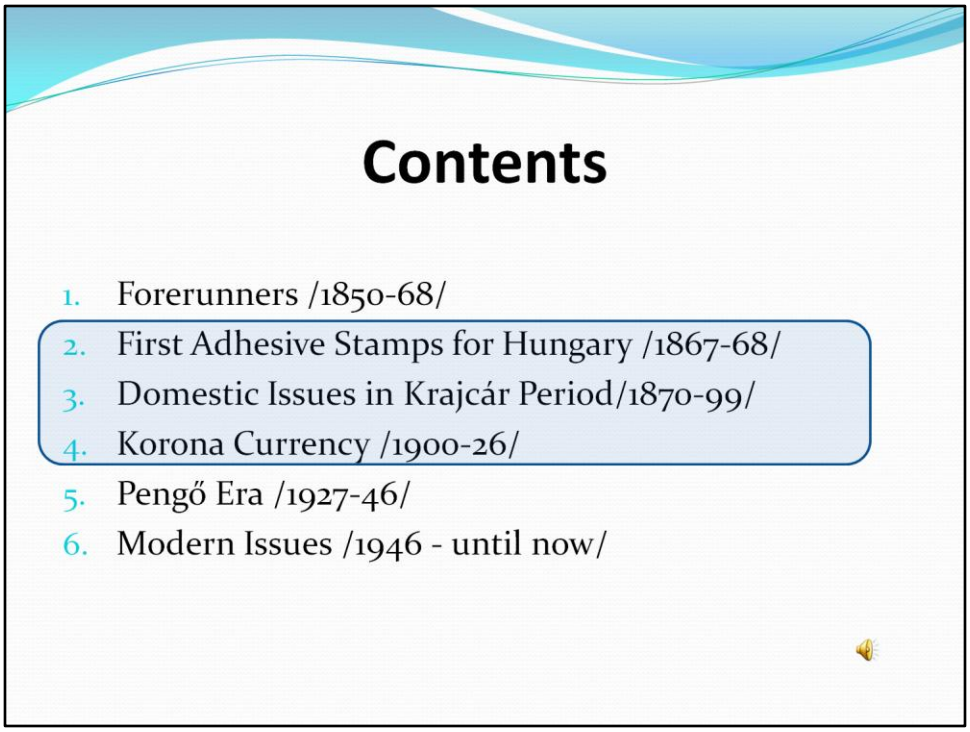


This lecture focuses to the paper of revenues with a bit outlook to the postage definitive issues because of the many dependencies between them. It was made this week and had to correct some disturbing mistakes after it was sent with the inviting to this meeting. I have to apologize that my English could be better but I hope in the language of philately helps us in understanding. This last corrected version will be available on the website of SHP of course.

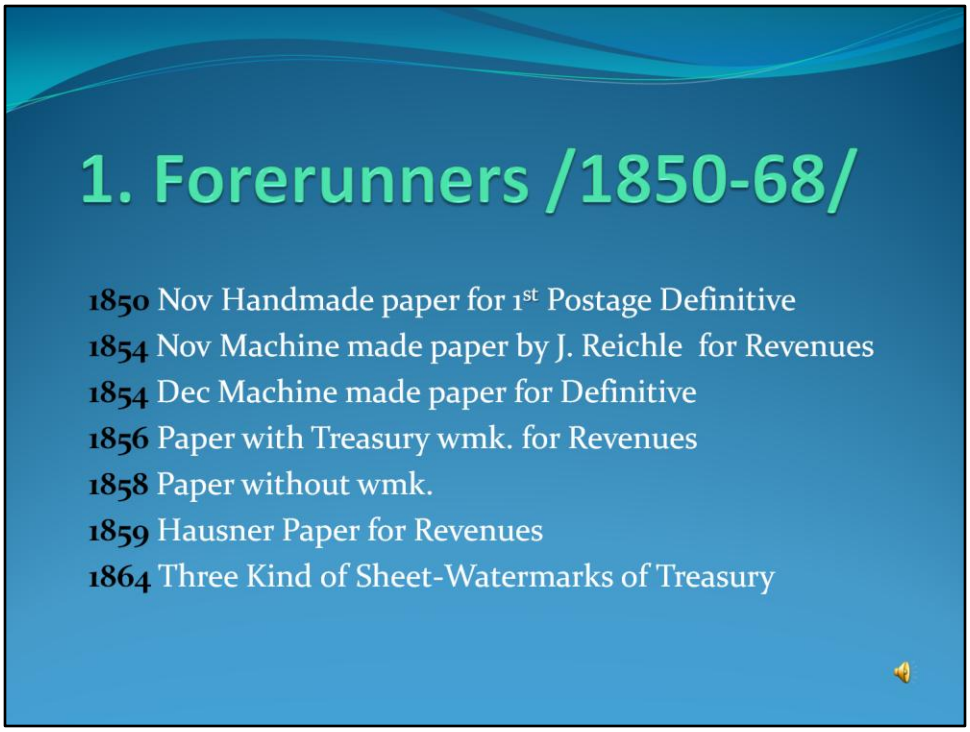
The paper carries the image of stamp and preserves it. Such way it allows us in exploring the past. However, all philatelist can be considered as 'paper archeologist'. A hidden – but can be made mostly well visible - attribute of some distinct papers named 'watermark' was a very popular kind of collecting in the last century. Today it is not so common soon, but some enthusiastic collectors with lyrical inclination called it the 'soul of stamps'.

Knowing the properties of papers is very important for stamp experts too in certification of quality and authenticity. That is why I choose this topic especially emphasized my favorite philatelic field. This is the fiscal philately of Hungary - maybe it is not a big surprise from me, isn't it?



There are six periods of the 152 years history of stamp issues used in Hungary beginning from 1850.

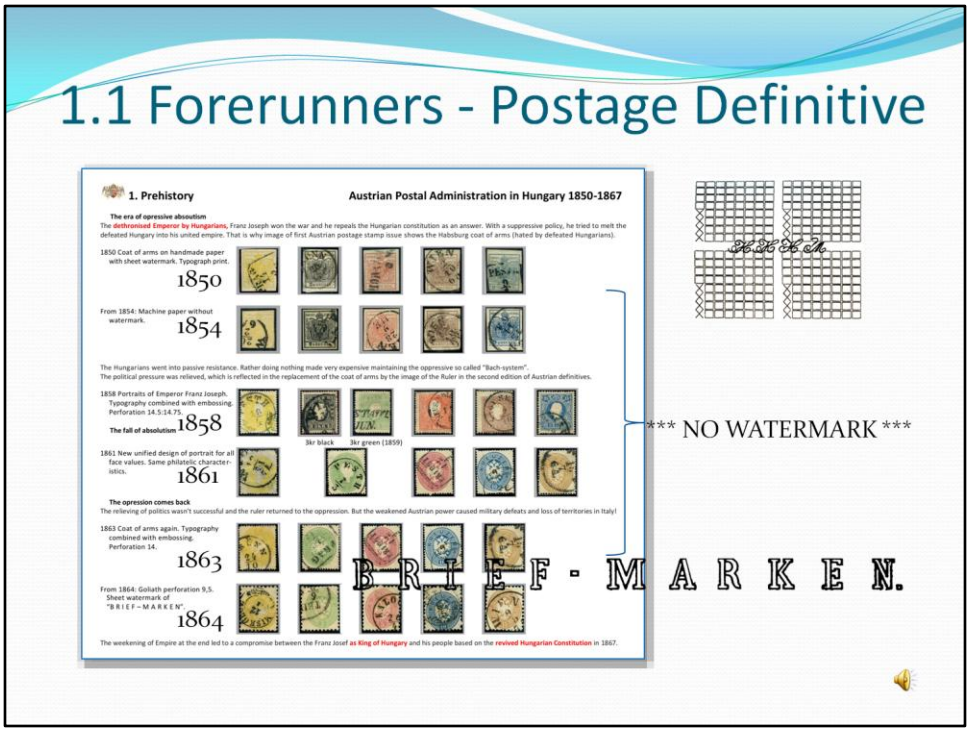
Of course, the classic periods of Hungarian productions – see chapters two to four - are the most sophisticated and maybe exciting for us. But we have to a closer look also to the first period when stamp issues of Austria were used in the territories of Hungary.



