



The Finnish Philatelist

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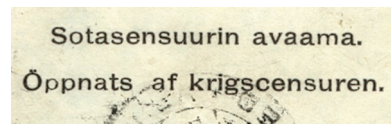
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Editor's Message: Thank You

James M. Clark with compliments for the August newsletter, "the latest issue was great...also liked the Golden Ear article." From Jorma Keturi a clarification on Tornio Tape 12b. Cyril Schwenson and Jon Iversen have offered a number of corrections and updates for the WWI censorship files. A very nice letter and subscription was received from Christian Quiquenpois. Dirk Vorwerck wrote, "Congratulations to TFP! The color print is excellent. It is a good idea to devote one or two issues primarily to a special topic." Don Fraser wrote, "Just a short note to let you know how much I enjoy *The Finnish Philatelist*."

Also, Paul Albright, Anselmo González, Wilho Williams, Eric Jarvlepp, John Salmi, Anders Wallqvist, Roberta Palen, Kauko Aro and Alan Warren.

Tornio Censor Tape 12b is Remeasured Tornio 12a



In the August newsletter we reported a "new" Tornio Finnish-Swedish language resealing tape. This tape was given a new catalogue number, Tornio CT No. 12b, based on the length of the Swedish and Finnish texts. The Finnish text measures 41 mm and the Swedish text 47 mm. Termonen & Keturi's catalogue, *Postisensuuri Suomessa, Vol. 2*, p 73, describes the Swedish text of CT 12a 2 mm longer. However, Mr. Keturi reports that after re-measuring his Tornio 12a tapes he confirms that the length of the Swedish text is 47 mm and not 49 mm as previously reported. The next edition of *Postisensuuri Suomessa* will show the correction.

Accordingly Tornio CT 12b has been deleted from my files and CT 12a has been entered with the correct text lengths for the next release of the CD, *Postal Censoring in Finland 1914-1918*.

Tornio Censor Tape 12 – A Small Question Remains

Nevertheless there remains one small discrepancy in the description of Tornio CT No. 12. Tornio 12 was first described by Juhani Olamo in his 1972 catalogue of Finnish censor marks. His description indicates the Finnish text measures 53 mm and the Finnish text at 47 mm. Olamo listed one day of use, November 22, 1914. T&K add to the time of usage for this tape from November 8, 1914 to November 30, 1914. However, T&K measure the Swedish text at 54 mm, a small but measurable difference. Nevertheless, I am reasonably confident that the Olamo CT is the same tape described by T&K despite the 1 mm difference in the length of the Swedish text. No other examples of CT 12 with Olamo's measurements have been reported, the type and font appear identical, and the reported one day usage by Olamo fits within the dates of usage listed by T&K.

Roger Quinby

Fun with Finnish First Day Covers – 11

By Alan Warren

On May 16, 1938 Finland issued a 2 + 1/2 Fmk stamp marking the 20th anniversary of the War of Liberation in 1918 (Norma 230). The celebration included a Victory Parade in Helsinki on that date. The stamp pictures a government (White) soldier at the front. The additional Fmk .50 was raised as aid for liberation fighters in distress. Figure 1 shows a coat-of-arms cachet seen on FDCs of this issue. It was printed on at least two different size envelopes.

In addition there is a handstamp cachet with the date and the wording “Peraatiposti / Paradpost” that is found on some of the FDCs. Just to be sure that someone understood what kind of cover this was, there is an English language handstamp “First day cover” as well. Figure 2 is an unofficial cancel from the town of Kirkniemi (Gerknäs in Swedish).

Figure 3 bears both a special cachet and cancellation on the first day. They pertain to the second international exhibition of SILI (Suomen Ilmailuiliiton ilmailunäyttely) or the Finnish Air Defense Alliance. The exhibition lasted May 14 to 22 and thus encompassed the first day of issue of the War of Liberation anniversary stamp.

Reference:

Piironen, Tuomas. *Leimaaheraldikkaa Suomessa*, Vol. II, Lauri Peltonen, Hanko 1982.



Figure 1, top. Figure 2, center.
Figure 3, lower left.

The Rouletted Revenue Stamps

By Jussi Tuori, reprinted from *Tabellarius 5*, 2003

Translated by Carita Parker, edited by Sheldon Tobin & Kauko Aro

In the world of collecting there often appears to be an unexplainable trend, which is also seen in collecting revenue stamps. Revenue stamp collecting has apparently gone on for as long as stamp collecting. By the end of the 1800s and early 1900s, studying and collecting revenue stamps became popular, although not in the same manner as that of postage stamps. The earliest famous collector of Finnish revenue stamps was Agathon Fabergé whose great interest apparently was triggered by the close relation of revenue stamps to postage stamps. The technique that was used in the rouletting of revenue stamps was the same as that of postage stamps. Markings by Fabergé are found on numerous stamps and especially on rare strips such as a certain large block that he had reconstructed. To my knowledge Fabergé did not collect documents nor display the revenue stamps in any shows.

The golden age of Finnish revenue stamp collecting was in the 1940s and early 1950s. At that time many a well-known and savvy philatelists such as E.A. Hellman, Th. Grönblom, Jarl Pettersson, Harald Olander, G. v. Möller, Sulo Kinnunen, Jaakko Kemppainen, and a younger, but no less important

Björn-Eric Saarinen were enthusiastic about revenue stamps. The revenue stamp collectors founded their own club, E.A. Hellman served as its first chairman.

