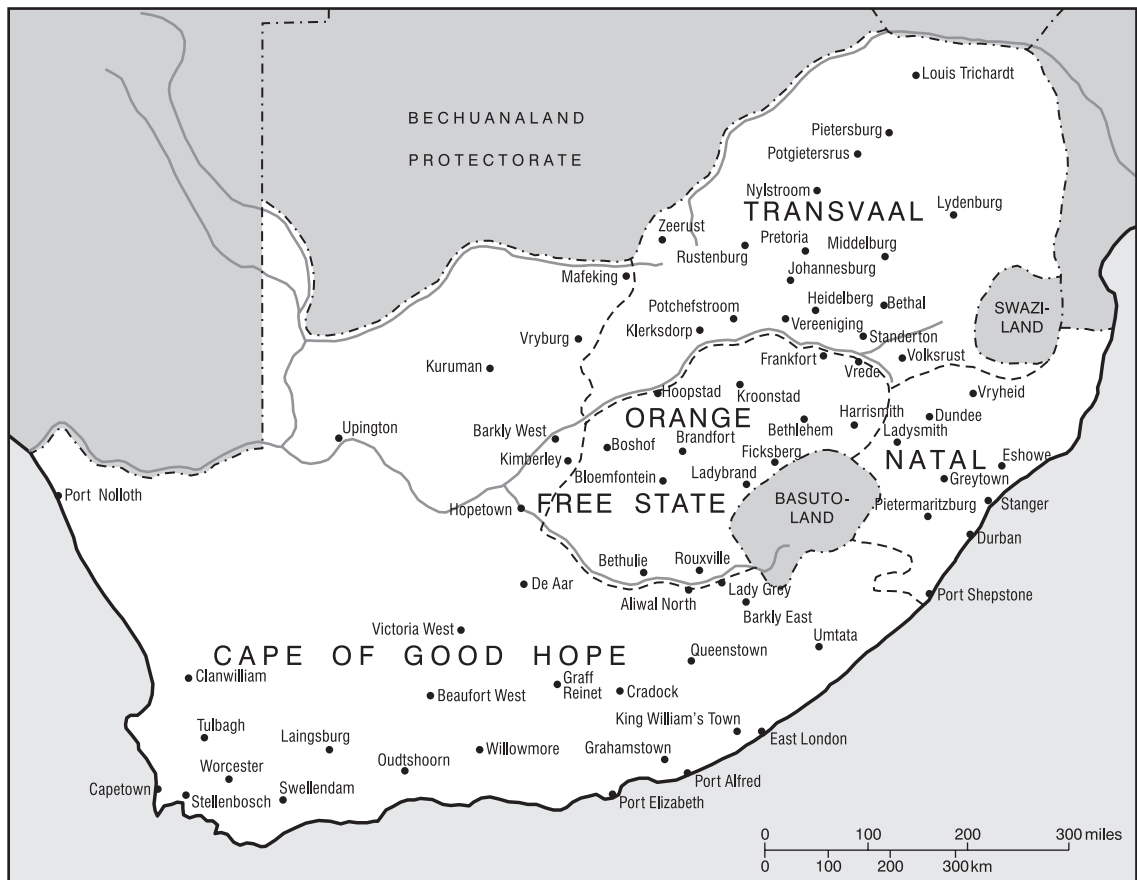


TRANSITION TO UNION



The Union of South Africa.

33

Railway Stamps

Preamble

The first step taken towards unification of the main British colonies in South Africa was when Lord Milner, the Governor of the two new colonies merged the railways of the two former Boer Republics, creating the Central South African Railways. Later, just prior to Union, the Natal Government Railways began limited operations in the other colonies, in anticipation of a single railway system.

A variety of Edwardian stamps were used as railway stamps. Initially the Natal stamps overprinted OFFICIAL were in general use by all Natal government departments, but from 1906 were withdrawn from use in all government departments, except the Natal Government Railways. These OFFICIAL stamps are covered in Chapter 17. After the remaining stocks of these stamps had been used up, Natal, and later other colonial stamps, were needle punched NGR specifically for Natal Government Railways usage.

The railways of the Transvaal and the Orange River Colony were combined as the Central South African Railways. Initially Transvaal stamps were stencil cut CSAR for railway use, and later both Transvaal and Orange River Colony stamps were overprinted C.S.A.R. Subsequently, both the Transvaal and the Orange River Colony stamps were needle punched CSAR.

After the formation of the Union of South Africa, the letter C was removed from the CSAR needle punch, and the Edwardian stamps of the Transvaal, the Orange River Colony, and the Cape were needle punched SAR for use by the combined railway system now known as the South African Railways.

Needle Punched NGR for Railway Use – Natal

Hagen and Naylor¹ are the main source of information on the Natal Government Railways (NGR) postage stamps. After the general withdrawal of the stamps overprinted OFFICIAL in March 1906, they continued in use by the Natal Government Railways until the end of May 1907.² The remainders were needle punched NGR by the Natal Government Railways for their official use. These overprinted and needle punched stamps were withdrawn in

1 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985.

2 See Chapter 17 on the stamps overprinted OFFICIAL.

December 1907,³ after an extremely short life. In theory all values of the overprinted Official stamps could exist, (that is ½d, 1d, 2d, 3d, 6d and 1s), so far only the 3d value has been seen (Fig. 33.1), though a 2d was reported to also exist. It is possible that only the 3d OFFICIAL remainders were needle punched by way of a trial by the Natal Government Railways, and allowed for use for several months, as there was no need to have both the OFFICIAL overprint and the needle puncture on the same stamp.



Fig. 33.1 The 3d Official stamps needle punched NGR.

The reason for the Natal Government Railways changing to the needle punched method would certainly have been cost and convenience, rather than having more stamps overprinted OFFICIAL by De La Rue.

The NGR needle punched letters are 5 mm high and 2 mm apart. It is believed that blocks of 24 stamps of all the different Colonies were folded before being needle punched, resulting in normal and reversed lettering. Pairs of stamps, one having normal and the other reversed punched lettering, come from either side of the position where the block was folded. Sometimes the folded sheets would be fed into the needle punch the wrong way, resulting in inverted and inverted reversed lettering (Fig. 33.2). There are generally also many other irregularities, such as misplaced or double punched lettering.

The denominations that were needle punched were the ½d, 1d, 1½d, 2d, 2½d, 3d, 4d, 5d, 6d, 1s, 2s and the 2s 6d. All values are known needle punched on stamps printed on paper with the Crown CA watermark. The ½d, 1d, 2d, 4d, 5d, 6d dull and bright purple, 1s (both the carmine and pale blue, as well as the later black on green paper), 2s (both the dull

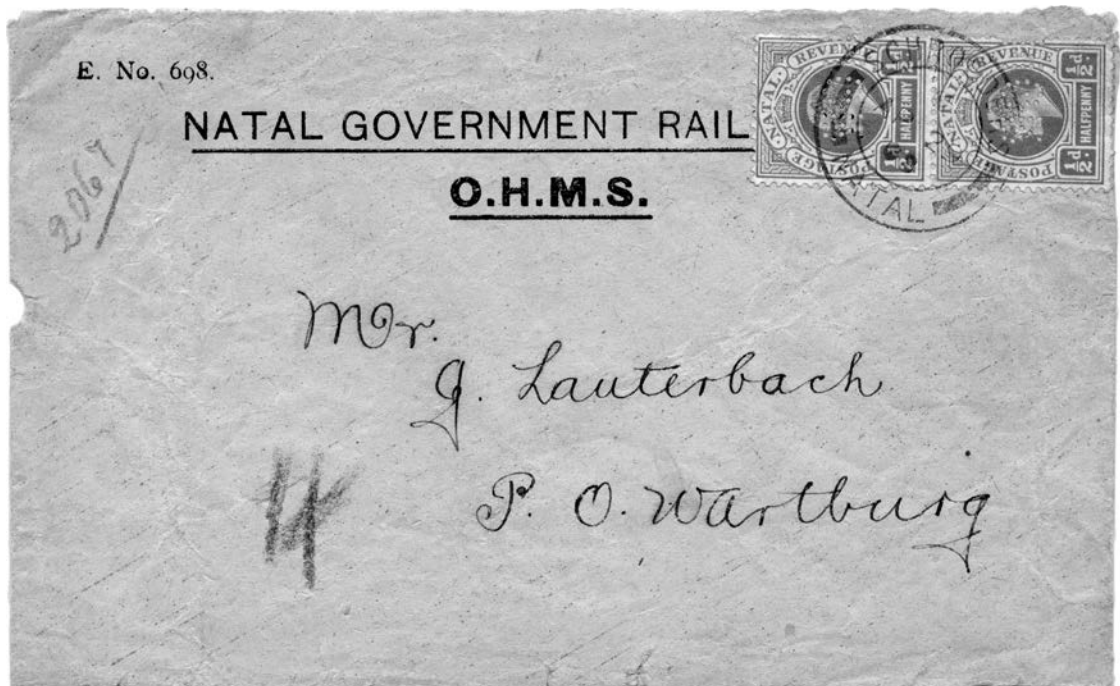


Fig. 33.2 Pair ½d NGR needle punched (NGR reversed) on cover.

³ Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 82.

green and bright violet, and the later purple and bright blue on blue paper), and the 2s 6d purple are also known needle punched on stamps printed on paper with the Multiple Crown CA watermark. These are all listed by Hagen and Naylor.⁴

Needle Punched NGR for Railway Use – O.R.C.

The Natal Government Railways administered the line from van Reenen on the Natal border to Kroonstad in the Orange River Colony. Consequently, some stamps of the Orange River Colony were needle punched for use on this section of the railway line. The letters of the perforation are again 5 mm high and 2 mm apart.

These are believed to have been punched in blocks of 24 stamps as described above on the needle punching of the Natal stamps. There are generally also many other irregularities, such as misplaced or double punched lettering. These may not all occur in the needle punched Orange River Colony stamps.

The denominations that were needle punched were the ½d, 1d, 2d, 3d, 4d, and the 6d, all on stamps printed on paper with the Crown CA watermark. The ½d, 1d and 4d are also needle punched on stamps printed on Multiple Crown CA watermarked paper. Any remaining stocks would have been used up after the formation of Union on 31 May 1910.

Needle Punched NGR for Railway Use – Cape

According to Hagen and Naylor⁵ the Natal Government Railways (NGR) operated in the Cape Colony from April 1910, presumably in anticipation of the formation of Union on 31 May 1911. Consequently, seven values of the postage stamps were needle punched NGR by the Natal Government Railways for their official use. The letters of the perforation are 5 mm high and 2 mm apart.

These are believed to have been punched in blocks of 24 stamps as described above on the needle punching of the Natal stamps. There are generally also many other irregularities, such as misplaced or double punched lettering. These may not all occur in the needle punched Cape stamps.

The denominations that were needle punched were the ½d, 1d, 2d, 3d, 4d, 6d, and the 1s. Their intended period of use must have been very short, as the Union came into being two months after the Natal Government Railways started to operate in the Cape. Stocks would have been used up after the formation of Union on 31 May 1910.

Needle Punched NGR for Railway Use – Transvaal

According to Hagen and Naylor⁶ the Natal Government Railways (NGR) operated in the Transvaal from April 1910, presumably in anticipation of the formation of Union on 31 May 1910. Consequently, seven values of the postage stamps were needle punched NGR by the Natal Government Railways for their official use. The letters of the perforation are again 5 mm high and 2 mm apart.

4 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 86 and p. 87.

5 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, chart opposite p. 14.

6 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, opposite p. 15.

These are believed to have been punched in blocks of 24 stamps as described above on the needle punching of the Natal stamps. There are generally also many other irregularities, such as misplaced or double punched lettering. These may not all occur in the needle punched Transvaal stamps.

The denominations that were needle punched were the ½d, 1d, 2d, 3d, 4d, 6d, and the 1s, all on stamps printed on paper watermarked Multiple Crown CA. Their intended period of use must have been very short, as the Union came into being two months after the Natal Government Railways started to operate in the Cape. Stocks would have been used up after the formation of Union on 31 May 1910.

