

WAGES REGISTER AND RETURN OF FINES IN THE POST OFFICE

Register for fines of Postal Officials

It was indicated in the Post Office Circular No. 14 dated 1 September 1911 that: "From the 1 September 1911 in accordance with the provisions of the new Post Office Act: "...fines for late attendance must be accounted for in stamps attached to the Quarterly Reports and cancelled with a clear impression of the office date stamp".

Wages Register

In terms of the Stamp Duties and Fees Act the stamp duty payable on a wage register is the same as for a receipt. It is stated in the Act that: "A receipt given by an employee to his employer in respect of the payment of salary or wages need to be stamped under this Item only if the sum of money actually paid over to the employee amounts to £1 or more". (Source: Stamp Duties and Fees Act, 1911, p. 287).

Register of fines for late attendance by postal officials at the Kroonstad Post Office

Native Wages Register – 4 April 1952

Return of fines for late attendance Kroonstad

1924	Date	Name	Rank	Hours	Rate	Fine	Remarks
	Sept 25	N.M. Bach	Telephonist	9.30am	4/3	4/3	Secrecy 21/1/22 40 362/15/22
1924	July						
	June 25	Wells T.F.	Pmn	15	2 ⁰⁰	2 ⁰⁰	
	Aug 22	Do	"	10	2 ⁰⁰	2 ⁰⁰	
	Decr 19 th	Khampepe A	night Porter	2 hrs	6 ⁰⁰	6 ⁰⁰	
	29 th	"	"	1 hr min	6 ⁰⁰	6 ⁰⁰	
	30 th	"	"	40 mins	3 ⁰⁰	3 ⁰⁰	

NATIVE WAGES FOR WEEK ENDING ... 4th April ... 52

Certified that the native employees herein named were paid the amounts recorded hereon, and were employed for the periods shown.

PAYING OFFICER: *M. Smith*

WITNESS TO PAYMENTS: *S. J. Riebeeck*

NAME	RECEIPT.	TOTAL
Geelbooi Mahlaila		2. 10. 3
Elias Matebula	<i>Elias</i>	3. 7. 6
Jack Maila	<i>Jack</i>	2. 7. 9
Frans Mugulu		2. 15. 3
Alphus Makala	<i>alphus</i>	2. 15. 3
Piet Likato	<i>Piet</i>	2. 10. 3
		16. 6. 3

Return of fines for the late attendance of postal officials at the Kroonstad Post Office accounted for in postage stamps over the period 17 October 1924 to 31 December 1924. Stamps cancelled by a clear impression of the Kroonstad Post Office as directed in the Post Office regulations. From a technical point of view the usage of postage stamps for this purpose to account for the payment of a fine can be regarded as "revenue" usage. Very interesting authorized usage of postage stamps for this purpose.

Wages Register for "Native wages for the week ending 4th April 1952" with the stamp duty paid by a Van Riebeeck 1d postage/revenue stamp affixed next to the name of each individual worker. Stamps cancelled in manuscript 4 April 1952. Note the inscription (bottom right of the stamp) "Postage/Revenue" and "Posseël/Inkomste" indicating that this commemorative stamp was also valid for revenue purposes.

THE USE OF FRANKING MACHINES FOR THE STAMPING OF RECEIPTS AND CERTAIN OTHER INSTRUMENTS

It was described in the Stamp Duties Act of 1911 that payment of duty may be denoted by means of impressed stamps in respect of the following classes of instruments: cheques, bills of exchange liable to a fixed rate of duty, proxies, receipts and any other class of instrument to which the Minister of Finance may from time to time by notice in the Government Gazette apply this proviso. In 1931 a notice was published that any instrument or machine used for this purpose by private persons must be authorized by the Postmaster-General and the die used to impress such a duty must have been certified by the Commissioner for Inland Revenue. A selection of such instruments will be shown on this page. (Source: Stamp Duties Handbook, Fourth Edition, 1940).

DIFFERENT DESIGNS: SPECIMENS



φ Specimen (left) of a franking machine imprint dated 20 May 1953.

Specimen imprint (below left) on a cover from the Universal Postal Frankers Ltd in London dated 1951.



SPECIMEN

Universal Postal Frankers Ltd.

90 Regent Street,

London W.1.



The Union Government decided to move from sterling to decimal coinage on 14 February 1961. The conversion from sterling to decimal coinage necessitated that the franking machines had to be adjusted with values expressed in the new currency. Example (left) of a specimen with the value expressed in Rands and Cents. Date: 10 January 1961.

VINEY, ALLEN & CO.,
STOCKBROKERS.
A. D. VINEY,
B. N. P. ALLEN.
PHONE 33-6525 (4 LINES)
TELEGRAMS "VINERY."

UNION OF SOUTH AFRICA
REVENUE
6.9.48 £ *000/6*
INKOMSTE
UNIE VAN SUID AFRIKA
HR 15

P.O. Box 3233
83-86, STOCK EXCHANGE BUILDINGS
JOHANNESBURG. 6 Sept 1948

BOUGHT for *Mrs R E Thompson*

SUBJECT TO THE REGULATIONS AND PRACTICE OF THE JOHANNESBURG STOCK EXCHANGE.

	£	s.	d.
<i>100 Treasuries South African Overseas</i>	58	15	
<i>2 1/2</i>			
<i>12 6</i>			
<i>5 11 6</i>			
<i>18 11</i>			
£ 59 13 11			

This note requires to be stamped and unless duly stamped no claim for brokerage, commission or agency can be legally made.

TERMS: *Cash* Brokerage @ *1/2* Marketable Securities Tax Contract Stamp

E. & O.E. VINEY, ALLEN & CO. MEMBERS OF THE JOHANNESBURG STOCK EXCHANGE.

§ Durbow

A Receipt (above) dated 6 September 1948 with the duty of 6d paid with a green franking machine dated 6 September 1948.

