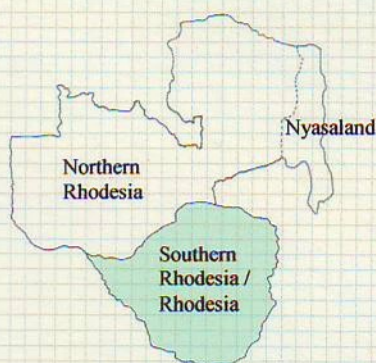


Revenue stamps of Rhodesia



Administrative control for Southern Rhodesia / Rhodesia during the period 1890 - 1980 was managed as follows:

- 1890 - 1923 British South Africa Company (This included Northern Rhodesia and Nyasaland)
- 1923 - 1953 Southern Rhodesia
- 1953 - 1963 Federation of Rhodesia and Nyasaland (This included Northern Rhodesia and Nyasaland)
- 1963 - 1965 Southern Rhodesia
- 1965 - 1980 Rhodesia

This exhibit illustrates the revenue and postage stamps - the latter fiscally used for revenue purposes, which were in use during the administration periods referred to above. Throughout, an emphasis is placed on showing various documents to illustrate the differing revenue requirements, and therefore reasons for the use of these stamps.

The shaded area in the map above illustrates the country covered by the scope of this exhibit - this being Southern Rhodesia / Rhodesia (now Zimbabwe). Excluded are Northern Rhodesia (now Zambia) and Nyasaland (now Malawi).



Southern Rhodesia KGVI £50 block where the ruling monarch is central to each stamp. This was typical of all revenue stamps which were issued between 1923 and 1953.

Items of special merit have a bold frame around them

Bibliography

- The Philatelic & Postal History Treasures of the National Archives of Zimbabwe - J.A. Landau, I.J. Johnstone, C.M. Hoffman
- Rhodesia Study Circle Handbook: Memoir 9 Early Gold Mining in Southern Rhodesia - C.J. Cooksey
- Rhodesia Study Circle Journals - Various authors
- Rhodesian Fiscals: 1892 to 1980 - N.C. Mewett

REVENUE STAMPS OF RHODESIA - PERFINS

The purpose of perfins which were applied to stamps (both revenue and postage) was to firstly fix the adhesive to a particular document and then secondly as a security measure to prevent re-use. Those on postage stamps normally meant that the stamps were used for fiscal purposes although examples are known where commercial companies utilized private perfins to discourage employees from using the stamps for their own use.

Known perfins which were applied to stamps to be used for fiscal purposes during the period 1892 to 1952 were as follows:

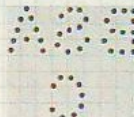
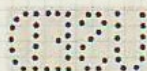
USED - on one line

BSAC - British South Africa Company on two lines

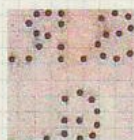
SRG - Southern Rhodesia Government on two lines

Date - In the form of DDMMYY and on three lines

Examples which illustrate the format of the various perfins are illustrated below (as seen from the back of the stamps) and appear on an adhoc basis throughout this exhibit:



Inverted on this stamp



Note missing perfin



DDMMYY



DDMMYY



Note blind perfins on YY



Revenue stamps of Rhodesia - Perfins



DEED OF TRANSFER

BY VIRTUE OF A POWER OF ATTORNEY.

Know all Men whom it may concern,

That James Edward Nicholls

appeared before me, Registrar of Deeds, he being duly authorised thereto by a Power of Attorney dated the 25th day of January 1915 drawn up at Salisbury, Southern Rhodesia and granted to him by

James Hutchinson Kennedy

in his capacity as High Sheriff of Southern Rhodesia

which Power of Attorney was exhibited to me on this day : and the Appearer declared that his Principal, the said James Hutchinson

Deed of transfer in favour of the Municipality of Gwelo for a piece of land measuring 78 sq. roods 18 sq. feet. This is a typical example of a document where the stamps which were applied as the fee were tied to the document by a date perfin - 29115 (29th January 1915).

Revenue stamps of Rhodesia – 1892 Definitive Issue

Prior to 1896 stamps of the 1892 issue were used for fiscal purposes. These were either pen-cancelled, officially cancelled or perfined or a combination of all of these.



1896 surcharges



It is recorded that in 1896 3 values of the 1892 issue were surcharged for revenue purposes. The £2 was surcharged £50, the £5 was surcharged £100 and the £10 was surcharged £200. To date only one copy of the latter has been recorded!



Perfin USED



Date perfin



1897 additional value

Additional £2 stamps were printed in 1897. These were perforation 15 as opposed to the originals which were perforation 14.



No. 1516 BRITISH SOUTH AFRICA COMPANY.

Folio..... MASHONALAND.

Stamp £16 = 10 = 0

Rent £22 = 0 = 0

28 April 1899

QUITRENT RECEIPT.

Received from *Julius Weil per Scudder & Nichols*
 the Sum of *Twentytwo pounds stg*
 being in payment of *two* year's Rent on *Farm Rights as*
enumerated on back from *1 January 1898*
 to *31st December 1899*

CIVIL COMMISSIONER'S OFFICE.

SALISBURY

W. H. L. Scudder
 for Civil Commissioner.

Marlow & Sons Limited, Printers, London Wall, London.

Quitrent receipt

Mashonaland document issued in Salisbury for farming rights in Matabeleland!
 Interestingly, the stamp fee of £16-10-0 which was made up of stamps from both the
 1892 and 1897 definitive issues was almost as much as the rent of £22-0-0 for the two
 year rental period.



Revenue stamps of Rhodesia – 1890 to 1900 Revenue issues

In September 1896 an order was placed for 3 different high value revenue stamps, the denominations being £50, £100 and £200. The initial stamps were line perforated 12 ½ and of significance is the design of this issue and colour of the £50 value. The design had 4 dots just beneath the crown and the left scroll below the value tablet contained 6 dots with the colour of the £50 stamp being blue and yellow/orange.

During the same period similar design revenue stamps were issued for the same denominations. However, these were line perforated 15 with 5 dots beneath the crown and 8 dots in the left scroll below the value tablet. (Other minor variations do exist between this and the previous design). The colour of the £50 was grey and yellow/orange.

Perforation 12 ½



Both the £50 and £100 cancelled in 1897



The £50 and £200 with date perfin of 7/1/1 and 27/3/03 respectively. The £100 on piece has a date perfin of 8/4/99 with a £2 of the 1892 definitive issue on the reverse

Perforation 15



£50 with date perfin 12/8/02



Mint example of the £100



The £30 denomination was ordered in January 1903. This was line perforated 14 ½ with the design being the same as that previously described for the perforation 15 issue. The example seen on the left has the perfin USED and that on the document below a date perfin of 22/4/04.

The transfer of claims between two parties had to be registered by the mining commissioner in order to be valid transaction. The minimum stamp duty payment charged for this was £1 with an additional fee of £1 for every further £100 of the deemed value of the transfer. The certificate of transfer, seen below, with stamp duties totalling £42, therefore meant that the 10 claims being transferred to the Lone Star Gold Mining Company had an estimated value of £4200 in April 1904!

CERTIFICATE OF TRANSFER

No. of Certificate..... 3108

Class of Location..... Reef

Official No. of Location..... 1570

Mining Commissioner's Office,
HARTLEY.

22nd April 1904

This is to certify that the half Interest in
the ten (10) Claims on the Lone Star N^o 1 Reef in the
above-mentioned Location No. 1570 standing in my Register in the name
of De Beersbours. Mines Ltd. has this day been transferred
by me into the name of Lone Star Gold Mining Co. Ltd.
of Salisbury

Paul G. P.
Mining Commissioner

Waterlow and Sons Limited, Printers, London Wall, London.

In 1906 an order for a further copy of the £30 was requested. This had the same design and perforation as the previous £30 issued in 1903 but the colour changed from brown and deep green to purple and deep green. Seen on the right is a file copy of this issue.



Revenue stamps of Rhodesia - 1890-97 Definitive issue (Die I)

There were two dies used for the issues of the large arms of 1896 and both of these had the end of the scrolls behind the legs of the Springbok. The major difference between these two issues was that the 'Die I' issue had a dot next to the tail of the right Springbok whereas on the 'Die II issue the dot was not present. In some cases there was commonality on the values printed with certain additional values being printed for the one 'Die' and not the other.

The stamps below were all from the 'Die I' issue and were all fiscally used.



CONTRACT OF SERVICE.

No. 722.....

This is to certify that Gomo..... a native of Bulyo..... tribe, has voluntarily agreed to enter the service of P.P. Warden..... as a general servant for the period of 1..... month, being paid wages at the rate of 10/-..... per month, such wages to be payable at the end of every month.

Dated at Salisbury, this 13 day of August..... 1900

J. E. Morelead..... Registrar of Natives.

N.B.—Any special term of Contract should be endorsed on the back thereof and signed by the Registrar.

ARGUS CO., PRINT.

Employers were required to enter into a 'Contract of Service' before employing a general servant. The document seen above was for a one month period in August 1900 and required a stamp duty payment of 1/-. (1/- per month was required rate).

FORM 1

934

The Equitable Life Assurance Society of the U.S.

