

# CRESTHAVEN STAMP CLUB NEWS

WEST PALM BEACH, FLORIDA

**PALM BEACHES OLDEST AND FRIENDLIEST STAMP CLUB**

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[www.cresthavenstamp.club](http://www.cresthavenstamp.club)



## MONTHLY NEWSLETTER

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**NOVEMBER  
2020**

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CRESTHAVEN STAMP CLUB



**1970 – 2020**

APS CHAPTER #923

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## From the West Palm Beach Stamp and Postcard Show

President Bob Burr:

OK, it's all over. The largest recent stamp and postcard show of the last six months in south Florida, hosted by the Cresthaven Stamp Club (CSC), was a success according to all dealers in attendance. We originally had signed up twelve dealers and on October 24 only seven dealers joined the show. All dealers made money and asked for another CSC hosted show. I suggested March 2021, but told the dealers we needed to review the cost-to-revenue ratio so that show hosting becomes at least a break-even activity.

The registration table wisely started to query participants as to how they became aware of our stamp show. Although incomplete, the results reflected the following: 40% by word of mouth, 30% by newspaper ads, 20% through our website, and 10% by signage. We hosted 24 non-club member/non-show dealer attendees mostly between 10 AM and 1 PM. We might have missed a few. Also, 13 club membership applications were requested and I believe at least one dealer joined our club. We will sort this out at our next regular meeting. Our philatelic displays were well received.

I want to thank those club members which actively supported the show, specially the ad crew, the sign display group and the registration table staff. We all pulled together to make a very successful show. Now, do we want to do it again in March 2021?

## *From the Publisher...*

Dan Maddalino

First up, I invite you to delve into a research article that was years in the making: **In Search of the True WWI War Tax Stamps of Ceylon**, page 4. My hope is that you see how your collections may be limited depending on what reference sources you adopt. You could be missing a world of philatelic treasures.

Next, **Michael Swope** brings us **Guinea Set-Off**. Insight into production methods and awareness of cancelled to order through this seldom seen EFO.

The 2020 Cresthaven Stamp Club News **Article of Distinction Nominees** have been announced, page 13. Take the time to look back and reacquaint yourself with these super works from your fellow club members.

**NOMINATIONS FOR 2021 CLUB OFFICERS WILL BE ACCEPTED DURING NOVEMBER. VOTING WILL TAKE PLACE DECEMBER 8 AT THE CLUB MEETING**



FloridaStampShows.com

The source for all show related information for the state of Florida



## INFORMATION YOU NEED

### 2020 IMPORTANT CLUB CONTACTS

**PRESIDENT:** BOB BURR

561-267-1903

**VICE PRESIDENT:** ARNOLD ZENKER  
at meeting

**SECRETARY:** MICKEY PANZER at  
meeting

**TREASURER:** HARRY CLIFFORD at  
meeting

**WEBMASTER:** MICHAEL SWOPE via  
[cresthavenstamp.club](http://cresthavenstamp.club)

### CRESTHAVEN STAMP CLUB

#### NEWS STAFF

EDITOR/PUBLISHER:

DAN MADDALINO

PROOF EDITOR:

BETTY BRODIE

PHOTOGRAPHER:

MARTY COHN

### MEETINGS 2<sup>nd</sup> & 4<sup>th</sup> TUESDAYS

ALL MEETINGS

1 PM – 3 PM

**FULL SCHEDULE AT**  
**[Cresthavenstamp.club](http://Cresthavenstamp.club)**  
OOOOOOOOOOOOOOOOOOOOOOOOOOOO



## NOTICE

Opinions expressed in this newsletter are solely those of the author(s) placing article(s), and not reflective of the Cresthaven Stamp Club, West Palm Beach, Florida or any of its members. The publisher has the sole discretion to determine the types of material it will accept for inclusion in the Cresthaven Stamp Club News. No material will be permitted which may injure the good name or reputation of the Cresthaven Stamp Club or any of its members. The Cresthaven Stamp Club News (CSCN) is a monthly publication, delivered via email, intended to inform, educate, and at times amuse its members. The publisher reserves the right to edit submissions to meet the needs and requirements of the CSCN.