Promissory Note (below) for the value of £14/10/2 dated 13 February 1956 with a Franking Machine cancellation for 7d printed on the back of the document. Note the number or code "UR53" that was allocated to a specific company or organization for control and audit purposes.

For The Standard Bank of South Africa, Ltd.
HEILBRON BRANCH, O.F.S.
Accountant ACCOUNTANT

UNION OF SOUTH AFRICA £ | s | d
REVENUE UR 53 -1-0/7
INKOMSTE
UNIE VAN SUID AFRIKA £ | s | d

13 II 56

CIGARETTE LABELS – THE CIGARETTE AND EXCISE AND SURTAX ACT, 1911

The Union of South Africa Post Office Circular No 14 dated 1 September 1911 stated the following: "Sale of Cigarette Duty Labels at Post Offices. – The Cigarette and Excise and Surtax Act, 1911 provides that a **duty of one half-penny for every half ounce of fraction thereof shall be paid** on – (a) All cigarettes manufactured in the Union whether made for tobacco grown on or from tobacco imported into the Union The duty will be payable by means of narrow labels, about 5 inches long, affixed to the containers of the cigarettes and obtainable from any Post Office in the Union. The labels will be of the ½d, 1d, 2d, 2½d and 5d values." (b) Cigarettes entered for consumption within the Union, either on first importation or when cleared from bonded warehouse (c) And cigarettes held in stock at the Commencement of the Act.

Type 1: Inscribed : Zegelrecht and Stamp Duty.

These labels were probably in use during the interprovincial period (1910-1913).



Labels measuring: 47mm x 9,5mm with label (right) with a hand stamp "CANCELLED" which is probably an indication that this was a "specimen" type.



3d and 1/- labels measuring 70,5mm x 12mm



4d and 1/- labels measuring 139mm x 22mm

These almost "unprofessional" type of designs (displayed above) were probably in use during the interprovincial period (1910-1913) before the labels with the Head of King George V were issued in 1913.

The different types of Cigarette Labels for the period 1910 – 1961 can roughly be classified by the Afrikaans wording of the description of the Act as well as the design of the different labels. The following phrases printed on the labels can be used as an identification:

Type 1: Zegelrecht

Type 2: King George V design

Type 3: Sigaretten aksijns en surtax wet

Type 4: Aksynsregte en Surtaks Wet 18/1911 en 28/1933

Type 5: Sigaretaksyns- en Superbelastingwet

Type 6: Sigaretaksynsreg en Oorbelasting

Type 7: Sigaretaksynsreg en Oorbelasting (Decimal issue)

Type 2: Labels with the Head of King George V issued in 1913



⊕ Wrapper, without a value, inscribed: "CIGARETTE EXCISE & SURTAX ACT" and "OPENED BY H.M. CUSTOMS" This was probably used as a Customs Inspection seal. **Extremely rare label.**



½d, 1d and 5d Cigarette labels with the Head of King George V. Note that the same colours were used for the, ½d (green) and 1d (red) labels as for the similar values of the postage stamps.

Type 3: Inscribed: Sigaretten Aksijns en Surtaks Wet. Used circa 1920-1930



Characteristic of these labels are the round value tablets and the spelling of the word "Zuid-Afrika"

CIGARETTE LABELS – THE CIGARETTE AND EXCISE AND SURTAX ACT, NO 18 OF 1911 AND 28 OF 1933

Type 5: Inscribed: Sigaretaksyns en Superbelastingwet. These cigarette labels were in use circa 1930-1933



Type 5 Cigarette label surcharged 7d and overprinted: "CIGARETTES ONLY" and "SLEGS SIGARETTE"

Type 6A: Bantam issue



Bantams issue also inscribed: Sigaretaksynsreg en Oorbelaasting. Bantams were issued during the Second World War due to a paper shortage.

Type 6: Inscribed: Sigaretaksynsreg en Oorbelaasting. These cigarette labels were in use circa 1940 – 1961

Vertical design with diamond shape value tablet



Small 3d design (left) printed May 1952 and large 6d design (right) printed June 1952.



4d cigarette label printed in 1954



9d cigarette label printed in June 1958

Type 7: Decimal issue: 14 February 1961



On the 14th February 1961 the Union of South Africa implemented the decimal system of Rands and cents. Cigarette label (above) issued after decimalization with a value of 12c. **Scarce example of this label that was only valid from 14 February 1961 to 31 May 1961.**

Note: Dates of printing as indicated for Type 6 cigarette labels based on information and examples in the Day Books of the Government Printer in Pretoria housed in the Post Office Museum archives.

Block of five Type 6 Cigarette Labels with value 4½d in the oval tablet and hand stamped "SPECIMEN" and "CANCELLED". **Extremely rare specimen block of cigarette labels.**

Type 4: Inscribed: Aksynsregte en Surtaks Wet 18/1911 en 28/1933. Introduced circa 1933-1934



Surcharged: "CIGARETTES ONLY" 3½d "SLEGS SIGARETTE"



Examples of larger cigarette labels "3d" (above) and "6d" (below) that were probably used for bigger containers or packets of cigarettes.



CIGARETTE LABELS – MULTIPURPOSE USAGE

Cigarette labels used as postage due stamps – Durban 1922



Example of the 1/2d Cigarette label used on the cover below.



⊕ Example of two Cigarette labels (2 x 1/2d) used as postage due stamps during 1922. This cover was taxed 1d (front of cover) at the Durban Post Office on 24 August 1922 and the cigarette labels were affixed in the place of postage due stamps. These labels were probably used due a shortage of Postage Due stamps in the Durban Post Office. The Post Office also sold cigarette labels and these were at hand. **Extremely rare official usage of cigarette labels as postage due stamps.**

Cigarette label used on a Cigarette Box containing 50 cigarettes – 1950s



10d Cigarette label (above) used on the Cigarette box below. According to the Day Books of the Government Printer in Pretoria these labels were printed during November 1950.