120 Broadway, New York.



STRONGEST IN THE WORLD

Received £ 28 s 10d 0 being the Annual Premium
due the 30 day of - Sept 1906 on Policy
No. 488781 on Life of Chas P.J. Coghlan

COUNTERSIGNED BY
W. Allen *W. Allen*
Secretary

THIS RECEIPT IS NOT BINDING UNLESS COUNTERSIGNED BY A COLLECTING AGENT OF THE SOCIETY OR ITS CASHIER.

A receipt for the annual premium of a life assurance policy for an amount of £28-10-0 which was paid in September 1906 with the stamp duty of 1/3d applied on the reverse of the document. The policy was for Chas P.J. Coghlan (Charles Patrick John) who was later to become the first Southern Rhodesia Prime Minister on October 1st 1923. Charles Coghlan arrived in Rhodesia during 1900 and practiced as a lawyer in Bulawayo which is where this receipt was cancelled by an office of the Standard Bank of S.A.



Handwritten text, possibly a signature or address, is visible on the right side of the document.

REVENUE STAMPS OF RHODESIA 1890-97 DEFINITIVE ISSUE (DIE II)

The stamps below were all from the 'Die II' issue and were all fiscally used.



Perfin USED

Portion of an insurance document with stamp duty applied to the value of 13/6d combining the issues of the 1896 3/- (Die I), 1896 10/- (Die II) and a 6d from the 1898/1908 small arms definitive series.



Revenue stamps of Rhodesia – 1897 Definitive issue



The major difference to the large arms 'redrawn' issue of 1897 and the previous two issues, was that the end of the scrolls were now between the legs of the Springbok and not behind. In addition, a £1 value was printed which was frequently utilised for revenue purposes. The issue, as seen on this page, were all used for fiscal purposes.



FORM 10.


PROTECTION CERTIFICATE.

70112

Mining Commissioner's Office

Official No. of Certificate 600

Hartley
May 18th 1898



This is to certify that protection in respect of work to be executed under the provisions of the Mines and Minerals Ordinance, 1895, has been granted to Bombardier Location, numbered 5-15 in my register up to the 31st day of August 1898.

G. Bowen
Signature of Mining Commissioner.

If a claimholder of a mining claim could prove exceptional circumstances why an inspection of their claim/s should not occur they could apply for a Protection certificate for a period of time. If granted this would prevent their claim/s being forfeited. The Protection certificate, as seen above, was issued in May 1898 for a location named Bombardier and was valid for a period of three months.

Revenue stamps of Rhodesia 1896-1906 Definitive Issue

The revenue issues of 1896 to 1906, as illustrated earlier, covered revenue requirements for values between £30 to £200 inclusive. However, fiscal requirements below £30 were still not covered by revenue stamps, and as a consequence, values from this and previous definitive issues were used fairly extensively.

Seen below are examples of fiscally used stamps covering the values from ½ d to 10/- and illustrating two distinct shades of the 5/- value.



Revenue stamps of Rhodesia 1898-1908 Definitive issue

The high values of this issue were intended for postal use with the exception, perhaps, of the £100 stamp. However, revenue values of £100 were printed previously, and were still in use, so it is difficult to understand why a further £100 stamp would be printed and which would only be used for revenue purposes.

In addition to the need of these high values for postal use (which was certainly minimal) they were also used for fiscal purposes – as seen by the examples shown below.



£2 Brown

This stamp (issued in May 1908) is seldom found fiscally used. The reason for this was probably because there were adequate supplies of the 1892/97 £2 postage stamp still available at the time. The copy seen above, however, has been fiscally cancelled with part of a date perfin.



Two distinct colours and perforations of the £1 value. The single stamp is perf 16 and grey / black with the pair being perf 15 and blackish / purple.



£100 'Cherry Red'

To date the only used copies of this stamp seen have been fiscally used. The example shown above has a date perfin of 23702.



2 copies of the £5.
One is perfin USED,
the other has a date
perfin.



2 copies of the £10.
One is perfin USED,
the other has a date
perfin.



Revenue stamps of Rhodesia - 1905 Commemorative Issue

Definitive stamps were more readily available to be used for fiscal purposes than were commemoratives. However, the first commemorative issue of Rhodesia was the 1905 Victoria Falls issue which commemorated the opening of the Victoria Falls Bridge and the set seen below all contain various fiscal cancellations.



Revenue stamps of Rhodesia – 1907/09 Revenue overprint

4 stamps of the 1898-1908 definitive issue were overprinted with REVENUE. It has been recorded that the £20 was overprinted in 1907 and as can be seen by the copy below this was in green capitals and in 'serif' format. The £2, £5 and £10 stamps all have the overprint in black capitals which are in 'sans serif' format. This overprint process is believed to have occurred in 1909.

The overprinting of these stamps further supports the theory that the entire issue of 1898-1908 was intended only for postage purposes otherwise why the necessity for these overprints?



Revenue stamps of Rhodesia - 1905 Commemorative Issue

Document drawn up by an Executive Dative, probably for the administration of an estate, and taxed accordingly by the Master of the High Court in Salisbury. The stamps utilised to meet the tax requirements were the 1905 commemorative 5/- and 1898/1908 definitive £1.

TAXED AND ALLOWED BY ME AS CORRECT
ACCORDING TO DOCUMENTS FILED.

Salisbury,

R. J. Pearson
Master.



£431 17 5

I certify the foregoing to be a full
and true a/c.

Bulawayo.

9th October 1906

THE BULAWAYO BOARD OF EXECUTORS AND
TRUST CO., LTD.

James Barber
SECRETARY.

Executor Dative.

Revenue stamps of Rhodesia – 1909 with ‘Rhodesia’ overprint

In April 1909 the definitive issue of 1898 - 1908 were overprinted with the word ‘Rhodesia’. Examples of these stamps, seen below, were all used for fiscal purposes.



Portion of a shares document, seen below, and neatly cancelled with ‘The Bushtick mines Ltd’ on a strip of 3 of the 1/- value overprint ‘Rhodesia’ together with the 4d and 5/- of the previous issue.



Like it's predecessor the £2 brown was very seldom used for fiscal purposes. However, an example, as seen above, has a date perfin of 10713 as well as being manually inscribed with 10.7.13.



Revenue stamps of Rhodesia – 1910 to 1916 Definitive issue

This issue is usually referred to as the 'Double Head' issue. Seen below are examples (either perforation 14 or 15) which have all been fiscally used.

Perforation 14



Perforation 15



Revenue stamps of Rhodesia – 1910 to 1916 Definitive issue

A block of 18 of the 1d denomination (perforation 14) which are on the reverse of a portion of a pay sheet for the period 1/12/1911 to 31/12/1911. All stamps have been very lightly cancelled making it very difficult to see any details other than a few letters of BULAWAYO.



Revenue stamps of Rhodesia – 1910 to 1916 Definitive issue

*Received payment
27/6/11
Kobler*



" attending taxation	6	8		
" letter to Curator Bonis for cheque	5	0		
" attending on settlement and granting receipt	3	4		
	14	14	10	4 18
Plus Disbursements	4	18	6	
	19	3	4	
Taxed off		14	10	
	18	8	6	
Taxing fee		19		
TOTAL	<u>19</u>		<u>7</u>	<u>6</u>

Taxed and allowed by me at the sum of
twelve Pounds *seven* Shillings
 and *six* Pence Sterling.

A. G. P. Redfern Taxing M



A ledger sheet completed for a deceased estate where the calculated tax of 19/- was met with 4 of the 1/- 'Double Head' issue (perforation 14) and the 10/- and 5/- of the 1898 / 1908 definitive issue. The 1d receipt which was required once the total payment was received, was met with the 1d 'Double Head' (perforation 15).

Revenue stamps of Rhodesia – 1913 to 1922 Definitive issue

This issue is often referred to as the 'Admiral' issue and consists of various printings / colour variations, dies and perforations. The following stamps, all fiscally used, are a basic representation of this issue.

Single working plates (one colour)

Perforation 14



Three of the 1d value which illustrate colour variations

Received from the Trustee Estate Walter Cavill,
Forty two pounds three shillings and seven pence
in payment of Taxed Bill of Costs in the
Sequestration of Estate.

£42. 3. 7.

paid 16 February 1922
James [unclear]

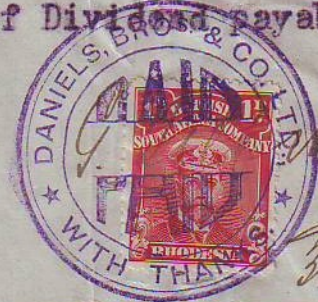


Four pounds *ten* shillings
five pence, in settlement of Dividend payable
under the 1st Distribution account.

29th May, 1919.

£4-10-5.

//



The top receipt is against the payment of a 'Taxed Bill of Costs' in the sequestration of an estate and the next is against a dividend payable from an estate. Again both show the colour variations of the 1d which are found with this issue.

