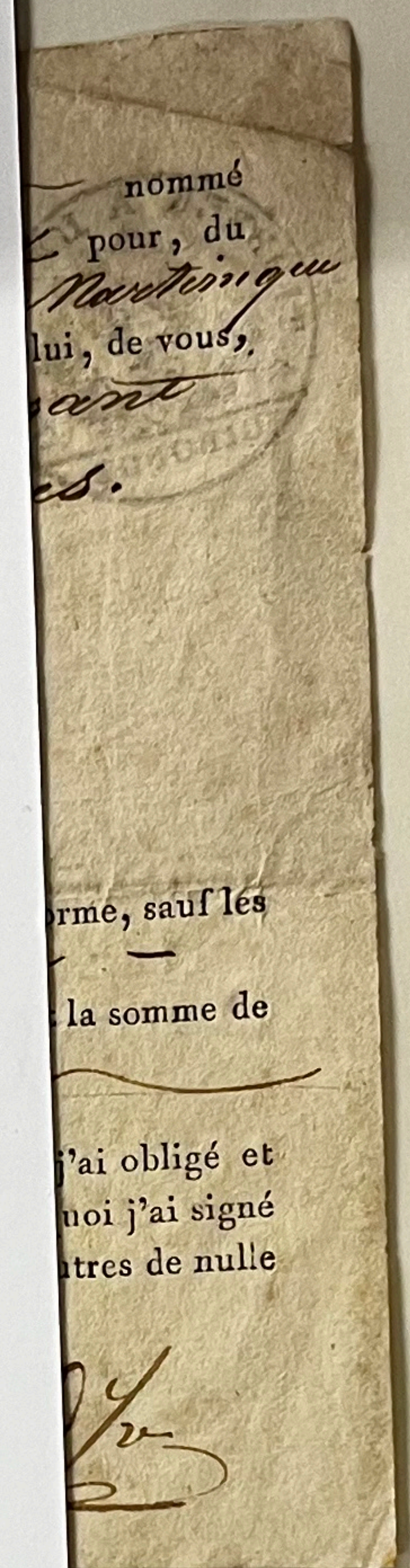


FRENCH "CONNAISSEMENTS" - "BILLS"

Prior to the use of revenue stamps, the tax to be paid was indicated by hand stamps (usually) applied to the reverse of the Bill of Lading as shown below. An example of a Bill of Lading for a cargo of a crate weighing sixty-seven pounds from Bordeaux to Martinique documents as

David Feldman
INTERNATIONAL



The revenue stamps consisted of four printed in strips of four during the first period from 1872 to 1885. One is a "value stamp", which contains the indication of the tax to be paid on the freight charge and was to be affixed to the "Bill of Lading" issued to the master of the carrier vessel. The other three, known as "control stamps", were to be stuck on the other copies of the Bill of Lading, each of which was considered to be an original confirming duty was paid. There are multiple copies of the Bill of Lading - three are standard - one for the shipper/carrier, one for the consignee, and one for the banker, broker or third party. Prior to 1872 the tax on Bills of Lading was collected as a Dimension tax (document tax) which explains the inclusion of the word "Dimension" at the foot of the stamps.

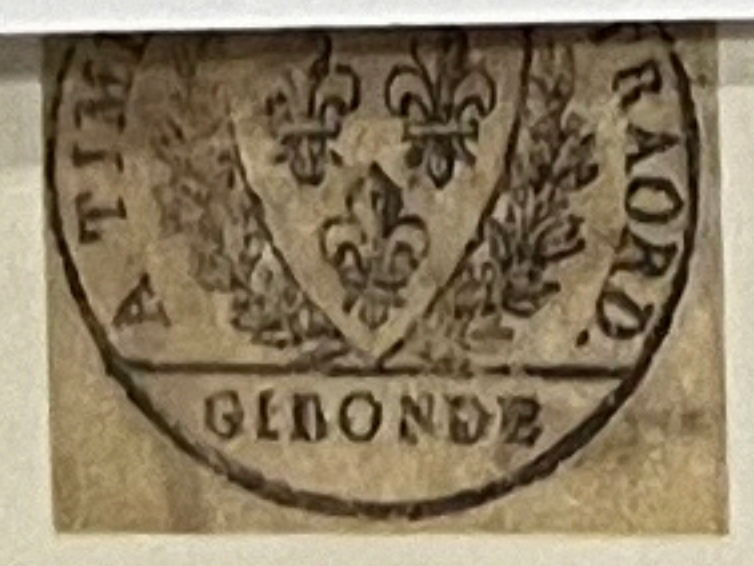
A full unused strip of four: very few examples are known. 1872 issue

BANDE de 3 + 1

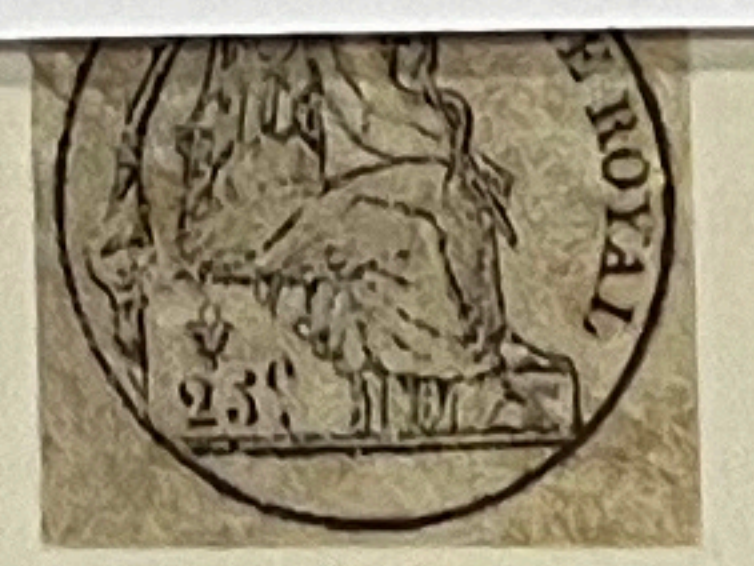
Examples of pairs of the value and control stamp of 1872 to be found on the Bill of Lading issued to the Master of the vessel



A tax of "2/5" (40c) introduced by the "Law of 1816" to pay for the Napoleonic War.



This mark signifies that there is tax in addition (L'EXTRAORD) to the standard paper tax of 25c (Timbre Royal). Introduced by Article 7 of the Law of Autumn 1798. Bordeaux is in the Gironde region.



Standard paper tax of 25c which varies by size of the sheet. Also known as "Dimension".



