

## PERFINS ON REVENUE STAMPS

by Andrew Hall.

The study of perfins on revenue stamps can be particularly rewarding. This is for several reasons - In some cases special dies were used for revenue stamps, and there are some users who did not put perfins through their postage stamps at all, so that only revenues are available to us for that particular user. An interesting example of the former is this 12/- Building and Civil Engineering Holiday Scheme stamp with SA/McA (must be McAlpine) perfin.



I have seen about five examples, all perfectly centred. Had this been done with a die designed for postage stamp format issues, perfect centring on all stamps would have been impossible. As an example of the latter, one has only to look at the Spanish document in the following article.

In revenue philately there is also a large number of official perfin cancels - many of them large and attractive, such as the Crown over R.C.J in circle or Crown and PROBATE, or the large fancy MC used on GB revenues. The existence of documents with supporting and identifying information adds interest to this particular area, and helps in the study of perfin usage.

This brings me to an important difference between postage and revenue stamps. Most postage stamps are cancelled by the Post Office, and a postmark, even if it does fall on a stamp and is legible, seldom does more than give a slight clue as to the user. Most revenues are cancelled by the user, and one not infrequently encounters revenues with a nice clear strike of the perfin as well as a hand-stamped cancel identifying the user. I believe that the study of usage should not be done in isolation - both postage and revenue stamps, with perfins, security endorsements, fiscal hand-stamps, on and off document and cover, all add to the study of the use of stamps, and are part of that great all-embracing world which is philately.