

Revenue stamps from a more acceptable angle. According to what one finds in the official records of the correspondence between the Malta Government, De La Rue & Co, and Crown Agents, the Malta Government had the idea of having stamps overprinted officially with REVENUE as far back as 1883. In fact Messrs. De La Rue & Co. quoted a cost of £12 for making a printing plate with the word REVENUE to the Crown Agents.

For some unknown reason this matter was not taken up, until the 20th June 1899. On the 28th July, 1899, the Malta Government suddenly requested urgently a supply of the ½d, 1d, 4d, 1/-, because Government Notice No. 218, dated 7th August, 1899, stipulated the use of these revenue stamps as from the 9th August onwards.

'The Honourable the Deputy Governor, availing himself of the powers vested in him by clause 21 of the 'Malta Revenue Order in Council 1899' is hereby pleased to direct that the stamps to be used in pursuance of the said Order in Council shall be, until further orders, Malta Postage Stamps, bearing the word Revenue, that Revenue stamps of the value of ½d, 1d, 4d, 1/-, 5/-, may be obtained on and after Wednesday the 9th instant, etc.'

It is rather difficult to understand how the Honourable the Deputy Governor thought that this supply could really be available in Malta 9 days after ordering them in London through the Crown Agents. Naturally, Messrs. De La Rue were unable to meet this date line, and so the Malta Government had to have a temporary overprint done at the Government Printing Office in Valletta.

This emergency local overprint was in black using serif lettering with the initial capital only of Revenue and is referred to by both Graham Smeed's Study Paper 28 (revised 1977) and the Malta Study Hand Book (1980) as Type 1a (½d, 1d, 4d, 1/-) and Type 1b (5/-), whereas the ones printed by De La Rue were also done in black but using sans-serif capitals REVENUE throughout the word, which the Malta Study Hand Book lists as Type 11a.

Because the Malta Government had its own supply, there was no longer an urgency for the supply from London, and so the first entry in the De La Rue Day Books regarding revenue stamps is dated 3rd October, 1899. Reg. No. 66/99, when the following numbers were supplied: 10,160 sheets of the 1d; 10,230 sheets of the 2d. These sheets were of 240 stamps each, and 2,518 sheets of the 4d and 1,006 sheets of the 1/-. These sheets were of 120 stamps each.

It is interesting to note that although in Government Notice 218 of the 7th August, 1899, the 5/- stamp is also included, it was not ordered from London with the other values, but was overprinted in Malta. We come across the 5/- being ordered from London for the first time when a further order was sent in November, 1901 to Messrs. De La Rue for the following additional value revenue stamps, which were the 2d, 3d, 6d, 9d, 2/-, 2/6, 5/- and 10/-. The suggestion to have the £1 as well was dropped because Messrs. De La Rue thought that this could tempt people to forge it.

Further details and information on Revenue stamps can be obtained from Chapter 28 of the Malta Study Hand Book (1980) and Mr. Graham Smeed's Study paper 28 (Revised 1977) on the subject.

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