FRENCH "CONNAISSEMENTS" - "BILLS OF LADING" REVENUES AND THEIR USAGE

Prior to the use of revenue stamps, the tax to be paid was indicated by hand stamps (usually) applied to the reverse of the Bill of Lading as shown below. An example of an 1822 Bill of Lading for a cargo of a crate weighing sixty-seven pounds from Bordeaux to Martinique on the ship Ferdinand Adolphe is shown below. The tax paid is indicated by imprinted impressions on the reverse of the documents as shown below the Bill of Lading.



Je *Limousin* Maître après Dieu, du Navire *le Ferdinand Adolphe* de *Bordeaux* à-présent devant *Bordeaux* pour, du premier tems convenable, suivre mon voyage, sous la garde de Dieu, jusqu'au-devant de la ville de *la Martinique* là où sera ma décharge, confesse avoir reçu dans mondit Navire, et sous le franc tillac d'icelui, de vous, Monsieur *S. P. Sorbier* une caisse pleine pesant *soixante sept livres soit demi Kilogrammes*.

Monsieur J. P. de Lagrange à la Martinique.

le tout plein, bien conditionné, et marqué de la marque *ci-dessus*, que je promets délivrer en même forme, sauf les périls et fortunes de la mer, à *Monsieur J. P. de Lagrange à la Martinique* ou à son ordre, en me payant pour mon fret la somme de *une piastre forte pour tout fret*

en outre les avaries, suivant les us et coutumes de la mer; et pour l'accomplissement de ce que dessus, j'ai obligé et obligé, par cette, ma personne, mes biens et mondit Navire, avec les dépendances d'icelui: en foi de quoi j'ai signé *Quatre* Connaissemens d'une même teneur, l'un d'iceux accompli, demeureront les autres de nulle valeur. — Fait à *Bordeaux* le *Trois Décembre* 1822.

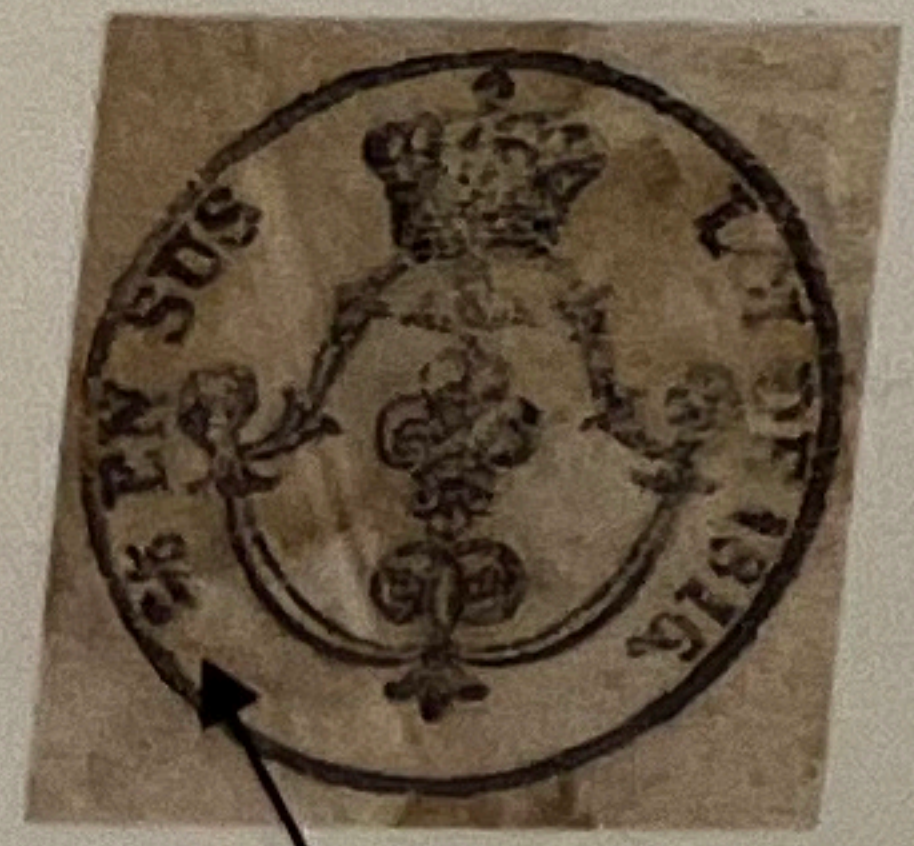
que dit être J. P. de Lagrange

The revenue stamps consist of two designs which were printed in strips of four during the first period from 1872 to 1885. One is a "value stamp", which contains the indication of the tax to be paid on the freight charge and was to be affixed to the "Bill of Lading" issued to the master of the carrier vessel. The other three, known as a "control stamps", were to be stuck on the other copies of the Bill of Lading, each of which was considered to be an original confirming duty was paid. There are multiple copies of the Bill of Lading - three are standard - one for the shipper/carrier, one for the consignee, and one for the banker, broker or third party. Prior to 1872 the tax on Bills of Lading was collected as a Dimension tax (document tax) which explains the inclusion of the word "Dimension" at the foot of the stamps.

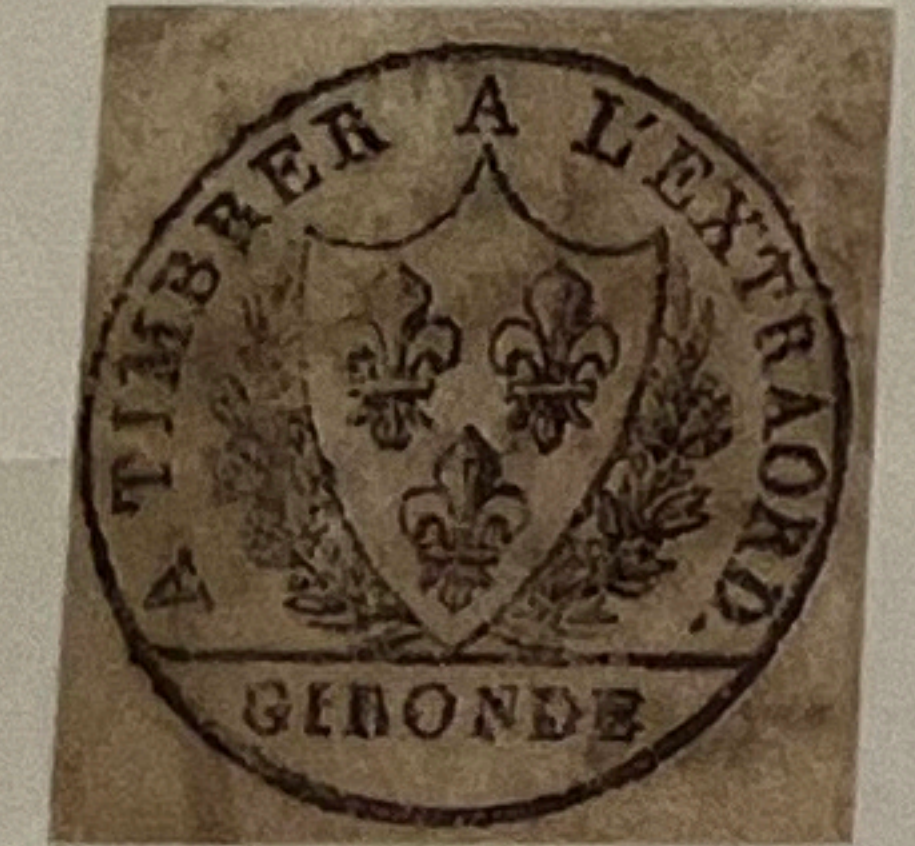
A full unused strip of four: very few examples are known. 1872 issue

BANDE de 3 + 1

Examples of pairs of the value and control stamp of 1872 to be found on the Bill of Lading issued to the Master of the vessel



tax of "2/5" (40c) introduced by the "Law of ..." to pay for the ...