### ARTICLE & NEWS SUBMISSION

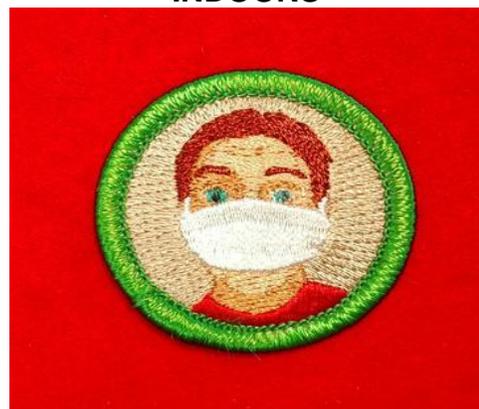
#### ➤ **CALL or EMAIL US:**



- . You may call me at **561.758.6497**. Please leave a message! Thanks, Dan.

#### ➤ **EMAIL: [dmaddalino@aol.com](mailto:dmaddalino@aol.com)** XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**FACE MASKS REQUIRED  
INDOORS**



# IN SEARCH OF THE TRUE WWI WAR TAX STAMPS OF CEYLON

## DAN MADDALINO

Ceylon entered the Great War on August 4, 1914 when Great Britain declared war upon Germany. With the tragic British Empire defeat at Gallipoli in 1915, where the Ceylon Planter Rifle Corps was annihilated, Ceylon never again played a role in the conflict. Like most of the smaller British Colonies, it avoided the effects of this war for years. The Colonial Administer did expel all German Nationals and supplied the Empire's navy with a welcoming port of call, but until the loss of foreign trade caused revenues to fall, little else was done. To make up for lost revenue, a Colony-wide War Tax of 1 cent on all domestic letters and printed matter, 2 cents on all international mail, and 5 cents on all Registered mail was imposed beginning November 18, 1918. These tax fees were to be applied to postal material *in addition* to the previously established postal rates. A 3 cents War Stamp was also prepared so that one stamp would cover the tax (1c) and the postage (2c) on all outgoing mail to the British Empire.

This all sounds very straight – forward for the beginning collector of British Empire war tax revenue stamps. A 1 cent, 2 cents, 3 cents and a 5 cents stamp. Four and done. But we aren't beginners, and even the earliest postage stamp catalogues list **SIX** stamps! Later, the Scott Catalogue only listed **FIVE!** Stanley Gibbons listed **NINE!** A Philatelist will list **ELEVEN!** Eleven? Really?

In this article we will discuss some of the factors that have influenced stamp catalog listings for Ceylon for over 100 years: location, postage rates, and sources of information. Beginning this discussion (below) are the stamps listed in the Field Catalog of 1923, published a very short time after the conclusion of the Great War in 1922.

## FIELD

### FIELD ID NUMBERS - SCOTT ID NUMBERS - GIBBONS ID NUMBERS



1 Purple  
MR4  
335



2 Br-Orange  
MR1  
330



3 Green  
MR2  
332



4 Purple  
MR3  
333



5 Purple  
223  
337



5a Magenta  
Not in Scott  
337c

Factors that influenced the Field listings included location and sources of information. Ceylon, located just south, off the tip of India, was a frustratingly long way from London. To notify London stamp agents of the status of the Ceylon Postal System it took an average of four weeks to send a letter one way from Colombo, Ceylon to London, England (via India, the Suez Canal, and France). To be honest, a letter traveled faster if it was sent by rail through India and on to Moscow, Russia! This identifies another factor; most information supplied to London was received from stamp agents in Moscow. Thus, information was second and third hand at best. More times than not, this information was unreliable. As a result, the Field Catalog listing for Ceylon is both incomplete and the stamps are listed in the wrong order of issue!