Stencil Cut CSAR for Railway Use – Transvaal

The Colonial railway systems of the Transvaal and the Orange River Colony were integrated to form the Central South African Railways in 1902. In about 1904 the Transvaal ½d and 1d stamps were stencil cut CSAR in one line. This was an experimental issue. The stamps were reported to be badly mutilated, so the one-line stencil cutting was abandoned. No stamps from this experimental issue have been recorded.

A new stencil was introduced having the CS on one line, and the AR on another line (Fig. 33.3). The same two values were again cut with this new stencil. This too was soon considered unsuccessful, and it was decided that an overprint rather than a stencil cut would be more appropriate. The stencil cutting and overprinting was all believed to have been done by the Railway Printing Works in Germiston.

A letter quoted in *Ewen's Weekly Stamp News*,⁷ and dated 12 August 1905, from an individual involved with the railways provides some background to the development of these CSAR stamps.

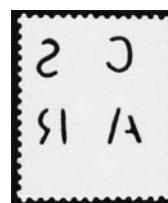


Fig. 33.3
Stencil cut
CSAR.

In June 1904, the postal authorities decided that in future our mail matter, which had hitherto been franked free of charge, would have to be stamped in the ordinary way. When the stamps were first distributed to the various railway officials, they were just the ordinary issue, but as it was found that considerable leakage occurred, some control mark was found to be necessary. A perforation was first tried as an experiment, the letters C.S.A.R. being cut out of the stamp at one operation; the letters were first in a line C.S.A.R., but as the stamps were cut nearly in half by using this machine it was altered to CS AR in the four corners of the stamp. This was not a success, and the Transvaal postal authorities were asked if they had any objection to the stamps being overprinted. They had none, and consequently the present surcharge was introduced. Through an oversight, the O.R.C. Postal authorities were not consulted, and about £60 of these stamps were issued with the surcharge. The O.R.C. objected strongly, and only consented to the stock on hand being used up on the understanding that no more were to be printed. Hence O.R.C. overprinted stamps are very much scarcer than Transvaal, of which about £1,000 have been overprinted. The perforated stamps were never issued officially, although I have one or two which have passed through the post.

The term perforation used in this letter refers to the stencil cutting, and the term surcharge, which is used interchangeably with the term overprint, both refer to the C.S.A.R. overprinted stamps.

7 *Ewen's Weekly Stamp News*, 1906, p. 1155.

Overprinted C.S.A.R. for Railway Use – Transvaal

As described in the letter above, it was decided to overprint stamps for railway use. This is believed to have been done in about February 1905 at the Railway Printing Works in Germiston, in letters 4 mm high, and having squared stops after each letter (Fig. 33.4). Hagen and Naylor⁸ state that essays of the overprint in three different styles are known, proofs of the accepted design are believed to exist, and overprinting was done in half sheets. The position of the overprint varies, depending on the sheet edging when the sheet was placed for the overprinting.

With the stamps being in use for only about ten or eleven months before the Transvaal Post Office withdrew permission for overprinting of the stamps by the Railways, a surprising number of these stamps seem to have survived. Since the Railways were apparently to be credited for overprinted stamps returned to the Post Office for destruction, it seems unlikely that they lingered forgotten in stock until much later. They may have been officially or unofficially bought up by dealers or collectors at the time at above the face value, thus offering a better alternative to returning them to the Post Office. Another possibility is that many of the stamps in circulation are forgeries. Since the railway printers in Germiston were not security printers, it is also possible that the overprint plate was not destroyed at the time the stamps were withdrawn, and that this was later put to use by someone seeing a commercial opportunity.

Hagen and Naylor⁹ list all the presently recorded stamps that are overprinted. These are the values from ½d to 1s (including both the postage and revenue 1s and the postage-only 1s) on paper watermarked Crown CA, and the ½d, 1d, 4d and 1s on paper watermarked Multiple Crown CA as well.

Forgeries There are two known forgeries, one attributed to Fournier, and the source of the other unknown. These are described and illustrated by Hagen and Naylor.¹⁰

Overprinted C.S.A.R. for Railway Use – O.R.C.

As described in the letter above in the section on the stencil cut stamps, these were apparently overprinted without the permission of the O.R.C. postal authorities, so were limited to the small printing made initially. They should therefore be much more scarce than those of the Transvaal. In all, seven values, from ½d to 1s, excluding the 2½d, all printed on paper with the Crown CA watermark, were overprinted.

Needle Punched C.S.A.R. for Railway Use – Transvaal

After the Post Office withdrew the permission to overprint stamps C.S.A.R. for railway use in late 1907, the railway authorities reverted to the idea used by the Natal Government Railways, that was to needle punch the stamps instead. These were needle punched C.S. on one line, and A.R. on another (Fig. 33.5).



Fig. 33.4
Transvaal
stamps with
double
overprint
C.S.A.R.

8 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 92.

9 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, pp. 94–95.

10 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 93.

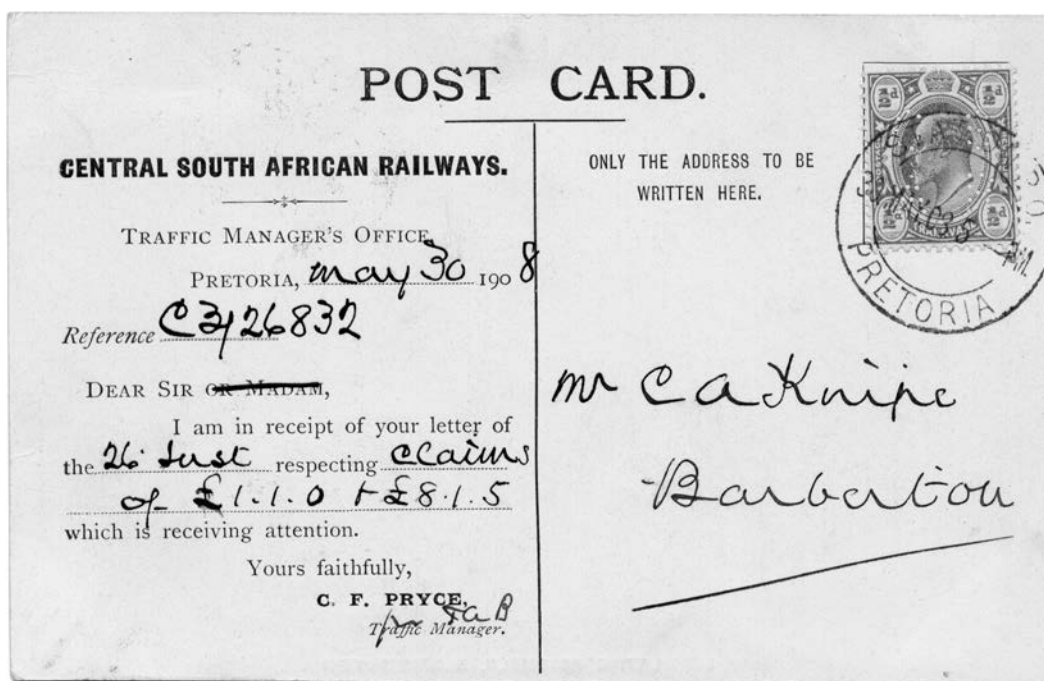


Fig. 33.5 Transvaal stamp needle punched C.S.A.R. in two lines, used on a post card.

Needle punched errors occur, such as an inverted or double needle punch, or other faults. The values needle punched were the ½d, 1d, 2d, 3d, 4d, 6d and 1s, all printed on paper with the Multiple Crown CA watermark. The 2d is also known needle punched on paper with the Crown CA watermark.

Forgeries are known, usually with larger punch holes.

Needle Punched C.S.A.R. for Railway Use – O.R.C.

Orange River Colony stamps were also similarly needle punched for railway use in that colony. The same seven values as those of the Transvaal were needle punched, namely the ½d to the 1s, excluding the 2½d. These were stamps printed on paper watermarked Crown CA, and for the ½d, 1d and 4d, also printed on paper watermarked Multiple Crown CA.

Needle Punched S.A.R. for Railway Use – South Africa

With the formation of the Union, the railways of the former Colonies were integrated into a unit and known as the South African Railways. The Colonial railway of the Transvaal and the Orange River Colony had been previously integrated to form the Central South African Railways (CSAR). These also had needle punched stamps made for their official use with the letters CS above and SR below. The letter C was removed from the needle punch, and that allowed stamps for the official use of the combined South African Railways to be made (Fig. 33.6). Needle punch variations are known.

Transvaal Stamps are the most frequently found with this S.A.R. needle punch. The denominations known are the ½d, 1d and 2d single colour

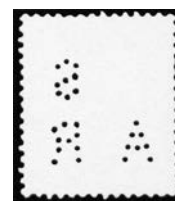


Fig. 33.6 Back view of an SAR needle punched stamp.

stamps, and the 2d, 3d, 4d and 6d stamps printed in two colours. All are stamps printed on paper watermarked Multiple Crown CA.

O.R.C. Stamps may also have been needle punched in this way. Hagen and Naylor¹¹ report that the ½d and 1d stamps printed on paper with the Multiple Crown CA watermark, may exist.

Cape Stamps had only the ½d and the 1d denominations needle punched for the South African Railways official use.

The official railway postage stamps were no longer made available after the 1 of February 1911 (weekly notice Number 476 of 20 January 1911¹²), however, stocks on hand were used up. Berry¹³ refers to them being in use up to April 1912, presumably based on postmark evidence.

11 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 99.

12 Hagen, H. S. and Naylor, S. P. *Railway Stamps of South Africa*, Johannesburg: The Philatelic Federation of South Africa, 1985, p. 85.

13 Berry, Dr. T. B. 'Designated Postage Stamps of the Southern African Railways', *The South African Philatelist*, July 1972, p. 165 and p. 171.

34

Customs Duty Stamps

Preamble

The South African Customs Union between the four colonies that were to later become a united South Africa came into effect on 30 June 1906. This Customs Union included a provision for some categories of printed matter, sent to these South African colonies by post, to be subject to a customs duty.

This proved a problem for the businesses whose literature was now subject to this customs duty. Not only was it the cost involved, it was the difficulty with potential clients who received the literature, sometimes unsolicited, and were then being asked to pay the duty.

There are letters on file to the Under Secretary of State at the Colonial Office from the Birmingham Chamber of Commerce on 22 February 1907 asking him to use his influence to have both this customs duty on business literature, and a similar one introduced by Australia, withdrawn. Despite letters to the South African authorities, this was to no avail. A later letter from the Birmingham Chamber of Commerce on 26 July 1907 to the Secretary of State for the Colonies appeals, in the event that the customs duty cannot be withdrawn, to have the South African colonies follow the example of the Australian authorities in having stamps available for prepayment of this customs duty by the sender. This is what eventually happened.

Since all four of the colonies were setting out to do roughly the same thing, information gleaned from the correspondence files of one of them sheds light on the process for all of them. So, a more comprehensive picture can be seen by following them all, even if one's interest is only in a particular colony, hence they have been treated together in a single chapter.

Customs Duty – Cape of Good Hope

Initially some confusion reigned regarding how the collection of this Customs Duty was intended to work. The 1906 Report of the Postmaster General of the Cape Colony noted:

Under item 43 of the South African Customs Union tariff which came into force on 30th June, 1906, duty became leviable on printed matter, including advertising matter, catalogues, price lists, etc, to the extent of 25 per centum ad valorem or 2d per pound, whichever be the greater. The parties to the Union, however, as a temporary measure, subsequently permitted the free importation of single articles of printed matter, provided that they weighed under 8 ounces, and were not

printed abroad on behalf of a South African firm or for a South African branch of an overseas firm. As a consequence of the imposition of this duty a considerable amount of work was thrown upon the Post Office, notwithstanding the temporary relation of the regulation.

