

# THE AUSTRIAN NEWSPAPER TAX

by Andy Taylor

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## Introduction

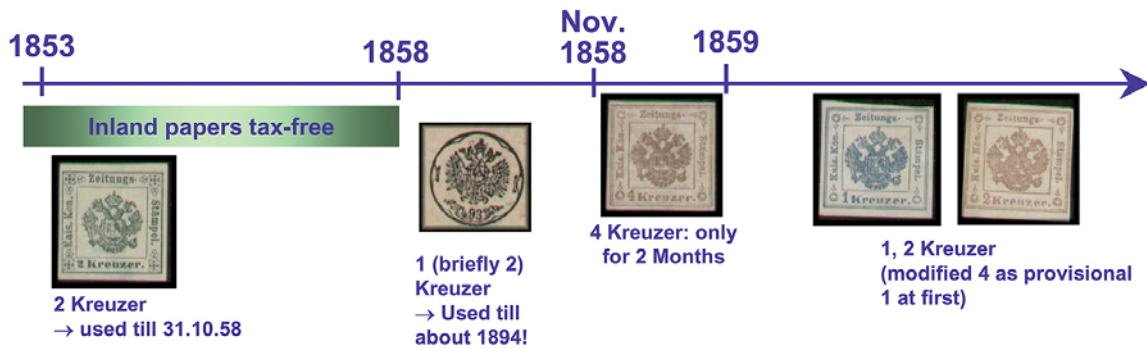
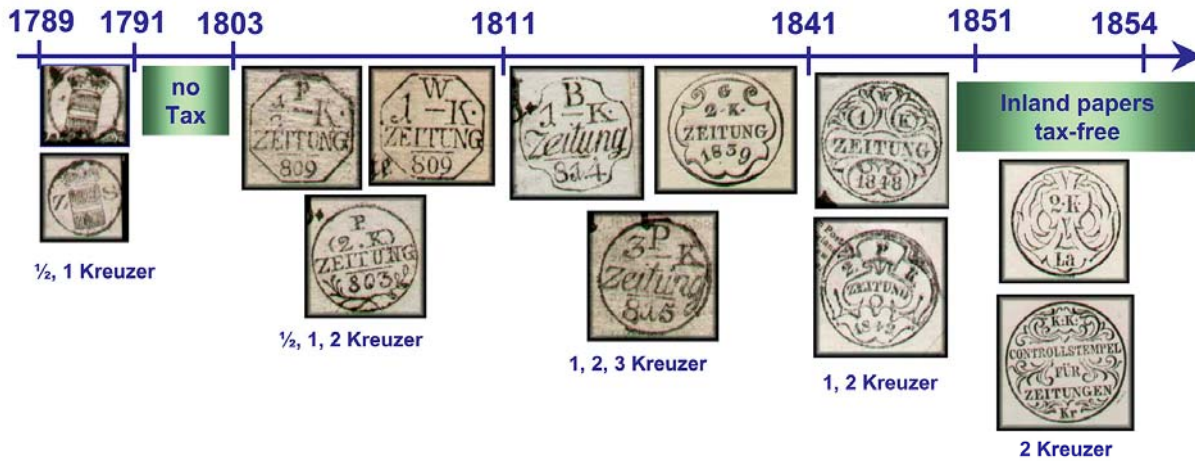
The complex 111-year history of taxes on newspapers in Austria is closely tied to the political events of the 18<sup>th</sup> & 19<sup>th</sup> centuries in Austria and the rest of Europe. Kaiser Josef II wanted to introduce all manner of reforms (which, incidentally, led to Mozart being buried in an unmarked grave), but was continually frustrated by the “Law of Unintended Consequences” and ultimately by his death in 1790. In May 1789, Josef announced a tax effective 1 July on all newspapers and pamphlets, whether published in Austria or imported from abroad; the official justification was “to raise funds for education”. [*“Austria” has been used in this article as a convenient term for “those countries ruled by Kaiser Josef II and his successors except for Hungary, Bosnia & Herzegovina, Military Border and Lombardy-Venetia when they had different arrangements”; these will be mentioned occasionally but not in comprehensive detail.*]

Payment of the tax was at first shown by an impressed device which will be referred to here as a “**signet**”, not a “signette”, “stamp”, “seal”, or “signature”. The verb “to signet” will be used. From 1853 an adhesive stamp was introduced; from then until abolition of the tax on 1<sup>st</sup> January 1900 the usage of signets and stamps overlapped. There are endless official pronouncements concerning newspaper taxation - a partial list and explanation of references such as 1850 RGB 345 may be found in endnote <sup>(1)</sup> [*endnote references are indicated by blue Roman numbers in brackets*].

## Overview of significant events

Date	Event
29.11.1780	Maria Theresia dies; Josef II becomes Kaiser.
1.7.1789	Newspaper Tax introduced: ½ kr CM on all newspapers; 1 kr CM on pamphlets. Payment shown by signet.
20.2.1790	Josef II dies; succeeded by his younger brother Leopold II.
Apr/May 1790	½ kr CM signet given ZS, 1 kr CM given BS to distinguish them.
1.3.1792	Leopold II dies; succeeded by his son Franz II.
1792	Following many exemptions, newspaper tax largely abolished.
1.1.1803	½ kr / 1 kr for inland papers under/from 1 sheet. Doubled for foreign (ie 1 kr / 2 kr). Signet: different design each year (till 1850).
11.8.1804	Franz assumed the title “Franz I, Emperor of Austria”.
1809	Napoleon!
15.3.1811	Tax raised to 1 kr / 2 kr for inland papers under/from 1 sheet; 2 kr / 3 kr for foreign papers.

# Timeline (graphics crafted by C Mintert)



## Overview continued

Date	Event
2.3.1835	Franz I dies; succeeded by his son Ferdinand I.
1 April 1841	The 3 kr rate of tax was withdrawn; all foreign papers paid 2 Kr.
2.12.1848	Revolutions! Ferdinand abdicated; his nephew became Kaiser Franz Joseph I.
1848-1850	Tax partly suspended on domestic papers.
1.1.1850	Tax on subscription orders from German States now included in the (unchanged) delivery price (hence de facto abolished). Control Stamp for those papers.
1.11.1850	Tax abolished for inland papers, 2 kr for (non-PU) foreign. New signet.
1.3.1853	2 kr green adhesive introduced; valid till 31.10.1858.
1.11.1854	Signet usage ceased; adhesive documentary revenue stamps issued; fiscal paper-stamping offices were closed.
1.1.1858	Inland papers taxed again at 1 kr. New type of 1 kr signet introduced (small circle; no words, value or currency; die number at foot).
1.11.1858	Currency changed from CM to öW. Inland (and PU) newspaper rate rounded up 14% to 2 kr öW, non-PU foreign 4 kr öW. 4 kr brown adhesive issued. The Signet for inland papers continued in use with a value of 2 kr öW.
1.1.1859	Tax halved to 1, 2 kr öW. Same signet used for 1 kr rate; 4 kr adhesives used as if 2 kr. New adhesives issued: 1 kr (made from the 4 kr clichés; later fresh [Type II] clichés were made) and 2 kr.
1873	Official reprints of the 1853, 1858 adhesives. Only 1000 sets sold to the public.
6.1877	1 kr, 2 kr Adhesives redesigned.
1885	New design of signets: double circle, now with legend but still no value or currency (the value was 1 kr.)
13.5.1887	2 kr signet introduced at Lemberg (similar design to the 1 kr signet but with a "2" in the middle).
1890	Changed adhesives issued: 1, 2, and a 25 kr carmine. The 2 kr signet now also used in Vienna.
1898	Czech signet version (1 kr).
1.1.1900	Newspaper tax abolished.
till Oct 1900	Newspaper tax adhesives used up as postage dues on parcel cards, Post-Begleitadresse etc because of the shortage of small denomination stamps.

## 1789: Introduction of a Tax on Newspapers

On 5<sup>th</sup> June 1784 Kaiser Josef II issued a lengthy Stempelpatent (ie the law concerning revenue taxes; as 1784 RGB 301 it occupies 18 pages in the Reichsgesetzblatt) which introduced or changed the taxes on documents, playing-cards, and Kalenders (the Austrian Kalender is the British almanac); however it does not impose a tax on newspapers. (The document tax was referred to as the "Papierstempel" although it was not levied on paper as such.) On 30<sup>th</sup> January 1788 he issued another and even longer Stempelpatent (1788 RGB 776: 28 pages), again for documents, playing-cards, and Kalenders but not newspapers. However in 1789 two Imperial Decrees were issued, "arising from" the Stempelpatent.

On 6<sup>th</sup> May 1789 an Allerhöchste Entschließung (<sup>II</sup>) stated that “Zeitungen und Tagblätter” would be liable to a tax of ½ kreuzer CM (= Conventions Münze) and “Broschüren” 1 kr per sheet (Bogen); the payment was to be indicated by “the same Signet for all” (*mit dem nämlichen Stempel*) “with the Austrian Arms but no indication of value or currency”. This was followed on 11<sup>th</sup> May by a more detailed Gesetz prescribing what was taxable (eg all newspapers and pamphlets, whether published in Austria or imported from Hungary or abroad) and what was not (eg bound books); the interaction with the Censors; the responsibilities of various people; and the considerable penalties (eg fines of 30 times the mistake) for non-compliance. The “Wiener Diarium” and the “Brünner Zeitung” were both exempted from the tax as “*their publishers had a private arrangement with His Majesty*”! (Gesetz section 2 in Wurth’s transcription: see next paragraph.)

It seems that the Gesetz was reset and reprinted in each principal city, possibly due to the peculiar structure of the Austrian Empire which in effect consisted of numerous more-or-less separate states all having the same ruler. I have copies with slight differences in layout, paragraph numbering, and wording from Linz dated 19 May 1789; and from Innsbruck dated 22 May 1789. Wurth (XIV p105) transcribes what is most probably the Vienna edition of the Gesetz which is dated 11 May 1789; section 7 (<sup>III</sup>) fixes the tax on inland and foreign papers at ½ kr per copy irrespective of size. “Broschüren and Komödien” were taxed at 1 kr per sheet (Bogen) per copy, to be stamped on the first page. It is again clearly stated that the signet shall not show the value. The Linz and Innsbruck versions say the same, although the section is numbered 9. It is odd that an Innsbruck edition was produced, as the tax seems not to have been applied in the Tirol until the 1820s.

Although the decrees specify the tax as “per Bogen”, the official definition thereof has proved elusive (<sup>IV</sup>). However, Kořínek (see Refs) states that “one sheet of paper is 252 square Vienna Zoll, 18 high by 14 wide”. The conversion tables in “Fromme’s Wiener Auskunft-Kalender 1886” tell us that a Vienna Zoll is 26.34 mm. A Bogen, in this context at least, is then 474 mm by 369 mm. This is consistent with physical newspapers of that period.

**The tax began on 1<sup>st</sup> July 1789.** The literature contains two different interpretations of how the tax was shown (there is no dispute about the tax rates themselves, namely ½ kr and 1 kr ).

**The conventional wisdom is:** Payment of the ½ kr for newspapers was shown by a signet stamped on the paper, which had a crowned shield flanked by Z S, all in a 15mm diameter circle. Payment of the 1 kr on pamphlets was shown by a similar stamped signet, having the crowned shield in a circle but no flanking letters. The earliest statement of this seems to be in Frankl, page 4 (see References below), carefully repeated by Tkalcics, Tettinek, and Ferchenbauer-2000; they do not mention signets with B-S.

**The actual Kořínek/Mintert research results are:** Until April-May 1790, every item had a stamped signet with a crowned shield in a 15mm diameter circle and no flanking letters, whether taxed at ½ kr or at 1 kr. From that date, the blank signet was replaced with a 15mm Z-S signet for the ½ kr rate; and a B-S signet for the 1 kr rate. Kořínek (see refs; his Př. 12) is the only source to illustrate the extremely rare B-S signet; the only specimens known are from Prague and are 20mm dia.

A survey by Mintert of 65 items published during this period is consistent with the April/May 1790 changeover and is NOT consistent with the conventional wisdom. I have separately seen several of them in the Münzkabinett and arrived at the same opinion. Furthermore, starting with one design of signet and changing it in 1790 (perhaps in the light of experience) complies with the Entschließung and the Gesetz; the conventional wisdom does not.

**My conclusion is that the Kořínek/Mintert alternative is correct**





“Real-Zeitung” dated 19 July 1789, just before the tax was introduced - hence no markings.



“Real-Zeitung” dated 8 August 1789. Tax shown by shield-in-circle signet, without letters.

“Real-Zeitung” dated 20 July 1790. Tax shown by shield-in-circle signet, with letters Z S



“Real-Zeitung” dated 23 December 1791.

Tax on “original newspapers” had been abolished in September 1791 - hence no markings.



It is possible to arrange a visit to the archives of the Münzkabinett of the Kunsthistorisches Museum on Maria Theresien-Platz, Vienna. Their extremely helpful staff will show you their very large collection of Austrian revenue stamps (it may be that of Koczyński, of Krug, or of Mittelmeier; the

Hanus collection is in Prague). They have newspapers, specimens of signets prior to 1850, many document tax stamps, Kalendar tax, tax stamps for hair-powder & rouge... A selected few of the vast store of riches in the Münzkabinett appear here, beginning with these two newspaper mastheads, from 1789 and 1790.



Newspaper, 3 July 1789 - note no letters in signet; 15mm dia



Newspaper, 14 August, 1790 - note letters Z S in signet; 15mm dia

Domestic publishers had to take their printed newspapers and brochures to the finance office for signetting, which was done with a hand stamp. Accusations of a “tax on knowledge” and “interference with Press freedom” led to more and more exemptions (see endnote 1); for example on 12 July 1789 “scientific journals” were exempted, on 28 February 1790 “folk-songs”, in September 1791 “original newspapers”. By 1792, the tax was effectively abolished; according to Frankl it remained in force only for “newly printed foreign newspapers”.



