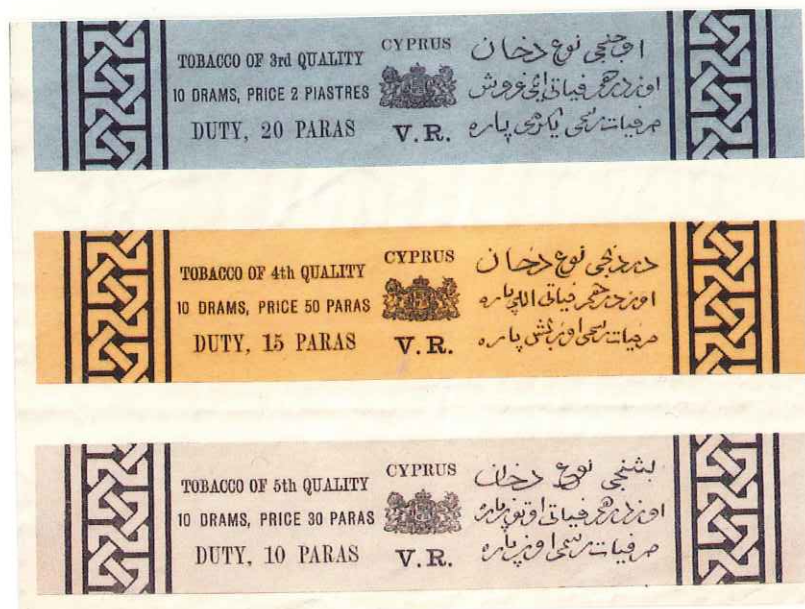


## QV Tobacco Band Appendix A continued & 4th Quality 10 Drams

Remainder of Appendix A [50% reduced]



The proposals were approved, with the costs in Appendix B. There was thinner paper; all the printing was in black ink and included Turkish. [The Turkish in the Appendix A bands was all hand written to save time of production of the temporary bands.] The snuff and 5th Quality tobacco bands were of the same colour, but of different design. 24 Plates were made by De la Rue on 5th September 1879. [Greek was not added to the bands until February 1883.] There were no perforations; the cutting was to be done by the manufacturer in Cyprus.



This is an example of the Tobacco **4th Quality, 10 Drams** band, 1 1/2 x 1 1/2 inches, with the stamp of the manufacturer [behind] on the yellow paper [as above in Appendix A]. Printed 19 to the sheet and cut by the manufacturer.  
**Only one recorded**

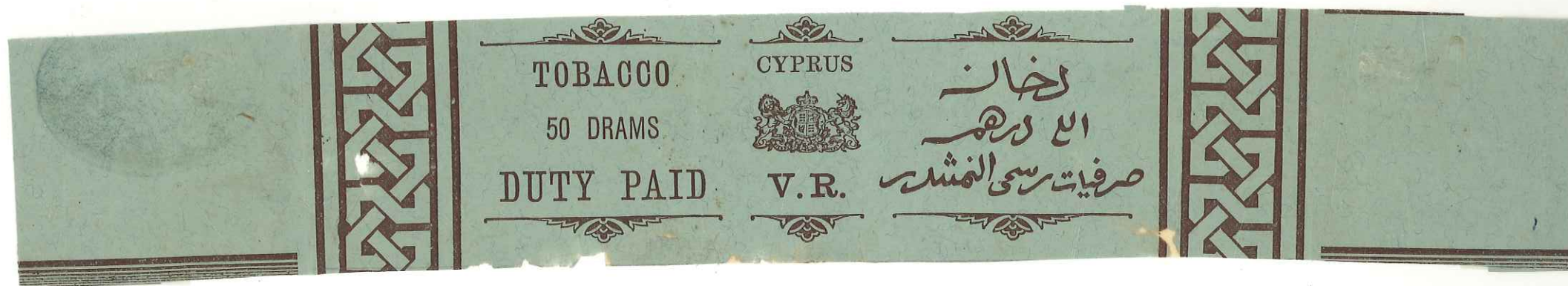
## QV Simplified Permanent Tobacco Bands

It was decided that the banderolles could further be simplified and so reduce the cost of production. On 2nd October 1880 the IR, London approved the design. De la Rue was ordered by the IR on 7th October 1880 to produce the new banderolles denoting a uniform rate of Excise Duty on tobacco in Cyprus. The cost of printing was 13/6 per ream of 500 sheets, 26 bands to the sheet.

Below are two examples of the 10 Drams Duty Paid band. The second has the official Customs cancel on it.



The bands are 11½ x 2 inches, but is cut smaller in the first example. Only 2 recorded.

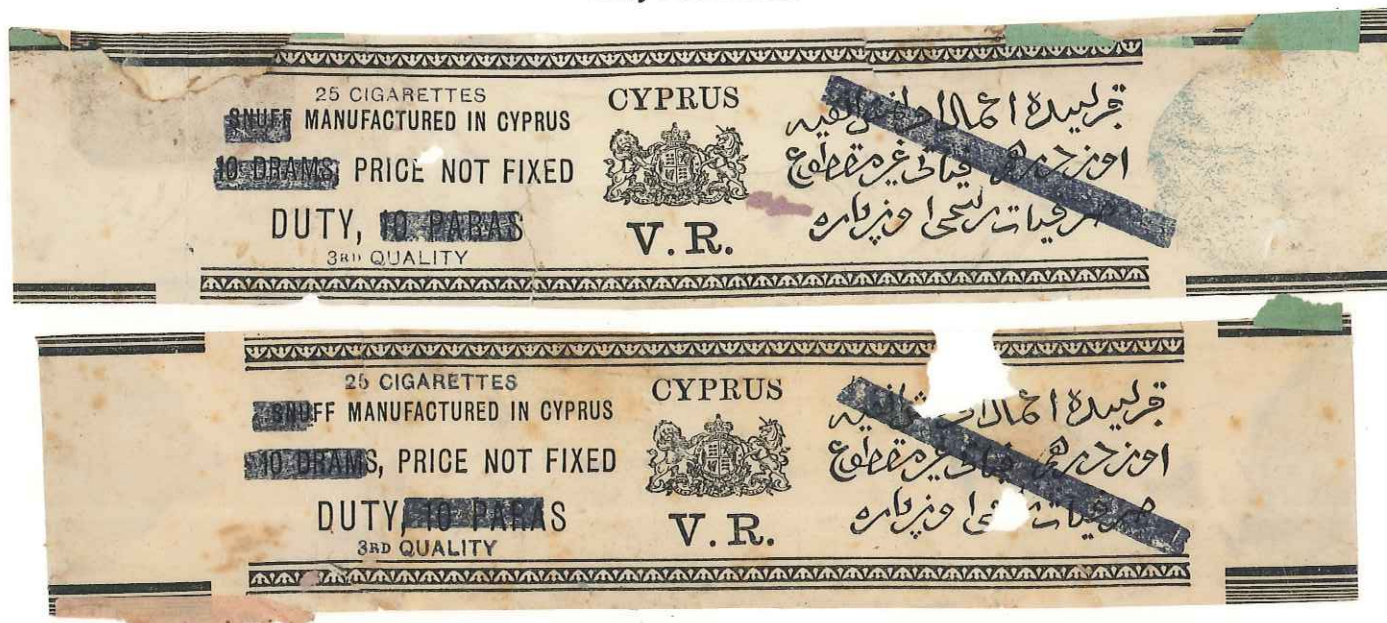


This last example shows the Tobacco 50 Grams Duty Paid wrapper. It is on blued paper, is 12½ x 1¾ inches and has the Customs stamp folded under. Only one recorded.

## QV Snuff Bands used for 25 & 100 Cigarettes

No cigarette bands were produced and available in Cyprus before December 1883. The Cyprus administration therefore used snuff bands for cigarettes by overprinting [25 cigarettes bands] or in manuscript [100 cigarettes bands].

Two examples of 10 Drams snuff bands are shown below used for 25 Cigarettes, 3rd Quality.  
Only 2 recorded.



Two examples of the 100 Drams snuff band, altered in manuscript for 100 Cigarettes. The bands are 11½ x 2½ inches and bear the seal of the Collector of Customs, Larnaca. Customs Duty on Cigarettes was 2/- [18 piastres] per pound weight. Cigarettes came in 3 weights: 25, 50 & 100 grams.



Note: The design of the 10 & 100 grams snuff bands is similar; they are distinguished by colour.

## KING EDWARD VII

### Revenue Piastre Values

On 20th January 1902 the Chief Secretary of the Cyprus Government wrote to the Crown Agents enquiring the cost to produce Revenue Stamps of values 1 piastre, 2 pi and 4½ pi from the existing Queen Victoria dies and, also whether there would be unappropriated dies for the shilling values. No response is recorded but on 24th October 1902 Messrs De la Rue took a transfer from the original Kings Head Die and prepared a revenue key die to the approved design. The revenue key plate of 84 was then prepared. 500 sheets of the KEVII 1 pi Revenue stamp were supplied to the Crown Agents on 14th November 1902. On December 3rd 1902 a further 2335 sheets of the 1 pi Revenue stamps were printed.

The Piastre printed stamps are effectively the same design as those of Queen Victoria. They are perf 14 and are known to have Crown CA watermark and, later, MCA watermarks. It is presumed the change to MCA occurred at the same time as the change of the postage stamp paper. Below is a plate block of the 1 piastre with Crown CA watermark. All stamps were printed from Plate 1.



Cut down Die Proof  
Of 24 October 1902



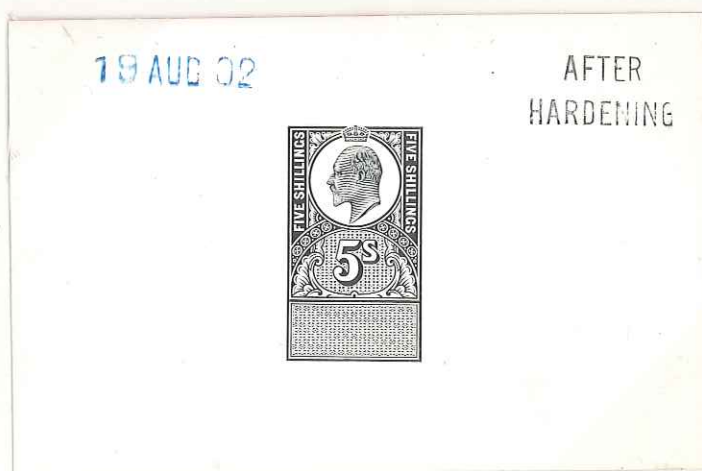
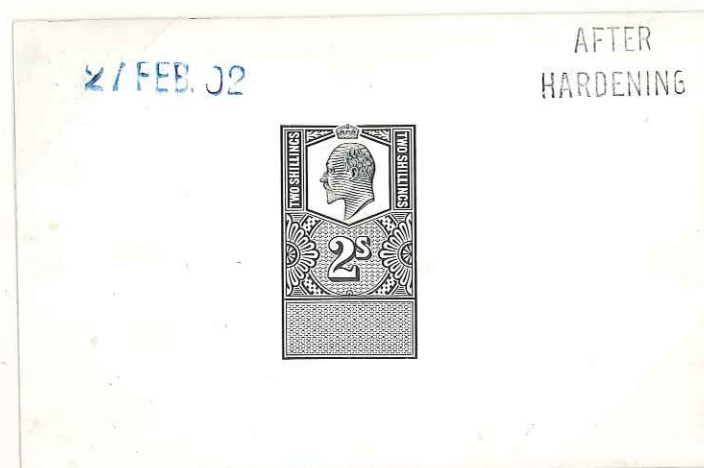
The 2 piastre Revenue stamp was not provided until 4th August 1905. The 4½ pi stamp was added on 23rd July 1907. There were relatively few 2 and 4½ pi stamps printed [about 123,000 2pi and about 86,000 4½pi], compared with nearly 2½ million of 1 pi. The last supply of the 2 and 4½ pi stamps was on 23rd December 1909. The last 1 pi stamps were supplied on 7th September 1911.