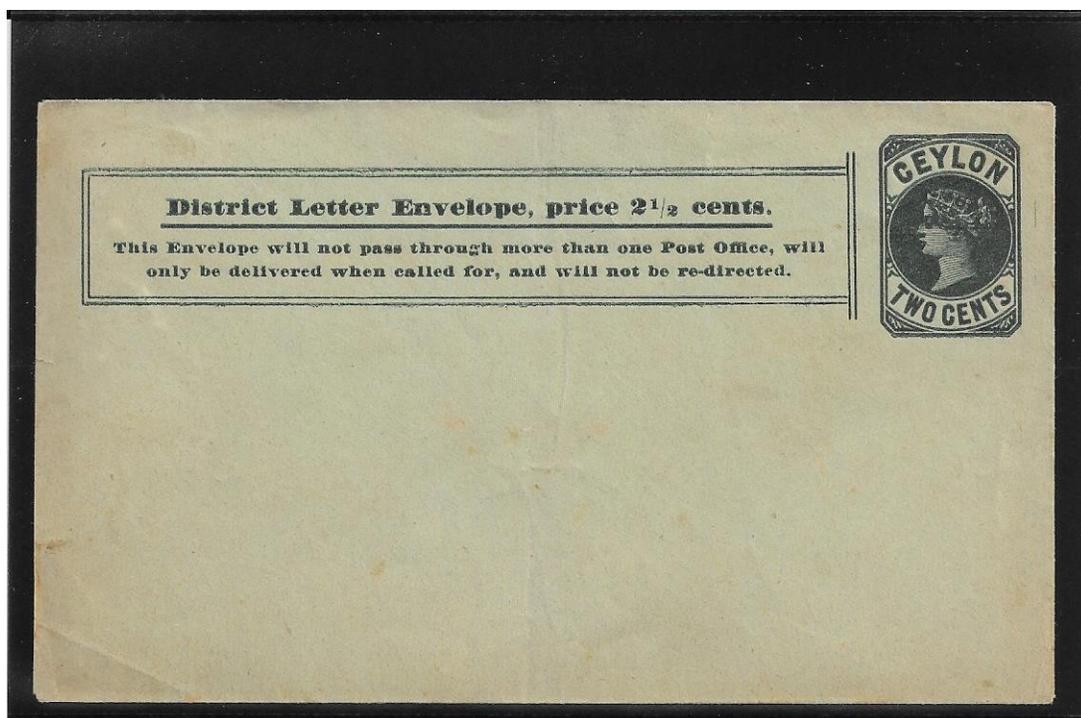
Another influencing factor is Ceylon's location in steamy Southeast Asia. Of all the color variations reported, only one is recognized: Magenta for Purple. All other stamp shades are known to be a result of the climate (see My Stamps are Rusting by Michael Swope, Cresthaven Stamp Club News, April 2019).

For the last 98 years all past and current philatelic catalogues fail to recognize that not all official War Tax issues are overprinted as "WAR", "WAR TAX", or even "WAR STAMP". In the case of Ceylon, one 5 cents stamp was revalued "ONE CENT" in order to meet the new war tax rate, but not overprinted as a Tax Stamp, and that two new stamps were ordered from De La Rue in London to replenish the stock of those revalued 5 cents stamps. They arrived without any overprint nor revaluation! How can a collector know the difference between the definitive stamps and tax revenue stamps? These three stamps were valued for a rate that did not exist within the Ceylon Postal Service. They were to satisfy the need for a 1 cent War Tax stamp only! Ceylon has not had a 1 cent postage rate, nor a 1 cent postage stamp since 1872. The London based Editors of the Field Catalogue did not know this when first publishing their listings. Worse, they never corrected their listings once the correct information was supplied.

Neither Stanley Gibbons nor Scott picked up on any of the errors put forth by Field. Then, by adding their own confusion, we have the mess we are to deal with today.

## SCOTT

Ceylon can be a challenge to collect. A vast array of values and overprints to seek and sort. Decoding its postal history can be staggering. There are local postal rates, national postal rates, and a huge number of international rates. Confusing? Yes! Shown below is a local (District) Letter Envelop (next page) embossed with a 2 cents stamp, although it states its price is 2½ cents! It is restricted to mailing within a District: "This Envelop will not pass through more than one Post Office, will only be delivered when called for, and will not be re-directed". From there the postal rates become quite complex. However, a key to sorting out the WWI War Stamp tax issues is this: After 1872 there was never again a 1 cent postage rate nor a 1 cent postage stamp. Keep that fact in mind as we read through this Ceylon series.