The duty paid by means of a 10d Cigarette label (below) used in the correct way on a "Rembrandt Virginia/Virginies" cigarette box with inscription: "50 Untipped cigarettes/50 Ongekurkte sigarette". Circa 1950 – 1951.



EMBOSSSED OR IMPRESSED REVENUE STAMPS USED ON CHEQUES AND RECEIPTS

In terms of the Stamp Duties and Fees Act of 1911: "payment of duty may be denoted by means of impresses (embossed) stamps in respect of the following classes of instruments, that is to say: cheques, bills of exchange liable to a fixed rate of duty, proxies, receipts..." The embossing of revenue stamps on cheque forms etc was performed at different places in the various provinces for example: Cape – Government Printing and Stationery Department in Cape Town, Natal- Receiver of Revenue in Durban, Orange Free State – Receiver of Revenue in Bloemfontein and Transvaal – Government Printer in Pretoria. The fee for cheques and receipts was 1d. From the 1 July 1931 the duty was increased to 2d. A selection of the basic types of embossed or impressed revenue stamps will be displayed.



↓ Cheque form dated 20 January 1912 used in Britstown in the Cape Province with a "One Penny" Cape embossed revenue stamp (albino impression) with the head of King Edward VII (see red arrow). This is a scarce copy of a Cape cheque embossed stamp used during the Union "interprovincial" period.



1d orange large oval stamp (17,68 x 27,4mm) embossed on the cheque dated 2 July 1931. To make up the duty of 2d a postage/revenue stamp was affixed to the cheque. The 2d duty applicable to cheques and receipts was introduced on 1st July 1931.



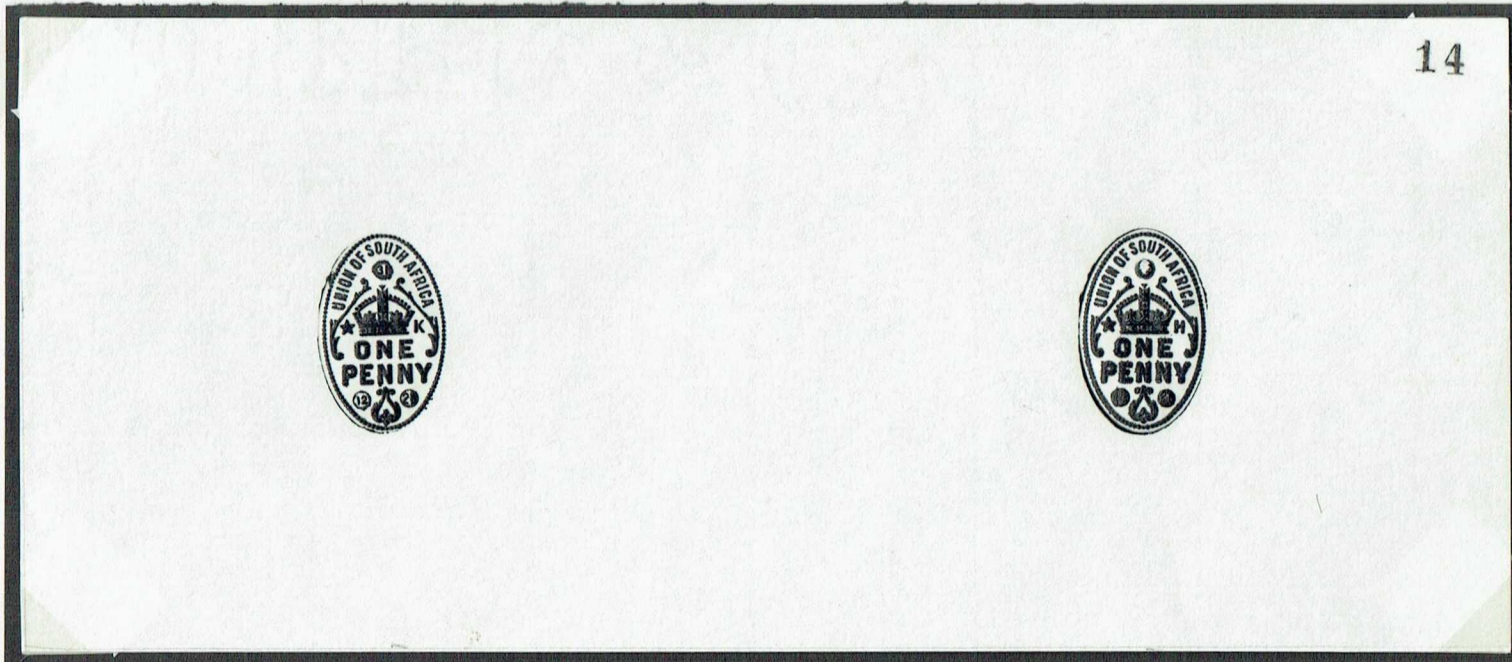
Very early usage of the first type "One Penny" large oval (17,51 x 26,9 mm) impressed revenue stamp on a cheque dated 31st October 1912. The design comprises a framed vertical oval enclosing a crown.