## KEVII GB Revenue Shilling Values Die Proofs

For Cyprus KEVII Revenue shilling values, and to save expense, the Cyprus Administration decided to continue to use the GB Revenue unappropriated dies [as it had for Queen Victoria issues]. However, there were to be only 4 values 1/-, 2/-, 5/- and 10/-.

The 4 GB Revenue Die Proofs—all AFTER HARDENING ARE DATED  
1/- 6 FEB 02, 2/- 27 FEB 02, 5/- 19 AUG 02 and 10/- 29 AUG 02.

*Ex Marcus Samuel*



From the Inland Revenue correspondence at the National Archive, Kew IR79/155 the unappropriated Die for the 1/- and 2/- values was made on 17th March 1902, the 5/- die and plate on 17th September 1902 and the 10/- on 6th October 1902.

De la Rue sent to Ernest Cleave, the Controller of Stamps at Somerset House on 21 April 1902 the design for the **CYPRUS** overprint to be used with the KEVII shilling series of unappropriated revenue stamps. This was marked "Approved EC 22.4.1902". The British Library Philatelic Collections has in it the proof sheet of 84 of the **CYPRUS** overprint for the 1/- and 2/- stamps—registered by Mr Bennett on 24 May 1902. The BL Philatelic Collection also has a copy of the brown **CYPRUS** overprint for the sheet of 84 on plain paper for the 5/- and 10/- values. This was registered by Mr Bennett on 18 June 1903.

*[Cyprus Revenue Stamps 1872-1997 by Christopher J Podger, FRPSL, page 53.]*

## KEVII Piastre & Shilling Values Overprinted SPECIMEN

SPECIMEN Overprints Type CY 1

Complete set of 6 KEVII values

*Ex - Marcus Samuel Collection*



Specimen applied by rubber stamp

*[As listed on page 51 of Specimen Stamps and Stationery of Great Britain by Marcus Samuel and Alan Huggins, 1980]*

SPECIMEN Overprint Type GB 17

*Ex—an archive page 27*



A copy of this stamp appears on page 207 of the Record Book SP12 in the British Postal Museum & Archive.  
It was produced under Warrant 123 dated 8 Dec 1908

## KEVII Shilling Values Specimen, Mint & Cancelled

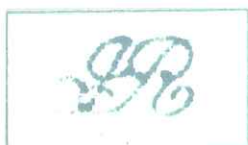
The four KEVII shilling stamps, 1/-, 2/-, 5/- & 10/-

These were all based on the unappropriated GB dies of which these are the 1/- to 10/- values.

The four stamps overprinted SPECIMEN in straight line have the following dates: 1/- and 2/- on 15th April 1902 and the 5/- and 10/- on 4th June 1903.



Below are the 1/- and 2/- mint. Above is the set overprinted SPECIMEN [all ex-Marcus Samuel, type 16]. Below are the 2/- and 5/- with CANCELLED type 18. Note that the country tablets are all brown, like the QV 1897-99 values. The designs are different, to distinguish the values. The stamps are perf 14 and have *Script IR* watermark. [see below for example extracted from a complete sheet of plain watermarked paper at the National Archive, Kew.]



The 1/-, 2/- and 5/- are known overprinted SPECIMEN in a semicircle around the King's head. [see previous page for 2/-] The 1/- and 2/- are dated 8th December 1908 and the 5/- 15th November 1909. The second printing seems to have occurred when worn plates were replaced in 1908 and 1909.

## KEVII Revenue Piastre Values with CA & MCA Watermarks

### Revenue Piastre Stamps—Watermark Change

1 PIASTRE

WMK  
CROWN CA

WMK  
MCA



2 PIASTRES

WMK  
CROWN CA

WMK  
MCA



4½ PIASTRES

WMK  
CROWN CA

WMK  
MCA



It would appear the paper used for revenue stamps had a watermark change from Crown CA to MCA at the same time as the postage stamp change [1904].

## KEVII Piastre Stamps Mint & Used

Block of KEVII 1 Piastre revenue stamps with Multiple Crown CA watermark.  
*Largest mint block recorded*

These were printed by De la Rue and probably first issued in July 1904. The last printing was in September 1911.



A pair of the same stamps used on piece for an application fixed fee of 2 piastres. All stamps were printed from Plate 1.



1 & 2 Piastres stamps postally used



Kilani



Dhorios

## KEVII Values for Court Use

Revenue stamps for the payment of court fees were introduced in 1879 and for fines in 1884. The system introduced to prevent fraud and the reuse of stamps was for the document to be taken to the court either with stamps affixed already or, they were put on by the court when the document was deposited. The court registrar would initial and date the stamps. In the case of the left block below the date is 17/3/909 [1909]. Periodically the court records were audited by the Auditor & Accountant General's department. At the audit the stamps were struck through with, usually, green crayon.



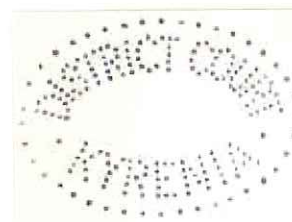
The 9 two piastre KEVII revenue stamps are water-marked MCA. They are on the back of part of a court application. The form is annotated in red in Greek "The revenue stamps for the fee are on the back." It is application No 581/1909 and is from Court record page No 9506.



The block of 4 of the KEVII 1/- revenue stamps have also come from a court record. The stamps are water-marked *Script ER*.

The fee of 18 piastres is equal to 2/-. Regularly from 1879 the Chief Secretary wrote to the various District Commissioners and Presidents of the District Courts entreating them "to use one adhesive stamp of large amount instead of several of smaller value", for economy not only of effort but of printing costs. However, only lower values were generally available from licensed sellers and courts regularly ran out of higher values and sometimes all revenue stamps. Hence, multiples of lower values were used—as above. The block of 4 of the 1/- is an improvement. But, a pair of 2/- would have been preferable.

The courts introduced another way to prevent reuse of revenue stamps. A perfin canceller was issued to each District Court. A pair of KEVII 1/- revenue stamps from a court record is shown perforated DISTRICT COURT KYRENIA. In the North Cyprus Archives court records for Nicosia have stamps perforated DISTRICT COURT NICOSIA.



The perfin cancellers did not have a long life. They were unpopular because the canceller had to be shared between several judges and, the pins tended to bend or break off. They were continually being repaired and were soon withdrawn.

# KEVII Two Piastres Revenue Stamp on Promissory Note

Promissory Note with fee of 2 piastres using KEVII wmk MCA 2 piastre revenue stamp. Person of Tricomo village borrowed £25 4s 4cp to repay with carobs from the 1912 season. Failure to repay would result in compensation of £2 and interest at 12½%. Made at Phlamousi village 28.9.1912.

№ 137

ΚΑΛΟΝ ΔΙΑ



Τὴν 1<sup>ην</sup> τοῦ μηνὸς Σεπτεμβρίου τοῦ ἔτους 1901/12 (ε.ν.)  
οἱ ὑποφαινόμενοι χρεωστούμενοι νὰ πληρώσωμεν ἀγ-  
γλίας εἰς τὴν διαταγὴν τῶν ἐν Τρικώμῳ κ. κ.  
Α. καὶ Κ. ΚΩΝΣΤΑΝΤΙΝΙΔΟΥ τὸ ἄνω ποσὸν τῶν Διρῶν Ἀγγλικῶν

~~εἰκοσὴ πέντε σελινίαν τρι-~~

~~σάκων ἢ ἑξήκοντα σελινίαν~~

ισάξιον ληφθὲν τοῖς μετρητοῖς, καὶ ὑποχρεοῦμεθα νὰ τοῖς  
ἐμβάσωμεν τὸ ἄνωθεν ποσὸν εἰς καρὸύπια

τοῦ ἔτους 1912. κατὰ τὰς

ῥαυτὰς τῆς διατάξεώς μας

ἐν περιπτώσει δὲ καθ' ἣν δὲν ἠθελώμεν τοῖς τὰ ἐμβάσει ὑπο-  
χρεοῦμεθα νὰ τοῖς πληρώσωμεν συμπεφωνημένην ἀποζημίωσιν

λίρας Ἀγγλικῆς δύο -

καθὼς καὶ ἐτήσιον τόκον 12½% μέχρι ἐξοφλήσεως.

Ἐν Φυλαμίουδι τῇ 28<sup>ῃ</sup> Σεπ. 1901/12.

Μάρτυρες

Παύλος Χ. Παυλίδης.  
Ἰωάννης

Χρεώσται

Ἰωάννης Κεῖμα  
Ἰωάννης Κεῖμα  
Ἰωάννης Κεῖμα  
Ἰωάννης Κεῖμα



# KEVII 1s Revenue Stamps on Court Document

Court Application by lawyer with 3x 1s KEVII revenue stamps for fee.



Office of the King's Advocate  
Nicosia

22nd November 1905.

To

The Registrar of The <sup>Supreme</sup> ~~District~~ Court,

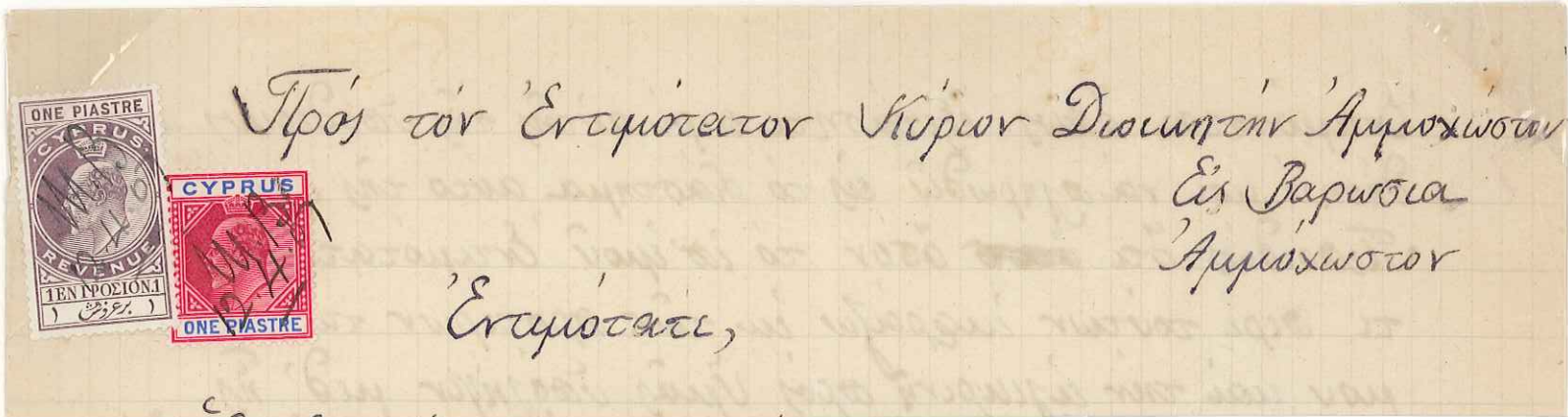
I have the honour to apply that the signature of the Registrar of the Supreme Court to the attached affidavit may be certified by His Honour the Chief Justice under the Rules of Court of the 17th day of April 1886.