An interesting point is that he considered the regulation to be of a temporary nature. The Customs Duty on this sort of printed matter lasted nearly seventy years! If it was the temporary measure of not charging duty on the items weighing less than 8 ounces, provided they were not for South African firms or South African branches of overseas firms, that he was alluding to, even this lasted well beyond the formation of the Union of South Africa. The Cape Post Office had not yet worked out how to manage this duty, as his report continued:

My department has not yet seen its way to accept prepayment of duty by the senders of these packets, owing to the difficulty of maintaining an adequate check upon the amount remitted, in view of the fact that printed matter is sent in direct mails made up abroad on several of the larger offices of the Colony. The recovery of the duty necessitates the examination of all packets of printed matter, and consequently causes no little delay in delivery, while numerous packets are refused by the addressees on account of the charges, and are sent to the Returned Letter Office for disposal.

It is clear that the Cape Post Office was struggling with the problem of collection of this duty, which had fallen to them to collect by the very nature of the duty being levied on printed matter coming through the post. It is believed that prepayment was instituted using postage stamps handstamped CUSTOMS DUTY in early 1908. Only 2 copies of the 6d value have been recorded. The handstamp exceeded the size of the stamp. On these two recorded copies only the word CUSTOMS can be clearly seen. They are handstamped in purple, in letters 4mm high. It is not clear whether these were applied to the sheets of stamps, or were applied across the stamps after they had been affixed to the package containing the advertising matter.

The Cape Government made the decision to overprint postage stamps for this purpose in mid 1908. A note to De La Rue of 25 June 1908 from the Cape's Acting Inspector of Stamps in London, A. D. Horn, reads:

I am directed by the Agent General to order from you a stereo plate to overprint Cape Postage Stamps 'Customs Duty' at a cost not exceeding £3-3-0.

The first order was placed to overprint 39 quarter sheets of the 1s, five sheets of the 6d, and 20 half sheets of the 2d on 2 July 1908 (a full sheet was 240 stamps). Presumably these were supplied to De La Rue by the Cape's Acting Inspector of Stamps, given that part sheets were involved. On 6 July a further order was placed for eight quarter sheets of the 6d, eleven quarter sheets of the 2d, and one quarter sheet of the 1s (which is noted as having one stamp missing), again, these must have come from the Acting Inspector of Stamps.

Further orders followed. On 14 September 1908 for five sheets of the 6d, and 29 sheets of the 2d. Then on 19 October 1908, the first overprinting of the 1d denomination, this was for 12 sheets. Four more orders followed, the last being 20 March 1911 from the Government of the Union of South Africa. The orders are all summarised in Table 34.1.

The 1911 Union of South Africa Post Office Guide states that stamps needed to prepay Customs Duty could be obtained from the office of the High Commissioner in London. These were available from the office of the Agent General for the Cape of Good Hope in London

prior to the formation of the Union. The stamps were affixed to the envelope or parcel containing the printed matter needing Customs Duty payment. These were in addition to the stamps being affixed to pay the postage of the envelope or parcel.

The Cape Post Office would still have had the difficulty of trying to collect the Customs Duty on parcels that had not had the Customs Duty prepaid using these overprinted stamps. Since these stamps were only available in London at that time, all such printed matter from outside London, or from other countries, would still have to have the Customs Duty collected by the Cape Post Office, unless stamps had been obtained from the Agent General in London for the purpose.

The stamps were overprinted in black with letters 2 mm high (Fig. 34.1). There were four values overprinted (1d, 2d, 6d and 1s), however, Barefoot¹ also lists a 3d value. This has not been seen, and there is no evidence of this having been overprinted by De La Rue. The Cape stamps overprinted CUSTOMS DUTY continued in use after the formation of the Union of South Africa in 1910.

Order Date	Denomination Overprinted	Number of Stamps Overprinted
2 July 1908	1s	2,340
2 July 1908	6d	1,200
2 July 1908	2d	2,400
6 July 1908	1s	59
6 July 1908	6d	480
6 July 1908	2d	660
14 Sep 1908	6d	1,200
14 Sep 1908	2d	6,960
19 Oct 1908	1d	2,880
25 May 1909	2d	4,800
25 May 1909	1d	2,400
1 Sep 1909	2d	4,800
1 Sep 1909	1d	2,400
14 Mar 1910	2d	4,800
14 Mar 1910	1d	7,200
20 Mar 1911	6d	4,800
20 Mar 1911	1d	14,400

Table 34.1 Stamps overprinted for Customs Duty.



Fig. 34.1 Cape postage stamps overprinted CUSTOMS DUTY.

Customs Duty – Natal

The South African Customs Union of 1906 made some categories of printed matter sent to South Africa by post subject to a duty. The South African Colonies handstamped some of their postage stamps CUSTOMS DUTY, those of Natal are difficult to find. There was a larger handstamp, with a length exceeding the width of the stamp, and a small one, all fitting on one stamp (Fig. 34.2).



Fig. 34.2 Examples of the large and small CUSTOMS DUTY handstamps.

The Post Office was struggling with the problem of collection of this duty, which had fallen to them to collect by the very nature of the duty being levied on printed matter coming through the post. Prepayment of this customs duty using postage stamps handstamped CUSTOMS DUTY was agreed at the end of 1907. A letter from V. G. M. Robertson,² the

¹ Barefoot, J. (Ed.). *British Commonwealth Revenues*, 7th Edn, York: The Editor, 2002, p. 273.

Under Treasurer for Natal, to the Agent General for Natal in London, with a copy to the Postmaster General, on 12 December 1907 reads:

I am directed by the Treasurer to inform you that the Government has been approached with reference to the establishment of a system similar to that recently effected by the Government of the Australian Commonwealth whereby prepayment could be made by senders in the United Kingdom of the Customs charges payable upon importation into Natal of Catalogues and price lists when sent through the post by means of Postage and Revenue Stamps to be obtained from the Agent General for the Colony in London.

This system having met with the approval of all Governments who are parties to the Union, they, with the exception of Southern Rhodesia where Catalogues and Price Lists are admitted duty free under Article 13 of the Convention, have agreed upon its adoption.

In order to give effect to the system, the Treasurer has issued instructions through the Crown Agents that you may be supplied with the requisite stamps for sale to firms who may desire to prepay duty in this manner.

It will be necessary for you to keep account of sales effected and to prepare and forward monthly a statement to the Postmaster-General in order that proper credit can be given to the Customs Department.

The duty payable under the Customs Convention Tariff is 25 per cent ad valorem or 2d per lb., whichever may be higher. The several parties to the Union, however, so far decided to relax the restrictions with regard to Catalogues and Price Lists as to issue the following instruction:

Ordinary Catalogues and Price Lists imported through the post, weighing less than eight ounces will not be charged with duty, but in the case of South African firms sending large quantities of catalogues or advertisements through the post, duty will be charged on them even if weighing less than eight ounces.

For the guidance of the Colonial Post Office, the senders should be instructed that the stamps sold for payment of Customs charges must be attached to the front of the packet (left hand top corner) and to be properly defaced, with suitable obliterating ink with the words Customs Duty by a stamp of sufficiently bold type.

You may probably wish to confer with the Agents General of the Cape Colony and the Transvaal in order that the practice so far as dealing with firms applying to prepay duty may be assimilated

It is interesting to note that there is no mention of the Orange River Colony, as they had not responded to the proposal to introduce the system. It is also important to note the instruction to deface the stamps by using a handstamp with the words CUSTOMS DUTY. There is no mention of one being provided for the purpose, so the Agent General was possibly left to secure such a handstamp. This is assumed to be when the larger handstamp came into use. Also the fact that it was to be used to obliterate the stamps, rather than a date stamp, makes it impossible to date any particular usage, unless it should still be on the original packet with the postage stamps having a legible dated obliteration mark.

The stamps were affixed to specially printed red labels with the words CUSTOMS DUTY over NATAL (Fig. 34.3) in black in a black rectangle. There were two known versions of this label with slightly different dimensions and on one the lettering being more compact. Only one complete label is known of each of these, and a part label of the more compact

2 Pietermaritzburg Depot of the National Archives of South Africa, file NT130 GPO 2810/1907.

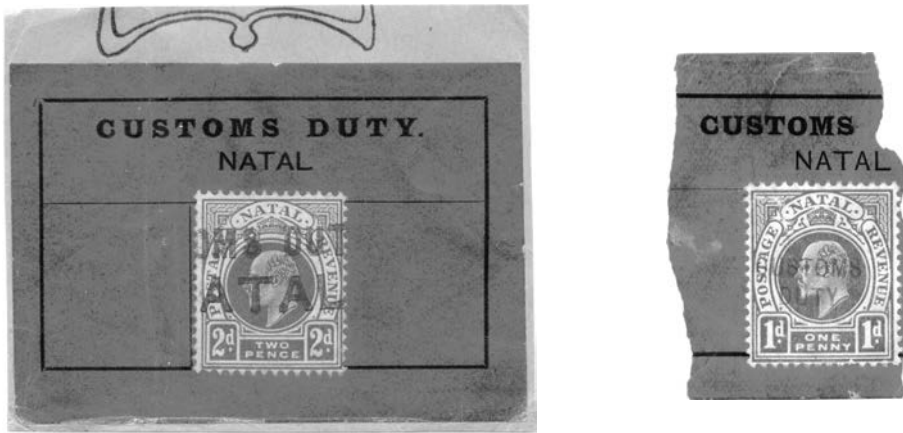


Fig. 34.3 Complete label of wide lettering and part label of more compact lettering.

lettering version. The one with the more compact lettering is believed to be the second version, as the one complete and one part label known both have stamps with the small overprint affixed (Fig. 34.3).

The large handstamp was applied to the sheet rather than the stamps on the packet containing the advertising matter or price lists, as can be seen on the red Customs Duty label (Fig. 34.3). The wording on the handstamp is CUSTOMS DUTY (in letters about 4 mm high, and the words being about 36 mm long), over the word NATAL (in letters about 5 mm high with the word being about 25 mm long).

The second, small handstamp was the same that was used on the Orange River Colony and the Transvaal stamps. This may have been as a result of the suggestion to confer with the Agents General of the other Colonies to seek some sort of common approach. It can be speculated that they had decided to use the same sort of handstamp, and placed an order for three similar ones for each of the three Colonies, or it is possible that this was only used after the formation of Union, when stamps of all Colonies could be used for prepayment of customs duty to any of the former Colonies. It may have been used in one of the Colonies before Union, and then considered suitable for using up the remaining supply of stamps from the various Agents General in London. The Cape Colony had decided to have their stamps overprinted by De La Rue for this purpose, so did not use a small handstamp. The overprint is in two lines, in letters about 2 mm high, and the words are about 1.2 mm apart. The word CUSTOMS is about 14 mm long, and DUTY about 7 mm long.

As requested, the Agent General forwarded his report of sales of stamps sold for this purpose. They show his first sales in February 1908. He also, in an attachment to his report to the Colonial Treasurer of 21 August 1908, details what stamps he had received, and from which source. At that point he had received stamps from the Crown Agents in February (2d, 4d and 5d denominations) and June (1d denomination), and in July from the Colonial Treasurer (2d, 3d, 4d, 5d and 6d denominations).

On 11 February 1910, the Agent General advised that his stock of 2d stamps was almost exhausted, and asked if it was appropriate for him to be sent further supplies with the approach of the formation of the Union of South Africa. He also advised that he was using 1d stamps to meet the 2d stamp needs. The Collector of Customs advised that he should use up his supply of 1d stamps. It would imply that most of the handstamped 1d stamps would have been used at about the time of the formation of the Union of South Africa.

The only overprinted Natal stamps were those included in the order of 11 July 1911. That was for 24,000 of the 2d and 2,400 of the 4d stamps. The stamps were overprinted in black

with letters 2 mm high (Fig. 34.4). So, the Natal stamps overprinted CUSTOMS DUTY only came into use after the formation of the Union of South Africa in 1910.

The 1911 Union of South Africa Post Office Guide states that stamps needed to prepay Customs Duty could be obtained from the office of the High Commissioner in London. These would have been available from the office of the Agent General for Natal in London prior to the formation of the Union. The stamps were affixed to the envelope or parcel

containing the printed matter needing Customs Duty payment. These were in addition to the stamps being affixed to pay the postage of the envelope or parcel.