There were three good revenue collections in the Helsinki Stamp Exhibition of 1948, which also included significant amounts of new research. Nevertheless, the revenue collections fared very poorly in the judging. This offended the revenue stamp collectors who reasoned that the Finnish judges wanted to give the death knell to revenue stamp collecting. The newly founded Philatelic Federation of Finland (Federation) had from 'certain quarters' received a notice questioning whether revenue stamp research should be included in the philatelic arena. At a Federation meeting in the spring of 1949 an overwhelming majority voted unfavorably concerning revenue stamp collecting and also that revenue collections in Finland would no longer be accepted in the Federation sponsored shows, not even outside of the competition. However, this situation had a positive effect, too, because it spurred revenue stamp collectors into action by founding their own publication aptly named *Libertas Philateliae*. The magazine was of surprising quality with an attractive appearance. The publication would not have been possible without the financial support of the generous and distinguished American collector, formerly of Sweden, Colonel Hans Lagerlöf. The first chief editor was E.A. Hellman, soon followed by Björn-Eric Saarinen. After a year, however, the form and appearance of the magazine had changed to a more modest multi-copied version, and from the beginning of 1954 to the A5-format. The final issue appeared at the end of 1956. The magazine dealt widely with the so-called fringe areas of philately.

The following is what the first magazine editorial had to say about the Federation decision: "Does the newly founded Philatelic Federation not favor real research work? The instigators of this refusal did, at least, know how close Finland's revenue stamp research is to that of postage stamp research of the corresponding time period. It seems that purely self-interests and selfish authoritative issues were the deciding factors in everything that now has transpired. However, in the future, most certainly, the greatest emphasis will be on various kinds of philatelic research and on its different areas rather than the influence of the size of the checkbook or other distractions. This will surely be witnessed already in the near future."

Interest in revenue stamps died down almost completely in the 1950s due to the steady passing of old collectors from this earthly life and the nearly total absence of the younger generation. To get acquainted with revenue stamps apparently was considerably more difficult than with postage stamps, and made even more so by the scant availability of literature. Actually the only reading was Hellman's rather brief catalog. The only person actively involved was Björn-Eric Saarinen.



Figure 1. The *Libertas Philateliae* publication first issue, 1/1950.



Figure 2. The most uncommon main types of both M/1865 Fmk 60 and 80 issues, and M/1866 Fmk 150 and 500. Three specimens of the others are known, and of the Fmk 150 five specimens.

But time did work its magic on Finnish revenue stamp collecting while elsewhere in the world the interest had continued unabated. Especially in the Anglo-Saxon countries where the collecting of revenue stamps has been popular throughout history of stamp collecting. Pressure to bring the status of revenue stamps up to par with postage stamps grew, and in 1991 FIP decided to establish a revenue stamp class and a commission to oversee this reemerging branch of philately. Thus, the revenue stamps were allowed as equals to postage stamps even in Finnish exhibitions without the Federation having to change its original decision.

The interest in revenue stamps has reemerged in Finland thanks to Björn-Eric Saarinen's very good catalog. In the 2002 national show at Jyväskylä there were four revenue stamp exhibits of which two reached gold. The research, too, has resumed and some old persistent myths overturned. The revenue stamps are included in the LAPE 2004 catalog.

However, the nature of the collections has changed as has that of postage stamps. Fifty years ago very little attention was paid to revenue stamp use on various documents, and their relevance was still minor. This can be clearly observed in the E. A. Hellman collection at the Postal Museum. Today one can say that such different usages are decisive. Comparing a revenue collection to a postage stamp collection, one can argue that the documents in a revenue collection are much more diversified and interesting than covers in a stamp collection. The letter post merely tells the story about mail delivery, but the documents reveal the entire culture of the country and the versatile development of the society. The primary problem in the collecting of Finnish big-toothed (serpentine) revenue stamps is the scarcity of material because very little is available

at auctions or even existing. But there are still opportunities to feel the joy of discovery at flea markets and antique stores. A second problem is the rarity of the high value main types. Both the 1865 Fmk 60 and 80 stamps and the 1866 Fmk 150 and 500 stamps are so uncommon that only three to five copies of each are known. No comparable degree of rarity is known among postage stamps. Even of the Zeppelin error, nearly all of the 500 copies apparently exist. On the postage stamp side the only equally rare item is the 1850 black 20 kopek postal stationery.

Stamp Taxes As Revenue Source For The Government

Governments have for centuries financed their activities, in addition to collecting the usual taxes and customs duties by charging for services or adding an excise tax on financial transactions such as real estate sales or the purchase of luxury items. The more widespread use of actual revenue taxes occurred in the 1600s. The income structure of the state differed considerably in the 1800s from that of the present day. The main sources of income were the customs duties, taxes on land and manufacturing, stamp-duties and taxable income from personal wealth. It is interesting to note here when dealing with this subject matter that 3% of the Grand Duchy of Finland's income from taxes and 6.5% from indirect taxation in the 1860s originated from stamp-duty. When it comes to imposing taxes, the imagination of government officials has always been very keen. Thus in those days, stamp-duty was collected on all kinds of items.