*W. R. Davis*

King's Advocate.



KEVII Revenue & Postage Stamps on Application



Application to Commissioner Famagusta by Engomi village Fieldguard, Pieris Gavril, to resign from his appointment, for various reasons: Dated Engomi 11th April 1907.

ἐν γυναικί, διορισθεὶς ὡς ἀρχοφυλάξ τοῦ χωρίου Χυγγίου  
 ὑπὸ τῆς χωρικῆς ἐστρωφείας αὐτοῦ, γαμβρῶν τὴν τιμὴν  
 καὶ εἰδοποιῶν τὴν ὑπετίραν Ἐγκριωτάτα ὅτι ἀπὸ τοῦ ἐξῆς  
 αἰῶν καὶ ἔμει ἀρχοφυλάξ ἕτερον ἀρχῶν αὐτῶν. Δὲν δὲ ἐξῆς  
 ῥησὼ ἀπὸ ὑμῶν, Ἐγκριωτάτε, κατὰ πρῶτον αἰτίας τὰς αἰτίας  
 αὐτῶν οὐκ ἔσονται ἀριθμοὶ ἀλλὰ δὲ ἀρκεσθῶ ἐπισημῶν αἰτίας  
 καὶ εἰς αὐτὰς μὴ ἔμειναι καὶ αἰῶν τῆς ἐργασίας τούτης.  
 Οὕτω, Ἐγκριωτάτε, ἔσται μὴ διαρῆσαι ἀρχοφυλάξ. Διαρῆσαι  
 καὶ ἄλλοι τὰ ὡς ἀρχοφυλάξ ἀπὸ βονδερῶν μου. Ἀρκεσθῶ  
 μὴ ἀφίει μοι τὸν χωρὶν, ἀφαιρῶν ὅσοι μὲν ἐν Λευκωσίᾳ  
 ἀπὸ ἀγορῶν καὶ ἀφαιρῶν διαφόρων ἀπραγμάτων, ὅσοι δὲ ἐν  
 τοῦ χωρίου διασμεδαφῶν χωρὶς καὶ ἐπισημῶν αὐτῶν ἢ χωρικῆς  
 ἐστρωφείας. Ἐγὼ δὲ ἀφαιρῶ τὰ σπάρτα αὐτῶν ὡς ἔμει  
 ἀφαιρῶν ἐπισημῶν καὶ γαμβρῶν τὰ ζημιώοντα ζῶα καὶ φέρον  
 αὐτὰ ἐν τοῦ χωρίου ὅσον τὰ ἐπισημῶν. Οὕτω ἔρχονται καὶ  
 γαμβρῶν αὐτῶν ἐπισημῶν μου χωρὶς καὶ ἀφαιρῶν τὴν τιμὴν  
 ἐν ἐμὴ καὶ ἐὰν ἀφαιρῶ αὐτοῦ ἀπὸ ἀφαιρῶν τότε οἱ ἰδιο-  
 κητῆται τῶν ζῶων ἀφαιρῶν ἐν ἐμὴ ἀφαιρῶν ὑβρῶν. Πολλὰς  
 φορές ἀφαιρῶν τὰ ἐν τῆς χωρικῆς ἐστρωφείας ἀλλὰ  
 τὴν καδέρου δὲν μοῦ ἀφαιρῶ. Ὅθεν παρακαλῶ τὴν ὑπετίραν

The fixed Stamp Duty for the application is 2 piastres. That is made up of KEVII 1 pi revenue and 1 pi postage stamps. [dated 12.4.07]

The use of postage stamps for stamp duty was permitted if revenue stamps of the correct value were unavailable.

KEVII Revenue Stamp used in District Court Famagusta



Form J. 73.—Order for sale of immovable property.

Appli.  
No. 712/11

In the DISTRICT COURT of Famagusta

BEFORE Vassif Eff Judge

Between Izzet Suliman of Ay. Theodoros

Judgment of 23rd January 1912 for the sale of immovable property to pay a debt of £5.10.7 + interest, costs and Court Fee, including 5/- fee to draw up the order on 3rd February 1912

Plaintiff,

and  
Orman Ali of Ay. Theodoros

Defendant.

Upon the application of Halid Bey for plff

coming on for hearing in the presence of deftc on Service of notice  
on him having been proved

To raise the following sums, viz. :

1. £ 5-10-7. due by the said deftc  
to the said Plffs under the,  
judgment of the Vassif Eff J. Court dated the 1-2-1911
2. Interest thereon at 9 per cent. per annum from the 1-2-1911
3. £ 1-1-1 cp costs of the said judgment.
4. £ 1-14-3 cp costs of issuing this order.

And that the sum so raised be paid to Halid Bey for plff & the Surplus to  
deftc

Given this 23<sup>d</sup> day of January 1912

Drawn up this 3<sup>d</sup> of February 1912

## KING GEORGE V

### KGV Revenue Piastre Values

On 11.12.1911 De la Rue produced a model proof for the new KGV revenue stamps based on the KEVII die with added hand-painted value tablets of 9 piastres. This is annotated on the back "11.12.1911 Original design". De la Rue took a Transfer from the original King's Head die on 20 December 1911 and prepared the Revenue Key Die to the approved design for the KGV revenue stamps.



Model for KGV  
Hand-painted  
value tablets



Cut down die  
proof for KGV  
revenue stamps

On 31st January 1912 the 1pi, 2pi and 9pi purple & red stamps were printed. They were also perf 14 and had Multiple Crown CA watermark. They were printed in sheets of 84.

The overprint duty dies for the 18pi, 45pi and 90pi stamps were made on 7th November 1912. On 7th June 1913 the 4½pi, 9pi and 18pi stamps were printed. On 10th June 1914 the 45pi stamps were printed. Below are the basic six stamps mint to 45piastres. No SPECIMEN overprints were made.



It should be noted that a consignment of 500 sheets of the original 9pi stamps in purple & red went missing in a tin between the Crown Agents and Cyprus. They were posted at the Barbican, London on 13th July 1918. A replacement printing was made by De la Rue in new colours, Lilac & Red on Yellow and 85000 were made available in October 1918.

## KGV Wmk MCA Used Revenue Set & 1 Pi Inverted Wmk

This is the KGV Revenue set  
With watermark MCA fiscally used  
And includes shades and the second  
Printing of the 9pi stamp in the new colours.



E

This is the only recorded copy of the 1 piastre stamp with inverted MCA watermark

## KGV Sample 9 Piastre Revenue Stamp & Duty Table

A consignment of 500 sheets of 84 stamps each of the 9 piastre purple on red was posted at the Barbican, London on 13 July 1918. It never reached Cyprus. So, the stamp colour was changed to this one, as shown below. All the 9 pi purple on red, already in the Island were immediately withdrawn. On 28 Oct 1919 86,072 of these old stamps were destroyed by fire in accordance with the Chief Secretary's memo 1004/18 of 17 Oct 1919.

This is a sample of the KGV 9 piastre lilac & red on yellow revenue stamp. The watermark is MCA.



The colour proof for this stamp was initialled W.H.M. 23/9/18. 85000 were sent to Cyprus in October 1918. Altogether 289,296 of these MCA watermarked 9 piastre stamps were printed by De la Rue. In May 1922 a further printing of 126,420 stamps in pale lilac & red on yellow were introduced. In January 1923 the watermark was changed to Multiple Script CA and a further 170,100 were issued to Cyprus in 1923.

On 24th August 1923 Ordinance No XXXI of 1923 was enacted.

### SCHEDULE.

#### Agreements :

Agreement or Memorandum of Agreement and all documents embodying any agreement and stipulating any fixed sum, not otherwise chargeable:

#### TARIFF OF PROPORTIONAL STAMP DUTIES.

	£		to	£	Value of Stamp.
	£	s.		£	s. cp
For Sums of	1		12	0	0 1
For Sums above	12		25	0	0 2
"	25		40	0	0 3
"	40		60	0	0 4½
"	60		80	0	0 5
"	80		100	0	1 0
"	100		150	0	1 4½
"	150		200	0	2 0
"	200		300	0	3 0
"	300		400	0	4 0
"	400		500	0	5 0
"	500		750	0	7 4½
"	750		1,000	0	10 0
"	1,000		1,500	0	15 0
"	1,500		2,000	1	0 0
"	2,000		3,000	1	10 0
"	3,000		4,000	2	0 0
"	4,000		5,000	2	10 0
"	5,000		7,500	3	15 0
"	7,500		10,000	5	0 0
"	10,000		15,000	7	10 0
"	15,000		20,000	10	0 0
"	20,000		30,000	15	0 0
"	30,000		40,000	20	0 0
"	40,000		50,000	25	0 0

And so on adding 10/- duty on every £1,000 or part of £1,000.

The table above shows the new Proportional Stamp Duty Tariffs, replacing the Stamp Duty Act of 1881.

## KGV Revenue MCA Wmk Printing Colour Changes

There was a printing of 9pi, 18pi & 45pi revenue stamps by De la Rue in May 1922, still with wmk MCA but with new shades of colour.

The 9 piastre is a paler duller lilac & red on yellow than the printing from Nov 1918 to Feb 1921.

The 18 piastre is a paler duller yellow & green than those printed between 1913 and 1921.

The 45 piastre is a paler duller green with no blue content as in the earlier copies from 1914 to 1921.

Below are examples of the original and second printings for colour comparison.

Original Colours



9pi

New Colours



9pi

18pi

Original Colours



18pi

Original Colours



45pi

New Colours



These stamps had a relatively short life. They were replaced by Multiple Script CA wmk issue, printed in Jan 1923 [9pi & 18pi] and Nov 1923 [45pi].

## KGV Revenue Stamps Used: Script CA Wmk Set to 45 piastres: MCA Wmk 90pi & £1 and £1 Die Proof

The first KGV Cyprus revenue stamps were issued in 1912-1915. They had watermark multiple Crown CA. Values were from 1pi to 45pi. In 1922 the same 6 values were reissued with multiple Script CA watermark. Numbers printed are shown under each stamp. There were 2 printings of 4 values. The total cost of the first order was £55.19.9.



126,000  
300,000



28,000  
28,000



2,800



126,000  
84,000



28,000  
56,000

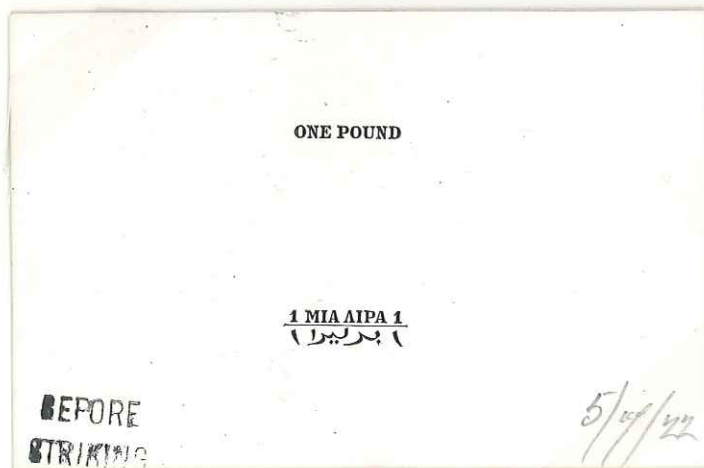


42,000

The 90 piastre stamp in purple & red on green paper was itself approved on 8th June 1922. 28000 were requisitioned in December 1922 at a cost of £6.9.2. The duty dies and plates for the 90pi were made in July 1912.