The Natal Post Office would still have had the difficulty of trying to collect the Customs Duty on parcels that had not had the Customs Duty prepaid using these handstamped or overprinted stamps. Since these stamps were only available in London at that time, all such printed matter from outside London, or from other countries, would still have to have the Customs Duty collected by the Natal Post Office (unless the sender had obtained such stamps from London prior to posting).



Fig. 34.4 Natal postage stamps overprinted CUSTOMS DUTY.

Customs Duty – Orange River Colony

The South African Customs Union of 1906 made some categories of printed matter sent to South Africa by post subject to a duty. The South African Colonies handstamped some of their postage stamps CUSTOMS DUTY, those of the Orange River Colony are difficult to find. Three different handstamps are illustrated, a larger handstamp in two lines, handstamped diagonally, one in one line that went across two stamps, and a small one, all fitting on one stamp (Fig. 34.5), which is the same as that used in the Transvaal and Natal.

The correspondence in the Orange River Colony files regarding the prepayment of customs duty using stamps throw some light on the developments in the other colonies, and offers some interesting insights. There is a telegram on file from the High Commissioner in Johannesburg to the Secretary of State in London of 7 February 1908 that reads in part:

Transvaal and Cape Governments posted necessary instructions to their Agents General on November 11th, and January 22nd respectively. Natal Agent General had instructions to commence as soon as stamps were ready about beginning of this month, but Cape has asked that they delay action until Agent General is ready.

Then, regarding the Orange River Colony the telegram goes on: 'I am again addressing the Governor with a view to securing adoption of Australian system by that country.' Another interesting section of the telegram is regarding the High Commission Territories, and reads:

I have not taken any steps as regards Basutoland, Bechuanaland Protectorate and Swaziland pending the arrangement of a uniform practice by the self-governing Colonies. Now that three of those Colonies have come into line I think that the



Fig. 34.5 Examples of the three CUSTOMS DUTY handstamps.

Native territories should follow suit. Presume Crown Agents will undertake distribution of stamps on their behalf and that for this purpose English postage stamps can be over-printed Basutoland and Swazieland as in the case of Bechuanaland Protectorate. Words 'Customs duty' might be added on all three.

On the 7 March 1908 the question of customs duty for the High Commission Territories came up again in a report from the General Post Office in London. The relevant part reads:

It seems unlikely that many catalogues will be sent to the Bechuanaland Protectorate, Basutoland or Swaziland, but the Post-master General concurs in the view expressed by Lord Selborne that it is desirable so far as possible to assimilate the practice in their case to that adopted by the self-governing Colonies, and it would be convenient if stamps for the prepayment of Customs duty on advertising matter addressed to the Bechuanaland Protectorate, Basutoland and Swaziland were supplied to the public by the Crown Agents for the Colonies as suggested by Lord Elgin. Such stamps should be fixed to the left hand top corner of the address side of the packets; and it is desirable that they should have the words 'Customs Duty' written or stamped across them either when issued to the public or by the senders of the packets.

As enquiries for such stamps in the case of Swazieland, Basutoland, and Bechuanaland will probably reach the Agents General for the Transvaal and Cape Colony it might perhaps be arranged for the Agents General also to issue the stamps.

With regard to Lord Selborne's remark concerning the kind of stamps to be used in the case of the three native protectorates I am to state that British stamps over-printed 'Bechuanaland Protectorate' are already in use in that protectorate for Postal purposes but so far as the Postmaster-General is aware the postage stamps used in Basutoland and Swazieland are those of the Cape Colony and the Transvaal respectively of which Colonies they form part for postal purposes. So far as this Department is concerned it does not seem necessary for the words 'Customs Duty' to be printed on the stamps as the senders might themselves cancel them by marking those words across the stamps in writing or by other means.

It would seem that this was the end of the discussion on the customs duty payment for business literature going into the High Commission Territories. Little, if any would have been sent, and presumably if a customs duty was collected, a way other than the use of specially marked stamps was used.

The agreement of the Orange River Colony to conform to the system used in Australia, along with the other South African Colonies was confirmed on 21 March 1908, when the Prime Minister of the Orange River Colony, informed the High Commissioner that 'on reconsideration this Government is prepared to fall into line with the other South African Colonies on this question.' This implies that the Government may have originally rejected the proposal, but after some pressure had been brought to bear, decided to reconsider the decision.

Accordingly on 25 June 1908 the Colonial Treasurer wrote to Agent General for the Orange River Colony advising:

I have the honour to forward copies of certain correspondence relative to the arrangement for the supply of stamps to the public for prepayment of duties charged on the importation of Trade Catalogues, Price Lists &c, into this Colony. In order to carry out the wish of the Government I am forwarding the following supply of stamps

6 sheets 1d Postage Stamps £6
 2 sheets 6d Revenue Stamps £6
 1 sheet 1/- Revenue Stamps £6

and I have to request you to be good enough to forward at the close of each financial year, viz 30th June, a statement of the sales together with the balance in hand at that date.

This is the only record of the one shilling revenue stamps being sent for this purpose, and none have yet been recorded as used. So, it is not clear whether they were actually used to prepay customs duty on business literature. However, given that a sheet was dispatched for this purpose, we must assume they were used accordingly.

Three more shipments of stamps were made to the Agent General between 6 November 1908 and 7 March 1910. Each was for 2400 1d postage stamps (10 sheets), and 240 6d revenue stamps (2 sheets). So only the original shipment included one sheet of 120 1s revenue stamps, all other shipments were for 1d and 6d denomination stamps only.

These would have been either cancelled in manuscript, or handstamped, with the words CUSTOMS DUTY. The three recorded handstamps are quite different (Fig. 34.5). They may have been used at different times by the Agent General in London, or one or two of them may have been used by the post office in the Colony, as they would still be responsible for collecting customs duty on any business literature that had not been prepaid by the sender. The smallest one, which is similar to the ones used by Natal and the Transvaal, was probably used by the Agent General (as they may all have been), as it matches the expectation that the colonies would cooperate on the implementation of the process of prepayment of the customs duty. This, the smallest one, is in two lines with no full stop, with the letters about 2 mm high, the words about 1.5 mm apart, and the word CUSTOMS about 14 mm long, and the word DUTY about 7 mm long (type 1).

The next largest is one line, with a full stop, too long to fit on one stamp, so going across two stamps. The letters are about 3 mm high, and CUSTOMS DUTY is about 29 mm long, including the full stop (type 2). The largest is again in two lines, without full stop, with letters about 4 mm high, about 1 mm apart, and with the word CUSTOMS about 21 mm long and the word DUTY about 12 mm long (type 3). This was struck diagonally across the stamp. Buckley and Marriott³ also report another handstamp, which is again two lines, going across two stamps, with letters 5 mm high and the word CUSTOMS 25 mm long and the word DUTY 13.5 mm long. The handstamp is illustrated in their book, and although not seen by the author, is a fourth handstamp used on the Orange River Colony stamps. All handstamps are recorded on the 1d stamp, but only the type 1 is recorded on the 6d.

In July 1911 9,600 of the 1d and 4,800 of the 3d Edwardian postage stamps of the Orange River Colony were overprinted CUSTOMS DUTY by De La Rue as part of the Union of South Africa stock of Customs Duty stamps for use on business literature sent through the post.

Customs Duty – Transvaal

The South African Customs Union that came into effect in 1906 created all the similar problems for the Transvaal Post Office as it did for the other colonial post offices in South Africa. The Transvaal authorities agreed to go along with the plan of prepayment of the customs duty on business literature using stamps made available from the Agent General in London.

³ Buckley, G. D. and Marriott, W. B. *Stamps of the Orange Free State, Part III: Orange River Colony 1900–1913*, London: The Orange Free State Study Circle, 1976, p. 142.

The Postmaster General, J. Frank Brown, wrote to the Director of Customs on 28 October 1907. This reads in part:

... the proposal to prepay duty on Catalogues for the Transvaal by means of stamps purchased from the Agent General in London, meets with my entire approval, as its adoption would remove many difficulties which arise in collecting the duty from addressees here. Unless a special stamp were issued, however, it would be necessary to use postage stamps for the purpose, the duty on each packet being small.

Collectors of postage stamps and others in the United Kingdom buy stamps to a considerable value on occasion, and it would be impossible to distinguish between the sales for one purpose or the other. I understand that you are willing to forego the small sum properly accruing to your Revenue from the sales, and if this is so, I see no objection to the immediate introduction of the system, postage stamps being used.

I think that small adhesive labels should be given to purchasers of the stamps marked 'Catalogue duty' with spaces...

(Here a proposed design of a label was inserted, with the words 'Catalogue Duty' across the top, and three spaces below for whatever stamps were to be affixed to pay the customs duty.) The letter then continued:

This would probably prevent confusion in dealing with the packets in the Imperial Post Office, which should be asked whether it will undertake to cancel these stamps. It should also perhaps be suggested to purchasers that these labels, with the stamps affixed to them, should be put on the front of the packets in the top left corner, but this also is a detail which should be settled to meet the convenience of the Imperial Post Office.

The system was duly approved by the Secretary to the Treasury in Pretoria on 4 November 1907. The Transvaal was the first South African colony to agree to the system of prepayment using stamps, and the others were to follow in one form or another.

When the system was introduced in 1908, the label design had been modified to reflect not just Catalogue Duty as the Postmaster General had initially suggested, but the more appropriate broader term of Customs Duty. The word TRANSVAAL was also added below CUSTOMS DUTY. The labels were printed on green paper, and seem to have been reprinted at least four times, as four different printing formats have been recorded (Fig. 34.6). Type 4 has a comma instead of a full stop after the word DUTY.

The labels have not only differing fonts, but also differing dimensions. The length of words includes the full stop. See Table 34.2

The stamps affixed to the labels were sometimes cancelled in manuscript (Fig. 34.6), sometimes cancelled with a rubber handstamp CUSTOMS DUTY (Fig. 34.7), and sometimes

Type	Label dimensions	CUSTOMS DUTY dimensions (length x height)	TRANSVAAL Dimensions (length x height)	Recorded usage dates
1	67.5 x 40.5 mm	50 x 2 mm	27 x 2.5 mm	Nov(?) 4 1908
2	66.5 x 38.5 mm	49.5 x 2.5 mm	23 x 2 mm	15 July 1909, 17 Mar 1910
3	68 x 43 mm	50 x 2.5 mm	27.5 x 2.5 mm	14 Oct 1909, 14 Apr 1910
4	67 x 37 mm	51.5 x 2.5 mm	22.5 x 2 mm	30 May 1912

Table 34.2 Transvaal Customs Duty Labels.



Fig. 34.6 Examples of label types 1 to 4.

not cancelled at all, perhaps on the assumption that being affixed to a Customs Duty label was sufficient, but on arrival in the Transvaal there was always the risk of uncanceled stamps being re-used for postage, so they were cancelled on arrival using the post office circular date stamp (Fig. 34.6). Two different rubber handstamps have been recorded (Fig. 34.7), the smaller one has letters about 4 mm high, and the larger one has letters about 7 mm high.

The labels continued in use well after the formation of the Union of South Africa on 31 May 1910, as can be seen on the type 4 label (Fig. 34.6), where Natal stamps overprinted CUSTOMS DUTY have been used to pay the required duty. These stamps were only overprinted in July 1911, and the date stamp reads 30 May 1912.

Somewhere around 1910 Transvaal stamps were handstamped CUSTOMS DUTY, but it is not clear whether they were used on labels, or whether sometimes labels may have been dispensed with. It is probable that they were still intended for use on labels (as Natal was, see Fig. 34.3), but none have yet been recorded. The handstamp was similar to the ones used on Natal and the Orange River Colony stamps, in two lines with no full stop, with the letters about 2 mm high, the words about 1.5 mm apart, and the word CUSTOMS about 14 mm long, and the word DUTY about 7 mm long.

