

# 19th Century Revenue Stamps of Malaya

Peter Cockburn, Chairman of the Malaya Study Group, introduces a field of collecting where discoveries are still being made

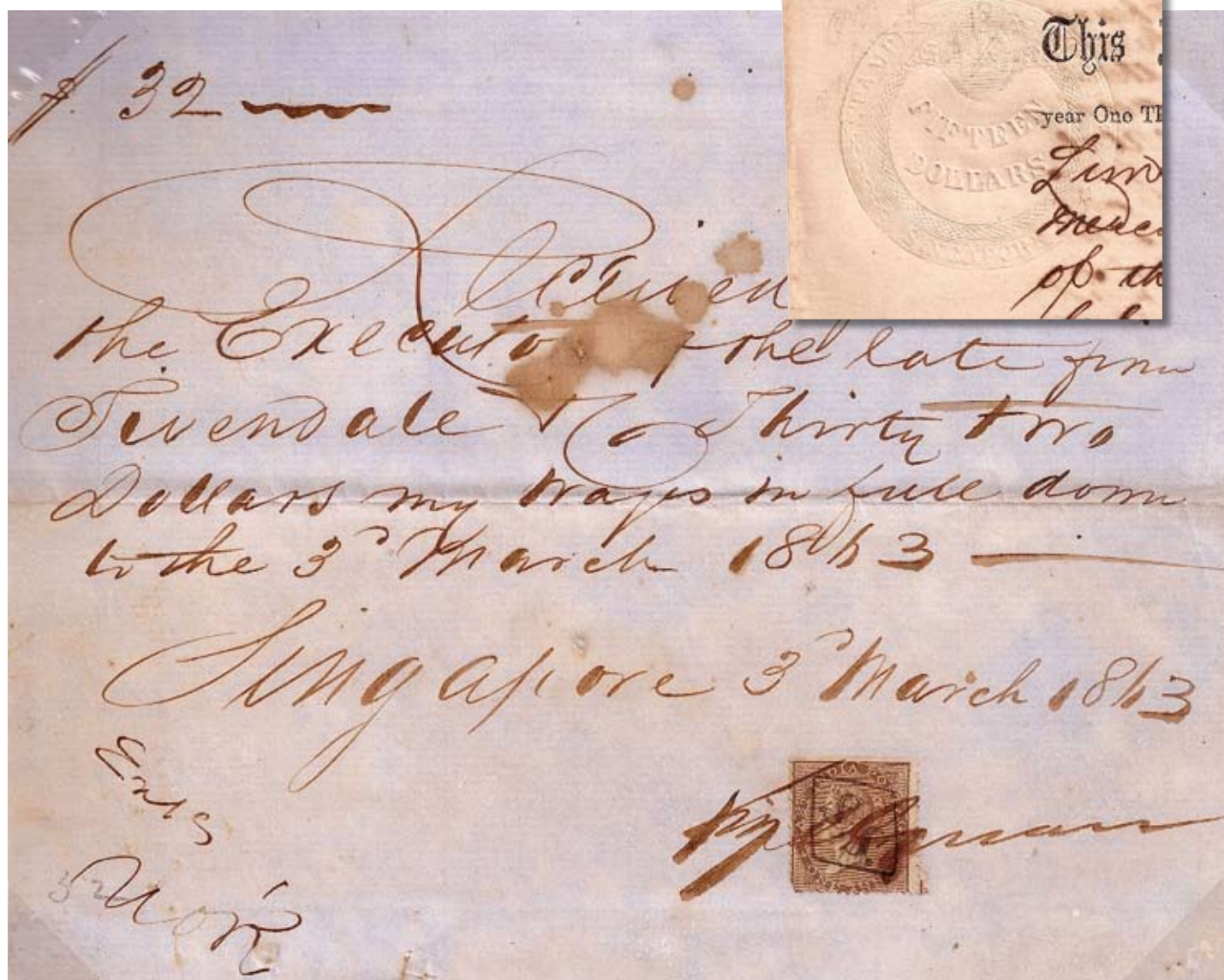
**T**he upsurge in interest in Revenue stamps has been documented by GSM over the past few years, but nothing of the intricacies of the Malayan scene has as far as I know been publicly aired.

