

New Zealand's Specific Purpose Revenue Stamps

My previous article *New Zealand's General Purpose Revenue Stamps* was an introduction to New Zealand revenue stamps. This article will look at revenue stamps used for specific purposes – sometimes in conjunction with general purpose revenue stamps and sometimes alone. In the former category are FINE PAID revenues, and in the latter are PASSPORT FEE stamps; more about these later. Specific purpose revenue stamps will be dealt with alphabetically in this article.

Ad Valorem

The *Stamp Duties Act* of 1866 included provision for the assessment of duty, as a percentage, of an estate that had to be taxed. The percentage was based upon the closeness of the relationship between beneficiary and the deceased. Only two printings were made, one on watermarked paper and the other with impressed NZ monogram, as these special stamps were discarded after a short period. Issued in 1868 the imperforate brown QV Die I stamps had the percentage rate printed in blue. The rates went from 1% to 10% and they are difficult to acquire today.



Fig 1 5% Ad Valorem

Beer Duty

These revenue stamps were affixed over the bung onto the beer barrel. In order to access the contents of the barrel the bung had to be pulled out, resulting in beer duty stamps with faults – tears etc. These are normal and perfect examples are rarely seen. Unused examples may be found with one or more large circular punch holes. These punch holes effectively invalidated the beer duty stamps once they were no longer required. Intact mint examples are known of some values – these are rare.

The 1878 rectangular series was used for beer duty at 1½d per gallon; the 1880 series was used for new beer duty rates levied at 3d per gallon.

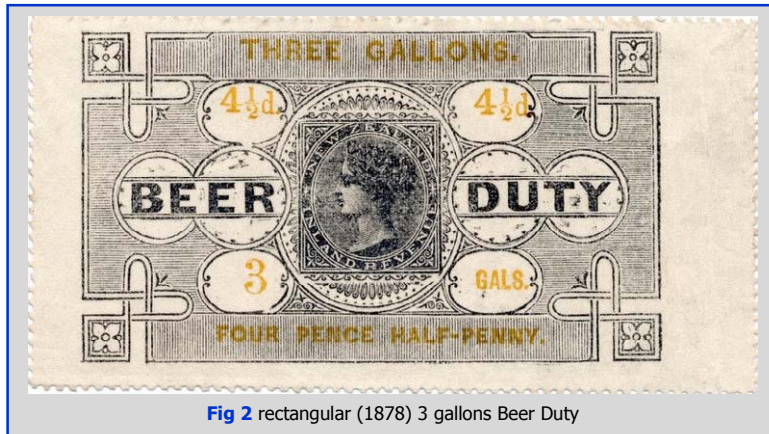


Fig 2 rectangular (1878) 3 gallons Beer Duty

In this series, different GALLONS abbreviations are known. Type I, with gallons abbreviated as **GALS.** [stop after S], appears on all stamps. Type II, with gallons abbreviated as **GAL^s** [stop beneath small s], appears on some 4½d & 7½d stamps. Some variations in font size are also known.

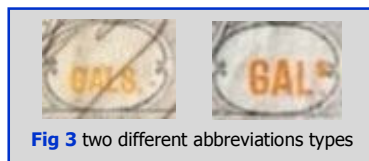


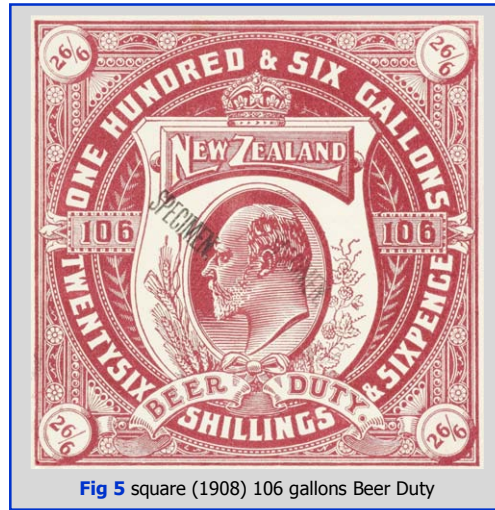
Fig 3 two different abbreviations types

In 1883 new (square shaped) beer duty stamps were produced. There was no change to the beer duty rate.



Fig 4 square (1883) 52 gallons Beer Duty

In 1908 a new series featuring King Edward VII was commenced but very few examples exist of the sole 26/6d denomination.



The use of beer duty stamps was abandoned on 1 December 1915 as the New Zealand government decided to collect excise duty in a more convenient way. After this date some beer duty stamps held by brewers were demonetised in a variety of ways – perhaps the most conspicuous is the appearance of mint stamps with one or more 19mm diameter punch holes.

