

CYPRUS

THE REVENUE STAMPS OF THE OTTOMAN PERIOD to KING GEORGE V

This display of Cyprus revenue stamps begins with the Ottoman period -1847- until the British took over the administration of the Island in July 1878.

The Sultans Abdul Aziz and Abdul Hamit II raised revenue by proportional and fixed rates of duty. Initially this was by embossed and negative sealed paper. Revenue stamps were introduced in 1875. Ottoman revenue stamps were invalidated for use in Cyprus by the British in February 1879. Cut outs, stamps and complete, or part documents, are shown to illustrate rates - and usage - on the island.

[Sheets 2-18]

The Queen Victoria Cyprus revenue stamps were based on the GB Inland Revenue unappropriated dies. In September 1878 the Inland Revenue ordered De la Rue to overprint pence and shilling values "CYPRUS". Also, piastre values were introduced. Die proofs and essays are shown. The development of their use is illustrated in the display. [Sheets 19-48] In 1886 some pence values were locally overprinted. Shilling values were overprinted in London with figures in 1897-1899. [Sheets 49&50] Some revenue stamps are found with perfins of the main administrative centres. [Sheet 51].

From February 1879 GB embossed paper overprinted CYPRUS was introduced; examples of cut-outs and documents are included [Sheets 52-60]. Mr Bulmer, the Island Postmaster from 1879, initialled stamps and also began the practice of overstamping POSTAL SURCHARGE for unpaid or underpaid postage for inter-office accounting purposes. [Sheets 61-63]. Stamps initialled by other postal staff or cancelled with place names or numerals are also shown. [Sheets 64-66]. The British followed the Turks in taxation of tobacco. British QV banderolles are shown. [Sheets 67-72].

The King Edward VII shilling revenue stamps kept the design of the British ones with CYPRUS imprint. The design of the piastre values was as for Queen Victoria. [Sheets 73-84]. The King George V revenue stamps of Cyprus were like the QV and KEVII piastre values but were of the uniform design to the Pound Value, shown on document. From 1924 Postage & Revenue stamps were issued. Some Die Proofs and documentary use of both reigns are illustrated, ending with the largest recorded block of £5 stamps.

[Sheets 85-96]

The information is based on the reference work "The Revenue Stamps of Cyprus 1872-1997" and "Stamped Paper Issued by the British Administration in Cyprus" [published in 2003], both by C J Podger, and continuing original research in the Cyprus State Archives, the Kyrenia Archives, The British Library, The National Archive, Kew and the British Postal Museum & Archive, London, in the past 12 years.

OTTOMAN SEALS & STAMPS

The first Ottoman Stamp Duty law was enacted by the Ottoman Parliament [Maglis] in 1845. Revenue stamped paper was introduced. There were 2 types of duty; proportional was based on 20 paras per 100 kuruş [piastres] and there were 62 duty steps from 20 paras to 150 kuruş for values 100 to 100,000 kuruş. There was then no duty below 100 kuruş value. In 1853 7 further steps were added—and for values over 150,000 kuruş additional duty of 50 kuruş was added for each 50,000 kuruş value. There were also fixed duties for specific purposes.

It is not certain when embossed and negative seals for duty were introduced into Cyprus. The first Ottoman stamped paper was issued in 1854 after an edict from Constantinople by the Sultan. It took some time for the Cyprus Administration to have a delivery of the paper from Constantinople. So, early documents with embossed revenue stamps are hard to find. The paper was produced by the Ottoman Printing Office [the same that printed the money] and the paper often has a watermark. It would seem that the embossed duty preceded the use of negative seals. The first document known in Cyprus is in 1847 and has a 12-sided embossed duty seal. [See next page]. A similar one of 1860 is known. By 1872 the embossed seal was of a different shape. [See later page]. From 1875 stamp duty was by negative seal.

The highest duty and value seen used in Cyprus is a duty of 500 kuruş for a value of 750,000 to 1 million kuruş. To obtain an even higher duty the stamped papers were stuck together. This could also happen for convenience. [See an example of this later]. Revenue stamps were also used from 1875 to 1879, following the Stamp Revenue Duty Regulations of 1873 to replace seals with adhesive stamps. Some documents had a mixture of embossed duty and revenues stamps to make the correct duty for value.



Type 1



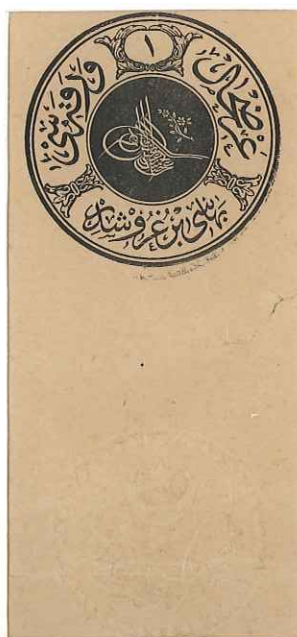
Type 2



Type 3

It should be noted that during the period of negative seals it was necessary also to use official paper for documents needing to pay duty. The documents therefore bear an official emboss as well as the duty seal.

Above are shown the 3 types of official paper seal. Type 1 is rectangular. Type 2 is circular without enclosure. Type 3 is circular with enclosure.



To the left is an example of Type 3 with the star and crescent and script in a circle of dots, surrounded by an unbroken circle.

Stamps of 2 Sultans, Abdul Aziz 1861-1876 and Abdul Hamit II 1876-1909 are shown in this display; the former has only Toughra; the latter has Toughra & Gazi. The one shown above is with Gazi and is for a fixed duty of 1 kuruş.

Ottoman Embossed Stamp 1847

Ottoman stamp paper with 12 sided embossed fee of 1 kuru [piastre]. The stamp duty [in Ottoman script below the seal] is for 500 to 1000 kurus value. The guarantee is for an outstanding loan of 400 piastres for 2 loads of charcoal. Written for an illiterate Konstanti Harmonis from Athrakos village.

غرض

۱۰۰۰
 بشیر زغوشدن بیکت غروشد قدر
 پسند یازلق ایچون اردور
 قیمت غروشد

Γαρύβωνο ὁ νοτογεωργίου Κωνσταντὸς Καρμανλὶ ἀπὸ χω-
 ρίου Ἀδρανοῦ, ἐν τῶν πληρώτων ἐφοραιοδικῶν μετὰ τῶν
 Κώστα Καρμίου Καραῖνα καὶ εὐνοῦδος κἀδὲ Δογα-
 ριακοῦ Παναγιώτου, μεταξὺ καὶ μέχρι πληρώτων καὶ
 Πέτρου Γάβα ἐν τῶν ἐν τῶν ἰσλαμικῶν ἐν τῶν ἐφοραιοδικῶν
 Δογαραιοῦ ἐν τῶν ἐφοραιοδικῶν κἀδὲ τῶν ἐφοραιοδικῶν
 κἀδὲ τῶν ἐφοραιοδικῶν καὶ τῶν ἐφοραιοδικῶν
 ποτὸ ἐν τῶν ἐφοραιοδικῶν κἀδὲ τῶν ἐφοραιοδικῶν
 ἐν τῶν ἐφοραιοδικῶν καὶ τῶν ἐφοραιοδικῶν
 ἐν τῶν ἐφοραιοδικῶν καὶ τῶν ἐφοραιοδικῶν

Δευτέρου - Δεκεμβρίου 12. 1847.

Καὶ τὸν ἀγγελοῦ Κωνσταντὸς Καρμανλὶ ἀπὸ
 Ἀδρανοῦ καὶ τῶν ἐφοραιοδικῶν τῶν ἐφοραιοδικῶν ἐν
 τῶν ἐφοραιοδικῶν καὶ τῶν ἐφοραιοδικῶν

Τυπογραφία
 περὶ τῶν

Κωνσταντὸς
 Καρμίου

Earliest recorded example

Ottoman Embossed 1 Kuru Stamp Duty 1872

The means of collection of revenue fixed fees by the Ottoman government of Cyprus up to 1872 was by embossed paper. See here 2 embossings. The lower is the second type of official paper. The upper is for the 1 kuru fixed fee. The value is also written in ink below the embossing.

وقت غرضش

۱

۱۰۰

بیت المال بیوز عرفیه

۱۰۶

Larnaca 17/12/1872.

Postage P. L. Wilkinson.

هویت بالاده کی بلال قاضی موهبی انکیز دوتی بیه سندیه جیرو صیغ ایتمایه دوتی بیه سندیه ایستوبالیه نه کینله ابراهیم فہمی انق
 زقہ ایکلی بری بید عصفہ الاصفی اولاب خلیق کوردہ ایضای دیم ایہ مالک و صیغہ ایلم حکمتی بی رت کلام بریتوندا اجانی طلب
 ایتمہ اہند لایہ زینب ایہ لہ فہ و زیایہ و مرد ایام فاضلہ زلفا ایہ اولی بیدہ زلفا لہ بیدہ بولار طرقتہ لغہ اولکندہ اوزارہ
 طے ادرہ دایہ بولار طرقتہ باندہ لستہ



This is a court application in the Tuzla [Larnaca] Commercial Court. The Turkish states "This is the bond of Ibrahim Fehmi confirming the loan of 2700 kuras he received from Peter Wilkinson, guardian of Ernesto Palma promising to repay the same on the date agreed. 19th August—signed." "This is a protest lodged by Guzeppie—the new guardian of Ernesto Palma against Ibrahim Fehmi for not repaying the loan due..."

It is sealed by the negative seal of the Cyprus Commercial Court, 13 December 1872.

Ottoman Negative Seals of Sultans Abdul Aziz & Abdul Hamid II

Here are examples of Ottoman revenue negative seals. The first 2 are of Abdul Aziz and are for proportional stamp duty. The first is for value between 1001 and 2000 kuruş and the duty is 1 kuruş. The second value is between 8001 and 10000 kuruş and the duty 5 kuruş.



The values are read on the right side for the lower limit and on the left side for the upper limit.
The duty is shown at the bottom below the bar.

The Ottoman Turkish numerals and our equivalent numbers are

• ١ ٢ ٣ ٤ ٥ ٦ ٧ ٨ ٩

0 1... 2... 3... 4... 5... 6... 7... 8.. 9

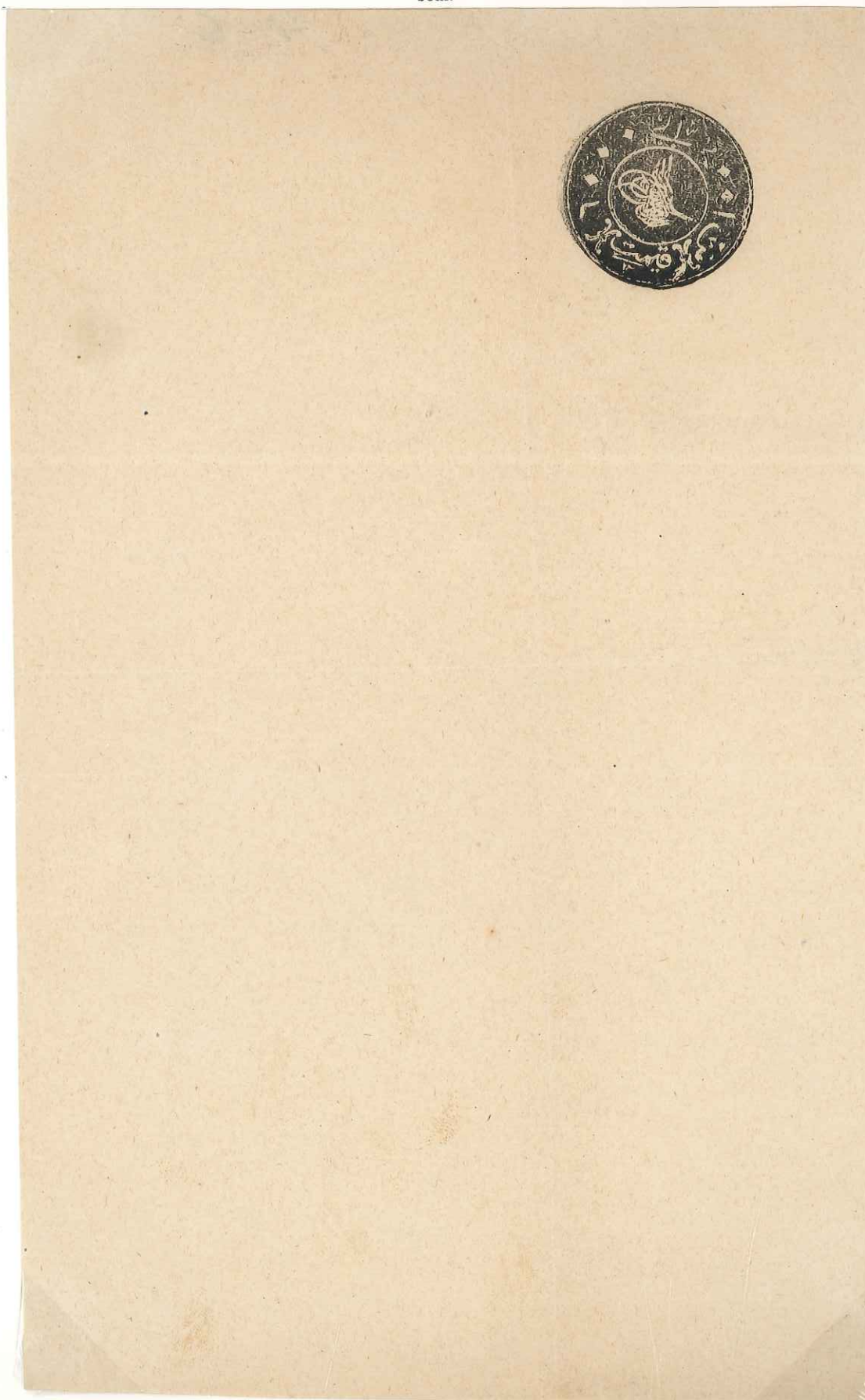
The next 2 seals are firstly of Abdul Aziz for a fixed duty of 1 kuruş.



The last seal is of Abdul Hamid II for ad valorem stamp duty of ½ kuruş for value 100 to 1000 kuruş.

Abdul Aziz Negative Sealed Paper

A mint sheet of Ottoman negative sealed stamped paper. The value is from 4001 to 6000 kurus. The duty is 3 kurus. The official paper type 2 seal is below the negative seal.



This paper was valid until 1879. Ottoman revenue stamps were introduced in 1875. The British had revenue stamped paper and stamps from 1878.

Negative Seal 10 Kurus Proportional Duty on Court Claim

This is a judgment of the Cyprus Commercial Court at Tuzla [Larnaca] dated 25th July 1872. Guzeppi Cirilli the guardian of Ernesto Palma, an Italian subject, began the action against Nikofido the head of the Harastoziyadissa monastery for the recovery of money. The Ottoman seal is for the stamp duty—but it is written underneath—10 kuras.