Revenue stamps of Rhodesia – 1913 to 1922 Definitive issue

The remaining values were printed from **Double plates** – one for the head and one for the value. Three different dies were used for the head plates and fiscally used examples which incorporate all dies and perforations follow:

Die I

There is no outline to the top of the King's cap and the left ear has no shading

Perforation 14



Perforation 15



10-2-13-Sydney-Cape Town

THE MUTUAL LIFE INSURANCE COMPANY OF NEW YORK.

Policy No.	Due Dec. 1913	Premium.
34	1	£ S D
		17 5 0

a. L.



PART OF THE ABOVE PREMIUM IS HEREBY ACKNOWLEDGED.

Signed 31st Jan. 1914

Bulawayo
M. J. ...
 General Manager

2nd sent
C. A. ...
 Treasurer.

NOTE: This Receipt to be valid must be dated and countersigned by the Company's Representative through whom the amount is collected.

Receipt for premium paid on life insurance. The required fee was met with a 3d and 6d which are both Die I perforation 14.

Revenue stamps of Rhodesia – 1913 to 1922 Definitive issue

Die II

There is faint outline to the top of the King's cap and the left ear is shaded all over

Perforation 14



Black and violet

Perforation 15



Black and purple

Revenue stamps of Rhodesia – 1913 to 1922 Definitive issue

Die III

There is a continuous outline around the King's cap and the left ear is shaded and outlined

Perforation 14



Black and lilac

Black and dull mauve



Black and light blue



Blue and blue-green



Blue and pale yellow-green



Black and green



Black and deep purple



Black and violet-indigo



Black and deep violet



Black and magenta



DEED OF TRANSFER.

BY VIRTUE OF A POWER OF ATTORNEY.

DRAWN BY

I know all Men whom it may concern,

CONVEYANCER.

That

~~RICHARD - ARTHUR - LEWIS~~
GEORGE CECIL ROBERTS

of Bulwayo, Conveyancer,

appeared before me, Registrar of Deeds, he being duly authorised thereto by a Power of attorney, granted to him by

ROBERT WOODWARD HAMMOND of Plumtree in his capacity as
Executor Testamentary of the Estate of the late SARAH ROBERT-
SON STEWART, Widow,

dated the - 14th - day of December, 1923, and drawn up
at Bulwayo

in the presence of, and certified by, competent Witnesses, which Power of Attorney
was exhibited to me on this Day; and the said Appearer declared that his Principal,
the said

ROBERT WOODWARD HAMMOND in his said capacity

had truly and legally sold, and he, the said Appearer, in his capacity of Attorney
aforesaid, did by the Presents, Cede and Transfer in full and free Property, to and on
behalf of

*h.l.h.
dax
aro*

ANSWERED

*32
day of September
Lewis Woodward
No. 35/32*

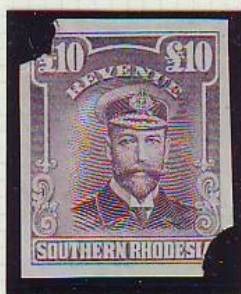
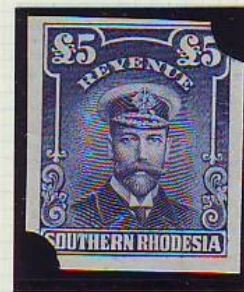
Deed of transfer for a piece of land measuring 194 square roods 64 square feet in the Plumtree area. The necessary stamp duty was applied with 3 £1 stamps which are die III and perforation 14.

Revenue stamps of Rhodesia – 1924 Admiral Revenue Issue

Only one order is recorded for the complete set of this issue of revenue stamps which were issued on the 1st April 1924. They remained in issue until being replaced by the 'Field Marshall' revenue issue on the 1st April 1931 and were withdrawn on the 30th September 1931. According to records kept at Waterlow archives the only additional order placed was for the 7/6d value in early 1928.

The number of stamps ordered for all values was relatively small with the greater quantity being printed for the £1 value (30,000) and the lesser for the £10 and £20 values (600). No file sheets exist for the £50 value but an assumption is that certainly no more than 600 were printed and this figure could well have been less.

The set below are 'Waterlow file' copies with the normal security punch holes. As previously mentioned, no file sheets existed for the £50 value.



Revenue stamps of Rhodesia – 1924 Admiral revenue issue

The 8 values, as issued for this set, are seen below with an additional £1 value which illustrates the colour difference.



The only value for which an additional order was placed was the 7/6d. However, as can be seen by the two groups of £1 values, there were two distinct colour changes. It was the value of which the greatest number were printed and perhaps colour changes arose during the printing process. However, what is more probable, is that an additional order was placed and no record was kept or perhaps was kept and lost during the course of time.


This is further borne out by the following:

The strip of 4 is purple and black and is the same colour as the £1 file copy seen earlier. The cancellation date is the 3 DEC 1924 which certainly associates these with the 'first' issue.

The block of 4 is deep magenta and black and the cancellation date of the 17 OCT 1929 would seem to place these as a 'second' issue.

3467 * Southern Rhodesia. DEPARTMENT OF LANDS

7 - MAR. 1925



QUITRENT RECEIPT.

RECEIVED from *Mr. Baskin & Mrs. Grey & Blanchley*

the sum of *One pound 8/-*

being in payment of *one* year's quitrent on *Calgary's Mazoe*

T. 264 from *1 Jan 1925*

to 31st December, 1925.

STAMP £ *7/6*

QUITRENT £ *1.8.0*

A. Frank
 DIRECTOR
 DEPARTMENT OF LANDS.

A form of levy or land tax (quit rent as it was known) was charged on all owners of agricultural land and the stamp duty applicable varied according to the size of the land. The maximum was 7/6d for 500 morgen or more, and was charged for each year that the levy was paid.

The example, seen above, is a QUITRENT RECEIPT for a one year period in 1925 and was for land in the Mazoe area where the QUITRENT payable was £1.8.0

Revenue stamps of Rhodesia – 1924 ‘Admiral’ revenue issue

Bulawayo Board of Executors Inventory document – normally utilised in the management of an estate – but in this case to list the inventory of a man who was detained at Bulawayo under the lunacy act in September 1925. The stamp duty of 18/- was met with a combination of both Revenue and Postage and Revenue stamps.

Bulawayo Board of Executors and C



INVENTORY

Of all Property, movable and immovable, belonging to the Estate of ~~the late~~
W. Draper who ~~died at~~ is detained at Bulawayo
in the District of ~~the~~ on the ~~day of~~ 191
during the Governor's pleasure under the Lunacy Act,
September 1925

Merchandise say	100. 0. 0.	✓
494 head Mixed Cattle	802.15. 0.	
1 salted Horse old.	10. 0. 0.	
45 sheep & Goats	11. 5. 0.	
44 mixed Donkeys	110. 0. 0.	
3 Pigs	4.10. 0.	
30 Native Fowls	1. 0. 0.	
1 Donkey Wagon	25. 0. 0.	
1 Ox -do-) in bad condition	50. 0. 0.	
Sundry agricultural implements	100. 0. 0.	
Donkey Harness	8. 0. 0.	
Furniture	2. 0. 0.	
530 bags white mealies	265. 0. 0.	
250 traded mealies	37.10. 0.	
39 bags mixed grain	15.12. 0.	✓
46 bags monkey nuts	14.16. 0.	✓
	<u>£1557. 8. 0.</u>	

Landed property with Buildings no details,
will issue supplementary Inventory

Revenue stamps of Rhodesia – 1924 ‘Admiral’ revenue issue



Mortgage Bond

BY VIRTUE OF A POWER OF ATTORNEY

Drawn by *B Calderwood*
 Contingancer

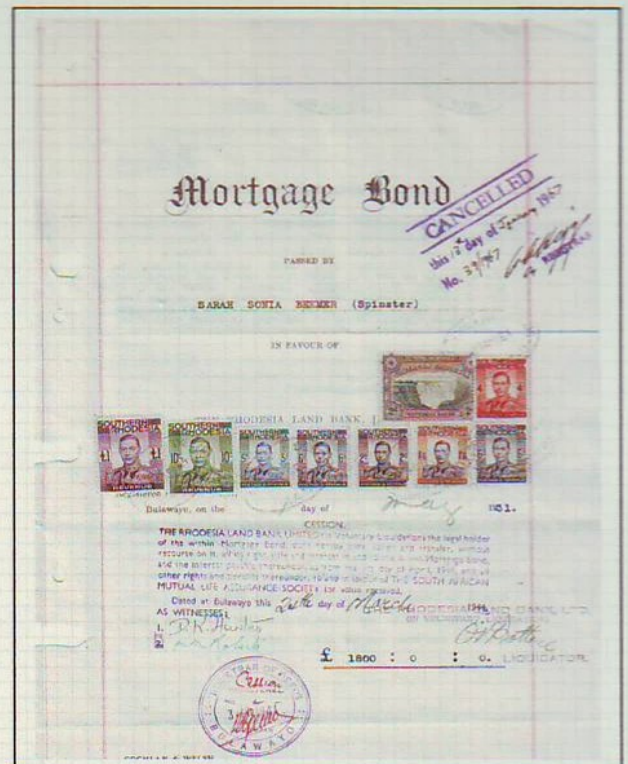
Know all Men whom it may Concern,

That **BRIAN LAWTON CALDERWOOD** appeared before me,
 Registrar of Deeds, he being duly authorised thereto by a Power of Attorney, dated the
 29th day of **April** 1931 drawn up at **Bulawayo**
 and granted to him by **CECIL ISADORE JACOBS**, in
 his capacity as the duly authorised Agent and Representat-
 ive of SARAH SONIA BEEMER, Spinster, under and by vir-
 tue of certain Special Power of Attorney made in his favour
 on the 5th day of March, 1931, and drawn up at Johannes-
 burg, which Special Power of Attorney is filed with this
 Bond.