The stamps issued by the Austrian Postal and Financial managements were used in Hungary after the defeat of the freedom fight in 1849 until the Compromise in 1867.

These stamps was designed in Austria. All of them have parallel issues with same design for Lombardy and Venice. I will not go into these issues because their Hungarian use did not occur.

Several kinds of different papers were used in this nearly two decades. A brief look at them is not quite off topic because these postage and revenue stamps are not only leading part of Hungarian collections. Our first stamps inherited several attributes of the former Austrian stamps. Even the first produced stamps in Vienna for Hungary in 1867-68 were printed onto Austrian treasury papers.

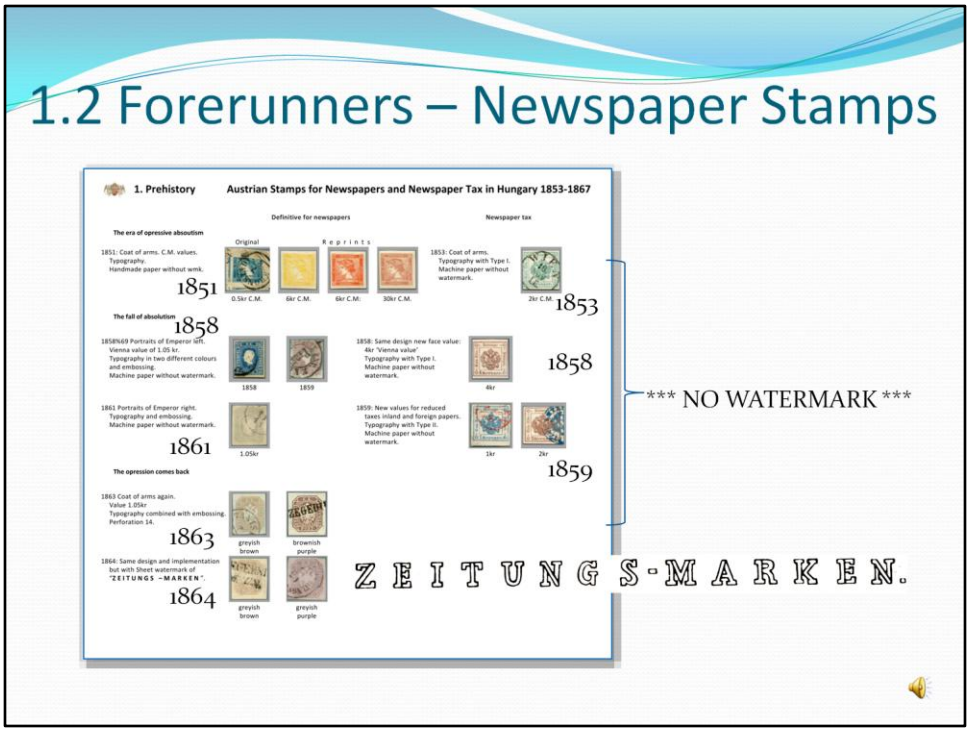


This is an overview page from an exhibit for the Austrian postage stamps used in Hungary too. I have completed it in the right with images of watermarks.

The first postage definitive stamps issued in 1850 were produced onto handmade paper. There was a watermark KKHM in the middle of the sheet. It is the abbreviation of „Kaiserliche und Königliche Handels Ministerium" in English – Imperial and Royal Ministry of Commerce. Part of a letter from this inscription can be rarely seen on some stamps when the printing of image was shifted.

That paper was changed in December 1856 to a machine made paper without watermark because it was definitely cheaper than the handmade paper.

The smoothing roller (named as egutteur roller) was completed with watermark letters in 1864 for safety reasons. The same paper of treasury was used for the first postage definitive issue for Hungary in 1867.

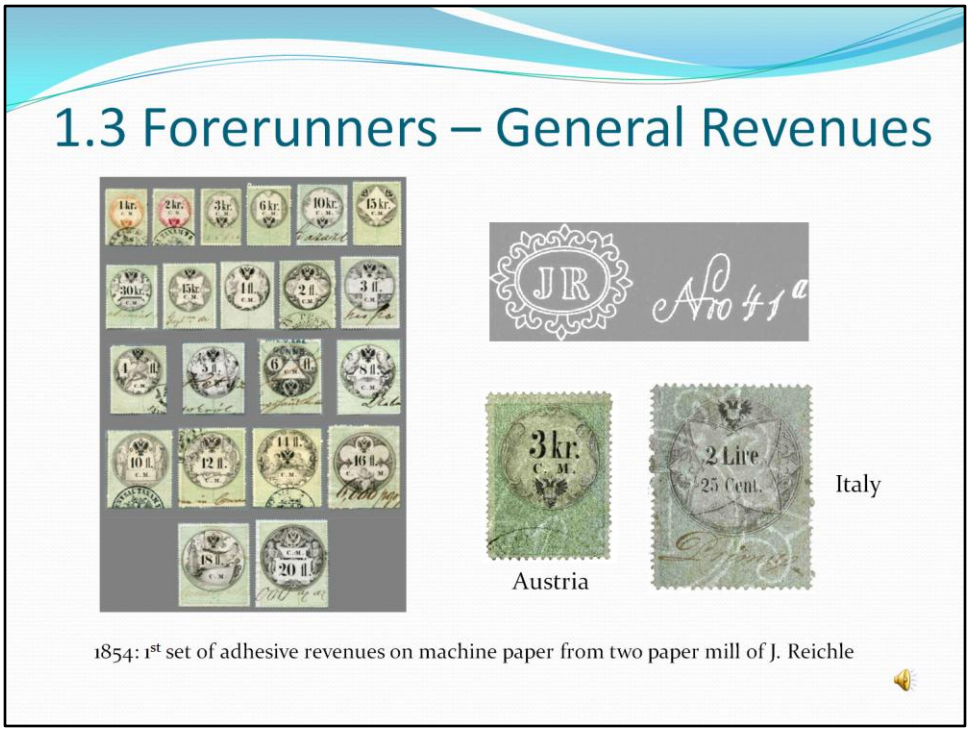


This is an overview for the Austrian postage newspaper stamps and fiscal newspaper tax stamps used in Hungary too.

The first issue in 1851 were produced only onto handmade paper and without any watermark. They were used to postal delivery with reduced fare of single newspaper or bundle of newspapers. That was the reason of the four different colored values 0,6kr (kreuzer blue) 6kr (yellow or red) and 30kr (pale pink).

That paper was changed to machine produced paper when the first adhesive revenue of Austria was introduced. You can see right to the four newspaper stamps the green 2kr 'Zeitungsstempelmarke' for taxing of foreign newspapers arriving from abroad except of the territories of German postal agreement. These are the first adhesive revenue stamps of the world they were produced in sheets. It were placed into circulation in 1st March 1853 .

The stamps were redesigned at the monetary reform and parallel with the definitive issues later. The paper was changed for newspaper stamps in 1864 (eighteen sixty-four) parallel with the introducing of sheet watermark BRIEF-MARKEN' but with a slightly different inscription „ZEITUNGS-MARKEN'.



The order about change of handmade paper to the definitely cheaper machine produced paper came in June 1854. This paper originated from two private paper mills from J. Reichle. It was thinner and flatter normally with thickness around 0,08 mm. All sheets contain the watermark once with the initials of the owner 's name in lilies and the inscription *'Nro 41a''.* Some stamps in the sheet carry a part of that.