4 of 10 of 90pi recorded. One on piece to make Court fee of 129pi.



Die Proof of £1 stamp value  
In English, Greek & Turkish

BEFORE STRIKING 5/17/22



£1 used 1 of 4 recorded  
Only 1 recorded on piece



The £1 stamp in doubly and singly fugitive black inks on green paper was approved on 27 December 1922. 28,000 were requisitioned at a cost of £6.2.6. The £1 die and plate cost £19.10.0 in March 1922. The High Commissioner held back the order of £1 stamps until 1923 [to go in the 1923 estimates—Cyprus Archive SA1, 610/22]. The order for the new Postage & Revenue stamps, 10 paras to £1, was made on 25 January 1923.

## KGV £1 Revenue Stamp on Court Document

A page from the Family Court Register recording the marital status, whether single, married or divorced. Several entries are made on the page [on the reverse of this] under 4 headings: 1. The date; 2. the File Number; 3. the Registration Number & 4. the reason for paying the tax —e.g. 1. 28 May 1923; 2. File No 3; 3. No 438; 4. Dowry for marriage.

All the individual fees for the whole page of entries are totalled and the stamps applied on the adjacent page for the total of fees. Shown to the right of the stamps [in Ottoman script] is Pounds/ 1—shillings / 7—piastres / 6 and the bracket of the whole page entries.



The KGV revenue stamps are cancelled in manuscript with the date [in Ottoman numerals] 22 May 1923.

The stamps are 3 x 2pi BR45 [wmk MScCA], 1 x 18pi BR42, 1 x 45pi BR43a & £1 BR51 [all wmk MCA]. Total fee £1.7s.6pi. [9pi = 1s] Despite the watermark change in 1922 to MScCA the 90pi and £1, both on green paper, were printed on MCA paper. The £1 stamp had a very short life. 28,392 £1 were printed. None was issued before 1923. 26,208 were reported left unissued in 1924 and suggested for destruction.

Only recorded KGV £1 revenue stamp on document

Power of Attorney KGV 15 Piastres Revenue Stamps

Je soussignée, Iris Tomich, (née Afif) déclare par ces présentes donner mandat à mon frère Daniel S. Afif pour moi et mon nom, de toucher du Ministère des Wakfs, ou, le cas échéant, de la caisse du Tribunal Mixte du Caire, la part me revenant dans les sommes que le Ministère des Wakfs a été condamné à payer à feu Chebetai Afif et pour lui à ses héritiers suivant jugement du Tribunal Civil Mixte du Caire en date du 31 Janvier 1917, confirmé par Arrêt de la Cour d'Appel Mixte d'Alexandrie en date du 17 Avril 1919, et de toute somme touchée donner bonne et valable quittance.

*Iris Tomich*



Witness.

*A. J. Smith*  
*J. N. Ross*

*N° 228/1919*

*Fees paid 4 1/2 Cp.*

*Signed this day by Iris Tomich residing at Limassol Cyprus in my presence and in the presence of J. N. Rossides and A. J. Smith of Limassol, who are personally known to me, and who have declared in my presence that the person signing is Iris Tomich and that the said Iris Tomich is personally known to them. In testimony whereof I have hereto set my hand and official Seal this 26<sup>th</sup> day of July 1919.*



*J. M. Courtelaud*  
certifying officer

*En a' l'Agence Consulaire de France à Limassol, de*

Power of Attorney made by Iris Tomich on 26th July 1919 for Daniel Afif to act for her in Egypt. Fixed Stamp Duty paid with KGV 2 & 9 piastre revenue stamps, watermark MCA, perf 14. Stamps mss cancel Limassol 26 Juillet 1919. Donor's signature witnessed and the witnesses certified by the Limassol 2 Certifying Officer, for which a fee of 4½ pi paid to him.  
Note: fresh colours of stamps.

**KGV Revenue 18 Piastre Used on Power of Attorney**

*Deliv. exp. à M<sup>re</sup> Doulentis, av.  
Cairé le 8.3.1921  
d. C. Giffin*

*Mr. 7/20*

*X*



Je soussigné GEORGES KIRZIS négociant hellène  
demeurant à Limassol (Chypre) déclare par le présent  
conférer tous pouvoirs à Mr Georges C. Caloghris, de-  
et  
meurant au Caire de pour moi/en mon nom débattre clore  
et arrêter tous comptes existant entre moi et Mr Daniel

This is a Power of Attorney given by a merchant resident in Limassol to a merchant in Cairo to deal with the donor's affairs relating to a company in liquidation. It has been signed by the donor in the presence of the President of the District Court in Limassol. It bears a KGV 18pi green & lemon revenue stamp [MCA watermark] [equivalent to 2/-] for the fee dated 15/4/1920. The District Court Seal is still VR. The power of Attorney has been registered in the British Consulate Cairo on 11.2.1921 where a further fee of 5/- by way of a GB Consular Service stamp has been added.

accords intervenus entre Mr Daniel Delbourgo et moi  
et dont les clauses sont établies dans mes lettres à  
et le ratifier au besoin.

Limassol le 15 Avril 1920

*Georges Kirzis*

Signed by the said Georgios Kirzis before me this  
15<sup>th</sup> day of April 1920



*Herbert W. Wrencham*  
President District Court

Limassol  
Cyp

Seen for the legalisation  
of the signature of *President*  
of District Court at *Limassol*,  
*Cyprus*



British Consulate  
Cairo 11.2.1921



*W. Wrencham*  
via Consul

# KGV Fixed Fee 45 Piastre Revenue Stamp on Certificate to Travel

Cyprus Visa signed by C H Hart Davis for Secretary of Government, with his seal.  
 KGV 45pi green on pale green revenue stamp, wmk MCA, BR43a, initialled CHHD and dated 15/9/20 for stamp duty fixed fee.  
 For departure from Limassol, Cyprus to Port Said on 26.9.20. Signed by Limassol Chief of Military Police.

*Supervised Police Port Said*  
*Arrived*  
*to Fastest*  
*from Cyprus*  
*Dest. Cairo*  
*Date 28-9-20*  
*Place Permission of Permit Office*  
*Cairo on 11-9-20*

Mr. Epaminondas L. ANGELOGLOUS was given permission to proceed to Cyprus with his wife and two children on the 20th July 1920. His passport was also stamped with permission to return to Egypt on that day.

11th SEPTEMBER, 1920

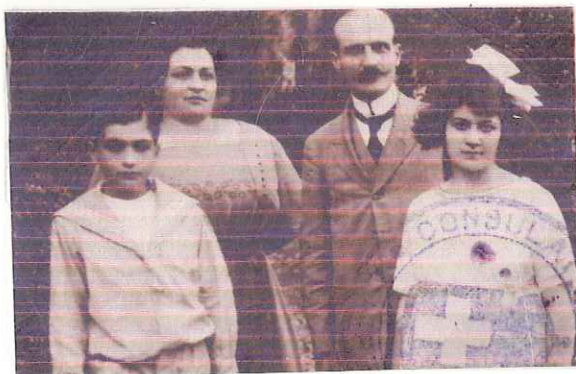
Seen. Good for

to Egypt

Chief Secretary to Government  
 CYPRUS

Stamp: PORT OFFICE CAIRO  
 Stamp: PORT SAID  
 Stamp: 45 PIASTRES 45  
 Stamp: CHIEF SECRETARY TO GOVERNMENT CYPRUS  
 Stamp: PRINCIPAL MILITARY POLICE  
 Stamp: DIVISION OF DEPARTURE  
 Date: 26-9-20  
 S.S. J. ...  
 DEPARTURE: ...  
 DESTINATION: Port Said

This is a separate [from passport] page for a certificate of the Greek Consulat Royal in Cairo to permit the travel of Epaminondas Leonida Angeloglou, his wife and two children to Cyprus in 1920. [The family photograph is on the reverse of the Visa.]



KGV Multiple Script CA Watermark Revenue Stamps Used on Court Judgment



In the DISTRICT COURT of

No. 686 19 22

BETWEEN

*Theodosis Hji Yanni Parca*  
of *Ayios Serghios*

Plaintiff,

and

*Theodosis Kyriacos* of *Euphormi*

Defendant.

This action coming on for hearing in the presence of

*and deft. not appearing service of w.o.f. on him having been duly proved and,*

*Mr. Emphedros for plff.*

Upon hearing what was alleged by or on behalf of the parties respectively

This Court DOTH ORDER AND ADJUDGE that

*the deft. do pay to plff. the sum of £22-10-0 with interest thereon @ 12% from 1/11/22 to 11/12/22 and @ 9% from 12/12/22 until payment and £3-2-0 costs.*

*Π. Χ. Υ. Ο. Γ.*  
*J. D. C.*

Judgment in the Famagusta District Court for the Plaintiff delivered on 1.11.1922  
Court Fee of 67½ piastres paid with KGV MScript CA watermark revenue stamps -  
45pi [BR49], 2 x 9pi [BR47] and a pair of 2pi [BR45] and a KGV ½pi postage stamp

## KGV Revenue Stamps Used for Postage

Combination of ½ piastre KGV Postage stamp and 1 pi KGV wmk Multiple Script CA Revenue stamp to make correct inland postage rate of 1½pi. Lefkara squared circle postmark MY 6 1922. Second is a KGV 1pi Revenue stamp on piece cancelled Xylymbou Rural cancel.



An inland cover from Tsakistra village with pair of KGV 1pi Mult Script CA Revenue stamps and a 30 paras Postage stamp. This is overpaid. Revenue stamps initially discounted and T applied, to pay. Accepted and T deleted with indelible pencil. Envelope has transit marks on back of Nicosia and Larnaca, both 28 June 1923.



An apparent attempt to use KGV 1pi Revenue stamps for postage.



The stamps have been pen-cancelled, rejected by the Post Office and cancelled T, to pay unpaid postage.

Επιπόλαια



Comd  
 F. Justis  
 The Mukhtar  
 ayos of ay. Theodoros  
 request you to

Νατε τιν λεγολιεν εις αυτους ος  
 ες τα υπιου μας, αποδωκεις  
 ενδεικταιν απε τιν V. Επιπολαια  
 τα τιν επιταμιν διαταμιν μας  
 δεσπομεν δε υπεταμιν, να ος ενδε  
 ωμεν να εν τα αναποταμιν ταυτα  
 τα δινειν υπεταμιν, δε τα τα  
 εταβητα ογε. να υπεταμιν ες τα  
 εταβητα δε οτα υπεταμιν να ενταμιν

Application by the Mukhtar and village leaders of Ayios Theodoros [Famagusta] on 10.8.1910 to the District Commissioner to have an application [unknown contents] forwarded to the High Commissioner. Fixed fee 2 piastres in KEVII MCA wmk Postage stamps. Mukhtar's seal at bottom.

application to His Excellency the High Comd.  
 23/8/10  
 To the Mukhtar  
 Decree in Application  
 Application

σταβητα να τιν ενταμιν  
 αναποταμιν απε τιν A. C. τιν  
 σταβητα τιν τιν επιπολαια.  
 δεσπομεν μετ' ενταμιν  
 τιν 10: 8-910 } ος ενταμιν  
 Αφιδε } Μουχταρ  
 Νουγιλοτ Κωστα } Ταυταμιν  
 Μουχταρ Κωστα Κωστα } Ταυταμιν  
 Μουχταρ  
 Μουχταρ

Μουχταρ  
 Ταυταμιν  
 Ταυταμιν

KGV MCA Watermark 1 Piastre Fixed Fee on Receipt

ANNEXE  
N° 316

COMPAGNIE DES MESSAGERIES MARITIMES

Agence de Larnaca

(1) ~~frs 2862.50.~~

REÇU de M. *The Cyprus Motor Development Co Ltd*  
la somme de (2) *deux mille huit cent soixante douze* <sup>50 centimes</sup> <sub>montant</sub>  
de la contribution provisoire de *50* 0/0 au règlement des avaries communes  
à établir en raison des événements survenus au vapeur *Senegal 15CA*  
le *21 Mai* sur fr. *5835*  
valeur des marchandises ci-après en provenance de *Marseille*  
suivant connaissement N° *19*

Compagnie des Messageries Maritimes Larnaca Agency  
Receipt for French Francs 2862.50 towards payment for a shipment  
Dated Larnaca 15 July 1913

Fixed Fee Stamp Duty paid with KGV 1piastre Revenue Stamp wmk MCA BR37  
Cancelled with Compagnie des Messageries Maritimes Agence Larnaca seal

La restitution de ce reçu sera exigée  
lors du règlement final.