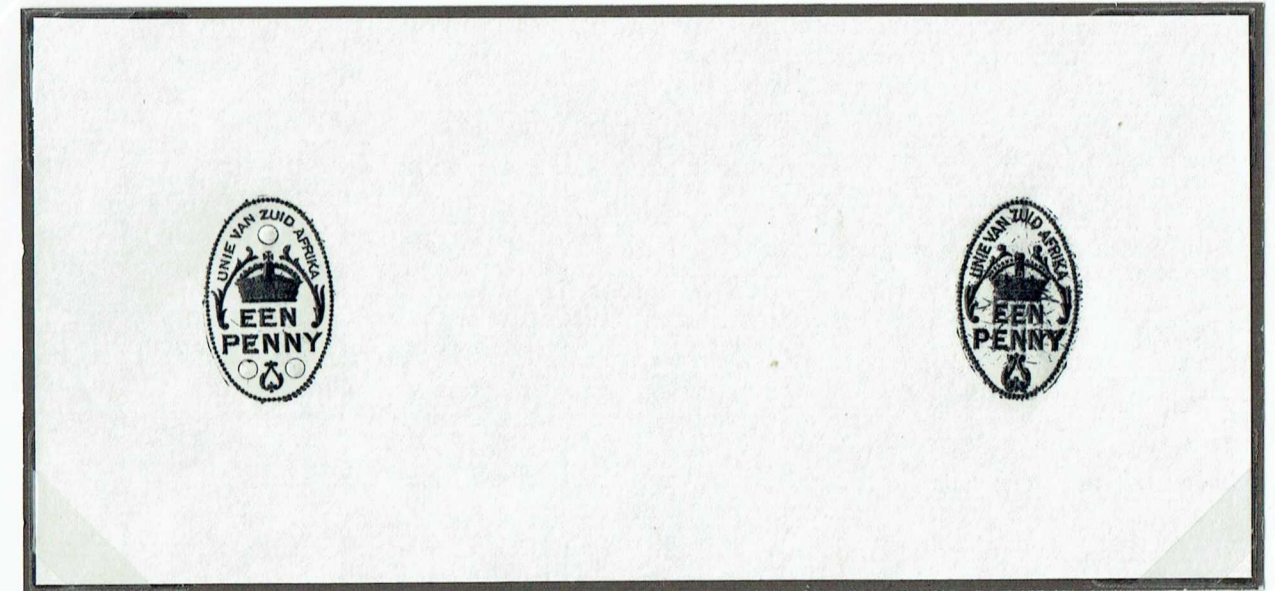
Orange and a blue 2d embossed cheque stamps used on cheques dated 19 November 1931 and 17 December 1931 respectively (Size: 17,6 x 27,69mm). The 2d value was embossed in blue. Only copy shown of the 19 Nov cheque.

EMBOSSSED OR IMPRESSED REVENUE STAMPS USED ON CHEQUES AND RECEIPTS

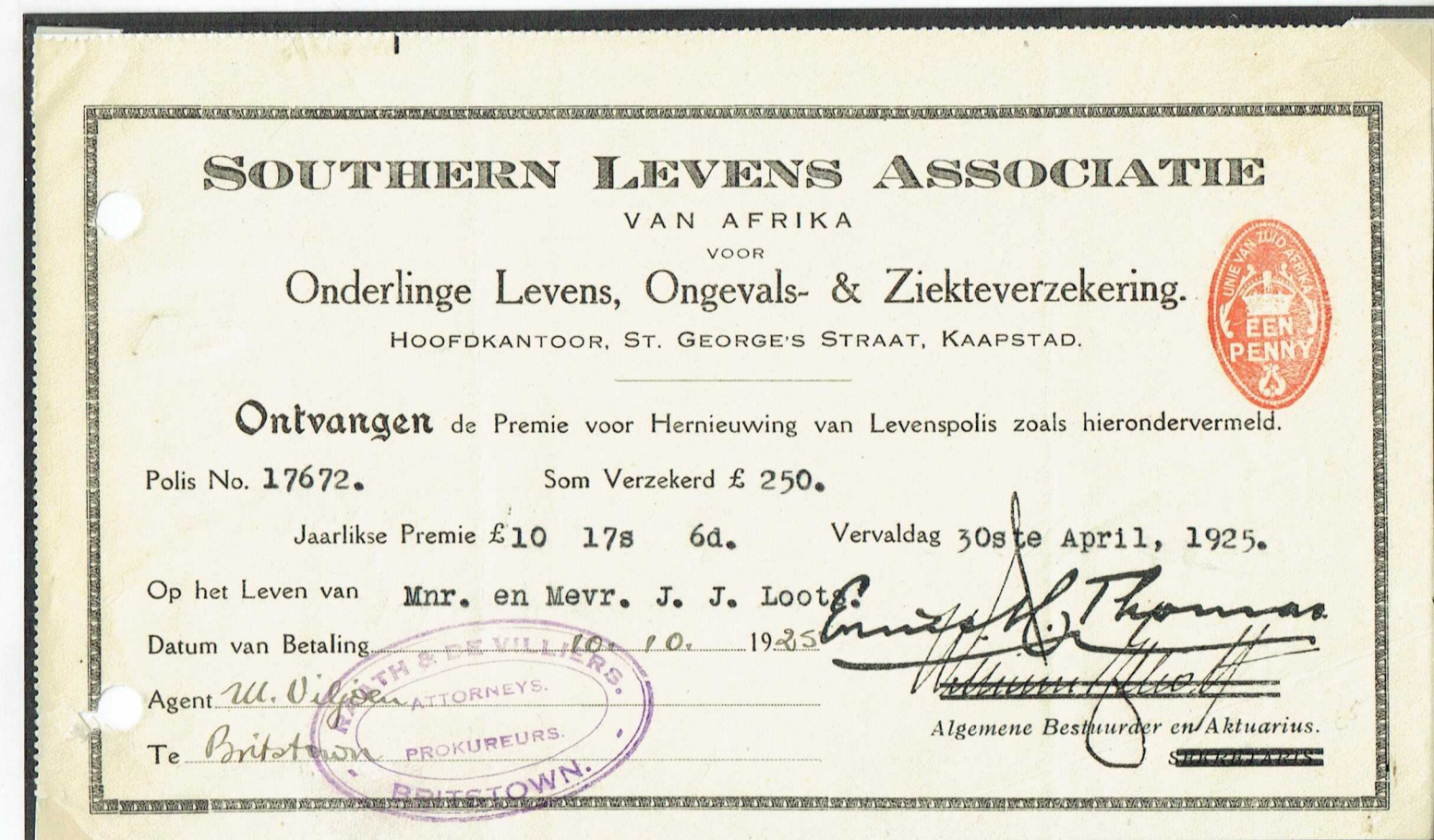
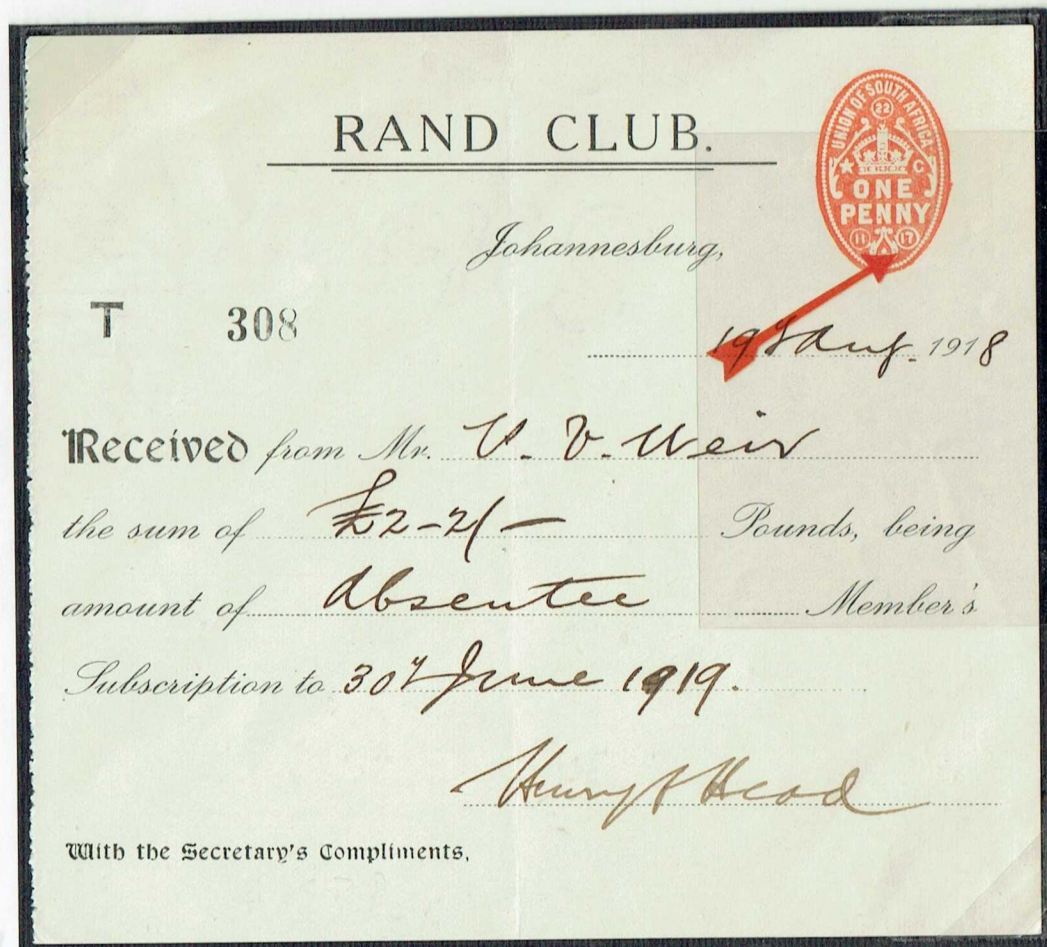
Two types of embossed revenue stamps were introduced after Unification in 1910. Both designs comprise a framed vertical oval enclosing a crown with the words "ONE PENNY" and "EEN PENNY" on the other design. The biggest difference between the two is that on the one design the year of printing is indicated in a circle in the lower part of the oval on the right just below the word "ONE PENNY" and on the other design with the word "EEN PENNY" there is both an indication of the date printed and no date of printing.



