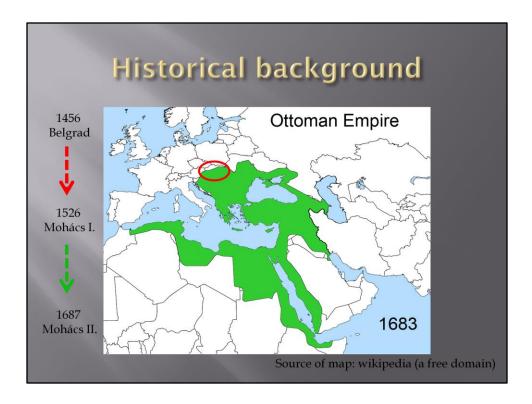


This is first I held a lecture for English spoken audience. I have to beg your understanding and patient for pronunciation and lack of language skills. Inspite of this I hope you can enjoy the valuable content of the topic.

Why we collect revenues and especially in Hungary? I try to give some answers this question today for you.

I'd like to see revenues not a side field of philately. They comes always closer to the main stream of the modern philately that has more attention to the social and historical aspects today than ever. I hope, revenues allow us especially a deep look into the history. Let me light this through the Hungarian example.



We know well, that the little Hungary has been protected the Christian Europe during centuries in the middle ages against the muslim, more times giant Ottoman Empire. Our heroic resistance was the ground of the victory of the European League in 1687 (sixteen-eighty-seven). We won the fight but our blood-out country lost its independency. Unfortunately we can get back it only after the fall of the Soviet Union. Really, more the three century later, only in 1991! (nineteen-ninety-one)

The revenue matters in that long time of history mirror our fight and desire for the freedom. Especially the revenue documents bring us closer and gives in the hands our history materially. That is an exhausting thing for collecting and we can build very attractive and successful philatelic exhibits with these objects. Best example of this, that with the a collection of the here-following "Signets" won a Grand Prix of the Alpen-Adria region exhibit this month. It happened only first with revenues, and I think it is a good proof of the great possibilities of this new and developing field of the philately. The next pages extracted from that exhibit give a brief introduction to our main topic that is the classic revenues of Hungary.



The story of the Hungarian revenues begins with a round 180 (one hundred eighty year) year period of forerunners before the adhesive stamps. The first documentary revenues in the Habsburg Empire were put in force in 1686 (sixteen eghty six) by emperor Leopold II.

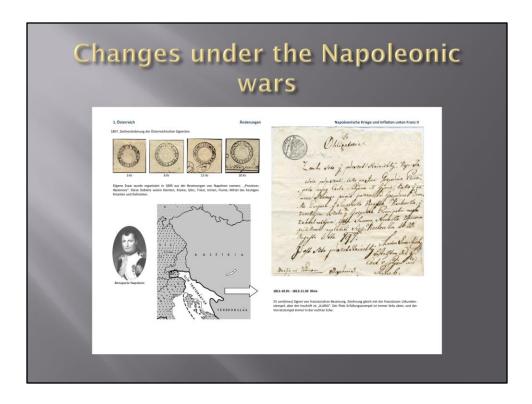
They were stamped papers with face value, so-called handstamping "signets". The first series has engraved values with 3, 15 and 60 Kreutzer. The required tax depended by the size of the paper. All are rarities, especially the middle value 15 Kreutzer named "ANDERTES SIGILLE". See bottom right magnified.



The following emperors put in force own signets and the top value became even higher. First raise was to 2 forint by Maria Theresa in the middle of 1700s (seventieth).