A *Larnaca* le *15 juillet 1913*



*Christians*

- (1) Indiquer la contribution provisoire en chiffres.  
(2) » » » » toutes lettres.





Form J. 73.—Order for sale of immovable property.

app. 104/22  
No. ~~104/22~~

In the DISTRICT COURT of Famagusta

BEFORE J. J. Lefteris Esq.

Between N. W. Vassiliades Plaintiff

### KGV Multiple Script CA Watermark Revenue Stamps Used on Court Judgment

Plaintiff,

and

Cyprus Mr. Kift. Vassiliades

Defendant.

Upon the application of N. W. Vassiliades Plaintiff

coming on for hearing in the presence of

the defendant, since it was on his being duly proved

and upon hearing what was alleged by or on behalf of the parties appearing; this

Court doth order that a writ do issue for the sale of the interest of the said

defendant in the following immovable property,

or so much as will suffice, viz.:

that could be found registered by L.R.O. in defendant's name

Judgment in the Famagusta District Court for the Plaintiff delivered on 11 May 1922

Court Fee of 67½ piastres paid with KGV MScript CA watermark stamps -

45 pi [BA51], a pair of 9 pi [BA49] and a 4½pi [BA48]

Specify the use, if any be accepted.

Except: *costs*

To raise the following sums, viz.:

1. £ 6. 5. 7 due by the said defendant

to the said Plaintiff

under the

judgment of the Famagusta Court dated the 12. 1. 1922

2. Interest thereon at 9 per cent. per annum from the 12. 1. 1922

3. £ 1. 19. 0 costs of the said judgment.

4. £ 2. 2. 4½ costs of issuing this order.

And that the sum so raised be paid to Plaintiff, and to the said Vassiliades

## CYPRUS REVENUE STAMPS

### KING GEORGE V Wmk Multiple Crown CA, perf 14

From the Court Counterfoil book, recording the issue of the Court order. The order was not issued until the Court Fee had been paid. The lefthand is for the original order for Kelokedhara in the Paphos District. The righthand is a copy order. Both are dated 26 June 1922.



579/922 No 62175  
 Επιταγή Κελοκεδαρα  
 Μερής  
 Δικαστήριο Πάφου  
 1/16/922 12% → 12/1/922  
 26/6/922 1922

Record of the  
 Order 62175  
 &  
 Copy Order  
 62176

579/922 No 62176  
 Επιταγή Κελοκεδαρα  
 Μερής  
 Δικαστήριο Πάφου  
 26/6/922 1922

The fee of the original order is 54 piastres and the copy 12 piastres. The fee is recorded with KGV Multiple Crown CA Revenue stamps.

The 45pi is BR43; the 9 pi stamps are BR41; The 2pi is BR38 and the 1pi BR37.

The stamps paying the fee are stuck in the Court Counterfoil book, from which these come.

A Court order cannot be enforced until it is drawn [issued].





KGV Revenue Stamps on Agreement

25

Handwritten agreement in Greek script, detailing terms for building work and repairs, to be paid in instalments.

An agreement for building work and repairs, to be paid for in instalments.  
Signed in Limassol on 18 October 1923 for a total of £150.  
Completed with last payment of 340 on 10/4/[19]24.

Proportional Stamp Duty at rate of 1/- per £100.  
Paid with KGV 9 pi and 4½ pi watermark Mult Script CA Revenue Stamps. [1/- = 9 piastres]

Handwritten agreement in Greek script, detailing terms for building work and repairs, to be paid in instalments. The text includes the amount £150 and the date 18 October 1923.

Handwritten signatures and dates in Greek script, including the date 10/4/1924.



Handwritten text at the bottom of the document, including the date 10/4/1924 and other details in Greek script.

Je soussignée Santoucht Aidounian, donne mandat  
à M. Parsegh Kupeyan de retirer de la Caisse du Tri-  
bunal Mixte du Caire la somme de L.Eg. 55,755 m/ms  
(livres égyptiennes cinquante cinq et sept cent cinquante  
te cinq millièmes) me revenant dans la distribution  
N°42/55e.

**KGV Multiple Script CA Watermark Postage & Revenue Stamps Used on Affidavit**

N° 438/30

Fees paid. —



Affidavit made on 23.11[19]30 before Limassol 2 Certifying Officer [with his seal] Fee paid 18 piastres by pair of KGV 9 pi SG 113. Certified by District Judge in Limassol with Court seal. Then attested by Pro-consul in Cairo with British Consul General's seal and British KGV Consular Service Revenue stamps for 9/6 fee on 22 DEC 30.

known to me. In testimony whereof I have hereto  
set my hand and official seal this 25<sup>th</sup> day of  
November 1930.



*J. Courtellarides*  
certifying officer  
Limassol

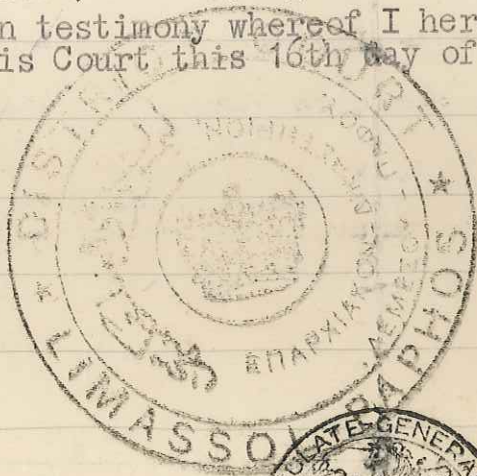
Certification No. 21/30

I hereby certify the signature and seal of Mr. J. M. Courtellarides, Certifying Officer, of Limassol.

In testimony whereof I hereunto set my hand and the official seal of this Court this 16th day of December, 1930.

*P. Anastassiades*

Att. District Judge  
Limassol-Cyprus



I attest this to the best  
of my belief as the  
signature & seal of the  
District Judge Limassol, Cyprus  
Butch Consulate General  
Cairo December 22<sup>nd</sup> 1930  
Muhamed Osman  
Butch Pro-consul

## KGV Blocks of £5 Postage & Revenue Stamps from Court Document



KGV 1924-28 Postage & Revenue stamps to the value of £161 and 113 piastres.

The original document which James Bendon had in 1978 had 72 £5 stamps and a total duty of £361.113pi and was illustrated in the Cyprus Study Circle's Circular Post Volume 2 No 6 page 92 of September 1978. The block of 30 is now the **largest extant recorded block**. The two blocks of 4 & 6 stamps come from and are shown in their positions in the original block.

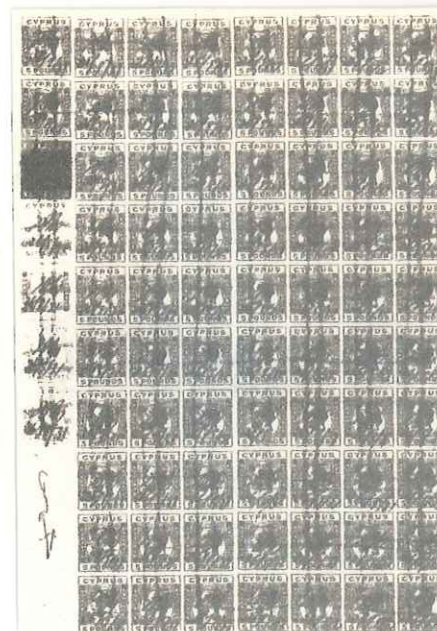
The stamps are cancelled IPM [Island Postmaster?] and dated 26/9/31 and have green crayon lines added at the time of audit.

The stamps were under the control of the Post Office. The document would have been taken to the Post Office, the stamps purchased and affixed - and the Postmaster initialled and dated them in accordance with regulations.



The main use of the £5 stamp was for motorcar licences, the probate book and ad valorem fees on Infant Estates. This last is the probable usage. A rate of 1% would mean from the original block an estate of over £36,000.

By 21 Feb 1936 [Cyprus State Archive SA1, 594/1936] the Postmaster General suggested the £5 stamp should be dispensed with. Annual sales were only 600 and his stock 6,466.



## KGV Passport Visa—Permission to Leave Cyprus

Turkish Passport with Visa to visit Cyprus issued at Constantinople on 28.8.1924 with GB KGV  
7/6 & 1/- Consular stamps. [page 12 of passport]



Permission to leave Cyprus granted by Acting Chief Secretary to Government, Cyprus on 24 September 1924.  
Fee 45 piastres paid with SG116 stamp cancelled 23 SEP 1924. [page 15]

Departure was through Larnaca on 1.10.1924. [recorded on page 16]

**KGV Postage & Revenue Stamps to £1 on Visa**

Permit to land at Larnaca  
16 November 1933

Fee: £1.2s & 6 copper piastres

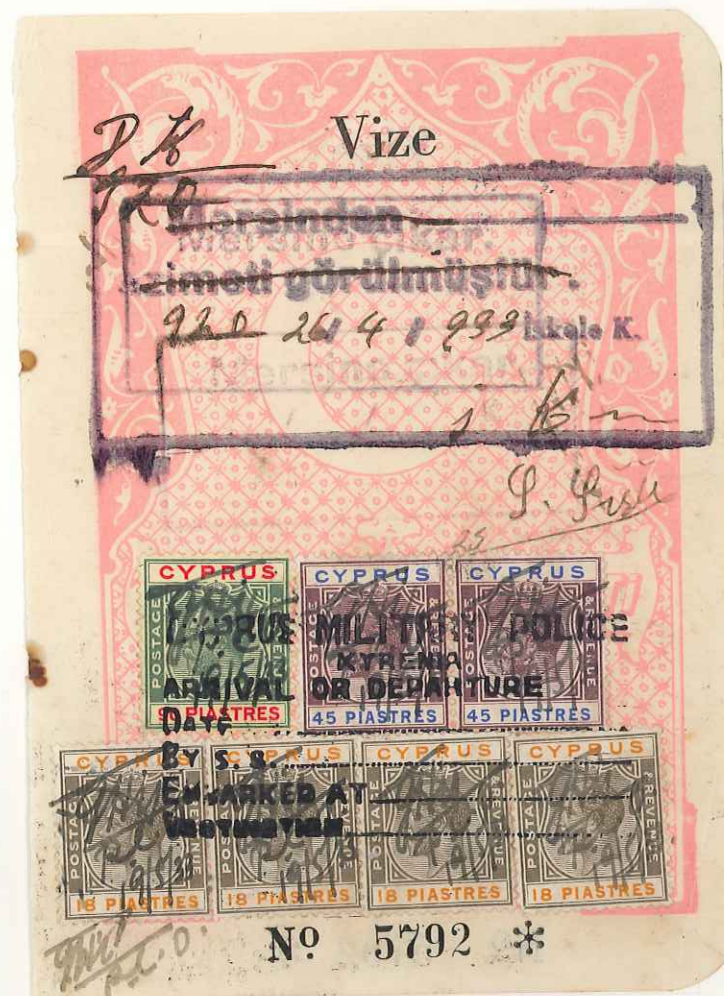


Recorded in Turkish Passport  
Fee paid in KGV Postage & Revenue stamps  
SG 102, 112 & 113[2]. [9 piastres = 1/-]

Stamps pen-cancelled with date of use in accordance with regulations.