This mark signifies that there is tax in addition (L'EXTRAORD) to the standard paper tax of 25c (Timbre Royal). Introduced by Article 7 of the Law of Autumn 1798. Bordeaux is in the Gironde region.



Standard paper tax of 25c which varies by size of the sheet. Also known as "Dimension".

FRENCH "CONNAISSEMENTS" - "BILLS OF LADING" REVENUES - THE FIRST TYPE

first and second types of the French Connaissements revenue stamps were designed by Eugene Oudine. The 1872 and 1875 issues were of the same numeral design. Both issues have a burelage ground for security. The 1875 issue has an additional security measure: two vertical yellowish or blue bars printed over the entire stamp. Three values were produced: 50c, 1f and 2f to help match the tax paid on the freight charge. The colour of the stamps and the intensity of the security burelage varies

1872 issue

Denominated stamps

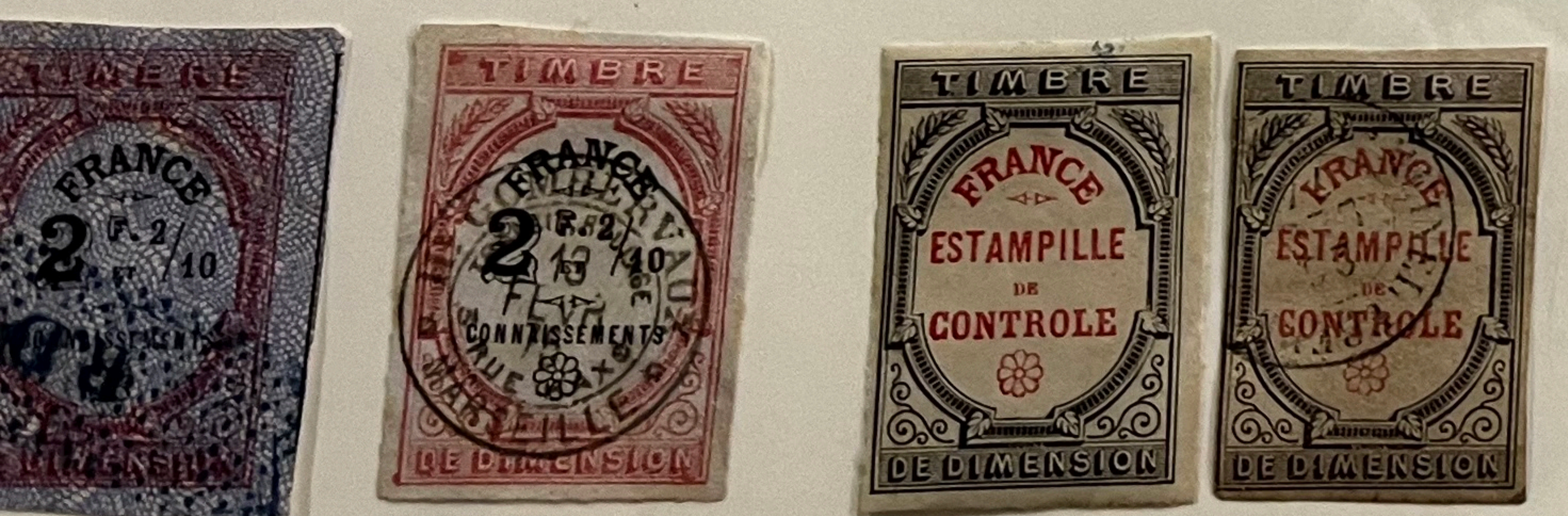
Control stamps



50c frame brown
text black



1f frame green
text black



1f frame lilac
text black
Issued for use within France

2f frame carmine
text black

1875 issue

Denominated stamps

Control stamps

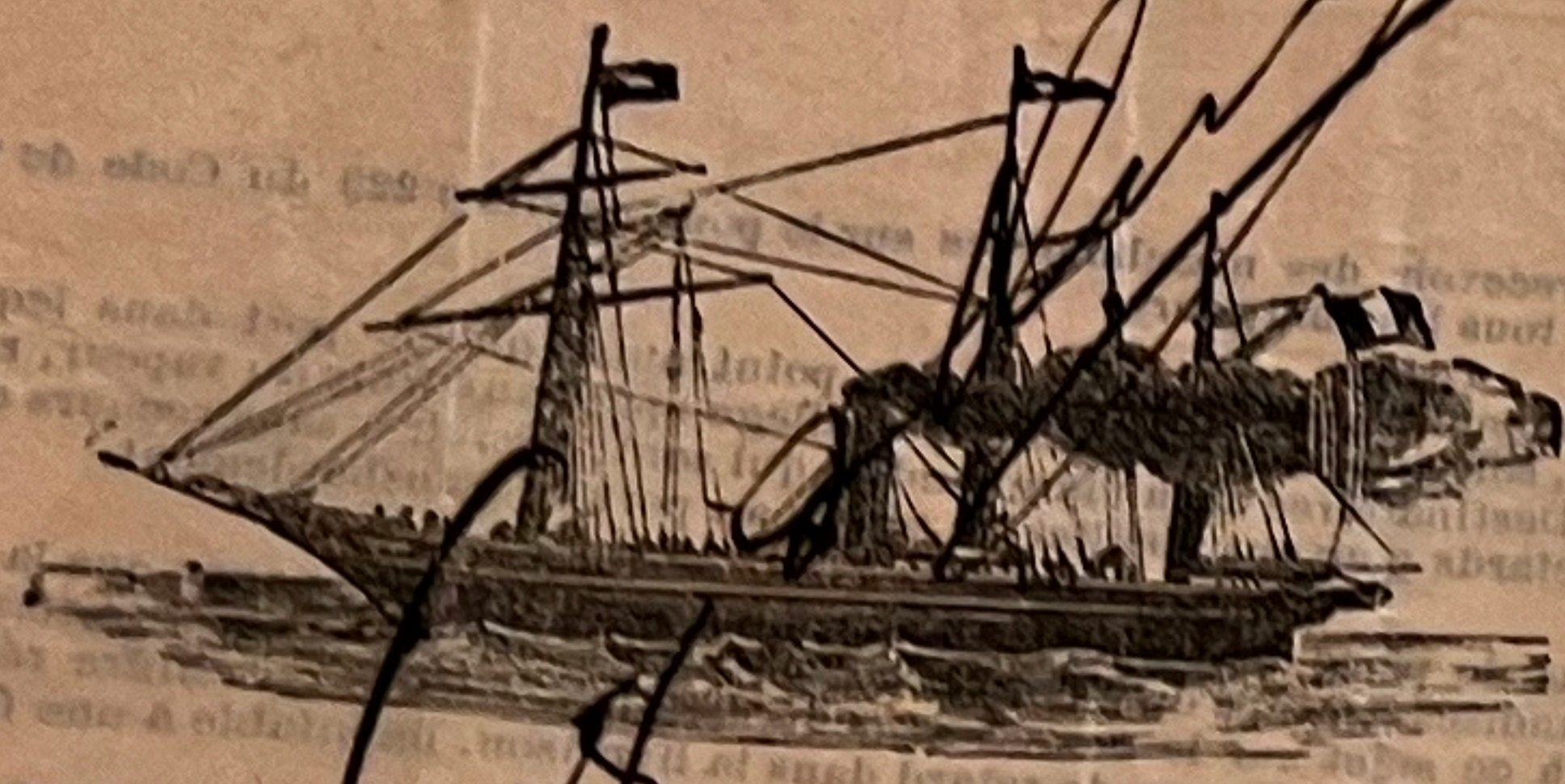


FRENCH "CONNAISSEMENTS" - "BILL OF LADING" - REVENUE

A Bill of Lading (receipt) for a cargo of 15 cases of Liquors carried by the paquebot steamer Ravensdowne from Bordeaux to Lisbon in November 1879. This Bill of Lading was issued to the recipient of the cargo as it bears a control stamp and the cachet of the recipient