Scott Stamp and Coin Company of New York suffered from the same problems as Field in getting timely and accurate information from Southeast Asia. Fields contact in Moscow alerted them to the existence of a magenta colored 5 cents stamp that was revalued to "ONE CENT" (November 1918), and then overprinted "WAR STAMP". Scott never got this information in time to publish correct listings. One hundred years later and Scott continues to publish a list that is both *incomplete and in the wrong order of issue*. However, to Scotts' credit, the editors did pick up on the large C and small c in cents. This is not an error nor a constant flaw. These two stamps were issued on two different occasions. Scott 3 cents #202 (small c) was issued in 1917 and the leftovers were overprinted in 1919 as MR2. Scott 3 cents #227 (large C) was issued in 1919 and also overprinted in 1919 as MR2a.

### **SCOTT ID NUMBERS – GIBBONS ID NUMBERS – FIELD ID NUMBERS**



MR1 Br-Orange  
330  
2



MR2 Small c  
332  
3



MR2a Large C  
331  
Not in Field



MR3 Purple  
333  
4



MR4 Purple  
335  
1

It is historically interesting to note that the War Stamp issues were not made available until one week following the end of this war! That is because they were intended to replace

lost revenue from disrupted trade, and not to go to the war effort. This late entry into a War Stamp program also influenced the timeliness of reports coming out of Ceylon about their tax stamp program.

The cover below dated December 25, 1918, only five weeks after the activation of Ceylon's War Stamp program, shows that the 5 cents revalued to "ONE CENT" and the 5 cents overprinted "WAR/STAMP" were used early and not late as shown in both the Field and Scott listings. Close examination shows the common confusion by the post office clerks as to how to properly apply the correct stamps. Correct franking should have been a 6 cents definitive stamp (Sc #204) for the domestic letter postage along with the "ONE CENT" stamp for the domestic war tax.



Domestic cover Matara, Ceylon to Jaffna, Ceylon  
December 25, 1918

Confusion among postal clerks throughout the British Empire was widespread and problematic. Vague and contradictory edicts from Postmasters and government regulations left interpretation of the laws up to counter clerks, and the lack of stamps to meet these new regulations created a public nightmare at the sales counter. However, the final lineup of stamps from this period should not be left up to interpretation. The information for the correct listing of War Tax/War Stamp programs has been available for almost **93 years**.

## GIBBONS

Field, quick to publish but missing half of the stamps issued. Scott, relying on the most inaccurate reporting, fails miserably to give us even the most basic listing. Now Stanley Gibbons, with their offices in London, did a very good job at identifying most of the war stamp issues of Ceylon. However, Gibbons still omitted two stamps from this series and, as with Field and Scott, continues to list them in the wrong order of issue.

## GIBBONS ID NUMBERS – FIELD ID NUMBERS – SCOTT ID NUMBERS



330 Br-Orange  
2  
MR1



331 Large C  
Not in Field  
MR2a



332 Small c  
3  
MR2



333 Purple  
4  
MR3



334 Magenta  
Not in Field  
Not in Scott



335 Purple  
1  
MR4



336 Magenta  
Not in Field  
Not in Scott



337 Purple  
Not in Field  
Not in Scott



337c Magenta  
Not in Field  
223

The correct order of issue for the Stanley Gibbons listing is: 337c > 337 > 335 > 336 > 330 > 332 > 331 > 333 > 334. However, we are still two stamps short! Remember the clue that was supplied concerning the 1 cent value: After 1872 there was neither a 1 cent postage rate nor a 1 cent postage stamp for Ceylon. So, when the War Stamp legislation was enacted mid-1918 Ceylon was caught without a 1 cent revenue stamp. The postmaster improvised by revaluing the magenta (later purple) 5 cents stamp as ONE CENT. Immediately there was postal customer confusion. The 5 cents magenta/purple stamp was to be used to meet the 5 cents domestic registered mail fee. English was a minor language throughout Ceylon at the start of the 20<sup>th</sup> century. What did "ONE CENT" mean when there was no one cent rate? Trying to calm the public, the Postmaster took back all the revalued 5 cents stamps and overprinted them "WAR/STAMP" (see flow diagram next page). Now he had TWO magenta/purple 5 cents stamps overprinted "WAR/STAMP"! One for the tax rate of ONE CENT and a second for the war taxed Registered Mail rate. Postmaster Skeen loved to overprint.