## 1803: the Tax returns

Kaiser Leopold II left newspaper tax in abeyance, although censorship was reintroduced on 11 September 1790 and any article in or from a foreign journal “deemed to spread dangerous new ideas” (see Béranger) was suppressed. His son and successor Kaiser Franz II (from 1804 Kaiser Franz I of Austria), finding himself embroiled in more wars and again short of money, reintroduced the newspaper tax at the rate of ½ kr for all inland newspapers under one sheet (“Bogen”) and 1 kr for larger inland papers; foreign papers paid double these rates.



1803 two foreign papers from Bayreuth (Germany) with “1K” signet and “2K”; stamp office Prague.

A starting date of 1<sup>st</sup> March 1803 is given by Frankl (page 6) and attributed to “Hofkammerdekret 2290/2859 of 15 Oct 1802”; this statement has been dutifully copied in later articles but the Austrian Staatsarchiv in Vienna has no trace of this document! Reichsgesetzblatt 1802 RGB 577 is the Stämpelpatent of 5<sup>th</sup> October 1802 in which §§67-75 deal with newspapers; the date of introduction is clearly stated as 1<sup>st</sup> January 1803. Conclusive refutation of the 1<sup>st</sup> March 1803 date is Kořínek’s illustration Př. 15 which shows a foreign newspaper dated 20 Jan 1803 and taxed in Prague at 2 kr, shown by two 1-kr signets.

As is implied by §69 of the Stämpelpatent, the new tax was not applied everywhere. Frankl (p6) notes Hofdekret 1808/270 (supposedly dated 13 Jan but not known to the Staatsarchiv) extending it to papers arriving from Hungary, Trieste, Tirol and Vorarlberg. (Meanwhile, Napoleon introduced a variety of new rates and signets). Copies of newspapers are known on which a tax of 3 kr has been levied which was paid by a 1 kr and a 2 kr signet (see Kořínek Př. 15 & 18), and a tax of 2 kr paid with two 1 kr signets (Kořínek Př. 22). For some reason, between about 1812 and 1826 “Zeitung” was in script; before and after these dates it was in block capitals.

As before, payment of the tax was shown by a black signet, now with a different frame design each year. These had the word ZEITUNG; the value (eg “1-K”); the year (until 1824 shown as eg 808 with a line above for 1808); and a code letter (eg “W” for Wien) for the location of the Stamp Office (an office of the Finance Ministry) where the signet was applied. Instead of “½-K” the years 1803 to



1805 and 1807 can have “2 D” where the letter “D” stands for “Denarius” which was equal to “Pfennig”; 4 Pfennige are 1 Kreuzer so 2 D = ½ kr.



1806 paper with “½ K” signet; 1807 paper with “2 D” signet



Wiener Zeitung, 1805, taxed 1 kr; Grazer Zeitung; 1811, taxed ½ kr

The table that follows is mostly from copies of the Wiener Zeitung; sometimes this contained so many pages that it incurred the higher rate of tax! It’s also noticeable that in Januaries the previous year’s signet was often still used.







# 1809: Enter Napoleon...

Napoleon's army entered Vienna on 13 May 1809, remaining until 14 October. One minor effect of this can be seen on the masthead of the Wiener Zeitung for that year, which had the Austrian Eagle and Austrian octagonal tax signet until 6 May. When Napoleon appeared the Austrian government officials hid everything concerned with signetting, such as stamped paper (Vorratsstempelpapier) for documents as well as the signets (hand and machine stamps) for documents, calendars, newspapers etc. The reason was to prevent Napoleon getting the tax revenues. As a result of this Napoleon introduced his own signet, in an oval form. Of course, it took a while until this "new" so-called Napoleon-Signett was introduced. The following issues provide an overview of this special period. In the issue of 20 May the eagle had gone although the Austrian signet remained; from 24 May until 30 August there was neither eagle nor signet. The oval " $\frac{1}{2}$  kr French signet" appeared on 2 September, remaining until 18 October. From 25 October, the Austrian Eagle appeared and disappeared seemingly at random, and the tax signet is sometimes  $\frac{1}{2}$  in an oval, sometimes 1 in an oval, and sometimes 1 in an octagon!



6 May



20 May



2 June



23 Sep



21 Oct



25 Oct



29 Nov



6 Dec

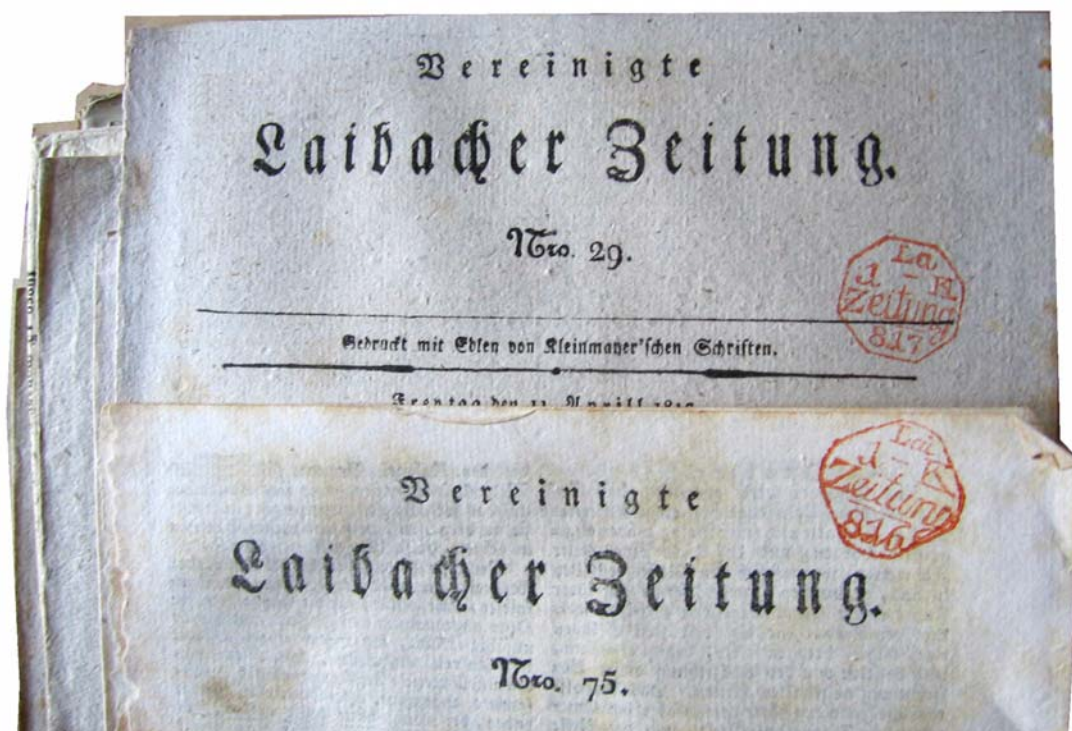


30 Dec



This piece [from the Münzkabinett] has a  $\frac{1}{2}$  K tax signet from 1809 plus part of a second mark in French (PROV ILIYR. TIM DI CONT.). The oval signet, the "LA" standing for Laibach, and the date of 1809 show that it's from the Napoleonic "Kingdom of Illyria" period, 1809-1811.

When Illyria returned to Austrian control, the 1802 Stempelpatent was reapplied from 1 Oct 1814. In those areas where silver currency was used the signets were struck in red (to differentiate them) and were in use until 1 Jan 1818. The Münzekabinett has two newspapers from Laibach, dated 1816 & 1817, showing this.



The very rare Illyrie signet, and some rare red signets from Laibach and Triest

Two further examples from this complex period: both are the “Giornale Italiano” published in Milan (the copies are badly foxed, not burnt). On the left is the issue of 23 April 1814 with the Italian “Regno d’Italia” signet; on the right that of 17 August 1814 when Austria was in *de facto* control. It has the “F I” (Francesco Primo) 3 centes signet specific to the Kingdom of Lombardy.





## 1811: the rates change

From 15.3.1811 the newspaper tax rates (in those parts of Austria controlled by the Kaiser) rose from ½, 1, 2 kr to 1, 2, 3 kr. (See Frankl page 7). The 2 kr value from the March-November period and the 3 kr value are rather rare; this 3 kr rate for larger papers was withdrawn from 1 April 1841 and they were only charged 2 kr.

To understand the events of 1811, as so often with Austrian affairs, some history and politics is necessary. In 1753 Austria had introduced “Conventions-Money” (**Conventions-Münze**, abbreviated C.M) as agreed by the Convention of that year concluded between many European states. The Austrian currency was the Gulden (abbreviated fl.) each subdivided into 60 Kreuzer (x, Xer, Xr or kr). Note: the taxation of newspapers in the north Tirol during the early 1800s will not receive a full discussion here! See (V)

The growth in the economy (according to some sources: see VI) or the problems created by Austria’s propensity for fighting but losing wars (according to others!) led to the issue on 15 June 1762 by the Bank of Austria of 12 million Gulden in paper money called **Bankozettel**. Initially these notes were only valid in some parts of the Empire; the area of validity was extended and other issues followed (eg on 1 June 1785 notes issued in 1771 were replaced by new ones “on blue paper”). Until 1796 the Bankozettel were valued by the foreign exchanges at 100/100, ie face value, relative to the Conventions-Münze. The value then began to decline, being 125/100 in 1804, 175/100 in 1807, and 1200/100 in 1811. Physical Conventions-Münze had been withdrawn by about 1797.

The Finanz-patent of 20 Feb 1811 (1811 RGB929) ordained that on 15 March 1811 the Bankozettel were called in (VII) and replaced by a new paper note of the same face value, the **Einlösungsscheine** (redemption note), at an exchange of 1 new for 5 old. Everybody except the Government regarded this as “State bankruptcy”! The Government promised never to issue more paper money, but the costs of dealing with Napoleon led them to issue more in 1813. These two papers were collectively referred to as **Wiener Währung**. It in turn suffered inflation, being quoted at 350/100 by 1815.

A follow-up Act, 1811 RGB930 also dated 20 Feb 1811, gave the amendments to the Stempelpatent of October 1802 consequent upon the change to Einlösungsscheine. Section 5 states that the newspaper tax shall remain in three classes as prescribed by section 68 of the Stempelpatent; however the rates for classes 1, 2 & 3 shall be 1, 2, & 3 kr if paid in Einlösungsscheinen or five times as much if paid in Bankozettel. The date of implementation isn’t stated, but the Finanz-patent makes it clear that it is 15 March 1811. A dual language (German-Czech) version is known, issued by the “k.k. böhm. Landesgubernium”.

The issues of the Wiener Zeitung for March 1811 show the changes. Those up to 23 March are all taxed at 1 Kr; but the issues of 27 & 30 March are taxed 2 Kr. Page 1280 of the 30 March issue explains the changes, mostly for the benefit of quarterly subscribers: “...die Zeitungs-Stempel Gebühr aber durch das am 15.März l.J. kundgemachte Allerhöchste Finanz-Patent auf 2 kr W.W. oder 10 kr. in B.Z. für jedes Stück festgesetzt würde..” [*the newspaper tax has by the imperial finance act of 15 March of this year been set at 2kr WW or 10kr Bankozettel per copy..*]

In 1817 the “Privileged National Bank” was created, relying on foreign capital (probably via the Rothschilds, who kept Austria from financial collapse for several decades). The bank issued notes and bought in the Wiener Währung at slightly better than the exchange rate. From 1818, Wiener Währung was not accepted in payment for postage, and rates expressed in it were converted at 300/100 which was slightly worse than the exchange rate for currency.



31 July 1821: 2 kr tax - paid, unusually, with two 1-kr signets.



Masthead of "The Times" (London) for 1835; this was a full-size foreign broadsheet so was taxed at 3 kr.



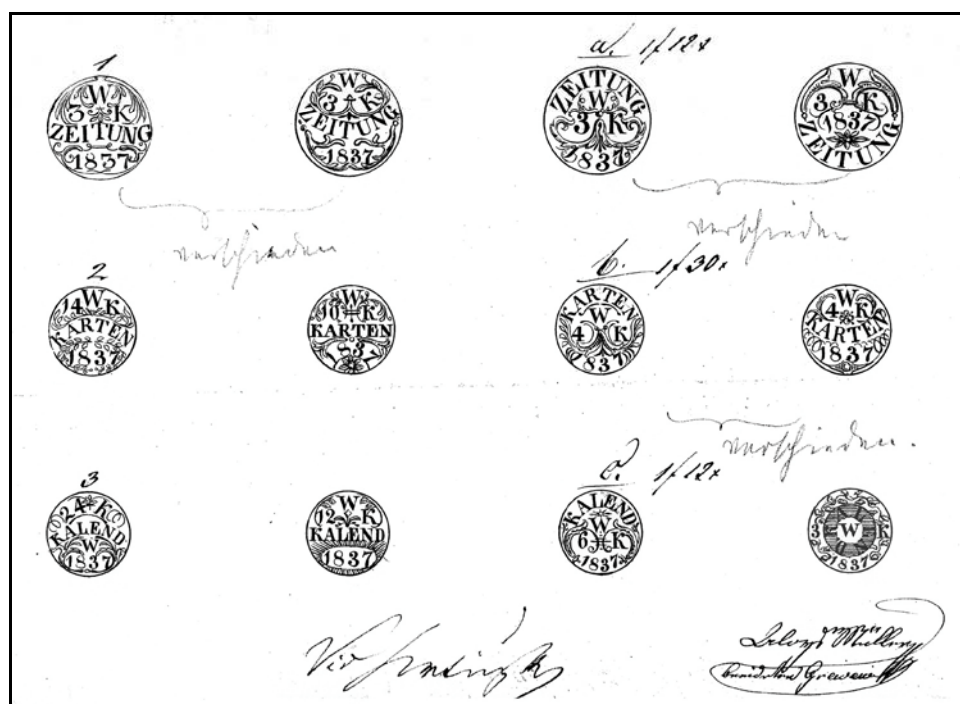
1840 Allgemeine Zeitung - 16 sides, bigger than 1 Bogen, so taxed at 3 kr.





Lombardy & Venetia, being nominally an independent kingdom, had different signets. Illustrated are the *Gazetta Privilegiata di Milano* of 9 May 1853 with a Lombardy 5 centes signet; and the *Gazetta Privilegiata di Venezia* of 16 Oct 1841 with the Venezia 5 centes signet.