اون برشيك برغره شدن يکرمی بيک غره ش قدر حکم
مضطبی يارلق ایچون ورقه نسیه در
قیمت غره شش
۱۰

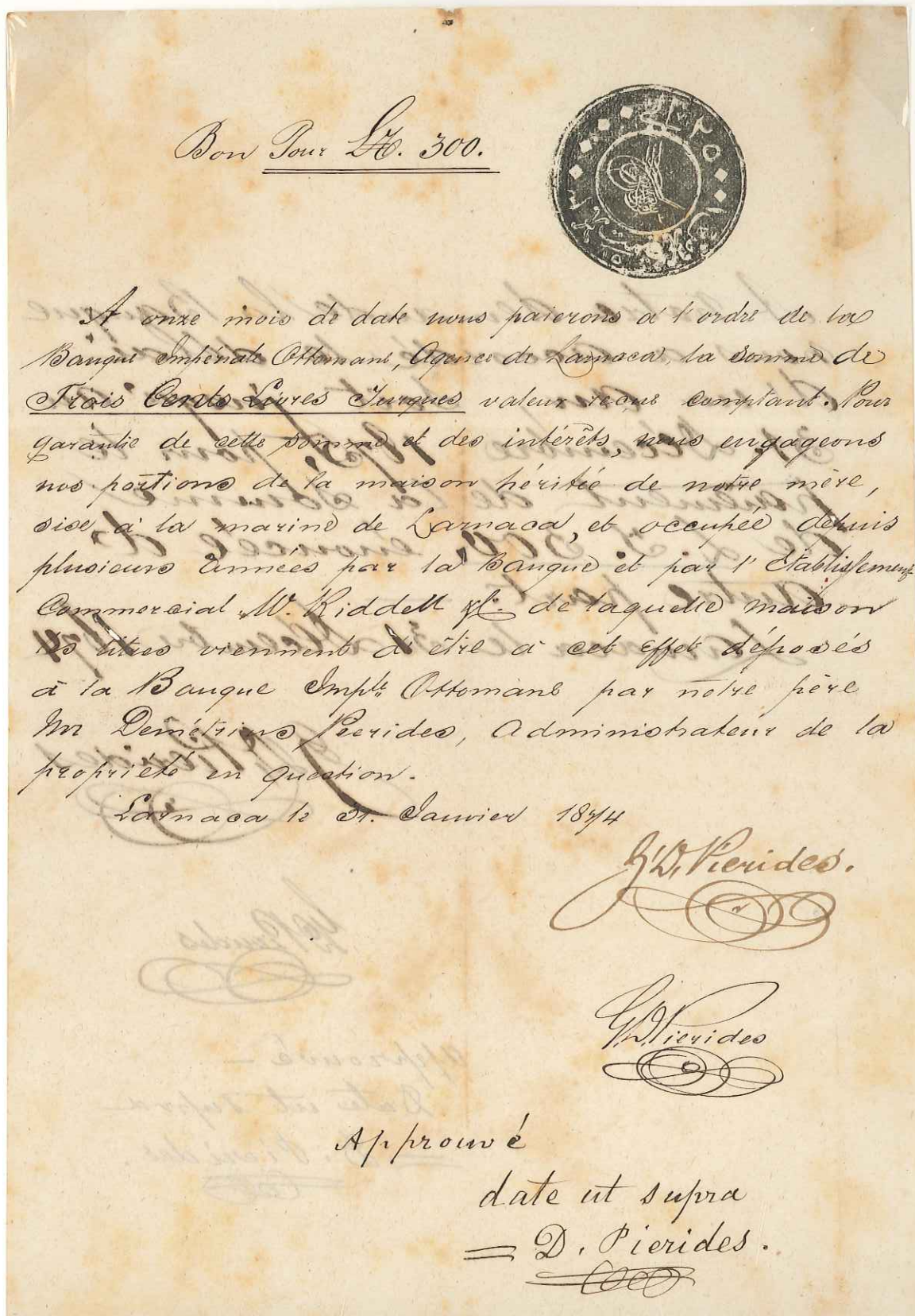
نقد
۵۹

ایتالیه دولت بوسنده باله سینی ایتو وضعی سبقتی اکلده دولت فخره بوسنده موسو بیله ویکسونه مرینه تار اولغی
ادنه ۷۵ مای ۱۸۶۹ نه فیلادی تاریخ اولوب اهرانه ۱۸۷۱ تاریخ وعه ضام بولانه برظلم قایمیا مویله خدوتو
ماتریا اکلید با نیوس و خلو خریدونه وازایل برده نهاد و اولو مویله برده نهاد و جریانه برده نهاد
کفا قدرم ماتریا کوز غرضی نیوفیدو ذوق کز لیکه به عد ریحیم بیله قییم رقومک الیهنی اولدغینه کیم
له نفعه اولدغینه

The sum claimed is between 15001 and 20000 kuras. The Commercial Court was at Tuzla because it was the place of all the foreign consulates and main port of commerce at the time. The type 2 official paper seal is below the negative seal. The document also has the negative seal of the Commercial Court and two court officials' negative seals [folded under].

Negative Seal 15 Kurus Proportional Duty on Bank Draft

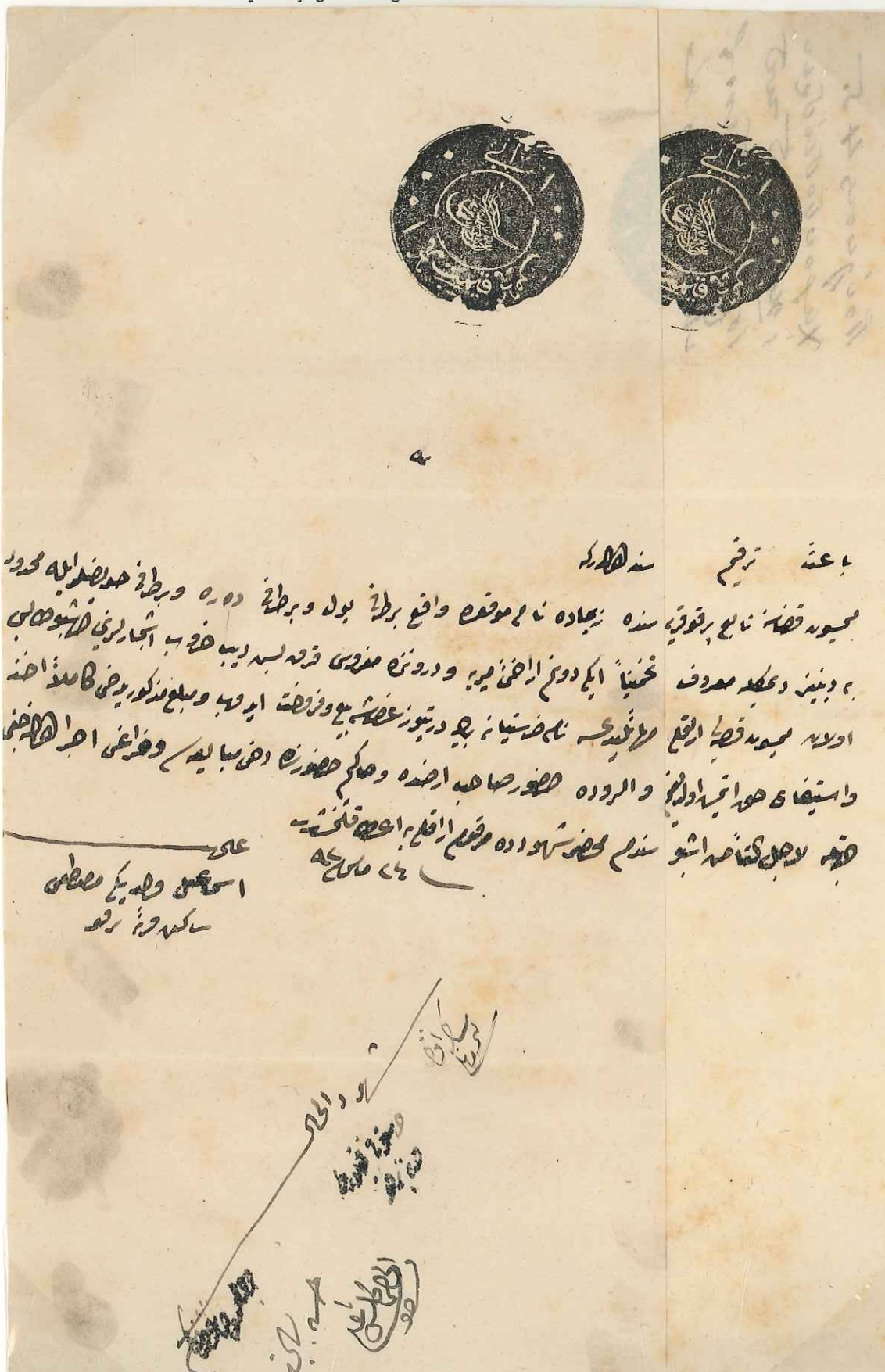
Ottoman seal is of Sultan Abdul Hamid II. The proportional value is from 25001 to 30000 kurus and the stamp duty 15 kurus.



Bank draft of Bank Imperial Ottoman for W Riddell & Co for 300 Turkish livres. Dated Larnaca 31 January 1874. On the back is recorded that the document was honoured for £T300 on 31 December 1875.

Negative Seal Double Official Paper 2x½ Kuru on Agreement

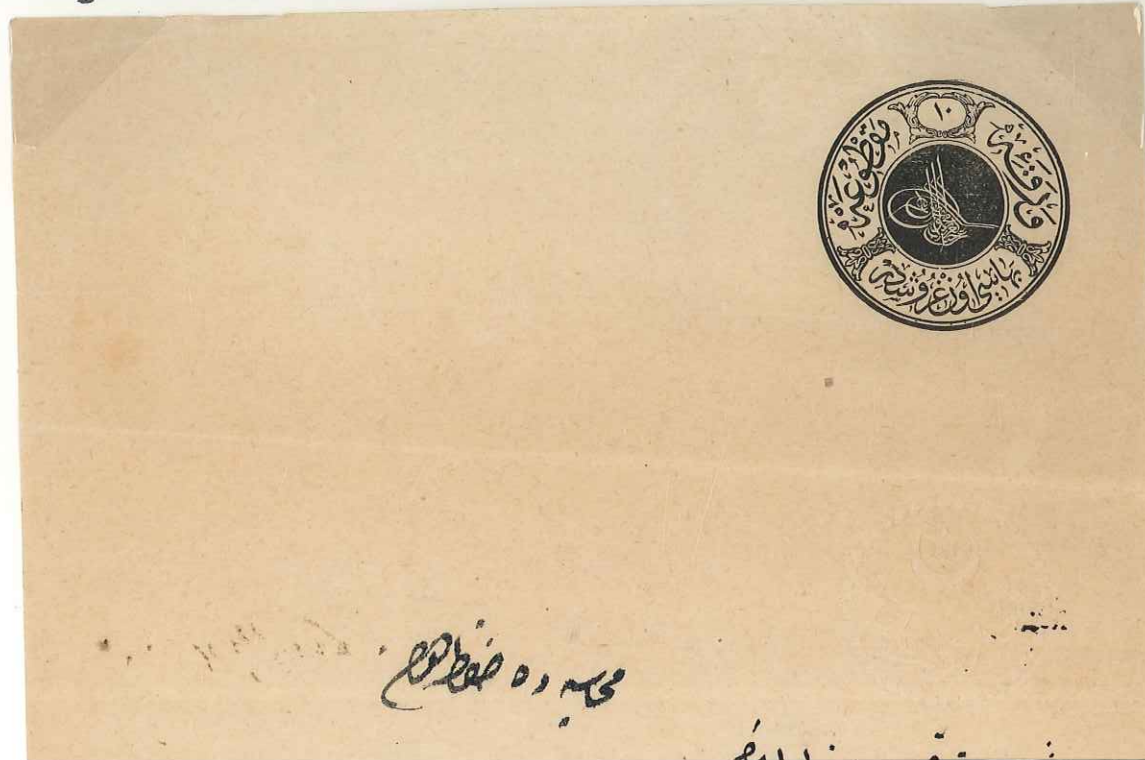
Agreement to purchase for 400 kuru 45 carob trees [on 2 donims of Government owned land] at Pyrgos village in Limassol District in 1876.



Use of 2 pieces of official stamped paper [type 3, embossed crescent & star]. Abdul Aziz negative seal for value between 100 kuru and 1000 kuru. Ad valorem stamp duty of 1 kuru by two ½ kuru seals.

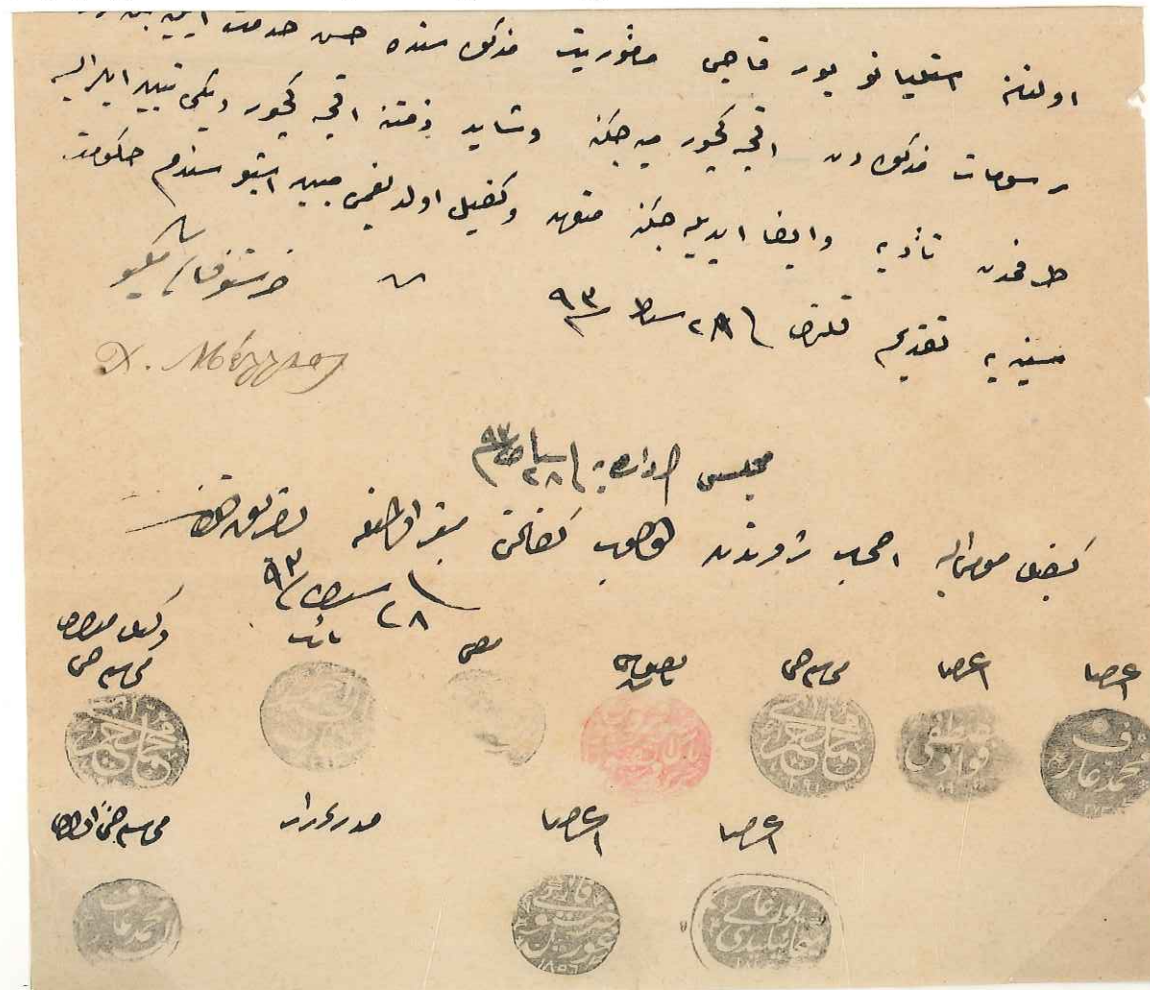
10

Negative Seal Fixed Fee 10 Kurus on Guarantee



This is another type of 10 kuras fixed fee duty charged under the seal of Sultan Abdul Aziz. It also has the type 3 embossed crescent and star of the official sheet of paper.

The document is dated 28 Feb 1293, which is 12 March 1878 in the Gregorian calendar. It is a deed of undertaking by a guarantor for a Mr Stylicios Yorgaci to be appointed a tax collector in the Nicosia District Office.