Mortgage Bond for £1800, with stamp duties applied, consisting of a pair of the £1 and £5 from the ‘Admiral’ issue and 10/- from the ‘Field Marshall’ issue. The cancellation date of 1 May 1931 seems to re-confirm that the £1 with the colour ‘deep magneto and black’ was a second issue of the £1 series.

On the 24th March 1944 the legal holder went into ‘voluntary liquidation’ and the mortgage bond was ceded back to the Rhodesian Land Bank. A copy of the document is seen alongside and it is the reverse of the document seen above. The required stamp duty which was paid for this cession, was made up as follows:

- £1 and 10/- stamps from the KGVI 1937 revenue issue
- A total of 9/10d from a combination of the KGVI definitive issue
- 2d ‘Large Falls’ 1935 commemorative issue



Revenue stamps of Rhodesia - 1924 Actual Definitive Issue

This was the first Southern Rhodesia definitive issue to be issued for both postage and revenue purposes and this was to be the case for all further Southern Rhodesia definitive issues up to and including the 1953 QEII issue. It was therefore fairly common to find all values up to the 5/- used for revenue purposes.

Examples of all stamps of this issue which were used for revenue purposes are seen below with a 1d value as stamp duty on a receipt of payment against a claim on an insolvent estate.



Revenue stamps of Rhodesia – 1924 ‘Admiral’ Definitive issue

CERTIFICATE No. **39**

NUMBER OF SHARES *100*

Salisbury Real Estate Company Limited

Registered in Southern Rhodesia with Limited Liability under the Companies' Ordinance



CAPITAL - - £20,000
DIVIDED INTO 20,000 SHARES OF £1 EACH.

This is to Certify that *Burton Ireland Collins*
of *Salisbury*

NUMBER OF SHARES.	DISTINCTIVE NUMBERS.	
	FROM	TO
<i>100</i>	<i>7.401</i>	<i>7.500</i>

is the Registered Proprietor of *One hundred* fully paid up Shares of £1 Sterling each, numbered from *7.401* to *7.500* inclusive, in SALISBURY REAL ESTATE COMPANY, LIMITED, subject to the Memorandum and Articles of Association and the Rules and Regulations of the Company.

GIVEN at Salisbury,
this *Sixth* day of *February* 192*8*.

B. J. Williams Director.
J. W. Bradford Secretary.

Seen above is a share certificate for 100 £1 shares in the 'Salisbury Real Estate Company'. The required stamp duty of 10d was provided with a pair of the ½d, 3d and 6d definitive stamps.

Revenue stamps of Rhodesia – 1931 Field Marshal Revenues

Four separate print orders were placed on Bradbury Wilkinson for stamps of this Southern Rhodesia issue which in all gave a total of 17 stamps. The different printings and associated dates are listed below, with file copy stamps ex the Bradbury Wilkinson archives.

The original 9 values 3/- to £50 (Date of printing 10/3/1930)



Reprints 3/-, 7/6, 10/- and £1 (Date of printing 21/3/1932)



Reprints 3/-, 10/- and £1 (Date of printing 2/2/1934)



Reprint £1 (Date of printing 8/3/1935)



Revenue stamps of Rhodesia – 1931 'Field Marshal' revenues

The 9 basic values, as issued for this set are seen below. The £2 value was a new addition as this was not present for the previous issue of 1924 but was required for all subsequent Southern Rhodesia issues.





MEMORANDUM OF ASSOCIATION

of

WONDER WEST GOLD MINING COMPANY LIMITED

1. The name of the Company is WONDER WEST GOLD MINING COMPANY LIMITED.
2. The registered Office of the Company will be situate in Southern Rhodesia.
3. The objects for which the Company is established are:-
 - (a) To adopt and take over and carry into effect, with or without modification an agreement entered into on the 9th day of November 1933

Memorandum of Association document for the Wonder West Gold Mining Company.

The objectives of the company – as stated in the document - were:

‘To search for mines, minerals, ores, mineral oils and precious stones. To explore and prospect land supposed to contain oil, minerals or precious stones in any part of the world’.

Stamp duties which were applied on the registration of this memorandum amounted to £62 /10/0 and this was made up with Field Marshal revenue stamps.

Revenue stamps of Rhodesia - 1931 Field Marshal Definitive Issue

This definitive issue also served the purposes of both postage and revenue requirements and examples which are seen on this and the following page are all fiscally used and perforation 12. The 9d stamp duty required on the 'Fire Renewal' receipt seen below, against an annual premium of £2 14 0d, was made up from the 1d and 8d of this issue.

SUN
INSURANCE OFFICE, LTD.

THE OLDEST INSURANCE OFFICE IN THE WORLD.

Transvaal Branch:
NETHERLANDS BANK BUILDINGS,
FOX STREET, JOHANNESBURG.
P.O. Box 429. S. A. SOUTHWELL, MANAGER.



FIRE RENEWAL RECEIPT.

Departments :

- FIRE. MARINE. MOTOR CAR.
- BURGLARY. PERSONAL ACCIDENT.
- WORKMEN'S COMPENSATION.
- PLATE GLASS, ETC.

22 SEP 1937 19

Fire Policy No. 16873175.
Name { Estate late L.M.H. McJennett.
Sum Insured £900.
Property B/Dwg. & Outbldgs.
Situation Lots 9 & 10, Parktown Extention,
Dist. Salisbury.

Received the Premium shown hereon, for the renewal of the Policy to the date stated.

Renewal Premium	£	2	:	14	:	-
Stamps £		:		:	9
Total £	2	:	14	:	9

Due 1st. September 19 37.
To 1st. September 19 38.

SALISBURY BOARD OF EXECUTORS
R. A. Marshall
For the Company

SALISBURY SALISBURY BOARD OF EXECUTORS
Agency Agents.



FIELD & BROWNING-2550





BULAWAYO
1932

Deed of Transfer

Prepared by

Conveyancer.

Know all men whom it may concern

That ARTHUR CLEMENT LLEWELLYN WEBB

appeared before me, Registrar of Deeds, he being duly authorised thereto by a Power of Attorney, dated the 5th day of October 1932 drawn up at Bulawayo and granted to him by

WILLIAM HENRY EDWARDS

32
see
Llewellyn

which Power of Attorney has this day been exhibited to me, and the said Appearer declared that his said Principal had truly and legally sold, and he the said Appearer, in his capacity as Attorney aforesaid, did by these presents, sell and transfer in full and

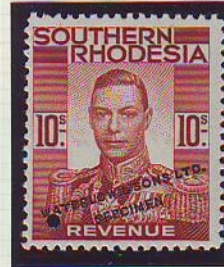
The 5/- definitive value in conjunction with the £1 and 3/- values of the revenue issue which together make up the stamp duty of £1 8 0d required on the Deed of Transfer document seen above.

Revenue stamps of Rhodesia – 1937 KGVI revenue issue

9 values were ordered from Waterlow and Sons for this issue of revenue stamps and the denominations required were the same as for the previous Southern Rhodesia issue. Interestingly, the 7/6 stamp was still ordered even though the liability to pay quitrent (reason why this value was required initially) was abolished in December 1934. This may explain the scarcity of the 7/6 value.

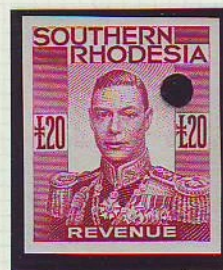
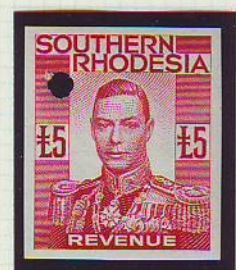
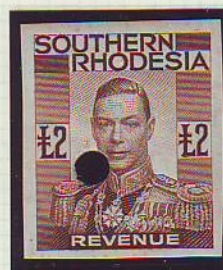
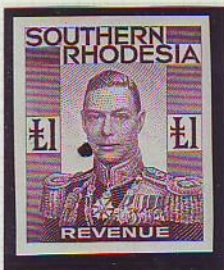
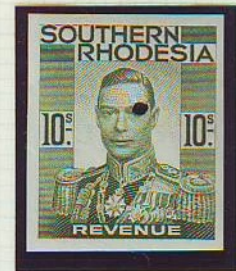
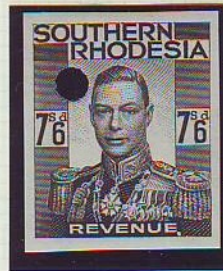
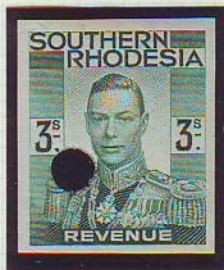
Specimens

The unissued colours – both with security punch holes - of the 7/6 and 10/- values and overprinted 'WATERLOW & SONS LTD SPECIMEN'



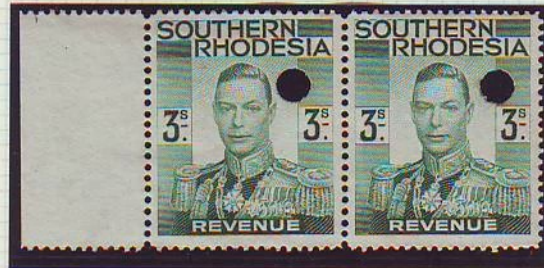
Proofs

Imperf punched proof set of the 9 values is seen below. Note that the £10 value has the printer's correction marks on the bottom right of the stamp.