The Münzkabinett contains many design submissions and proofs. Below are the designs suggested for the 1837 newspaper, playing-card, and Kalender tax signets; for newspapers the third column from the left was chosen.



The office code letters were as follows; not all were in use all the time. B = Brünn; E = Eger from ?1830; G = Graz; I = Innsbruck; K = Klagenfurt until 1813 and Karlsbad from ?1830; Kr = Krakau; L and Le = Lemberg; La, LA and Lai = Laibach; Li = Linz; M = Marienbad from ?1835; P = Prag; S = Salzburg; Tö = Töplitz (alias Teplitz) from ?1830; T = Triest; W = Wien; Z = Zara.

The spas Karlsbad, Teplitz, Eger and Marienbad only had 2 Kr and 3 Kr signets. The offices Br = Bregrenz, Cz = Czernowitz, Kre = Krems, Ta = Tarnov, Tro = Troppau and Pr = Prerau seem to have functioned only around 1843 and 1850.



## Overview, 1840 - 1860

From:	Inland	Postal Union (see note 1)	Other foreign
to 31 Mar 1841	1 or 2kr signet	--	2 or 3kr signet
1 Apr 1841	1kr signet	--	2kr signet
<i>1848-50: upheavals and confusion. Requirement-to-tax sometimes ignored.</i>			
1 Jan 1850	Notionally 1kr	PS (see note 2) from German States: no tax; Control Stamp	Notionally 2kr
1 Nov 1850	Free	PS: tax hidden; Control Stamp. Others: 2kr signet	2kr signet (new design)
6 Dec 1852		PS: tax hidden; post office cancel. Others: 2kr signet	2kr signet if forwarded; 2kr adhesive otherwise
1 Mar 1853 (note 3)			
1 Nov 1854 (note 4)		PS: tax hidden; post office cancel. Others: 2kr adhesive	2kr adhesive
1 Jan 1858	1kr signet	PS: tax of 2kr included; post office cancel. Others: 2kr adhesive	PS: tax of 2kr included; post office cancel. Others: 2kr adhesive
<i>Currency change from CM to ÖW</i>			
1 Nov 1858	2kr signet	PS: tax of 2kr included; post office cancel. Others: 4kr adhesive	PS: tax of 4kr included; post office cancel. Others: 4kr adhesive
1 Jan 1859	1kr signet or adhesive	PS: tax of 1kr included; post office cancel. Others: 1kr adhesive or signet	PS: tax of 2kr included; post office cancel. Others: 2kr adhesive (or 4kr used up as 2kr)

Notes:

- 1) See later for more details
- 2) "PS" = Ordered by subscription at a Post Office, to which it came and from which the subscriber normally collected it.
- 3) Introduction of adhesive tax stamp, 1 March 1853
- 4) Closure of revenue stamping-offices, 1 November 1854

## 1840: more changes

For some reason, the design of the signets was altered during 1840 - until 23<sup>rd</sup> March the 1 kr & 2 kr were identical apart from the value and the 3 kr was quite different; from the 24<sup>th</sup> March all three were changed to be similar in concept but different in detail. This may be connected with the introduction by Kaiser Ferdinand I of a new Stämpelpatent which was dated 27<sup>th</sup> January (1840 RGB 404) and is 86 foolscap sides long! It states that its provisions come into effect on 1<sup>st</sup> November 1840, but it does not appear to mention the taxation of newspapers.

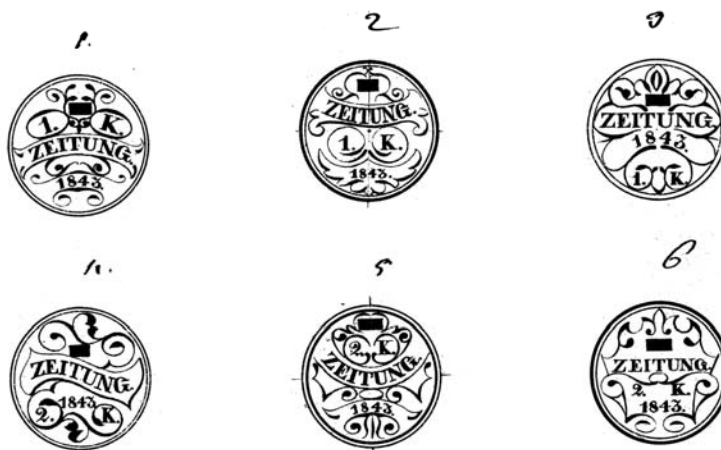
However, the 1 September 1840 issue of the “Wiener Zeitung” (<sup>viii</sup>) contains 1½ sides on the subject. First it prints an untitled decree (which is not in the RGB) of Ferdinand I dated 27 Jan 1840 which states that “*the attached Patent is consequent upon the introduction of the new Stämpelpatent and shall have effect from 1 November in all Our Realm with the exception of Our Kingdom of Hungary and Our Great Principality of Transylvania*”; appropriate local variations would be issued for Lombardy-Venetia and Dalmatia. The Patent itself, also dated 27 Jan 1840, is printed next; it covers the taxes on playing-cards,



Kalenders, and Newspapers. I have also seen a German-Czech version of the decree, printed in parallel columns and issued as a separate document without heading, reference or context; the wording is the same as in the Wiener Zeitung (but is more readable!). This may be another example of the Provincial Reprinting mentioned above.

In both documents, §21 states the area of application: all political newspapers brought in to the taxation area from a foreign country or from a non-tax part of the Empire. §22 gives the tax rates: 1 kreuzer for inland papers less than one sheet (Bogen); 2 kr for an inland paper of one sheet or bigger and for a foreign paper less than one sheet; 3 kr for a foreign paper of one sheet or bigger. §23 says that a paper of many pages shall be signetted only once, and on the first page. §24 instructs newspaper publishers to bring their sheets for signetting **unprinted**. By §25, papers from foreign or non-tax zones are to be presented for signetting by either the post office or the frontier Customs office; and §§26-27 assign the responsibilities for compliance.

Again from the Münzkabinet archive come these designs for the 1843 newspaper tax, signed Jos Radnitzky, K.K. Hof Wappen Graveur and dated 23 Feb 1842. Design number 2 was chosen.



Wien Wien den 23. Februar 1842

Jos. Radnitzky  
K.K. Hof Wappen Graveur

## 1848: revolutionary events and fiscal changes

The revolutionary events of 1848-1850 led to a temporary suspension of the tax on domestic newspapers. Kaiser Franz Josef I announced his enthronement to his subjects in 1848 RGB 001, and in 1849 RGB 151 listed certain Rights that people had under the newly-announced constitution; §5

was the right of everyone to express their opinion in speech, writing or pictures. Press censorship was abolished: however a law against “misusing the Press” would be enacted - and a week later it was, as 1849 RGB 161. §8 required publishers to be well-behaved citizens aged at least 24, and required regularly-issued inland newspapers to make a Cautionary Deposit for “good political behaviour” [*my paraphrase of their words!*], the amount varying with the frequency of issue and the population of the distribution area; eg 10,000 Gulden for a paper published three or more times a week in a place with over 60,000 inhabitants, or 5,000 Gulden elsewhere.



The last use of the inland newspaper signet in 1850: 28 August.

A Patent dated 6 September 1850 (1850 RGB 345) gave effect to “the principle laid down in the constitution of equality of taxation in all the crown-lands of Our Realm” by abolishing taxes that had been imposed at different rates in some crown-lands on playing cards, calendars, newspapers, advertisements and announcements, and instead levying tax at the same values in all crown-lands “without delay”. Under this, all these taxes were abolished from 1<sup>st</sup> November 1850 [preamble §II]; and instead playing cards, calendars, advertisements and announcements were taxed, along with a tax set at 2 kr [§20] which applied [§1.3] to:

*“those newspapers published in foreign countries and imported to the Empire and which have a political content; defined as those containing political news and debate and published daily or at least once per week, with the exception of those which (a) were published more than half a year ago, or (b) are brought in by travellers for their own sole use.”*

The effect of all this was to **abolish the tax on all inland newspapers from 1<sup>st</sup> November 1850** without actually admitting to it in public!



Wiener Zeitung, 1 Nov 1850: no tax due, none paid.

Payment of the 2 kr tax on foreign newspapers was to be shown by a new signet, having an ornamental design, value-figure, and tax office letter but no “Zeitung”. It applied to newspapers arriving as normal items of mail, sent by forwarding agents, or brought in by travellers. For some reasons this 2 kr signet was still in usage in Lemberg until 1876 and probably longer.





Swiss newspaper dated 19 June 1852. 2 kr signet applied at Vienna. (Printed on white paper)

## 1850: Foreign newspapers and the German-Austrian Postal Union

The facility for ordering newspapers by advance subscription at a Post Office had previously been available for inland and foreign papers selected from a list issued annually by the Postal Authorities in Vienna: see for example the Briefpostordnung 1838 RGB 302 of 6 Nov, §§75-84 [IX]; §77 stated that the tax was included in the subscription price. The “Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen” in an instruction dated 31 Dec 1849 [see X] noted that the Finance Ministry had announced that for those papers ordered from a German State no tax was now due, and that a Control Stamp was to be applied to them to indicate this. Koczyński (pp 38-39) states that the Civil Service then pointed out that waiving a tax could only be done by issuing either a Law or an Imperial Decree. Doing so was unthinkable as it would imply that the previous Law was less than perfect; and, even worse, it would draw attention to the Ministry’s error! An ingenious bureaucratic solution was devised: the Laws were interpreted to mean that “the tax was now included in the delivery price”. Koczyński notes that, since that price didn’t change, the abolition of the tax was accomplished but concealed!

The German-Austrian Postal Union (1850 RGB 253) came into effect on 1 July 1850; §§38-50 thereof dealt with newspapers, which could now be ordered from signatory countries by advance subscription at a Post Office. They were tax-free only if so ordered [1850 RGB 345 §§ 4, 20-22]; all others were taxed at the full foreign-newspaper rate. [See also XI] Two office code letters recorded as used in the Controllstempel are not in the 1803-52 list above: F = Freiwaldau; and Wi = Wien. Proof specimens show the intention of having a total of 14 tax offices (S, Br, P, K, M, E, Tö, Tro, Kr, Cz, T, Wi, Bi and F); it is unknown if Cz, Bi or F were actually used on a newspaper.



The use of this Controllstempel on advance-subscription newspapers from Postal Union countries (eg Saxony, Bavaria, Prussia) ceased after 6 December 1852; a “normal” post office cancellation was used instead as in the next example (which can be identified from Klein’s catalogue as Kl.7905a used only in Laibach).



There was a constant flow of decrees and regulations for the subscription service, and on the handling of unsubscribed-for papers and those in transit to a third country. Long lists (6-8 pages) were regularly issued of the newspapers it was permitted to order; this example is the beginning of a late-1850 list which in full contains 249 “political” and 297 “non-political” papers, in 11 different languages!

**V e r z e i c h n i s**  
der in der österreichischen Monarchie erscheinenden  
**Zeitungen und periodischen Druckschriften,**  
nebst Preisangabe.  
Herausgegeben an die deutschen Postanstalten im Jahre 1850.

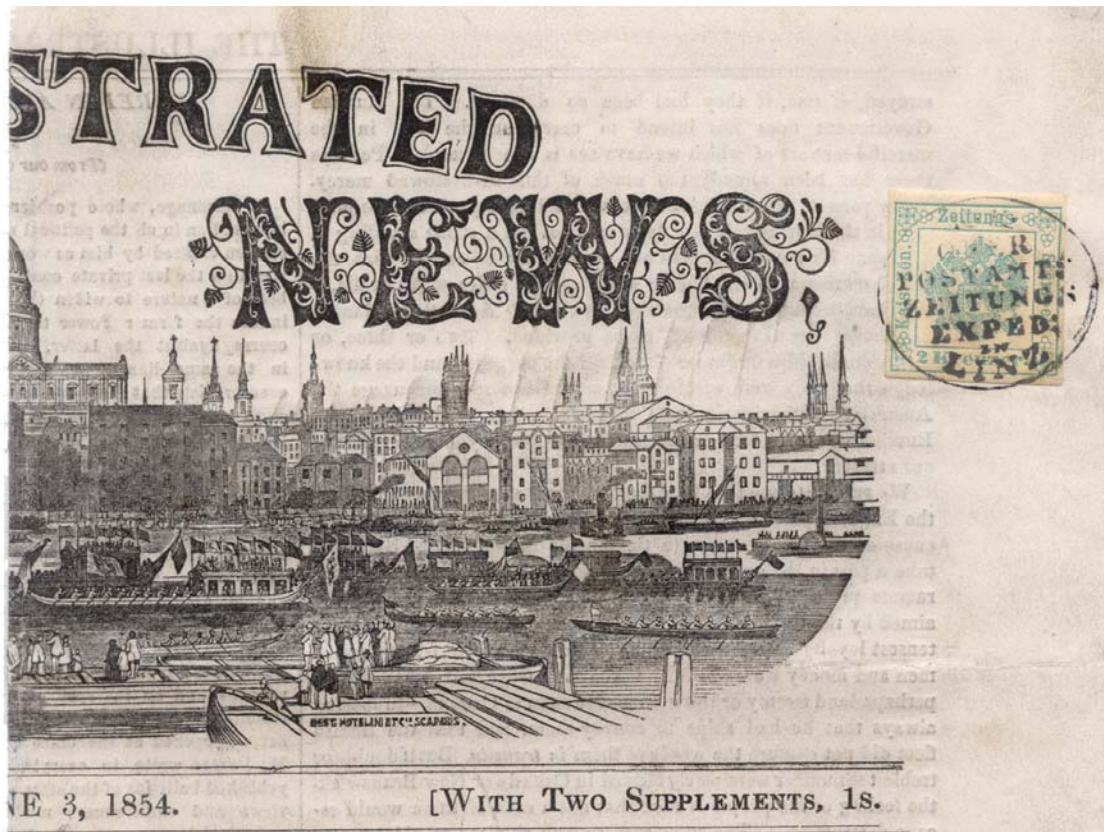
Nr.	Benennung der Zeitung	Ort, wo sie er- scheint	Wie oft in der Woche oder in welcher Folge	Abonnement- Verbindlichkeit	Jährlicher Netto- oder Verlagspreis		Sieht die Hälfte der gemeinschaftlichen Expeditions- Gebühr von 50 Perc.		Mitbin jährlicher Erlös- preis an die vereinten Post- verwaltungen	
					in Conventions-Münze					
				jährlich	fl.	kr.	fl.	kr.	fl.	kr.
A. Politische Zeitungen.										
I. Deutsche.										
1	Agramer Zeitung . . . . .	Agram	6	mal	8	—	2	—	10	—
2	Allgemeine Zeitung von und für Ungarn . . . . .	Presburg	6		10	—	2	32	12	32
7	Boten von Tirol . . . . .	Innsbruck	6		10	—	2	32	12	32
8	Brünner Tage-Courier . . . . .	Brünn	7		6	—	1	32	7	32
9	Brünner Zeitung . . . . .	Brünn	6		8	—	2	—	10	—
16	Constitutionelles Blatt aus Böhmen . . . . .	Prag	6		16	—	4	—	20	—
21	Deutsche Zeitung aus Böhmen . . . . .	Prag	7	nebst täglichem Abendblatt	10	—	2	32	12	32
22	Dorfzeitung aus Böhmen (deutsch und böhmisch) . . . . .	Prag	1		2	20	1	—	3	20
27	Freihafen von Triest . . . . .	Triest	2	wochentlich	8	—	2	—	10	—
28	Friedenszeitung . . . . .	Wien	6		12	—	3	—	15	—
33	Gräzer Zeitung, Abendblatt . . . . .	Gratz	6		4	24	1	32	5	56
34	Gräzer Zeitung, Morgenblatt . . . . .	Gratz	7		12	24	3	8	15	32
35	Gränzwort . . . . .	Leptitz	2		4	—	1	—	5	—
41	Innsbrucker Zeitung . . . . .	Innsbruck	6	wochentlich	6	—	1	32	7	32
46	Katholische Blätter aus Tirol . . . . .	„	2		5	20	1	20	6	40
47	Klagenfurter Zeitung . . . . .	Klagenfurt	3		9	—	2	16	11	16
48	Kronstädter Zeitung . . . . .	Kronstadt	2		6	—	1	32	7	32
56	Laibacher Zeitung . . . . .	Laibach	6		10	—	2	32	12	32
57	Landbote . . . . .	Salzburg	1		2	—	1	—	3	—
58	Lemberger Zeitung . . . . .	Lemberg	6		13	20	3	20	16	40
59	Litauer Zeitung . . . . .	Litau	6		16	—	4	—	20	—
60	Diejelbe sammt Bürgerblatt . . . . .	„	6		20	—	4	32	24	32