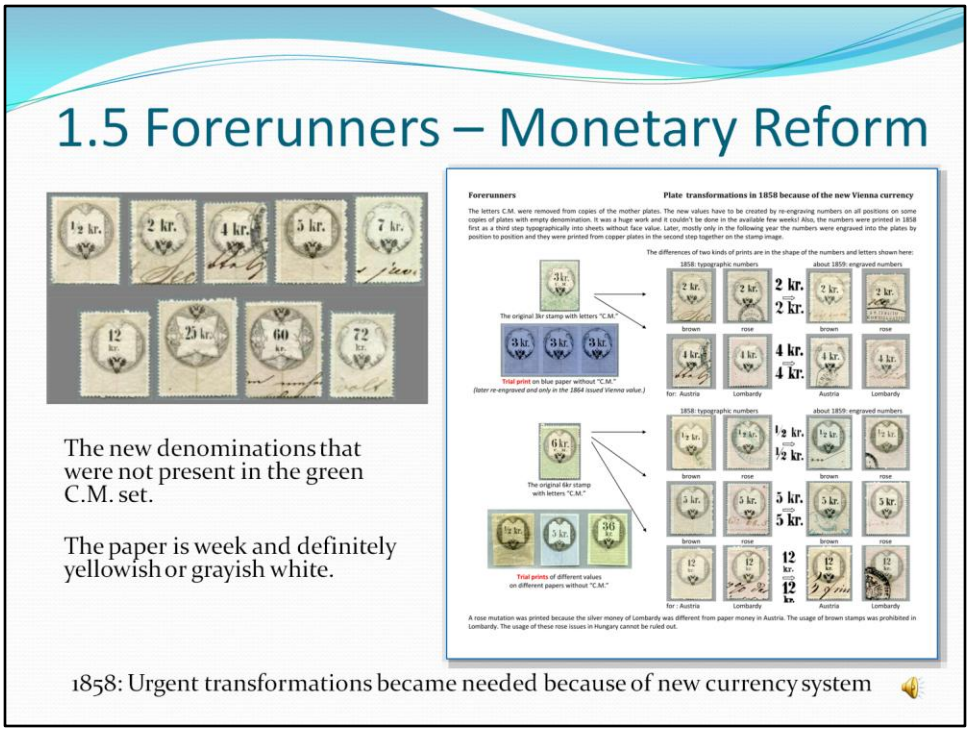
The same design and paper was used for Austrian and Italian denominations – see the two illustrations. The Austrian kreuzer worth 5 times more than an Italian cent. Also 45 kreuzer stamp worth in Italy 225 cents. That gives the bit strange 2 lire 25 cents denomination for the design of originally 45 kreuzer.

This new paper were named „Stempelpapier" because it was applied first time to the fiscal stamps of Austria. They are the first stamps of Austria too with perforated tooth's. The set has 22 denominations from 1kr to 20fl with different dimensions ascending by the order of the face values.



A new plant owned by the treasury began to work in 1856 (*eighteen fifty-six*). The machine produced paper of that has the watermark of the Austrian coat of arms and letters 'SAEF'.

This paper is not so course and it contains more cellulose than the earlier paper by Reichle so it is mostly yellowish. The thickness of paper was not changed and it is invariable.

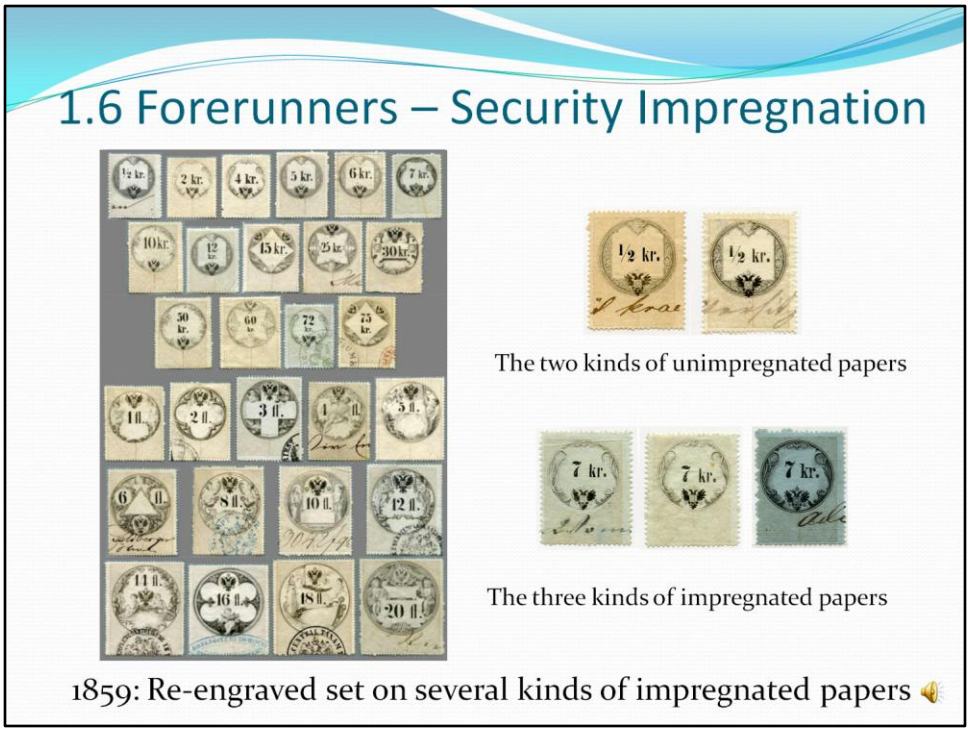


At the monetary reform in 1st November 1858 appeared a very urgent need for new stamps in Vienna value. 100kr became equal 1fl instead of 60kr equal 1ft in the old C.M. currency. The letters C.M. were removed from all of the mother plates and the leaf frame were printed in brown instead of green.

Some new face values have to be created too. It was fulfilled by typographic print onto copies of some plates with removed denomination from every positions. That was a huge work and it has to be done in big hurry only in the available few weeks!

The face values were printed typographically at that denominations as a third step into the sheets. See this kind of stamps in the shown exhibiting sheet right in the first column of four. Later, mostly only in the following year the numbers were engraved into the plates by position to position (see second column) and they were printed from copper plates in a second step together with the black stamp image.

A rose mutation was produced too because the silver money of Lombardy was different from the paper money in Austria (see in columns 3 the typographic and in 4 the engraved Italian stamps). The usage of brown stamps was prohibited in Lombardy. The usage of Italian issues in Hungary cannot be ruled out but we do not know any such case recently.



Beginning in 1858 soon and ended in 1859 all mother plates were created as engraved plates with the new denominations. The set consists 28 denominations soon and all of them can be printed again in two (brown and black) step.

A new kind of security were applied from middle of 1859: the so called 'Hausner' paper. He was a chemist who invented the impregnated stamp paper. When the cancellation were removed the discoloring of impregnated paper exposed the fraud.