The Bill of Lading shows the freight charge of 23f 10c and the tax due 2f 30c (10%). The control stamp with red text corresponds to the 2f red denominated revenue stamp of the 1875 issue. The tax rate is higher than other examples at this time, perhaps because the cargo is liquor?

LIGNE RÉGULIÈRE
ENTRE
BORDEAUX, L'ESPAGNE & LE PORTUGAL



à NANTES... **E. Bourgoïn, P. & A. Legal fils.**
ARMATEURS

à PARIS... **E. Pepin, 130, rue Saint-Honoré,**

à BORDEAUX... **A. Épardeaux & C^o, 30, allées d'Orléans**
AGENTS GÉNÉRAUX CON NATAIRES

à SÉVILLE... **Noël & C^o, Reyes Cañicos.**

à LISBONNE... **Ch. Garrelon, 8, rua do Crucifixo.**

à VIGO... **Pascual Serra.**

à LA COROGNE. **Garcia & Baladron,**
CONSIGNATAIRES.

4705
750
5455

RÈGLEMENT DU TRANSPORT

Fret... à 30 ⁸ p. T. fr.	23 10
Chapeau... à 10 ⁷ p. T. fr.	2 30
Déboursés.....	
Remboursement.....	
Prime d'encaissement à 50/0.	
TOTAL..... fr.	25 40

Le fret est payable en or ou en argent, et non autrement, au change de quatre réaux de vellon par franc pour l'Espagne, et mille reis par 5 fr. 40 pour le Portugal.

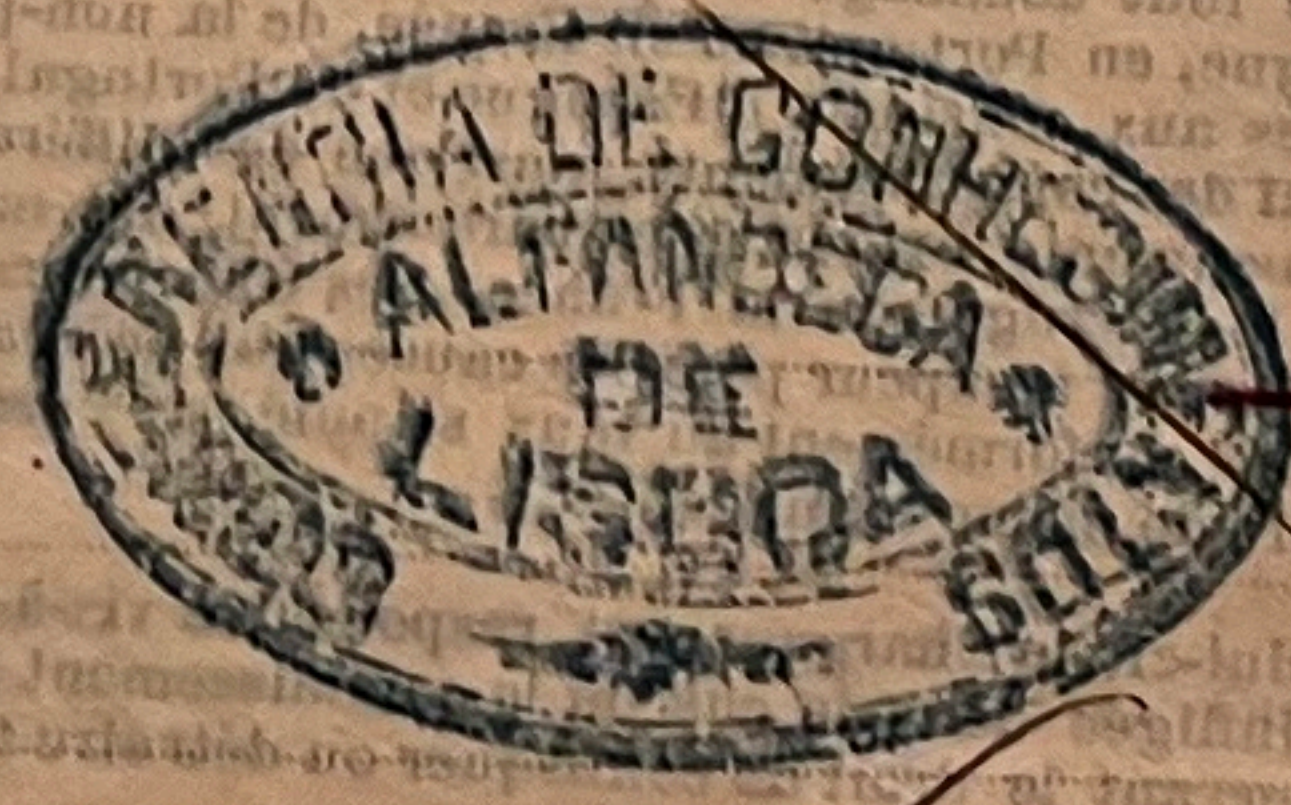
RÉCÉPISSÉ

Reçue par **C. Siuzac & Cazavore**
à bord du paquebot à vapeur français **Ravensdowne** capitaine **Labour**
pour être délivrées, sauf les risques et fortunes de la mer, à M **Tragoso & Viana**
à **Lisbonne** après fret payé suivant le décompte ci-contre, les
marchandises suivantes :