Revenue stamps of Rhodesia – 1937 KGVI revenue issue

Five proof values of the set which are punched and perforated are seen below. It would appear that more than one size punch was used and this can be seen on all examples seen on both this and the previous page.



A further plate proof ex the printer's archive showing a horizontal pair of the £1 with the variety 'IMPERFORATE VERTICALLY'.

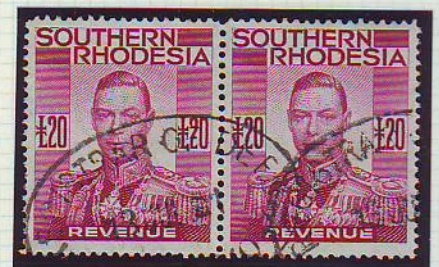
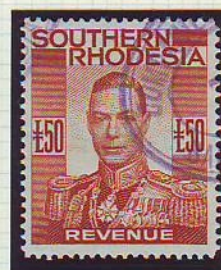


Revenue stamps of Rhodesia – 1937 KGVI revenue issue

The 9 basic values, as issued for this set are seen below. This was the last revenue issue of Southern Rhodesia / Rhodesia which would have a portrait of a monarch on the stamps with all the future issues bearing a coat of arms.



The 7/6 value was originally intended for the payment of stamp fees on Quitrent Receipts. However, the cessation of Quitrent payments prior to the issue date of this set, probably accounts for its scarcity.



Revenue stamps of Rhodesia – 1937 KGVI revenue issue



Deed of Transfer

Drawn by

Francis Bryce Hendrie
Conveyancer

Know all Men whom it may concern:

That FRANCIS BRYCE HENDRIE,

appeared before me, Registrar of Deeds, he being duly authorised thereto by a Power of Attorney, dated the 15th day of MAY, 1952, drawn up at B A N K E T, and granted to him by

GLADYS MARY CAMPBELL, in her capacity as Executrix Testamentary of the Estate of the late JOHN CAMPBELL, duly appointed by Letters of Administration No. D.R. 79/186, issued by the Master of the High Court of Southern Rhodesia on the 10th day of November, 1948, a certified copy of which Letters of Administration is filed in the Deeds Office, Bulawayo, No. L/A56/52.

which Power of Attorney has this day been exhibited to me; and the said Appearer declared that his said Principal had truly and legally sold, and he, the said Appearer, in his

Deed of transfer to a ranching company for 5 sections of land with a total purchase price of £17,800. Stamp duties with a total value of £46 were tied to the document by the Registrar of Deeds on the 10th June 1952.

Revenue stamps of Rhodesia - 1951 KGV I Revenue Issue

Memorandum of Association document for the Gatooma Grand Hotel.

The objectives of the company - as stated in the document - were:

- 'To firstly aquire all or part of any interest whatsoever of all or any of the Heirs in a particular estate'.
- Secondly 'To carry on the business of hotel, restaurant, cafe, roadhouse, auto-court, motel, holiday camp and apartment-house keepers'.

Stamp duties which were applied on the registration of this memorandum amounted to £62 /10/0 and this was made up with KGV I revenue stamps. This appeared to be a standard rate as the duties imposed on a similar memorandum (seen earlier for the Wonder West Gold Mining Company) were identical.



MEMORANDUM OF ASSOCIATION

of

GATOOMA GRAND HOTEL LIMITED

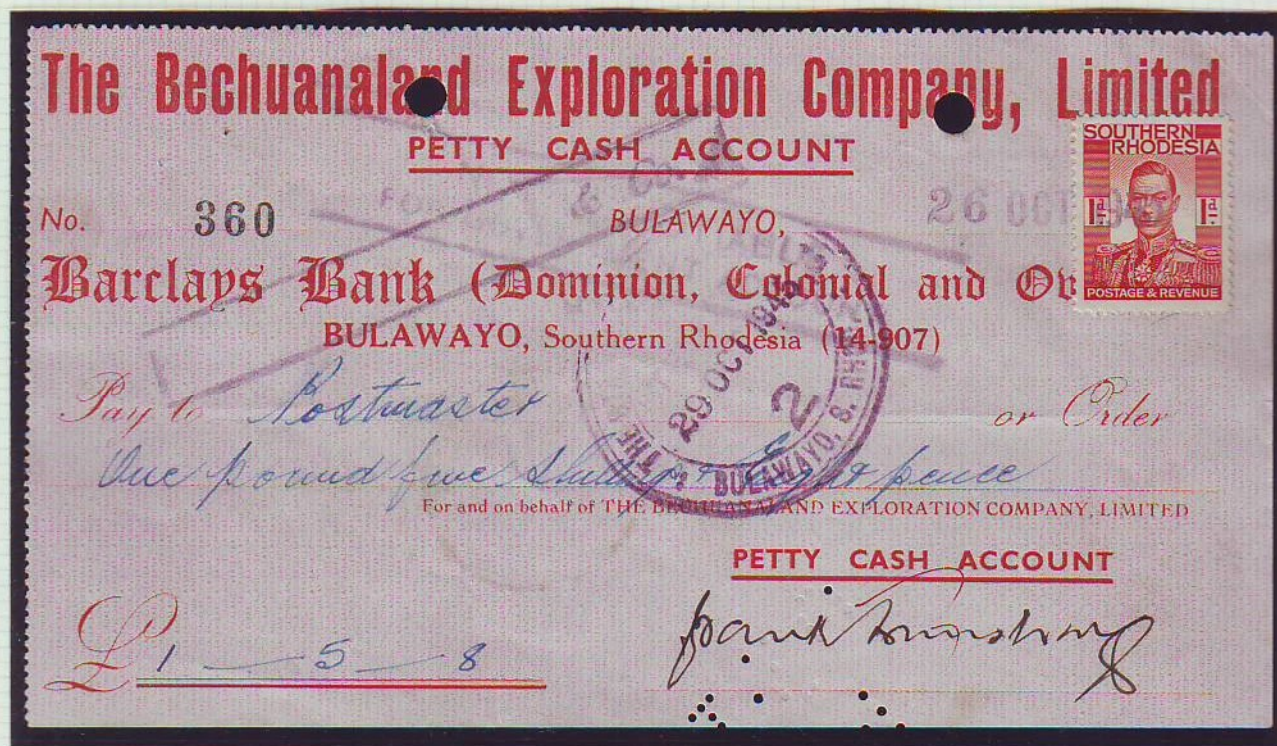


1. The name of the Company is GATOOMA GRAND HOTEL LIMITED.
2. The Registered Office of the Company will be situate in the Colony of Southern Rhodesia.
3. The objects for which this Company is established are:-

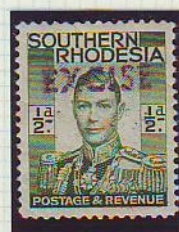
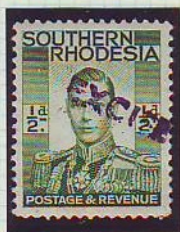
(1) To acquire all or part of any interest

Revenue stamps of Rhodesia – 1937 KGVI Definitive issue

Similar to the two previous definitive issues this issue served the purposes of both postage and revenue requirements. Seen below are examples which were used for revenue purposes with a 1d serving as stamp duty for a Bechuanaland Exploration Society cheque that was paid to the postmaster in Bulawayo.



In the budget which was passed in 1942, an additional tax was imposed on cigarettes which meant that vendors had to affix a ½d stamp to a packet of ten and a 1d stamp to a packet of twenty. The excise overprint was applied to the 1937 definitive issue by using a one line rubber stamp and violet inkpad. The two ½d values seen below illustrate how there appeared to be no uniformity in how the overprint was applied and the 1d value has a smaller and different font to that seen on the ½d.



Revenue stamps of Rhodesia – 1952 Arms Revenue Issue

This set of revenue stamps was the last to be ordered for the Southern Rhodesia government. It differed in various respects to the revenue issues previously printed. Firstly there was no longer the portrait of a monarch on the stamps but now the 'Coat of Arms'. Secondly a decision was made that the lower value stamps between 1d and 2/6 would be printed specifically for revenue purposes (prior to this Postage and Revenue stamps were used for this requirement). The number of stamps in the issue therefore increased, and below are the 17 values which were ordered. In addition there are two of the 2d value as two distinct colours were used for this printing.