Copyright Royalty

Copyright Royalty stamps were issued under the *New Zealand Copyright Act* of 1913 and subsequent General Regulations. These allowed the use of stamps to show the royalty payment as being made to the *copyright holder*, and not to the New Zealand Government.

These regulations allowed those who held the copyright on a composition to have the recording company affix a stamp to the recording to show that copyright royalties had been paid. This need arose from the heavy piracy of sheet music at the start of the 20th century, and the large number of start-up record companies pressing titles without paying royalties to the holder. The royalty payable was a fixed percentage of the retail price of the record, generally 5% for recordings first made after June 1912 with a ½d minimum. In November 1928 the rate changed to 6.25% and ¾d minimum.



Fig 6 COPYRIGHT ROYALTY stamps from different NZ companies

Copyright Royalty stamps can be found on other than record labels. Occasionally they can be found on the sleeve of recordings from the 1950s. Many Pianola rolls also have copyright royalty stamps on the tongue of the roll. Very occasionally the container for a cylinder roll will have a copyright royalty stamp affixed to its base.

Copyright Royalty stamps became damaged easily and are often found stained or cut by runaway needles. Careless separation of these also means that copyright royalty stamps are often found in poor condition.

Six New Zealand companies prepared Copyright Royalty stamps exclusively for use within New Zealand. Sometimes Australian copyright royalty stamps can be found on Australian records which were sold in New Zealand and these are beyond the scope of this article.

Counterpart

The *Stamp Act* of 1875 advised that the duplicate or counterpart of any document liable for duty was not to be stamped unless the total amount had been paid on the original document. The first issue was in 1870 and until 1916 the COUNTERPART fee was 2/6. In 1887 a special printing plate of the 1880 ordinary design was made incorporating COUNTERPART in the design.



COUNTERPART stamps were normally printed in yellow. In 1901 a printing in brown was made in error – this was the colour of the normal 2/6 postage and revenue stamp – some are known postally used.

In 1916 the COUNTERPART duty was raised to 3/- and all subsequent issues were made by printing the ordinary postage or duty stamps in yellow and overprinting them diagonally with COUNTERPART. Occasionally a stamp other than an overprinted one was used for counterpart purposes. In such cases the word *COUNTERPART* has been written across the stamp used and its use was confirmed by the initials of the officer of the Stamp Duties Office. Stamps seen thus include QV 1880 type 2/6d brown. These are very rare. Such stamps should be collected, on document proving their use, as they can readily be created!

Counterpart King George V, Coat of Arms and King George VI stamps also exist.

Denoting

In 1923 it was decided to have the relevant values overprinted DENOTING. The first document presented for stamp duty assessment had stamps affixed to the full amount. Any subsequent document relating to the same transaction had a DENOTING stamp affixed as proof that it related to the same transaction (for example an agreement to sell land, later followed by a formal registerable Memorandum of Transfer). Whilst the later document is more important it bore only a DENOTING stamp – indicating that the duty had been paid on an earlier document.



Queen Victoria, King George V, Coat of Arms, 1935 Pictorials and King George VI stamps overprinted DENOTING include a range of denominations from 3d to 15/-.

Departure Tax

These were first issued in the early 1970s and needed to be attached to boarding passes or to ticket folders and shown upon demand. The tax was payable nationally at Auckland, Christchurch and Wellington airports by all passengers when flying overseas. Often the receipt stamps were attached by stapling and no attempt to cancel them was made.



Fig 9 1981 Passenger Service Charge (or Departure Tax)

Later, in the mid-1980s, Auckland and other international airports introduced individual airport departure tax stamps. The current Auckland and Wellington airport departure tax stamps for example include a \$5.00 national *Government Aviation Security Charge* levied under the Civil Aviation Charges Regulations 1991.

Duty Paid in Full

The *Stamp Duties Act* of 1866 meant that documents taken to a Stamp Office had to be assessed for duty payable. Upon the payment of the assessed sum a stamp denoting the amount of duty or fine paid had to be affixed to the document. DUTY PAID IN FULL was printed in red on watermarked sheets of imperforate dull brown Queen Victoria Die I stamps. These may also be found handstamped SPECIMEN.



Fig 10 DUTY PAID IN FULL

Fine Paid

New Zealand's FINE PAID stamps were not issued as receipts for payments of parking infringement fines etc. When the duty stamps were introduced in 1867 every document presented within one month of being received was to be charged only with the correct duty, without penalty. If it was presented after one month but within three months, then a fine was payable equivalent to 25% of the original sum!