Evidently, the largest number of different types of surviving documents originated in matters handled at courts of justice. All documents presented at the courts had to be stamped whether it was a question of pieces of evidence, powers of attorney, petitions or title registrations. Likewise, petitions to the governor, emperor or any other governing authority had to be stamped, as did all legal financial matters as well as deeds of purchase concerning real estate that often involved a court announcement, promissory notes, last wills and testaments, bankruptcy auctions, stock dividends, and so forth. Upon obtaining his position, an office holder had to pay considerable stamp-duty, and regardless whether his career had been successful or not, also, upon retirement. In order to enter into matrimony a stamp-duty had to be paid on the banns. Also for a ship to enter or depart port a so-called permission for passage had to be obtained for which a stamp-duty was charged. Gambling has always had a sinful connotation, and so a tax was levied on playing cards beginning in the 1700s, and in Finland in 1842. The list goes on and on. The reason for the revenue stamps and the stamped papers was to indicate that the required payments had been fulfilled.



Figure 3. The appointment paper by which the longtime archbishop and politician, Gustaf Johansson, at age 24 was named to his first pastoral post in Lempäälä on December 23, 1868.

The Beginning Of Stamped Papers And Revenue Stamps

Just as with stamps where postage stamps are differentiated from postal stationery, actual revenue stamps are differentiated from stamped paper. The stamped papers are official papers that have been furnished with a stamp imprint of specific values. They could have imprints of special types.

The governing body of the Venice waterways issued the world's first stamped papers in 1608. In 1604 a special tax had been enacted for each letter addressed to a government official. However, in order to reinforce this law, letters had to be written on paper with the amount already printed in advance or for the letter to be sent inside such a paper cover. The world's first

entires, the so-called Mulready stationeries in England, were not issued until 232 years later. In Sweden stamped papers were first used in 1660 and in Finland a year later. Finland naturally used papers like those in Sweden. The oldest known stamped paper used in Finland originates from 1664 and concerns a real estate border dispute in Espoo, near Helsinki. Some stamped papers from the period of Sweden's rule over Finland are encountered, and not very uncommon especially from



Figure 4. The latest known M/1865 use 26.8.1895.

the latter half of this era. When Finland was annexed to Russia in 1809, the move to Russian currency was swift. As early as 1810, in order to speed up things, the old Swedish era marked papers were changed into kopek values by drawing lines over the 'skilling' currency and then replacing them with an embossed kopek denomination. That same year, the first real issue appeared and then various issues followed as needed until 1860, when Finland placed into circulation its own currency. Although it took as much as 5 years until the new currency - the Fmk - (Finnish Markka) was adopted for stamps due to governmental difficulties and fluctuations in the price of silver.



Figure 5. The latest known M/1866 use October 4, 1895.



Figure 6. The Agathon Fabergé reconstruction of a 2 Fmk block.

The first issues of the Fmk stamped papers from 1865 and 1866 are the most splendid pieces of artwork that I have seen in philately. But from a collecting and exhibit standpoint the large size of some stamped papers is challenging because it becomes necessary to use a page with the height of two regular pages.

The Charta Sigillata Office was in charge of collecting the stamp-duty beginning in 1810, but in 1894 the name was changed to Finland's Stamp Office (Leimakonttori). It also was in charge of both stamped papers and from 1865, the manufacture of revenue stamps. Although the stamped papers were issued in 30 different denominations and if need be could be ordered in various combinations and if need be could be ordered in various combinations the sole use of these proved tedious and difficult.

In 1856 the first Finnish postage stamps had been issued, but the first Russian imperial postage stamps were not issued until a year later. Based on the positive experiences with the postage stamps, it was decided to issue at the same time the Fmk value stamped papers and the first Finnish revenue stamps. The first postage stamps with the Finnish currency appeared in 1866, but the revenue stamps were issued a year earlier in March of 1865.

Before continuing with a more detailed description of the first two Finnish revenue stamp issues, it is worth mentioning an interesting point concerning the politics of language. The first issue from 1865 was entirely in one language, Finnish. Finland has neither before nor since had any other single language stamp issue, not even among the postage or revenue stamps. How this happened is unknown. In any case, the imperial response was swift; a little more than a month after issuance on April 18, 1865, His Imperial Majesty graciously decreed "that we have

seen it appropriate to decree that the printed 'Stempel' stamps should, besides the number and the Finnish words, include also words in Swedish." However, the presently existing charta papers and charta stamps that according to aforementioned paragraph have only the Finnish words "may be accepted, and should be sold." So they were careful with extra expenses. The person behind the language politics apparently was J.W. Snellman because due to Snellman's efforts also the coins were only in Finnish. A new revenue stamp issue appeared at the beginning of 1866. The decree makes a reference to validity and it may be said that the revenue stamps were valid practically 'forever' because they were akin to money and may have been saved for a long time. Consequently, the latest use of the 1865 issue is dated August 26, 1895, 30 years later. The latest known use of the 1866 issue is also from the above same year, dated October 4, 1895. Their long usage is indicative of the low rate of inflation but the stamps lost their validity with Finland's independence, and thereafter most likely found only in the possession of collectors.

The Printing Of The Revenue Stamps

The initial revenue stamps were ordered from Suomalaisen Kirjallisuuden Seuran Kirjapaino (the printing office of the Finnish [language] Literature Society) and with a related lithographer, F. Polen & Co., founded in 1858. It printed and gummed the stamps during 1865-67. The printing office went bankrupt in 1867 after which the technical director Ferdinand Tilgmann, bought the printing office and machinery, started his own firm and continued the printing of revenue stamps. The



Figure 7. Examples of color variations.

gummed sheets were delivered to the Charta Sigillata Office, and who then did the perforating and control marking.

The printed sheet size and the other printing arrangements have up to now been left to speculation, but only in 2002 did Jukka Mäkinen from Oulu present a sensible theory. One of the basic problems has been that no vertical pair among the revenue stamps has been found. The largest continuous strip is a 7-row and a combined 8-row that has a 6-row and a pair joined.