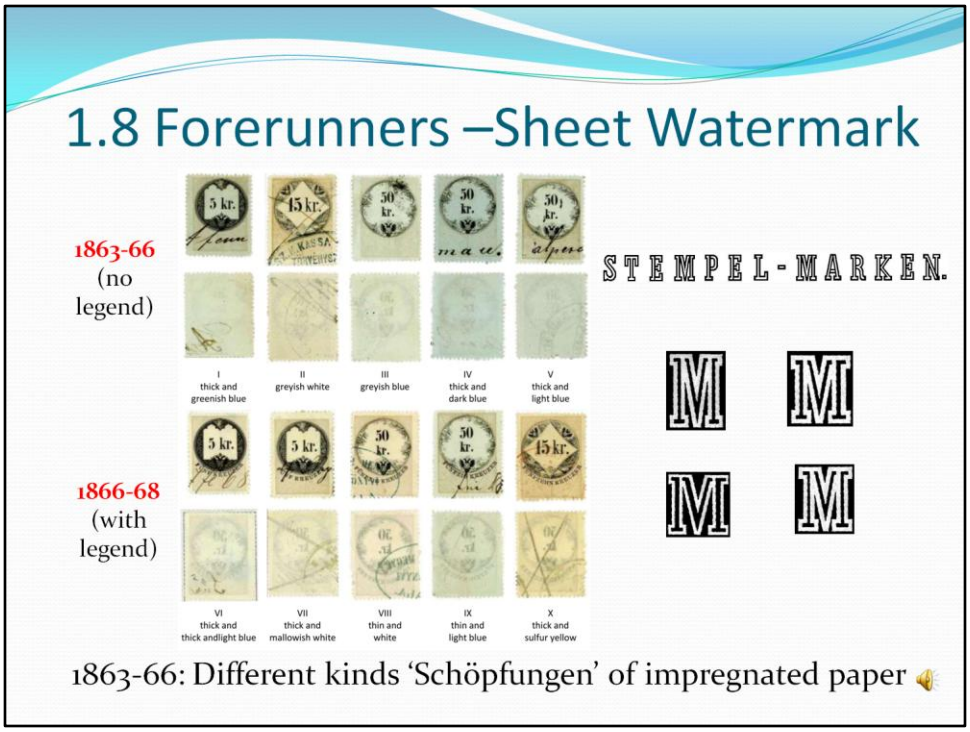
The experiments of impregnation caused three kinds of papers: blue in some shades; blush-grey; and a dark-blue 'Lombardy' color. In the set here 4 kinds of the stamps - except the dark-blue - are shown: the two non impregnated and the first two kind of impregnated papers.



Instead of the several kinds of early dense perforations 13½ to 17 a better line peroration were introduced with density of 12 and 12½ in 1863/64. Some new face values were added and some others removed from the set.

Because of frauds of the denominations - for example drawn 72kr onto 7kr that has the same stamp image - inscriptions under the image with letter-written denomination were added to the kreuzer denominations in 1866.

The paper remained impregnated but several new kinds of them were created.



The 47 face values of this two similar but different issues have 10 shades of paper and four variations of watermark. It became a miserable and huge philatelic area to collecting the combinations of paper kinds and denominations. Also possible reconstructing the complete watermark including the variations of watermark and for all denominations .

The layout of the first Hungarian revenues were planned and the stamps produced in Vienna. The Hungarian stamps inherited several properties of that two issues. That's why so important to know this Austrian forerunners for better understanding our own stamps too.



After a long dispute between highly appreciated philatelist in the years of 1990th until 2008 it has become internationally accepted that the postage stamps ordered and issued by the Hungarian state in 1867 have to be considered the first postage stamps of the country. The denominations from 2-15kr were used ***exclusively only*** in Hungary before their parallel use began too – without our questioning and consent - some month later in Austria.

There was nothing to dispute about the first Hungarian revenues issued a year later because they were valid only in Hungary. It can be a little confusing that the compromise placed the southern border band under joint military administration of the two state. For this territory the Hungarian revenues got a golden brown double-headed eagle overprint indicating the joint military fiscal administration. It worked until 1873. Some fiscal catalogues listed these stamps mistakenly as Austrian or even Croatian issues, although the Hungarian coat of arms with the holy crown are clearly visible on the stamps.

Among several rarities is the most hunted stamp of Military Border is the Newspaper Tax Stamp of blue 1kr. It is known recently only in 13 remained copies. However it was only prepared but never issued into circulation. The typographic pre-cancels with text on five pieces are made fraud probably by a well-known stamp dealer in Vienna - *see the images in grayscale in the bottom*.



The postage definitive's of 1867 (*eighteen sixty-seven*) were produced in Vienna onto treasury paper with watermark. The watermark of stamps for letters is „BRIEF-MARKEN' and the watermark of the newspaper stamps „ZEITUNGS-MARKEN'.

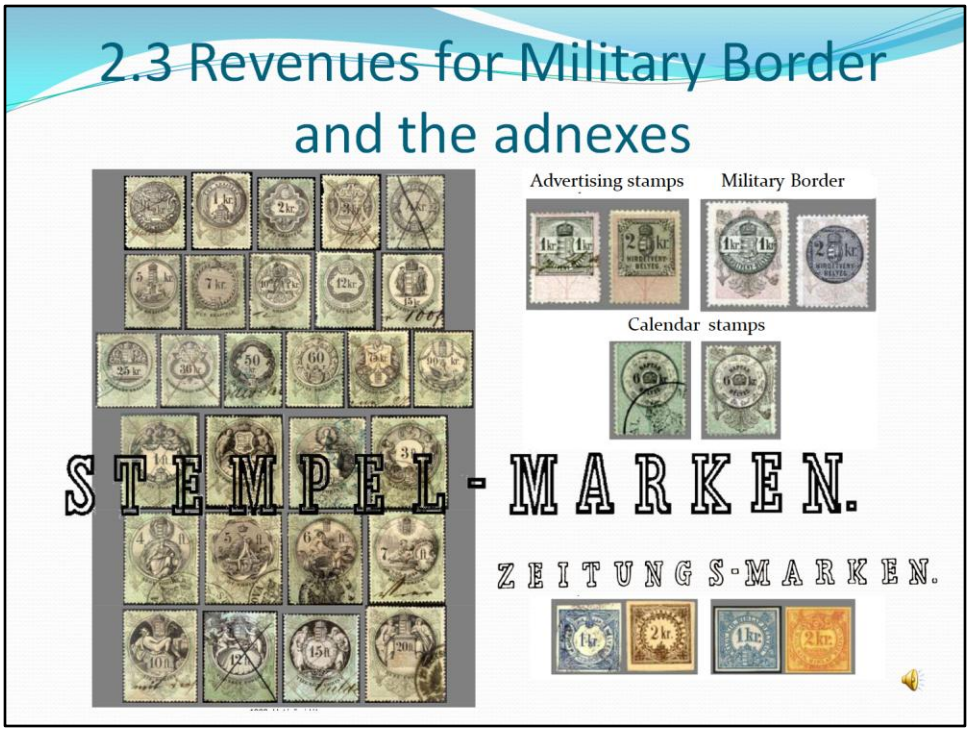
The paper is the same than the last postage issue of 1864 in Austria. It is averagely 0,1 mm thick. Below this is thin; over it is called thick paper. Examining the surface and structure of the paper, a notched, striped, watermarked and cloudy variety can be found; the second and fourth of them are quite rare.



The so called ‘Stempelpapier’ of treasury was used for producing Hungarian revenues in Vienna first. The complete set of the green stamps became 29 pieces long - when appeared a need later for an added 20kr value in Hungary in 1873. It was not produced in Vienna yet ergo cannot found on treasury paper of Austria of course.

The treasury papers of these stamps is 0,05-0,06 mm thick and has three variants: a yellowish – a white – and a bluish. The white is a bit thinner and transparent than the other two. The bluish paper is definitely rare. It is present nearly only in special collections and cannot be found normally in stock of stamps.

In some stamps in the sheet a part of a letter of watermark can be seen. Both three illustrations have less or more sized part of a letter.



The set of general documentary revenues has a parallel issue for the Military Border. The added stamps to the set so called ‘adnex’ like advertisement- calendar- and newspaper tax stamps have also a parallel issue for the Military Border. They are printed onto treasury paper of Austria watermarked ‘STEMPEL-MARKEN’ except the ‘Hírlapilleték’ on that of course we find the watermark ‘ZEITUNGS-MARKEN’.

The red 2kr of Newspaper Tax Stamp for Military Border was not fully prepared. It remained a proof on a thick, orange-yellow paper.



This is a page from exhibit again about the proofs of Hungarian Revenues. The two die proofs on the top of page have a thin grayish paper.

The trial prints in the middle are on a thin yellowish paper in three shades: an orange-yellow is the first - a sulfur yellow the second - and a light yellow the third. The last line of trial prints in the bottom have all the second kind of the papers.



The mother plates of revenues remain in use nearly three decades after the production were moved from Austria to Hungary in 1870. Only the colors were changed two times in that time.