From 1867 to 1922 the amount of the penalty was affixed in ordinary duty stamps and the payment of the penalty was noted by affixing an undenominated FINE PAID stamp. Only the imperf Die I stamps were printed with seriffed capitals. In 1922 changes were made by overprinting ordinary adhesive stamps with FINE PAID and the penalty duty was denoted by the value of the affixed stamps.

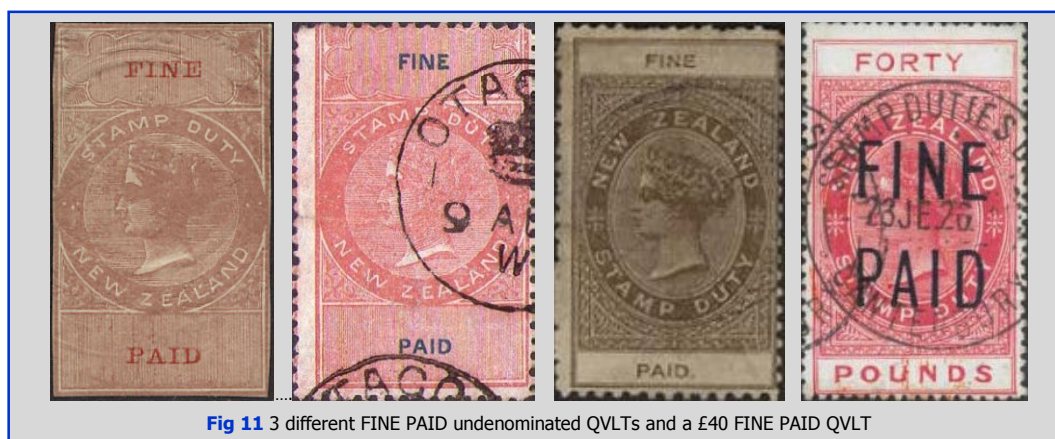


Fig 11 3 different FINE PAID undenominated QVLTs and a £40 FINE PAID QVLT

Occasionally a stamp other than an overprinted one was used for Fine Paid purposes. In such cases the words *FINE PAID* have been written across the stamp used and its use was confirmed by the initials of the officer of the Stamp Duties Office. Stamps seen thus include 1931-56 8/- Coat of Arms and King George VI 6d. These are very rare. Such stamps should be collected on document proving their use, as they can readily be created!

Queen Victoria, King George V, Coat of Arms, 1935 Pictorials and King George VI FINE PAID stamps exist with various denominations up to £300. Many are extremely rare and command substantial sums at auctions in New Zealand.

Honey Seals

New Zealand's lowest denomination revenue stamps (¼d) are to be found in this category. Taxes were levied on the sales of honey to benefit the Primary Producers Marketing Division (PPMD) 1938-1953, or the Honey Marketing Authority (HMA) from 1953. These stamps are normally found uncanceled. A range of denominations from ¼d to 2/6d exist. Similar designs may be found imprinted on the top of cardboard lids. In the 1950s the use of honey seals was largely superseded by the imprinting of different sized honey seals on the lids of different sized cardboard containers, because it was found difficult to affix stamps to the waxed containers.



Fig 12 two different HONEY SEAL inscriptions

Honey pot lids may be found in three different diameters (65mm, 85mm and 105mm) with denominations ranging from ¼d to 2d. ½d and 1d imprinted lids exist with a rubber-stamp *ADDITIONAL SEALS LEVY PAID N.Z. HONEY MARKETING AUTHORITY*. This, in addition to the existence of ¼d imprinted lids, indicates that imprinted lids were used before the December 1953 levy increase.

Both the ¼d and 2d imprinted honey seal lids would have had short lives; the ¼d became obsolete in 1953 and the 2d was used only after that date. The ½d and 1d imprinted honey pot lids were in use over the entire period of use of imprinted honey seal lids but are most likely to be found on two different sized lids. In January 1967 adhesive honey seals and imprinted honey pot lids were withdrawn.

A small handful of ¼d red honey seals imprinted on greaseproof paper are known and were used to wrap large blocks of solidified honey.

Inspection Fee

From 1936 grading standards were adopted for pip fruit. A levy was proposed on all cases of fruit offered for sale to fund the scheme and fruit inspection and bear denominations of either ½d or 1d. These stamps are frequently found damaged as they were normally affixed firmly to the fruit containers to avoid fraudulent reuse. It is believed that the use of these stamps on cases of fruit was discontinued circa 1943/44.