The greatest and apparently erroneous understanding came about at a Finnish revenue stamp collectors' club meeting on April 4, 1948 where the printing arrangements were discussed. Messrs. Grönblom and Hellman presented two 5 Fmk stamps that had an extremely rare irregular rouletting of IxIxIVxI. When these were fitted together the lower sides joined perfectly; and as the idea of a tête-bêche position had been suggested earlier, this supposedly provided the needed proof. The sheet size was most likely thought to be 10 x 2, which seemed to support the notion that the control marking would have been easier to perform. But not even one inverted control mark has ever been encountered. But the above understanding about the printing has been very persistent showing up in Saarinen's superb catalog from 1998.

The new study starts with the premise that in printing the revenue stamps the same type of postal stamp paper was used, which was suitable for security printing of both revenue as well as postage stamps. It was available in so-called median-sheets size 440 x 560 mm and it was obvious, also, that the paper was used as effectively as possible. Furthermore, since rows of more than 8 has not been seen, the most logical arrangement is that two printing sheets - each having 8 x 6 = 48 stamps - were printed on the 'median' sheet. This theory is supported by a document from 1865 signed by Tilgmann in which he states that each sheet had 48 revenue stamps. Also, the known printing quantities further supports this particular sheet size. One additional proof is, that I found a stamp with step rouletting and the adjoining stamp is without any doubt in the same upright position.



Figure 8. Irregular rouletting: IIXIVxIXIV, IxHnxIxI, IIIxIXIIxI and IVxIVxIIIxIV.

Obviously, Agathon Fabergé did not believe in the tête-bêche theory. Pictured is a configuration from 1865 that Faberge put together of the 2 Fmk stamps. Fabergé had unused rows of 5 and 6 that he made into a block of 11. In knowing Fabergé's expertise, this reconstruction has to be correct.

The absence of vertical pairs is due to the manner of rouletting, which will be described later. The old notion that the 1860 postage stamp issue last 10 kopek emission was printed in the FLS printing office is also overturned. And since the printing consisted of 4,800 copies, they were revenue stamps and not postage stamps as Harry Walli had indicated in 1952.

The actual printing was by lithography. Many printing details are still unknown. Whether the original master die was drafted in stone or on paper is not known. It is not either known how many printing stones or clichés were made. But the variance in the picture image size (that is, in the height as much as 60-65 mm even in the same value) is indicative of several printing stones. Likewise is the cliché breakage in the penni denominational stamps proof of the same. The thickness of the paper used varies greatly, too, from very thin to nearly cardboard quality. The general impression has been that thin paper was used in the early years and the thicker paper later on. The long period of use is naturally an impediment in determining the timing. Also, the paper color varies to some extent. Usually it is white, but yellowish or grayish paper is also seen. Furthermore, the effect of the gum and light hampers color determination.

There are great variances in the revenue stamp colors. The penni values were brown and the Fmk denominations blue. In the penni denominations the more uncommon color is the salmon pink and in the Fmk values the violet-blue. Only a few of these are known among some of the values. In general the colors vary in the penni denominations from a near yellow to a dark chocolate and in the Fmk values from a bright blue to a grayish-blue thru green and ultramarine. A big research job lies

ahead with the sorting out and with the time period clarification. There are many other aspects that need further studies.

The Rouletting (Perforation)

It was natural, that the method of separation used with postage stamps was chosen for the revenue stamps. The tools used were perforating disks, partly similar to those used for postage stamps. One new disk (disk IV or D) was manufactured for revenue stamps, which created perforations in the shape of a spade. The dense disk V made for private stamps has never been seen to be used on the revenue stamps, but the disk IV was sometimes loaned to the postage stamp department and thus the sought after rarities of the postage stamps were created.

The most uncommon disk used was disk III, which is especially rare on the type 1865. On stamps this was not used until 1867. There are only three stamps known from the 10 Fmk values that have the IIIxI perforation. The existence of these indicates that the disk III was ready as early as 1865; or a type 1865 sheet or sheets left at the bottom of the stack had not been perforated until 1867.

Initially the perforation apparently was done horizontally with the aid of a ruler, which made the horizontal perforation nearly always straight. The strips were rouletted probably all at one time and separated for the control marking. After that the stamps were vertically perforated and delivered for sale apparently in rows.

Due to this procedure the stamps with mixed perforation are very common, even more so than those rouletted with only one disk. And there is also so-called irregular rouletting, that is stamps that have a different perforation on only one side or the stamp has three different perforations. All of these are



Figure 9. Tiered-, curved perforation and a crease.

uncommon. Of the type 1865 only one irregular rouletting is known, and in the type 1866 less than 40. These are in various denominations and nearly all different.

When the rouletting was done vertically, apparently without a ruler and the row beneath moved effortlessly, many variations occurred. A sloping perforation is sometimes distinct and step perforations exist, too. All this provides variety for a collection. Much work has been done in the research of the various perforation differences, but much still remains. The problem is partly that some of the material has been scattered among different collections but regardless, a relatively good end result may still be obtainable. After the publication of the Saarinen catalog, new variations have been found and surely more will follow.

The Control Insignia Imprints

The revenue stamp received its final validation only after a hand-stamped red control mark, the so-called KS mark was applied. A total of four different types existed of which the first two were used in the stamp types dealt with here. The differences are quite easily apparent. It seems that the KS1 was somewhat more common than the KS2 and in some values, the KS2 is entirely absent. In the issue 1865 there exist extremely rare proofs totally lacking the control mark. Of the penni denominations the 70 penni, and of the Fmk values the 1, 2, 3,



Figure 10. M/1865 proofs.