Impressions of the dies for cheque stamps in English with the word "ONE PENNY" in the lower segment of the die. In use circa 1912 – 1925. Receipt (below) of the Rand Club dated 19 August 1918 with the impressed revenue stamp with various codes indicated on the stamp. The orange revenue stamp was printed in 1917 as indicated by the "17" in the circle (see red arrow).

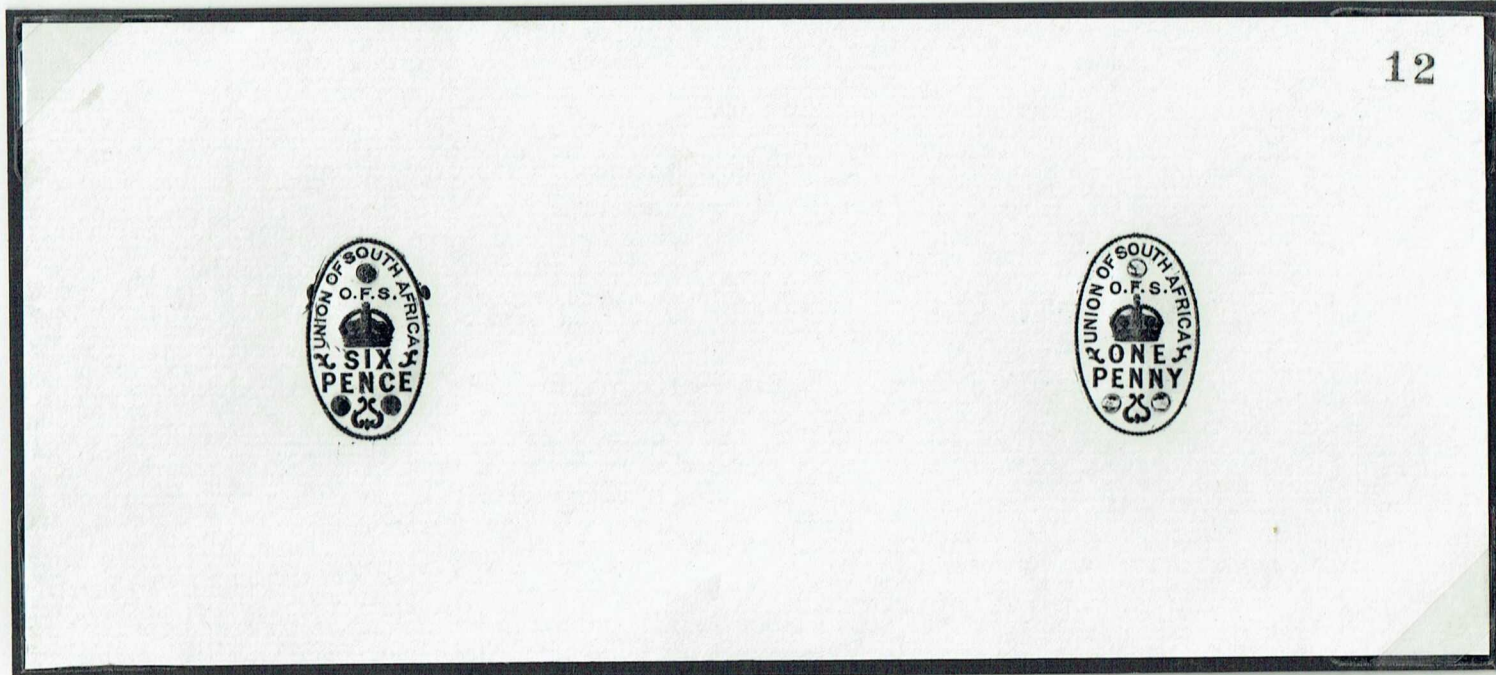


Impressions of the dies for cheque stamps in Dutch or Afrikaans "EEN PENNY" and "UNIE VAN ZUID AFRIKA". The impression on the left (17,7 x 26,9mm) has got various circles with codes printed whilst the revenue stamp on the right (16,5 x 26,2mm) has got no indication of any codes or the year of printing. Receipt (below) dated 30 April 1925 with an impressed revenue stamp with no indication of the year printed indicated on the oval stamp.

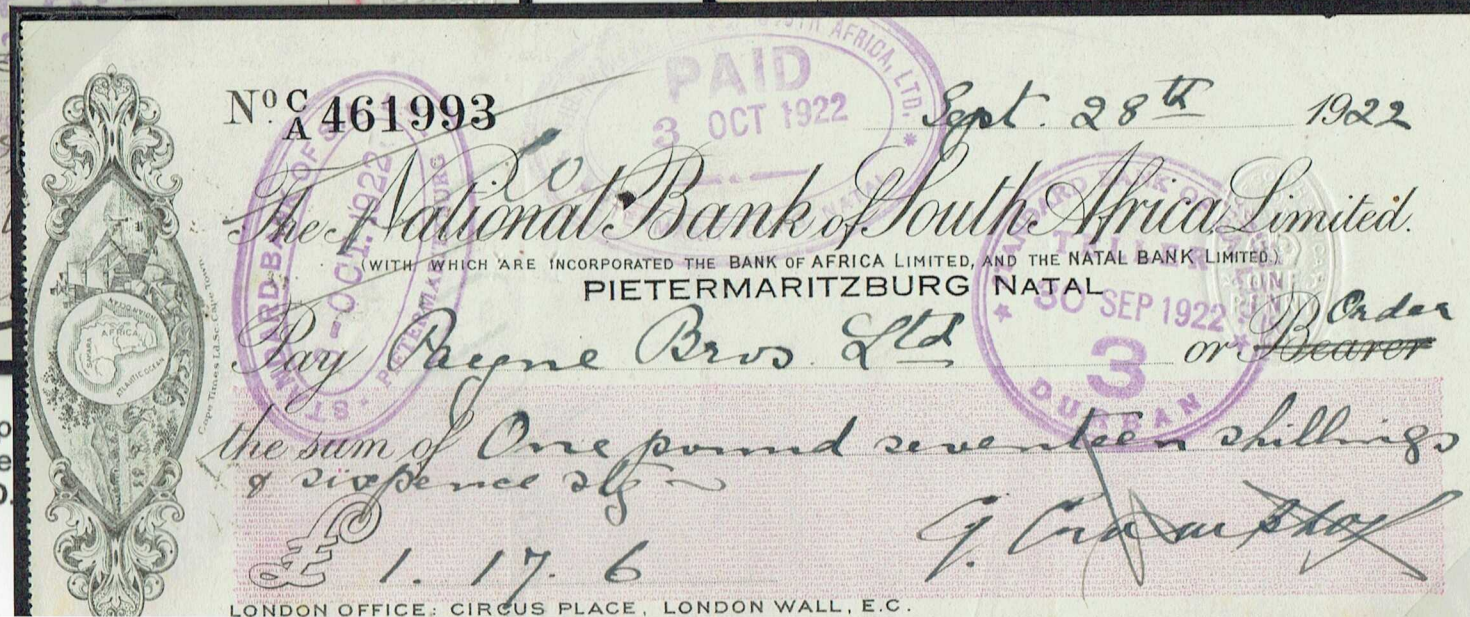
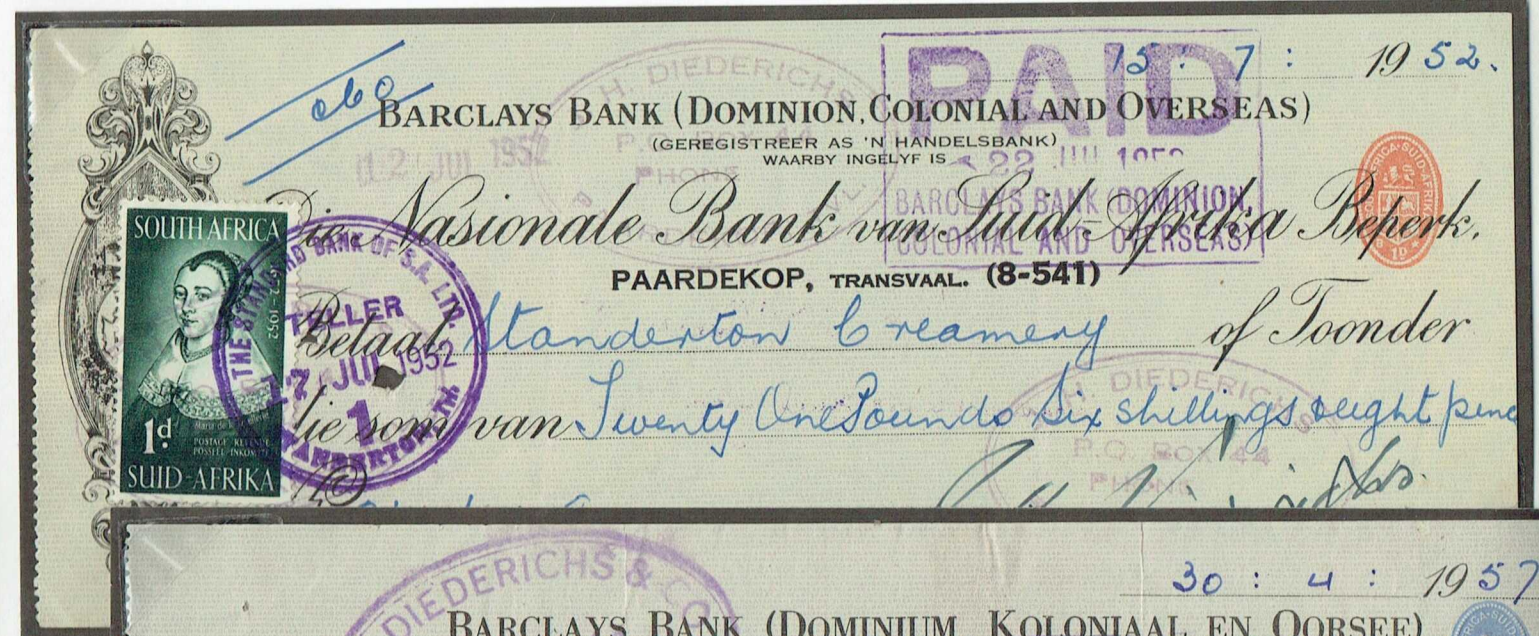