## KGV Postage & Revenue Stamps to 90 Piastres on Visas

Left-hand Visa for reentry to Cyprus, Fee 144 piastres [180pi = £1] using stamps from the 1928 Anniversary postage & revenue set. Cancelled at the Chief Secretary's Office on 6 Mar 1928 and bearing his seal.



The righthand Visa is for entry to Cyprus. The fee is 252 piastres and is paid in stamps from the 1924 postage & revenue set cancelled by the Cyprus Military Police at Kyrenia on 19 May 1933. Note all the stamps are also pen-cancelled and dated, in accordance with regulations.

# KGV Revenue Foreign Manufactured Tobacco Import Duty Paid

Complete mint sheet of 48 bands  
Printed by Messrs De la Rue  
Gummed, unwatermarked paper perf 14



First Requisition No 40/12 on August 28 1912  
2080 sheets 48 set [99,840 bands]  
Cost 1s2d/ ream. Total cost £5 16s 5d.

Requisitions were made almost every year for these bands up to 3 Feb 1937  
The average requirement was about 7500 sheets/year  
Import Duty on manufactured tobacco was 9pi/packet under 5 okes and 18pi over 5 okes.

Original Order of 23rd  
Jany 1879 by the Chief  
Secretary, Colonel G R  
Greaves, to the District  
Commissioners for the  
introduction of British  
Revenue Stamps and  
Stamped Paper from  
1st February 1879.

number is correct,

These stamps and stamped  
paper should then be  
packed up and sealed by  
yourself, and deposited in  
your treasury, a list being  
sent to this office, together  
with a report of whether  
the accounts are correct.

From the 1<sup>st</sup> February,  
your stamp accounts will  
be kept in Sterling, and  
the amount sold each month  
will be shown as a separate  
head of revenue in your  
monthly accounts.

Should you at any time  
require a further supply,  
you should apply to the  
Chief Secretary to Government,  
stating the nature and amount  
of the stamps or stamped  
paper that you require.

An account should be kept  
of each kind of stamp and  
stamped paper sold by you,  
and from this account you  
will be able to estimate your  
annual requirements in  
future.

By order

G. R. Greaves

255  
Monastery Camp

Nicosia. 23<sup>rd</sup> Jany 1879

Commissioner

The accompanying copy of an  
ordinance passed by the High  
Commissioner and Legislative  
Council is forwarded for  
your information and  
guidance.

You will at once make  
arrangements for the issue  
of the British Stamps now  
in your possession, but care  
should be taken that no  
such stamps are affixed to  
any legal documents before  
the 1<sup>st</sup> February 1879.

On the 1<sup>st</sup> February, stock  
should be taken of all Turkish  
stamps and stamped paper  
in the possession of the  
officials of your district  
and the accounts should be  
examined to see that the

number

**Ottoman Embossed Stamp 1860**

Ottoman paper with 12 sided embossed fee of 1 kuru. The Ottoman script shows value of 6000 kurus in the proportional band 5000 to 6000 kurus value. Stamp Duty 6 kurus. Guarantee for 5500 piastres [kurus] dated Larnaca 21 September 1860.

خروش  
٦٠٠٠  
شيك غروشدن التي بيك غروشه قدر  
پنديازلق ايچون ورقدور  
قيمت غروش  
٦

Larnaca le 21. Septembre 1860. B. P. P<sup>re</sup> 5500:-

Au 31. Mars prochain je payerai à l'ordre  
de Mess<sup>rs</sup> Riddell & Co. de Beyrouth, la  
Somme de piastres Cinq Mille Cinq cents  
monnaie du G. S. (la livre Sterling @ 110/  
valeur reçue comptant.. ———

Genl. Pierides.

Je garantis le paiement de la somme  
de Piastres Cinq Mille Cinq Cents  
du G. S. portée en le présent billet  
et à son échéance. ———

Larnaca le 21 Septembre 1860.

Léon Pierides

The back of the document recites that on 30 March 1861 payment on account of £35.14s. 8d sterling, Equivalent of 3930 piastres and 25 paras was received. The balance was to be paid to W Riddell and Co of Larnaca [Beyrouth 31 Oct 1861]. That is also receipted on the back.

**Ottoman Stamps used in British Period**  
**40 Paras Fee on Application**

Application to Sir Garnet Wolseley, the High Commissioner, on 17th January 1879 by Cyprianus Andronicos of Nicosia for action for bills of exchange lost by a debtor, allegedly deposited with the Kaimakam of Paphos, against the residue of a debt of 55,377 piastres and which could not be found. Referred to the Commissioner of Nicosia for a report.



Made on Ottoman official paper [3rd type of embossed paper]  
 Fixed fee paid with pair of Ottoman 20 paras revenue stamps of Sultan Abdul Aziz. [40 paras + 1 piastre]



Pair of 20 paras stamps cancelled with the British Commissioner of Nicosia seal.





Προς τὸν Α. Ε. τὸν Ἐπαρχὸν Ἀρμοχάστου

ἔφοχάλα!

καὶ αὐτὸς ἀναγκάσμαι νὰ ἐπιδώσω τὴν  
ἐμ. ἐφ. καὶ δευτέραν ἀναφορὰν, δεηροσαραμαγὴν αὐτῶν  
ἄλλων ἐν ὀνόματι τῆς εὐχαριστίας, φησὶ ἐμοῦ μὲν τῆς ψυ-

Application to the District Commissioner Famagusta dated 12.6.79 by Michael Avramidi from Famagusta prison asking for release because of bad health.

Fixed Fee of 2d paid by QV Revenue Stamp, cancelled by the seal of the Commissioner of

φυλακῆ ἐξουσιώμενος, καὶ τὸ τοῦ αἵματος, καὶ τῆς  
αἰμοεξάγιας πάσχον, θρόνον ἐπιειμένον τοῦ θανάτου μου.  
τῆς ἀδυναμίας ταύτης ἀπὸ πολλοῦ ἔχον, ἐκχυροῦρευσαν ἰσχυρὰ  
συνεσιὰ τῶν ναυσοαντιῶν τῆς φυλακῆς.

διὰ τοῦτο ἐφαρτῶμαι παρὰ τῆς ἐμ. ἐφ. τοῦ ἔγχεός σου, ὅσον  
ἀν ἢ θανάτου μου χάριον τῶν συνῆν ἐς ἀνθρώπων  
σλαίσαντα, ἢ ἐν σερραδίας ἐπαρεδιδεῖ καὶ διατάξαι  
τοῦ ἀχρότου, τῶν μελετήσῶν μου, εἰς ἀνασταντικὸν ἐν  
ἀγαθῶν ὅσον τυχάνω τῶν θεοῦν τῆς οἰκογενίας μου  
σερρασιόους, τῆς λα' ἀπὸς τῆς τῶν ἀδυνῶν ἀναγκῆς.

Διατάξαι τῆς ἐμ. ἐφ. ἐπὶ τὸν ἄδελφόν σου.

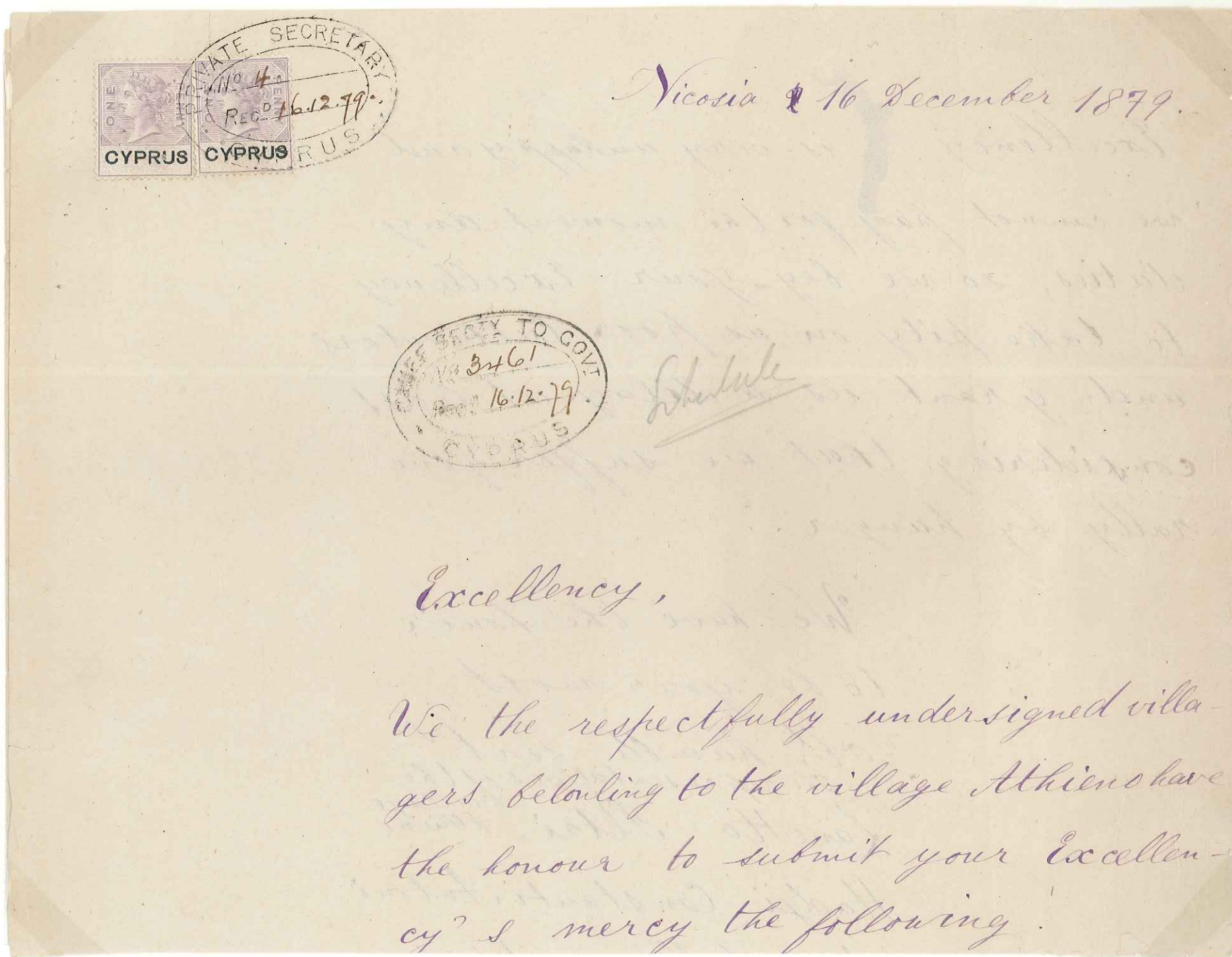
ἐν φυλακῇ Ἀρμοχάστου = 12-6-79

Μιχαὴλ Ἀβραμίδης

1PT01

**QV 2 x 1d Revenue Stamps on Application to the High Commissioner**

Petition dated Nicosia 16 December 1879 to the High Commissioner, Sir Robert Biddulph, by the starving village of Athieno for Postponement of duties demanded by the Mondia [the Collector] of Messaorea.