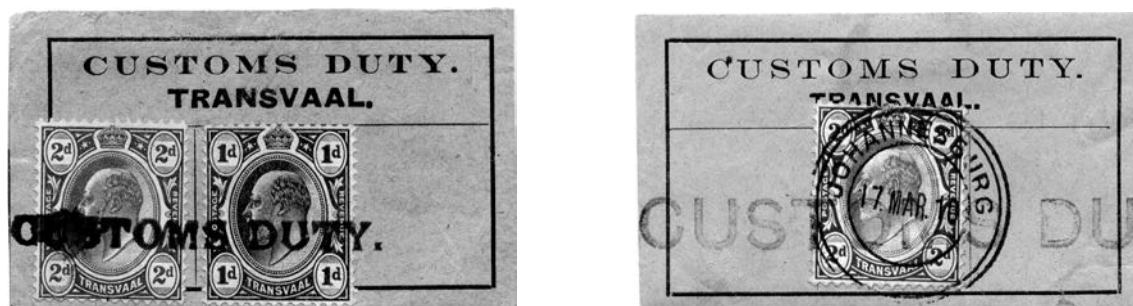


Fig. 34.7 The two different rubber handstamps recorded.

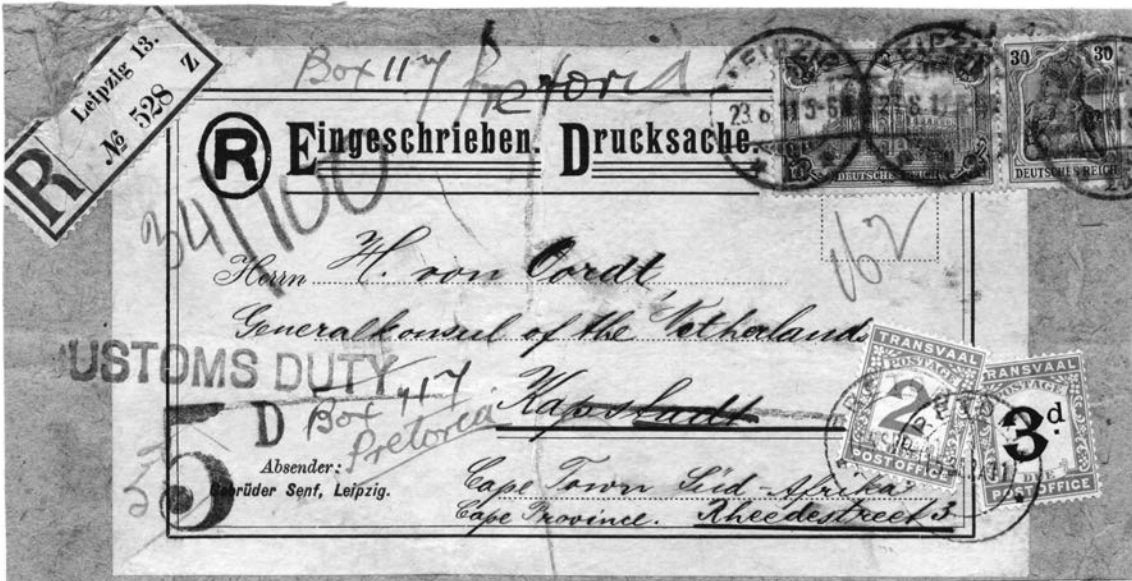


Fig. 34.8 Customs duty paid using Transvaal postage due stamps (reduced).

A number of different denominations have been recorded with this handstamp. These are 1d, 2d, 4d and 6d. There are some of each with a crisp definition, and others with bit more blurred or worn appearance, presumably from the aging of the handstamp. Subsequently, after the formation of the Union of South Africa, stamps were overprinted CUSTOMS DUTY by De La Rue, as was done for the other colonies. The Transvaal stamps overprinted were the 1d, 2d, 3d, 4d and 6d. The 1d and 2d are only overprinted in black, while the 3d is only overprinted in red, and the 4d and 6d are overprinted in both red and in black. It is not known why the two colours were used, but presumably any one particular overprint order was done in a colour, so, whatever stamps were part of that overprinting order, were printed in the same colour. Drysdall,⁴ in his Chapter on Transvaal Customs Duty stamps attempts to estimate the relative numbers of overprinting in each colour. A 2d stamp has been recorded with a double overprint.

Customs Duty - South Africa

Additional information relevant to the stamps of the four colonies and the Union of South Africa is shown below.

Customs Duty Paid in South Africa

It is not clear whether customs duty collected from the recipient (where no prepayment had been made by the sender) was paid in stamps or cash. Perhaps both were used. It would be hard to know which stamps may have been used for such payment, unless they were marked as having been used for customs duty payment. One example is a surviving registration label from Germany to Cape Town, where the label is marked CUSTOMS DUTY, and the duty has been paid using Transvaal postage due stamps (Fig. 34.8).

Prepayment in the United States of America

In May 1908 the American Ambassador in London contacted the Secretary of State for Foreign Affairs requesting that a similar prepayment scheme for customs duty on business

⁴ Drysdall, Alan R. *Transvaal Revenue and Telegraph Stamps*, Limassol: James Bendon, 1995, Chapter 9, pp. 99–104.

literature from American firms be introduced, with stamps to be held by the British Consul General in New York. This was put to the South African colonies, and did not meet with much enthusiasm.

The Orange River Colony felt that the prepayment using stamps was still too much of an experiment, and suggested that it could be considered for the USA at a later stage, should it prove a success. The Cape Colony saw money order transfer as an alternative, and other means of cash payment were also suggested. Finally the conclusion was that the prepayment could be made using stamps, but these would need to be obtained from London, or perhaps from the colonies directly. Later, well after the formation of the Union of South Africa, the South African Government did make customs duty stamps available in New York.

De La Rue Overprints

The overprinting by De La Rue firstly of the Cape of Good Hope stamps, and then the stamps of the four colonies for use for all of South Africa during the first years of Union, used the same overprint plate. This was also later used on the first series of stamps of the Union of South Africa as well, which is confirmed by the constant variety of the letter 'S' with a flatter open tail, which occurs on all stamps in the first column. The summary of De La Rue overprints, as taken from their records is listed below.

Cape of Good Hope

First overprinting 6 July 1908, and last overprinting 23 March 1911.

1d	38,800	6 overprintings	6d	7,680	4 overprintings
2d	34,020	7 overprintings	1s	2,400	2 overprintings

Natal

Only one overprinting, 13 July 1911

2d	24,000		4d	2,400	
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Orange River Colony

Only one overprinting, 13 July 1911.

1d	9,600		3d	4,800	
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Transvaal

First overprinting 23 March 1911, and last overprinting 16 September 1913.

1d	16,800	2 overprintings	4d	26,880	6 overprintings
2d	61,800	4 overprintings	6d	9,000	3 overprintings
3d	20,400	3 overprintings			

Customs Duty Rates

The rates of customs duty charged by each colony was thought to be the same, however, a letter from the Assistant Secretary at the Office of the High Commissioner of the Union of South Africa in London dated 26 July 1910, and the reply are quoted by Dickson and Draper.⁵ The letter is addressed to the Commissioner of Stamps in Pretoria, and describes the differences between the colonies. It reads:

⁵ Dickson, John and Draper, Jim. 'The Edwardian "Customs Duty" stamps of Natal', *The Natal and Zululand Post*, December 2001, pp. 85–100.

The High Commissioner desires me to invite your attention to the divergence of practice which existed in the late Government Agencies in London in regard to the calculation of duty on catalogues sent through the post, the duty on which was prepaid by means of Customs Duty stamps.

The Agent General for the Cape Colony was informed by the Controller of Customs, Cape Town that catalogues of other than South African firms were liable to the following classification:

Up to 8 oz	Free
8 oz and under 12 oz	1d
12 oz and under 20 oz	2d
20 oz. and under 28 oz	3d
and thereafter 1d for each additional 8 oz	

The Orange River Colony adopted the same scale

The Transvaal classification was:

Up to 8 oz	Free
8 oz to 16 oz	2d
16 oz to 24 oz	3d
and thereafter 1d for each additional 8 oz.	

The Natal Agency's classification was:

2d per lb - No fractions.

It is very necessary that some uniform classification should now be adopted, which can be communicated to the many enquirers here for information in regard to prepayment of duty by means of stamps and the following scale is suggested:

Up to 8 oz	Free
Over 8 oz and up to 16 oz	2d
Over 16 oz and up to 24 oz	3d
Over 24 oz and up to 32 oz	4d
and thereafter at the rate of 1d for each additional 8 oz or fraction thereof.	

The same scale to apply to catalogues of South African firms except that 1d be chargeable on any catalogue weighing under 8 oz.

The High Commissioner would also like to receive definite ruling as to what constitutes a South African firm in this connection e.g. is a firm whose established place of business is in this country, but which may have an Agency of any description in South Africa, held to be a 'South African firm'?

It is assumed that the Customs duty stamps of all the late Colonies may now be used indiscriminately for the prepayment of duty on catalogues posted to any part of the Union of South Africa.

The reply from the Acting Assistant to the Acting Commissioner for Customs, dated 23 August 1910 accepted the proposals made for uniform customs duty, and confirmed that

Customs duty stamps of all the late Colonies may be used indiscriminately for the payment of duty on Catalogues posted to any part of the Union of South Africa.

A South African firm was defined to include a subsidiary of a British firm, but if the British parent company sent out a price list for Britain, this was not liable for duty if under 8 oz, but if it included prices for South Africa, then it was subject to duty.

The system of Customs Duty prepayment using overprinted stamps continued in South Africa until the late 1970's.

35

The Interprovincial Period

Preamble

After the formation of the Union of South Africa on 31 May 1910, the four British Colonies that made up the Union of South Africa became the four provinces of the Union. The Cape, Natal, and the Transvaal retained their colonial names, but the Orange River Colony reverted to its former name, and became the province of the Orange Free State. The postage and revenue stamps of the four former colonies remained in use from the formation of the Union until well after the issue of the first Union definitive stamps. The first Union issue was the 2½d postage stamp issued to commemorate the formation of the Union.

The Interprovincial Period

The stocks of stamps of the four former colonies were centralised in Pretoria, with H. S. Wilkinson appointed as the Distributor of Stamps for the new Union Government. It is believed that stamps of all provinces would be accepted for payment of postage or fiscal duties throughout the new country directly after the formation of the Union, although this was only formally announced on 18 August 1910. A new 2½d postage stamp was issued to commemorate the opening of the first Union Parliament on 4 November 1910. However, the new Union definitive postage and revenue stamps were only issued on 1 September 1913. The revenue stamps of the provinces were demonetized on 1 April 1914, while the postage stamps were not demonetized until the end of 1937.

There have been various interpretations of what constitutes the Interprovincial Period. It can be argued that it was from the formation of the Union on 31 May 1910, until demonetization of the stamps. This is certainly the period from which the stamps of the former colonies were legitimately used in the new Union of South Africa. This period is sometimes divided into the Provincial Period, the Interprovincial Period, and the Post Interprovincial Period. The *Provincial Period* being from the formation of the Union on 31 May 1910, to the official notification on 18 August 1910 that stamps of all provinces were valid across the entire country. The *Interprovincial Period* being from the official notification on 18 August, to the issue of the first South African definitive stamps on 1 September 1913. The *Post Interprovincial Period* being from the issue of the new South African stamps on 1 September 1913 to the demonetization of the former colonial stamps.