Like most of the then British Empire in the 19th century, colonies were required to be self-supporting in essence if not in fact and this was largely done by taxation of trade, commodities or legal instruments. Thus in Malaya such diverse dealings as probate, debt collection, marine insurance policies and above all land and property transfers were taxed at various rates over the centuries.

Collectors of taxes and land revenues were amongst the very first Colonial administrators to be appointed and having collected the dues it was their duty to provide receipts.

These were issued generally speaking, along the lines developed in England over several decades and consisted of embossed receipt marks, stamped official seals, and adhesive Revenue and Judicial stamps, some specific to a particular tax.

Early surviving documents from Malaya come from Malacca during the time of Dutch colonisation (1642–1824) when documents were charged and receipted using embossed stamps of the Dutch East Indies (Fig 1). After the Anglo-Dutch Treaty of 1824, when Malacca was ceded to the British in exchange for Bencoolen in Sumatra, the East



India Company administered the colony and became the collector of revenues and issued receipt stamps based on those used at Calcutta. These were embossed and stated the amount in digits and figures as well as the office of receipt, Singapore or Penang (Fig 2). Malacca receipts used a blank die with the Malacca stamp office datestamp over struck. Initially amounts were in rupees and annas, later to be replaced with dollars and cents, as the Straits Settlements began to use Spanish dollars and later their own currency.

### Receipt stamps

In the 1860s simple taxes on such instruments as receipts were introduced and initially Indian 1a. stamps overprinted with 'SS' in a diamond were used (Fig 3). In time a universal receipt stamp become imperative and naturally Government of India 1a. receipt stamps were sent. On 17 April 1867 the administration of the Straits Settlements was transferred from the East India Company in Bengal to Penang and ten years later to Singapore and the receipt stamps were overprinted with the Crown and a new value, 3c. (Fig 4). Postage stamps of the period were also overprinted with the Crown and new values in cents (see SG 1/9 of Straits Settlements, issued 1 September 1867).

The first Straits receipt stamps were issued on 27 November 1874 and were similar in size to the Indian ones and printed by the same printer, De La Rue and Co Ltd, in a similar singly fugitive ink (Fig 5).

It is the long De La Rue stamps of the c.1870s, however, which really persuaded me to collect these difficult but beautiful stamps. Marine Policies were issued to tax insurances on shipping cargoes, Foreign Bills were used to tax the money transferred to pay for imports and Judicial stamps were issued to tax documents, powers of attorney, probate and wills, and sometimes fines. Later Revenue stamps were issued in a similar form to tax the multitude of other documents and taxes levied by the civil administration outside the law courts themselves.

There was a strong desire to have a single stamp for each level of revenue to be collected and this led to there being many different values printed. Expense was reduced by using a common background to all the values of stamps of a specific type and printing, and a separate, letterpress-printed value

in a differing colour for cents and dollar values. The watermarks of these stamps tended to follow those of the postage stamps of the day, Crown CC and Crown CA, but the revenue stamps were watermarked with the Crown over CA specially made for revenue stamps and used only once for postage stamps. These were the early issues of Labuan, where the watermark is sideways and covers two stamps.

### Marine insurance

Stamp duty on marine insurance was fixed for Great Britain and the Colonies by Act of Parliament, The Straits Settlements being taxed immediately after its Crown Colony status was confirmed in 1867. Rates were fixed at 6d. per £100 or part thereof for any time, but not exceeding one year.