SUBJECT TO THE PROVISIONS OF
TOWN PLANNING SCHEME



COGHLAN & WELSH,
Attorneys, Notaries and Conveyancers
BULAWAYO

TRANSFERRED

this 25 day of OCTOBER 1966

THE CAR MART (PROPERTIES) LTD.

No. 1420/66

M. Harrison
REGISTRAR

160 / 1959

Deed of Transfer

BY VIRTUE OF A POWER OF ATTORNEY

Deed of transfer document - registered on the 2nd February 1959 in Bulawayo with the required stamp duty of £43-10-0d being met with revenue stamps from the 1952 issue. This document illustrates the use of the Southern Rhodesia revenue stamps during the administration control of Rhodesia and Nyasaland which began in 1953.

Revenue stamps of Rhodesia – 1952 Arms revenue issue

Mortgage Bond document where 6 different value stamps were applied to meet the required rate, including the top value of this issue.

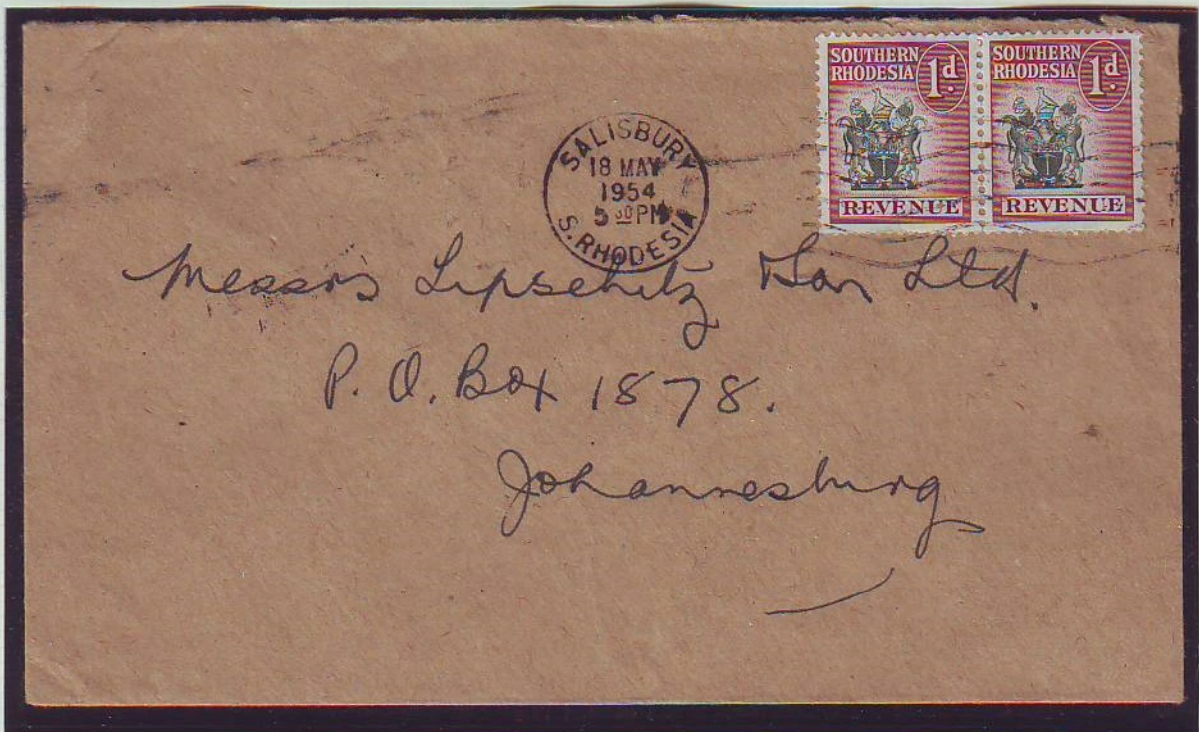


922/1956

COGHLAN & WELSH
Attorneys, Notaries & Conveyancers,
BULAWAYO, SOUTHERN RHODESIA.

MORTGAGE BOND

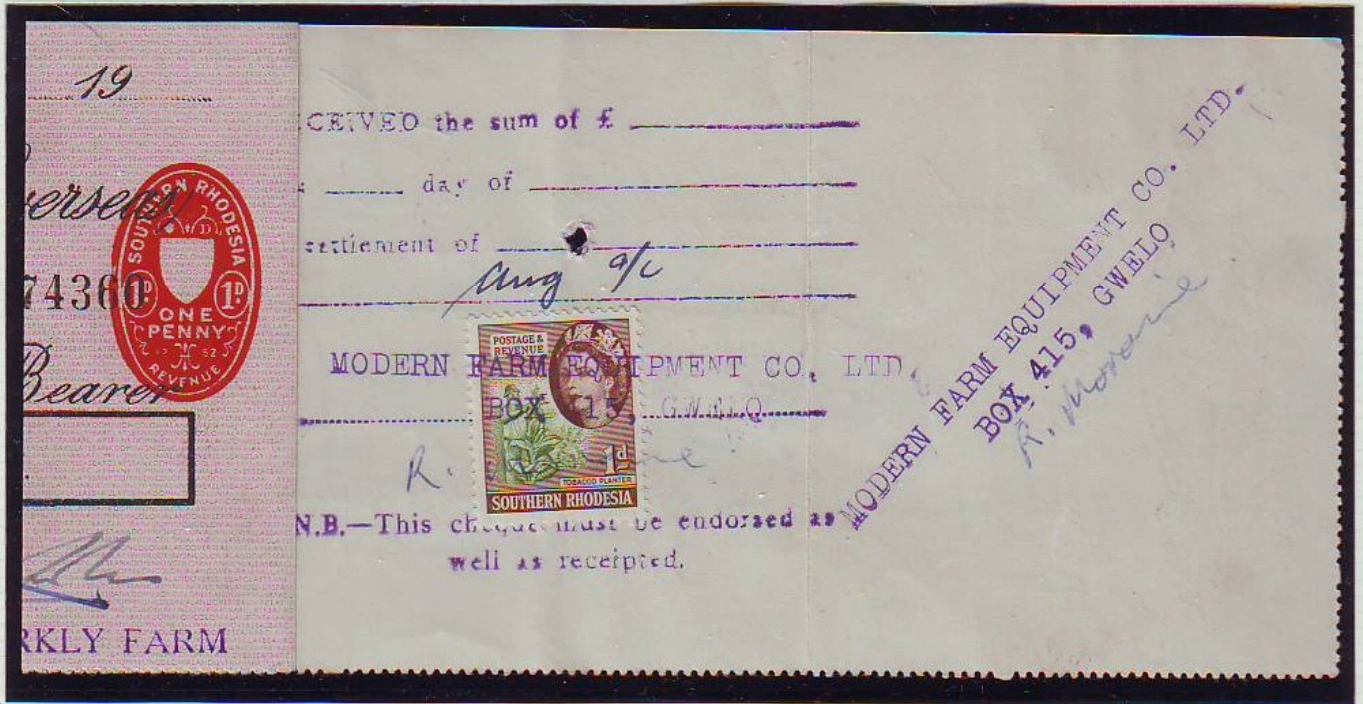
Illegal use of a pair of the 1d revenue stamp for postal purposes (this was however the required postal rate for letters from Rhodesia to South Africa which were not to be sent by airmail).



Revenue stamps of Rhodesia - 1953 QEII Definitive Issue

This was the last definitive issue which served the purposes of both postage and revenue requirements. Of the three territories which made up the Federation of Rhodesia and Nyasaland both Northern Rhodesia and Nyasaland had their 1953 QEII definitive postage issues overprinted for revenue purposes and both issued QEII revenue stamps in 1955. However, the revenue requirements of Southern Rhodesia were fully supported by both this QEII definitive issue for the lower value requirements, and the 1952 revenue arms issue for all revenue purposes.

The examples seen below were all used for revenue purposes with the 1d serving as stamp duty on the reverse of a cheque thus endorsing it's receipt.



Stamp duties applied to a Commercial Union Fire Policy for the sum insured amount of £17000. Interestingly the amount of 14/2d was made up with a 10/- revenue stamp from the 1937 KGVI issue (late usage), a pair of the 2/- and 2d values from the QEII issue.



**SOUTH AFRICAN
BRANCHES :**

CAPE TOWN—88/90, ST. GEORGE'S ST.

Telegraphic Address—“Cuaco, Cape Town.”

DURBAN—STABILITY BUILDINGS, SMITH STREET

Telegraphic Address—“Cuaco, Durban.”

JOHANNESBURG—AEGIS BUILDING, LOVEDAY STREET

Telegraphic Address—“Cuaco, Johannesburg.”

PORT ELIZABETH—63-68, MUTUAL BUILDINGS,
MAIN STREET

Telegraphic Address—“Cuaco, Port Elizabeth.”