Ottoman Revenue Stamps Abdul Aziz & Abdul Hamid II

Ottoman revenue stamps were used in Cyprus from 1875. Those of Sultan Abdul Aziz have the Toughra in the middle of the top of the design. Those here are from 20 paras, for 100 to 1000 kuruş value, to 25 kuruş for values from 40000 to 50000 kuruş. Note the different colours and intensity of the stamps backgrounds. *Ex Sir Westrow Hulse.*

1 kuruş



2 kuruş



5 kuruş



10 k

3 k

20 paras



7½ k



10 k



25 k



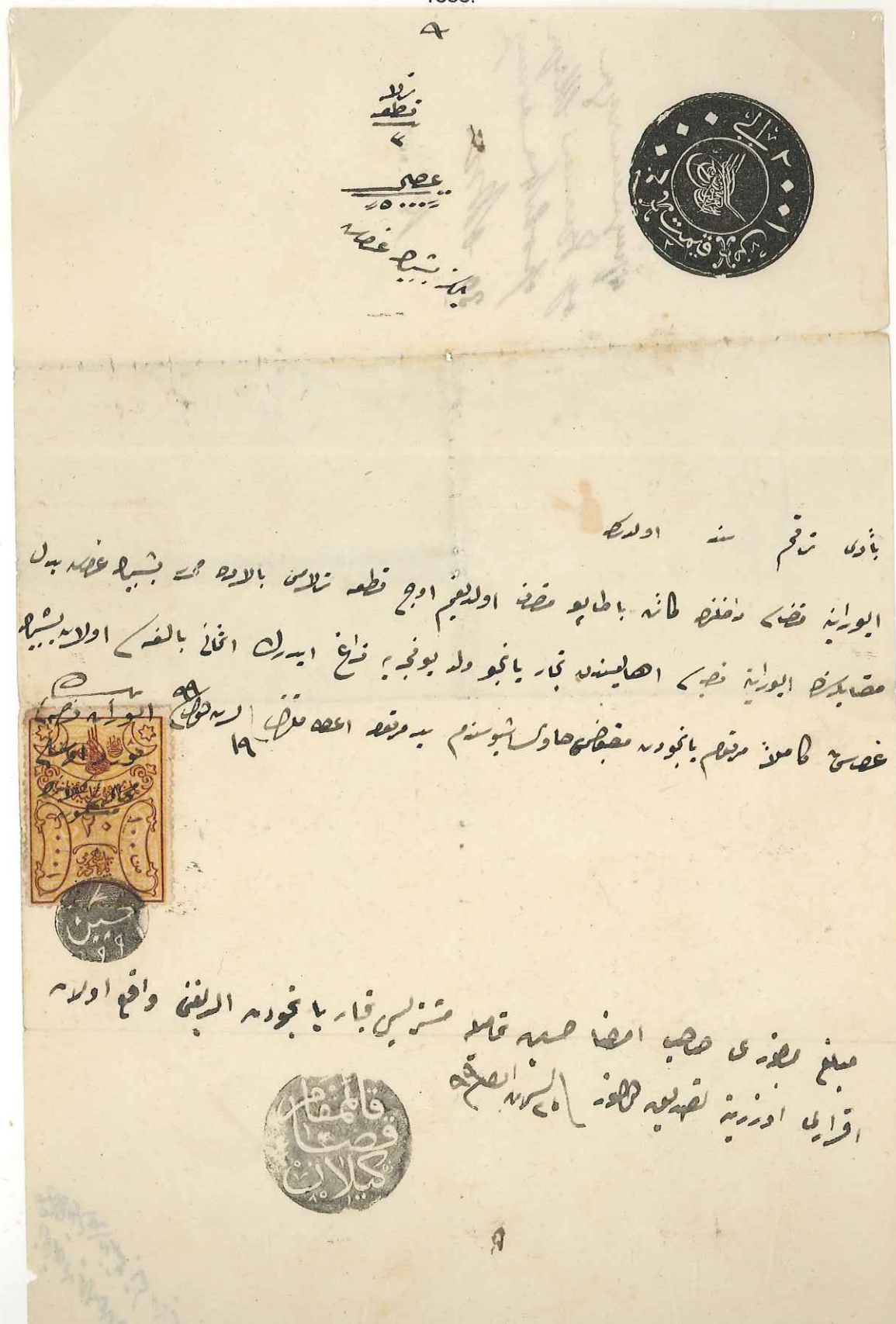
These 6 stamps are of Sultan Abdul Hamid II. They have the Toughra & Gazi. The duties are 20 paras, 1, 2, 3, 7½ & 15 kuruş for values 100-1000k, 1000-2000k, 2000-4000k, 4000-6000k, 10000-15000k and 20000-30000k respectively. *Ex Sir Westrow Hulse.*



All Ottoman revenue stamps were withdrawn by the British Administration on 31 Jan 1879.

Negative Seal for 2 Kurus and Stamp for 20 Paras fee on Sale of Land

Stamp Duty seal of Sultan Abdul Hamid II for 2 kuruş proportional fee for value between 2001 and 4000 kuruş. Sale of 3 plots of land in the village of Ayvarma for 5000 kuruş on 19 July 1883.



The seller's signature is sealed on the Ottoman 20 paras revenue stamp used for value from 100 to 1000 kuruş. The signature proving that Mr Huseyn had received the money on 17 October 1883 is witnessed by the District Officer of Gilan [in the Paphos area] with his negative seal on 22 October 1883.

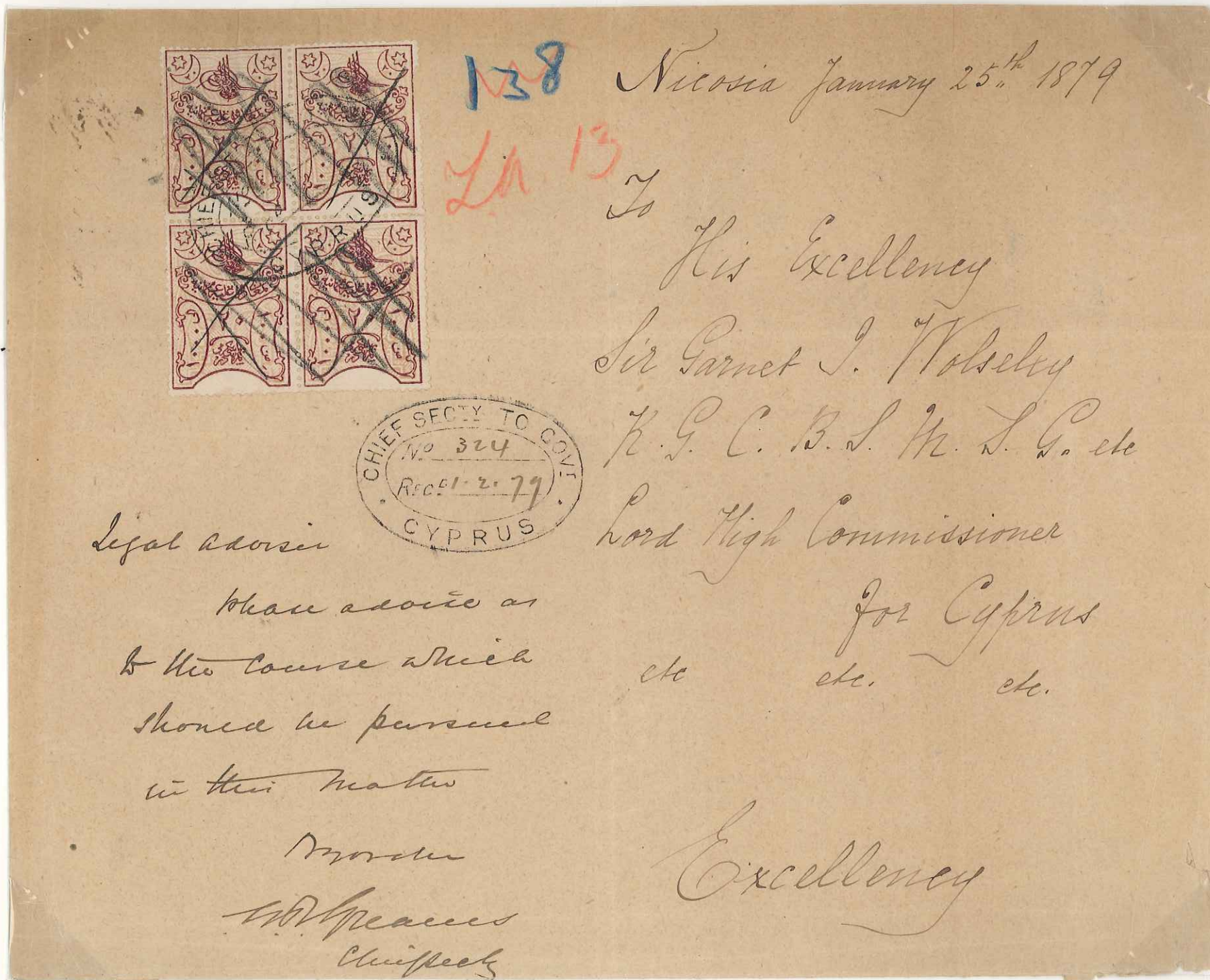
Negative Seal & Stamps for 5 Kurus fee on Receipt



Document with Ottoman negative seal of Sultan Abdul Hamid II for value 1001 to 2000 kurus and proportional stamp duty of 1 kuru. It is issued by the Imperial Ottoman Bank at Skala, Larnaca on 19/1 May 1878. It is for cash—500 silver. There are also two 2 kurus revenue stamps for value 1000 to 2000 kurus each, applied on receipt. On the back is recorded the date of 1 August 1878.

Ottoman Stamps for 2 Piastres Fee on Application

Application of Ottoman official paper to Sir Garnet Wolseley, British High Commissioner for Cyprus, on 25th January 1879 by a merchant of Scala, who had imported 14 packets of Persian tobacco. These were seized by the Cyprus Customs, Larnaca from his store, as he had no Taskere [duty receipt]. Decision by the High Commissioner, after legal advice, obtained by the Chief Secretary, Colonel Greaves — "Matter to be returned to the Larnaca Daavi Court".

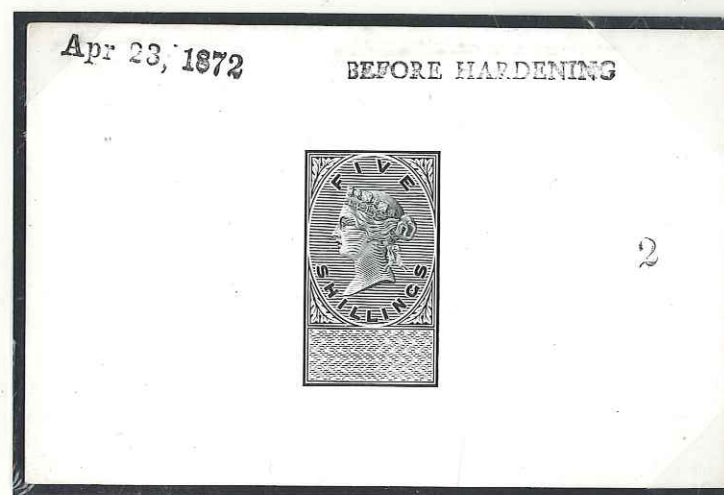
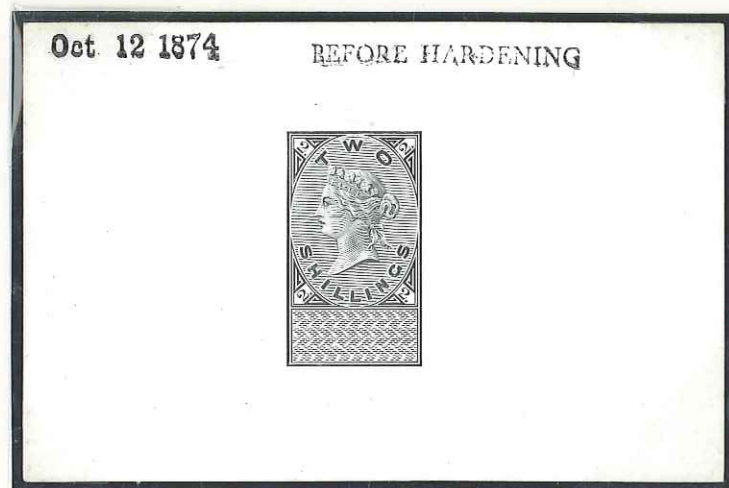
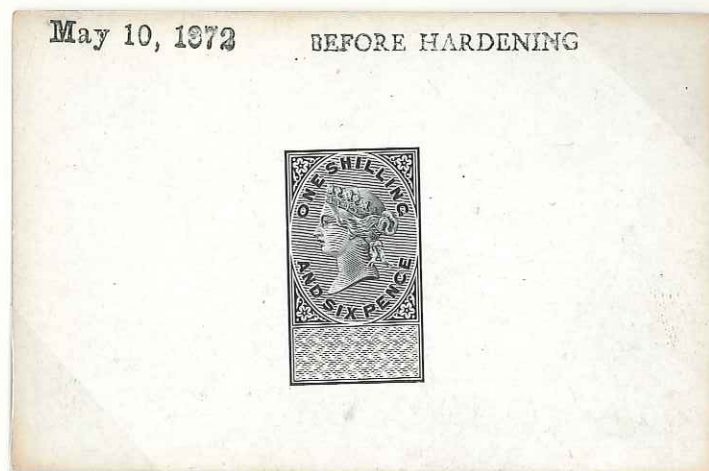


Block of 4 of the Ottoman 20 paras revenue stamps [equivalent to 2 piastres] fixed fee, cancelled by the Chief Secretary's stamp and in crayon to prevent re-use.

Latest recorded use of Ottoman stamps before their withdrawal on 31st January 1879.

QV GB Unappropriated Revenue Die & Plate Proofs

GB one shilling cut down die proof, 1/6 die proofs: BEFORE HARDENING May 10, 1872 and cut down printer's presentation copy, 2/- & 5/- BEFORE HARDENING Oct 12 1874 & Apr 23 1872 respectively. The last with 2 probably indicating a second copy submitted by De la Rue [the printer] to the Inland Revenue for approval. The Cyprus revenue stamps were based on the GB Die Proofs.



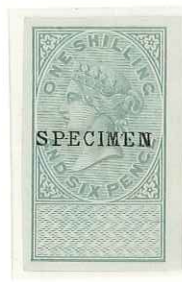
GB Unappropriated Plate proofs 1/6 to 10/- overprinted SPECIMEN type GB6 and watermarked Capital [Block] VR.



The Block watermark was used for the first issue of Revenue Shilling values appropriated to Cyprus in 1878.

QV GB SPECIMEN Revenue Plate Proofs

Specimen QV GB Revenue unappropriated [no name tablet] die Plate Proof set to 10/- overprinted with Samuel & Huggins SPECIMEN Type GB9. The 4d value was not issued in Cyprus.



The pence values have Garter watermark [as Cyprus values do]; the shilling values have Script VR watermark [as the Cyprus 1881 set has].

QV Cyprus Appropriated Plate Proofs

It was as early as 21st August 1878 that the High Commissioner, Sir Garnet Wolseley, wrote to the British Government that there was a requirement for Revenue Stamps for Cyprus.

A warrant was issued on 7th September and 5 values [1d, 2d, 3d, 6d & 1/-] were requisitioned of Messrs De la Rue [R5676/78].



The four pence and six shilling values were based on the GB Revenue unappropriated dies.

The imperforate plate proofs were printed in black on slightly toned thick paper with CYPRUS printed in red, in September 1878.

QV Cyprus Specimen Stamps from Record Books

Part page from an Archive, similar to that found on page 207 of the record book SP12 in the British Postal Museum & Archive. Shows the pence values overprinted SPECIMEN—by type. The 6d and, possibly, the 1/- block VR watermark have been cut out. The 6d is added separately.



The five shilling values are not part of Requisition R5676/78S. These were printed later—the 1/-, 2/6 and 5/- by requisition dated 8 July 1881, the 2/- by requisition dated 14 July 81 and the 10/- by requisition dated 22 Feb 82. The SPECIMEN overprint of these stamps was by plate.



Another "set" from a Lords Commissioner's of Inland Revenue Specimen Book.

QV Specimen Pence Values

QV Revenue Stamps SPECIMEN Blocks

1d & 2d with inverted Garter watermark

1d and De la
Rue current
number 390 in
top margin
Watermark in
margin
Postage



NOTE
the sequence of the
current numbers
[the 1/- is 391]



2d and De la
Rue current
number 393 in
top margin
Watermark in
margin
Postage



The variation of type setting of the Specimen overprint is clearly shown in the blocks.

QV Specimen Pence Values

QV Revenue Stamps SPECIMEN Blocks

3d with inverted Garter watermark and 6d with normal Garter watermark.

Top margin strip of 3 of 3d has De la Rue current number 394; watermark *Post [age]* in margin

Block of 4 of 3d showing double SPECIMEN overprint with watermark "Stamps" in margin.

Top margin pair of 6d with value imprint and De la Rue current number 395



The variation of type setting of the Specimen overprint is clearly shown in the blocks.