Collectors of the Interprovincial Period stamp usage naturally tend to focus on the time that only the stamps of the former colonies were available for use. It is fascinating to seek

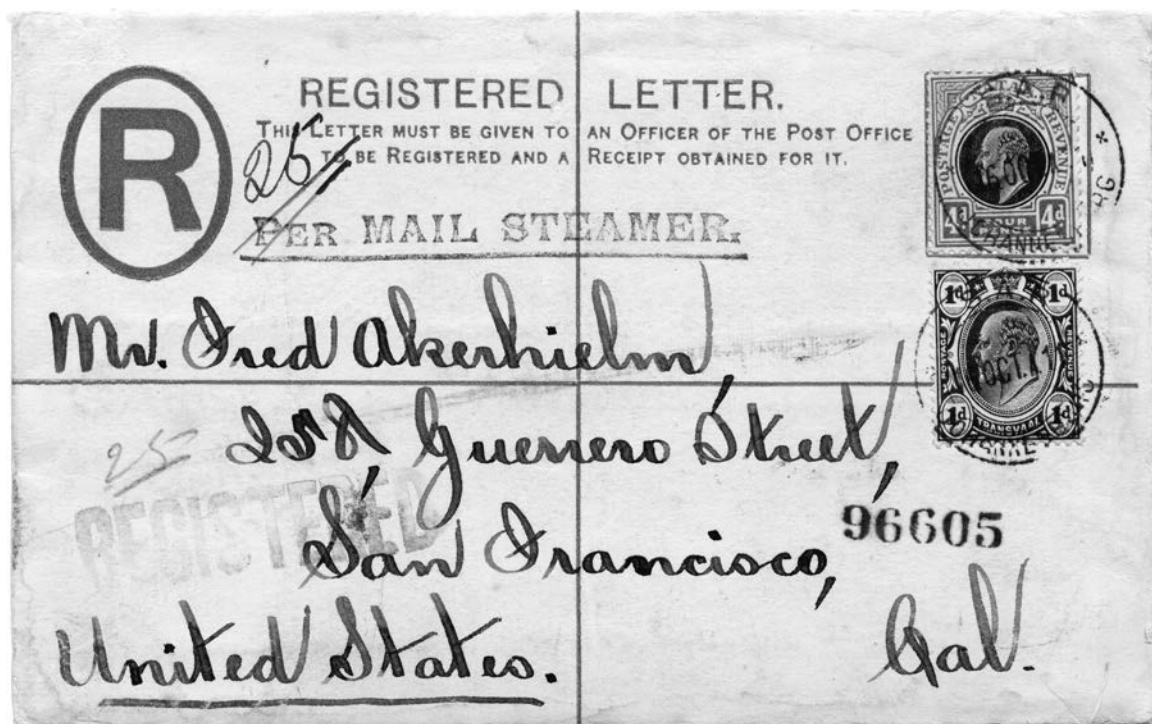


Fig. 35.1 Example of Interprovincial postal usage, Natal and Transvaal stamps on a Cape stationery envelope cancelled 'S.A.R. Johannesburg'.

out the stamps of one province having a legitimate postal or fiscal cancellation from another province (Fig. 35.1 and Colour Plate 1c).

Interprovincial Postal Usage

The postal regulations of the four former colonies remained in effect until the introduction of the Post Office Act of 1 September 1911. This was Act No. 10 of 1911, and was titled 'Act to Consolidate and Amend the Laws in the Union relating to the Post Office, and to impose certain charges to discourage shipping combinations'.

The Acting Secretary of Finance advised the Post Office on 6 June 1910 that stamps of the former colonies could be used interchangeably within the Union. However, the formal notification of the validity of all postage stamps of the former colonies for use across the whole of South Africa was made in Government Notice No. 349 of 15 August 1910. This was 'published for general information' by the Department of Finance on 18 August, and appeared in the Government Gazette dated 19 August 1910. So it can become a little complicated to decide exactly when the Interprovincial Period should be considered to have begun.

Government Notice No. 349 reads:

It is hereby noted for general information that until further notice, postage and revenue stamps which were in authorised use on 30 May, 1910, in the four Colonies incorporated in the Union of South Africa are now recognised as available throughout the Union and their use is no longer limited within the territorial boundaries of the original Colonies of issue.

This therefore applied to all stamps of the former colonies that had not yet been officially withdrawn and demonetized, not just the Edwardian issues.

With stocks of all the colonial stamps centralised in Pretoria, whenever a post office was in need of additional postage stamps of any particular denomination, application was made to the office of the Distributor of Stamps in Pretoria. Then, whatever colonial issue of the particular denomination was at hand, regardless of the location of the post office requiring the stamps, was despatched.

Since it took more than three years before the first Union definitive postage stamps were issued, stocks of certain colonial denominations were depleted before the new Union stamps became available. The depleted stocks were replenished by making additional printings of Transvaal colonial stamps. These were obviously ordered by the Union Government as a temporary measure, and so are technically the first Union definitive stamps printed. They have, however, been covered under the Transvaal stamp printings in Chapter 25.

Despite the official issue date of the Union definitive stamps being 1 September 1913, not all denominations were immediately available, also, the existing stocks of colonial stamps needed to be used up.

The Transvaal was the only colony to issue postage due stamps, and these became the Union postage due stamps until the issue of similar Union stamps in late 1914 and early 1915. These Transvaal postage due stamps also had additional printings after the formation of Union to supplement stocks. This is covered in Chapter 28. So, like determining the start, it is also rather complex to decide exactly when the Interprovincial Period ends, and the Post Interprovincial Period begins.

Colonial postage stamps were not withdrawn and demonetized until 31 December 1937. This was formalised in Government Notice No. 1575, which was published in the Government Gazette of 15 October 1937, which stated: 'It is notified for general information that on and after 1 January, 1938, all pre-Union stamps will become invalid.'

Interprovincial Revenue Usage

The revenue stamps followed a similar pattern to the postage stamps. The initial centralisation of revenue stamp stocks of all four former colonies in Pretoria took place, but this was later than the centralisation of the postage stamps. The same procedure being followed for distribution of postage stamps was also followed for revenue stamps. That was, whenever there was a need for additional revenue stamps of any particular denomination, application was made to the office of the Distributor of Stamps in Pretoria. Then, whatever colonial issue of the particular denomination was at hand, regardless of the location requiring the stamps, was despatched (Fig. 35.2).

The situation with revenue stamps was somewhat more complicated than with postage stamps. While the postage rates in the four colonies were well aligned as a result of the South African Postal Union and the UPU, the collection of revenue using revenue stamps in the four colonies had evolved separately in each colony. An indication of the difficulties faced is found in a letter of 6 June 1910 from the Chief Inspector of Revenues to the Acting Secretary of Finance. The letter reads:

I have the honour to submit the following for consideration of the Minister of Finance.

- 1 At the date of Union there existed as you are aware different rates of Stamp Duty in the several Colonies.
- 2 It is provided in Section 135 of the Act of Union that the Laws in force in the several Colonies shall continue until altered by Parliament. The several rates of Stamp Duties will accordingly continue in force, and it

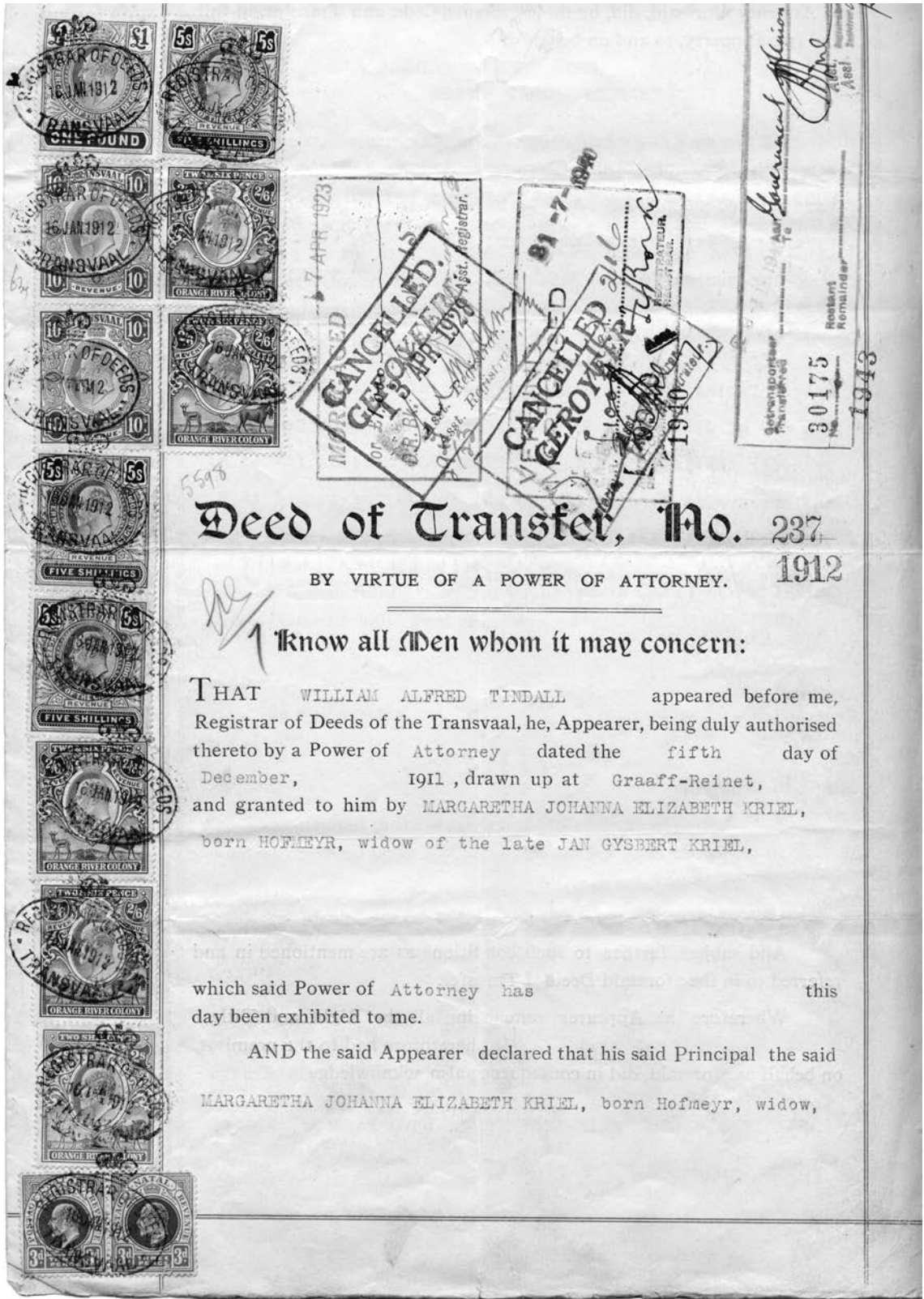


Fig. 35.2 Example of Cape, Natal, Orange River Colony and Transvaal stamps used on a Transvaal Deed of Transfer (reduced).

will frequently occur that documents passing from one Colony to another in the ordinary course of business will be subjected to fresh taxation. This will necessarily provoke a certain amount of irritation and complaint, but that cannot be altogether helped.

- 3 At the same time it is open to us to very much reduce the cause for complaint. There is nothing in the laws of any of the Colonies which defines or specifies the particular character of Revenue Stamp to be used, and if the Government is willing to authorise the acceptance for stamp duty purposes throughout the whole Union in respect of documents executed on or after the 31st May of the Revenue Stamps of any of the Colonies, the complication of one Province re-taxing the documents from another Province will be reduced to a minimum, and the position will be very much alleviated.
- 4 From the date mentioned it is to be noted that Revenue Stamps purchased in any of the Provinces are in effect Union Stamps and the value passes to the Union Revenue.

The letter continues with the proposed wording for a Government Notice explaining this, and the suggestion to overprint the revenue stamps of the four former colonies with the word 'Union', and also provides a cost estimate for this.

The Acting Secretary for Finance replied on 16 June 1910 referring to a conversation with the Minister of Finance where it was agreed not to formally publish anything regarding the potential double stamp duty complication. Presumably the plan would be to await complaints, and handle them as and when they occurred. The Acting Secretary for Finance also declined the idea of overprinting the colonial revenue stamps with the word 'Union'.

There was initial confusion regarding the interchangeability of the various former colonial revenue stamps. This is demonstrated by a letter from the Acting Under Secretary for Finance in Cape Town to the Acting Secretary for Finance in Pretoria of 3 August 1910. The letter reads:

A question has arisen as to whether the revenue stamps of the several Provinces of the Union Government are interchangeable.

On the principle that the laws of this province remain in force until they are repealed or amended by the Union Parliament, revenue stamps of the Transvaal, Natal and the Orange Free State, have been refused when tendered for Stamp Duty in this Province.

I shall be glad to know whether this procedure is in accordance with the wishes of the Government.