4, and 25 have been seen. All of the others are imperforate except for two of the 1 Fmk stamps that have the horizontal rouletting II. Only a few copies are known of some and only one of the most. The control mark quality is generally very good, being straight, distinct, and located nearly in the center of the stamp. In the Hellman collection at the Post Museum there is only one fully rouletted 40 penni stamp without the control mark, whereas, in other collections such have not been encountered. For a collection most certainly one full page of control mark variances may be found, but still the persons that did the stamping at the KS office deserve to be congratulated for a job well done.

Printing Flaws And Specialties

The long issuing period and the many printings did naturally bring numerous printing flaws and variations within the values. The printing errors may be permanent or temporary, e.g., caused by some particle. The many variances are evidence of several printing stones. Extremely few of these exceptions are seen in the first issue and due to the small number of printings, the printing stones did not become damaged and neither were many stones required. In the second issue, several very well known varieties are seen almost without exception in the penni denominations because the printing quantities were much larger than in the Fmk values. One of the most famous exceptions is the so-called broken cliché that appears in all



Figure 11. Left, the earliest known mark. Center, The uncommon 'KASSERAD' mark. Right, the unique 'Annuleras' mark.

other penni values except the 80 penni denomination. They all originate from the end of the period of use and it seems obvious that this characteristic was due to the last printing stones from which it had appeared on all the stamps. There is an extra line askew above both the Swedish and Finnish texts.

In the 20, 40, and 50 penni stamps alike there are both fat and regular thin numbers. Fat numbers especially in the 40 penni are uncommon. Likewise, very well known is the 20 penni 'open' number '2'. A scratch in the shape of a half circle has also been seen on this particular stamp denomination. The clichés may have become quite worn, thus the upper roundel on the letter 'Å' on the 80 penni stamp was already worn off early on. The question could be asked whether here, too, different printing stones were used, although the 80 penni was a value somewhat less used.

The Cancellations

When the use of the big-toothed revenue stamps started in 1865, it was decreed that the revenue stamps had to be cancelled in ink referring to the document to which they belonged. The stamps were large and thus could accommodate a good deal of writing, but this procedure was extremely work intensive and so in 1874 the oval-shaped bi-lingual Swedish / Finnish "MAKULERADT/MITÄTÖN" cancellation marks appeared. Some of these cancels showed the complete date, others only the year. The locality is absent on the marks except in the very rare Swedish/Finnish "MAKULERADT/OULUSSA/MITÄTÖN" stamp used in Oulu and Kuopio, of



Figure 12. See section on The Cancellations

which both only three are known. Due to the late start of use of the cancellation stamps, they are rare in the first issue. The latest use of this issue is dated August 1895, 30 years after the date of issue. Furthermore, quite rare are the single row (both in Swedish) “KASSERAD” (Invalidated) and “Annulleras” (Annulled) marks. Of the latter only one copy is known. On the 1866 stamps there are several different types of cancellation stamps such as small, large and double ring ovals. Some of them are late usages, too, from the 1890s. Various authorities used their own marks such as the Helsinki municipal finance department very low oval (in Swedish) “MAKULERADT/ HELSINGFORS DRÄTSELKAMMARE.” The Turku prison authorities used two different bilingual marks in Finnish and Swedish respectively, “RANGAISTUSVANKILA TURUSSA/ STRAFFÄNGELSET I ÅBO” (Penal institution in Turku/ Åbo) and “KURITUSHUONE TURUSSA/TUKTHUSET I ÅBO” (The Penitentiary in Turku/Åbo). Still more private in nature and extremely rare are the sailors’ home marks, at least, those used in Mariehamn (Åland) and Rauma as well as one mark depicting a bear head where the origin is unknown. Furthermore, pastors and priests might have rationalized their

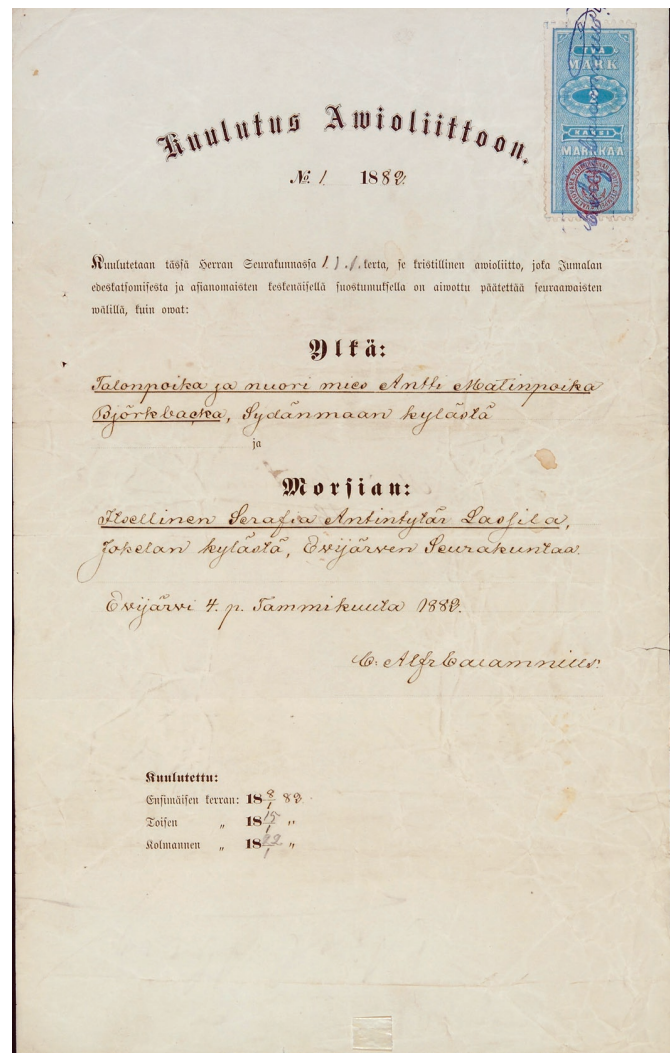


Figure 13. Marriage announcement January 4, 1882 in Eräjärvi.