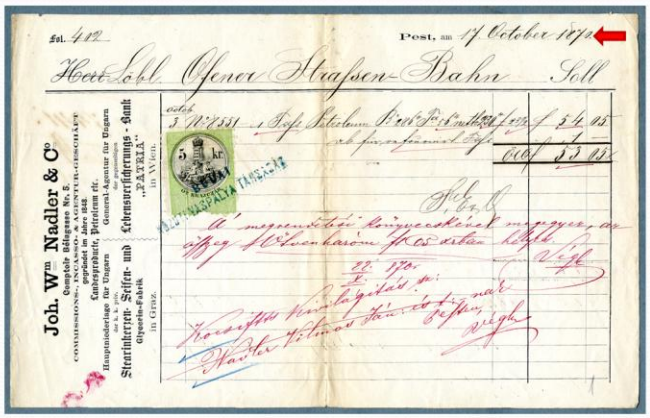
However, the design and printing method of postage stamps was changed several times in this period.



The plates and equipments for printing revenues have been moved from Vienna into Buda. To producing stamps domestically began in 1st October 1870. Because obviously we cannot use the watermarked treasury paper of Austria it was used a pelure paper imported from a private consortium abroad. This paper is very thin and transparent so the image of stamp is visible on the back too. See the largest known unit that is surely from this first Hungarian stamp production and was reconstructed from a strip of tree and from strip of four by my on hands ☺.

The 1st produced Hungarian stamp could be exactly this denomination of 1kr. It is the less value and the need for it was high because it was used the most common on receipts. Seemly, dices of the advertisement stamps were mistakenly used for the green frame. Compare the edges with larger image size of other 1kr stamps. The wider edges of this stamp is a misprint and shows the inexperience of first production!

3.2 The Earliest Use of Domestically produced Hungarian Stamp



First month usage in 17 October 1870.

This is the recently known earliest philatelic object with a domestically printed adhesive stamp of Hungary. A receipt about 55 forint 5 krajczár written in Pest on 17th (*seventieth*) October 1870 and the correct fee of 5kr paid in the first month with a domestically produced revenue stamp of Hungary (5kr on pelure paper printed in bright grass green).



The domestic production of postage stamps was prepared and done in hurry in the late weeks in 1870. The used paper is an around 0,1 () mm thick rough import paper from Austria.

In lack of the originally decided but slowly prepared copper plates the printing method was changed temporary for lithographic implementation because the first deadline of planned issue was 1st January 1871.

It failed because of the poor quality of the first productions. The face of the ruler looked very blemish on the first produced 2kr stamps. A huge amount of produced sheets were burned but some sheets of the trial prints in the Ministerial of Commerce avoided the destruction and later they were used officially in post offices in 1873.

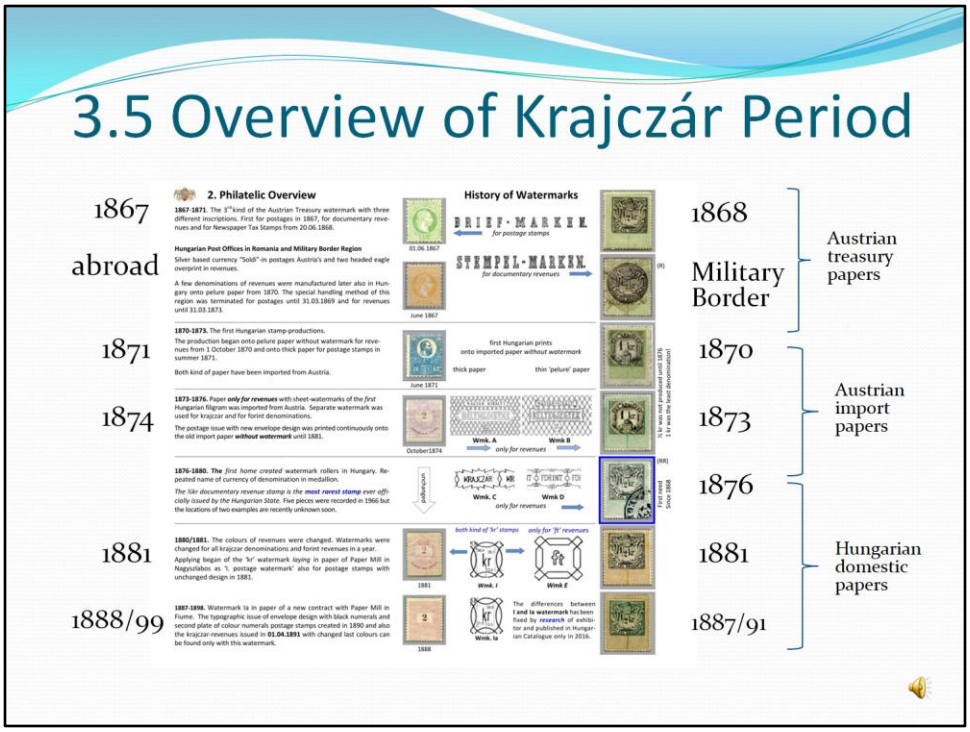
We can identify 36 remained pieces of that stamp until now. All are used and one of them is on a letter guarded by the Hungarian Stamp Museum.

See the known 35 images in the right. This research was published first in the catalog of HUNFILEX 2022 this month by my own work supported by several friends of mine. Only one image is missing yet – all help are welcome of course.



The new term of issue became 1 June. The denominations of lithographic stamps were issued in different days June and July. The galvanic plates were also done and the engraved stamps changed in the traffic the lithograph stamps in the following month soon. The main usage of the lithographic stamps was ongoing only some month. That's why they are highly valued pieces in all Hungarian collections.

The used paper was an around 0,1 (one tenth) mm thick rough import paper from Austria but the last engraved production of some denominations happened soon onto a thinner import paper of the following 'envelope' issue in 1874.



This is a page from exhibit again telling the domestic stamp production history of classic Hungarian issues. The left column shows stamps of postage issues the right the revenues.

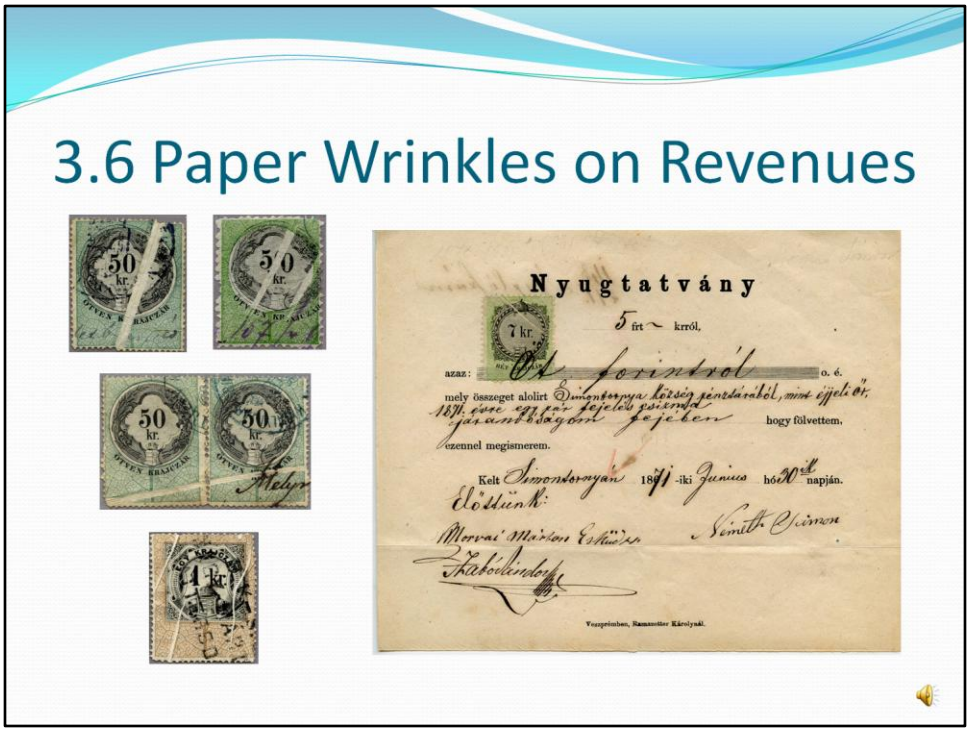
The Austrian pelure import paper was changed to normal thickness stamp paper with sheet watermark in 1873 but only for the revenue stamps. There were applied two kinds of watermark: separate for the krajczar and another for the forint denominations. The same paper was applied for the postage definitive so called ‘envelope’ issue in 1874 but without watermark.