The response of 8 August refers to his Minute of 16 June, and he says:

Revenue stamps should be accepted throughout the Union irrespective of the Colony from which they emanated. We instructed the Post Office to this effect regarding Postage Stamps.

This letter from the Acting Under Secretary for Finance in Cape Town may have precipitated the issue of the formal notification via Government Notice number 349 of 15 August 1910, which is covered in the postal usage section above.

The evidence of the revenue stamps lagging behind the postage stamps in terms of the centralised distribution is contained in a letter from the Distributor of Stamps to the Acting Secretary of Finance of 1 November 1910:

The postage stamps and stamped stationery of each of the Provinces of the Union have been consolidated to admit the issue to all post offices throughout the Union of the stamps of any Province, e.g. Cape stamps etc. to Transvaal offices and vice versa. By consolidating the different issues, economy of working is secured inasmuch as it is only necessary to maintain one system of accounting and distribution instead of four. I beg therefore to ask you to be good enough to enquire whether the Acting Commissioner for Inland Revenue has any objection to a similar course being adopted in regard to revenue stamps.

The response is not on file, but presumably it was promptly approved.

Since it took more than three years before the first Union revenue stamps were issued, stocks of certain colonial denominations were depleted before the new Union stamps became available. The depleted stocks were replenished by making additional printings of some of the Transvaal and also some of the Cape colonial revenue stamps. These were obviously ordered by the Union Government as a temporary measure, and so are technically the first Union revenue stamps printed. They have, however, been covered under the Transvaal revenue stamp printings in Chapter 30, and the Cape revenue stamp printings in Chapter 9.

Natal Stamps Cleaned and Reused

A complication regarding the Natal stamps arose in early 1911. On 24 March the Acting Secretary for Finance wrote to the High Commissioner for the Union of South Africa. The letter reads:

I am desired by the Minister of Finance to inform you that it has brought to his notice that a large traffic is taking place in the high value stamps of Natal which are used for fiscal purposes. It is positively asserted that these stamps are removed from the documents to which they were originally affixed, soaked in a solution which causes the customary pen and ink cancellations to disappear, and then are either sold for use afresh as fiscal stamps or are obliterated with a fictitious date stamp and sold to stamp collectors.

The letter then explained about fugitive and non fugitive inks, and stated that no Victorian issue stamps would be accepted for fiscal purposes with immediate effect. Demonetisation of high value Natal stamps was proposed, and also that a warning be inserted in the philatelic press. This was obviously done, as a warning was part of Fred Melville's column in the *Daily Telegraph* of 27 April 1911.

On 10 April 1911 the Acting Commissioner for Inland Revenue in Pretoria sent out Circular No. 4 (Natal) to all Receivers of Revenue and all Magistrates Acting as Receivers of Revenue in the Province of Natal (but given the interchangeability of revenue stamps throughout the country, it would seem that it should have been a countrywide Circular, unless no stocks of Natal high value stamps had been officially distributed outside the Province). This Circular explained the situation, and advised 'It has therefore been decided to withdraw from circulation at once all higher value (Natal) stamps, namely 5s and upwards.' The Receivers of Revenue were requested to immediately order new stocks from the Distributor of Stamps in Pretoria, and to return their stocks of Natal stamps.

The Circular continued advising that:

No further issue of Natal stamps will be made to stamp or post offices, and as soon as the Stamp Duties Bill now before Parliament becomes law, the old issue will be demonetised.

36

Overprinted for Use in Neighbouring Territories

Preamble

As Union approached, it became more common to use surplus colonial stamps for the neighbouring territories, and this continued by using up such remaining colonial stamps after the new Union stamps were issued in September 1913. The revenue stamps were overprinted for use in neighbouring territories as required, while colonial postage stamps were used in some of these territories without overprinting.

The Edwardian revenue stamps of the South African colonies were overprinted for Basutoland, the Bechuanaland Protectorate and Swaziland, as none of these territories had yet had any stamps specifically printed for their use. The timing of these various overprints is often not known, and so marked dates of usage and some deduction is all that there is to presently go by.

Cape of Good Hope Stamps

Cape revenue stamps were overprinted with the name of the territory for use as revenue stamps in that neighbouring territory. Many of them were probably a way to make use of surplus Cape (and other Colonial) revenue stamps after the first Union revenue stamps had been issued. These were overprinted for Basutoland, Bechuanaland and Swaziland with a variety of overprint types.

Basutoland The postage stamps of the Cape were the stamps used in the Basutoland postal system at this time, and the same was true for the revenue stamps. The postage stamps were not overprinted for use in Basutoland, but the revenue stamps were. No doubt some of those used were not overprinted, but certainly the intent was to use the revenue stamps with the name BASUTOLAND overprinted across the stamp. This had been the case for many years before the Edwardian stamps were issued, so it was not a new phenomena.

There were three different types of overprint used on Cape revenue stamps. Often the Hope Standing Cape revenue stamp series have the same overprint as the Edwardian revenue stamps. It is probably appropriate to assume the same type of overprint was used during the same period, and the revenue stamps at hand were overprinted accordingly, regardless of whether they were Hope Standing or King Edward VII stamps.



Fig. 36.1 Examples of Basutoland overprint types on Cape revenue stamps.

The overprints were all in black. The first one is in thick letters, 2 mm high and the word being 21 mm long (to the end of the full stop). This has been noted on the 3s and £2 King Edward VII stamps, and the 10s and £5 Hope Standing still in use during the period (Fig. 36.1). The earliest date noted for this overprint is October 1907.

The next is the one with much thinner letters, 2 mm high and the word being 23 mm long to the end of the full stop. This stamp is also known without stop. A trial overprint on brown paper shows the overprint without stop in row 1 column 2, row 2 column 12, and row 5 column 5 (Fig. 36.2). The overprint has been noted on the 1d, 6d and 1s Edwardian revenues and the £1 Hope Standing still in use during the period (Fig. 36.1). The earliest date noted for this overprint is June 1910.

The last one, which is also found on the Georgian stamps of the Union of South Africa, is in larger lettering, 2½ mm high and the word being 23 mm to the end of the full stop. This is known with the bottom of the 'N' damaged. The position of this error is not known. The overprint has been noted on the ½d, 1d, 6d, 1s, 2s 6d, 3s, 5s, 10s and £1 Edwardian values (Fig. 36.1). The earliest date noted for this overprint is October 1912.

Basutoland utilised the Cape stamp duty regulations until 1907, when they introduced their own stamp duty regulations under the High Commissioner's Proclamation No. 16 of 20 June 1907.

Bechuanaland Protectorate The postage stamps in use were those of Great Britain overprinted for use in the Protectorate, and the revenue stamps in use where the unappropriated dies type, overprinted for the former British Bechuanaland (now part of the Cape Colony). In addition various Cape (and Transvaal) revenue stamps were overprinted for use within the Protectorate.

There was only one type of overprint used on the Cape Edwardian period revenue stamps. This was BECHUANALAND PROTECTORATE in black in two lines. The lettering being a larger 'B' and 'P' 2½ mm high, and the rest of the lettering 1½ mm high. The words are between 23 and 24 mm long (Fig. 36.3). The overprint has been noted on the 5s and £1 Edwardian revenue stamps, and the £5 Hope standing issue. The earliest date noted for the use of this overprint is 1914. The Cape stamp duty regulations were utilised throughout the Edwardian period.



Fig. 36.3 Cape revenue stamps overprinted for use in Bechuanaland.

Swaziland The postage and the revenue stamps in use were those of the Transvaal. The postage stamps were not overprinted, but the revenue stamps were. No doubt revenue stamps that were not overprinted were also used in the territory on occasion. The Cape revenue stamps overprinted for use in Swaziland certainly appears to be a case of using up the surplus stock after the first Union of South Africa revenue stamps were issued.

Presumably this meant that no further high value stamps would be provided, but that lower values still would. The Stamp Duties Bill became law later in 1911, but the Natal stamps seem to have only been officially withdrawn, along with the rest of the former colonial revenue stamps, on 31 March 1914. However, if they were out of circulation from April 1911, there was no need to separately demonetise the Natal stamps, as this would have raised some probably undesirable public debate. This unannounced withdrawal of high value Natal stamps in 1911 helps explain why these stamps are not easy to find, especially on document.

Penalty Stamps

The introduction of Penalty stamps in 1911 meant that colonial revenue stamps would need to be overprinted for this purpose. Cape of Good Hope revenue stamps were overprinted accordingly, all overprints being in red. The only exception was the Transvaal 2s 6d revenue stamp being overprinted for Penalty use, but only this one was overprinted in black. These are covered in the appropriate chapters on these colonial revenue stamps, Chapter 12 for the overprinted Cape of Good Hope revenue stamps, and Chapter 30 for the overprinted Transvaal revenue stamp.

Withdrawal of Revenue Stamps

The colonial revenue stamps were withdrawn and demonetised as from 1 April 1914. Government Notice No. 2021 of 22 December 1913 read:

- 1 In view of the issue of adhesive revenue stamps of the Union of South Africa notified by Government Notice No. 1399 of 6th September 1913, it becomes necessary to demonetise or withdraw from circulation all prior issues.
- 2 On and after the 1st day of April, 1914, all issues of adhesive revenue stamps of the Cape, Transvaal, Natal, and the Orange River Colony will be regarded as valueless and will cease to be available for payment of Stamp duties or fees or for any other purpose whatsoever. Nor will they be accepted as revenue stamps by any Government official except for purposes of exchange for stamps of the Union as hereinafter provided.

The Government Notice has three more points, all connected with the exchange of the former colonial stamps for the new Union issue.

Since the colonial revenue stamps were withdrawn only seven months after the release of the new Union revenue stamps, some of the remaining stocks were overprinted for use in the neighbouring High Commission territories of the Bechuanaland Protectorate, Basutoland and Swaziland. Presumably any further surplus stocks would have been destroyed.

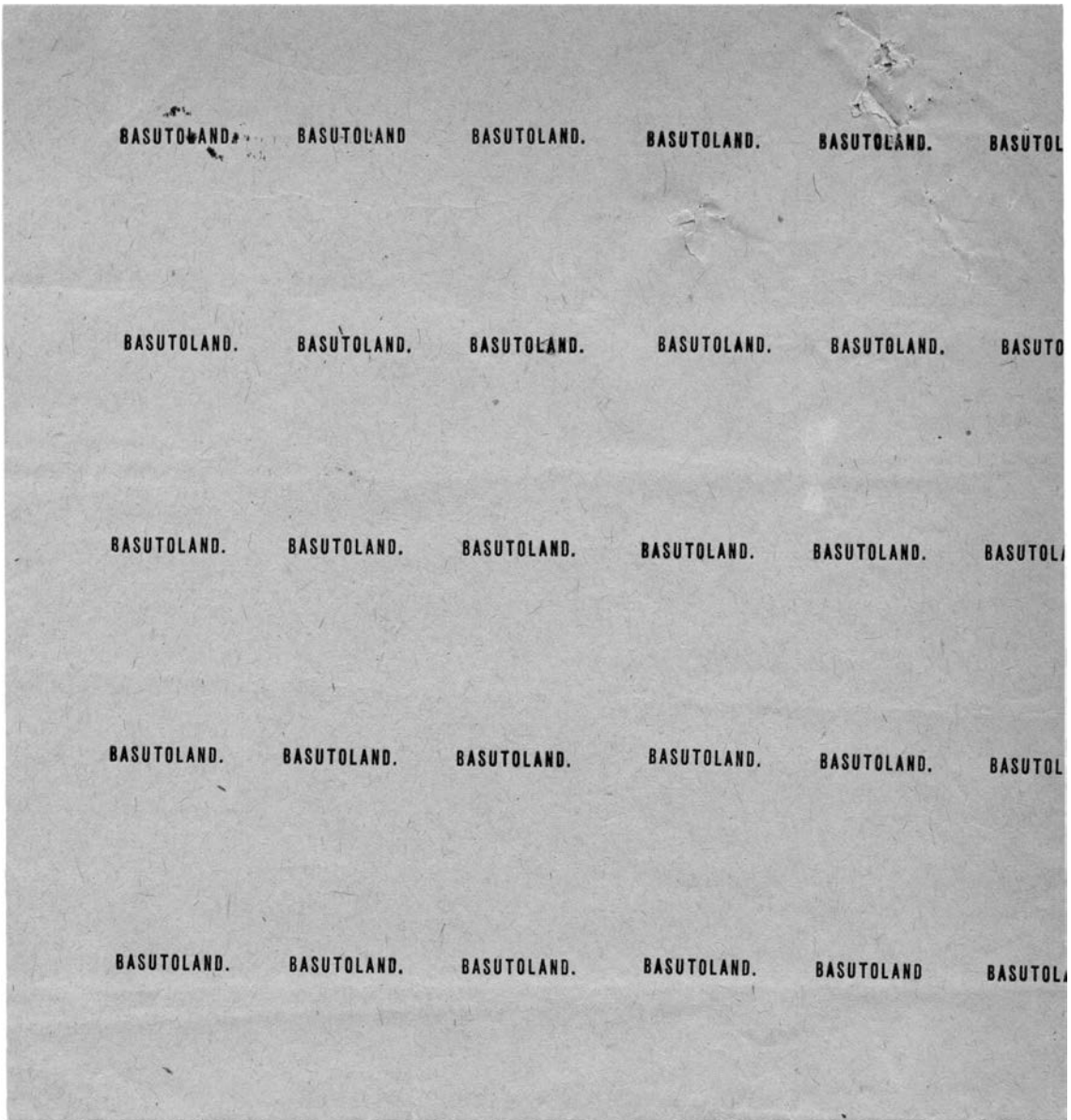


Fig. 36.2 Trial overprint of the thin letter type showing the no stop variety in row 1 column 2 (folded and reduced).