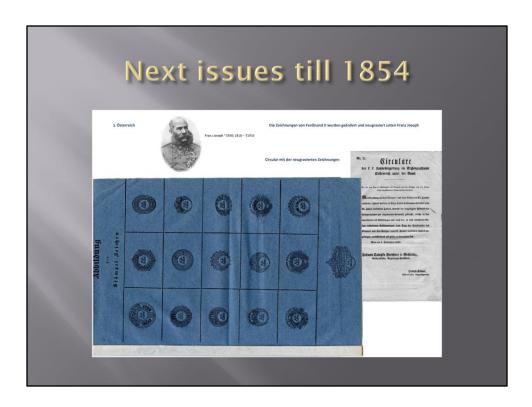
The top value under Franz II first signets in 1803 (egihteen three) remained the same, but ...



under the Napoleonic wars became some changes in drawing and the first Austrian inflation ...



and in this order of emperor Franz II the highest value have been raised to 100 Forint in 1817 (eighteen seventeen)!!!

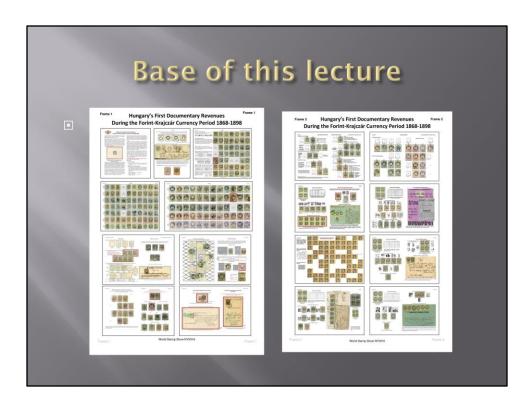


Later, in the 1800s the top value sank back to 20 forint. These rates were that Hungary had to be familiar in 1850 (eighteen fifty).

Why so late?

The answer is simple. The Habsburgs were the kings of Hungary. They have to accept the Hungarian "Magna Charta" at they crowning. It is the so-called "Aranybulla" (Golden Seal) of Hungary that was a kind one of the earliest national constitution in Europe. It was written in 1222 (twelve twenty two) and by this constitution the ruler wasn't allow to lead in force taxes without the allowance of the establishment of the country. That was the last bastion of the Hungarian independence and it was never given up by us.

After the fall of our (second) freedom fight against the Habsburgs in 1849, that constitution was nullified by Franz Joseph and he put the Austrian tax system in force in the defeated country in 1850. As he was thought: defeated. But the Hungarians thought others. We will see it later.



The recent lecture is based from this point on my five frame exhibit here in the WSS Revenue Class. It begins at frame 4693 (ninethousand.sixhundred ninety three) and the first two frames are shown here.

The first frame contains a summary of issues and philatelic aspects in the krajcár-forint currency period. The next four frame shows types, specialties and usage including a brand new plating study for all the 29 denomination from ½ krajczár to 20 forint.



The first revenues were the same than the Austrian signets. The only difference were the small initial letters of the Hungarian tax offices in the handstamps. Another kind of signets were the printed signets. They hadn't any difference but we can identify them on documents written in Hungary (see it right).



4 year later, in 1854 has been introduced the adhesive revenue stamps, first in the world in the Habsburg Empire. The face values and the design of this stamps are very similar to the later Hungarian revenues issued 14 years later, after the compromise.

This interesting fragment shows all the three kind of documentary revenues under the fiscal management of Austria in Hungary (abbreviated as OPM). The content of the shown paper is a certificate about the good behavior of an employee for housekeeping. It was written onto a paper with printed 6 Kreutzer signet. Later, the certificate were two times renewed because the change of employer. That's why the adhesive stamp of 1854 (eighteen fifty four - green) and the stamps with new currency in 1858 (eighteen fifty eight - brown) appear in the same document.

This fragment is a message from the time of Austrian long repression after the fall of the freedom fight. As I told, we didn't give it up and the passive resistance of the Hungarians and the military weakness of Franz Josef leaded at the end to a compromise between Austria and Hungary in 1867 (eighteen sixty seven).



Hungary become financially independent and was needed its own revenue stamps. But, we wasn't able produce them without a press. Both kind of them, postal and fiscal stamps were designed and produced in Vienna at the State Press of the Court.