The local currency conversion for the Straits Dollar was 1d. to 2c., hence 6d. per £100 equated to 12c. per \$480. If applied locally to multiples of \$500 the rate would be 12½c. There are therefore two series of Marine Policies stamps based on the 12c. rate (for documents drawn in Sterling) and 12½c. and multiples for documents drawn in Straits Dollars (Fig 6). Stamps of 8c. and multiples might have been used, as the rate

for policies at 4d./£100 were for shorter time periods, but this is unconfirmed. There are 40 values of the Marine Policies stamps and until recently it was thought that a full set had not been assembled (Fig 7). This was achieved however by two members of the Malaya Study Group and the results published in their journal, *The Malayan Philatelist*, which is now in its 50th year.

### Foreign Bill stamps

Straits Settlements Foreign Bill stamps were issued in 1869 in a vertical format, three times the size of regular De La Rue stamps of the time and hence having three Crown CC watermarks on most stamps. They are scarce in any condition, unknown on documents and a copy of the \$12 used, found recently in Greece, is the first known in this condition. There are 18 known values and one or two of them can be found perforated 12½ as well as the more general perf 14 (Fig 8).

### Judicials

The earliest Judicials are on similar Crown CC paper and have the values in violet on a brown background stamp (Fig 9). In 1870 this value colour was changed to green and

Fig 4 (right) 1a. Indian receipt stamp overprinted with the Crown and 'THREE CENTS' for use in the Straits Settlements



Fig 5 (far right) A die proof of the Straits Settlements 3c. Receipt stamp of 1869



Fig 6 A used 72c. Marine Policies stamp with upright Crown CC watermark



Fig 7 An unusual value, \$3.48, in scarce unused condition



### Opposite page from top:

Fig 1 A Dutch period embossed revenue handstamp of ½ Guilder used on a declaration by a Chinese who, on 1 December 1819, claimed to be the owner of a woman slave named Tsjockien for the previous nine years  
Fig 2 A Calcutta Type impressed handstamp in the East India Company style marked Stamp Office 'SINGAPORE' for \$15 used on an indenture assigning a lease of property. This value previously unrecorded

Fig 3 A receipt for \$32 issued in Singapore on 3 March 1863 using the 'SS' in diamond overprinted, India 1a. brown. Tiverdale and Co had a shipyard at Sandy Point, now Tanjong Rhu, which has become part of the Kallang Basin development in Singapore

Fig 8 (right) A used copy of the \$3 Foreign Bill stamp of 1869. Probably used to tax a Bill of Exchange on negotiation



Fig 9 (far right) Proof of the Judicial design and colour showing how the multitude of values requested needed only an overprint of the amount in the specified colour on the pre-printed basic stamp





in 1874 the crown CC paper ran out and Crown CA was used.

These stamps go up to \$100 face value and can be found on documents (Figs 10 and 11) performing their duty of paying land transfer fees or probates. These stamps are fine examples of the engraver's art but when it is realised that of the 1870 \$100 stamp only 200 were ever printed it makes the idea of rarity take on a new meaning. The sheet sizes of these stamps are unknown, but there are some later pieces of the 1890 red revenues which have margins on either side of three stamps. Corner blocks of four of earlier ones have a 'centre' mark in the margin on the top edge and so there must be some justification for suggesting a 3x4 format of 12 stamps. It is not yet known how these small sheets might fit on to the paper sizes that De La Rue were using at the time. A study of the edge watermarks is in progress which may shed some light on the problem.

### General Revenue stamps

The first adhesive stamps entitled 'REVENUE' were issued in 1874 and they were modelled on the Foreign Bill stamps. Upright in design with the head of Victoria in the middle, they were similar in many respects to the 1854/5 Foreign Bill stamps of Great Britain, the 1868 Small Cause Court stamps of India and Antigua revenues

of 1870. The cents values were printed on to the basic lilac-coloured stamps in black and the dollar values also in black on blue stamps of the same design. The watermark used was the Crown over CA. The \$50 value is always found with watermark inverted. Other inverted watermarks can be found on the 10c., 20c., 60c. and \$1 (Fig 12).