work as seen in the pictured C. Alfr. Calamnius mark on an announcement notice, and at the present, the only known copy. As I have stated previously about the many aspects of the revenue stamps, there is likewise much research still to be done with the cancellations. Unused stamps exist, too, but they are rare. These are more easily found among the penni values but unfortunately for someone even a 100 Fmk stamp has also been found unused. Some of the seemingly unused stamps could be washed-off marked stamps from documents. Further examination of these stamps is required. However, the Fabergé large block indicates that even rows of unused stamps have survived. In addition to that I have a 30 penni 5-row. The unused Fmk denominations are, according to Saarinen, generally very rare.

The Groups

Only strips are known of the big-toothed revenue stamps and all longer than a pair are rare. This, of course, is due to the method of rouletting and also because usually the revenue stamps were fastened vertically to the left side of the document. In most of the denominations not even a pair is to be found.



Figure 14. Appointment paper for platoon junior officer post on April 16, 1882.

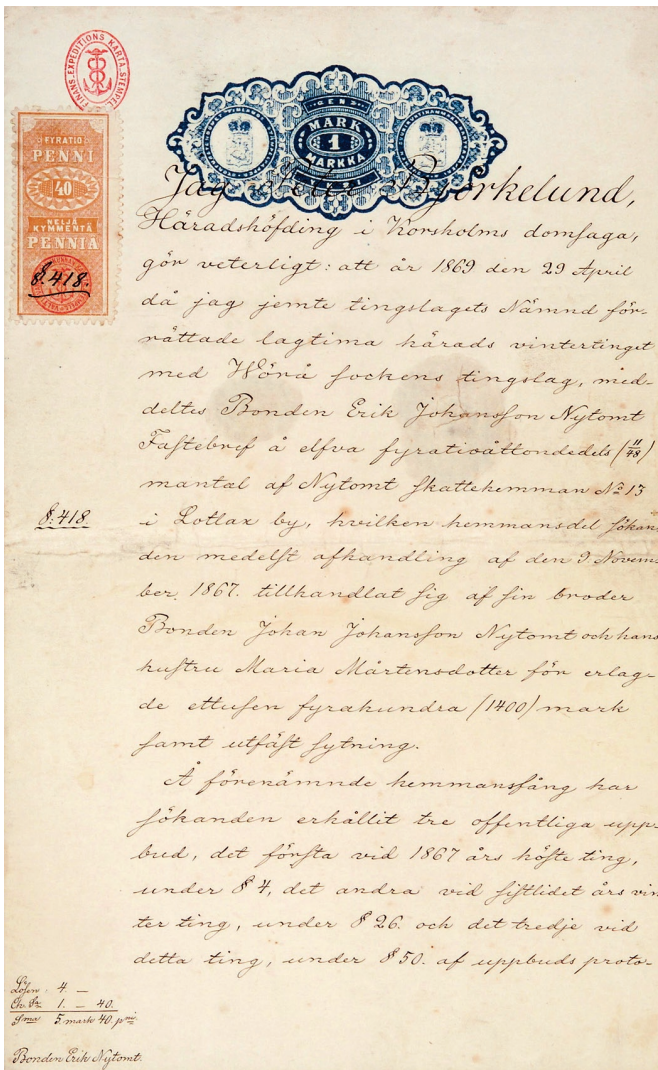


Figure 15. Proof of purchase certificate (title document) from the Korsholm judicial district dated April 29, 1869.

There are some 3-rows, but beginning from the 4-rows all are very rare. The longest unbroken group is a row of 7.

Documents - The Essence Of A Collection

The various documents are an essential part of a revenue stamp collection, the same as postal items are in a postage stamp collection. A document helps to reveal the many-faceted by-gone cultural periods. Through documents one gets a wider perspective of life 140 years ago than from postal items in a postage stamp collection. The revenue stamp documents were generally always kept with the payer of the stamp-duty, which means that not many are found in the archives. A number of various kinds of letters have in the past been seized from the archives and church registry offices. This is not the case with documents, which often are found in the bottom of a desk drawer. An estate inventory of a deceased, a legal confirmation of possession and a deed of purchase have always been important documents of any family and therefore carefully kept. These are also the most common of documents that can be found to this day as are those issued in connection

with court of justice proceedings such as power of attorney, reports, and other paper evidence.