George Skeen set about overprinting the overprints to clear up public misunderstanding. He didn't. He made it worse.

Postmaster George Skeen solution for the confusion:



## THE TRUE WWI WAR TAX STAMPS OF CEYLON

I have long advocated stamp catalogues as basic entry level tools for new stamp collectors. I have, and will continue to, deride them as just that: basic entry level tools for new stamp collectors. You have now read "*In Search of the True Ceylon War Tax Stamps*". This multi-part article hoped to expose the difficulty stamp catalogue editors have in gathering complete and accurate information, and how badly they often get it wrong. The frustration is that these editorial boards never correct their errors, even when presented with the truth.

Stanley Gibbons did an excellent job at listing 99% (9 of 11) of the TRUE war stamp issues of Ceylon following the First World War (1914 -1923). As shown, the first issue was the overprinting of the 5 cents purple/magenta stamps with "ONE CENT" to meet the new domestic tax fee. Even to this day Stanley Gibbons continues to place these stamps in the wrong order of issue.

When the ONE CENT on 5 cents stamps (SG #337/337c) were used up in 1919, George Skeen ordered a printing of 1 cent postage/revenue stamps in the KGV key plate style from De La Rue, London. They were primarily applied to domestic mail. Stanley Gibbons lists this stamp as issued in 1919. It wasn't. It was ordered in late 1919, but with months of transit time and invoicing/payment this stamp was not issued until late 1920. In 1927, when the supply of 1 cent stamps ran low and the Ceylon government refused to repeal the tax, a reorder was placed.



Deep Brown  
 Sc #200 1920  
 SG #301 1919  
 Field Not listed

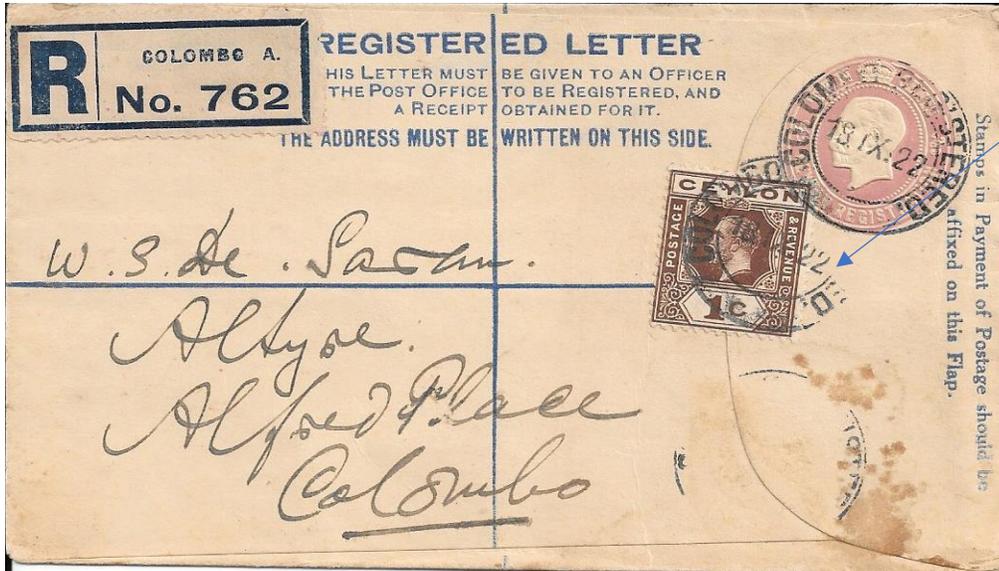


Light Brown  
 Scott #225 1927  
 SG #338  
 Field Not listed

As proof that these 1 cent revenue stamps were for the collection of War Tax fees, shown below are some examples of the 1 cent revenue stamps used to pay the tax.