The sheet watermarks were changed in 1876 to repeated stamp watermarks – in two different kinds for the krajczar and for forint denominations again. The watermark rollers were created in Austria but later applied too in the first Hungarian Paper Plant with machine paper production line in Nagyszlabos. The ½ krajcár framed in blue in that row is the rarest stamp issued by the Hungarian State. There are known 3 remained copies of them recently.

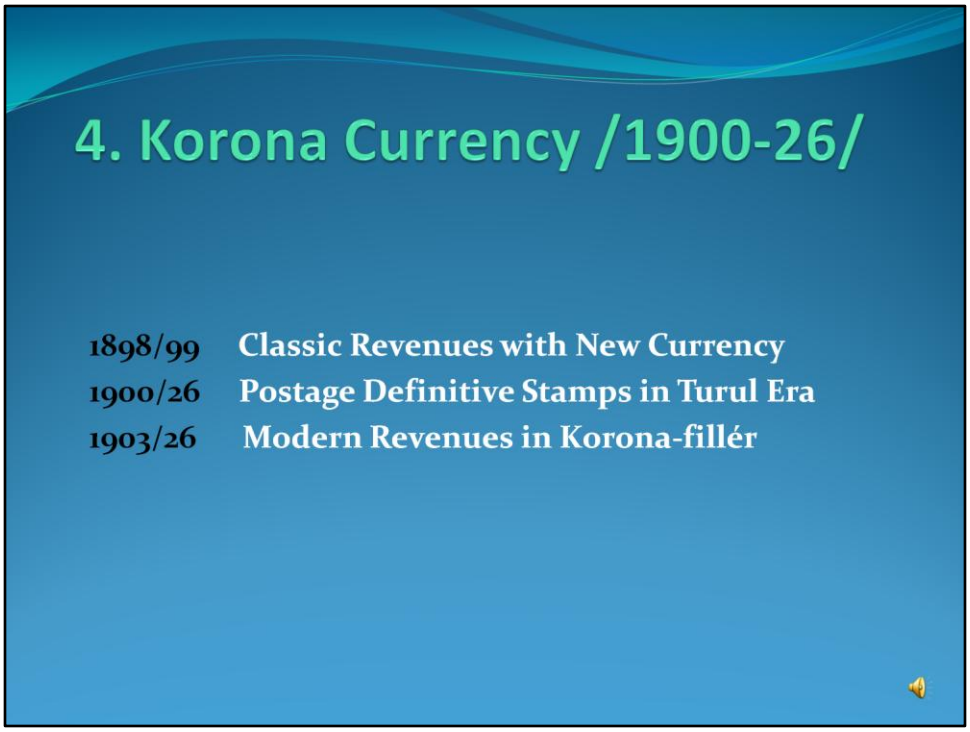
The two watermarks ‘KRAJCÁR’ and ‘FORINT’ were changed to letters ‘kr’ and ‘ft’ in 1881. The ‘kr’ watermark was applied for the postage stamps too and known as ‘postage watermark I’ of Hungary.

A plant in Fiume won the tender for delivery of paper for stamp production in 1887. The roller of watermark ‘kr’ was worn out and they cannot use in Fiume. So, a new roller were created with different dimensions. That is known as watermark ‘Ia’ and after long philatelic research it can be mostly identify by the description made by me. The image about the differences between the two watermarks is available in the Catalog of Hungarian Stamps since 2019. Look after it at the issue of 1881.

This is the watermark for the last postage and revenue issues of krajczár period.



On of the favorites are for collectors the paper crisps that appear mostly on recess printing because the paper has to be wet for that printing method. If it is not wet equable the paper wrinkles when printed and wrinkles appear after drying. This phenomena are present of course at revenues too. See some nice examples here.



The korona was based on gold against the former silver based currency of forint-krajczár. The reason of change was the exploration of large silver mines in America.



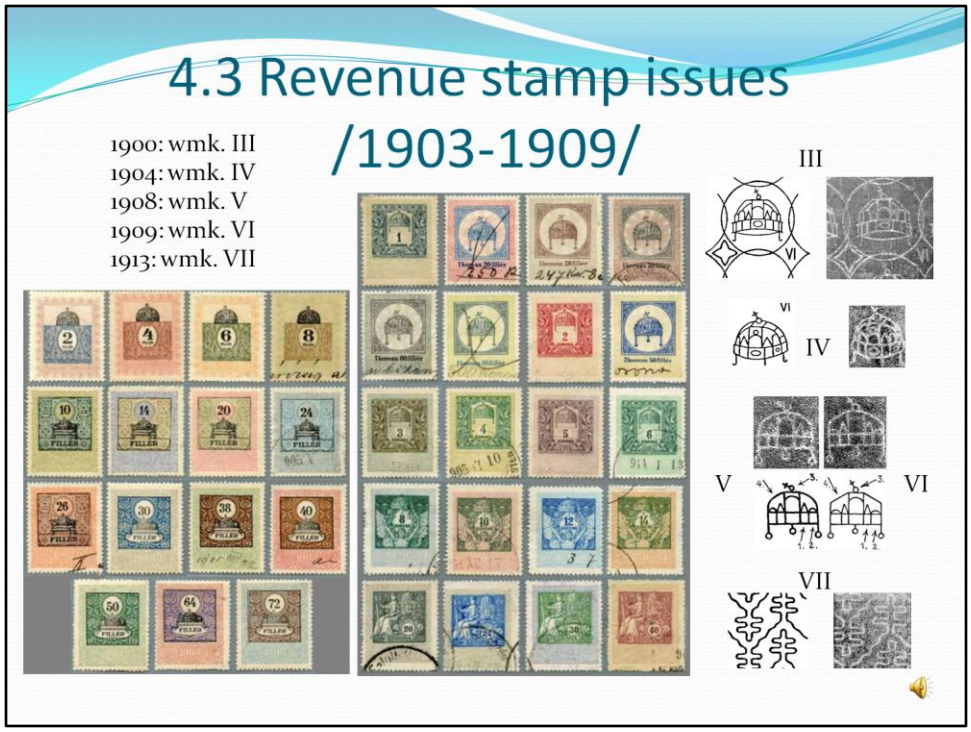
It is not known generally in circles of collectors that the first stamp issues in the new korona currency of Hungary were revenues. The paper with old watermark was used first and when it was stocked out a new paper with watermark of Holy Crown appeared for both the filler and the korona denominations.

The plant of Nagyszlabos get back the supply of paper in the following year. The brand new watermark roller with the watermark II did not fit to the production line unfortunately. So a new roller were created with different dimensions as watermark III.



So, the fhe fresh roller of watermark II remained intact and we can admire it in the Stamp Museum in Budapest. Here is a part of the roller with the filigram of watermark II.

On the right we can see two rollers side by side in the museum. The left piece was used in Fiume until 1898 and the other in Nagyszlabos later. The size differences can be clearly seen: the roller of Fiume was shorter and smaller.



I want not to show the well known postage stamps from this point. Instead of them only the revenues are shown because they were produced parallel onto the same papers than the postage definitive's.



The former so popular special collection by positions of watermark was a favorite art of postage philately. Huge collection can built by combination with other attributes like types or perforation variants.