These large stamps were found to be susceptible to clandestine reuse by overlapping them to cover a cancellation on the stamp beneath. To counter this practice the stamps were seriously reduced in size and printed on Crown CA paper, making the watermark rather irregular on the odd-sized stamps. Cents values were issued in lilac/purple ink and the dollar values in blue. Although the colours were the same, the value tablets were printed separately from the rest of the stamp which had the word 'REVENUE' in the top box. It is possible to find these issues in some quantity, although the \$10 and \$25 are not common (Fig 13).

Concern was expressed in Council in 1885/6 about the possible cleaning of the 1882 issued stamps and De La Rue were consulted. The correspondence suggests that De La Rue offered to print new stamps using their recently developed doubly fugitive inks. These were available in dull purple and even duller green. The same inks no doubt used on the Great Britain issue of 1883 which are so difficult to find in their original

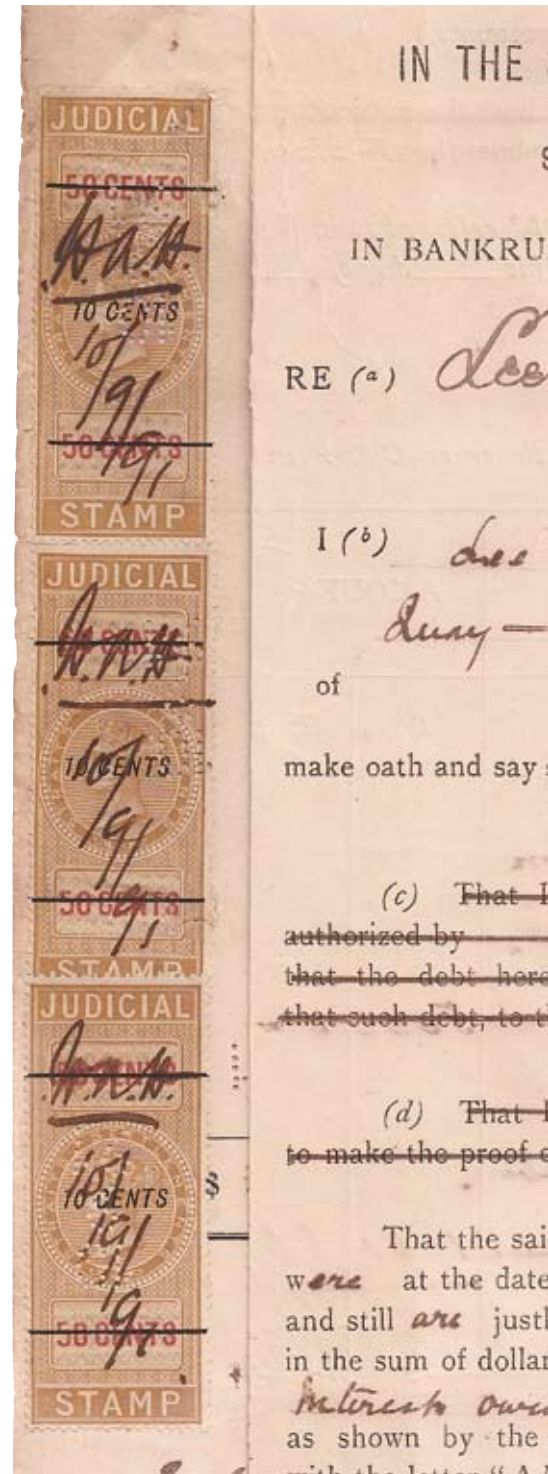
colours. To brighten up the colours and to distinguish between the various values, different coloured inks were used in the value tablets, blue for \$2, green for \$25 and red for \$100 dollars (Fig 14). Perhaps because of concerns about adhesive stamps, a set of embossing dies was ordered in 1883 which were used on documents at the Stamp Office in Singapore, Penang and Malacca, as had been the case when the Calcutta types were used in the 1860s. Initially they were impressed without colour but these were found to be unsatisfactory and are now quite difficult to find. Red ink was introduced and some documents were embossed without adhesives although this seems to have been the exception rather than the rule. Later the embossing stamps were used to cancel