The tax fee was not repealed until 1940!

WAR TAX STAMP



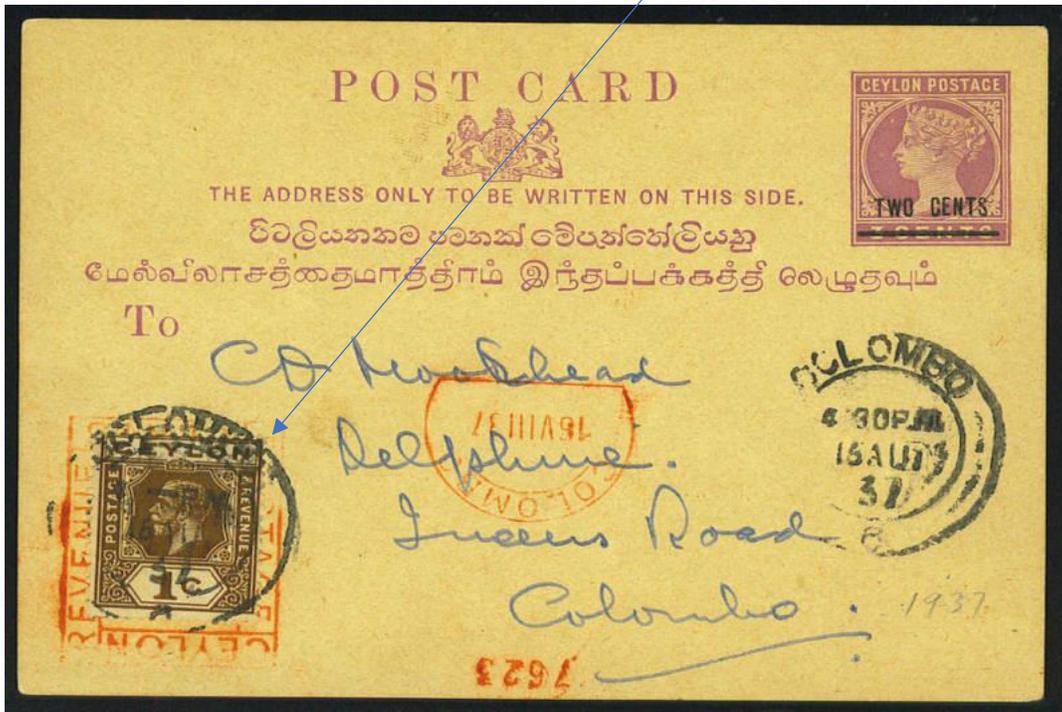
Same city domestic Registered letter Columbo, Ceylon September 19, 1922, using Sc #200 1c War Tax Stamp.

WAR TAX STAMP. No 1c postage rate.



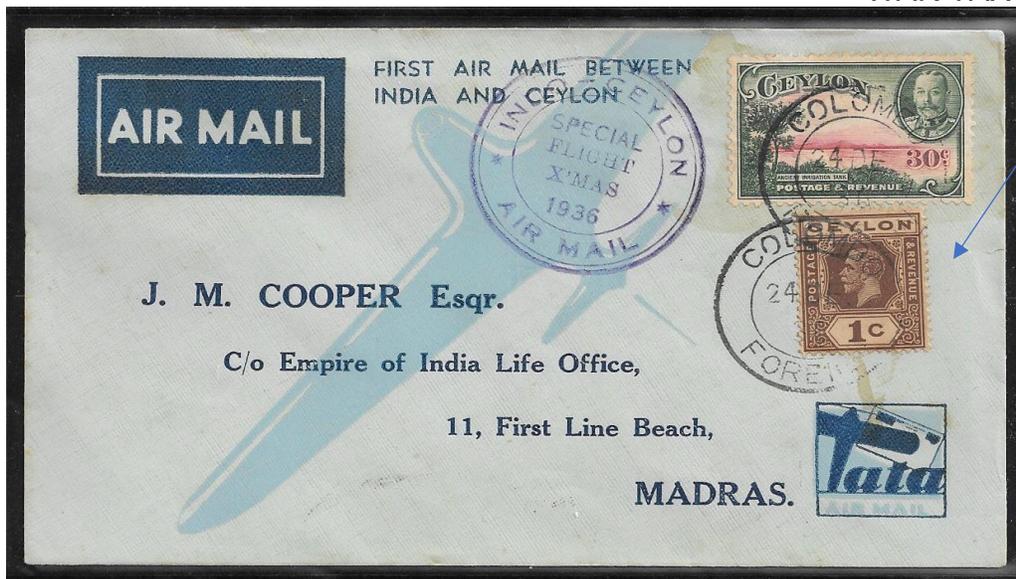
Sc #200 used as part of a philatelic fabricated set on cover, November 28, 1923