1925/934 10 Caisnes Riquette 25 40 38 = 0.54%

1935/939 5 - - - - - 50 40 32 = 0.25%

15 Caisnes formant ensemble 0.79%



Valeur **650 francs Poids brut, Kil. 1720**

Il a été signé et délivré aux expéditeurs deux récépissés de cette teneur, dont l'un comme duplicata.

Bordeaux, le **20 Novembre** 1879

Les Agents Consignataires,

Plus chargeurs
C. Siuzac & Cazavore

A. Épardeaux & C^o

Denominated stamps

Control stamps

Not issued

Not issued

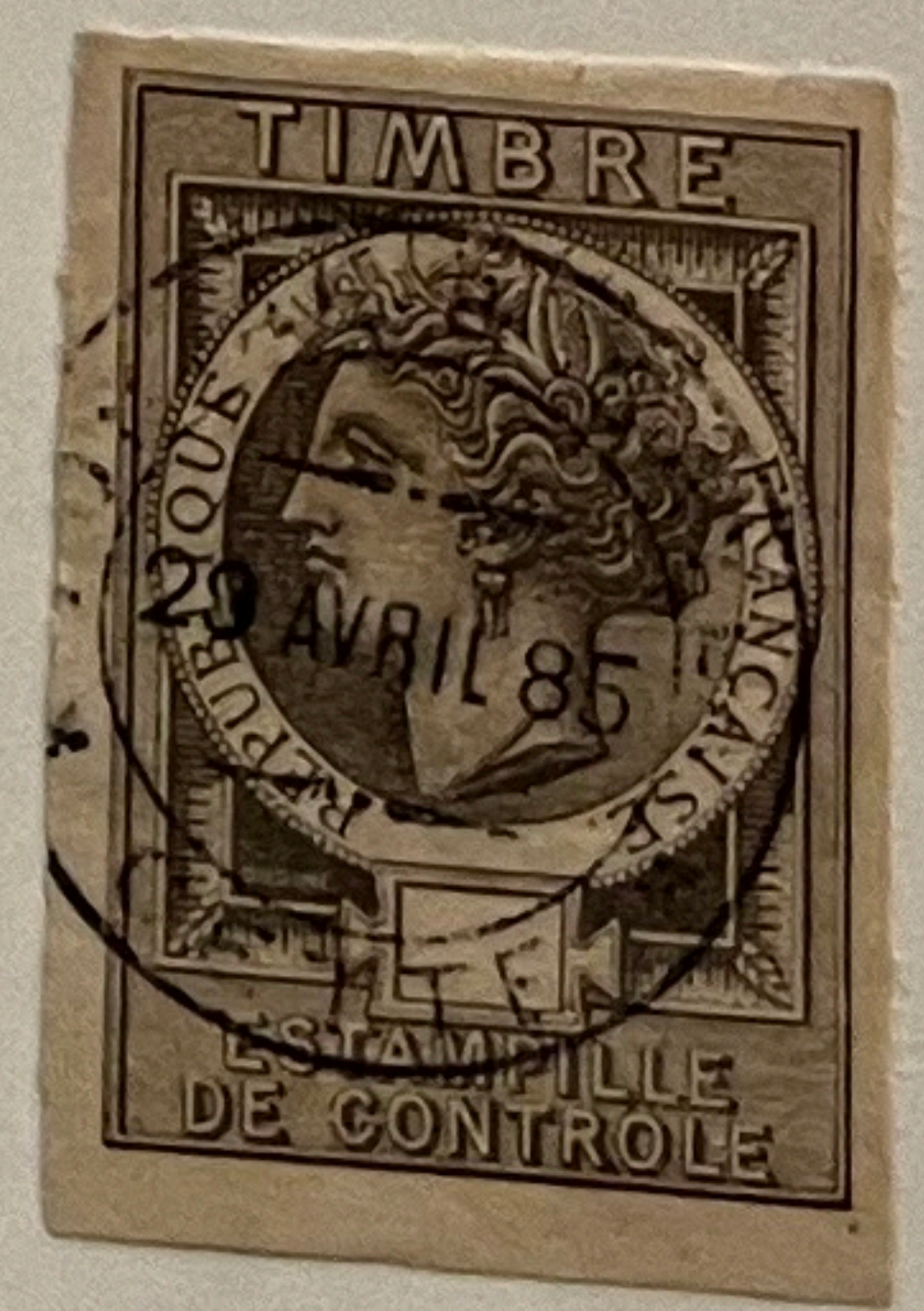
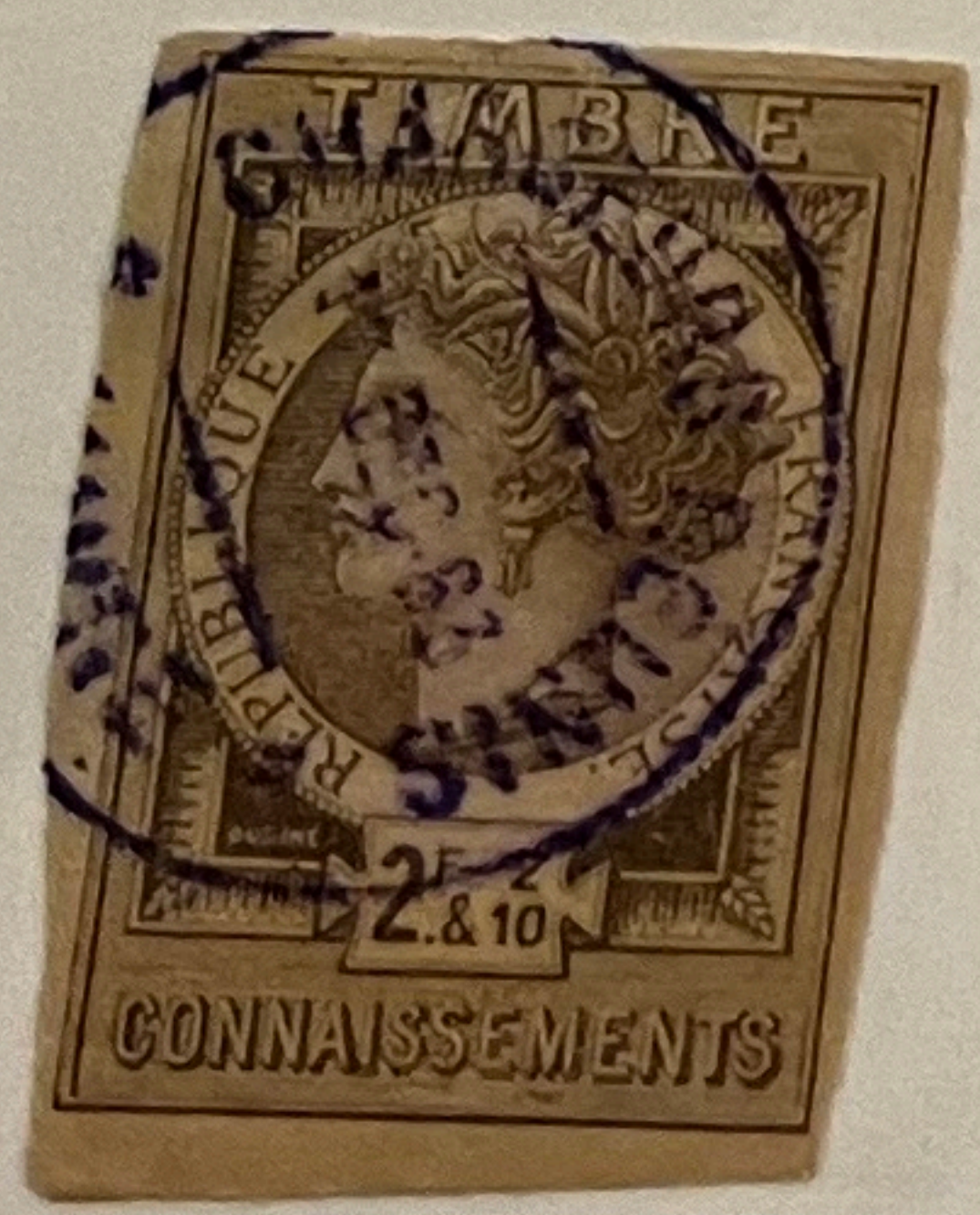
50c