QV Specimen 1/- Block VR Watermark with Current Number

QV Cyprus 1/- Revenue stamps with Capital VR watermark. Bottom 2 rows in 2 blocks of 8 & 12. They are from the De la Rue registration sheet 391 and from Plate 1. Overprinted SPECIMEN in black in type.



The sheets were printed in 2 vertical blocks of 40 [4 x 10] with double stamp height selvage between. [See next page for top half of sheet] The 1/- value is imprinted at all four corners of the sheet. Additional blue value imprint with crown in the left gutter.

As CYPRUS was added by a second printing process it is likely that the 12 JUN 78 in red was the date of the original sheet with blank name tablet. The administration of Cyprus by the British did not begin until July 1878.

The first consignment of this stamp was sent to Cyprus in September 1878 under Requisition number 5676/78.

QV Specimen 1/- Block VR Watermark with Current Number

QV Cyprus 1/- Revenue stamps with Block VR watermark [clearly seen in the bottom gutter]. Block of 40 stamps from the upper half of a sheet of 80 stamps. They are from the De la Rue registration sheet 391 and from Plate 1 with value 1s twice in the top margin. Stamps overprinted SPECIMEN in black in type.



This block is illustrated in Cyprus Revenue Stamps 1872-1997 by Christopher J Podger FRPSL page 21. It was sold at the Robson Lowe auction of 22 April 1981 and the 2009 Spink Aphrodite auction.

QV Specimen Shilling Revenue Stamps

The five shilling values with Script VR watermark were introduced in 1881/1882. Overprinted SPECIMEN Type GB9 in pairs.

Script VR bit for watermark



The set of five shown with double overprint SPECIMEN.



Note the inversion of one SPECIMEN overprint on a 1/- value.

QV Cyprus Different Specimen Types

QV Cyprus stamps are known with other Specimen overprints. CANCELLED was probably applied by the Inland Revenue, London. Types are listed by Samuel &/or Huggins.

T13



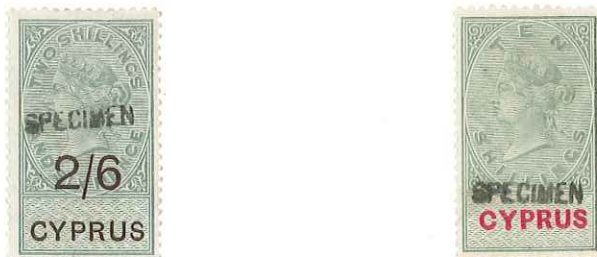
GB11



D4



CY1



Ex-Marcus Samuel
Collection

Here are examples of a double offset of the SPECIMEN overprint



QV Revenue Pence Values

2D sizes unappropriated die proof—on card—from De la Rue archive.
Printing to be 120 leads. [Registration no. 1-393].



All the 1878/1879 Cyprus pence values were printed in sheets of 120 in two panes of 60.
In 1881 this was changed to complete sheets of 120.

Three of the unappropriated values overprinted SPECIMEN Type GB6—with Garter watermark.



All the values were printed from Plate 1.
The 1d to 6d were printed in September 1878.



Largest recorded block of 12 of 1d mint

QV 1/6 and 8d Revenue Stamps

The Queen Victoria ONE SHILLING & SIXPENCE value was included in the Appropriated QV Cyprus plate proofs in black on card with CYPRUS in red. But, only 7 sheets of 80 stamps each [560 stamps] were printed, in May 1879.

The CYPRUS name is printed in blue—the same colour used for the 2/- stamp. [Every other value has a different name tablet colour.]

The stamp watermark is Capital [Block] VR.

Only 3 used copies recorded and none mint



E

This part official document bears revenue stamps to the value of 3 shillings and four pence. This is the fixed fee for a court application. The stamps are cancelled by the negative seal of the Commercial Court of Tuzla [Larnaca].

The 8d [equivalent to 6 piastres] was added in May 1879.



The 8d is based on the GB 8d Unappropriated Die of which this is a proof dated Aug 9, 1872 BEFORE HARDENING. [ex *Marcus Samuel*]



Cut down Die Proof in Presentation mount.

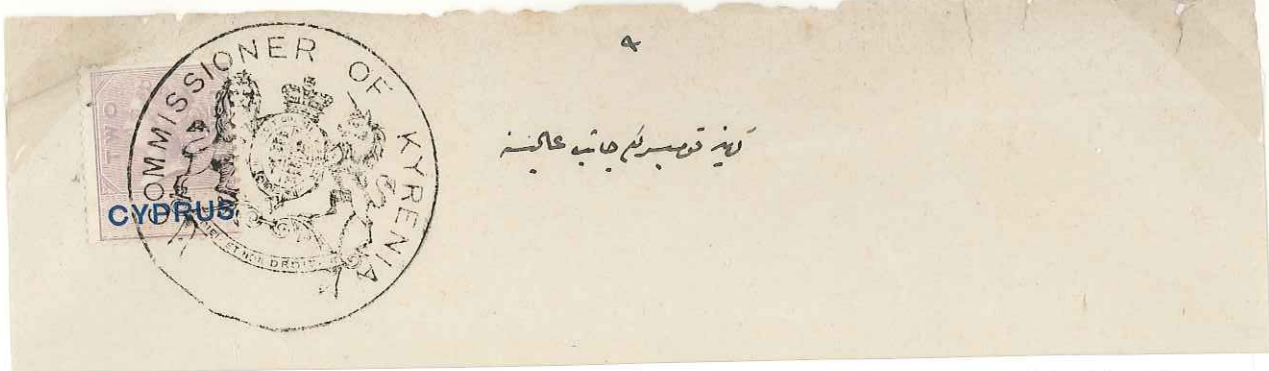
QV Penny Revenue Stamps Used in Court

Piece with 40 1d QV Revenue Stamps cancelled with seals of the Cyprus Commercial Court of Tuzla [Larnaca]. This is a typical fee of 3s 4d for the Registration of a Petition to the Court or for the Service of Payment.



There is little on the reverse [shown reduced] to discover the precise use.
But, it is dated 1st May 1880.

QV 2d Revenue Stamp on Application to Kyrenia Commissioner



ایده قومیستیک جانبی عالیجناب

Application to the District Commissioner Kyrenia, Dr Holbeach, dated 19.6.[18]79 by Mustafa Efan asking for payment by the Government for work done as a Clerk to the VouKonak.

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

عقد افندی
 عیون ایله قیلمیلمه دفعات کاتبه استیخام ادخلفه اولوب قضا هی ساره م ادرینس یس بورام دخی برجه یوکاتس اولوب
 هر یوم ستمله اوله بشری رویت و بدیهه اقتضایه جدیدین باقیلم ققدم ابردی وارحاکه دفعه اوله کاتبه داوندالره دخی
 هر یوکاتبه مصلحت ایدی شوی ایدی ساهیدورد کتبات نکلده مکتوبه ایلدی ادرینس دونه ایچینه شویم دیکه هر یوکاتبه
 نه صلاه و نه کاتبه داوندالره در کلسه ادرینس لطفه مرفعت کتبات نکلده ایچینه کتب مفیدی منته قصله یورلس
 ادرینس اقتضای صحت ایچینی استیخام ابرام اولوب ابر وارام اقتضایه ایچینه کتب
 کاتبه دخی
 دخی یورلس

*Application of
 the Voukonak Clerk, Mustapha Efan,
 stating that having performed
 the duties of secretary to
 Japan " for a period exceeding 7 months therefore requests
 that a separate pay for
 the above department may
 be paid by the Government*

**British Currency
Stamp Duty Table
& Bank Draft**

First Stamp Duty
Ordinance of
17 January 1879
Values in £ s. d.

The first stamp duty Ordinance (No II 1879) was signed by Sir Garnet Wolseley on January 17 1879 and became effective from 1 February 1879. The rates are as in Schedules A and B to the Ordinance.

Schedule A.

TARIFF OF PROPORTIONAL STAMP DUTIES.

		Value of Stamp.	
		£	£ s. d.
For sums of	1	to 10	0 0 1
For Sums above	10	" 20	0 0 2
"	20	" 40	0 0 4
"	40	" 60	0 0 6
"	60	" 80	0 0 8
"	80	" 100	0 1 0
"	100	" 150	0 1 6
"	150	" 200	0 2 0
"	200	" 300	0 3 0
"	300	" 400	0 4 0
"	400	" 500	0 5 0
"	500	" 750	0 7 6
"	750	" 1000	0 10 0
"	1000	" 1500	0 15 0
"	1500	" 2000	1 0 0
"	2000	" 3000	1 10 0
"	3000	" 4000	2 0 0
"	4000	" 5000	2 10 0
"	5000	" 7500	3 15 0
"	7500	" 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.

Schedule B.

TARIFF OF FIXED STAMP DUTIES.

- 1.—For every fixed stamp hitherto expressed in Piastros, 2 pence for every Piastre.
- 2.—For every fixed stamp hitherto expressed in Paras, one Penny for every such stamp, with the exception of the stamp on Newspapers which is abolished.

Imperial Ottoman Bank Bankers Draft for 650 Gold Napoleons, issued 11th September 1882 at Larnaca, bearing QV Revenue Stamps to the value of seven shillings and sixpence proportional fee.

The three revenue stamps and draft are perforated LA [Larnaca]. This was to prevent re-use of stamps.

The 2/- stamp has Block VR watermark; the 5/- is script VR watermark and the sixpence is Garter watermark.

The reverse bears two 2fl Austrian revenue stamps cancelled Triest 25.9.82.

N^o 4209

Exch. For 650 in gold 1882

LARNACA. 11 September 1882

IMPERIAL OTTOMAN BANK
FOUNDED BY IMPERIAL FIRMAN 1863.

At three days sight pay this First of Exchange, the sum of 650 Napoleons in gold to the order of W. Wilkinson the sum of 650 Napoleons in gold value received, which place in account as per advice.

For the Imperial Ottoman Bank.
[Signature] Director.
[Signature] B. Pierides. Accountant.

Reg. *[Signature]* Trieste

55183
3106
TRIESTE

١٧٤٠

Handwritten title in Arabic script: *قضية ارضية*



٢٠٥

Main body of handwritten text in Arabic script, detailing a legal judgment regarding land and trees.



N. T. Cobham

A. S. Ongley

C. Deane Cobham

Commissioner

Jaciri Court

This is a judgment of the Skarinou Old Persons Council on 2nd February 1883 and has the negative seal of that Council in the top righthand corner. Antoni Afxentio lost his claim to trees and gardens and had to pay 51 kurus costs. The order is signed by Mr Ongley, the judge of Larnaca Court and by Mr Cobham, the District Commissioner. It bears the Court judgment 8d fee. The revenue stamp is perforated LA for Larnaca

Autosi Apxentio of Pevatioueas

Tofi Kokolari of Shariou

Dispute on a piece of land.

Judgement for Plaintiff.

L. 2. 83.

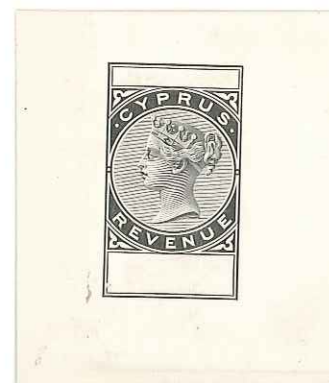
QV Piastre Revenue Stamps Essays & Die 1 Proofs

1881 Queen Victoria 1 & 2 piastre values, Three handpainted essays lettered A, B & C and a fourth essay with the value in English & Turkish only. C was selected for the stamps.

Ex De la Rue archives. The copy of these sent to the British Administration in Cyprus is in the Cyprus State Archives, Nicosia.



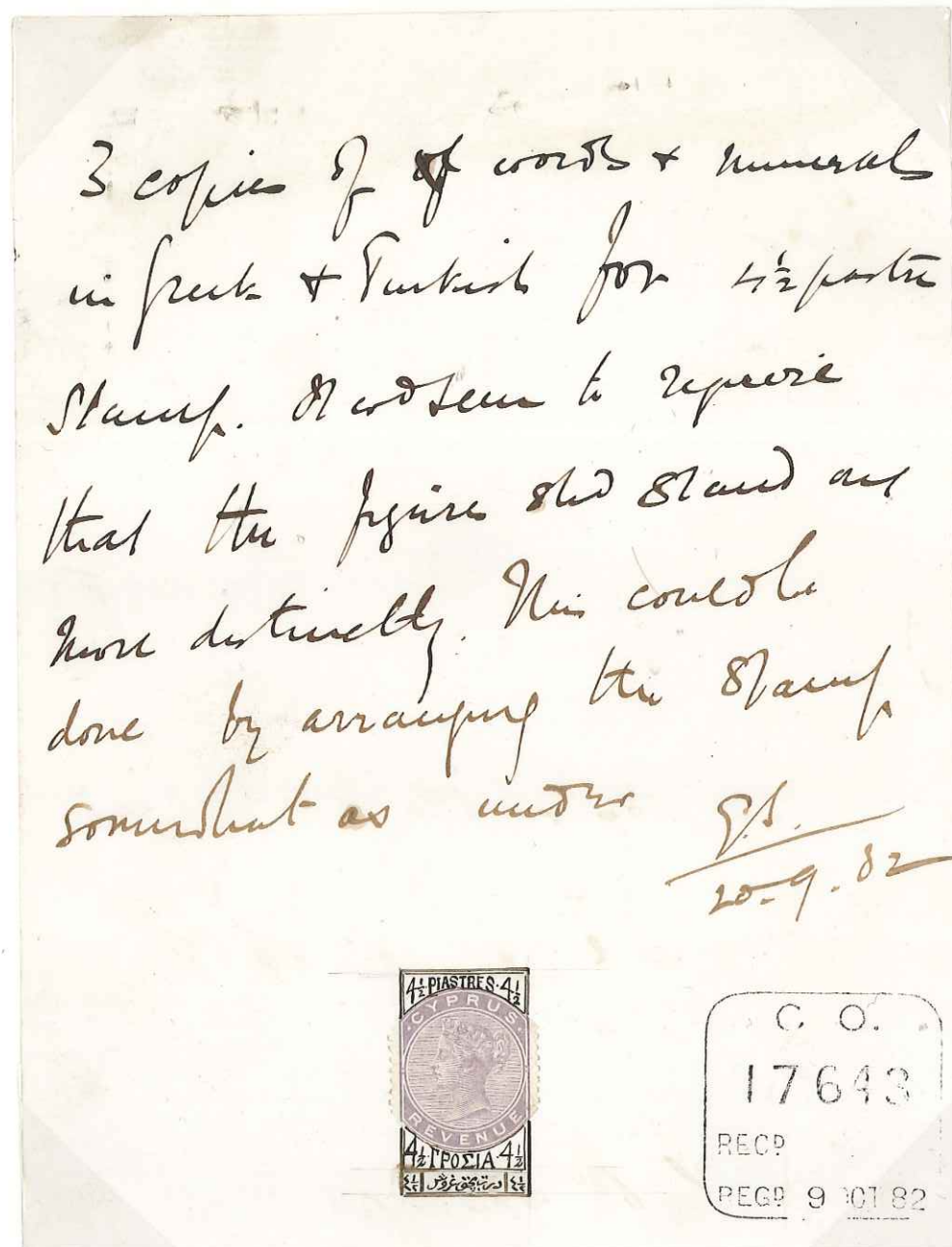
1881 Master Die Proof of Piastre Revenue Stamp for Cyprus on glazed card. The dies and plates were made on 13 Oct 1881 by De la Rue.



This is the cut down Die Proof which was in the De la Rue archive collection as recorded on colour film at the British Postal Museum and Archive.

QV 4½ Piastre Design Submission

Archival note concerning the design for the Cyprus QV 4½ piastre revenue stamp. It uses the centre cut from the existing 1 or 2 pi revenue stamps. The figures and currency in three languages and stamp frame is hand drawn.