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**Of the 1870 \$100 stamp only 200 were ever printed, it makes the idea of rarity take on a new meaning**



**Fig 10 The stamp and Seal of the Court of Judicature of Prince of Wales Island (now Penang) etc, used on a Grant of Probate, 6 November 1877. This is the 1874 De La Rue printing of this stamp on crown over CA paper of which only 240 were printed at this time. (A further 240 were printed in March 1878)**



**Fig 11 A document of 1891 showing the use of provisional Judicial stamps 10c. on 50c. printed during a time of shortage**



adhesives (Fig 15), especially in the 20th century when Revenue stamps were generally replaced by Postage and Revenue stamps. This unusual practice continued until Independence, although, after Queen Victoria the embossing stamps were renewed with a simple crown rather than the head of the reigning monarch.

### Overprints on Straits Settlements stamps

From 1880 some of the West Coast Malayan States, which were to be joined formally in Federation in 1896, had a need for State imposed stamp duties and the need for Revenue stamps was satisfied by the use of Straits Settlements stamps overprinted for use in each of those States. The most frequently

found are from Selangor and these can be found in many different fonts and formats (Fig 16). Some read across, some upwards on the long stamps and some downwards. A very few have surcharges as well. These issues are still not well documented and it is one of the joys of collecting these and many other Revenue stamps that there is still much to be learnt and many discoveries to be made. Catalogues exist but they are nearly always out of date because new stamps are frequently being found. Perak, the Tin State of Malaya, overprinted quite large numbers of the long Straits Judicial stamps and in this area there are still more fonts and overprint types (Fig 17). Some are very scarce. Only a handful, for example, of the long red and green Judicials overprinted