§§ 13-14 of the Press Law of 27 May 1852 (1852 RGB 122) changed the Cautionary Deposit details, eg, a weekly paper in a 40,000-people place had to deposit 3,500 Gulden C.M.



## 1853: The first Newspaper Tax adhesive stamp

The first Newspaper Tax adhesive stamp (the 2 kr green) was introduced on 1 March 1853 as a way of paying the tax on foreign newspapers not ordered by Postal Union subscription; these typically arrived in a Kreuzband or wrapper, or were brought in by travellers. See Koczyński p42; the introduction of the adhesive was surreptitiously done through a low-profile Erlass, Z.48300 of 27 Jan, and a lengthy instruction from the Handelsministerium, 1853 PVOB Feb 21 Z.562P.



1853 issue, type Ia, on the Illustrated London News of June 3 1854.  
Cancelled at the newspaper section of the Post Office in Linz

The design is square, with the Austro-Hungarian double-headed eagle in the middle, and in the outer double frame “Kais. Kön. Zeitungs- Stämpel”, while the bottom line contains the value indication, and the corners have small ornaments. The colour was a green made by mixing the yellow and blue inks that were already in use for the definitive stamps. It exists only in Type I: between the beak and the crown ribbon of the left-hand eagle there is a small coloured spot. There are two subtypes: (a) Type Ia in which the “Z” in “Zeitungs-” is drawn correctly, ie with a small vertical line at the top; the letter “ö” in “Kön” has no protrusion; the cross of the imperial orb is more or less connected to the right eagle wing. (b) Type Ib in which the “Z” in “Zeitungs-” is deformed, i.e. the small line at the end of the top cross-bar is thickened and slanting, and on the frame line above the Z there is a small coloured dot; there is a small coloured dot on the right side of the “ö” in “Kön”; the cross of the imperial orb is free-standing.

The detailed instructions issued to the Post Offices, who had to attach the adhesives to incoming non-Postal-Union papers, are contained in the “Verordnungsblatt für die Verwaltungszweige des österreichischen Handelsministeriums”, volume I page 103-5 nr 21, dated Sunday 27 Feb 1853. The use of the 2kr signets ceased on 1.11.1854, when adhesive documentary revenue stamps were issued for the first time, and the fiscal paper-stamping offices were closed [see 1854 RGB 070 and 1854 RGB 248]





Inland paper dated 26 Sep 1857 with blue Mercury postage stamp (type IIIb) cancelled at St Pölten on the 27<sup>th</sup>. No tax due; none paid; no markings.

## ***1857: International Currency Treaty***

1857 RGB 101 records the Currency Treaty between many European countries signed in Vienna on 24 January & ratified by Austria on 30 April 1857. Under this, Austria-Hungary was to change and decimalise its currency from Conventionsmünze (1 Gulden made from 11.6935 grams of silver and divided into 60 kreuzer) to Österreichischer Währung (1 Gulden made from 11.1319 grams of silver and divided into 100 Neukreuzer). Details of the new coinage were given in 1857 RGB 169 dated 19 September 1857; the changeover and conversion rates & dates were announced in 1858 RGB 063 dated 27 April. The formal change was on 1 November 1858.

## ***1858: Inland and Postal Union newspaper tax reintroduced on 1<sup>st</sup> Jan***

On 23<sup>rd</sup> October 1857, Imperial Ordinance 1857 RGB 207 was issued, changing the provisions of 1850 RGB 345 with effect from 1 Jan 1858. §§ 1-3 reintroduced a tax on the caution-depositing inland newspapers if they appeared “daily or at least once each week” and contained qualifying material (eg political news). It was charged on the main page of each copy at the rate of 1 kr. If on any day no main part was issued but a supplement was, that was taxed instead! The tax had to be paid with a signet before the item was printed; the printer had to bring the blank paper to the Office for the signet to be stamped on each sheet, and the newspaper had to be printed such that “the signet appears on the first of the pages which are liable to tax”.

This requirement for “pre-printing the signets by taking the newsprint to the tax office” remained true in theory much longer than in practice. Even before the introduction of roll-fed presses, the logistics of transporting sheets of paper become increasingly nightmarish as the print runs rose: all the references agree that sooner or later the system had to and did change. For example, Müller’s “Die Postmarken von Österreich” of 1927 (as translated by J Giblin) says on page 349, “At first the application of the signet took place on the inland newspaper by printing on the still unprinted paper, later partly on the already prepared newspaper by machines provided with a numerical valuer” (this must be a signet-imprinter coupled to a mechanical counter) “finally with the newspapers produced on the rotary presses by printing the signet at the same time as printing the newspaper.” Tkalcics in Die Briefmarke 1/1992 says on p41, when discussing the procedures of 1858: “For newspapers with larger editions the stamper and a counter were mounted on the printing press.”

Sections 4 & 5 of 1857 RGB 207 stated that foreign newspapers falling under § 22 of 1850 RGB 345 [ie, those subscribed-for from member countries of the Austria-German postal treaty; **Kropf** (see Refs) states that Verordnung Z.24857-3683 of 8 Dec 1857 added the Italian states] were to be taxed as if they were inland papers. The tax was levied as part of the subscription for the newspaper at a post office. When calculating the amount to be forwarded by the Post Office to the publisher, the amount of the tax on the newspaper was to be deducted from the subscription price when you paid that [and passed on to the Taxman]. When the copies had arrived and were distributed, they received a postal cancellation only: NOT a signet. This is different from the procedure for privately-ordered newspapers; these would normally be posted in a wrapper or “cross-band” and were taxed at 2 kr by the application and cancellation of a 2 kr Newspaper Tax Stamp.



Allgemeine Zeitung from Augsburg in Bavaria, dated 22 June 1859 with Post Office cancel POSTAMTS-ZEITUNGS-EXP / LEMBERG (Klein 7906a) indicating tax (of 1 kr) paid.

## 1858: New design of signet in black and red

On 14 November 1857 the Finance Ministry produced an Erlass (1857 RGB 221) explaining in considerable detail (<sup>XII</sup>) how the Imperial Will (as set forth in 1857 RGB 207) was to be carried out. From 1 Jan 1858, an inland newspaper was to receive one BLACK signet on the first page of the main part; the supplements (including those issued on days when no main sheet appeared) were to have RED signets.

The signet shows a double eagle in a 19½ mm single circle, with no date or indication of the amount of the tax. Hence from Jan 1<sup>st</sup> 1858 it had the value of 1 Kreuzer Conventions Münze (C.M). After the monetary reform it had the value of 2 Neu-Kreuzer from Nov 1<sup>st</sup> 1858 to Dec 31<sup>st</sup> 1858 (2 months) and after the tax reduction on Jan 1<sup>st</sup> 1859 it had the value of 1 Neu-Kreuzer. Stamped newspapers from the first year 1858 - especially from the last two months - are relatively rare. Although another new design of signet was introduced in 1885; this signet was not fully withdrawn; it can be found still in use after 1890.



Masthead of “Die Presse” for 4 May 1858 with signet: this is before the currency reform so its value is 1 kr CM. Printed in Vienna on greyish-white paper.



11 November 1858: the 2-month period when the signet had a value of 2 (Neu)kr

Each signet has an individual number. During the very first years they were used as handstamps; later the signet was fastened to a stamping machine. The benefit of using a stamping machine was that the machine had an automatic counter, so that the stamped papers could easily be accounted for. This was obviously not possible when a handstamp was used, which allowed fraud. In theory, the signets introduced in 1885 (see later) were given numbers starting at one more than the highest 1858 number: i.e. no number of the 1858-design signet was to be used by the later 1885 signet. Exceptions are known.

732 XLV. Stück. 221. Erlaß des Finanzministeriums vom 14. November 1857.

**Declarations-Formular.**

**Benennung der Unternehmung.**

Datum	Bogenzahl	Zahl der		Gebührenbetrag in Ziffern und in Buchstaben
		schwarzen	rothen	
S t ä m p e l				
20. December 1857	32.000	15.000	17.000	17.000 Kreuzer oder Zweihundert- achtzig drei Gulden 20 fr.
		N. N., für die Redaction.		N. N., Buchdruckerei.

The specimen form in the Erlass (shown above) shows one day, on which 32,000 sheets were used of which 15,000 received black and 17,000 red signets. The tax is calculated on 17,000 copies. Given the requirement to signet both main and supplementary sheets, this confirms that ALL supplements were supposed to receive red signets. It could have been either “one supplement with each main sheet, and a small edition of 2,000 later” or “15,000 morning copies and 17,000 evening supplements”, but the numbers do not balance unless all the supplements had red signets irrespective of when in the day they appeared.

A further point is that the Erlass talks of “Hauptblatt” and “Nebenblatt”. A main newspaper can include supplements, eg with adverts or announcements, classed as “Beilage” or “Beiblatt”; these were not charged for nor were they taxed (there was a tax on the advertisements but that’s a different topic). A “Nebenblatt” however is a charged-for newspaper with material aimed at local readership, published by a wider-circulation newspaper called the “Hauptblatt” but available for separate purchase. The “Nebenblatt” can be distributed with the main newspaper or separately; sometimes it



had a name different from the name of the “Hauptblatt”. Similarly an “Abendblatt” or “Abendausgabe” is an evening paper also purchasable separately (on Sundays, it was common to issue only an evening paper). The rule was that each taxed copy of a main paper entitled the publisher to print one copy of an associated Nebenblatt or Abendblatt tax-free; but additional printings were taxable.



“Tagesbote aus Böhmen” dated Monday 1 March but no year is stated: however that day-date combination only occurs on 1858, 1869, 1875 etc. The subscription prices are given in Conventions-Münze, which was superseded on 1 Nov 1858: so it must be 1 March 1858!



Abendausgabe, 22 June 1871, with red signet as prescribed.



Abendblatt, 7 June 1887, stamped in red with the 1 kr signet issued in 1885.



Red signet nr 58 on an 1859 newspaper from Mantua, which remained Austrian until the loss of Venetia despite being nominally part of Lombardy.

## Blue signets?

Most sources (eg Gaube, Tettinek, Burian, Ferchenbauer) state that “a new practice was introduced on the same date:” [=1.1.1858] “a black signet was applied to regular newspaper editions, a red one to evening editions and a blue one to extra editions. However, in practice this was rarely done; most signets are black. Blue signets are especially rare.” The Finance Ministry Erlass (1857 RGB 221) does not even mention blue, far less make provision for it.

But blue signets do occur... Below is an Extra Edition of the Neues Wiener Tagblatt dated 26 April 1879 showing drawings (by Makart?) and the list of floats for the great procession around the Ring to mark Franz Josef and Sissi’s silver wedding.



Mintert has discovered the answer (<sup>XIII</sup>): a Finance Ministry Erlass was issued on 8 July 1859 (ref. Z.31135) which amended the 1857 Erlass. This states “Special editions of a daily newspaper, which are not issued with the Hauptblatt itself, enjoy the tax exemption, as it is applied to other Nebenblätter. **The same must be furnished with a blue Signet.** They can also be issued without a Signet, if the publisher within 24 hours after the issue informs the Finanzbezirksbehörde and includes a copy of the publication, and includes the confirmation of the Finanzcassa, that half of the amount of the newspaper tax fee which is the newspaper’s average one-day share of its monthly newspaper tax has been paid at the Finanzcassa.”