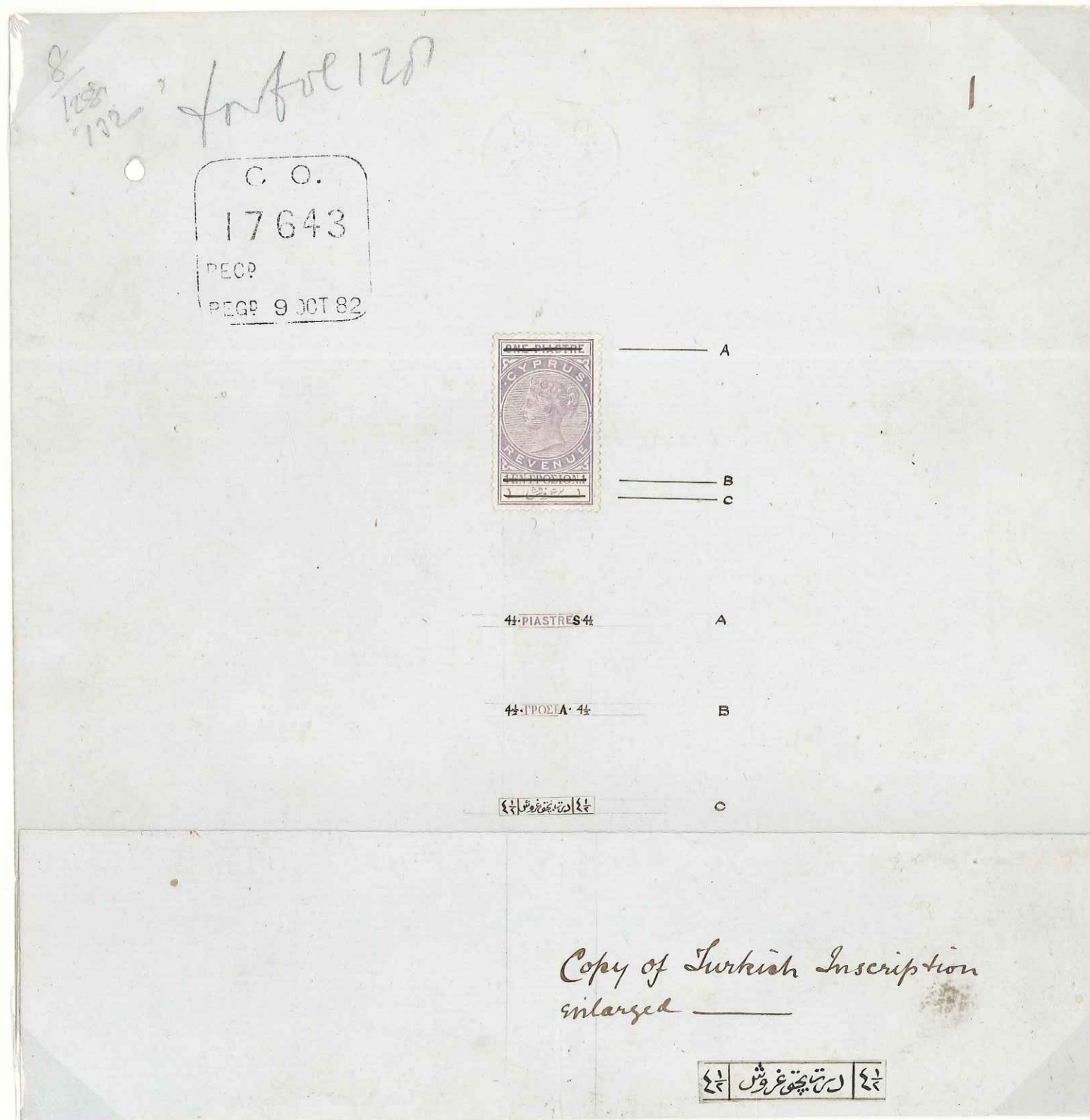


C. O.
17643
RECD
PEGP 9 OCT 82

The Requisition for 8400 4½ piastre revenue stamps R/4/42 was submitted on 2 Sep 1882 by the Cyprus Administration. Roughs of both Turkish and Greek values were forwarded to the Crown Agents on 15 Sep 1882 [Cyprus State Archives SA1,12657]. Cyprus Ordinance IX—1881 introduced new rates of stamp duty requiring the 4½ pi stamp. The 6d stamps were expected to be exhausted in early 1883. The De la Rue proposed design is dated 20.9.82. [The design followed the attachments—See next page.]

Cyprus QV 4½ Piastre Rough Copy

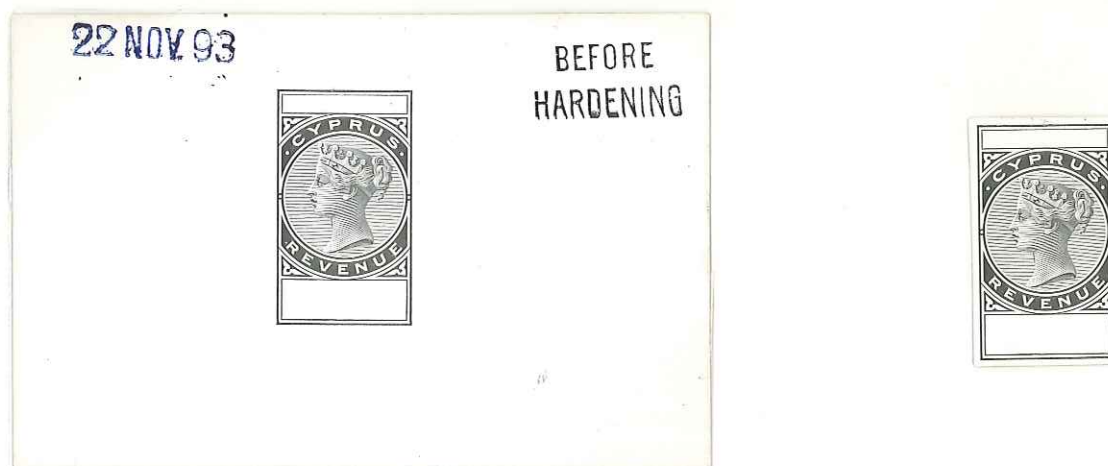
First rough copy [of 3] of the Cyprus Queen Victoria 4½ piastre revenue stamp sent to the Crown Agents on 15 Sep 1882.



Cyprus QV 1893 Die II Die Proof & Die Comparisons

Until not long ago there was a mystery about a second piastre value die. There is no record in the De la Rue Daybooks or correspondence about the making of a second die. But, from the printer's archive a Die Proof with blank value tablets "BEFORE HARDENING" and dated 16 Aug 93 exists. In red onto this is annotated "Opened die", However, it is Die I.

A further Die Proof of 22 NOV 93 and stamped "BEFORE HARDENING" has come to light. This is Die II. A cut down Die Proof of Die II has been found.
[See below]



It is therefore presumed that the Opened Die of 16 Aug 93 led to the making of Die II in NOV 93. The earliest known used Die II stamp is 27.7.96. Those dated 90 are probably used after 1900 as it was usual to write those dates 90 rather than 190.

The first Die I 1 & 2 piastre revenue stamps were printed by De la Rue on 13th October 1881 and were supplied to the Island in June 1882. They were printed in sheets of 84. They were on Multiple Crown CA watermarked paper. Vast quantities of piastre stamps were printed up to the end of Queen Victoria's reign. There was an observation in late 1881 from the Island's Chief Collector of Customs and Excise that it would be desirable to have the two values in different colours! However, De la Rue made it clear that for security reasons the colour selected should not be changed.

Shown below are the Die I and Die II of both the 1 and 2 piastre mint stamps.



A 4½ Piastre stamp was added in 1883. 105 sheets of 84 each were supplied by De la Rue to the Crown Agents on 28th September 1882. A further 33 sheets were supplied by the Inland Revenue Department on 23rd July 1883. Thereafter there were regular supplies up to 1894 of the 4½ pi. The 1 & 2 piastre stamps were supplied up to June 1902. Unused copies of the piastre stamps are hard to find. Every document seems to have been required to bear a revenue stamp, so there was heavy usage.



QV Mint Piastre and Shilling Values

Die II 1 Piastre Mint Block

Block of 12 of Queen Victoria Cyprus 1 piastre revenue stamps Die II, watermark Crown CA, perf 14.

Part marginal watermark of Crown Agents.

First issued in October 1894.



Largest recorded mint block

Script VR Watermark Shilling Values



1/-
BR12

2/-
BR13

10/-
BR16

Only recorded QV mint shilling values

QV Exempt Duty Receipt

This receipt form F.17 shows that Cirilli & Sons paid the Customs House Larnaca duty of £149 5s 0cp. The form states that stamp duty of 1 piastre is required for all sums of £1 and upwards. There was an exemption from stamp duty for Government departments, such as Customs.

[Form F. 17.]

No. 344

7 Feb 1883

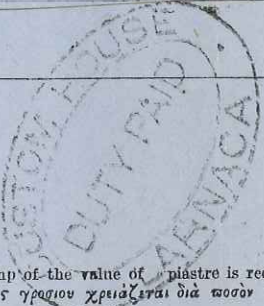
Received from Cirilli & Sons for Ship
(Massou)

the sum of One hundred & forty Pounds five Shillings and
Carob Cauts oke

Piastres on account of 2035 98 Carob

£149 5 0 cp.

Thlhd and dhd
Castine



A Receipt Stamp of the value of 1 piastre is required for all sums of £1 and upwards.
Χαρτοσημον ἰσῶς ἡρασιου χρειαζεται δια ποσων της μιᾶς λιρας Ἀγγλιας και ἰσῶκινα

G.P. $\frac{126}{1000}$ —3—82.



The QV 1 piastre revenue stamp on this piece shows the correct duty paid and part of the same wording as on the form above.

**Local Currency
Stamp Duty Table
& QV Bank Draft**

Second Stamp Duty
Ordinance issued on
27 June 1881
Values in £ s. cp.



The rates were amended to local currency, shillings and copper piastres by Ordinance No IX 1881 signed by Robert Biddulph on 27th June 1881. The new rates are as Schedules A and B to that Ordinance.

SCHEDULE A.
Tariff of proportional Stamp Duties.

	£		Value of Stamp.
	£	s. c.p.	£ s. c.p.
For sums of	1 to	12	0 0 1
For sums above	12 "	25	0 0 2
"	25 "	40	0 0 8
"	40 "	60	0 0 4½
"	60 "	80	0 0 6
"	80 "	100	0 1 0
"	100 "	160	0 1 4½
"	160 "	200	0 2 0
"	200 "	300	0 8 0
"	300 "	400	0 4 0
"	400 "	600	0 5 0
"	600 "	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
For sums above	5,000 to	7,500	8 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	16 0 0
"	30,000 "	40,000	20 0 0
"	40,000 "	60,000	25 0 0

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

SCHEDULE B.

For every fixed Stamp in use since the 1st day of February 1873, if of the value of 1 penny, 1 copper piastre; if of the value of 2 pence, 2 copper piastres; if of greater value, 1½ copper piastres for every 2 pence.

Bank Draft dated 29 March 1886 for 1800 Florins, issued in Lissol. Proportional duty per Schedule A, for value between £100 & £150 = 1s4½cp. Two Cyprus QV revenue stamps used. Negotiated through London on 16 APR 86. QV GB 2/- Foreign Bill stamp duty paid. Redeemed on 30 June 1886 in Trieste. Austrian 2 Florin revenue stamp cancelled 18 VI 86 on draft reverse.



C. 12619 A

Trieste 29 June 1886

Lissol le 29 Mars 1886 B. P. Florins 1800

CHYPRE

A trois mois de date payez par cette Première de Change (la 2^e ne l'étant) à l'Ordre de l'Anglo-Egyptian Banking Company Limited la somme de Mille huit cents florins centes ses

tranches

pour deux comptes que passerez en compte courant suivant l'avis de


Monsieur

Ambrogi de Pepe Ralli

Trieste

Giov. Scaramanga & Co

TN NEED (FOR A. E. S. B. C. L.) WITH



CA. 22466 E.T.


6514

5534

ANGLO-EGYPTIAN BANKING COMPANY LIMITED, LONDON

ANGLO EGYPTIAN BANKING COMPANY LIMITED, LARNACA (CYPRUS), No. 2070

AMBR. DI STER. RALLI, TRIESTE, No. 51465



QV 1895 Statutory Declaration—15 Piastres Stamp Duty

Statutory Declaration for the Nicosia Court [in satisfaction of debt] made in Limassol on 9th January 1895. The fee of 1 shilling and 6 piastres [equivalent of 1s8d or 15 piastres] is made up of a QV 1/- script VR and three QV 2 piastres Die I revenue stamps.

Ημερομηνία 9ης Ιανουαρίου 1895
 Ημερομηνία 28/95
 Ταμείο 1895

οι μισθοί.
 M. M.

Μισθοί
 4 1/2



I. M. K...
 I. M. K...
 1895,



[Signature]
 [Signature]

The declarer's signature is witnessed by the Limassol Certifying Officer No 5 on 9th January 1895.

QV 1 Piastre on 1896 Receipt

Copy Notice [reduced] of 15th June 1880 for 1d Stamp Duty on receipts for sums of £1 and over.
Duty changed to 1 Piastre on introduction of new currency.

V. R.

PUBLIC NOTICE.

Any person ^{giving} ~~issuing~~ a receipt for a sum ^{exceeding} ~~of~~ £1 or upwards without affixing a penny Inland Revenue Stamp thereto incurs a penalty of £10, and notice is hereby given that parties convicted of this offence will be punished according to law.

By Command,
FALK. WARREN,
15th June, 1880. Chief Secretary to Government.

A receipt of the Eastern Telegraph Company bearing a QV 1 piastre Die II revenue stamp and dated 18 OCT 1896.

No. 213

THE EASTERN TELEGRAPH COMPANY, LIMITED.

Amnaca Station. Date 18/10 1896


Received of Mr. Palma the

sum of £2.6.8.

for Message No. 45 to Maspara

Amey Signature

Waterbury & Sons Limited, Printers, London Wall, London.



The rate of Stamp Duty on a receipt was 1 piastre up to £100 value.

QV 1892 Application to Evcaf—2 Piastres Stamp Duty



اوقاف دائره عليه

An application on 16.7.1892 to the Evcaf by 3 children of a deceased mother for the transfer to them of lands, running water and olive trees situated at Lakatamia village and for them to take over the annual tax [Idjari] of 277 piastres between them. The Evcaf was the office for the charge of mosque property and pious foundations.

معلوم غایب دی و این در حق تقیه زمین برهنه و قف حقیقتاً سنه ۷۷۰ غصه ایجاره ایله به ایبوز بنه کنه
 نایخنه زاباره والده منوفا اته حانک مایه ای دیب وفاته دکنه تحت زوق بونه ترد
 وزینوخ ایجاره ماء جا-نک قبی اصول دائره سنه هنوز وزیرعه یوریدلر و این منوفا والده من
 جا-یله برده برده منوفا قضا نزل ای دیب علی کویه ای صخره انتقال ایکنده مذکور ۷۷۰ غصه قیل ای صخره
 اوز برنه یوریدلر ه برده ایچ بعد از نه طغه ای کتریمو غصه الفه زره اوقاف یوزده ز صخره ای دیب

دردی جری
 عدیه حاکمی

قدیه حاکم
 وکیل
 صخره

۱۶ جولای ۱۸۹۲

To the Evcaf office

The application fixed stamp duty of 2 piastres with a pair of QV Die I 1 piastre stamps dated 2 August 1892.

We the undersigned have the honour
 to inform you that the lands running
 water & olive trees which were purchased
 in the year 1278 by our deceased mother
 Emeti Hanum from the Valouf
 Cliflik situated at Lakatamia
 Village with an annual Idjari of
 277 ps; having not been transferred
 to us in conformity with the Rules

QV Bank Draft 4 Piastres Stamp Duty

Imperial Ottoman Bank Bankers Draft—issued 13 May 1882 at Larnaca bearing Stamp Duty of 4 piastres for value Fr770:11c. QV 2 x 2pi Die I revenue stamps cancelled and dated per regulation.

Edmond
No. 4190. =

LARNACA.
le 13 Mai 1882

BANQUE IMPERIALE OTTOMANE
FONDÉE PAR FIRMAN IMPÉRIAL, 1863.