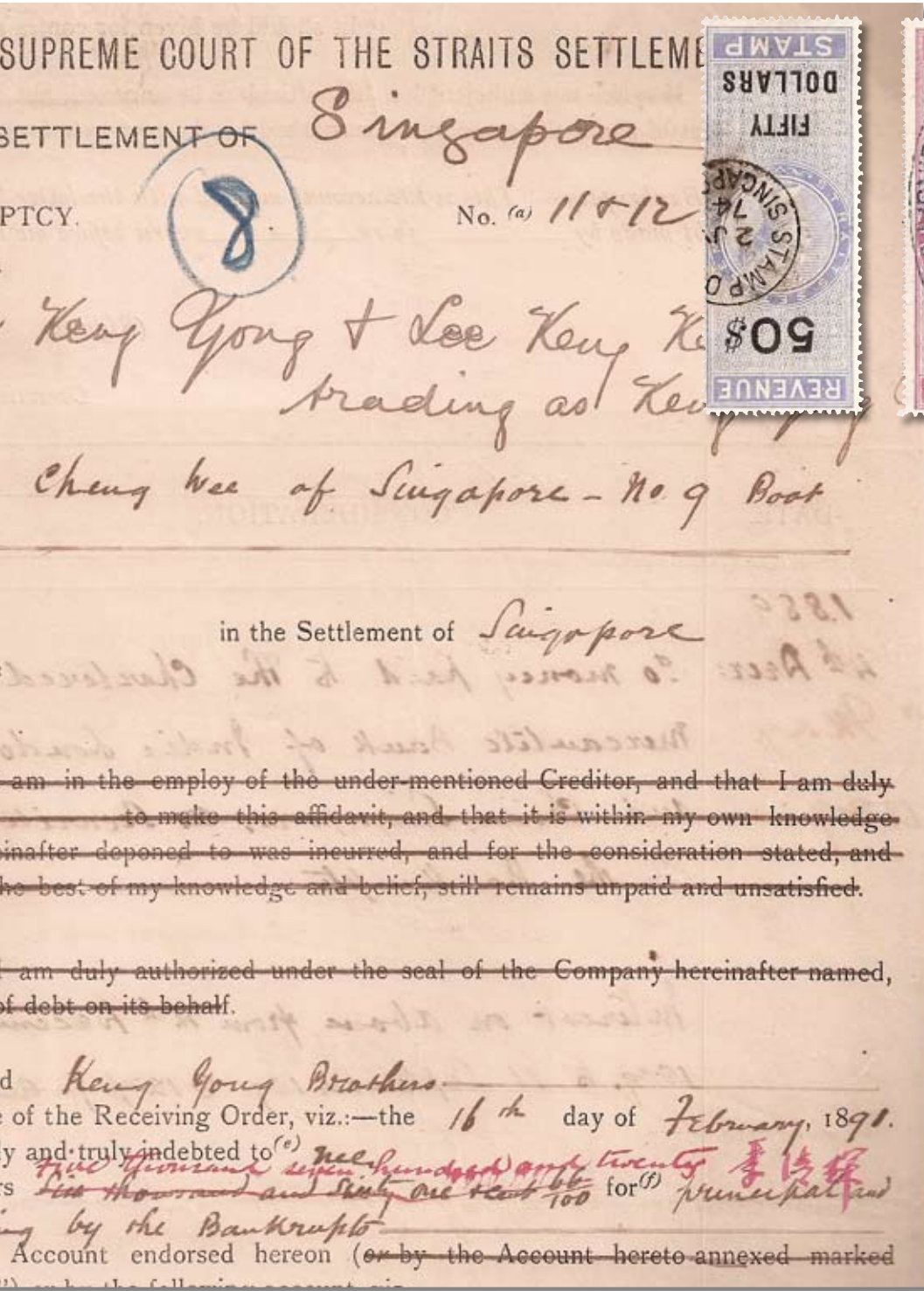


Fig 12 The 1874 Revenue stamps with inverted watermarks



Fig 13 Imperf proofs or imprimaturs of the \$10 and \$25 blue smaller sized revenues of 1882. Possibly unique in this condition

Fig 14 Examples of the 1888 small revenues with coloured value tablets. In mint condition these are very scarce