Swaziland did not have a common border with the Cape Colony, and had a tradition of using Transvaal stamps in the territory. However, Cape revenue stamps were overprinted in black with SWAZILAND in letters $2\frac{1}{2}$ mm high and the word being 20 mm long to the end of



Fig. 36.4 Cape revenue stamps overprinted for use in Swaziland.

the full stop. The overprinted values noted are 1d, 6d, 2s 6d and £1 (Fig. 36.4). The earliest date noted for the use of this overprint is November 1913. The Transvaal stamp duty regulations were utilised throughout the Edwardian period.

Natal Stamps

While various colonial Edwardian stamps were overprinted for Basutoland, Bechuanaland and Swaziland with a variety of overprint types, only one Natal revenue stamp is known so overprinted. This was for Swaziland.

Swaziland The postage and the revenue stamps in use were those of the Transvaal. The postage stamps were not overprinted, but the revenue stamps were. No doubt revenue stamps that were not overprinted were also used in the territory on occasion. The Natal revenue stamp overprinted for use in Swaziland certainly appears to be a case of using up the surplus stock after the first Union of South Africa revenue stamps were issued. Swaziland did have a portion of common border with Natal, but had a tradition of using Transvaal stamps in the territory. However, a Natal 2s revenue stamp was overprinted in black with SWAZILAND (Fig. 36.5) in letters 2½ mm high and the word being 20 mm long to the end of the full stop. The earliest date noted for the use of this overprint is September 1915. The Transvaal stamp duty regulations were utilised throughout the Edwardian period.



Fig. 36.5 Natal revenue stamp overprinted for use in Swaziland.

Orange River Colony Stamps

While various colonial Edwardian stamps were overprinted for Basutoland, Bechuanaland and Swaziland with a variety of overprint types, only two Orange River Colony revenue stamps are known so overprinted, and one handstamped for such use. These were two for Basutoland and one for Swaziland.

Basutoland So far only one copy of a handstamped Orange River Colony revenue stamp has been recorded. It is a 10s stamp, and is manuscript dated July 1904. The handstamp is 21½ mm long. During the early 1900's it was not uncommon to find Cape revenue stamps so handstamped, so it is assumed that the a temporary shortage of Cape revenue stamps resulted in the use of a few Orange River Colony stamps for Basutoland duty payment.

The more common Orange River Colony revenue stamp used in Basutoland is the 6s value (Fig. 36.6), which is believed to be a case of using up the surplus stock after the first Union of South Africa revenue stamps were issued. The earliest date noted for this overprint is 1915. The overprint is in black, and is 22 mm long and 2½ mm high.

Basutoland utilised the Cape stamp duty regulations until 1907, when they introduced their own stamp duty regulations under the High Commissioner's Proclamation No. 16 of 20 June 1907.

Swaziland The postage and the revenue stamps in use were those of the Transvaal. The postage stamps were not overprinted, but the revenue stamps were. No doubt revenue stamps that were not overprinted were also used in the territory on occasion. The Orange



Fig. 36.6 Basutoland overprint on 6s ORC revenue stamp.

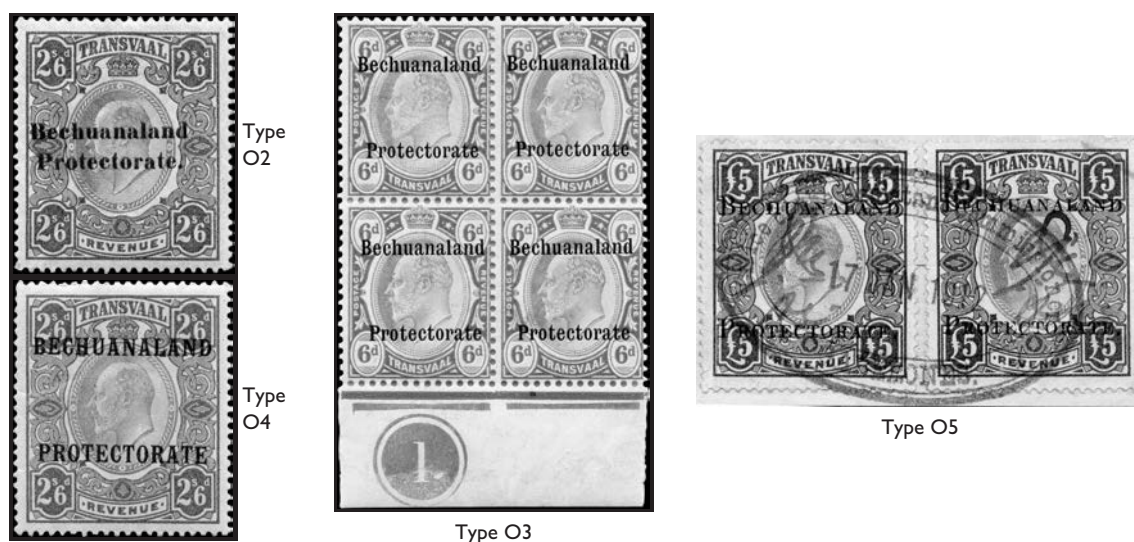


Fig. 36.7 Transvaal revenue stamps overprinted for use in Bechuanaland, Overprint types O2, O3, O4 and O5.

River Colony revenue stamp overprinted for use in Swaziland appears to be a case of using up the surplus stock after the first Union of South Africa revenue stamps were issued. Swaziland did not have a portion of common border with the Orange River Colony, and had a tradition of using Transvaal stamps in the territory. However, Orange River Colony 6d and 2s 6d revenue stamps were overprinted SWAZILAND in black. The Transvaal stamp duty regulations were utilised throughout the Edwardian period.

Transvaal Stamps

While various colonial Edwardian stamps were overprinted for Basutoland, Bechuanaland and Swaziland with a variety of overprint types, the Transvaal revenue stamps were only overprinted for use in Bechuanaland and Swaziland.

Bechuanaland Protectorate The revenue stamps in use where the unappropriated dies type, overprinted for the former British Bechuanaland (now part of the Cape Colony). In addition various Transvaal (and Cape) revenue stamps were overprinted for use within the Protectorate.

There were four different types of overprints used on Transvaal Edwardian period stamps. (The overprint types referred to are those from the Trotter and Midwood booklet.¹) Overprint type BP.O2 has BECHUANALAND PROTECTORATE in black in two lines. The words being 2 mm apart. (Fig. 36.7). This occurs on the 2s 6d and £1 stamps, with the overprint being done in December 1904. A total of 2,154 2s 6d stamps and 1,200 £1 stamps were overprinted. Overprint type BP.O3 has the words 9 mm apart, and occurs on the dual purpose postage and revenue 6d stamp, the overprinting being done in December 1906 (Fig. 36.7), with 1,500 having been overprinted. Since this was technically a postage stamp as well, it is known used postally. Two overprint varieties are known, a raised 'B' in BECHUANALAND, this occurs on the first stamp of each overprint pane of 30, and a raised first 'a' in BECHUANALAND which occurs on the fifth stamp of the overprint pane of 30.

¹ Trotter, Brian and Midwood, Neville. *Revenues of Southern Africa, Part I, The Bechuanalands*, privately published, November 2001, p. 12 and p. 13.

Overprint type BP.O4 has the words all in capital letters of the same size, with the words 12 mm apart (Fig. 36.7) and occurs on the 2s 6d, £1 and £5 denominations, with the overprint being done in December 1906. In all 3,000 2s 6d stamps and 1,000 each of the £1 and £5 stamps were overprinted. Lastly, overprint type BP.O5 has the words 14 mm apart, and is again all in capital letters, but with the first letter of each word larger (Fig. 36.7), and only occurs on the £5 denomination. This last overprinting was in November 1909, with a total of 1,200 £5 stamps being overprinted. All four overprintings were carried out by the Transvaal Government Printer in Pretoria.

Swaziland The postage and the revenue stamps in use were those of the Transvaal. The postage stamps were not overprinted, but the revenue stamps were. No doubt revenue stamps that were not overprinted were also used in the territory on occasion. Transvaal revenue stamps were overprinted in black with SWAZILAND or SWAZILAND REVENUE, and dual purpose postage and revenue stamps were overprinted SWAZILAND REVENUE ONLY or REVENUE ONLY SWAZILAND, which avoided any confusion as to whether they were also valid for postage. In total there were seven different types of overprints, four on the dual purpose postage and revenue stamps, and three on the revenue stamps.

Dealing first with the overprinted postage and revenue stamps, they were all overprinted in three lines in black. Overprint 1 has the words SWAZILAND REVENUE ONLY with the separation between the words at 1 mm from the bottom of the word to the top of the highest letter in the line below (Fig. 36.8). This was for



Fig. 36.8 Swaziland overprints on postage and revenue stamps (types 1–4 from left to right).

the 1d and 6d denominations, and is believed to have been done in 1904. Numbers overprinted are not yet known. Overprint 2 has a 3 mm separation (Fig. 36.8), again for the 1d and 6d denominations, but now the 1d is the monocolour stamp. These were overprinted in September 1906. In all this overprinting was on 6,000 1d and 1,200 6d stamps. Overprint 3 also has a 3 mm separation, but has much narrower wording (Fig. 36.8). This time only the 1d single colour stamp was overprinted, with a total of 6,000 being overprinted in September 1907. Overprint 4 has the wording reversed to read REVENUE ONLY SWAZILAND and is all in capital letters (Fig. 36.8), and is found on both the 6d and the monocolour 1d denomination. Quantities overprinted are not yet known, and the timing of the overprinting is estimated at about 1912. All the overprinting was undertaken by the Transvaal Government Printer in Pretoria.

The revenue stamps were overprinted initially with a single word SWAZILAND (type 1) in about 1904 (Fig. 36.9). The overprint is found in varying positions, and sometimes strays into the margin, or is printed at a shallow angle. The values found with this overprint are 1s,



Fig. 36.9 Swaziland overprints on revenue stamps (types 1–3 from left to right).

2s, 2s 6d, 5s, 10s, £1 and £5. The second overprint is the two words SWAZILAND REVENUE on two lines 14 mm apart, overprinted in about 1911 (Fig. 36.9), the only two values known with this overprint are the 2s 6d and the 10s. The last overprint is again just the word SWAZILAND, but all in capitals, overprinted in about 1913 (Fig. 36.9). This last overprint is found on the 1s, 5s, 10s and £1 denominations.