ASSURANCE CO

(INCORPORATED)

HEAD OFFICE: 24, COFFIN STREET
 AUTHORIZED CAPITAL
 SOUTH AFRICAN BRANCHES

In consideration of the Insured named in the Schedule hereof of London (hereinafter called the Company) the FIRST PREMIUM mentioned in the said

The Company agrees (subject to the Conditions contained herein or enclosed) that they respectively will permit be deemed to be conditions precedent to the right of the insured described in the said Schedule, or any part of such property, be destroyed or damaged before 4 o'clock in the afternoon of the last day of the Period of Insurance named in the Schedule. The Insured shall have paid and the Company shall have accepted the premium required for the insurance of such property at the time of the happening of its destruction or the amount of such premium in respect of each item the sum stated in the Schedule to be insured thereon or in lieu thereof substituted therefor by memorandum hereon or attached hereto signed by or on behalf of the Insured.

Revenue stamps of Rhodesia – 1954 Revenue issue

The Federation of Rhodesia and Nyasaland was inaugurated on September 3rd 1953 and this joined together the territories of Southern Rhodesia, Northern Rhodesia and Nyasaland under a federal government system. The revenue stamps previously issued for Southern Rhodesia were still valid for use and in addition the Federation issued it's own set of revenue stamps. There is some debate as to the actual issue date of the revenue issue. Revenue articles / catalogues have the issue date as 1956 but documents with this issue affixed, have been seen with dates as early as July 1954. Therefore, it must be presumed that the issue date was probably late 1953 or in the first 6 months of 1954.

The stamps from this issue (mint set below) were printed by Bradbury, Wilkinson & Co Ltd.



Revenue stamps of Rhodesia – 1954 Revenue issue

The most frequent use of this revenue issue seems to have been by consulate offices for passports etc. Of the used selection seen below (with the exception of the 6d strip of 3 and the 2/6 values) all have 'Federal passports Citizenship and Voters office' cancellations. The passport page at bottom right illustrates the use of these stamps.



THIS PASSPORT CONTAINS 32 PAGES.
 CE PASSEPORT CONTIENT 32 PAGES.

PASSPORT.
 PASSEPORT.

FEDERATION OF RHODESIA AND NYASALAND
FEDERATION DE LA RHODESIE ET DU NYASALAND

55665

No. of PASSPORT }
 No. du PASSEPORT } **55665**

NAME OF BEARER } **MR. WILLIAM JAMES**
 NOM DU TITULAIRE } **BIRD**

~~ACCOMPANIED BY HIS WIFE~~
(WIFE'S NAME)
~~ACCOMPAGNE DE SA FEMME~~
(WIFE)

CANCELLED

{ AND BY } CHILDREN }
 { ET DE } ENFANTS }

NATIONAL STATUS NATIONALITE

British Subject: Citizen of
 Rhodesia and Nyasaland



55.

210

FEDERATION OF RHODESIA AND NYA

Removal and Transit



KNOW ALL MEN BY THESE PRESENTS that we, SYDNEY SMITH, LTD.,

trading as PICKERING & CO., of Main Street, Bulawayo, as Principal,
and The Southern Insurance Assn., Ltd of 90 Main Street, Bulawayo and
of as Sureties,
are held and firmly bound unto the Government of the Federation of Rhodesia and Nyasaland in the

been received in full at such place and if such declaration is within ⁶⁰~~90~~ days of the date
of entry for removal of such goods delivered to the proper officer at the port from which
such goods were removed;

then the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden at BULAWAYO.

(Full Names)

Sydney Smith

for: Sydney Smith Ltd., trading
as Pickering & Co., Principal

MANAGING DIRECTOR.

Denis Arthur Leman Scott

The Southern Insurance Assn.,
Ltd., Surety

BRANCH MANAGER.

Surety

In the presence of—

Witness Sheila Vermeulen

Witness ALBERT GEORGE AITKEN

Witness HENRY WILLIAM BARRETT

*Delete where inapplicable.

FOR CUSTOMS PURPOSES ONLY

No. 591

Collector of Customs and Excise



(To be printed in red ink)

Size 13" x 8"

Removal and Transit document for bonded goods to the value of £10,000. Stamp duties were collected by 5 of the 10/- value and these were cancelled by hand with the date 28/12/55. The three stamps on the right of the document were also officially cancelled on the 25 Jan 1956 which was two days after the Customs and Excise cancellation seen at the bottom of the document.

Revenue stamps of Rhodesia 1901-1904 Personal Tax Stamps

The personal tax act of 1961 included requirements for all workers to pay tax which was to be deducted from their wages by their employers and this was irrespective if they also qualified to pay income tax. The rates for this tax, based on wages paid, were printed on the back of the 'Record for Employees' tax form (Z 513).

The first issues were lithograph printings by Bradbury Wilkinson and were printed in 1961. These were rouletted or rouletted and perforated or simply perforated as follows:

Roulette 10



Roulette 5 x 10



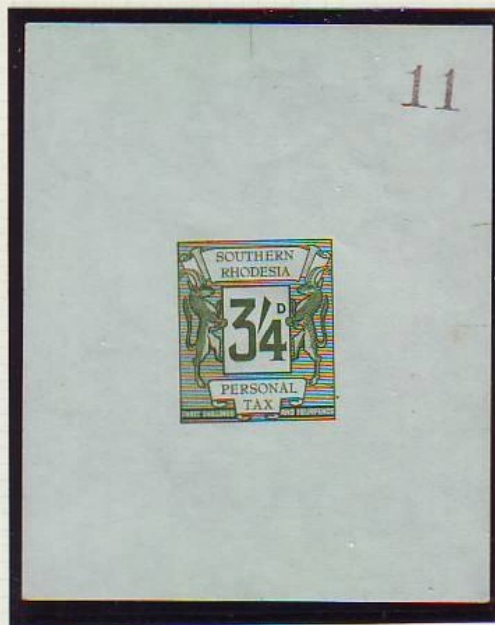
Roulette 10 x perforation 12½



Revenue stamps of Rhodesia 1901-1964 Personal Tax Stamps

The later issues were recess printed and were all perforated $13\frac{1}{2} \times 14$. The green on the 3/4d stamp was now dark green as opposed to the apple green seen on the lithographed printing.

Numbered proofs were produced of all the denominations. Seen below is the 3/4d on gummed wove paper.



A selection of both mint and used stamps which together comprise the full set of the 1964 issue.



Revenue stamps of Rhodesia 1901-1904 Personal Tax Stamps

Various personal tax stamps on a portion of a Z 513 tax form below. In addition there are two Southern Rhodesia revenue stamps which were needed to make up the tax payments. Completion instructions for this form are seen in the image towards the bottom of the page including a note on the use of Southern Rhodesia revenue stamps. It will also be noted that the tax table was revised (this was in 1964).

Stick Stamps Here
Pan ye William

x 15783 Gwani Reserve 2/12/65 20 7/16 £ 3.00



1. Fill in the names of your employees and other particulars required on this form.
2. Deduct the amount of tax due as shown in the table printed below.
3. At the end of each month affix Personal Tax Stamps (available in £1, 10s., 3s, 4d. and 3d. denominations) for the TOTAL amount of the tax collected and cancel them with the date so that they cannot be used again.
4. If the exact amount of the tax deducted cannot be denoted entirely by the denominations of Personal Tax Stamps the DIFFERENCE may be made up by the use of Southern Rhodesia Revenue Stamps.
5. Do not part with this form. Keep it in a safe place.

	Per Day			Per week			Per month		
Wage paid	Up to 1s	£1 - £2	Over £2	Up to 6s	£6 - £12	Over £12	Up to £25	£25 - £50	Over £50
Deduct	1s 4d.	4s 4d.	9s 4d.	2s. 3d.	10s. 4d.	16s. 4d.	3s. 4d.	10s. 0d.	£1

	Per Day					Per Week					Per Month				
Wage	Up to	£1	£2	£4	Over	Up to	£6	£12	£23	Over	Up to	£25	£50	£100	Over
Payable	£1	£2	£4	£6	£6	£6	£12	£23	£35	£35	£25	£50	£100	£150	£150
Deduct	1s 4d	4s 4d	9s	2/6d	2/4d	9d	2/3d	1/6d	3/-	13/9d	3/4d	10/-	£1	£2	£3

PERSONAL TAX ACT, 1961

RECORD OF EMPLOYEES

THIS FORM MUST BE AVAILABLE FOR INSPECTION

Employees Name	Identification Particulars	Period of Employment		Wage
		From	To	
May 7 Employee				1-3-44
June 7 -				1-3-4
Mar 6 -				1-3-4

Stick Stamps Here

Handwritten: 14/10/67

The grid contains 24 stamps. The top row has stamps with handwritten entries: 'May 7 Employee', 'June 7 -', 'Mar 6 -', and '14/10/67'. The middle rows contain stamps with denominations of £1 and 3/4d. A blue scribble is drawn across the middle of the grid.

Complete personal tax form which was processed for the months of May to October 1967. Of note is the £1 Rhodesia revenue. This was one of a set of the first 'post independence' Rhodesian revenue issue. No doubt, the rules which applied to the use of Southern Rhodesia revenue stamps – as seen earlier - applied equally then to the Rhodesia issue.

Revenue stamps of Rhodesia - 1965 Sterling revenue issue

The only revenue stamp which was issued in 1965 was the £100 which was printed by Bradbury Wilkinson. The format of this stamp was identical to the '£' values of the Southern Rhodesia 1952 issue except for the value and colour which was orange and blue.