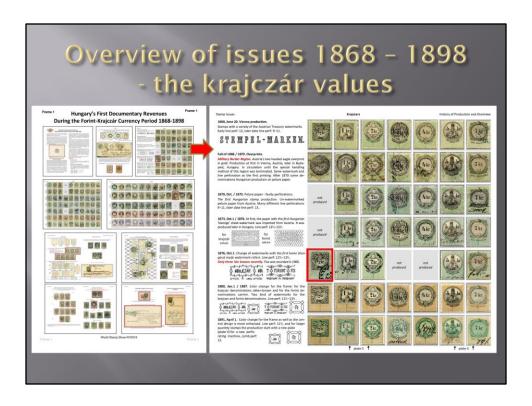
To solve the typographic printed 6 values from 2 krajczár to 50 of adhesives for post was simple. They were issued in some month after the compromise in 1867. Creating revenues was more complicated. Because of the higher values till 20 forint, they were printed in two steps, with engraved middle in black and typographic green frame. Also, the similar design than Austrian revenues but another 29 design with Hungarian Coat of Arms against the Austrian one.



The designs are fascinating especially the highest four values from 10 forint to the end of the set.



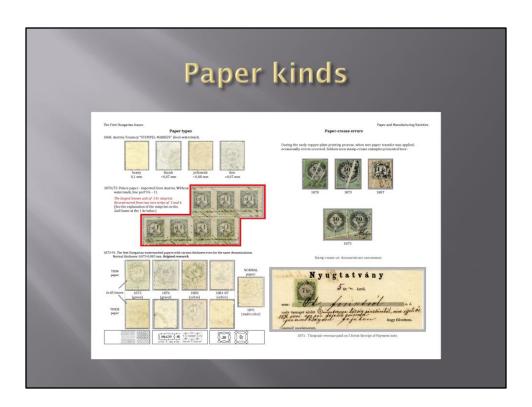
The drawings of the middle part are really elegant and artistic. Ever better then the muster, the forrunner OPM (Austrian) revenues.



This page on the first frame gives an overview about the printing changes in the period. Left side an explanation about the differenties. Right, all row are a new issue in increasing order the face value. One page isn't enough to show all of them: the next page contains the remained karjczár values and a third all of the forint values.



We see on the second row the forint values issued with eagle-overprint for the Military Border in South Hungary. Here is the second hard-to-find classic revenue, the 12 Forint. Only some dozen sheet were printed. The issue has approximately only 1.500 copies of these value. Some others higher forint values of the Military Border are also extremely rare today, originally under 5 thousand copies.



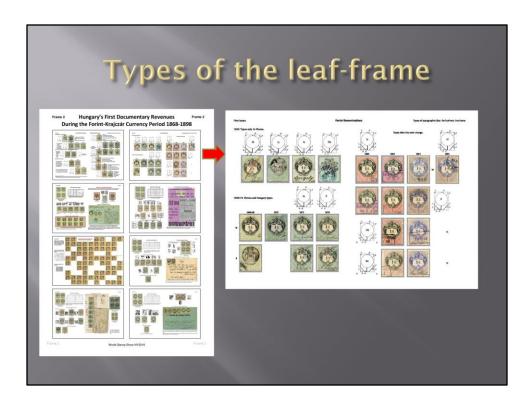
Left over: the 4 kind of paper in Vienna (with sheet watermark of the Court Paper Mill). Under it is a unit – maybe one of the first Hungarian printed stamps onto pelure (means: extremly thin and semi-transparent) import paper without watermark. In the bottom a study of the later used papers by thickness. Right: extreme paper-crease errors.



The variability of perforation is really shocking. Left is a study: on value of one issue has 12 kind of mixed perforation between 11 $\frac{1}{2}$ and 13 $\frac{1}{2}$. Right: the known philatelic specialties of line perforation can be found also at the revenues: imperforate or double perforation, shifted perforation and extrem size stamps.