black on pale brown

black on bluish grey

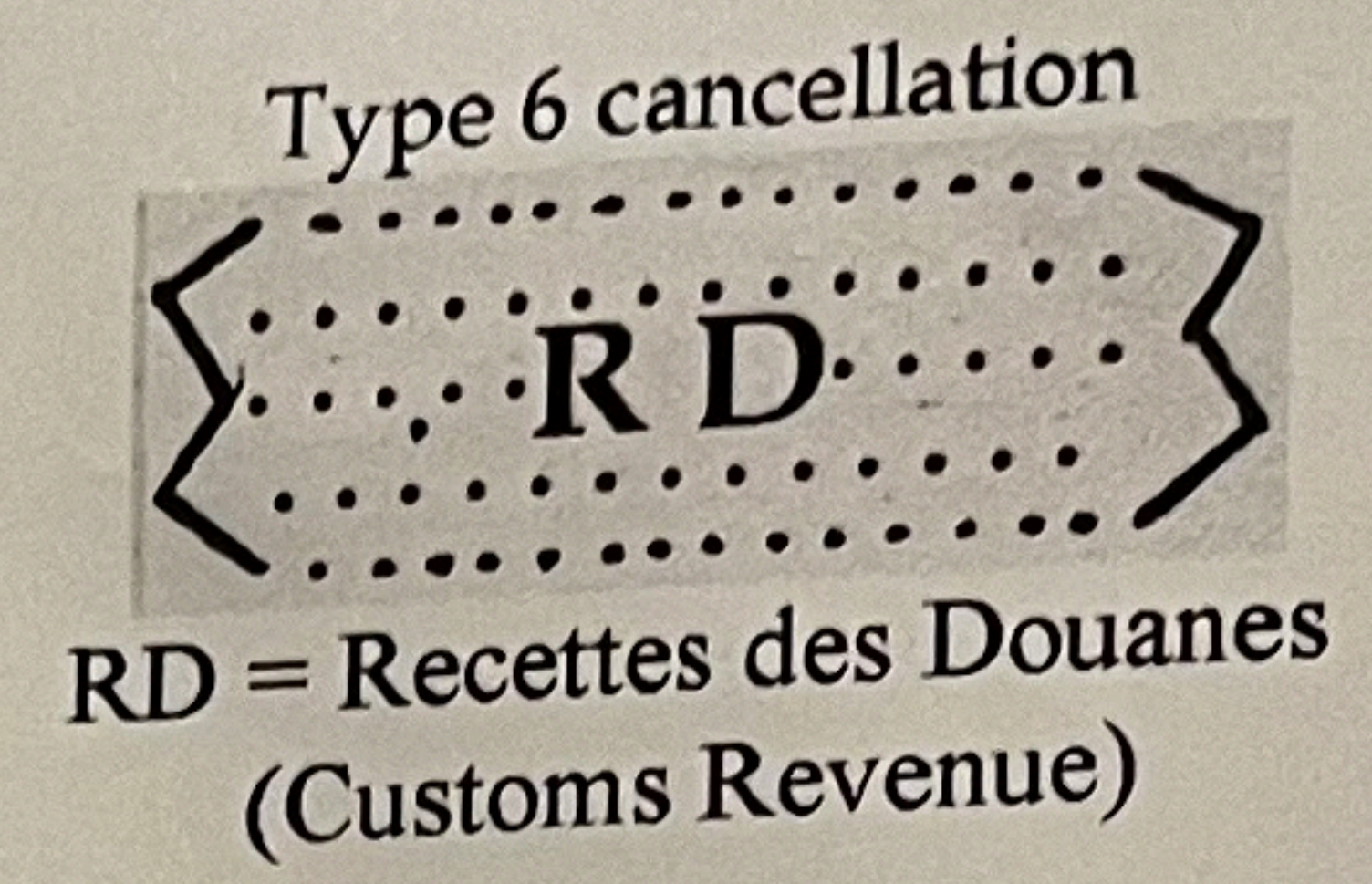
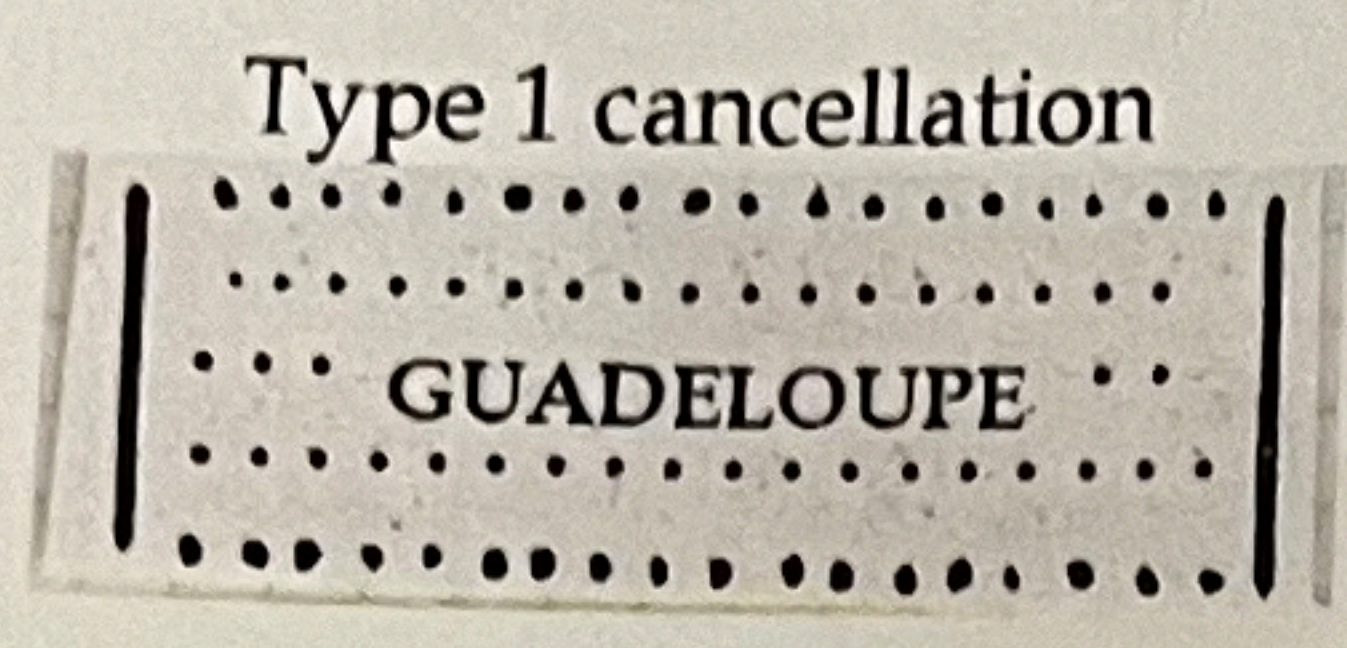
black on red brown