Et trois jours de vue — payez par cette
Somme de change, la Somme et la Provision ne l'étant,
à l'ordre de M. le Directeur général des Postes de Rome —
la somme de Sept-cent-soixante-dix francs 87 centimes —

receu en plein et que vous paierez en compte suivant avis
Monsieur Amb. de S. Ralle. Pour la Banque Impériale Ottomane.

Trieste
Edmond
Directeur

Surreg. 0/10
57982
Comptable

R. Pichler
Comptable



The reverse shows that it was presented for payment in Trieste on 3 August 1882.

QV 1897 Power of Attorney/ Application 1 Piastre Stamp Duty

A power of attorney and application relating to a property in the village of Vavla in the Larnaca District, made on 23rd September 1897.

The sum requested from the Government Treasury for building repairs is £10. The fixed fee is 1 piastre. The attorney has signed across the stamp which is a Die II QV 1 piastre revenue stamp.

προς ιδιοκτηστών επί της οικήσεως μου ενο-
 μοεσμένης γ' ιδιοκτήτη ή οικήσεως μου εν τω
 εξ άνωθεν δή οίση, εν τω ιδιοκτησ-
 τή άμείων, παρακαλούμεν να τοδω-
 κώσα το άνωτέρω ποσό εν τω άνω-
 τερών μου.
 Βάβλα εν 23/9/1897. Οί κ διανομήν
 Ο Μουκταρ Τεργουζης Χρυσου
 Λεωνος Μουκταρ Παναγιωτη Χρυσου
 Αρρεφου Χρυσου
 Χρυσου Χρυσου
 Ευλογια Χρυσου
 Εξοφου οολοταμιου γ' ημερας δεινα
 Attorney Εὐδοκίμος Χρυσοφόρου
 witnesses
 11/10/97



The Vavla Muktar has witnessed the document and identified the signatories and applied his seal.

QV 1886 Local Revenue Overprints

In February 1886 the Government of Cyprus requisitioned the Crown Agents for more 4½ piastre revenue stamps. These stamps together with the revenue shilling series values eventually arrived on 17th July 1886. In the meantime there was a shortage of 4½ piastre and 1/- revenue stamps. This was drawn to the attention of the Chief Secretary on 16th June 1886 by the acting Chief Collector of Customs—who controlled the stock of revenue stamps. The average consumption of 1/- revenue stamps in the 3 months to 31st March 1886 was 1110 and on 16th June only 57 were left in stock. Similarly the average consumption of 4½ piastre stamps per month was 1584 and only 82 remained in stock on 16th June. He recommended overprinting 4800 of each of the QV 1d stamps 4½ C.P. and of the 3d, ONE SHILLING. He also stated that he held no stocks of the old revenue stamps except 11947 1d stamps and 18922 3d stamps. The High Commissioner approved the proposal; the overprinting was done at the Government Printing Office and the stamps were delivered to the Customs House by registered letter on 25th June.

Here are examples of the two overprinted stamps. One mint copy of the 4½pi on 1d and ONE SHILLING on 3d are in the Cyprus State Archives. **No other 4½ C.P. on 1d or mint ONE SHILLING on 3d is recorded other than is shown here.**



The 4½ C.P. on 1d above is the **only copy recorded** outside the Cyprus Archive. Below are 6 more of the 1/- on 3d. The pair on the left and the first single have the same initials, MK. The pair in on a piece of a document which bears the date "8.86". The pair seems to indicate a rate of 4/-. The other two stamps on piece also have the initials MK, dated 17.9.86 and 4/- written on it. These are perf 12½ [see below]. The second single is used late [1887] and has a damaged E of ONE SHILLING. **[One of 2 recorded].**



On 29th May 1896 4140 of the 4½ C.P. on 1d and 90 of the 1/- on 3d were destroyed. This was the remaining unused stock. This means that the 4½ C.P. on 1d is the rarest Cyprus revenue stamp after the QV 1/6.



Note that like the unoverprinted 2d and 3d stamps the 1/- on 3d is also known with perf 12½ instead of perf 14. Examples are shown above. The 1/- on 3d perf 12½ on this page are **the only three recorded.**

QV 1897-1899 Shilling Revenue Values

From 1897—1899 four new shilling values were issued. De la Rue was again the printer. All four are green with Brown CYPRUS country tablet. Watermark is Script VR. The 1/- and 2/6 were issued on 6th July 1897 and the 5/- on 10th May 1898. The 2/- was not issued until 24th April 1899. Apparently to save confusion with identical colours all were printed with the value in figures in the same colour as CYPRUS.



All four values are known overprinted SPECIMEN in black [type GB15 and CANCELLED [type 14].

QV Revenue Stamps with Perfins

To prevent re-use of Revenue stamps on documents, particularly if they are not cancelled, perfins were used. Perforators were issued by the Chief Secretary on 25th June 1880 to the 6 Administrative Districts and the Treasury. In June 1883 the Chief Secretary recognised that the perforators did not prevent re-use and instructed that the stamps were also to be pen-cancelled. The High Commissioner in a memo of 12th May 1884 stated that "the present perforators are worse than useless and should be replaced by obliterators. Multiple perforations are fairly common."

Examples are shown below from each of the perforators.

NICOSIA



These 2 stamps show the worn incomplete N perforations



LARNACA



FAMAGUSTA



LIMASSOL



PAPHOS



KYRENIA



TREASURY



Note: The perforation goes through the document. So, the stamps were not pre-perfined.

QUEEN VICTORIA CYPRUS STAMPED PAPER

QV Embossed Type 1 Revenue Cutouts

The stamped paper of Cyprus was based on the GB stamped paper, but overprinted **CYPRUS** in London. The values supplied to Cyprus ranged from 1d to 200/-. Altogether there were 76 different paper types, sizes or values. The recorded values are based on the IR dies recorded in the British Library Philatelic Collection lists Vols 21, 23 & 24. These are listed below.

1d die A 7 Sep 1853
 1d dies J, K, L & O 12 May 1863
 2d die A 12 Nov 1870
 6d die Z 21 Oct 1875
 1/- die E 12 Oct 1880
 1/6 die A 27 Sep 1880

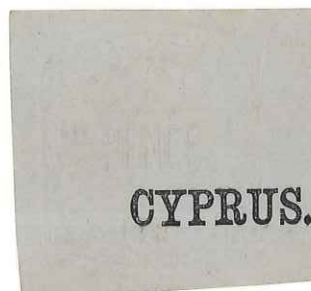
There are 2 types of **CYPRUS** overprint. Type 1 is 23 x 4.5mm. Type 2, 18 x 3mm. Examples of both are shown on this and the next pages.

TYPE 1

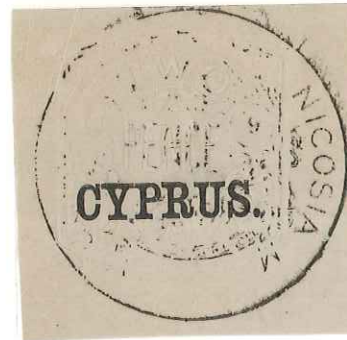
ONE PENNY
 On short medium or folio
 blue laid Atlas Die K 9.9.78



TWO PENCE
 Die A 10.9.78
 Showing offset **CYPRUS**



TWO PENCE
 Die A 11.9.78
 With Nicosia District
 Commissioner's cancel

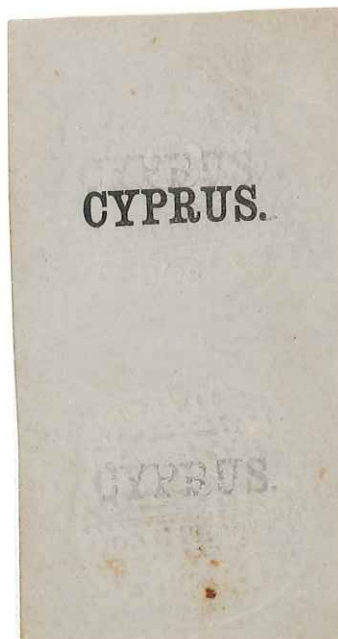


ONE SHILLING & SIXPENCE
 Die A 9.9.78

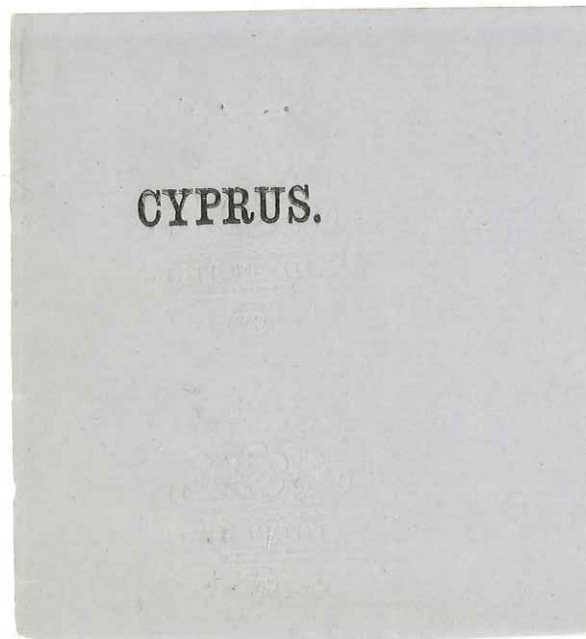


Double ONE PENNY
 [to make the 2d rate]

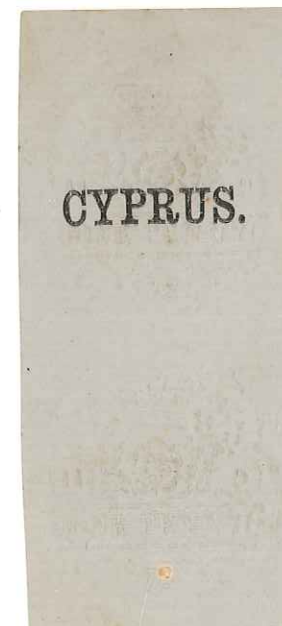
2nd faint overprint
 on lower embossing
 Die A 11.9.78



Only one overprint
 Die A 11.9.78



Only one overprint
 Die J 11.9.78



See following pages for complete documents with 1d Die K 7.9.78, double 1d Die A 11.9.78, 2d Die A unused page 7.9.78 and 6d Die Z 9.9.78.

QV Embossed Type 2 Revenue Cutouts

The initial delivery of Stamped Paper arrived in Cyprus on 30 Se 1878. It consisted of 3350 sheets, comprised of Quarto Post 1d, Foolscap 2d, Quarto Post 6d, Foolscap 1/- & 1/6. By January 1880 there was a complete inventory of paper types and values to 200/- in the Chief Collector of Customs' Larnaca stock. It is likely that the CCC's new stock on 18 July 1880 was Type 2, and all before was Type 1.

TYPE 2

ONE PENNY
Die L 12.6.80

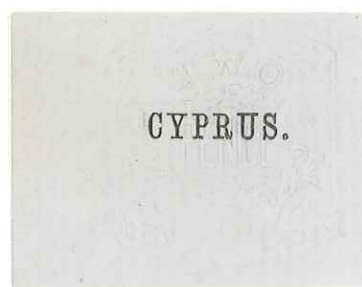


ONE PENNY
Die O 21.2.80



TWO PENCE
All Die A

Dates: 15.5.79, 20.2.80, 24.2.80, 21.5.80, 31.5.80, 5.6.80 [blued paper], 8.6.80 & 12.6.80.



The CYPRUS overprint seems to be in a uniform position on each sheet of paper. The position of the embossing varies slightly—which gives the apparent variety of the overprint position.

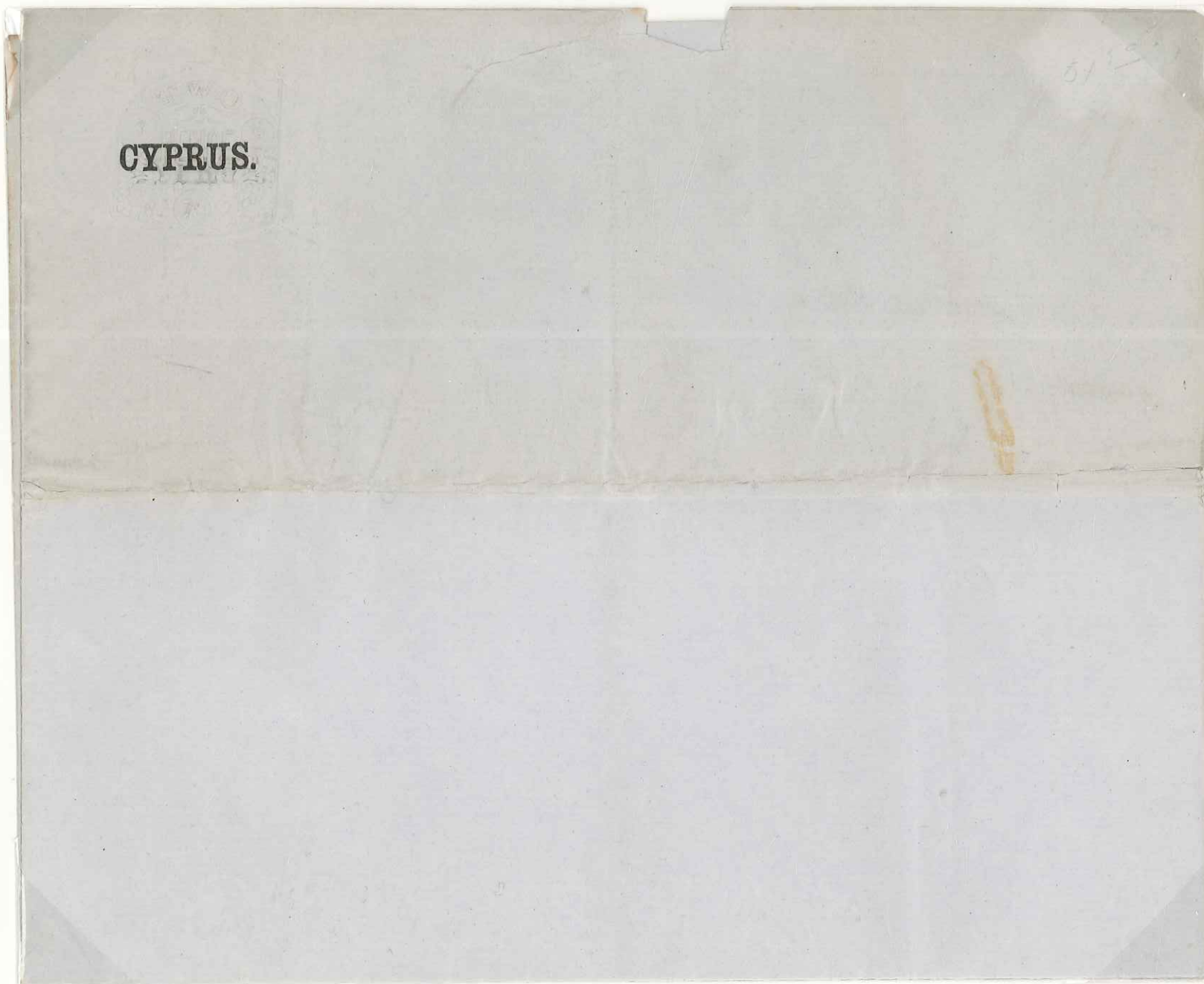
There was a very low usage of Stamped Paper because it was unpopular. Also, there was a report dated April 29 1881 regarding embossed stamps in Cyprus. That concluded it was better to use revenue adhesive stamps as they would be simpler, cheaper and the system more secure—as it was anticipated they would be affixed by government officials who would daily account for their use.

Most of the stamped paper was destroyed in 1889 & 1890 and the remainder in 1896. No stamped paper of 70/- and above was used.

QV Unused Type 1 Embossed Stamped Paper

Here is an example of a double foolscap sheet of paper watermarked Crown & Britannia made by A Cowan & Son, Loft Dried. Revenue duty of Two Pence is embossed, over CYPRUS.

A person needing to submit a document, such as to the court, purchased the pre-stamped revenue paper before using it, rather than writing on it first and having it stamped afterwards. The Stamped Paper was unpopular because if a mistake was made the applicant feared losing the stamp duty. Even after the High Commissioner ordered refunds to be made for spoilt paper the system remained out of favour. So, quantities used were relatively small.