WAR TAX STAMP



Domestic post card used in Columbo, Ceylon, August 16, 1937. Showing the 2 cents domestic rate with a 1 cent (Scott # 225) domestic rate war tax stamp.

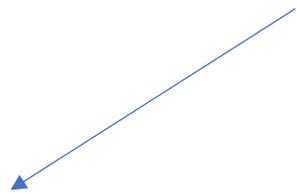
WAR TAX STAMP



First Air Mail between Ceylon and India, December 24, 1938. Scott #225 Used to pay the 1 cent war tax along with 30 cents Special Air Mail rate (Scott #285).



WAR TAX STAMPS



Ceylon to USA February 2, 1938. Block of four used to pay 2 cents treaty rate to the US, plus the 2 cents international war tax rate of Ceylon.

**Finally, the TRUE LISTING of the WW I War Tax stamps of Ceylon**

**USING GIBBONS ID NUMBERS**



337 Purple



337c Magenta



335 Purple



336 Magenta



330 Br-Orange



332 Small c



331 Large C



333 Purple



334 Magenta



301 Dark Brown



338 Light Brown

**All stamps and postal stationery from the authors collection.**

# CRESTHAVEN STAMP CLUB NEWS NOMINEES FOR THE 2020 ARTICLE OF DISTINCTION AWARDS

AWARDS TO BE PRESENTED DURING THE ANNUAL HOLIDAY LUNCHEON  
JANUARY 26, 2021

## PRESENTED IN ORDER OF PUBLICATION:

ISSUE DATE	TITLE	AUTHOR
MARCH	SENATOR STAMPS	MICHAEL SWOPE
APRIL	GODDESS KANNON	YURY VATKIN
MAY	AMERICAN WOOL	PAT HENSLEY
SEPTEMBER	PAN-AMERICAN EXPOSITION AND ITS COLLECTABLES	ROBERT BURR
OCTOBER	MARC CHAGALL	BETTY BRODIE

CLUB MEMBER VOTING WILL BE DECEMBER 8, 2020

## STAMP CLUB NEWS

**SECOND NOTICE:** ALL MEMBERSHIPS EXPIRE DECEMBER 31. YOU MUST HAVE YOUR **\$15 DUES** FOR 2021 PAID BY THAT DATE IN ORDER TO NOT LOSE YOUR MEMBERSHIP AND BENEFITS.

**NEW MEMBER:** **RICHARD SANDLER** from Tamarac, FL. Joined during our West Palm Beach Stamp and Postcard Show. WELCOM!



Every meeting we offer a **FREE STUFF** table. Please bring in and donate ANY and all types of philatelic items. We especially need philatelic **literature**. Magazines and catalogues, and, yes, even philatelic books.

# Philatelic Memorabilia

## Guinea Set-Off

By Michael Swope

In a recent box-lot purchase, I discovered the two pictured (Figure 1) 1966 Republic of Guinea postage stamps: Scott #420, 75 Franc “Liana Bridge”; and, Scott #C-83, 100 Franc “Boulbinet Lighthouse”. What stirred my interest in these two stamps was what I saw on their reverse (see Figure 2).