In conclusion and in order to present some idea of the variety, I have introduced five different documents here. The first is the banns from Eväjärvi on January 4, 1882 in which Antti Matinpoika Björkbacka has been registered to join in Christian matrimony to Serafia Antintytär Lassila. When studying the revenue stamp decree of May 20, 1878 and paragraph 5 thereof it becomes evident that the banns were priced entirely according to the groom's social standing. The pricing alone of these statements took up more than two pages of the ordinance. The most expensive charge for the banns - 200 Fmk - had to be paid by a 2nd class civil servant, and the lowest on the list - 10 Fmk - by a 14th class civil servant. An announcement made by an archbishop cost 120 Fmk and the same by a sexton only 5 Fmk, which sum was also charged to an elementary school teacher. The society in those days classified all of its citizens and each person apparently knew his/her status on the social ladder. Thus, Antti Matinpoika as the son of a peasant farmer paid 2 Fmk when as a tenant farmer he would have paid only 1 Fmk. The aforementioned document is made interesting, too, by the unique cancellation used, mentioned earlier.

The second document is an appointment paper in which the junior commissioned officer Kaarlo Ekberg had on April 16, 1882 been named to the Kuopio sharpshooter battalion platoon officer post. Ekberg had, according to the appointment paper come to the attention of battalion commander, Colonel Gahmberg, because of Ekberg's diligence, skill, and good behavior. According to the revenue stamp ordinance, 4% of an annual salary had to be paid in stamp-duty when appointed to an office. However, the tax paid while holding the previous position was subtracted when determining the tax for the new



Figure 16. A letter from Bordeaux dated January 1, 1875 that was used as evidence in court on June 2, 1875



Figure 17. A stock certificate from 1867.

post. Thus, junior officer Ekberg paid 9,60 Fmk in stamp duty, which amounts to an annual salary increase of as much as 240 Fmk. An interesting philatelic feature is the rare rouletting IIIxI on the 5 Fmk of which less than three are known for this stamp value.

The third document is an April 29, 1869 legalization of purchase from the Korsholm judicial district. The peasant farmer Erik Johansson had purchased from his brother Johan Johansson a lot the size of 11/48 ‘manttaalia’ (which is equal to a tax assessment unit for land), and paid 1,400 Fmk for it. The stamp-duty for the transaction was 1,40 Fmk and with that Erik Johansson was the new legal owner of the property. An interesting detail is that the certificate was written on 1 Fmk stamped paper to which a 40 penni revenue stamp was attached. The stamp also has for this specimen a rare rouletting IIxI, and a very rare fold for a revenue stamp.

In the fourth document I have combined postage stamps and philately. The French wine merchant Ed. Hall & Co sent a letter on January 13, 1875 to the Helsinki merchant Arvid Brofeldt rejecting Brofeldt’s return of liqueurs the Frenchman had sold to him. These had been in Brofeldt’s possession for

a long time, and the quality was fine, too. The letter had been franked with a French blue 25 c. pair, the standard foreign rate. Evidently Brofeldt did not believe Hall’s argument and the letter was used as evidence in court on June 2, 1875 where it was franked with a 30 penni revenue stamp. How the story ended is, at least to me, regrettably unclear.

The last of the documents is as beautiful as can be. It is a 1867 Torneå Ångsågs Aktie-Bolag (The Torneå steam saw mill) stock certificate. The shareholder was the well-known Oulu businessman J.W. Snellman.

New Large Groups and Mixed Franking Document

After writing this article I have found several highly interesting documents. I would like to present two of them here. The first one (Figure 18, page 13) is a mixed franking of a 12 kopek stamped paper from 1845 and a 40 penni revenue stamp from 1865. The document is a lease contract for an amount of 80 Fmk a year. The correct tax was 80 penni. The exchange rate of 80 kopeks was close to 35 penni, so the contract is about two penni overrated. The interesting point is that Saarinen says in his catalog that the inspection reports indicate the existence of 1845 stamped paper also in 1865. However no examples have been recorded. I found a decree dated November 11th 1864, which stated that these stamped papers were valid up to the end of year 1865. The document is dated October 1st 1865. So this is the only known usage of 1845 stamped paper in 1865 and also the only known mixed franking.

The other one is one page (Figures 19 and 20, page 13) from the accounting book of a sawmill in January – May 1875. The sawmill obviously went bankrupt. This page was franked on the back of the page with 22 copies of 5 mk stamps and 26 copies of 1 Fmk stamps in six rows of eight stamps. The amount is 136 Fmk. There is one strip of seven 1 Fmk stamps, which is the largest known strip of this issue. Also there two strips of four. This is the largest known franking in numbers of the stamps. The document has belonged to Agathon Fabergé.

Literature

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The Cork Cancel Corner - Finnish “Figure Cancels” Part II

By Ed Fraser & Roger Quinby

The Unusual Cork Cancel On a 10 Kop 1891 Issue

The closing paragraph on page 15 of the August 2005 issue of TFP showed a previously unrecorded cancel example, shown here again in Figures 1 and 2. The less-used Finnish 1891 Issues, denominated in the Russian currency, are always unusual to find with cork cancels. These stamps initially were only required on mail to places in the Russian Empire from 1892 to 1900 and the first part of this period was the time when the general phasing out of most cork cancel use occurred.

The cork cancel example shown here in Figure 1 is especially distinctive, as it is neither a simple bars pattern nor an ordinary grid pattern. Figure 2 shows a rough drawing of what this cancel might have looked like as a 12 piece symmetrical cancel of which only 10 of those pieces show in the stamp cancel in Figure 1.



Figure 1, left. An unidentified figure cancel in a 10 kopek ring stamp. Figure 2, right. A drawing of the reconstructed figure cancel. Both the stamp and drawing have been enlarged.