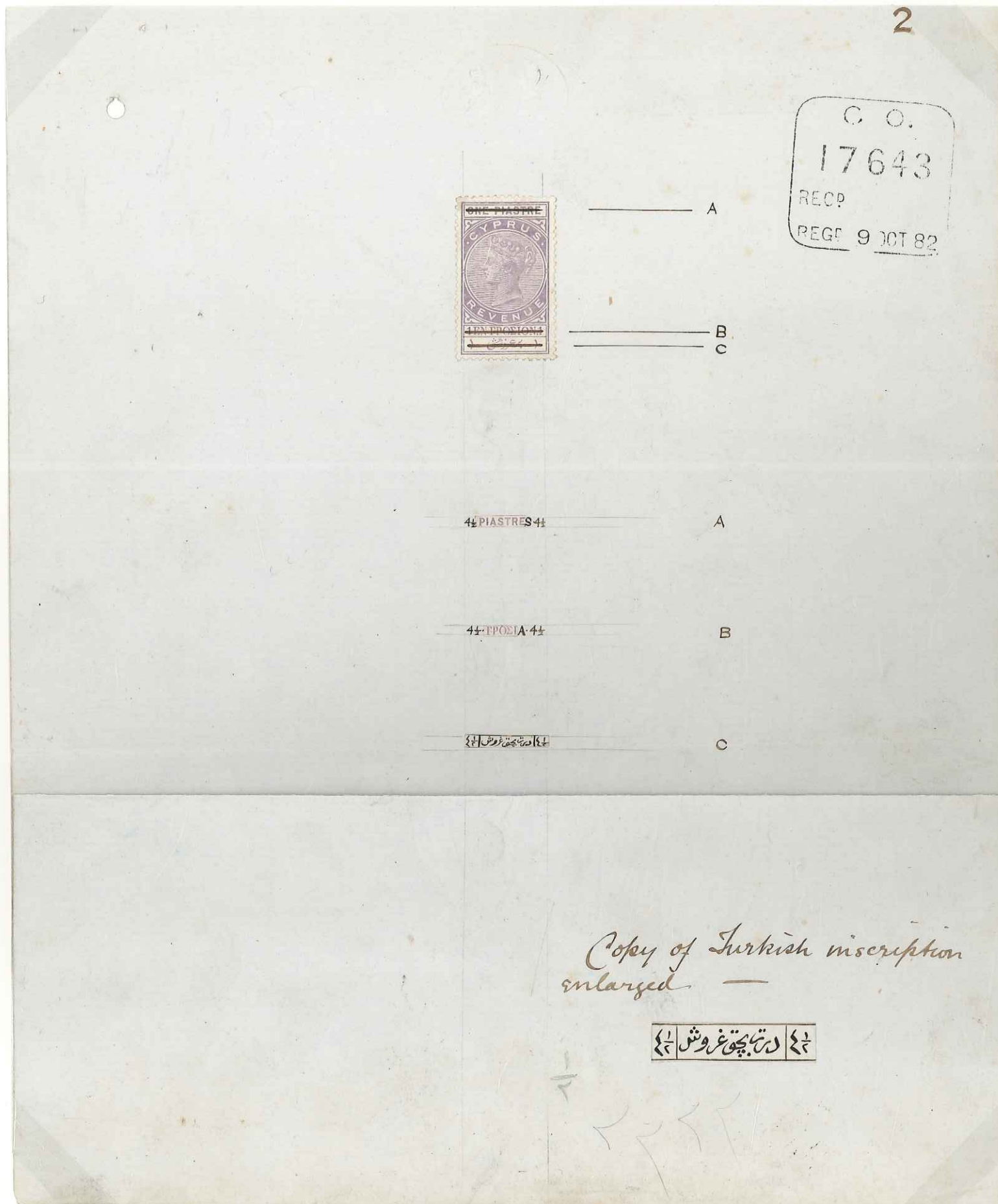


Fixed Fee of 2d paid with 2 x QV 1d Revenue Stamps. Cancelled by the High Commissioner's Private Secretary on 16.12.79.

The stamps are stuck on top of the 3rd Type of Ottoman Official Paper embossed seal. This shows that old Ottoman paper continued to be used after 1 February 1879, but not the Ottoman Revenue Stamps.

# Cyprus QV 4½ Piastre Rough Copy

Second rough copy [of 3] of the Cyprus Queen Victoria 4½ piastre revenue stamp sent to the Crown Agents on 15 Sep 1882.



QV Bank Draft—3 Piastres Stamp Duty

Anglo Egyptian Banking Co Ltd Bankers Draft—issued 17 June 1882 in Larnaca.

Stamp Duty: 3 piastres proportional for the sum of FL400 Austrian.

The stamp duty is paid with 3 x QV 1 pi Die I revenue stamps.

*Trieste, 17/18 Settembre 1882*  
PREMIERE Larnaca le 17 Juin 1882 B.P. Fl. 400  
CHYPRE  
Trois mois date payés par cette Première de Change (la 2<sup>e</sup> & 3<sup>e</sup>)



N<sup>o</sup> 4247  
LARNACA.  
BP *Fl. 47*  
Jun 16 1883  
BANQUE IMPÉRIALE OTTOMANE

N<sup>o</sup> 116  
Exchange for *Fl. 20*  
LIMASSOL 10th December 1883  
BANQUE IMPÉRIALE OTTOMANE  
FONDÉE PAR FIRMAN IMPÉRIAL 1863.



At *three days sight* pay this  
First of Exchange, Second not paid, to the order of  
*Mrs. Jacovides A. Floridi*  
the sum of *Twenty Pounds only*  
value received

To *Mr. A. S. Ralli*  
*Christe*  
57239  
Manager  
*Soult Marouf* Accountant.  
2622  
7





QV 1901 Application to the Commissioner of Famagusta—2 Piastres Stamp Duty

An application dated 24 October 1901 to the Commissioner of Famagusta requesting he note that  
Luka Nikolaides has been appointed Clerk to Mr Lewis, Advocate.  
Noted & signed by Mr B Travers the Commissioner on 30.10.01



*B Travers* N<sup>o</sup> 495  
201 'En Bay wias  
ul 24<sup>o</sup> Oktobriou 1901

'En upi u. Anomoti Anproxiota  
'En ta da.

Να σταλεί με την επίσημη μορφή  
ου δύο πιαστράκια ή με την μορφή που  
είναι ή με την μορφή που είναι ή με την  
μορφή που είναι ή με την μορφή που είναι.

Βραβείο περί Αναμνηστικής Στοιχίας  
*W. Lewis*  
Famagusta

Luka Nikolaides has been appointed  
by W Lewis advocate, as his clerk.

To send a letter to Mr Lewis  
in the usual form -

*B Travers*

Com  
30/10/01

The fixed fee of 2 piastres is paid for with a QV 1 piastre Die II revenue stamp and a 1 piastre postage stamp, SG42.  
This is an unusual combination and will have occurred when sufficient revenue stamps were not available. Late use of QV stamps.

no 326/00



In the District Court of Famagusta

Between Ahmed Mehmet

Husein Mehmet

Hava Mehmet

Sheife Mehmet and

Emette Mehmet as heirs of their  
deceased father Mehmet Sulaiman of  
Melanstra Plaintiffs

and

1. Osman Mehmet and

2. Hassan Mehmet for themselves and as  
heirs of their deceased father Mehmet  
Sulaiman of Melanstra Defendants

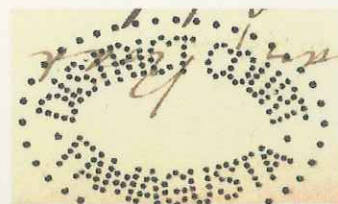
The claim of the Plaintiffs 1st In an order  
of the Court to be aside every registration in the  
names of the Defendants for the following pro-  
perties that is to say: - (1) field vizadja 40  
dommes, sides: Kiose Mustafa, Kiose  
Mehmet, Karadja Ali & Mustafa (2) Field  
on Nersia Road, "Chifne" Aghadja "11 dm  
in extent, 2 sides: Kiose Mustafa, Raad,  
& Sinek Hassan. (3) Field of 4 dommes  
on Nersia Road sides Kiose Mustafa  
Mustafa and Sinek Hassan (4) field 11 dommes

Famagusta District Court Or-  
der dismissing an inheritance  
application concerning 16  
properties

Given 28th January 1903  
Drawn up 15th January 1907

Fee 5/- paid by affixed 2x 2/6  
QV Revenue Stamps BR25  
[1897-1899 with value also  
printed in figures]

Perforated  
DISTRICT COURT  
FAMAGUSTA



Court perforations—  
to prevent stamp re-use  
are now known used in the  
Kyrenia  
Nicosia &  
Famagusta Courts.

165/08



In the District Court of Famagusta  
 Between Sotiri Michaili of Ag. Yengli  
 Plaintiff  
 and Androni Yorghalli of Ag. Yengli  
 Defendant

This action coming on for hearing in  
 the presence of Mr G. S. [unclear] for the  
 defendant not appearing service of summons  
 on him being duly proved. Upon hearing  
 what was alleged by the said counsel  
 for Plaintiff. This Court doth order  
 and adjudge that the Plaintiff  
 do recover from the Defendant the  
 sum of £13.2.0 with interest thereon at 4%  
 per annum from 1<sup>st</sup> December 1907  
 to date of judgment and of costs  
 £1.7.0 including the fee paid for  
 this judgment & 2 copies thereof.

Given this 16<sup>th</sup> day of May 1908.  
 Drawn up this 26<sup>th</sup> day of May 1908

*[Signature]*

Famagusta District Court Order awarding judgment to Plaintiff with costs, including the 5/- fee. Given 16th May 1908; Drawn up 26th May 1908  
 Fee 5/- paid by affixed 2x 2/6 QV Revenue Stamps BR25  
 [1897-1899 with value also printed in figures]

# QV POSTAL SURCHARGE Uses 1883—1889

The earliest recorded use of POSTAL SURCHARGE cancel is AP 30 1883. The latest known usage is SP 16 1889. Examples for each year are shown and some varieties. All postal cancels are of Larnaca and all have dateslug A except one 8d and a pair of 2pi in 1885, which have B slug.

1883



1884



Slug B V

1885



Slug B >

1886



1887



SUPCHARGE

>

1888



1889



## Varieties

SURCKARGE Date unknown

SUPCKARGE

SUPCHARGE

1884



1885



1889



CYPRUS.



نصفین و ذوات عت فلان و ذواتی

The Chief Secretary to Government at Nicosia.

Application by the daughter of a committed lunatic for release. Made December 5 1879 on official Quarto Post paper watermarked fleur de lis.

Fixed fee 2d embossed dated 15.5.79 overprinted CYPRUS type 1.