black on brownish grey



Lading for a cargo of 129 salted hides and five barrels of tallow carried by the ship Jeune France from Pointe-a-Pitre in Guadeloupe to Bordeaux in December 1889. This Bill of Lading was issued to the captain of the vessel as it bears the denominated revenue stamps as shown below

The Bill of Lading does not show the freight charge or tax due. The tax has been paid with a 50c stamp of the 1875 issue and 1f stamp of the 1883 issue, both se-tenant with one control stamp. Also, a 50c pale brown Dimension revenue stamp has been applied at source to pay the paper tax.



The paper tax Dimension stamp has been cancelled with the official Type 1 cancellation in Guadeloupe. The Connaissements stamps have been cancelled by the Type 6 cancellation applied at the Customs Receiver Office in Bordeaux



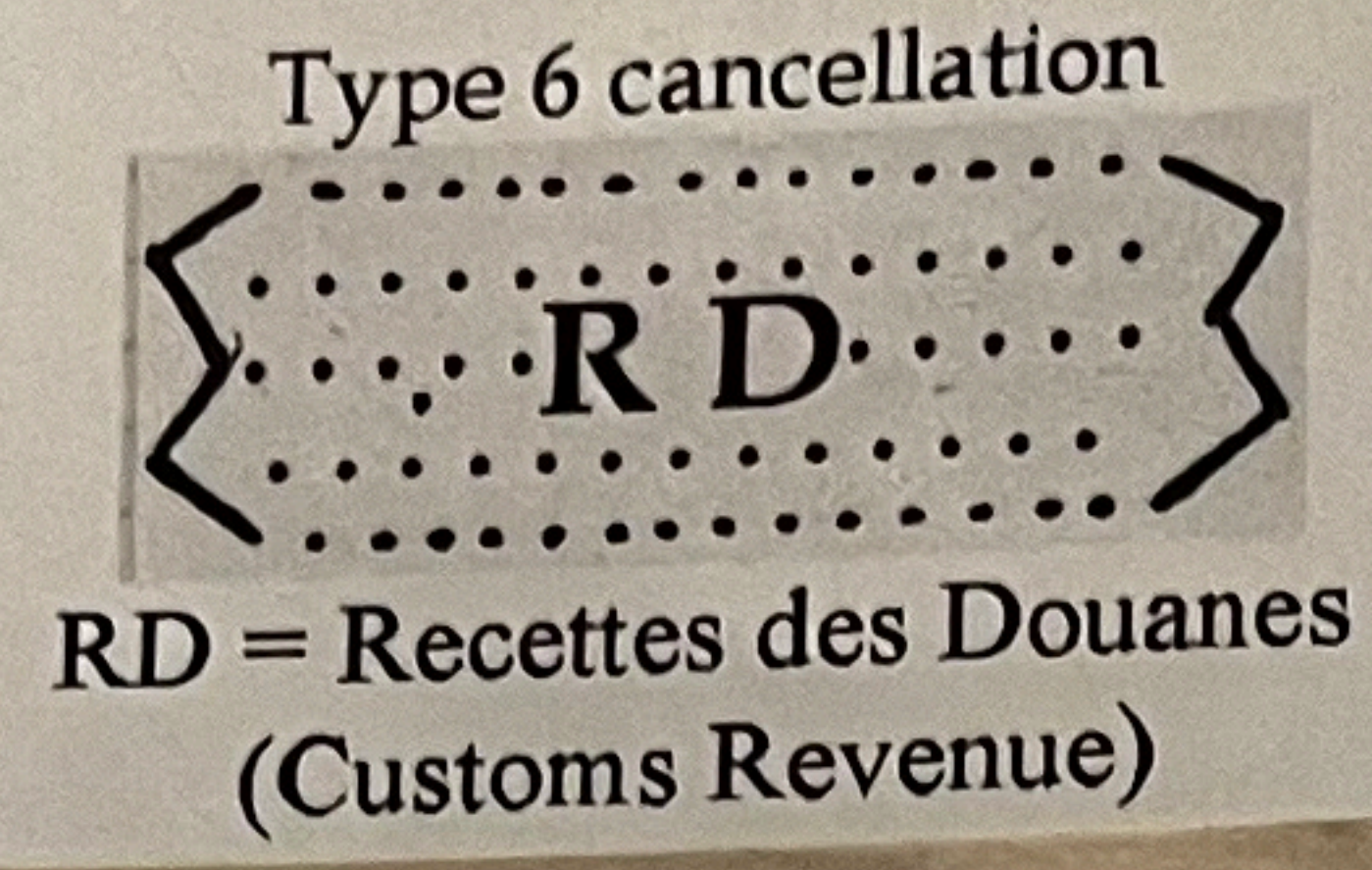
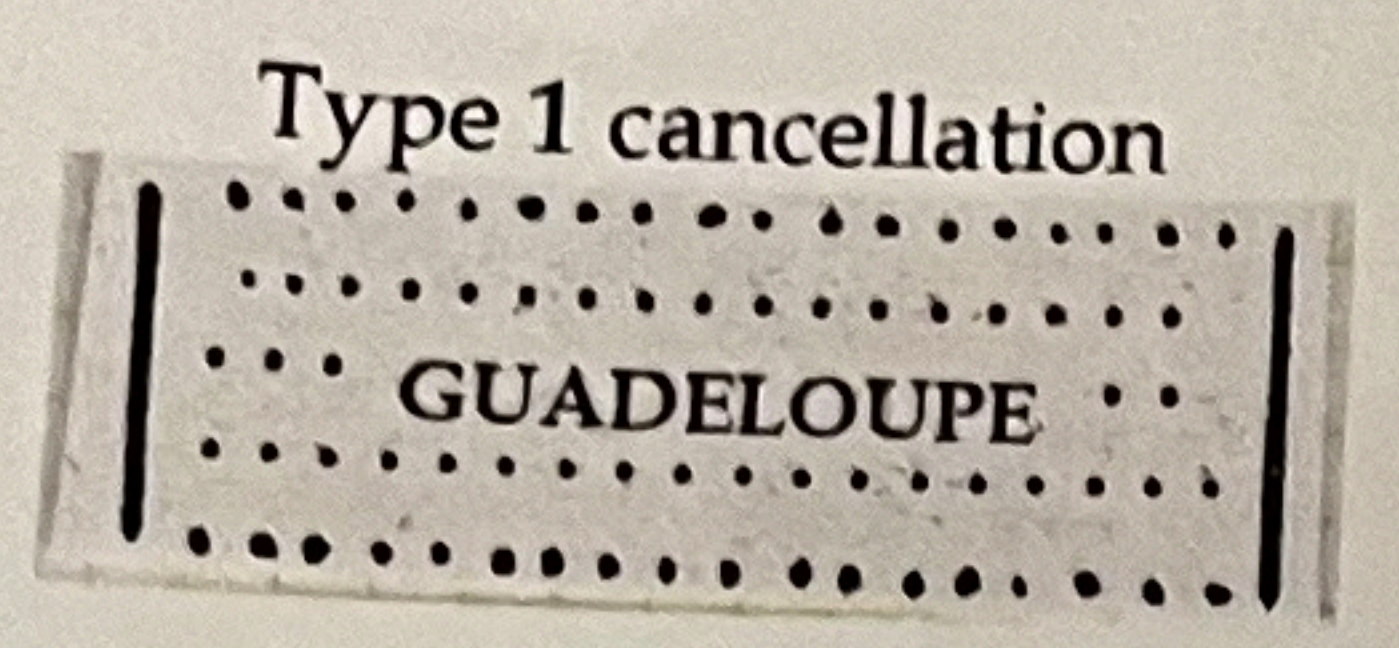
JE *Sautrignés*, Maître après Dieu du navire *Jeune France*
 nommé _____ du port d'environ _____ tonneaux,
 à présent à **POINTE-A-PITRE**, pour du premier temps convenable, suivre mon voyage sous la garde
 de Dieu, jusqu'au devant de la ville de *Bordeaux* là où sera ma décharge,
 connais et confesse avoir reçu dans mon dit navire et sous le franc-tillac d'icelui de vous
 remis) *J. Montaluis*
129 peaux salées, pesant 2600 Kilogr.
5 bails suifs pesant 1000 Kilogr.

le tout _____ et bien conditionné, marqué comme en marge, que je promets délivrer
 en même forme, sauf les risques et fortunes de la mer, à *Messieurs Hudebert Frères*
 ou à *leur* ordre en me payant pour fret la somme de *quarante francs*
par tonneau de 1000K. poids net au débarquement
 En outre les avaries suivant les us et coutumes de la mer, et pour l'accomplissement de ce
 que dessus, j'ai obligé et oblige par cette, ma personne, mes biens et mon dit navire avec les
 dépendances d'icelui, en foi de quoi j'ai signé *quatre* Connaissements d'une même teneur,