18 April 1894: blue signet - most unusually, on a morning edition.

## 1858: the November currency change

As laid down in 1858 RGB 063 (see above), on 1 November 1858 the currency changed from CM (Conventions Münze; 1 Gulden of 60 kreuzer) to ÖW (Österreichische Währung; 1 Gulden of 100 Neukreuzer). The conversion rate was 100 Gulden CM = 105 Gulden ÖW, so the Finance Minister, von Bruck, had proposed that the 1 kr and 2 kr CM rates (which strict arithmetic would make  $1\frac{3}{4}$  and  $3\frac{1}{2}$  Nkr) be rounded down to  $1\frac{1}{2}$  and 3 Nkr. (See Koczyński p183). However Parliament disagreed, and the taxes were deliberately rounded upwards to 2 kr ÖW for inland (and pre-ordered Postal Union) newspapers, 4 kr ÖW for foreign (<sup>XIV</sup>).

A 4 kr brown adhesive stamp was issued, valid from 1 November 1858; it is similar to the previous design (ie double eagle with large crown and small shield in square), but with double frame lines and wider frame, and circles instead of rosettes in the corners. The value of the (undenominated) signet used on inland and Postal Union papers was redefined as 2 kr (Verordnung Z.17955-2938 of 31 Aug 1858).



These rises are 14%, calculated in grams of silver, but were popularly regarded as a doubling in price - and newspaper sales collapsed. The newspaper industry pleaded financial ruin, so the taxes were halved from 1.1.1859 (<sup>XV</sup>), and the signet re-re-defined as 1 kr. Official newspapers, and also trade, scientific, or professional journals provided they had no advertisements or announcements, were exempt from tax.



The 4 kr adhesive stamp was invalidated at the end of Dec 1858 (<sup>XVI</sup>) and officially used up with the value of 2 kr; a few are found genuinely altered at Bodenbach in ink from 4 to 2. Signets were of necessity used on all inland papers until the issue of the blue 1 kr adhesive on 1 Jan 1859, and various designs of signets remained in use until the end of the taxation of newspapers.

Note that newspapers with the 4 kr adhesive from the correct usage period (the 2 months) are unknown: all known 4 kr newspapers are from the period after 1.1.59 when the adhesive was reused as a 2 Kr. value. Newspapers as late as 1873 are known with a 4kr adhesive! It can safely be assumed that a 4 kr with a fiscal cancel, OR one cancelled in Trieste, was used as a 2 kr. If it has a non-Triest postal cancel from November or December without a year date, then it MIGHT be a genuine 4-usage from the last two months of 1858.





January 1859: 4 kr used in Trieste as 2 kr.

## 1859: The 1 kr adhesive

Because of the urgency, the clichés of the 4 kr were reused for the production of the blue 1 kreuzer value. The horizontal bar of the figure 4 was removed by hand from each cliché, transforming it into a 1. Each of the 400 clichés shows slight differences in the up-strokes of the 1; the illustration shows two adhesives and their numerals “1”, digitally enlarged. This provisional is called “Type I” in the literature.



This provisional issue was quite soon replaced by a 1 kreuzer stamp made from a new matrix which differs from the old one mainly by the complete detachment of the ribbon from the beak of the left-hand eagle. It is called “Type II” in the literature. Newspapers prior to 1860 with a Type II stamp are relatively rare; the earliest one known is from Dec 1859. As the new newspaper tax stamps could not be delivered to all offices of the K.K. monarchy in time, the officials used document or advertisement tax stamps instead.

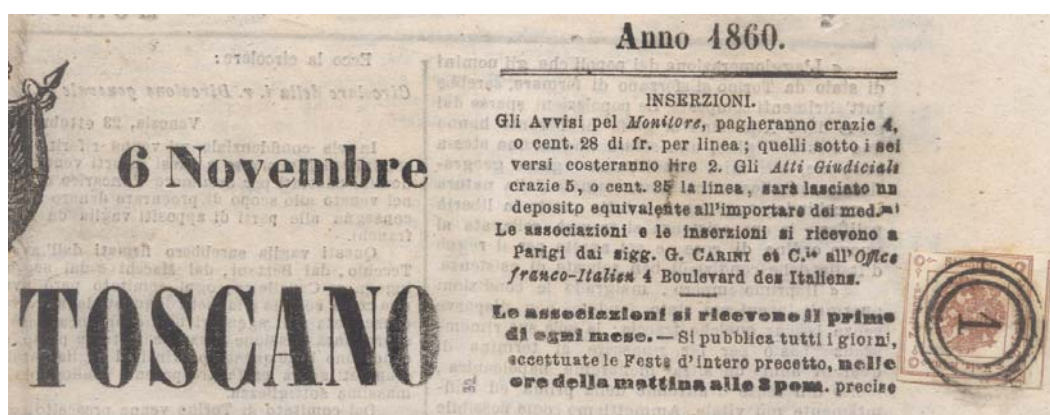
A 2 kreuzer adhesive was also produced in brown, and issued from 1 Jan 1859 for the taxation of foreign newspapers. Various types and plates of these can be distinguished by the vertical distances between two stamps; and many colour shades are found. From 1864, this was printed on paper with the watermark “ZEITUNGS-MARKEN.”.

Following the issue of the 1 kr adhesive, its area of application was soon considerably expanded. A Finanzministerialerlasse of 4 Jan 1859 (Z.69756 of 1858) ordered that **all those offices which held signet hand-cancellers for stamping domestic newspapers, but did not have a stamping-machine with an integral numerical counter, were to hand back their signet and would be provided with the 1 kr adhesive stamps.** These were to be fastened by the publishers to the newspaper and then cancelled by the office with its office seal. [By analogy with the newspaper postage adhesives, the publishers would have had to pay for them on issue.] This innovation was in

the interest of financial security: control of hand-held signets “depended on the employment of trustworthy and honest persons, who were rare and expensive”; but control of physical material was cheap and effective. (See Koczyński p189).



Leitmeritz Wochenblatt for 28 April 1866: 1 kr tax paid by type IIb 1859 adhesive.



“MONITORE TOSCANO” for 6 November 1860, taxed 2Kr and cancelled with the dumb cancel of Vienna Head Post Office.

## 1877: redesigned adhesive issue

In 1877 the design of the stamp, while retaining the same colours for both values, underwent a slight change, whose most prominent features show a larger centre shield and a smaller crown. Again we may discern subtypes as follows:

- (a) The 1 kr with flat and with pointed figure 1; both types coexisting on the same plate, with the pointed 1 being much the scarcer variety;
- (b) The 2 kr with normal and with noticeably enlarged figure 2; the latter occurs on a separate uniform plate setting and is hard to find.

The colour range is fairly wide, but of special interest is the ultramarine shade of the 1 kr, an elusive and expensive stamp, and thus one which is occasionally confused with common shades in attacks of



wishful thinking. The paper has the watermark “ZEITUNGS-MARKEN.” from 1864; paper with the watermark “WECHSEL” was used simultaneously in 1883.



Above: 1877 1 kr adhesive on a Czech newspaper of 1890.  
Below: 1877 2 kr adhesive type Ib on a French newspaper also of 1890.



## 1885: the last signet design

The last signet design was issued in 1885 (1885 RGB 161); it showed a double eagle in a double circle, with no inscription value or date. (According to the RGB, the inner circle is 15 mm and the outer 21 mm; however all other sources give the outer diameter as 21½ mm. The outer circle is itself double, with a thick and thin line.) The signet number is at the bottom; the value is 1 kr. A smaller version of this signet with 19 mm outer diameter was (according to Frankl) intended for use on the Fremdenblatt in Vienna; but examples are unknown except for a small newspaper cutting and one copy in the Münzkabinet.



Deutsches Volksblatt; 1 kr tax paid by 1 Kreuzer signett no. 341

## 1887: a 2 kr signet

In 1887, RGB 061 dated 13 May promulgated a Verordnung of the Finance Ministry that announced the introduction of a modified double-circle signet worth 2 kr specifically for use in Lemberg on those foreign papers taxable at 2 kr per copy. The details of the design were meticulously specified: *“21½ mm outer diameter double circle, having the outer line thick and the inner fine; 15 mm fine inner single circle; eagle in fine lines without shading having an Arabic “2” in its central shield; number at the foot between two arabesques; inscription in Roman capitals.”.*



As no newspaper from Lemberg from this year has been found so far, it remains to be checked which Signett number(s) Lemberg used. The die number 8 shown is for Vienna: see below.

## 1890: another new adhesive design introduced

On 25 May 1890, Finance Ministry Verordnung 1890 RGB 092 announced the introduction of a new 25 kr (see “Taxation of a loose or bound bundle of newspapers” below) and of a changed design of the 1 kr & 2 kr adhesives. All were described in wordy detail. The 25 kr was to be 28 x 22 mm, and perforated (line 12½ & 13 are known); the colour was variously described as red and carmine. The 1 kr brown and 2 kr green were 25 x 22 mm, with the value printed in “Mediäval-Antiqua” font! The watermark of the 1 kr and 2 kr was “ZEITUNGS-MARKEN.” whereas the paper of the 25 kr was different and its watermark is “STEMPEL-MARKEN.”, the same as the documentary tax adhesives.



1 kr 1890 adhesive used on an inland paper: the “Mährischer Grenzbote”, published at Iglau on 26 June 1898. Cancelled by overprinting

2 kr 1890 adhesive used on a foreign paper: “La Lecture au Foyer” published in Paris on 27 June 1891. Dual-language cancel “K.K. Tabak und Stempel Magazin in Prag / etc”.

Koczyński (p642) notes that it was the Hof- und Staatsdruckerei which requested the Finance ministry that as well as introducing a new 25 kr adhesive the design of the 1 kr and 2 kr should be



changed. The painter Rudolf Bernt produced the designs, and once they were engraved a set of colour trials was printed in light green, dark green, blue, brown, carmine and brown-red. The carmine was selected for the 25 kr, the darker green for the 2 kr and the brown for the 1 kr. The Münzekabinett has a copy.



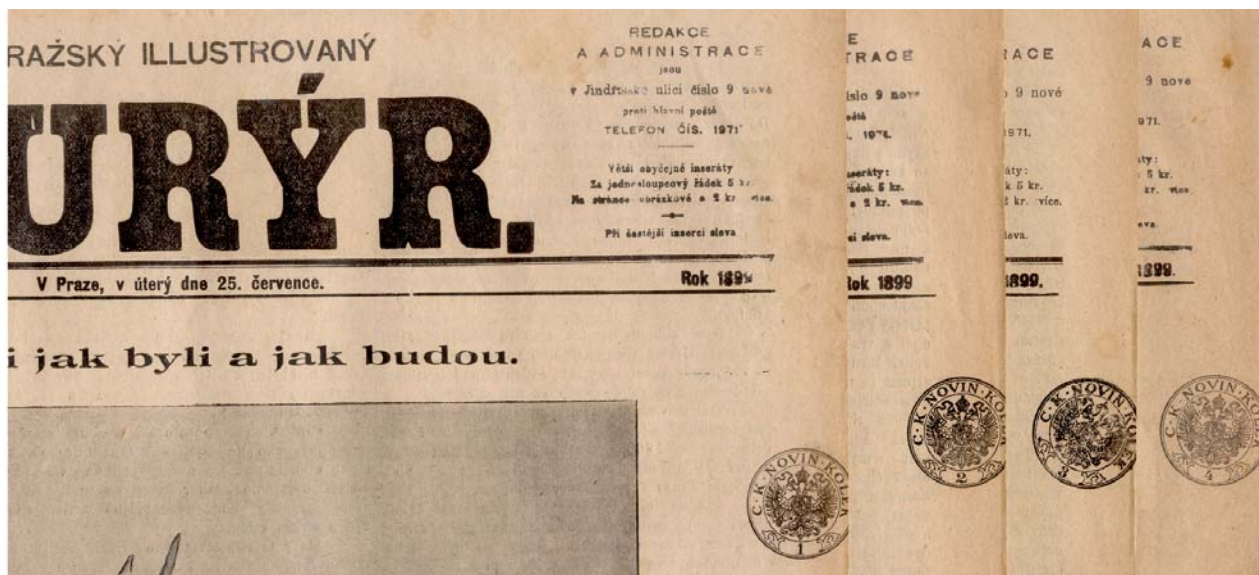
## 1890: the 2 kr signet in Vienna

The final paragraph of Verordnung 1890 RGB 092 extended the use of the 2 kr signet to the Central Stamping Office in Vienna from 1<sup>st</sup> June. Dies 4, 7 & 11 are known to have been used in Vienna; dies 2, 3, 5, 8, 10, 12, & 13 are also found used, almost certainly also in Vienna as there is no record of their approval for use elsewhere. See also Gaube Vol 1 p 10. The paper illustrated has two 2 kr signets, used on the top copy of a bundle of 4 single German issues.



## 1898: the Czech language signet

A Czech language version of the 1 kr double-circle signet was introduced in late May 1898 for use on newspapers printed in “the Bohemian language” (see 1898 RGB 095). It has “C. K. NOVIN KOLEK” instead of “K.K. ZEITUNGS-STEMPEL”; the outer circle can be heavy or light. This signet was issued to the tax offices in Prag, Budweis, Brünn, Olmütz, Mahr. Ostrau, Kremsier and Holleschau; the author and Mintert know the numbers 1, 2, 3, 4, 5, 9 & 46 used.