It is not only possible with revenues but even more easier for two reasons. Once the definitely larger size of stamps are more appropriate for identifying the watermarks and its positions. Second, the revenues are more accessible because of the less collecting community and also the lower prices.

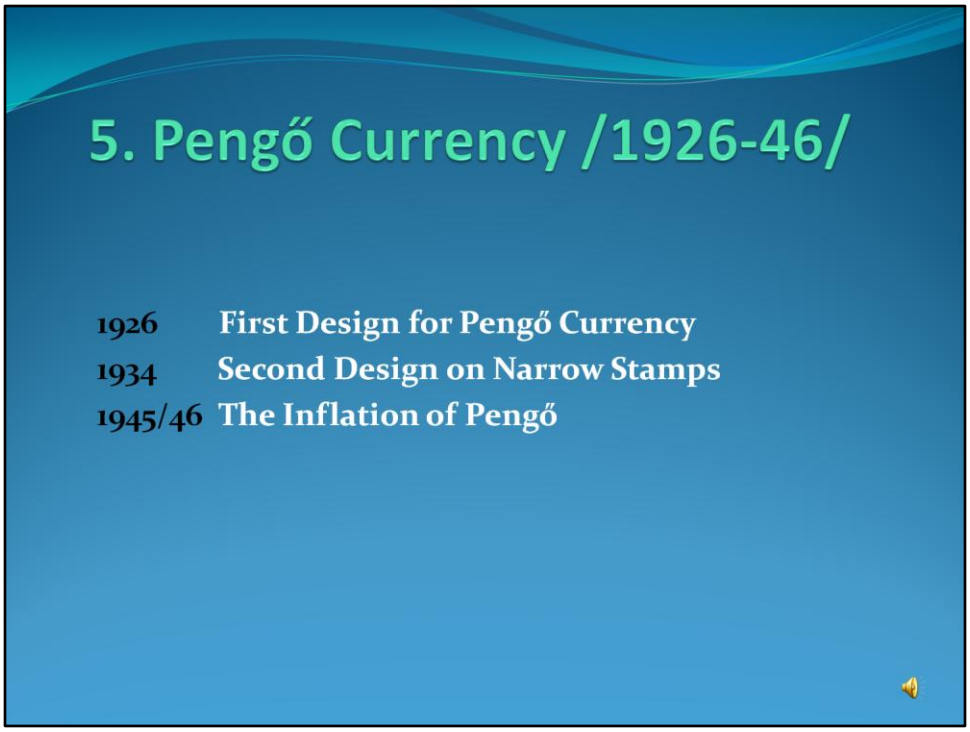


The watermark in the paper of stamps appears in two position: standing and laying. In special collection it can be combined by the three kind of perforation too.



The paper with ‘double cross’ watermark VII was used laying until 1923.

After than a new watermark with ‘four double crosses’ came. Not generally known but two positions can be differentiate with this watermark too. The gap between the crosses is wider horizontally in the standing VIIIa position. The wider gap appears vertically in the other VIIIb position. See the grey lines in the illustrations in the right.

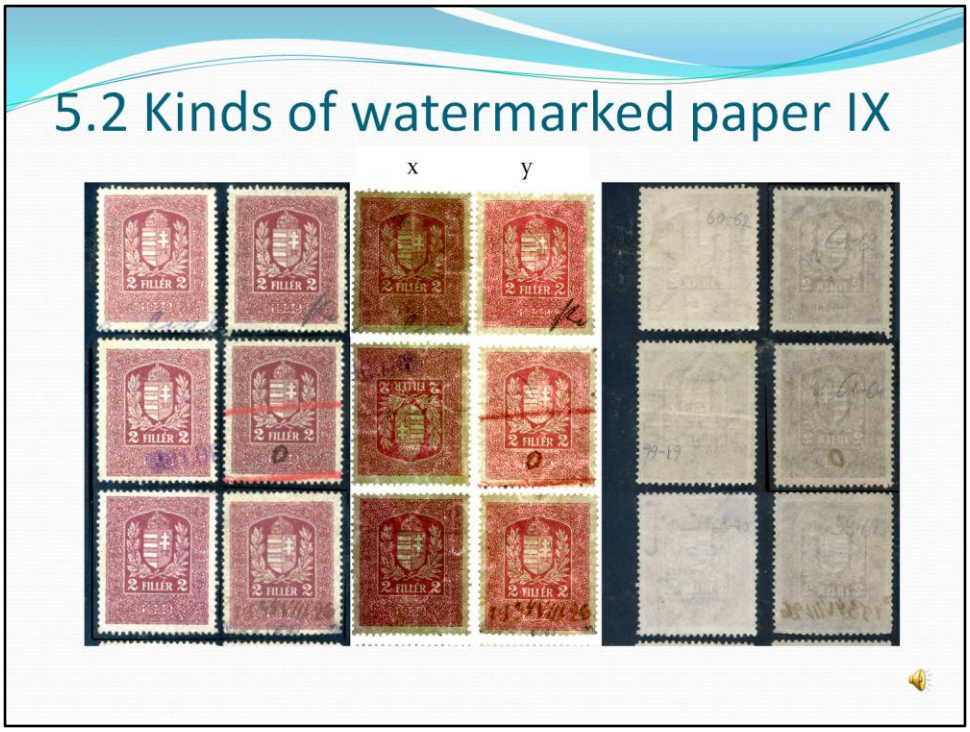


After the inflation of korona a new gold based currency called pengő was introduced in Hungary. The value of pengő was similar than the korona before the inflation: around six pengő were worth one USA dollar.



The new design for pengő denominations were printed first onto former watermark VIII. The same set were produced from 1928 onto paper with watermark ‘IX’ named ‘free double crosses’.

Two position of this watermark can be differentiate too. In the 'a‘ position, the base of the horizontal crosses falls to the left of the vertical standing crosses. In the ‘b’ position they are to the right.



When paper with watermark IX viewed from behind - the most denser specimens are much less translucent and even virtually independent of their thickness. Looking at their backs, these also have a less visible watermark. In slide mode of scanner, it showed quite definitely that the left three stamps (signed x) are denser – because they are a definitely darker than the others (signed y).

This is a brand new discovery by me and that inspired me to create this whole lecture. It is really funny isn't it?