 l'un d'iceux accompli, demeurant les autres de nulle valeur.

FAIT A POINTE-A-PITRE, le *16 décembre* 18 *89*
J. Montaluis

... from Pointe-a-Pitre to Bordeaux for the cargo of coffee and cocoa carried on the ship Jeune France in December 1889. This is the Bill of Lading copy sent to the captain of the vessel as it bears denominated revenue stamps as shown below.

The Bill of Lading does not show the freight charge or tax due. The tax has been paid with a 1f stamp of the 1883 issue. Also, a 1f green Dimension revenue stamp has been applied at source to pay the paper tax.



The paper tax Dimension stamp has been cancelled with the official Type 1 cancellation in Guadeloupe. The Connaissements stamp and the Dimension stamp have been cancelled by the Type 6 cancellation applied at the Customs Receiver Office in Bordeaux

A. LACROIX & FILS AINÉ
POINTE-A-PITRE (Guadeloupe)



JE LeBlay Capitaine du Navire "Jeune France"
maintenant à la POINTE-A-PITRE, pour, au premier temps favorable, aller à Bordeaux
reconnais avoir reçu et chargé dans mondit navire et sous le franc tillac d'icelui pour compte de qui il appartiendra de
sous MM. A. LACROIX & FILS AINÉ.

H/L 1/10 Dix quarts Café Bonifieux net 993 K. net 903 K.
A L x F 1/20 vingt quarts } cacao, pesant
C/H 1/10 Cinq quarts { net 1.947 K. net 1.730 K.

*les charges
M. Lacroix fils ainé*

Le tout sec et bien conditionné, marqué et numéroté en marge, lesquelles Marchandises je m'engage à porter dans mondit navire, sauf les risques et périls de la mer, audit lieu de Bordeaux et là les décharger à M. C. H. Hertzog ou à son ordre en me payant pour fret la somme de Quarante francs par tonneau de Mille Kilog. poids brut plus pour cent d'avaries et chapeau Et pour cet effet, je m'engage corps et biens, avec mondit navire, fret et apparaux d'icelui, en foi de quoi, j'ai signé deux connaissements d'une même teneur, dont l'un accompli, les autres de nulle valeur.

POINTE-A-PITRE (GUADELOUPE), le 18 Décembre 1889