1966 Sterling revenue issue

Two local printing companies were commissioned to print the sterling revenue issue following the declaration of independence in November 1965. These were Mardon Printers and Printing and Stationery. The format of stamps in both cases was identical and the printings are distinguished only by the perforation of the stamp. The values printed by Mardon Printers were 3d, 6d, 1/- 10/- £1 and £2 and the perforation was 14½. The values printed by Printing and Stationery were the 3d and 1/- and these were perforation 12½.

Imperforate file copies existed for all values except the 6d and these are seen below.



REVENUE STAMPS OF RHODESIA - 1960 Sterling Revenue Issue

Examples are seen below for both the Printing and Stationery issued stamps (perforation 12½) and the Mardon Printers issued stamps (perforation 14½).

Perforation 12½



Perforation 14½



A Barclays Bank cheque drawn on behalf of Que Que mines with the customary 3d receipt stamp which in this case is the 3d perforation 14½.

BARCLAYS BANK

INCORPORATED IN THE UNITED KINGDOM
QUE QUE



O.

S No 0102

14-916

19

Pay *a.c. Company* or Order

Eighty six
PAID
Q.Q. MINES LTD.
(GAIKA MINE)
QUE QUE, Rhodesia
Secretary

£ 86-11-7

Director
Director.

Midhrto # Que Que 33771

Revenue stamps of Rhodesia - 1966 Sterling revenue issue

The 'elusive' 6d

The 6d value was printed by Mardon Printers and apparently also Printing and Stationery and proves to be the most elusive of all Rhodesian revenue stamps. The Accessions Register of the Zimbabwe National Archives has no record of ever receiving sheets of the 3d, 6d or 1/- values from the 1966 issue. However, the controller of Printing and Stationery deposited sheets of the other values in 1981 and these have been confirmed as Mardon sheets (all plate A).

On investigation with a previous employee of Mardon Printers (now NatPrint) it was confirmed that the printing dockets of the 1960's would all have been destroyed therefore not preserving any records of this issue. The printing dockets of Printing and Stationery (now Printflow Pvt Ltd) were destroyed when 5 to 10 years old and their order registers after 10 to 20 years, again leaving no records of this issue.

A possible reason for the scarcity of the 6d (which should be very common as that value was required extensively for receipts etc) could be that there were still huge quantities of the previously issued Southern Rhodesia revenue stamps and these values have been seen used well into the Rhodesian era.

It would appear that very few sheets were issued of the Mardon 6d, and of the few single stamps found all have either part of a circular cancellation belonging to an Insurance company and / or have initials written in ball point pen (again these initials are very similar!!). A copy, which is perforation 14½ and therefore printed by Mardon Printers, and with the initials previously mentioned, is seen below.



Lastly, a badly damaged part of a sheet of the 6d with the inscription 'Printed by the Government Printer, Salisbury' (which was Printing and Stationery) was found in the town of Centenary in Rhodesia. This was imperforate horizontally and perforated vertically – the perforation being 12½! Various questions arise for this find. Was it printer's waste or a trial run? Who prepared the plate for this value as it is identical to that which was used by Mardon Printers? Two examples from this 'part' sheet are seen below.



REVENUE STAMPS OF RHODESIA - 1900 STERLING REVENUE ISSUE



THIS AGREEMENT OF LEASE made, entered into

and concluded by and between:

FIRST PROPERTY COMPANY (PRIVATE) LIMITED

herein represented by WALTER CURLEWIS KROGH

(hereinafter called "the Lessor"), and

E.B. SHEPHERD (PRIVATE) LIMITED - herein represented by
(hereinafter called "the Lessee") The Managing Director
Trading as Stationers, Booksellers, etc.

R E C O R D S T H A T:

THE PROPERTY LET: SHOP NO. 7A, STANLEY HOUSE, FIRST STREET,
SALISBURY AND OFFICES NOS. 16, 17 AND 24.

The Lessor hereby agrees to let to the Lessee who hereby agrees to hire from the Lessor certain premises (see above) in Stanley House, on Stands 682, 683 and 684, Salisbury, Southern Rhodesia, consisting of the accommodation presently occupied by the said Lessee and forming portion of the said Stanley House for the term and upon the conditions and stipulations following, that is to say:-

PERIOD:

Agreement of lease for a shop in Salisbury for a period of 5 years and with the rental payment being £205 per month. The stamp duty of £61/10/0 was collected by the £50, £10 and 10/- stamps of the 1952 Southern Rhodesia issue and the £1 stamp of the 1966 Rhodesia issue. The Collector of Taxes cancellation was dated the 14 September 1966.

Revenue stamps of Rhodesia - 1970 Decimal Revenue Issue

Mardon Printers and Printing and Stationery were once again commissioned to print this issue of revenue stamps. The format of stamps from both printers was identical and they are only distinguished by the perforation of the stamp which again was $14\frac{1}{2}$ for Mardon Printers and $12\frac{1}{2}$ for Printing and Stationery.

Examples of both printings follow:

Perforation $12\frac{1}{2}$



Revenue stamps of Rhodesia - 1970 Decimal revenue issue

Certificate of Conversion of Area document with the \$1 perforation 12½ used for stamp duty and cancelled by the Surveyor General's Office on the 11 Aug 1975. These documents are normally found together with the relevant Deed of Transfer document.

G.P. & S. 65804-7—20 000.

CERTIFICATE OF CONVERSION OF AREA

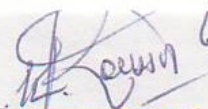
D/Tfr. 5628
Holding Deed 960/52

Property Cummings Store Site of Bonnybrook

District Belingwe (now Insiza) Diagram S.G. No. 123/13

Diagram or registered area:—

I certify that the above details are correct.


for Surveyor-General

8th August, 1975
date



Zimbabwe, like many other countries, charged a fee for passengers on flights where the destination was outside of the country. In this case the Airport departure fee of \$20 was reflected on the passenger boarding pass with a Rhodesia 1970 \$20 revenue stamp, perforation 12½. The cancellation of 7 Nov 1984 indicates extremely late usage of a Rhodesian stamp by the Zimbabwe authorities.

Revenue stamps of Rhodesia - 1970 Decimal revenue issue

G.P. & S. 89128-C.

M.H.C. 34

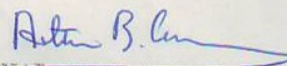
IN THE HIGH COURT
OF ZIMBABWE



In the Estate of the late

GIVEN under my hand and the Seal of the High Court of
Zimbabwe this 10 TH day of DECEMBER , 1980 .

Office,
Zimbabwe.


ADDITIONAL ASSISTANT MASTER
Master of the High Court
of Zimbabwe

Notification drawn up by the High Court of Zimbabwe certifying copies of original 'Letters of Administration' which pertain to an estate. The fee for this was met with a \$2 (perforation 12½) stamp and the seal which was applied was that of 'The High Court of Rhodesia'.

It is interesting to note, that after nearly one year of Zimbabwe independence, even the highest Court in the land was still using both the revenues stamps, and in this case the seal, which were issued during the Rhodesian Government era!

Revenue stamps of Rhodesia - 1970 Decimal Revenue Issue

Perforation 14½



Portion of document with the 50c and \$1 stamps and cancelled 10 Aug 1970 by the High Court of Rhodesia. Note that the word 'Southern' has been removed from the bottom of the date stamp thus it seems that Rhodesia is off centre.

Revenue stamps of Rhodesia - 1970 Decimal revenue issue

ZIMNAT renewal receipt for a premium against an insurance policy and covering a private motor vehicle for a 12 month period. The stamp duty of 88 cents was paid with the 3c and 50c which are both perforation 12½, the 10c which is perforation 14½ and a Zimbabwe revenue for 25c.

ZIMNAT INSURANCE COMPANY LIMITED HEAD OFFICE: BUDE HOUSE, BAKER AVENUE/THIRD STREET, SALISBURY P.O. Box 8210, CAUSEWAY SALISBURY		 ZIMNAT RENEWAL RECEIPT	
Class	76 PRIVATE MOTOR	Policy Number	79/76 050596
Agency	JH MINET BLACKMORE MANICALAND	Accounts Reference	1300 02377
Name and Address	MR RC MACKENZIE 102 SECOND STREET UMTALI	Renewal Reference	MB04CN
		Renewable from	1/06/1982 for a period of 12 months

Received the Premium and Stamp Duty stated hereon for renewal of the Policy from the date of the renewal period shown. (This receipt is NOT VALID unless dated and countersigned by an agent or official of the Company.)
See overleaf for Certificate of Insurance.







 For the Company _____
 24/6/82
 Date

1980 surcharge

Increased requirements for the 3c value necessitated the surcharge of the Printing and Stationery printed 2½c value with 3c. This surcharge process created a variety which was on the vertical row 9 of each sheet where the numeral 3 was more 'narrow' when compared with the other stamps on the sheet.

Examples of this surcharge (and variety) are seen on the stamps below.



The 'narrow' 3 of the 3c value on the two stamps to the right of the block of 4.



Two used examples, both on portions of cheques. The stamp to the right has the 'narrow' 3 variety.