

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

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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).

⊕ 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)

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- Union of South Africa, *Regulations 1910-1916*, Vol III, I – MI, Government Printer, Pretoria, 1917.
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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.



⊕ 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.