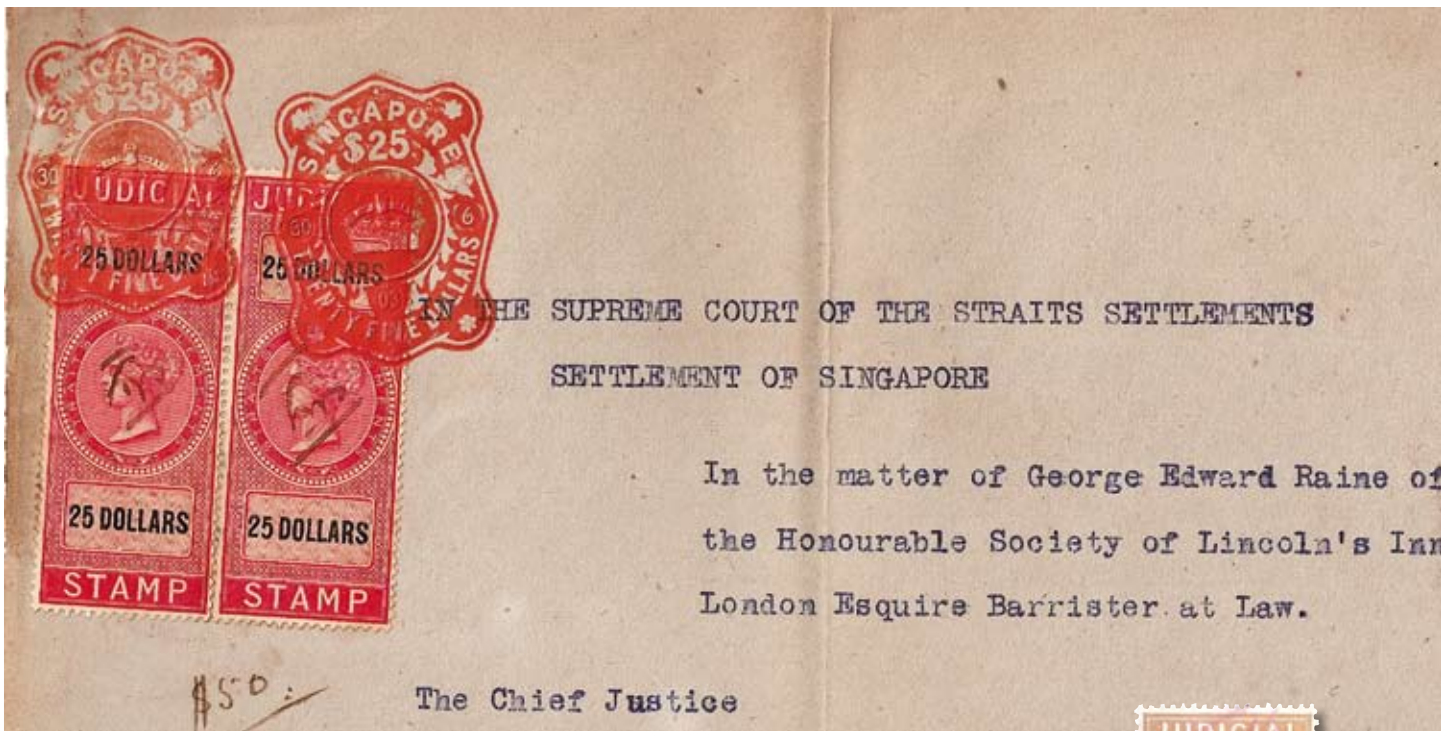


Fig 15 Judicial adhesives used on a document to prove a Solicitor, cancelled with the Singapore embossed mark for \$25

Fig 17 Perak overprint on Straits Settlements 1871 \$3 Judicial



Fig 16 Small Revenues of 1882 and 1888 overprinted for use in Selangor with a multitude of different types



Fig 18 A rare \$10 Judicial overprinted for use in Perak State

Perak have been found used and none, to my knowledge, are known in mint condition (Fig 18).

In Sungei Ujong, Negri Sembilan and Pahang, states which also merged into the Federated Malay States, the 1882 and 1888 small vertical revenue issues were overprinted with the name of the State. To date only a few values have been recorded. Sungei Ujong has stamps overprinted in four different fonts, but Negri Sembilan has only three stamps so far recorded. A \$1 on \$5 additionally overprinted 'Judicial', a 5c. on 3c. and the \$25 green and blue-green of 1888 (Fig 19). 'Pahang' was overprinted on three known values of the 1888 series, 5c., 10c. and very recently a \$1 value has been discovered in Singapore.

Towards the end of the 19th century a few other provisionals were issued, notably a Straits Postage and Revenue 8c. (SG 101) surcharged 5c. and the letter 'J' for Judicial. Interestingly, most if not all recorded examples are used in Negri Sembilan. The first elephant stamps of Perak and Selangor were overprinted Judicial but these are outside the scope of this article.

In conclusion, the 19th century in Malaya was a very busy time for the tax collectors who issued a varied, beautiful, yet functional

series of stamps which can give us a great deal of collecting pleasure today. There are still more to find even now, but the scarcity of these issues either as stamps or on documents makes collecting them a pastime not recommended for the faint-hearted.

#### Bibliography

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Fig 19 1888 \$25 revenue overprinted for use in Negri Sembilan