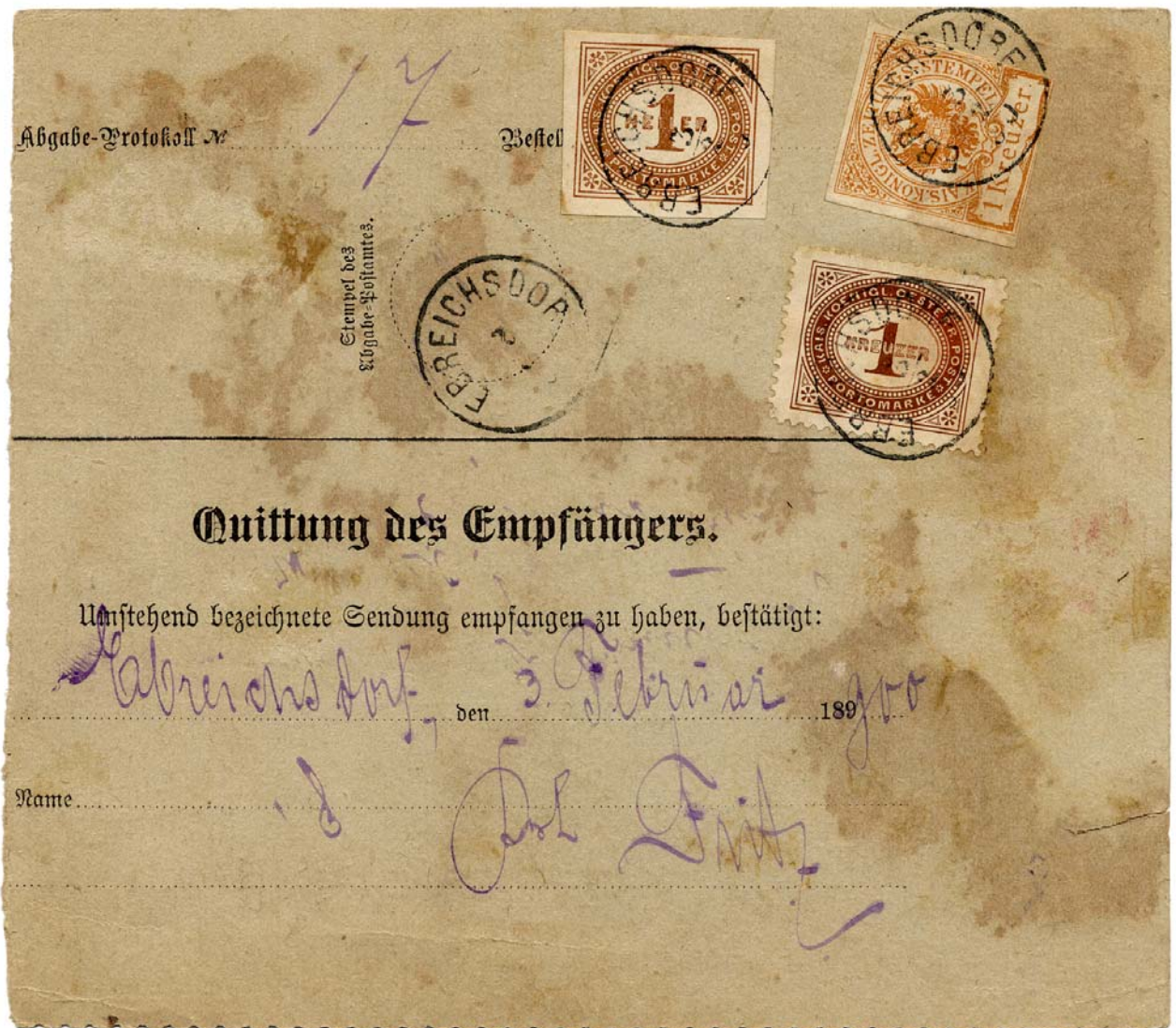
This Czech signet is somewhat rare, because as laid down in 1899 RGB 261 of 27 Dec 1899

# The newspaper tax was abolished from 1 Jan 1900.



## Usage of the obsoleted adhesives

Until Oct 1900, newspaper tax adhesives were used up as postage dues on parcel cards, Post-Begleitadresse etc because of the shortage of small denomination stamps. See Bernadini & Pfalz pp 210-211 & 216; Ferchenbauer p709, and "120/150 Vindobona" pp 205-206.



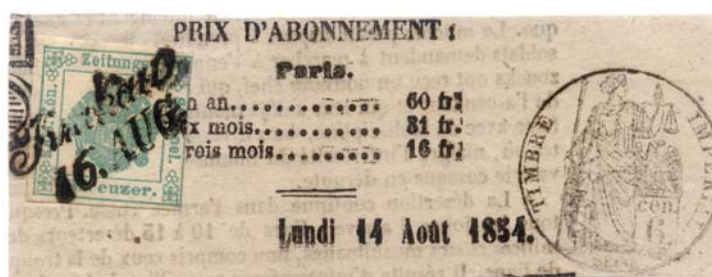
This is the reverse of a Nachnahme (C.O.D.) form, and as for all examples known to the author was cancelled on 2<sup>nd</sup> January 1900 in Ebreichsdorf. The delivery fee was 5 heller, and this was shown by a 1 kreuzer newspaper tax stamp, a 1 kreuzer postage due, and a 1 heller imperf postage due:  $1 \times 2 + 1 \times 2 + 1 = 5!$

## Twice-taxed newspapers (1)

Sometimes a newspaper is found with what research shows to be a foreign tax signet, sometimes accompanied by a control stamp, and also an Austrian tax adhesive or signet.



Newspaper from Holland of 1831, liable to tax there as shown by the upper markings.  
Taxed again on arrival in Austria, shown as paid by the Vienna signet.



Above: This is from a newspaper of 1854, liable to tax in France where it was printed as is shown by the “Timbre Imperiale” marking. When it arrived in Austria it was again liable to tax, shown as paid by the green 2 kr adhesive (type Ia).

Left: *From the Münzkabinett*: piece of a Hamburg newspaper (it’s identifiable as such on the back) with Hamburg local tax of 3 Pfennig and Austrian foreign newspaper tax of 2 kr for 1845.



Now Ready, Price 2s. 6d.

# PUNCH'S POCKET-BOOK FOR 1855.

Frontispiece on Steel, by JOHN LEECH, "A Prize Baby Show—Motherfamilias Rewarding a Successful Candidate,"  
And numerous Wood Engravings, by JOHN LEECH and JOHN TENNIEL. [85, Fleet Street.]

PUBLISHED EVERY SATURDAY

PRICE THREE PENCE. SHIPPED 4d.

No. 695.  
VOLUME  
TWENTY-SEVEN.  
—  
NOVEMBER 4,  
1854.

PUNCH OFFICE, 85, FLEET STREET.  
AND SOLD BY ALL BOOKSELLERS.

Nearly Ready, in a handsome Folio Volume, containing upwards of 600 Wood Engravings,  
**PICTURES OF LIFE AND CHARACTER.**  
FROM THE COLLECTION OF MR PUNCH.  
BY JOHN LEECH.

BRADBURY AND EVANS,  
Bradbury & Evans, Printers Whitefriars.

PUNCH ONE PENNY NEWSPAPER

The 4 Nov 1854 issue of the British magazine "Punch". It was printed and taxed at One Penny in Britain, as shown by the red marking at the bottom right. It arrived in Milan where it was again liable to tax, shown as paid by the green 2 kr adhesive. The Milan cancel is dated 8 Nov: remarkably speedy delivery, unless pre-ordered copies were despatched before the nominal publication date.



## Twice-taxed newspapers (2)

Sometimes a newspaper is found with both a newspaper tax adhesive or signet and a revenue tax adhesive or imprint. These are normally-issued newspapers which were later lodged as an exhibit in a court case, for which a fee was payable.



This 1826 newspaper [*in the Münzkabinett*] was taxed with a 1 kr signet. It also carries a 6 kr revenue imprint to pay the court fee, and an accompanying control stamp.



1847 newspaper taxed with a 1 kr signet. It also carries a 6 kr revenue imprint to pay the court fee. The red numbers will be the case or file reference.





1877 newspaper printed in Austria and taxed with a signet. Court fee of 15 kr paid, shown by a revenue adhesive cancelled “K.K. LANDESGERICHT IN BRÜNN”



This 1899 newspaper was printed in Austria and taxed with the C K NOVIN KOLEK signet (digitally enhanced here). Later, it was lodged as an exhibit in a court case (a notice of a creditor's meeting is marked on page 6) and a fee of 60 heller paid, shown by a pair of pen-cancelled revenue adhesives. [Why the fee was 60 heller is unknown. According to the published tables it was only 30h, but several examples exist of this 60 h rate.]

## ***Taxation of a loose or bound bundle of newspapers***

Koczyński describes a complicated set of events leading up to the issue of the 25 kr adhesive (<sup>xvii</sup>). People had been getting away with applying one or even no signet per delivery of several issues, or a half-year volume, on the grounds that the rules (1858 RGB 217) said that if delivery was less frequently than weekly, there was no tax due. So for more cultural items where the timeliness of delivery was less important, they would pack 2 or even 4 weekly issues into a wrapper for fortnightly or monthly delivery, and even bind a half year's issues together for export to Austria and pay no tax at all!

*[I wondered about the sales potential of bound volumes of non-political journals containing issues anything up to 27 weeks old, and concluded that perhaps people were encouraged to buy the issues one by one to read, then in addition buy a bound volume for the family bookcase. It cannot be "sending your copies away to be bound" as such copies would have been taxed individually and be so marked. Indeed, bound sets of individually-taxed newspapers from the 1890s are usually available at the Saturday morning Flohmarkt at Naschmarkt in Vienna!]*

The Finance Ministry had already had to deal with claims of tax-ineligibility: in Verordnung 1858 RGB 225, dated 5 December, they had been asked if "magazines which are scheduled to appear 52 times a year or 4 times a month are subject to taxation" and had ruled that "the intended magazines are those which appear once per week, maintaining the intention of the taxation"!

They also agreed with the "bound or bundled are tax-free" interpretation (<sup>xviii</sup>), but the Verwaltungsgerichtshof (the supreme court for such cases) ruled on 22 Feb 1881 that it was the publication date and not the mailing date that mattered, and the tax was payable (<sup>xix</sup>). Next, the distributors complained that putting 26 signets on the front page spoiled the appearance, and that applying 26 adhesive stamps was too much work. So the 25 kr adhesive was issued in 1890 to solve this problem; if cancelled with a 1 kr signet the tax of 26 kr was shown as paid

It was soon conceded [Koczyński page 644: see (<sup>xx</sup>)] that, because of the physical impossibility of placing a bound volume under the signetting machine, the ordinary office canceller ("gewöhnliche Amtssiegel") could be used on the 25 kr adhesive instead. In addition, the rules (1850 RGB 345 §1) said "under 6 months old" so in a half-year volume the first issue was older hence tax-free and the whole 26 needed 25 single adhesive tax stamps, or one of 25 kr cancelled with a non-value-bearing cancel. Whichever of these concessions was applied, the result is the reported prevalence of 25 kr adhesives cancelled with other than a signet.

Some have suggested that the 25 kr was used to pay the tax on an incoming packet of taxable newspapers. I doubt this, as the individual papers would then not be marked as tax-paid and their readers would be liable to a fine. Others have given extremely low usage numbers - eg Sturany suggests that only 12,500 copies were genuinely used and that "most of the examples in collector's hands are cancelled by favour"!



## Signets as Newspaper Tax Adhesive cancellers

*This section incorporates information from J L Whiteside FRPSL, who has patiently explained it to the author on more than one occasion: my thanks to him.* Tax Signets can be found cancelling Newspaper Tax adhesives only in the period 1 Nov 1858 to 31 Dec 1899. The “ZEITUNG in an annually-changing frame” signets used from 1803 to 1850 are not found as Tax adhesive cancellers; rarely, the “CONTROLLSTEMPEL FÜR ZEITUNGEN” is. Conversely, a wide assortment of other fiscal-office cancellations such as Hauptzollamt or Steueramt can be found on adhesives, both loose and on complete newspapers.



Newspaper Tax Signets in this period come in three types only: the single-circle used 1858-1899; the double ring used 1885-1899; and the “C K Novin Kolek” one. All other cancels are just that: they show that the adhesive has been used. This applies to all Zollamt, Steueramt and similar types (and likewise the postal Zeitungsamt cancel). For the future avoidance of doubt (not least that of the author), **NONE** of the motley collection above are Signet cancels! (Some of the Tax Office cancels are confusingly similar; the clue is that signets have a number at the bottom and small “inwards-facing handles” at the sides.)



A signet “cancelling” an adhesive tax stamp is an unusual usage; however it is not unknown. This is an 1877 issue with signet number 403; it is recognisable by the newsprint which is “La Voce Cattolica” published in Trento where they used this signet to cancel tax stamps. Gaube notes numbers 22 & 403; Mintert also discusses signet numbers 22 & 149. There are no reports of signet cancels on 2 kr adhesive tax stamps (apart from a forgery); nor are there any genuine examples known of a double-ring signet cancelling an adhesive other than the 25-Kr discussed above. The question is often asked:

☞ Since the Signet has an intrinsic value, does its value have to be added to that of the tax stamp?

“No”, states Mintert, who has persuasively argued (<sup>XXI</sup>) that with such usage the signet is being used purely as a canceller, primarily on the grounds that most of the known examples are on stamps overprinted with newspaper text, so must have been used on inland newspapers, for which during the period of adhesive stamps the tax was always 1 kr and never 2 kr. Gaube is less sure, especially with the 1859 issue. Mintert also notes that Kalender tax adhesives are found cancelled with a signet, and this makes no sense if regarded as “value-adding”.

It is unclear what advantage “dual mode fiscal cancelling” would bring to the tax or postal clerk. Multiple signetting is common (see following examples; the leftmost is an unusual application of two signets to a foreign paper) and double application of adhesives is known (see the example from Innsbruck on the previous page!). If the stock of adhesives was running low, it would be simpler to apply the signet twice. True, some of the known examples are on adhesives which are NOT overprinted with newspaper text; nevertheless it seems most plausible that a single adhesive was affixed correctly on the unprinted paper, and instead of the Steuer- or Zoll-Amtsstempel the wrong canceller was then picked up (or mounted in the signetting machine) and used in error. It is suspected that in Trientino, where signet 403 was often used, the correct canceller had been lost or damaged!



Examples of 2x1, 3x1, 4x1, 1x2, and 2x2 kr signetting.

## Pseudo-mixed frankings

Another interesting aspect is the “pseudo-mixed frankings” resulting from a newspaper tax adhesive or signet appearing on a paper posted from abroad which has been franked by the appropriate (foreign or inland) postage or newspaper stamp, sometimes even overlapping the latter. The 2 kr stamps of Lombardy occur thus in tandem with Sardinian or Italian stamps, etc. A special place among these items belongs to the Austrian 2 kr stamp of 1867 side by side with the 2 kr tax adhesive



of 1859, cancelled with a single strike of the circular CATTARO postmark (as illustrated in Ferchenbauer2000 p1047). This is because until 1874 the Montenegrin postal service used the facilities and stamps of Austria for its international mail. Thus we find postage and tax stamps obliterated simultaneously in the nearest Austrian border town, such as Cattaro or Semlin. Another example of this pseudo-mixed franking is a newspaper tax adhesive placed on the wrapper and not on the newspaper itself. This was against the rules as one could not determine once it was unwrapped whether or not the newspaper had been taxed.