The embossing is the same as used in Great Britain. The date of this paper emboss is 7.9.78

QV Embossed Paper Type 1 One Penny on Application



Excellence,

J'ai eu l'honneur
d'entammer lundi passé
devant la Haute Cour



1d embossed Die K dated 7.9.78 overprinted **CYPRUS TYPE 1** with second offset impression.
Cancelled Chief Secy to Govt Cyprus. Quarto Post paper with T & JH Superfine Kent watermark.

Application to the High Commissioner, Sir Garnet Wolseley on 10 Mar 1879 by Th. Constantinides against a Mr Palmer. On the reverse of the page is a QV 1d Revenue stamp to make the 2d Application fixed stamp duty.

n'ayant reçu jusqu'ici
aucune communication,
je viens humblement
exposer à Votre Excellence
que des procédés depuis,
survenus de la part

A Son Excellence de M^{eur} Palmer, ont
Sir Garnet Joseph Wolseley,
Commissionnaire Général etc. etc.

Nicosie,

 To His Excellency the Civil Commissioner of Kerenia
 F.P.
 Excellency
 The undersigned humbly beg leave to state
 that, according to the New Forms before, it had been appointed a
 Maronite member for our nation at the lawsuit Court of Kerenia
 who was Mr. Joseph Nakouzy.

Petition by Joseph Nakouzy to the District Commissioner of Kyrenia for restoration as the Maronite representative in the Daavi [Lawsuit] Court. Sealed on the front and reverse by members joining-in. Dated 17th April 1879. Forwarded by the Commissioner to the Chief Secretary.

2d fixed stamp duty paid by 2 x 1d embossed stamps Die A dated 11.9.78, Type 1 CYPRUS overprint on top stamp only. Double foolscap paper, watermarked Cowan & Sons and Britannia. Both stamps cancelled by the seal of the Commissioner in Kyrenia.

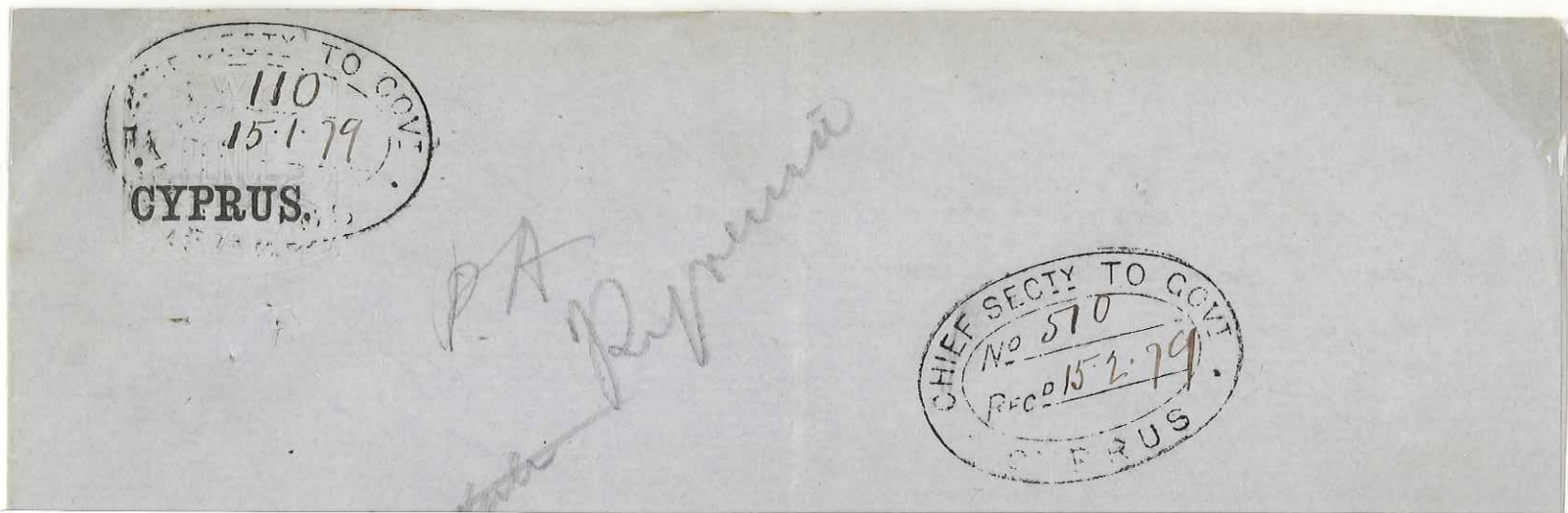
Forwarded with
 Kyrenia
 30.4.79.

please let Mr Joseph the above mentioned gentleman be our
 member acting in our behalf at the said Court, because, he is
 elected voluntarily by all of us. We pray that our petition -
 may be accepted and receive our hearty thanks & obligations

We have the honour to be Sir
 Your faithful obedient humble servants.

L'Abbé M. Cyrilli
 chef. de la Mission
 Catholique Romaine






Application by former Cadi of Kyrenia, Ahmed Chefik Eff [with his seal] to the High Commissioner for another Government post. Signed by Colonel Biddulph for H.E. on 28.2.79 and Col Greaves, the Chief Secretary on 15.2.79 for disposal by the Kyrenia Commissioner. Report by Col Holbeck, the Commissioner, shows the Cadi was dismissed for inefficiency and that no other job would be proffered by the Government.

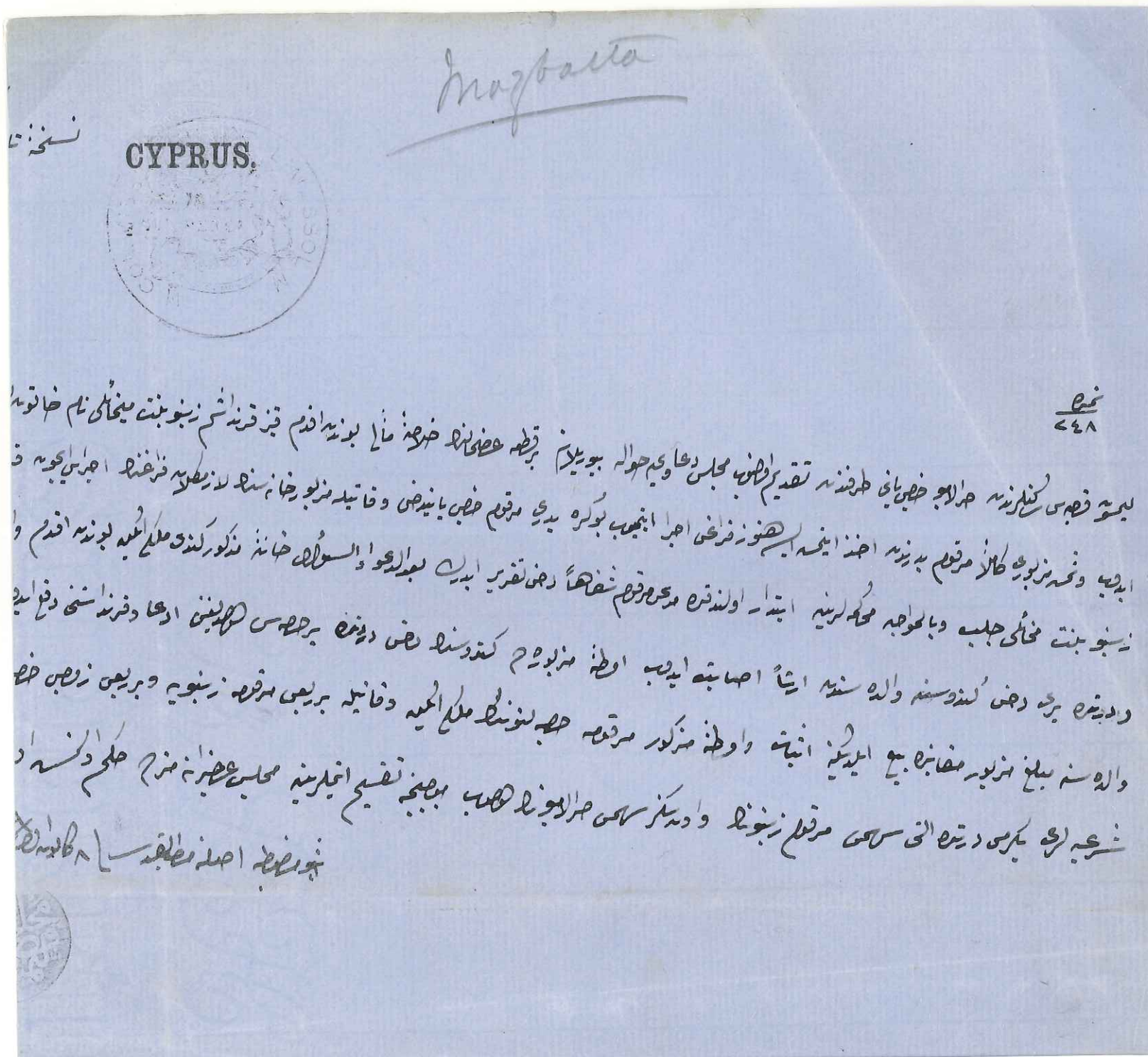
Double foolscap watermark A Cowan & Sons and Britannia.

2d embossed Die A 7.9.78 with CYPRUS Type 1 stamp duty cancelled with the stamp of Chief Secty to Govt Cyprus 15.2.79.

داعلمی مقام عالی حضرت وایلیا بمیلیدم سرع و همام ایسی احاب یوردیم ایچوم بریم بریم بریم
 زه به عرض ایدم بلورم شور الیه بی بیون بر قباحت کوره رک و کویا سربست و کلشم و به رک بلا قصور شهر حال نهابنده قدر خدمت ایدوب بعد از
 عز اولدیم کریمه قائمقامی مستراویج داعلمی خبر و بردی سید حضرت وک انعمیدند بلا قصور شمدای به قدر خدمت و کافه ایها نیک حسن تو جهتی و منوی
 قاناق بیج بر چشم ظهور نمود راجعی بوزباشی موی ایله ستر استوانه خان دن حقیقی تکلیف ایلدی بنده کردی کند و لری کیر ایله اقامت ایلدی ایچوم
 بر دیگر خانه استرا ایدوب قیضی به دکن جانری صیقلدی ایشنه قبا حتم بیاز او ناندنم عبارتند بر نوره بر نضر قصور دکله ده منفور اوله جمع صیقلدینه
 وقوع حال قصورم عدیده رک ستر قضا نیابنده خوب و بجایش ما موریتی تمی و استرحام ایلدم او بیا بده امر و فرمان حضرت من لاله لاکر
 سالی کالو بار اوله



The undersigned Ahmed Chefik Eff. the Cadi of Kyrenia states that the rent of the house where he lived had been augmented by the Chief of the Police offering more than he did, and as the sum offered amounted about half his salary he would be obliged to quit the house. He therefore takes liberty to state to Y. C. that the reason for his having been discharged from his post of president of the Sheri was his saying that he would refer the question to Y. C. —
 He therefore begs to submit to Y. C.



Quarto Post blue paper watermark T & IH Superfine Kent.

6d embossed duty stamp Die Z [based on the GB die of 21 Oct 1875] overprinted **CYPRUS** Type 1, dated 9.9.[18]78.

Cancelled by the seal of the Commissioner of Limassol.

Application [Mazbatta] with 6d Fixed Fee, with negative seal of the Limassol Daavi Court dated 1 Mar 1879 by person challenging the distribution of shares in an unregistered Limassol property bought for 700 kurus [piastres].

Only recorded used example of 6d embossed stamp—not recorded before 2004.

CYPRUS.

Handwritten Arabic text in the top right corner, including the word 'عاليه' (Alayyah) and other illegible characters.



Handwritten Arabic text, possibly a signature or date, written vertically.

This court summons and judgment is interesting for 3 reasons
1. It is on Britannia watermark official paper with embossed two pence stamp duty. Die A dated 7.6.80.
2. It has an added Court fee of five shillings and three pence in revenue stamps.
3. The stamps are perforated L.A. of Larnaca.

Handwritten Arabic text in the middle section, starting with 'ما روي...' and continuing with several lines of script.

790

Handwritten Arabic text, possibly a signature or date, located below the main text.

Handwritten Arabic text at the end of the main paragraph.



Handwritten signature: H. S. Orzley

Handwritten text: Ali's guardian of Emir Ali
Muhammad of Maroni

Handwritten text: Antonia Cirilli

No best being, in virtue of the documents
he holds the lawful owner of 55 corob trees of
Maroni the Pet's case claiming the same is dismissed
& he [Pet] is recognised as the owner of the lands
only, measuring & domains.

Handwritten signature and date: 25/1/81

QV Embossed Paper Type 2 One Shilling on Loan Agreement

CYPRUS.

Buono per Lire Sterline 300

This is a loan agreement and guarantee for £300 given by Joseph Cirilli & Sons on 24th June 1880 and acquitted by payment on Dec 24 1880. It is signed by Mariano Cirilli. It bears the correct stamp duty at the proportional rate of 3 shillings. One shilling is made up by the embossed duty on the double folio paper with Britannia watermark. The CYPRUS overprint is Type 2. The date of the emboss is 24.2.80. The Queen Victoria two shillings revenue stamp, with block VR watermark makes up the rest of the duty. The back has the seal of the Banque Imperiale Ottoman at Larnaca.

della Banca Imp^{le} Ott^{ma} (Agenzia di
Larnaca) la somma di Lire Sterline
Tre Cento, Valuta ricevuta in contante.
Larnaca li 24. Giu 1880.

Mariano
Nous garantissons à
l'échéance le paiement
Larnaca le 24 Juin 1880

J^o Cirilli e figli

pour acquit
Larnaca le 24 Dec
1880

G. Pottarak
Cassier

QV Stamps Used for Underpaid/Unpaid Postage

Until August 1882 unpaid and underpaid postage was accounted to the Head Post Office at Larnaca by Sub-Post Offices by transmission of coin. The new proposal was to affix postage stamps to the Letter Bill and forward that to the Head Post Office. However, Mr Bulmer, the Island Postmaster obtained the High Commissioner's agreement to use Revenue Stamps as well as postage stamps. The reason for this was because the highest value of postage stamp was 6 piastres [=8d]. The revenue stamps ranged from 1 pi to 10/- [90pi]. By use of revenue stamps the quantity of stamps used would be greatly reduced, and therefore, cost. The Island Postmaster issued revenue stamps to all the main post offices before the end of August 1882.

At the beginning of May 1882 Mr Bulmer reported to the Cyprus Government Chief Secretary that his supply of 30 paras overprinted on GB CYPRUS 1d stamps was almost exhausted. [30 paras = 3/4 pi—this was the special rate for Soldiers' letters to Great Britain]. A specific 30 paras stamp had been requested from the Crown Agents but not arrived. So, Mr Bulmer had the High Commissioner's consent to overprint at the Nicosia Government Printing Office £40 of the 1 pi postage stamps [£1=180 pi]. This order for 7200 stamps was completed by 7th May 1882 and used for postage. But, the 30 paras mauve stamps arrived in Cyprus almost immediately. The overprinted 30 paras were withdrawn.

Local Office Stamp		Sub-Postmaster's Letter Bill.				Name or Stamp of Sub-Office on arrival					
From _____		to _____		day of _____		188 _____					
Number	Correspondence prepaid by Stamps	Statement of the Dispatching Office			Statement of the Receiving Office			Observations			
		£	s.	d. p.	£	s.	d. p.				
	1. Ordinary and Registered Letters at ½ Piarre per ½ oz.							The contents of the Mail should be tied under separate labels corresponding to the several classes of correspondence.			
	2. Fees on Registered Articles										
	3. Post Cards at ½ c.p. each.....										
	4. Newspapers, Booklets, &c. at ½ c.p. per 2 oz.										
UNPAID CORRESPONDENCE.											
Dr.		£ s. d. p.			Cr.			£ s. d. p.			
Unpaid Letters, &c. received from Head Office.....					Postage on Unpaid Letters returned to Head Postmaster.....						
Postage overcharged by Sub-Postmaster on Letters received by him for Delivery.....					Balance due from Sub-Postmaster.....						
Total.....					Total.....						
Balance due to Sub-Postmaster (To be sent to the Sub-Postmaster by the Head Postmaster with the next Bill). Total.....		£			(To be sent to the Head Postmaster by the Sub-Postmaster with the next Bill). Total.....			£			
For the Sub-Postmaster, The sum of £ : : , being the balance due to you as shown in the previous Letter Bill, is forwarded to you herewith.											
For the Head Postmaster, The above amount has been received by me. Sub-Postmaster.											
Time of dispatch			n. n.			Time of receipt			n. n.		
Despatched at.....			Head Postmaster.			Despatched at.....			Sub-Postmaster.		
Arrived at.....			Sub-Postmaster.			Arrived at.....			Head Postmaster.		
Cash herewith for Stamps as per back of Bill £ s. d. p.											
Whenever stamps are applied for, the actual value of stamps on hand at the time of application must be stated below—Stamps on hand £											

Mr Bulmer used the surplus 30 paras on 1 pi stamps for unpaid and underpaid postage, under the new scheme, from 31 August 1882. Copies initialed by Mr Bulmer **JAB** and cancelled by the Larnaca cds are common, though blocks and with black cds are not.