Fig 13 1d INSPECTION FEE

Lands and Deeds

The *Stamp Act* of 1875 gave authority for the issue of stamps inscribed LANDS AND DEEDS. Lands and Deeds stamps were effectively for duties, fees, fines and penalties payable to any Registrar of Deeds or District Land Registrar. These stamps became obsolete in 1881 but continued to be used until stocks were exhausted. Denominations range from 1/- to £10 and some of these may be found on watermarked paper with four different perforations.



Fig 14 10/- LANDS AND DEEDS

Law Courts

The *Stamp Act* of 1875 also gave authority for the issue of stamps inscribed LAW COURTS. Law Courts stamps were effectively for duties, fees, fines and penalties imposed by the Court of Appeal, the Supreme Court and (later in 1878) the Magistrates Court. These stamps became obsolete in 1881, but they continued to be used until stocks were exhausted. Denominations range from 1/- to £10.



Fig 15 examples of 5/- LAW COURTS with and without cross stroke in G of SHILLINGS

Some denominations exist with 2 or 3 different inscription heights of which 5 different are known: 6.25mm, 6.75mm, 7.25mm, 7.75mm and 8.25mm. Type varieties may be observed on some Law Courts stamps; for example, the **G** in **SHILLINGS**: with or without cross stroke, and sometimes replaced by **C**.

Mortgagee's Indemnity Fee

In 1922 the *Workers Compensation Act* was introduced and covered workers' damages for which employers were liable by a charge having priority over all existing and later mortgages. In order to relieve a mortgagee of the created liability it was usual for the mortgage deed to have a clause advising that the mortgagee was able to take out insurance and that the insurance premium was to be paid by the mortgagor. This insurance was known as a Mortgagee Indemnity policy.

There were very few claims against mortgages and in 1927 the government created a fund for the payment of such claims and the Mortgagee's Indemnity Fee was fixed at 1/- and payable on all mortgages registered after 23 November 1927.



Fig 16 1/- King George V & Tui MORGAGEE'S INDEMNITY FEE

The 1927 *Mortgagee's Indemnity (Workers Charge) Act* was repealed in 1950 and resulted in such stamps no longer being required. One special printing of the King George V 1/- stamp was made in yellow; otherwise, ordinary King George V, 1935 Pictorial and King George VI 1/- stamps were overprinted MORTGAGEE'S INDEMNITY FEE.

Not Liable

The *Stamp Duties Act* of 1866 meant that documents taken to a Stamp Office had to be assessed for duty payable. Those, which were deemed not liable for duty, required an undenominated NOT LIABLE stamp affixed. Queen Victoria Die II NOT LIABLE stamps printed 1875 in green on violet are scarce. Both the later Queen Victoria and Coat of Arms Not Liable issues are very common.



Fig 17 NOT LIABLE QVLTs:1875 (left) & 1882 (right)

Passport Fee

These overprinted stamps were used as a receipt for the passport renewal fee. When these stamps were first used in 1926 the charge for a passport was 10/- and the passports were valid for five years from the date of issue. At the expiration date they could be renewed for periods of 1, 2, 3 4 or 5 years at the passport holder's option. The renewal fee was 1/- for each year of renewal. Around 1931 the charges were doubled to £1 and 2/- respectively.



Fig 18 King George V 2/- PASSPORT FEE

King George V 1/- and 2/-; Queen Victoria 2/-, 4/- 5/- and 10/-; and Coat of Arms 4/- and 10/- stamps were overprinted PASSPORT FEE and these had to be attached to and cancelled in the passport. One of the last cancellations noted is 1 July 1939. One printing of the 2/- 1935 Pictorial (Captain Cook) is reported as having been made, but to date none has been seen. PASSPORT FEE stamps are rarely found on intact passport pages and are eagerly sought after.

Penalty Paid

The *Stamp Act* of 1875 indicated the reason for the use of a PENALTY PAID stamp. It was soon realised that this was equivalent to FINE PAID stamps and the PENALTY PAID stamps were discontinued. Only two printings of this dull brown imperforate Queen Victoria Die I stamp were made, one on watermarked paper and the other with NZ monogram, the latter may also be found handstamped SPECIMEN.