Checking the *Laitinen Catalog*, the cancel bears a resemblance to the Orevesi fancy grid cancel No. 482. Additionally, though, there are similarities to Sievi Nos. 479 and 478, too. Even No. 477 is suggestive of the same pattern. Finally, Nos. 451A and 451 look as if they could be related.



Figure 3. Figure cancel 451A without town identification has a pattern similar but is more dense (8 + 8) than the cancel pictured in Figures 1 and 2, which is classified as an 8 x 4 grid.

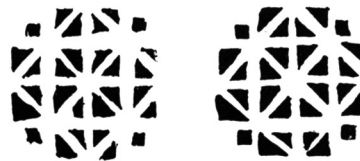


Figure 4. Figure cancel 482 from Orevesi is another cancel with a similar grid pattern that was in use about the time the ring stamps were introduced, but appears too dense to be a worn or altered mark used on the 10 kopek ring stamp.



Figure 5. Left, figure cancel 477; center, figure cancel 478 and right, figure cancel 479 used in Sievi are examples of similar but not identical to the cancel illustrated in Figures 1 and 2 above.

However, none of these cancels are a match. None of these five cancels are known on any 1891 issues, and three of them are only known on issues used before 1891. Also, none of the five looks to have been changed to become the cancel in Figure 1.

Is It Genuine?

There are reasons for considering that the cancel may be genuine:

1. It was purchased in a low priced lot of ordinary Finnish stamps, and was not offered as a special or valuable cancel.
2. The stamp is somewhat more valuable unused, and the stamp is undamaged. Also, it is not really a common or inexpensive stamp for that time period.
3. The style of this unusual cancel is quite consistent with several of the other unusual Finnish cork cancels from around that time period – the 5 mentioned above, and even the “new” 1877 Ekenäs postal card example discussed below.
4. There is no other cancel visible on the stamp. Sometimes the presence of another regular cancel helps identification, but many forged cancels are done by putting the fake cancel on an ordinary, already cancelled, stamp.
5. The cancel is not a “perfect dark strike” on a light stamp, but a normal looking, incomplete black strike on a dark blue stamp. Fake cork cancels are likely to be made to be more “eye catching.”

The Negatives:

1. This 10 kop denomination was usually used for the foreign letter rate, so it would be more likely to get a non-

Finnish cancel if it were noticed en-route as not having been cancelled in Finland. We do not know if any other countries had a similar cancel that was used on stamps. As mentioned in the August TFP 2005 article, Danzig used some cork-style cancels in the early 1900s. Russia used some in the WWI period – which was well after these stamps were demonetized in 1911.



2. This 1891 issue had the longest period of postal validity and actual use – about 20 years. This makes the period of use of this cancel more uncertain. Other stamps issued in the figure cancel usage period were generally retired after about 10 years, and little stamp usage ever happened after the “replacement issues” came out. Note, typically replacement issues in new colors, new design, or just a new gage of perforations came out about every 4 to 7 years,

3. No other examples are known either on or off cover.

4. As a forgery, it could have significant appeal to a Finnish cork cancel collector.

Figures 6 and 6a (enlarged cutout). This postal card from Ekenäs was illustrated in Filatelisti 4/1992 as an example of a one-of-a-kind cork or figure cancel that has yet to be assigned an official catalogue number. Figure 7, below. Three drawings from the 1992 article show how the figure cancel might appear. To date no other items have been reported with a figure cancel like the one shown above.



Help From Reinhard Weber

In the past 24 years, since the publication of Aaro Laitinen's Catalog, are there new discoveries of any similar items? We asked Reinhard Weber, who currently expertises figure cancels for the Finnish Philatelic Federation. He knew of only one other example of a similar style, and referred us to an article he wrote about that cancel, which had been reported by collector Willy Schutt, of Geneva. That article appeared in the *Filatelisti* issue 4/1992. It shows a postal card from Ekenäs dated October 25,

1877. The picture from that article was provided by Reinhard Weber together with the enlarged cutout of the value stamp and the figure cancel, see Figures 6 and 6a. Figure 7 shows drawings of the possible cancel in Figure 6.

However, the time period is much earlier, and even though the style is similar, the detail of the cancel is definitely different. One has to wonder if there might be some relationship, of course, either in who made the cancel or the place of use, but that remains for a possible future discovery or clarification.

Note, too, that the cancel example on that card from 1877 is still unique today and thus even though on a full postal item, it still cannot be certified as genuine.

The likely conclusion for the 10 kop item here is that further information or additional discoveries are required before certification is possible. In the meantime, collectors need to keep looking. Send any information, or your comments, to the Editor, or to Ed Fraser, 195 Marine Street, Farmingdale, NY 11735, or by e-mail to: efraser@msn.com

Postal Censorship in Finland CD Available

A revised postal censorship CD (September 2005 edition) is now available postpaid in the US and Canada for \$10 and \$15 in Europe, Australia and South America. Payment in Euros is also accepted.

The CD includes an essay by Juhani Olamo, a summary of stamps and resealing tape types by city location, and a comprehensive illustrated catalogue of all the known censor stamps and sub-types, tapes and wax seals with usages dates, and translations of the Russian text.

If you purchased an earlier version of the censorship CD (January or June 2005 edition) please send me an e-mail and I will send you a copy of the September 05 edition.

The study of postal censorship is continuous and on-going. Although this latest CD includes a number of updates and new information, we are aware that several sections should be reviewed and the classification revised based on preliminary submissions received over the past nine months. If you have a Tornio censor tape that might be considered for a separate catalogue number or sub-type listing, please send a scan to the editor. Scans at 300 dpi, full size, JPEG are appreciated.