Figure 1



Figure 2

On the reverse of Scott #420 is Scott #417, 25 Franc “Artificial Lake, Coyah”. On the reverse of Scott C-83 is the Scott #420. So, what is the philatelic explanation for these curious phenomena?

If you have not purchased “Fundamentals of Philately” by L.N. Williams and published by the American Philatelic Society, you miss a deeper understanding of our philatelic hobby. According to their text, the term used to describe an additional unintended impression or partial impression of the stamp design on the face or back of a stamp is called a “Set-Off”. They state that, most commonly, a set-off appears on the back of a stamp and the most frequent cause is that the sheet has been forced into close contact with another sheet of freshly printed stamps before the ink is dry. In most set-offs, the printing is reversed – just as they appear above. What may not be as obvious, these stamps are CTO’s (cancelled to order), because cancellations appear in the set-offs.

# (The return of the) MEMBER WANT LISTS

MARTY COHN

CALL: 1-203-470-8357

or stop by his table at the October 24

West Palm Beach Stamp and Postcard Show

He is looking for the following high value US stamps **USED – ON PAPER:**

## **Clean cut please**

1053 \$5 Alexander Hamilton / 1295 \$5 John B Moore / 1612 \$5 Lantern

1909 \$9.35 Express / 2196 \$5 Bret Harte / 2394 \$8.75 Express

2468 \$1 Seaplane / 2540 \$2.90 Priority / 2541 \$9.95 Express

2542 \$14 Int'l Express / 2543 \$2.90 Priority / 2544A \$10.75 Express

3262 \$11.75 Express / 3412 \$11.75 Space / 3472 \$3.50 Priority

3473 \$12.25 Express / 4018 \$4.05 Priority / 4019 \$14.40 Express

4144 \$4.60 Priority / 4145 \$16.25 Express / 4378 \$4.95 Priority

4379 \$17.50 Express / 4438 \$4.90 Priority / 4439 \$18.30 Express

4511 \$4.95 Priority / 4649 \$5.15 Priority / 4650 \$18.95 Express

4720 \$10 Wave

DAN MADDALINO

CALL 1-561-758-6487 (leave message)

or catch ME at a Stamp Club meeting

I am seeking a MINT VF/OG/NH DOMINICA Scott #55 in a **BLOCK OF 4**



DOMINICA #55

**WHAT'S IN YOUR WANT LIST? PLACE YOUR LIST HERE!**

Contact the publisher

# CRESTHAVEN STAMP CLUB

WEST PALM BEACH, FLORIDA

## 2021 MEETING SCHEDULE

ALL MEETINGS START AT 1:00 PM

**WE MEET:** 2605 Barkley Drive West, West Palm Beach, FL

JANUARY 12 MEMBERS MEETING  
JANUARY **26** [HOLIDAY LUNCHEON](#)

JULY 13 MEMBERS MEETING  
JULY 27 TRADING SESSION

FEBRUARY 9 MEMBERS MEETING  
FEBRUARY 23 TRADING SESSION

AUGUST 10 MEMBERS MEETING  
AUGUST 24 TRADING SESSION

MARCH 9 MEMBERS MEETING  
MARCH 23 TRADING SESSION

SEPTEMBER 14 MEMBERS MEETING  
SEPTEMBER 28 TRADING SESSION

APRIL 13 MEMBERS MEETING  
APRIL 27 TRADING SESSION

OCTOBER 12 MEMBERS MEETING  
OCTOBER 26 TRADING SESSION

MAY 11 MEMBERS MEETING  
MAY 25 TRADING SESSION

NOVEMBER 9 MEMBERS MEETING  
NOVEMBER 23 TRADING SESSION

JUNE 8 MEMBERS MEETING  
JUNE 22 TRADING SESSION

DECEMBER 14 MEMBERS MEETING  
DECEMBER 28 TRADING SESSION

## PALM BEACHES OLDEST AND MOST FRIENDLY STAMP CLUB

FOUNDED 1970

[Cresthavenstamp.club](http://Cresthavenstamp.club)

PHILATELIC AUCTION AT EVERY MEETING