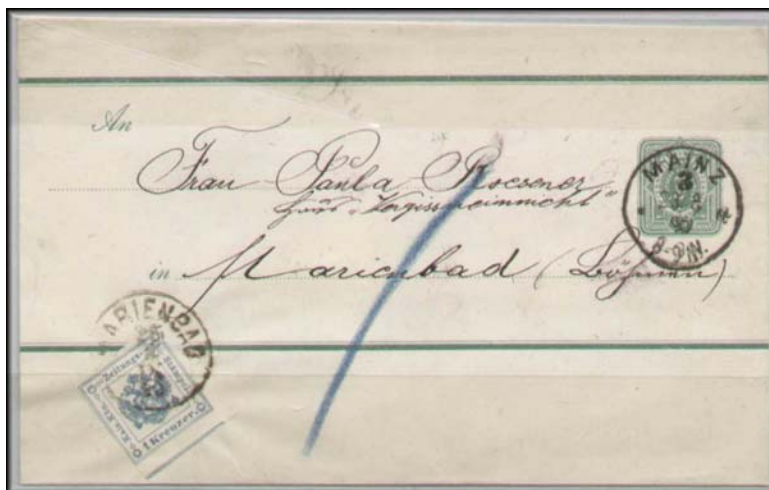
“SRBSKI DNEVNIK” published 10 Sept 1859. Signet 126 and 1.05 kr 1858-issue newspaper postage adhesive. Cancelled at Temesvar.



“MONITORE TOSCANO” for 12 January 1860, taxed 2 kr and cancelled in Vienna. Note residue of Tuscan newspaper postage stamp, which would have attached the address label or wrapper to the newspaper.



Above: Broadsheet, printed in Zador and dated 10 February 1881 - the (22) may be the date in the Western calendar; single tax signet; newspaper post stamp cancelled on arrival at PANCISOVA.



Wrapper from Mainz (Germany) to Marienbad (1890);  
tax adhesive on the wrapper contrary to the regulations.



Newspaper printed in Serbian at Novy Sad (Neusatz) on Wed 8 January 1859. 1 kr signet, number 126. Type IIIb “blue Mercury” newspaper postage stamp, on top of the signet, cancelled (on arrival) at Temesvar.



Two wrappers from Germany to Marienbad; one dated 1889 taxed at 1 kr, one dated 1884 taxed at 2 kr. Tax adhesives on the wrapper contrary to the regulations





Wrapper from Britain to Hutteldorf in Austria; tax of 2 kr paid (unusually) with two 1 kr adhesives placed on the wrapper contrary to the regulations



Complete unopened newspaper in wrapper, sent from Britain to Prague. Tax adhesive correctly placed on the newspaper.

## Forgeries fiddles and oddities

The adhesives were sold unperforated in sheets, and cut up before pasting on to the newspapers. Enterprising publishers discovered that they could mis-cut a strip of ten into eleven acceptable stamps and save 10% on their tax bills!



During the time of transition from the Kreuzer to the Heller currency, ie in the first nine months of the year 1900, postal officials in certain smaller localities tried to use up all kinds of remainders any old way, as long as it added up to the prescribed sum; and thus one can find parcel-cards with newspaper tax adhesives used as postage dues. Real mixed frankings between different issues of newspaper tax adhesives are theoretically possible, as all issues from the second onwards were valid throughout the entire period of use, but no such item has so far come to light.



Bisects are known of the 1859, 1877, and 1890 issues, generally half a 2 kreuzer adhesive paying a 1 kreuzer fee. Among this material one provisional stands out, a handful of diagonally bisected copies of the 1859 2 kreuzer, used on an obscure weekly and cancelled in Klausenburg; E. Müller has described this and declared it as bona fide emergency use.

There exists one real forgery, which emanated in the South Tirol town of ROVERETO in 1875/76 and is known by its place of origin. It is a forgery of the 1859 issue of the 1 kreuzer stamp, was discovered 35 years after use, and exhaustively described 15 years later. One's first reaction is to marvel at the modest aims of the faker or fakers who contented themselves with the manufacture of the lowest denomination. The 1875 artists may have thought that this modesty might protect their work for a longer period, and as the late date of discovery shows, they were right in this respect. But the outlet for their product, given the locale as well as the special logistics of newspaper taxation, was very limited and could hardly have warranted the effort and risk involved.



There is no dearth of forgeries or fakes of the early adhesives. Aside from very clumsy imitations, we mostly find fake cancellations applied to the 1873 reprints. As the originals were in Type I (remember the ribbon and beak differences), the Type II of the reprints is a dead give-away. Moreover we find on many of these artefacts impossible or improbable types of cancellations.



## Use of the wrong signet or adhesive

Extremely rarely, the wrong signet is found applied to a newspaper; less uncommon is a revenue adhesive.



This is the 3 kr “Haarpuder und Stärke” signet supposed to be used only to pay the tax on 1-pfund packets of hair-powder! The lettering is “**Ha:u:St**”.



Newspaper from Dubrovnik, 14 Dec 1895; tax of 1 kr paid with 1893 revenue adhesive cancelled at Dubrovnik; visible residue of postage adhesive and its cancel (possibly Zadar).



Newspaper “Стнrmaly” dated 30 September 1883; published at Novi Sad (then in Voivodina, Hungary); tax paid with 1 Novčić Bosnia-Herzegovina revenue adhesive cancelled at Bugojno military post office (the former Etappen-Post office until 16.11.1879) with “K.K. MILIT.POST XV / BUGOJNO / unreadable-date”.



Harmadik évfolyam. 30-ik szám. Csötör. július 23. 1863

# MISKOLCZI ÉRTESÍTŐ.

TUDAKOZÓ-INTÉZETI

Kiadó s tulajdonos Falkenstein Ignác.

**Előfizetési árak.**  
Helyben házhoz hordva  
egész évre 2 ft. 50 kr.  
fél évre 1 „ 25 „

A tudakozó-intézet és kiadó-hivatal: a Széchenyi-utczai 91-ik szám alatti házban létezik, a hol is

## HIVATALOS

s szegény árvákat illető hirdetmények díj nélkül, — magán hirdetmények s beigtatások pedig jutányos díjakért fölvétetnek.

Vidékre postán:  
egész évre 3 frt. 4 kr.  
fél évre 1 „ 50 „  
Előfizetések egész éven át elfogadtnak.

### HIVATALOS ÉS MAGÁN HIRDETME NYEK.

1358  
853 sz. **Végzés.** kiseretében hivatalos használat végett áttalattetik. Mintán vég- becsült fekvőséghez tulajdoni igényi tartanak. hogy leendő-

Newspaper dated 23 July 1863; printed in Hungary on unusually thin and white paper.  
Tax paid with 1 kr advertisement-tax revenue adhesive applied before printing.

# Die Wacht

„(Offizier Zeitung“).

monatlich fl. —.55, vierteljährig fl. 1.50, halbjährig fl. 3.—, ganzjährig fl. 6.—, Mit Vorbestellung vierteljährig; bei öfteren Wiederholungen entsprechender Rabatt. Auswärts nehmen Inserate fl. 4.—. Nicht alle bedeutenden 6. Sprechstunden des Redacteurs täglich, mit Ausnahme der Sonn- und Feiertage, von 9—12 Uhr Vor- und 3—6 te werden nicht zurückgesendet. — Anonyme Zusendungen nicht berücksichtigt.

den 1. Februar 1885. X. Jahrgang.

ichen Nar gegenüber einzu- Glück aber bürgt unser i im geeinten Reich der Genius cher heute in so wahrhaft auferenglischen Völker gerettet zu sehen. Durch diese That ist das Jahr 1883 ein Markstein in der seit dem deutsch-französischen Kriege eingetretenen Umgestaltung

Newspaper “Deutsche Wacht”, 1 Feb 1885. Printed in Vienna; tax paid with 1883-issue 1 kr document-tax revenue adhesive applied before printing.



## Principal works consulted:

- **“ALEX”, the “Reichs-Gesetz- und Regierungsblatt” available on-line courtesy of the Österreichische Nationalbibliothek at <http://alex.onb.ac.at> and containing the collated Laws, Decrees etc of the Imperial and subsequent Austrian governments.**
- “Der Zeitungsstempel und die Zeitungsstempelmarken Österreichs” by Dr T Frankl, Prag, 1927.
- “Die Zeitungsstempelmarken Österreichs und Lombardei-Venetiens”, Anton Gaube, vol I Vienna 1958, vol II Vienna 1962.
- A translation of Gaube’s introduction by J F Giblin in the APS Journal “Austria” vol 62.
- “Österreich 1850-1918”, Dr U Ferchenbauer, 6th edition, Wien 2000, pp 1027-1066 [*the 7<sup>th</sup> (2008) edition will have revised descriptions for several aspects*]. Also translations of pages 1027-38 thereof in the APS(US) magazine issues 4/3 and 4/4.
- “Das Signet, Vorläufer und Mitläufer der Zeitungsstempelmarken”, Prof. Dipl.-Ing. Dr W Tettinek, Die Briefmarke 94/1 pp 17-24.
- Various articles by Dipl.Ing. C Mintert in the ArGe Öst BDPH bulletin, issues 31, 32, 33, 35, 47.
- Presentation material “Das Zeitungsstempelwesen Österreichs 1789-1899”, presented by Dipl.Ing. C Mintert during NAPOSTA 07 and during a Vindobona forum on 20.03.07
- Ittel & Burianek in “The American Revenuer” of 1978.
- Austrian Philatelic Society of New York Bulletin vol 19 no 1 (early 1967) “Newspaper Tax Stamps” by Paul Ulanowsky.
- “Die Geschichte Der Stempelmarken in Österreich” by Dr. Stephan Koczyński (816+ pp, Vienna 1924).
- “Der Zeitungsstempel” by R. Tkalcics in Die Briefmarke 1/1992 pp 40-42.
- Article by F Duschek, “Austria-Philatelist”, Prague 1898, vol V pp 111-113.
- The Zeitungsstempelmarken part of H. Kropf’s series of articles, “Austria-Philatelist”, Prague 1895, vol II pp 3-5.
- “Der Zeitungsstempel und die Stempelmarken Oesterreichs” by Dr Theodor Frankl of Prague, published in Leitmeritz in 1927.
- L Hanus published “Stempelsignetten-Katalog von Oesterreich-Ungarn” in Prague in 1930; regrettably the subsequent volumes which were to include Zeitungsstempel were never published although his manuscript is said to exist.
- “Die Zeitungsstempelmarken von Österreich und Lombardei-Venetien”, Josef Sturany, Die Postmarke 61/62, 8<sup>th</sup> Dec 1923.
- Österreichische Postgeschichte, Dr R. Wurth, XIV (1991): “Neue Zeitung”.
- “Novinový Kolek v Českých Zemích 1789-1853” by J Kořínek, Praha 2006. (2<sup>nd</sup> edition)
- “Über alte Tiroler Briefe” by Hubert Jungwirth, Gries am Brenner 2002
- “A history of the Habsburg Empire 1700-1918” by Jean Béranger [ISBN 0 582 09007 5]
- “The House of Austria” by C A MacArtney [ISBN 0 85224 351 0]
- “The rise and fall of the Habsburg Monarchy” by V L Tapié, [ISBN 0 269 02791 2]
- “100 Jahre Österreichische Portomarken” by Bernadini & Pfalz, 1994 [ISBN 9500358]
- “120 Jahre Österreichischer Philatelisten Club Vindobona - 150 Jahre Österreichische Briefmarke” by Ö.P. Vindobona, Vienna 2000

# End-notes

<sup>1</sup> This list of some Governmental pronouncements concerning newspaper taxation was prepared from mentions in studies such as Frankl or Kropf followed by dogged pursuit of cross-references. References such as 1850 RGB 345 mean “The whatever-it-was-called issued in 1850 with serial number 345”. “RGB” is the Reichsgesetzblatt”, the official repository of laws, decrees, edicts and the like; I have used RGB as a convenient catch-all, although the archive’s title has at various times been Justizgesetzsammlung, Reichsgesetzblatt, Staatsgesetzblatt, and Bundesgesetzblatt. “Z.12345” means “Zeile 12345” and is the serial number of the document in the index of the filing system of the branch of government which produced it - invaluable if you are in the State Archives in Vienna though pretty useless elsewhere.

The invaluable ALEX site seems to contain mainly Justice Ministry material up to 1848 after which its coverage expands; copies of some other items have been found in the Hofkammer Archives in the Staatsarchiv, Vienna. Note that ALEX contains images of pages, not searchable text.