Shown to the left [reduced] is a copy [from the Cyprus State Archives] of the Sub-Postmaster's Letter Bill, to which the stamps for the unpaid or underpaid postage had to be affixed.



Above are two contiguous blocks of 12 to make the payment of 18 piastres [=2/-]. Cancelled Larnaca in black 30AP83, the last known date of use. Ex-Constantinides.

QV Revenue Stamps Initialled JAB

Mr Bulmer, the Island Postmaster, introduced revenue stamps for inter-office accounting for unpaid and underpaid postage from the beginning of September 1882. However, because the accounting was done at the Head Post Office, Larnaca on the last day of each month the earliest Larnaca cancellation is SP 30 82. This is shown below on the 2/- stamp with Block VR watermark. Examples of the rest of the revenue stamps from 6d and 8d to 10/- and also the 1 & 2 piastres are shown below.



Mr J A Bulmer initialled all stamps **JAB**. His initials appear sideways as well as upright.

Revenue Stamps with JAB & POSTAL SURCHARGE

The latest use of Revenue Stamps with JAB initials was MR 31 83.
 On 30 AP 1883 stamps appear with **JAB** initials and **POSTAL SURCHARGE**.
 This is the only date on which both were used and it is the first date of the use of **POSTAL SURCHARGE** cancel.



The only revenue stamp value recorded with this date and cancels was the 1 piastre [BA26]. Now a 2pi [BA27], the only recorded copy is shown above.

QV Revenue Stamps with POSTAL SURCHARGE

From 30 AP 83 the **POSTAL SURCHARGE** canceller alone is known used. This appears to be a rubber stamp applied by hand. Almost certainly there was more than one stamp. A copy of the example shown in a memo of 13-10-84 from the Island Postmaster to the Receiver General is shown below.



Below is a 1 piastre stamp [no postmark] with clear **POSTAL SURCHARGE**. It is probably a proof of the cancel.



The system continued until 1889 with the last recorded use of SP 16 1889 at Larnaca [see 1/- below]. However, revenue stamps cancelled Larnaca squared circle and initialled by a later Island Postmaster, or post office clerk, are known from 1885 to 1894 and may have been used for the same purpose [see later page]. Below are examples. Note: 1. the first 4 are on part Letter Bills. 2. Postmarks are for any date of the month. 3. Postmarks are squared circles but some in 1882 & 1883 are cds.



There are varieties of "SURCHARGE". These probably arise from worn cancellers and the hand application.



Double Impressions of POSTAL SURCHARGE



The 10/- stamp has the inverted Script **VR** watermark variety

QV Revenue Stamps Initialed by Postal Staff to 1895

Initials are known on stamps cancelled at Larnaca Post Office up to 1895. The first shown here are of George Rigg Hunter, Island Postmaster 1883-1893 [GRH]. Next are those of B J Kypiades, a clerk in the Post Office from 1879 [BJK]. The third are of A W Caruana, Chief Clerk at the Larnaca Post Office [AWC]. The fourth are of D Zirigovich, a clerk from 1885 in the Post Office [DZ].

GRH



BJK



AWC



DZ



JP

The last set of initials are probably of J Pilavachi, a clerk in the Larnaca Post Office from 1884 [JP].

QV Revenue Stamps with Postal Cancels

At first it was thought that QV revenue stamps with postal cancels were from letters, where postage stamps might not be available. However, from several examples now seen, and some shown here, it is likely that all have come from documents—and were used for revenue purposes. The possible only exception is those cancelled Polymedia in 1891 & 1892.



The reasons for the assumption of revenue use are based on five items of evidence

1. Some are still on thick paper and not envelope paper.
2. Some are with perfins [used for cancellation of stamps on documents].
3. Some have initials—to comply with the regulation to prevent re-use.
4. The Post Office was the source of revenue stamps, low values in 1883 onwards and all values soon after. Documents requiring a fee to be paid or proportional stamp duty had to be presented at a Post Office and the clerk had to cancel the stamps on the document before returning it to the person requiring the stamps.
5. No genuine use of a QV revenue stamp on a complete postal item has been recorded.

Larnaca Type 2 & Type 4 [squared circle]



Larnaca Type 4

Troodos Type 2

Limassol & Tricomo Type 4



The earliest recorded postal cancel [not used for unpaid or underpaid postage] is JU 13 83 [Larnaca Type 2] - see above.
The latest recorded use is AU 27 97 [Troodos Type 2] - see above.

QV Revenue Stamps with Numeral Postal Cancels

Until recently it has been assumed that the QV revenue stamps with numeral cancels have all been used for postage. There is a possibility that sometimes the numeral canceller has been used in the Post Office to cancel a revenue document. This latter idea could be supported by some stamps having perfin marks which match the place of the numeral cancel; for instance, 942—Larnaca and 975—Limassol. The 942 on piece, the 6. railway cancel, the D47 [Polymedia] and the part 981 [Paphos] may be postally used when postage stamps were unavailable. Revenue stamps were on sale at main Post Offices.

Below are examples of all pence values to 1/- and the three piastre values with numeral cancels.



The 1/- single stamp with 942 cancel and LA perfin is Block **VR** watermark. The similar pair are Script **VR** watermark.



The mix of Postage 2pi and 6pi and the Revenue 1pi looks like a genuine postage use of a revenue stamp to make a 9pi [1/-] rate.

CYPRUS QUEEN VICTORIA TOBACCO BANDEROLLES

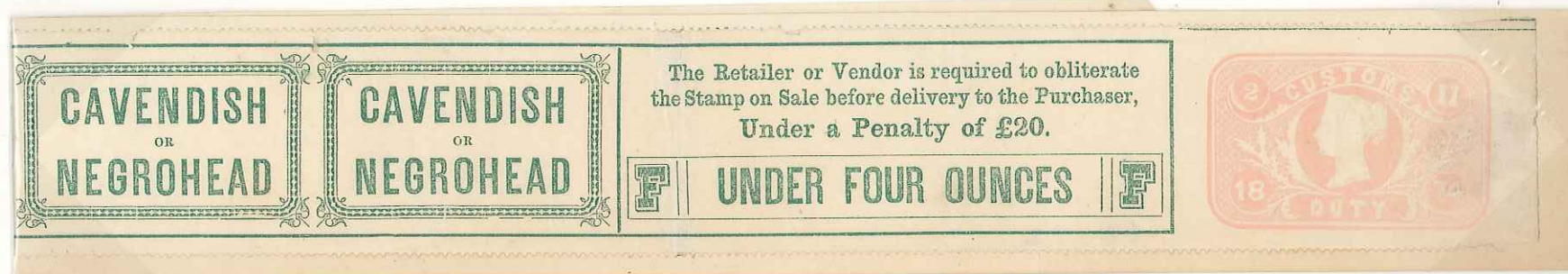
When the British took over the administration of Cyprus in July 1878 it was found that the previous Ottoman government collected tax on tobacco products using banderolles—affixed to the packets of tobacco, snuff, segars and cigarettes. The stock of Ottoman bands continued to be used. However, this was losing the British revenue. So, on 27th October 1878 the High Commissioner ordered supplies of all types of bands from London as a temporary measure.

The temporary bands were based on the VR 1863 die proof of the Customs [Tobacco] Duty Die A of March 1863 in pink.

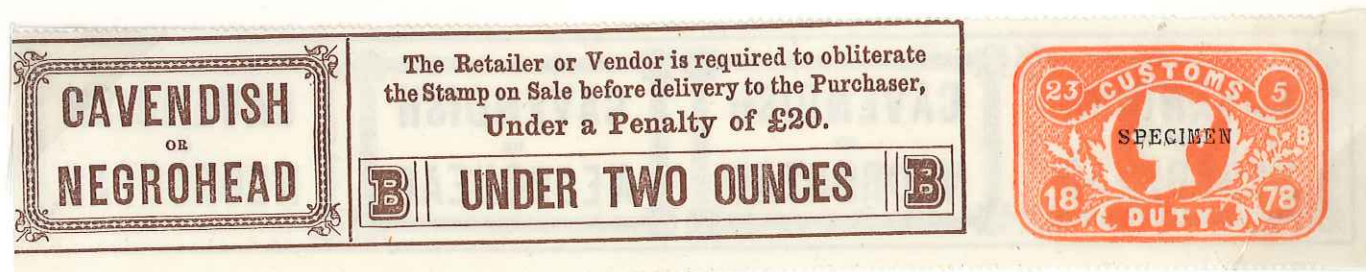


Ex Marcus Samuel

Die B of May 1863—Example of GB band 2.11.1874 [Under 4 ounces]. *Ex Marcus Samuel*



In December 1875 the colour was changed to red orange—SPECIMEN of 23.5.1878 [Under 2 ounces].
Ex Marcus Samuel



Based on the GB bands the examples of bands used in the British Levant, proofs were sent to London by the Cyprus administration and the order for temporary bands was placed with Messrs De la Rue on 29th November 1878. The company worked day & night and on Sunday to complete the order by 6th December, when it was passed to the Stamping Office of the Inland Revenue.

QV Temporary Tobacco Bands

Temporary tobacco bands for Cyprus were printed By De la Rue on thick superfine paper and perforated complete.

Here is one of the first bands 11 $\frac{3}{4}$ x 1 $\frac{1}{2}$ inches, perforated and duty embossed stamp dated 7.12.78, the day after delivery to the IR. It was printed for 5th Quality 20 drams weight. The consignment of bands was sent to Cyprus in HMS Himalaya on 27th December and arrived 10 days later in Cyprus. However, there was a desperate shortage in Cyprus of 10 dram bands. So, it has been locally stamped 10 Drams. It has the Larnaca manufacturer's stamp on the band. **Only one recorded.**



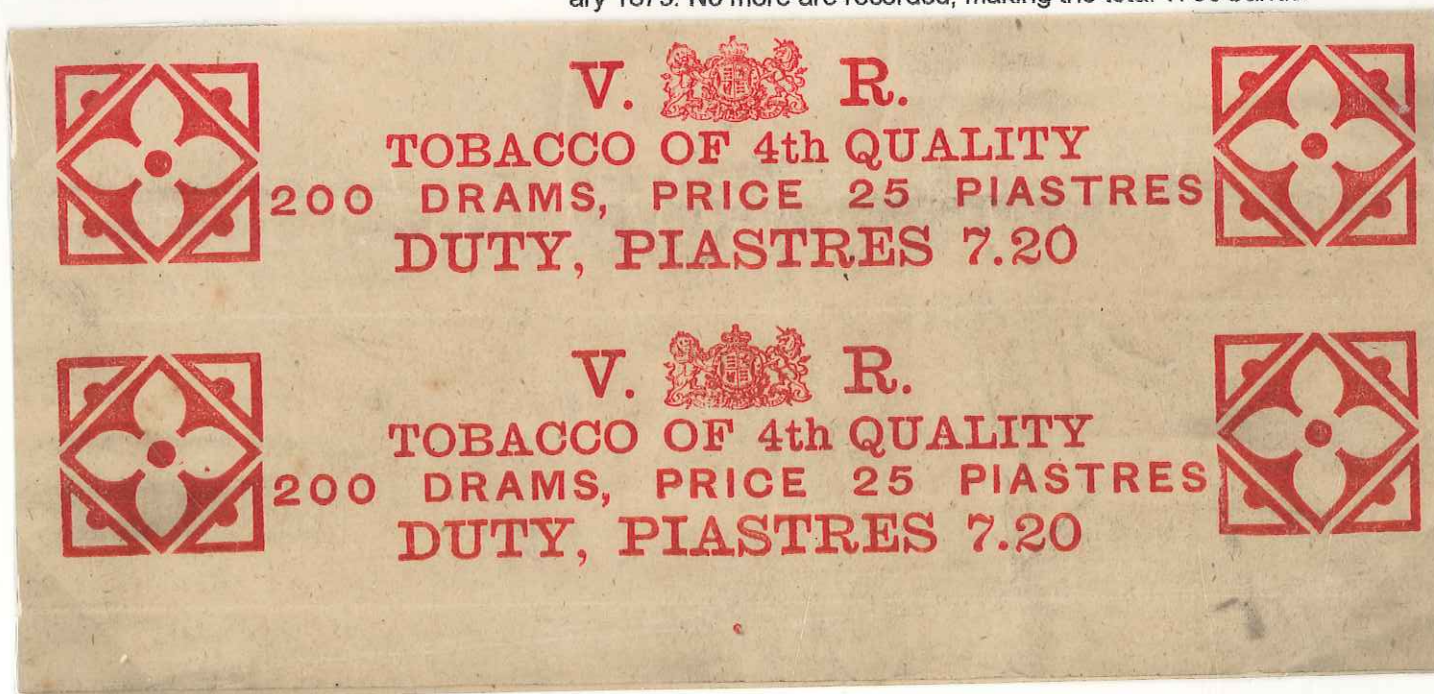
Another 5th Quality band without perforations but with the same dimensions stamped 10 Drams and with the manufacturer's stamp on it; but no date in the Customs Duty embossing by the IR London. **Only one recorded.**



Similar band but perforated and 4th Quality. Same size and with the manufacturer's stamp on it. **Only one recorded.**



4th Quality 200 Drams. 1 $\frac{1}{2}$ x 30 inches, printed in red [the colour selected for any 200 dram band]. The first supply of 23 sheets of 14 per sheet [322 bands] left Portsmouth on 27th December 1878 and arrived in Cyprus on 21st January 1879. Another 1428 such bands arrived in Cyprus on 27th February 1879. No more are recorded, making the total 1750 bands.



Perforated ungummed. Manufacturers in Cyprus used paste to gum round tobacco packets. Duty paid 7 pi & 20 paras per packet. The customs Duty stamp, in red, [undated Type C] is embossed on each band. See below the 75% size copy from the other side of the bands.



These 2 unused bands are the only 2 recorded and are from bottom of sheet of 14. [See bottom perforated margin of $\frac{1}{2}$ inch.]

QV Tobacco Bands De la Rue Appendix A January 1879

The Cyprus administration continued to want permanent banderolles. It particularly wanted Turkish script on the bands. There was a lot of correspondence between Cyprus and De la Rue, including various proposals from the printer. The High Commissioner sent to the marquis of Salisbury on 25th October 1878 a paper, on the subject, by the Chief Collector of Customs, Larnaca. This included examples of lettering. The number of bands per sheet depended on the size of each tobacco wrapper. The colour of the paper depended on the product and quality. The matter was agreed on the grounds of simplicity and cost. It was estimated that 3 million banderolles would be needed per year. The revenue would be 800,000 piastres [£6666].

Appendix A

SNUFF MANUFACTURED IN CYPRUS
10 DRAMS, PRICE NOT FIXED
DUTY, 10 PARAS

CYPRUS

V. R.

قرليده اعمال و نيشان فييه
افزاد رهم فيما في غير قهوه
صرفيات رسمي افزاد باره

A DUTY EQUAL TO
75 PER CENT. AD VALOREM
HAS BEEN PAID
ON THIS TOBACCO.

CYPRUS

V. R.

قمتنك يوزلك يمشن ليش
رسم كرمي النيشان اخلك

On 17th January 1879 De la Rue sent its proposals to Cyprus, including **Appendix A**.
[Part shown above; a copy of the remainder is on the next page [50% reduced].]