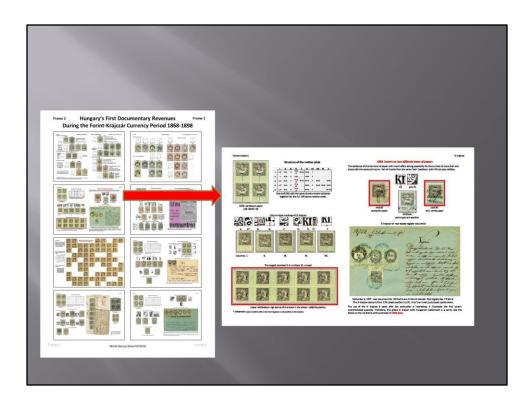


The use postage and revenue together for paying taxes are rare at that time. See pieces on the left. Such examples have sometimes extremly value on the market even over 10 thousand dollar. Right a counterfeit 50 kr revenue on a document with the earliest known use.



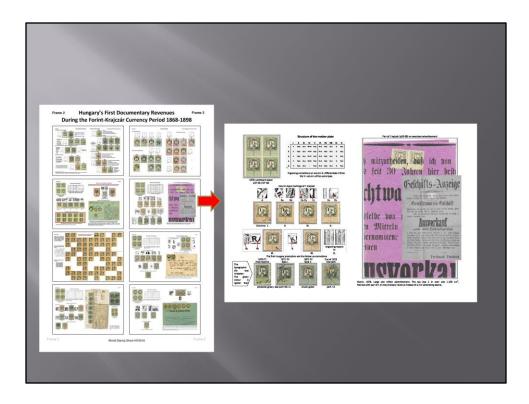
The typographically step of the print shows a leaf. There was two size of the stamps: the less for the krajczár and the bigger for the forint values.

To do this two different plate was needed. One was used for all krajczár values for a plate with 100 stamps and the bigger sized die for the 50 piece forint plates.



The following pages of the exhibit describe and show the characteristics, extremities and usage of a face value in the same way.

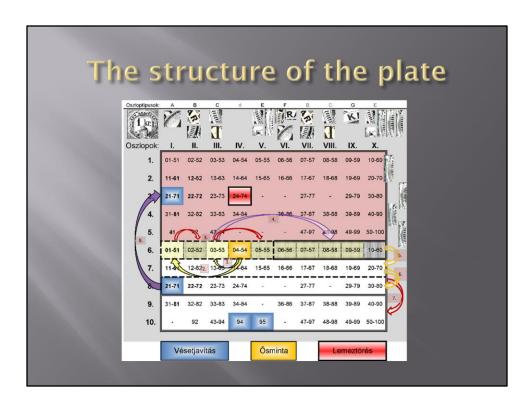
Left upper: a cardboard four block at the krajczár values single cardboard print at the forint values. Right to it: the structure of the plate. Under it are the types of the stamps. Then we see better items, such large units, mint stamps, and so on. Here, at the right upper part for example two copy of the rare inverted ½ krajczár on different paper. At the end of the page an example on document wit explanation the tax and usage of this value.



The next values is presented in the same way. Maybe the Hungarian stamp printing began with this value on 1st October 1870 in Buda.

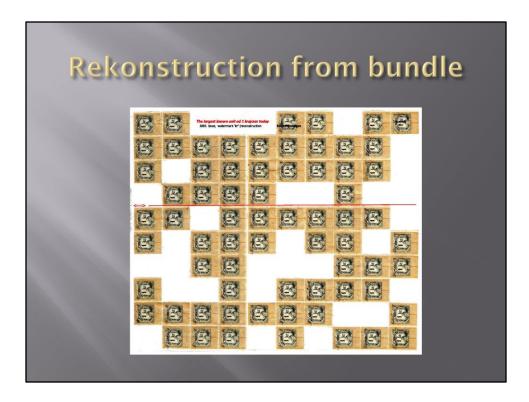
In the left bottom part there are explained the first steps with this value. It is also an original research.