- Stempelpatent 5 June 1784
- Verordnung 22 June 1784
- Stempelpatent 30 Jan 1788
- Allerhochsten Entschliesung 6 May 1789
- Gesetz 11 May 1789
- Hofdekret 12 July 1789 [*exempting scientific journals*]
- Hofdekret 28 Hornung (= February) 1790 [*exempting folk songs*]
- Hofdekret ?th Sep 1791 [*exempting “original papers”*]
- 1802 RGB 577: the Stempelpatent of 5 Oct 1802
- Hofkammerdekret 2290/2859 of 15 Oct 1802
- Dekret 7009/1126 of 17 Mar 1803
- Hofdekret 1808/270 of 13 Jan 1808
- Hofkammerdekret 14 Nov 1817
- Hofkammerdekret Z29813 of 28 Aug 1835
- Hofkammerdekret Z34463 of 20 Oct 1835
- 1838 RGB 302 of 6 Nov §§75-84 (*on subscriptions via the Post Office*)
- 1840 RGB 404 of 27 Jan 1840 (*Tax Patent*)
- 1850 RGB 345 of 6 Sep 1850 (*Patent re taxes incl. newspaper*)
- 1857 RGB 207 of 23 Oct 1857 (*changes to details of 1850 RGB 345*)
- 1857 RGB 221 of 14 Nov 1857 (gives many implementation details for 1857 RGB 207)
- 1857 RGB 243 of 23 Dec 1857 (“Post Offices must check taxation of inland newspapers passing through them”)
- 1858 RGB 225 of 5 Dec 1858 (“clarification” of tax liability of 4-issues-per-month newspapers)



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## **II Allerhochste Entschließung Kaiser Joseph II. vom 6. Mai 1789**

Alle Zeitungen, Broschüren und Journale, welche durch die Post an die fremden Minister und Reichshofsräte kommen, haben der Stempelung zu unterliegen, jedoch haben diesen Stempel nicht die Fremden sondern die Post selbst zu bezahlen, die denselben durch den teurer anzuschlagenden Preis wieder einzubringen hat. Den halben Kreuzer auf die Zeitungen und Tagblätter will Ich bewilligen, die Broschüren können auch immer mit dem nämlichen Stempel bezeichnet werden, dieser ist aber nach dem Bogen zu zahlen, denn der Stempel beweist nicht, wie viel bezahlt, sondern daß bezahlt worden ist. Es müssen also die Stempel nicht Kreuzer oder Groschen anzeigen, sondern nur das österreichische Wappen haben, um zu bezeugen, daß gezahlt worden ist. Die Stempelung hat mit 1. Juni aller Orten anzufangen. (from Wurth XIV, 1991, pp 105-9)

### **III Gesetz vom 11. Mai 1789**

Seine Majestät haben zu entschließen befunden, daß alle künftig in Druck erscheinen Blätter, Zeitungen, Journale und Broschüren mit einem Stempel belegt werden sollen, und haben dabei folgende Maßregeln vorgeschreiben:

[1tens...]

2tens: Also sind nur ordentliche Werke [various classes defined as exempt from tax] von der Stemplung befreit. Nebst diesem haben Seine Majestät noch das Wiener Diarium und die Brünner Zeitung, deren Verleger ein *privativum onerosum* haben, von der allgemeinen Verordnung auszunehmen geruhet.

[3tens ... 6tens]

7tens. In Ansehung des Stempel-Betrags wird folgendes festgesetzt: Von den inn- und ausländischen Zeitungen, Zeitungs-Auszügen, Tag- und Wochenblättern, oder Journalen ist jedes Stück mit einem halben Kreuzer zu belegen. Bei Broschüren und Komödien muß die Stempelung nach der Zahl der Bögen geschehen, und für jeden Bogen eines jeden Exemplars ein Kreuzer abgenommen werden.

Zu welchem Ende die Zeitungen, Journale, Zeitungs-Auszüge und Bröschuren an die Siegelamter abgegeben werden müssen, die Stempel, welche nicht den Betrag der abgenommenen Gebühr anzeigen, sondern nur das Oesterreichische Wappen enthalten, und zum Zeichen dienen sollen, daß die vorgeschriebene Gebühr entrichtet worden, sind nur auf dem ersten Bogen jeder Zeitung, und Broschüre, oder Komödie aufzudrucken.

[8tens...]

### **IV How big is a Bogen?**

The 1798 Decrees set the tax on “Broschüren and Komödien” at 1 kr per sheet (Bogen) per copy, to be stamped on the first sheet [the newspaper tax was size-independent]. When the tax was reintroduced in 1803, it was at the rate of ½ kr for all inland newspapers under one sheet (Bogen), 1 kr for inland papers of one Bogen or bigger; foreign papers paid double these rates. The decrees do not state the size of a Bogen! Koczyński has numerous Bogens, all of different sizes and none related to newspapers.

**Kořínek**, however, states at the top of page 36 that “one sheet of paper is 252 square Vienna Zoll, 18 high by 14 wide”. He adds that 1 Vienna Zoll is about 2.63cm. “**Fromme’s Wiener Auskunft-Kalender 1886**” gives conversions between the traditional and the then-new metric systems. In particular, 1 Wiener Fuss is 0.316081 meters; and since the Zoll is the inch and 12 Zoll equal 1 Fuss, a Zoll is 26.34 mm. An 18 x 14 Zoll sheet is then 474 mm by 369 mm. (This is 18.67 by 14.52 inches and corresponds almost exactly to the old British paper size “Pinched Post” which is 18½ x 14½ inches; it’s also pretty close to the 1937 British Standard paper size “Post” which is 19 x 15 inches.)

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## ***V Tirol: its governance in the early 1800s***

The Austrian Conventions-Münze currency of 1753 was defined thus: 20 Gulden C.M. were made from one Vienna Mark (which is a weight, of 280.644 gram) of “833 fine” (83⅓% pure) silver. This currency standard is also referred to as the “20-Gulden-Fuß” and the currency as Kaiserwährung (Kw).

The Bavarian Conventions-Money equivalent to the Austrian Gulden was Reichswährung (or RW; the abbreviation is rh for rheinische) currency which used a South German Gulden (SGG). The Cologne Mark of 233.77 gram of silver was originally made into 20 SGG, but soon into 24 SGG, a standard referred to as the “24-Gulden-Fuß”. In 1806 the Bavarians introduced this 24GF currency into the north Tirol. It, and only it, was the official currency there until 1 August 1818.

After the recovery of the Italian and Illyrian parts of Tirol (roughly, Bozen and everything to its south), Austria took over the administration in the autumn of 1813 although many Italian and Illyrian rates remained in effect until 31.5.1814. However, the negotiations with Bavaria over the northern part of the Tirol carried on until the First Treaty of Paris was concluded on 3.6.1814. So it was only on 26.6.1814 that Austrian administration returned to Innsbruck; and in some areas Bavarian tariffs remained until 1.9.1814. Furthermore, until 1.3.1815 postage, taxes etc were to be paid in Bavarian coin, which remained in legal use until 1.8.1818! On 1.8.1818 the currency used in the Tirol officially reverted to Austrian Conventionsmünze; the exchange rate was 5 Kreuzer CM = 6 Kreuzer rh. See “Über alte Tiroler Briefe”, by Hubert Jungwirth. The use of paper currencies such as Bankozettel or Wiener Währung was never permitted within the Tirol; only “ringing coin” [*klingende Munze*] was legal tender.

## ***VI Further reading on 1811:***

- Hubert Jungwirth, “Über alte Tiroler Briefe” passim.
- Jean Béranger, “A history of the Habsburg Empire 1700-1918” pp127-8 & p 137.
- C A MacArtney, “The House of Austria” pp43, 46
- V L Tapié, “The rise and fall of the Habsburg Monarchy” p247

***VII*** The notes returned to the central authorities were incinerated to prevent fraud, and for a time the letter post service was responsible for this. The person in charge of the disposal had a rather long job title even by the standards of Postal Austria: the **Bancozettelvertilgungsdeputationskassaoffizier**.

***VIII*** 1 September 1840 issue of the “Wiener Zeitung”: see  
<http://anno.onb.ac.at/cgi-content/anno?apm=0&aid=wrz&datum=18400901&seite=1&zoom=2>

***IX*** **Briefpostordnung, 1838 RGB 302** of 6 Nov: §§75-84 deals with the tax on newspapers and says in part:

§75: Bei jedem Postamte kann Jedermann auf jene periodische Schriften (Zeitungen und Journale) pränumerieren, deren Verzeichniß jährlich von der k.k. obersten Hofpostverwaltung in Wien zur allgemein Kenntniß in Druck herausgeben wird. [it continues by saying that if you wish to order a foreign paper not on the list you must obtain the Censor’s permission]

§77: Die Pränumerations-Gebühren werden mittelst des im §75 erwähnten Verzeichnisses jährlich kundgemacht, und es ist in den für ausländische politische Zeitungen festgesetzten Gebühren der von den Postämtern zu bezahlende Stämpelbetrag einbegriffen.

## ***X Application of Control Stamp:***

See the “Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen” for 1850, page 313 Z-9888P, instruction dated 31 Dec 1849.



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“Controllstempel rücksichtlich der in den deutschen Bundestaaten erscheinenden politischen Zeitungen.

“Nach der Eröffnung des k.k. Finanzministeriums von 30. Dezember 1849 {*Koczyński gives the date as 20 Dec.*} sind die in den deutschen Bundestaaten erscheinenden politischen Zeitungen, welche durch die k.k. Postanstalten versendet werden, mit dem Zeicheln des Kontrollstempels, jedoch in Voraussetzung der Reciprocität, ohne Einhebung einer Stempelgebühr zu versehen.

“Die k.k. Oberpostverwaltungen werden demnach, mit Beziehung auf den h. o. Erlaß vom 19. Dezember 1849, Z.9115 P, beauftragt, diese Zeitungen nach ihrem Einlagen zu dem bezeichneten Zwecke dem betreffenden Stempelamte, unter Beibringung der üblichen Konsignation, zu überbringen, oder falls die Aufdrückung des Stempels von derselben bisher selbst besorgt wurde, dieß auch ferner unmittelbar zu bewerkstelligen.

<sup>XI</sup> For an additional payment of ½ kr per copy per day, payable monthly in advance, the subscribed-for paper was delivered to the subscriber’s home address. See for example 1850 PVOB Nov 25.

### <sup>XII</sup> **1857 RGB 221**

Erlaß of the Ministry of Finance dated 14 November 1857, concerning the execution of the Imperial Ordinance of the 23rd October 1857 (1857 RGB 207). The following is ordered:

*[paragraphs 1 & 2 deal with advertisements]*

3. Since the supplements of the Caution-depositing newspapers which are not issued at the same time as the main sheet are tax-free only because of the tax already paid for the main sheet, only that number of supplements which matches the number of signetted main sheets can be treated as free of tax.

To secure the Treasury against shortfall, the main sheet and also the supplements must both be signetted. For distinction (purposes) the supplements, including those which are issued on days when no main sheet appeared, shall be signetted in red, and the tax is to be paid for that number of red signets which exceeds the number of black ones.

4. The printing and distribution of unsignetted supplements is to be treated as a punishable offence.

5. Each publisher of a taxable newspaper or an advertising-sheet, in conjunction with the printing plant involved, shall periodically submit a Declaration for the signetting of the paper to the tax inpayment office, wherein the number of signetted sheets, and as described in § 3 of this Verordnung the numbers of black and red signets, finally the fee due, all set out as in the following specimen filled-out form. For the avoidance of errors, the enterprise and the printing plant have both to give the tax office their firm’s [registered] number and make known each change to the same in writing.

6. In the accounts-book of the tax inpayment office a separate account is opened for each enterprise, in which the Declarations are entered in their chronological order. From this account can be ascertained the number of red signettings for which the tax is to be paid. If the enterprise submits in time copies damaged during printing (but in no circumstances copies that remained unsold) it may apply the equivalent number of black and red signets at the end of every month free of charge.

7. For the avoidance of doubt, let it be remembered that the provisions of § 4 of the Imperial Ordinance 1857 RGB 207 only applies to newspapers ordered from Postal-Union countries by subscription through the Imperial Post Offices; and that all foreign magazines, which if inland would be subject to the Cautionary Deposit (also those appearing in Postal-Union countries), require signets of two Kr for each copy, if they are not included in the above-mentioned arrangements.

<sup>XIII</sup> Finance Ministerium Erlaß of 8 July 1859, Z.31135, is recorded in a book published in Vienna in 1875 “Das Gebührengesetz vom 9.2.1850 (*including*) Nachtrags-verordnungen und Erläuterungen”, 5<sup>th</sup> edition. It collects together the Stempelpatent of 8 Feb 1850 and the later Laws, Erlasses, etc that changed it. It says on page 526 para 4:

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“Extrablätter eines Tageblattes, welche nicht mit dem Hauptblatte selbst ausgegeben werden, genießen die Stämpelfreiheit, wie sie auch andern Nebenblättern zukommt. Dieselben müssen mit einem blauen Stämpel versehen werden. Sie können auch ohne Stämpel ausgegeben werden, wenn der Herausgeber binnen 24 Stunden nach der Ausgabe der Finanzbezirksbehörde unter Anschluß eines Exemplares die Anzeige macht, und die Bestätigung der Finanzcassa beibringt, daß die Hälfte jener Betrages der Stämpelgebühr, welche durchschnittlich für einen Tag im Monat vom Hauptblatte entfällt, daselbst erlegt worden sei. (F.M.E.v.8.Juli 1859, Z.31135)”

<sup>XIV</sup> 1858 RGB 102 of 8 July, faithfully if belatedly restated for the Post Office staff in 1858 PVOB 49 Z.17955-2938 dated 31 August

<sup>XV</sup> 1858 RGB 217 and 1858 PVOB page 930 Z.25851-4195

<sup>XVI</sup> Verordnung Z.25851-6195 of 23 Nov 1858

<sup>XVII</sup> Koczyński pages 640-641 “Mit diesen Heftausgaben...”, “Die Kumulativstempelung...” and “Als sodann das Gesuch...”, also page 644, “Die im vorerwähnten Ministerialerlasse...”

<sup>XVIII</sup> Erlässe Z.24416 of 31 Oct 1877 & Z.33386 of 10 Nov 1880

<sup>XIX</sup> Erkenntnisse of 22 Feb 1881, Nr.1022 Budw

<sup>XX</sup> Koczyński p644: Die im vorerwähnten Ministerialerlasse angedeutete Kombination, daß das Zeitungstempelsignett gleichzeitig zum Obliterieren einer 25 kr-Marke verwendet werden sollte, dürfte angesichts der Seltenheit der Fälle, in denen stehe Marken überhaupt auf Zeitschriftenbände aufgeklebt wurden, wohl nie praktisch geworden sein. Dem stand übrigens auch im Wege, daß es für jedes Stempelamt viel einfacher und leichter war, die Marke mit dem gewöhnlichen Amtssiegel zu obliterieren als mit dem Zeitungssignett. Die Verwendung des letzteren, an einer Maschine mit Zählwerk befestigten Signettes bedingte unverhältnismäßige Umständlichkeiten. Auch war es wohl nicht leicht tunlich, den Zeitschriftenband unter die Stempelmaschine zu bringen. Fände sich dennoch eine derart obliterierte Zeitungstempelmarke zu 25 kr, so würde sie allerdings als sammlerische Seltenheit anzusehen sein.

<sup>XXI</sup> Vereinsmitteilungen 04/2006 of the Österreichischer Philatelisten Club Vindobona