EMBOSSSED OR IMPRESSED REVENUE STAMPS USED ON CHEQUES AND RECEIPTS

In the period shortly after Unification in 1910 the Orange Free State was the only province using its own embossed revenue stamp. Probably also in use circa 1912-1925. The cheque duty was again reduced to 1d on 1st July 1934. During the 1950s the cheque duty was again increased to 2d. In the 1950s a smaller oval design encircling the Coat of Arms was introduced. In the late 1950s a new vertical and horizontal oval design was introduced with the value "2d" and "SEELREG BETAAL" indicated.



Impressions of the dies for cheque stamps in English with the word "ONE PENNY" and "SIX PENCE" in the lower segment of the die. Probably used circa 1912 - 1925.



♠ Cheque dated 31 October 1921 with an albino embossed stamp impressed on the right (see red arrow) Date "20" encircled on the when the oval stamp was embossed. Very rare usage of this "O" cheque.

the stamps for cheques used during the revenue stamp impressed on a cheque (2nd from the top) used on a cheque dated new horizontal and vertical oval designs

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

NATAL POSTAGE/REVENUE STAMPS USED AS REVENUES DURING THE INTERPROVINCIAL PERIOD

TRANSVAAL AND CAPE POSTAGE/REVENUE STAMPS USED AS REVENUES DURING THE INTERPROVINCIAL PERIOD

𑌒𑌒𑌒𑌒
 TANKS, BATHS,
 DEEP WELL
 AND
 FORCE PUMPS
 FIXED
 AND SUPPLIED
 AT
 THE LOWEST
 POSSIBLE
 PRICES.
 𑌒𑌒𑌒𑌒

 𑌒𑌒𑌒𑌒
 PLUMBERS,
 GAS FITTERS,
 TINSMITHS,
 AND
 ALL KINDS
 METAL WORK
 DONE AT
 THE SHORTEST
 NOTICE.
 ALL WORK
 GUARANTEED.
 𑌒𑌒𑌒𑌒

P. O. Box 157. Heidelberg, 1911.

Key 28

Mr Kest road
Dr. to the ...
9, The Parsonage Greylingstad Dr. C.

HEIDELBERG PLUMBING & METAL WORKS,
 Opposite Post Office, Heidelberg.
J. ABRAHAMSON.
 All Repairs promptly attended to. Hot & Cold Water Fittings of every description.

Thus done and passed at *Zastron*.....
 aforesaid on this the *29th*..... day of *November*..... in the year of
 Our Lord One Thousand Nine Hundred and *Thirteen*.....

J. M. Doome
 Notary Public.

Form 50.—W. E. HORTON

TELEGRAPHIC ADDRESS: "FILBERT." By Special Appointment. TELEPHONE 252. P.O. Box 84.

East London, Blatz.
Mr J. D. Blatt Zastron
Dr. to Myers Bros.,
 GENERAL MERCHANTS, WHOLESALE AND RETAIL
 WATCHMAKERS, JEWELLERS, Etc.

2176.

PAID

15.5.11

Myers Bros.

2176.

18.199

Abrahamson

Two receipts (left) with Natal postage/revenue stamps used during the Interprovincial period. Receipt (top left) issued at Heidelberg where the stamp is cancelled with a "PAID" hand stamp and the date in manuscript "28-4-1911". Receipt (left bottom) issued at East London in 1911 bearing two Natal dual-purpose 1/2d stamps. Examples of Natal postage/revenue stamps used in the Transvaal and Orange Free State during the Interprovincial-period.

ZASTRON MUNICIPALITY.

ERF RATES.
 ERF BELASTING.

No 64 1. 8. 1911

Received from *Mrs J. D. Blatt*
 Ontvangen van *per. Messrs Malherbe & Potgieter*

On Erf No. *Bce on Erf Rates.*
 Op Erf No. *1911*
 For Year Voor Jaar
 Amount £ *3-14-5.*
 Bedrag

der Zant
 Town Clerk.