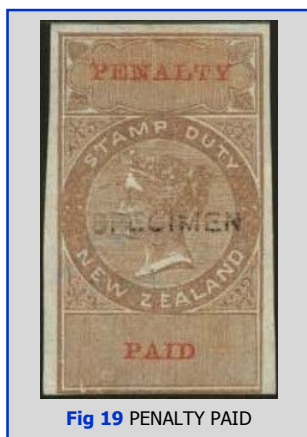


Fig 19 PENALTY PAID

Wages Tax Stamps

Small sized stamps with one of three inscriptions: *UNEMPLOYMENT RELIEF*, *EMPLOYMENT*, or *SOCIAL SECURITY* fall into the wages tax category. In 1931 New Zealand was suffering from the great depression with large numbers of unemployed people. Under the *Unemployment Amendment Act* of 1931 an emergency unemployment charge was created payable on all wages and salaries by means of stamps. This became effective 1 August 1931 at the rate of 3d per £1 or 1¼%. In 1932 this was amended to 5% and was increased to a maximum of 12½% in 1942. This system continued as a wages tax under three different names until 31 March 1958. On 1 April that year PAYE (pay as you earn) tax was introduced, this incorporated the social security tax.

UNEMPLOYMENT RELIEF and other wages tax stamp designs were based upon the shield designs of the 1929 and 1930 health stamps but were smaller and bore figures in the shields instead of nurses. Various colour changes were made in 1934.



Fig 20 1931 1/- UNEMPLOYMENT RELIEF



Fig 21 1936 £4 UNEMPLOYMENT RELIEF

In 1936, all stamps were overprinted with the year date in black vertically upwards at the lower left and horizontally at the upper right.

EMPLOYMENT stamps were issued under the *Employment Promotion Act* of 1936; the 5d and 10d denominations were dropped and in 1938 two new values were added. These (2d and 4/-) and the 6d as well as the 2/6d were overprinted in red – the others were overprinted in black. The 1937 overprints were similarly positioned to those of 1936; the 1938 and 1939 overprints were placed near the upper left and top centre. The 1939 stamps were in use only between 1 January and 31 March.



Fig 22 1937 £4 EMPLOYMENT

The SOCIAL SECURITY series from 1939 until 1958 had the same colours (with colour changes made to the 2/6d and £1) and values were used with the addition of 5d and 9d denominations in 1939 and 3/- in 1940. The £4 value was omitted after 1946. The 1939 stamps did not have any overprints but from 1940 until 1953 they were similarly overprinted to the 1938 and 1939 EMPLOYMENT stamps. The 2d, 6d, 2/6d, 3/-, 4/-, 10/-£1 and £4 were overprinted in red.

The first printing in 1942 of the 1d had red overprints and black ink was used for the second printing.

From 1954 the overprints were applied twice – once at each side reading up on the left and down on the right. They also bore the dates of the financial year concerned as opposed to calendar years.

In 1943 and 1944 some obsolete 1940 and 1941 stamps were brought into use as an economy measure. The old dates were obliterated, and the new dates were printed reading down at the right and inverted at the foot of the stamp. Some of these are exceedingly scarce.



Fig 23 1944 on 1940 8d SOCIAL SECURITY

Other than watermark and perforation varieties – rather complex, but these are recorded in the latest Kiwi catalogue¹ – perhaps the only notable varieties are the *inverted 1s* to be found on all the denominations of 1951, but not on every stamp! The inverted 1 is the 2nd digit 1 of 1951 printed at the left side.



Fig 24 1951 5/- SOCIAL SECURITY with inverted 1

Wages tax stamps are sometimes found on pages of wages tax books. When a worker was paid his wages, he or she was supposed to sign on the page over the stamps thus cancelling them, but this was often not done.

Wildlife Game Bird Habitat Stamps

The New Zealand Fish and Game Council commenced issuing the \$10 licence stamps in 1994. \$2.00 of this is used as a levy to fund the New Zealand Game Habitat Trust Board for conservation projects. A stamp must be affixed to each game bird hunter's licence as it then validates the hunter's licence for the current year. The game hunting season commences on the first weekend in May and runs through to May the following year. Adult game hunters pay over \$80 for their hunting licence whilst children pay only the \$2 levy for theirs.



Fig 25 \$10 GAMEBIRD HABITAT stamp issued with incorrect expiry date on hunting licence

An unusual invalidation error occurred in 1999. The 1998 \$10 Canada Goose wildlife game bird habitat stamps bore a 1999 invalidation date as did the 1999 \$10 Californian Quail stamps. The invalidation date indicated on these should have read 30 April 2000 and not 30 April 1999!

David Smitham

References

- 1 *Kiwi Catalogue of New Zealand Revenue and Railway Stamps*, 7th edition, 2019, by Mowbray Collectables.