



HONG KONG

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MONOGRAPH OF THE REVENUE ISSUES OF HONG KONG

HOSTING WEBSITE

HONG KONG STUDY CIRCLE

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MONOGRAPH OF THE REVENUE ISSUES OF HONG KONG

Part I (1867 - 1945)

**Fiscal Seals & Revenue Adhesives of Hong Kong from the Reigns of Queen Victoria to King George V
(including the WWII Japanese Occupation)**

By

Philippe Orsetti

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Foreword

Hong Kong revenue seals and adhesives represent a fascinating area of collecting, and an open subject of research since little has been published. Revenues were mentioned in only a few limited instances in some catalogs, and some articles listed in the enclosed bibliography, it was hard to make sense of the numerous revenue adhesives until Frits G. Huygen published his book in 1979. It was particularly well illustrated with full size color pictures. It opened new horizons in this field and helped in sorting all the issues.

An attempt at a catalog was drafted by the author in cooperation with G. T. Olson, but Barefoot produced a catalog in 1986 and the project was put on hold. Still several issues were not, or were incompletely described. With inputs from fellow collectors, acknowledged in this document, the author has attempted a more systematic description of all the issues, recording them in Tables in which overprints could be associated with original issues. While a little confusing at first sight, with a little practice, these “Tables of Association” allow users to immediately spot potential discoveries and missing values.

The author has decided to make these “Tables of Association” and illustrations available to fellow collectors through the Hong Kong Study Circle website. <http://www.hongkongstudycircle.com/>

Thanks to the business activity explosion in Hong Kong, a mass of revenue adhesives were printed. However, few survived since they were used on official or business documents that seldom surface on the open market. Therefore no regard was given to scarcity which, for many issues, has no correlation to face values. Moreover a strict control of the use of revenues was exercised by the Government and unused adhesives had to be returned for refund. Normally no mint values should be obtainable on the stamp market. There are exceptions: some Victoria issues were sold to the public for postal purposes and some King George V & George VI mint sheets were looted during the Japanese Occupation and were sold on the open market. In addition some Elizabeth II issues which were produced in such quantities that total control must have been too difficult, so some mint adhesives may be found. Consequently, no special attention was given to illustrating mint adhesives.

Illustrations are primarily from the author's own collection complemented by auction lots scans, illustrations extracted from Huygen's book and key scans of very seldom seen items graciously provided by fellow philatelists who are recognized below and credited whenever applicable.

The horizontal “Landscape” format has been purposely chosen rather than the vertical “Portrait” format used in books and exhibits, because this monograph is intended to be viewed on a computer screen which permits seeing complete pages at actual size.

Please send any comments, corrections or additional scans to toulousin@msn.com

Scope of the Monograph

The Monograph is done from a collector stand-point. It is just the illustration and organization of as many as possible of the revenue seals and adhesives that have been issued in Hong Kong. It is a virtual collection gathered from the holdings of few long time philatelists resulting in a near complete collection.

This Monograph should help present and future philatelists in organizing their collections. It will give them guidance and avenues to make additional discoveries, the "treasure hunting" aspect of collecting, which give so much pleasure to collectors.

The Monograph stops with the last revenue issues that were printed before Hong Kong's transfer of sovereignty on July 1, 1997.

The following revenue topics are outside the scope of this monograph (though some examples may be illustrated for specific purposes). Some of these areas have been already studied and published, and some should represent fruitful areas for further studies:

* Subjects related to the Monograph Stamps Issues:

- Revenue Essays and proofs. (There is a reference collection formed by R. Bodily now being in the hands of a prominent Hong Kong philatelist).
- Color variations and printings
- While many varieties and errors are illustrated, there is no attempt at plating any issue.
- Forgeries and bogus markings.
- Earliest and latest dates of usage, although they may occasionally be indicated.
- QE II printer waste overprints which have been redeemed (or marked "Stamp Cancelled"). They are profusely illustrated in Huygen.
- Perfins and Markings on revenue adhesives. They have been extensively researched by a group of collectors over many years and the resulting illustrations, descriptions and organization may be seen on the website: <http://rodsell.com/hksmsic/hksmsic.htm>
- Usages and Fees evolution, which represents to the revenue field what Postal History is to postal adhesives. Such a study would be welcome to complement this Monograph.
- Scarcity (unless very few examples are known) and values.

* Other related colonial adhesives:

- British Consular Stamps used in HK, denominated in \$ and Cts..
- British revenue adhesives used in HK, denominated in £, s & d. (sometimes overprinted with HK firm's markings such as H & S B C.)
- WEI HAI WEI overprint revenue adhesives, since they are described in Goldsmith M. & Goodwyn C.W. *"The Crown Colony of Wei Hai Wei"*, RPS, London 1985.
- Meter Impressions introduced in 1960.

* Specialized revenue labels:

- Air Passenger Departure Tax.
- "Dutiable Commodities" labels.



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