This value was firs researched and most successfully all position can be identified, also a full plating is possible. But, what is the types that gives us ground to recognize the structure?



The structure consists types beneath with same less or lager errors. Types are a brand new research by the exhibitor. the same way than we read in the Monograph of Hungarian Stamps about the 1871 lithograph and engraved issue of postage stamps written by our great philatelist Gyula Madarász in the 1960s. (nineteen sixties).

On the illustration we see the structure of next face value, the 1 krajczár. The types originate from multiplying the original die to pairs, to five strip, and a row with ten stamps at the end. Then the first row was copied 5 times to a half plate with 50 stamps. Another errors appear and they make new differences again between the types. At the krajczár values when the half plate and its copy was copied beneath, these "twin" errors appear two times in a row. Always in five stamp distance, of course.

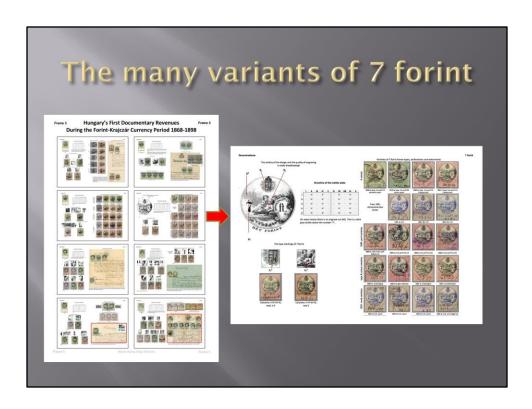


The revenues come bundles even today and sometimes from the same source. The knowledge of plate structure gives us the possibility to find in that bundles more or less stamps the were originally side by side. There is a lack of unit at classic revenues very few item we know. But with help of the structure it is possible reconstruct pairs, strips, an larger units.

This is the largest rebuilt unit, a two-third of a sheet. Such less or bigger reconstructions are very important to study and understand the characteristics of the plates because the remained units are not enough to do this.



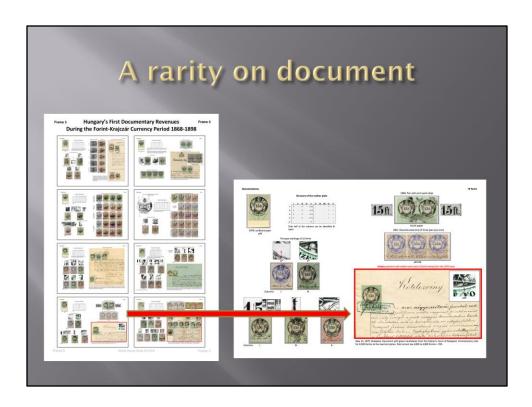
Following frame 3 and 4 shows summary of research the next values.



The last frame contains the most rarest items the forint value over 5 forint. This page also shows how many different variants has that single 7 forint stamp despite it is also a rare value.



The most haunted value is the twelve at all issues especially on document.



The beautiful 15 (fifteen) forint value was printed in green only twice: first in Vienna, than about then year later in a very limited quantity in Hungary.

We see here this second Hungarian printed variant on a document. Simply must have!



The last page contains one of my favorite: a high tax document also with three of the most rarest value, the 6, 7, and 12 forint on it.

I found it simply admirable and beautiful!!!

Thank you for attention!

Please visit the best source of collecting these:

www.mafitt.hu/org/fiscal/csere

Any question? I'm ready to answer them by email at karszu@gmail.com.

The two mentioned exhibit in these presentation are available among many others at: http://www.mafitt.hu/org/fiscal/exhibit/hunrev2016

The best source for trading with Hungarian revenues is:

http://www.mafitt.hu/org/fiscal/csere