انقدم حضرتی  
 و تبار  
 چاره ای نقص است که زندان اولوب خیمیا آتک کوندره مقدم ان غلام علی بنه قصیده محمد نام کچونه اولوب کندوشی بدیدکنده جیب انفا اولوب  
 توقیفده کندوشی سوله معرفته ندای اولوب ان غلام رضوان اولوب تقریبی جو فیض اولوب و برده عمر بنه یا تترخ اولدقنده لوبی  
 کوندره رضوانه ای با غلامه کلوب کلوب جفا بودرسته اولدقنده وان غلام رضوان کسرا به نفع و چهار اولدقند عت فر نورین  
 خلاصی اولدقنده و ستم که قدر خت توقیفده البقوله اولدقنده برودن نی یوسف ریشی اولدقندم و ستم دگر محسوس  
 ایبا ایب بر فرستاده است که مجنوننی حالنر می ده اولدقند سینه غلامه بیله از نتره مجنوننی حالنده اندیز بر وقت  
 کلان راه اصلاح و عیار اونشس و افلی باشنر اولدقندم نشنات ایله اولدقنده لطف ان غلام رضوان صیده بخد ستم  
 ارده و ترنخ بیولر بی انکزه دولت فرستاد عدالتنده بطار هر حاله فرزند حضرتی مه اولدقنده  
 ۷۹

December 5, 1879

Ziba, daughter of Ahmed, states that her son Ali - was imprisoned about 50 days ago as a lunatic for having wounded a Christian on the head with a knife - while subject to an attack of his madness - and that he has now recovered from his disease through the prayers of the Hodjas. - She consequently requests that he may now be set free - because his wife, three children, and blind grand mother have been subjected to extreme poverty and misery - having no one else besides him to support

CYPRUS



اورفده مجرداً انت اوله صوبه كلبيا

عوض ايان لهور ايان

ايضا باسمه نهره قراوه  
لوقم فخرانو

غوتو قسيس اوزيه ۱۴۱۱ شمسه اوله

Νόμος Νομαρχίας.

The villagers of Orga  
Kyrenia District beg to request  
leave from Commissioner to  
build a new Church situated  
in the lands of Toqli Hadji  
Suban of Caravas, by  
15 feet broad & 30 feet  
long -

Application by the villagers of Orga  
to build a new church. Made 8.10.79.

Fixed 2d fee embossed dated 16.5.79 on  
Quarto Post paper. Type 2 CYPRUS overprint.  
Cancelled Commissioner of Kyrenia seal.

Kyrenia

13. 10 79

Οι κάτοικοι της κοινότητας  
Οργά της Κυρίας  
Νομαρχίας Κυπριακής  
καθ' ύλην αρμοδίαν  
αίτουν από τον  
Κομ. Νομαρχίας  
να τους επιτρέψει  
να κτίσουν εκκλησία  
στην περιοχή του  
Τοκλή Χατζή  
Σουβάν των Καραβάς  
με μέτρον 15 πόδια  
πλάτος και 30 πόδια  
μήκος. Η εκκλησία  
θα κτισθεί επί των  
εδαφών του Τοκλή  
Χατζή Σουβάν των  
Καραβάς.

Από τον Κομ. Νομαρχίας  
Κυπριακής  
Νομαρχίας  
Κυπριακής

CYPRUS.



حضرت عالیٰ مقرب اکرمیہ

Application by Mehmet ben Mustafa for exemption from an examination. Made to the Nicosia District Commissioner on 27 9 [18]79.

Type 2 CYPRUS overprint on GB 2d embossed stamp duty dated 16 5 79, Cancelled with the Commissioner of Nicosia official seal.

معرضہ داعبدیہ  
فضائل مفتی انصاف حضرت تلمیذ طرفینہ و بی بی یوسف مربوطاً تقدیم قلنا نہ تھا رشاد دہ معلوم اور جن وجہہ داعبدیہ او نہ بسہ سنہ بی تجاوز کرت بوراد  
مدرسہ زینبہ لفقوسہ عرب احمد جامعہ مفتی داخلہ حیدر مدرسہ معرفت شرعیہ لای الامتی مدرس  
مدرسہ اولیٰ بغدادہ حسب النظام بدل عکری اعطائندہ

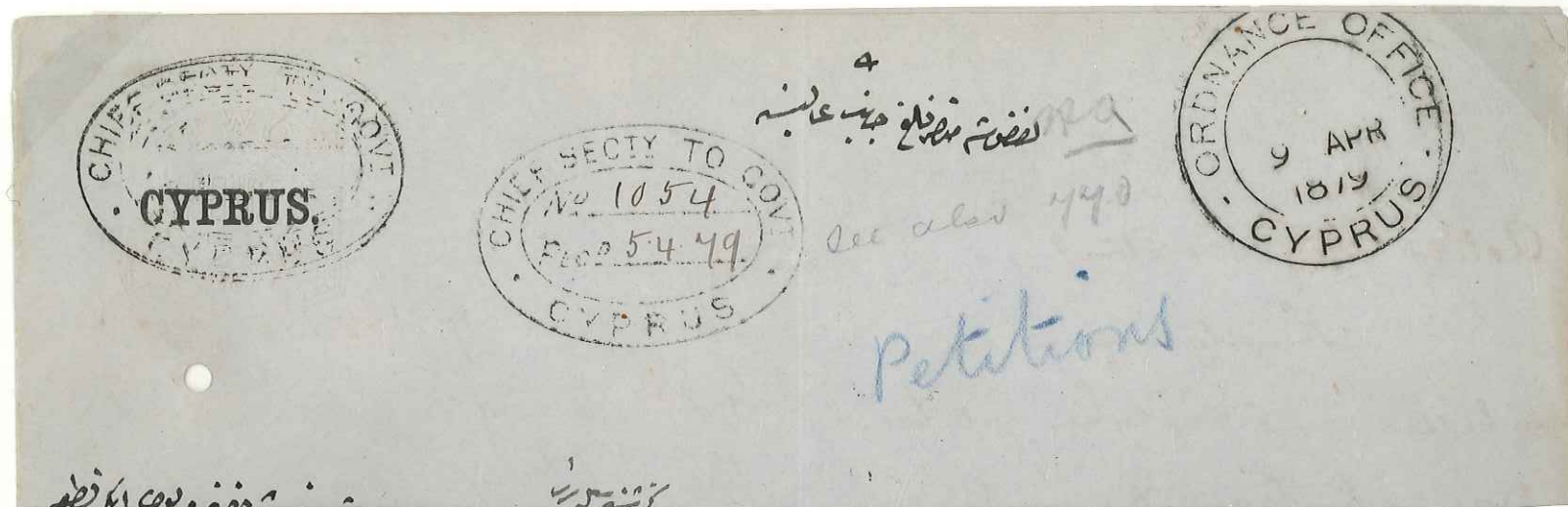
Sir  
I beg to state that I have studied here & at Constantinople for fifteen years the arts & sciences & last year I have been examined & appointed teacher of the medresseh Hamidi in the Mosque of Arab Ahmet, as it is stated in the annexed certificate of the Mufti.

Would you please to exempt me from the Bedelat Askerich  
I have etc.  
27. 9. 79. No 1242/79  
Sig (Mehmed ben Mustafa)

Mouhannabadi  
Referred to you  
to the Seignor  
Dulcani  
27-9-79  
PS  
51



QV Embossed Type 1 Two Pence for Petition



Petition by Mardiros Agopian on 2.4.79 re a property in Kyrenia of which he claimed the title. Matter forwarded to the Chief Secretary, Col Greaves by Col White, the Nicosia Commissioner. The decision was that the petition should be presented to the Daavi Court, Kyrenia and not the High Commissioner.

Double Foolscap watermarked A Cowan & Sons and Britannia  
Two Pence embossed Die A 11.9.78 with **CYPRUS** Type 1 stamp duty, cancelled with the stamp of the Chief Secty to Govt Cyprus 5.4.79. Also has the stamp of the Ordnance Office Cyprus on 9APR 1879.

see Petition de Mardiros Agopian - Nicosia -  
 Expose qu'il y a un moi il a donne' une petition  
 en Anglais demandant l'encaissement de £ 4,500 des Rebutours  
 de la famille Salevovich sujets Autrichiens, propriétaires à  
 Kirinia, il n'a pas encore eu une reponse -  
2.4.79

Commissioner  
 The petition referred to was sent to Chief Secretary  
 sometime about the 5<sup>th</sup> of last month, it will be found in  
 the Corporals' book - please forward to Chief Secretary for reply

Nicosia 4.4.79  
 J. H. Leaper  
 Assnt C. S.

N. 396  
 15.3.79  
 Chief Sec. -  
 No. 21  
 79  
 Commissioner  
 Nicosia

QV Embossed Type 1 Double One Penny Paper for Contract

A contract for a loan of 20 Ottoman 100 Golden from Mr Michaelides, a merchant of Limassol to Mr Omar of Monagroulli village on 1 August 1877 to be repaid on 11 December 1878. There are 3 guarantors and 3 witnesses, one from Monagroulli, the Ottoman Commissioner of Limassol and a person from Episkopi.

CYPRUS.

٥  
بیت یوزلک عثمانی القوقاز  
باید بکریب عدت یوزلک عثمانی القوقاز

باعت تاریخ سند اوله اکه  
بیتوقه ی تجار لدرنه ابراقا یخانیله ی نه ناهه پندنه تاینا سندده اعتبارا ایلیوز بیکه حقوق کوبه و عه ایلد  
بر وجه نقد بر صوبه بالا باید بکریب عدت یوزلک عثمانی القوقاز الهم و قودا دینده بینه قش و عه زریه ایستوی  
ایضا سند دینم اولو هیلک مندی بوری عینا تاریه ایجا و ایجا میس صوم بر صوبه نقد ایسج کوز بیزی و تکی اولتوریم  
و قوعیل جده کافه و هارقاتی کملور قده تاریه قنور اوزر ایلور دیم ستم تاجور قنور بینه اعلا و صاف  
الکالوم الله  
کیس حاجک  
اکتا نیرد  
له عدت  
قده ساورک  
المدری  
عده و صافی  
قده ساورک

The document is on British Foolschap Britannia watermarked stamped paper with the fee of 2 x 1d embossed of Die O dated 11.9.78. The CYPRUS was applied before the embossed tax stamp and therefore the second ONE PENNY stamp does not have CYPRUS on it.

٤  
نصفه من فسخ جاب عابنه

CYPRUS.

زوجه فخره من فسخ عابنه  
التي هي حايه ايضاً بكونه  
جديله ارفاقه لا محذور  
بدين

Send to the  
of the

مقدمه جديله  
بكونه ايضاً فخره ارفاقه لا محذور  
بدين

Petition by Suliman of Argaki, Morphou for his third son Mehmet, in the Army in Rhodes to be Returned to Cyprus to look after his old father.

Double foolscap with inverted watermark A Cowan & Sons and Britannia  
Double 1d 11.9.78 Die A embossed stamp duty, Type 1 **CYPRUS** overprint, uncanceled

بكونه ايضاً فخره ارفاقه لا محذور  
بدين

٩  
نصفه من فسخ جاب عابنه

Suliman (a very old man) from Argaki - Morphou  
states he is the father of four sons of whom two  
got married and left him. His third son Mehmet  
has been taken as a soldier to Rhodes since  
the year 87 and is there still. His fourth son  
Osman was taken also as a soldier since two years  
and it has never been known where he is.

Mehmet recommended him all his properties, but  
as he is too very old now he cannot look after  
them, and being in want of a support, he begs  
that at the said Mehmet he called here.

نصفه من فسخ جاب عابنه

1. 3. 79