Certification document (top) issued at Zastron on 29 November 1913 bearing six Transvaal dual-purpose 2d stamps as well as a Transvaal 1s revenue stamp. According to the Stamp Duties and Fees Act, 1911 a fee of 1s was payable "certifying to the correctness of any document or copy of a document". In this case a fee of 2s was paid for certifying the correctness of two copies of a document.

Receipt (above) issued at Zastron Municipality in 1911 for "Erf Rates" bearing a Cape "dual-purpose" stamp of 1d.

A CASE STUDY: TOWN COUNCIL OF BENONI: LICENCE FEES PAID

Town Councils were mandated to grant the following licences within their areas of responsibility: Vehicle licence, Trade licence, Cycle licence, Licence to own a trailer and wheel tax. A selection of these type of licenses granted by the Benoni Town Council will be displayed on the next two pages. Note the usage of the 1d postage/revenue stamps as a revenue stamp.

Town Council of Benoni
Stadsraad van Benoni

VEHICLE LICENCE
RYTUIG LISENSIE

No. 2559
14 JAN 1946

Licence is hereby granted to Mannerbach 19...
Hierby word 'n Lisensie toegeken aan
Address 11-1-46
Adres
For Period from 1-1-46 to 31-12-46
Vir die tydperk tot
Description of Vehicle Motorcar No. of Plate 57/82
Beskrywing van Rytuig No. van Plaat
Licensed to carry 4 persons
Gelisensieër te dra
Amount £ 7 Pounds 0 Shillings 0 Pence
Bedrag Pond Sielings Pennies

Change of Address of Owner must be notified at once to Town Treasurer at the Municipal Offices.
Verandering van Adres moet dadelik aan die Stadstoesourier bekendgemaak word by die Stadskantoor.

NOTE.—This Licence is not Transferable.
NOTA.—Die Lisensie is nie oordraagbaar nie.

For Town Treasurer.
Vir Stadstoesourier.

GEO. CONSTABLE LTD. 59764 P 439 27.1.44

Town Council of Benoni
Stadsraad van Benoni

TRADE LICENCE
BESIGHEIDSLIENSIE

No. 2871
9 JAN 1943

Date19...
Licence is hereby granted to Sumgator
Lisensie word hiermee toegeken aan
off Sumgator
van
to carry on the business or profession of Sumgator voort te sit
om die besigheid of professie van
at 11/45 to 31/12/45
te vir die tydperk van tot
for the period from tot
vir die tydperk van tot
The Trade Name, Designation or Style under which the business will be carried on
Handelsnaam, Bedryfsnaam of Firmanaam waaronder genoemde bedryf of besigheid belas word
Sumgator
Fee Paid £ 2
Foi Betaal

for Inspector of Licences.
vir Lisensie Inspekteur.

NOTE.—This licence is issued subject to the Municipal Bye-Laws and is NOT TRANSFERABLE.
LIENSIE.—Hierdie Lisensie word uitgereik ooreenkomstig die Munisipale Verordeninge en is NIE OORDRAAGBAAR NIE.

Any change in this business must be notified to the Inspector of Licences.
Enige verandering in die besigheid moet in kennis van die Lisensie Inspekteur gestel word.

*Here insert FULL names of all partners.
Vul hier in vennote se VOLLE name.
†Here insert full postal address.
Vul hier in vol posadres.

Record 4814

Town Council of Benoni
STADSRAAD VAN BENONI

JAN 1944
No. 309

CYCLE LICENCE
FIETS LISENSIE

DATE 1944
Datum

Granted to Mannerbach
Toegestaan aan
Address 11-1-46
Adres
Cycle 2/6 Maker's No. 782
Fiets Vervaardigers No.
Make Walter Registered No. T.A.,
Maak Maak Geregistreeerde No. T.A.,

For period ending **31st December, 1944.**
Vir tydperk eindigende **31 Desember, 1944.**

2/6 For Licence Inspector—Vir Lisensie-Inspekteur

NOTE.—Please produce this receipt when renewing Licence.
L.W.—Toon a.u.b. hierdie kwitansie by hernuwing van Lisensie.

Record 7163 199—1/44

Revenue collected by the Licence Department of the Town Council of Benoni

Vehicle licence (top left) for an amount of £7 with a 1d postage/revenue stamp affixed to the receipt and cancelled on 14 January 1946 by the Benoni Licence Department cachet.

Trade licence (top right) for £2 granted in terms of the Bye-laws of the Town Council of Benoni and a 1d postage/revenue stamp affixed to the receipt dated 9 January 1943.

Cycle licence (bottom left) with the amount of 2/6 printed on the receipt dated 5 January 1944

Wheel tax receipt (bottom right) for a two wheeled vehicle with the fee to be paid of 5/- printed on the receipt dated 20 January 1948

G.P.S.32778—1943-4—500-50. Revenue/Inkomste 1208.
PROVINSIE T RANSVAAL. TRANSVAAL PROVINCE.
KWITANSIE VIR WIEL-BELASTING. WHEEL TAX RECEIPT.
(Twee wiele.) (Two wheels.)
(Ordonnansie No. 1 van 1941.) (Ordinance No. 1 of 1941.)

BEDRAG BETAAL 5/- JAAR EINDIGENDE 31 DESEMBER 194... Datumstempel./Date Stamp.
FEE PAID YEAR ENDING 31st DECEMBER.

Van wie ontvang: Modderfontein East, Limited From whom received: Modderfontein East, Limited
Naam P.O. Modderfontein East Name
Adres 2 Whales Address
Beskrywing van voertuig 2 Wheeler Description of Vehicle
Plaatjienommer 29864 Badge No.

Ontvangs van bogemelde bedrag van wielbelasting betaal vir die jaar vermeld ten opsigte van die tweewiel-voertuig hierin beskryf, word erken.
Receipt of the above-mentioned amount of wheel tax paid in respect of the two-wheeled vehicle described, for the year mentioned is acknowledged.

Invorderingsbeampte.—Collecting Officer.