for a certain piece of land in the Oudtshoorn district for the purchase sum of £76 and revenue stamps affixed to the value of £1/4/0 and cancelled at the Deeds of Registry office in Cape Town 13 January 1912. Already at this early stage stocks of £1 revenue stamps having become exhausted 10s revenue stamps were used. Two ORC 2s stamps used in combination with Cape stamps.

POSTAGE/REVENUE STAMPS OF THE DIFFERENT PROVINCES USED DURING THE INTERPROVINCIAL PERIOD

Some of the lower values of postage stamps (1/2d, 1d and other values) of the different provinces comprising the Union of South Africa were dual purpose stamps and the words "Postage/Revenue" were printed on some of them. The Stamp Duties and Fees Act, No. 30 of 1911 stated that "in the case of any instrument to the duty of one penny, a postage stamp may be used for denoting the duty". A selection of postage/revenue stamps from all the former Colonies used during the Interprovincial period, will be displayed on this page.

TRANSVAAL



ORANGE RIVER COLONY POSTAGE STAMPS USED AS REVENUES DURING THE INTERPROVINCIAL PERIOD



Transvaal 1d Postage/Revenue stamp used on a Stock Bond dated 28 December 1910.

NATAL



CAPE OF GOOD HOPE



Two receipts with Orange River Colony 1/2d and 1d postage stamps affixed to the document for the payment of duty. Receipt (top) issued at the office of Chas Reitz an attorney in Bloemfontein on 12 October 1912 bearing two ORC 1/2d stamps and receipt (bottom) issued on 25 October 1910 in Zastron bearing a ORC 1d postage stamp used as a revenue stamp. The Stamp Duties and Fees Act, No. 30 of 1911 stated that "in the case of any instrument to the duty of one penny, a postage stamp may be used for denoting the duty". This was also applicable to the 1/2d postage stamps. **Very rare usage of these dual-purpose postage and revenue stamps of the ORC on documents.**