5.3 Narrow Design /1934-45/

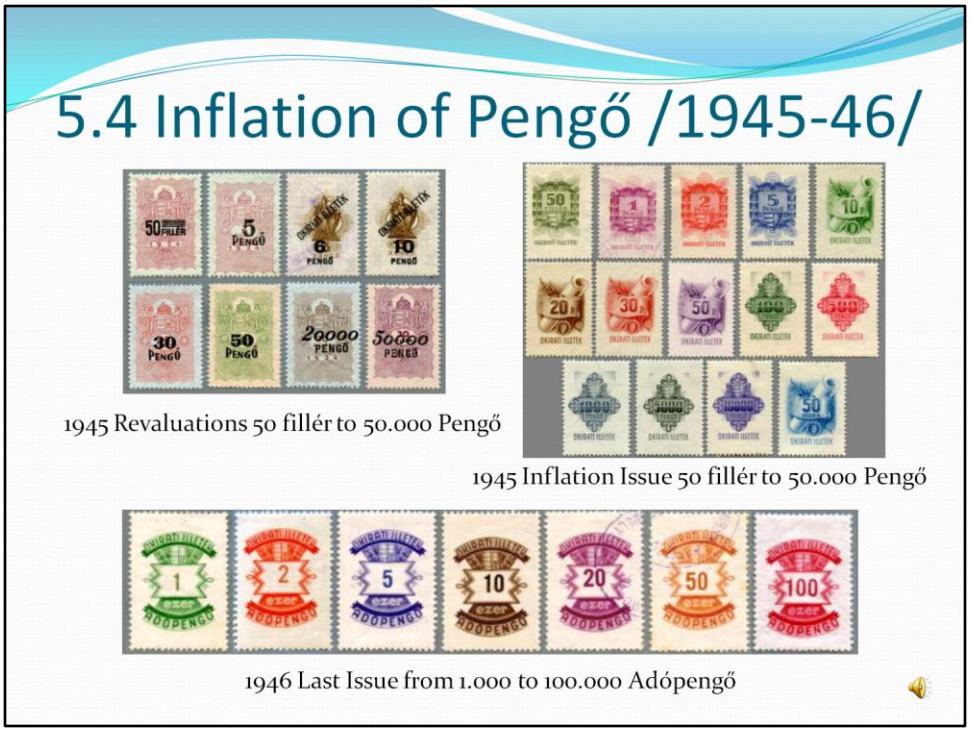


1934 wmk. IX

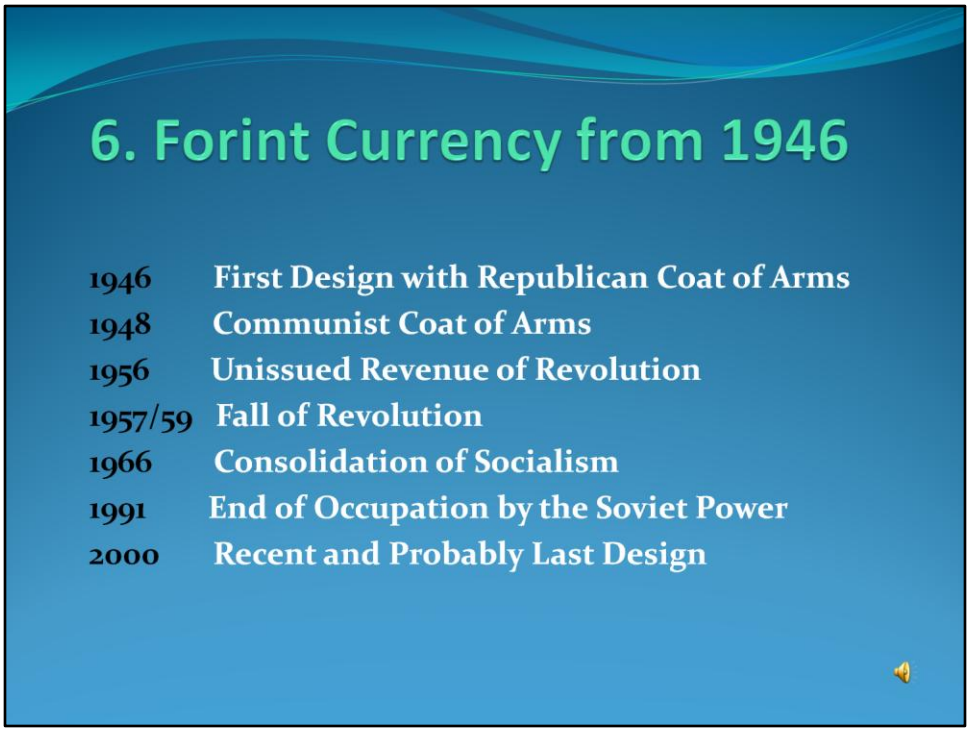


1945 diagonal overprint

The following design were printed onto the same watermarked paper and these revenues were used until the end of the 2nd World War. After the war this stamps were used with security reason wit diagonal overprint „OKIRATI ILLETÉK'.



In the Hyperinflation in 1945-46 a set of overprints with revaluation appeared first. A new design followed it with the same range of denominations. The several overprints with currency Adópengő in 1946 are not shown here but only the last issue with new design in the same year. All issues were printed onto the former paper with watermark VIII.



In the spring of 1945, the fleeing Arrow Cross fascist Hungarian government took the treasury with the country's gold reserves. In fact, this deficit was the main cause of hyperinflation. After the return of this treasure to the country, a new Hungarian currency could be created, which eliminated the inflation.

Initially, the market price of forint was still worth 14-15 US dollar. This exchange rate has unfortunately risen to just over 300 forints since then. One third of this depreciation has taken place in the last 10 years, which means a significant acceleration of the recent third 'stealth' Hungarian inflation that began about 40 years before.

6.1 1st Design with Republican Coat of Arms





1946: watermark IX

The paper for the first issue in the new currency 'forint-filler' remained unchanged with watermark IX (*nine*).

6.2 Communist Coat of Arms





1950: watermark IX

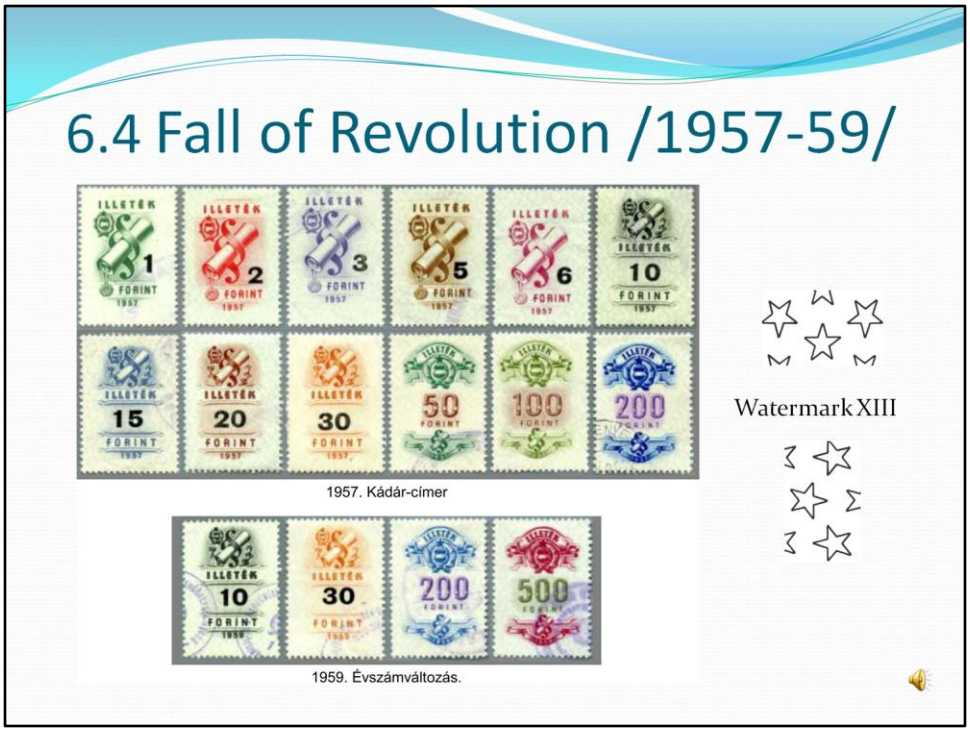


1952: watermark XII

The design has been changed with new coat of arms of the communist power. The watermark was also changed two years later to the symbol of Sovjetunion a five-pointed star.



Firstly, the stamp with 50 filler denomination was produced because of the change of coat of arms of the Hungarian state in 1956. But it became not issued because of the political changes – that was a renewed depression supported by the Sovjetunion - and the stock was later destroyed. Some sheets were saved privately from destruction. The watermark position is laying star.



The revenue stamps with the new Coat of Arm by ‘Kádár’ regime – that shows again the five-pointed stars of communists. The watermark of paper remained XIII both in standing or laying positions.



New design with socialistic symbols came in 1966 for revenues. Watermark XIII both standing and laying position until 1974 and a new paper without watermark after than. The new paper was imported from Swiss with optical brightener and were gummed before the print.



Import papers were used without watermark and from different sources.



Import papers were used too from different sources. Because of frauds the design of highest values became added elements in 2004 and the perforation was changed with a security cross in the middle of the vertical edge.

The modern informatics slowly displaces the revenue stamps. They have been totally withdrawn in some countries from circulation already, such in Austria. Their use became very limited in Hungary as well, the payment of fees works mostly by bank transfer already. However, this is not a problem for the philately, because it makes only this philatelic field a complete, closed collection area.