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Editor Karoly Szucs, Secretary of Mafitt
Translation from Hungarian by Csaba Kohalmi

Consultants: Mervyn Benford, member of The Hungarian Philatelic Society in Great Britain
Dr. Gyorgy Lovei, president of the Gervay Foundation



HUNGARY'S RAREST STAMPS

DR. GÉZA HOMONNAY (BUDAPEST)

The collector's fantasy is always attracted by scarcity the most. Stamp collectors are not an exception to this either…

There are many known Hungarian rarities, but I've never seen them grouped together, so I thought that it would be interesting to present them as a collection. Obviously, every such list is subjective because there doesn't seem to be sufficient data to be fully accurate. Nevertheless, in the past 25 years we have uncovered so much significant amount of information thanks to the internet that gross errors are no longer probable.

The author welcomes all kinds of data, comments, and possible corrections in order to be able to put together a more accurate, better listing based on "collective knowledge". We can also debate whether the APH newspaper stamps belong in this listing or whether it applies to the 2 kr and even the 1 kr newspaper tax stamps from the Military Frontier having been trial printings only. In summing up, they are still most likely to make it into the list of 20 + 1 entries great rarities.

In addition to giving a description and illustration of each entry, we will also note the valuations from 4 catalogues that price the given items. The Magyar Bélyegek Kézikönyve (the so-called Black Book) presents the best insight on the existing material, although in the 35 years that have elapsed there have been certain changes. The Black Book does not give prices but uses a point scale, thus fends off the effects of inflation. Let's say that in 2020 1 point is valued at 100Ft or ¾ Euro. We wish you good browsing!

We're going to present the items in chronological order and not on a scale of scarcity or value. Currently, the 1889 Black numeral 8 kr stamp without the numeral of value is considered to be the rarest Hungarian stamp of which 1, perhaps 2 copies are known. The most valuable one is the red 3 kr stamp from the 1867 issue.



Figure 1. Unused copies of the planned 1868 newspaper tax stamp for the Military Border District, which, as the article will state, are trial printings that were never placed into circulation. Gems from the Bergamini collection (enlargement).

1. THE YELLOW "MERCURY" NEWSPAPER STAMP 1851

Copies known: 45-50 (with Hungarian cancellation).

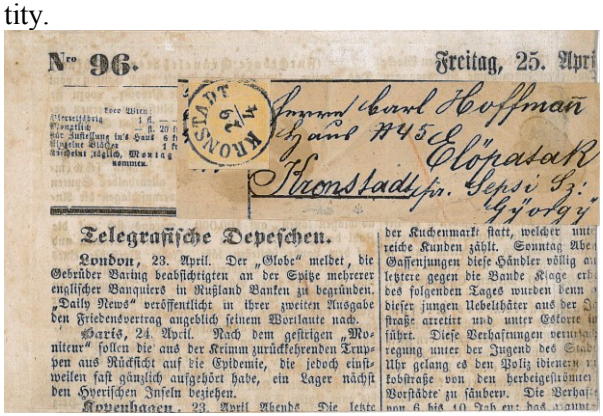
The scarcest postage stamps of the APH (Austrian Post in Hungary, June 1, 1850 to April 30, 1867) are the higher denominations of the Mer-

cury-head newspaper stamps of first series issued in 1851. (Actually the early newspaper tax stamps are rarer, but less valuable.)

Since the unused copies of the Austrian stamps from the APH era do not belong in a Hungarian collection, the scarcest being the cinnabar red newspaper stamp, of which only 300 sheets were printed and were never placed in use in Hungary, this stamp is not a Hungarian but an Austrian rarity.

Originally, the yellow newspaper stamp's face value was 6 kr and it was intended to be used to mail 10 copies of a newspaper. Since it did not see frequent use, the stamp's face value was reduced to 0.6 kr in 1856 in order to use up the exiting stock in mailing single copies of a newspaper. In this format, a small quantity of the stamp saw use in Hungary. (We know of one usage with the original face value.)

Unused copies survived in very small quantity.


Nro 96. Freitag, 25. Apri

Telegrafische Depeschen.

London, 23. April. Der „Globe" meldet, die Gebrüder Baring beabsichtigten an der Spitze mehrerer englischer Banquiers in Rußland Banken zu begründen. „Daily News" veröffentlicht in ihrer zweiten Ausgabe den Friedensvertrag angeblich seinem Wortlaute nach.

Paris, 24. April. Nach dem gestrigen „Moniteur" sollen die aus der Krimm zurückkehrenden Truppen aus Rücksicht auf die Epidemie, die jedoch einstweilen fast gänzlich aufgehört habe, ein Lager nächst den Hyerischen Inseln beziehen.

Kopenhagen, 23. April Abends. Die letzte

der Kuchenmarkt statt, welcher unreiche Kunden zählt. Sonntag Abe Gassenjungen diese Händler völlig a letztere gegen die Bande Klage erh des folgenden Tages wurden denn dieser jungen Uebelthäter aus der straße arretirt und unter Eskorte führt. Diese Verhaftungen verur regung unter der Jugend des Stad Uhr gelang es den Polizeidienern kohlstraße von den herbeigeströmte Vorstädte zu säubern. Die Verhaf

Kronstadt

Figure 2. Yellow Mercury-head with Kronstadt (Brassó) cancellation used on a large piece of the Wiener Telegraf newspaper dated April 25, 1856.

The stamp was affixed to the address label in Vienna; but, according to regulations, it was cancelled upon arrival at the destination – therefore, it is considered Hungarian, which is incorrect in my opinion (a hypothetical example: if a letter would arrive from Paris franked with French stamps, would we consider that to be Hungarian???).

MK (Magyar Bélyegek Katalógusa): used 1,000,000, on newspaper wrapper 3,000,000

Black Book (Black Book): used E9-E10 (=40,000 points), on newspaper wrapper R1 (=80,000 points)

2. ROSE-COLOURED "MERCURY" NEWSPAPER STAMP 1851

Copies known: 15-20 (with Hungarian cancellation).

The higher denominations of the 1851 series Mercury-head newspaper stamps, as already mentioned, are great rarities. In Hungarian relation the rarest one is the so-called "rose Mercury".

Originally, the rose-coloured newspaper stamp's face value was 30 kr and it was intended to be used to mail 50 copies of a newspaper. Since it did not see frequent use, the stamp's face value was reduced to 0.6 kr at the end of 1852 in order to use up the existing stock in mailing single copies of a newspaper. In this format, a small quantity of the stamp saw use in Hungary (to be precise, as these stamps were cancelled at the destination post offices, these stamps were on newspapers sent to Hungary, but most probably these were posted in Austria, according to the opinion of the author the Hungarian post offices did not receive any stock of this stamp). Very few unused copies survived.



Figure 3. A luxury copy of a nicely centred rose-coloured Mercury stamp with a wide margin and Pest cancellation.

MK: used copy 3,000,000, on newspaper wrapper 5,500,000

Black Book: used E10 (=50,000 points), on newspaper wrapper R1-R2 (=120,000 points)

3. THE 3 KR COLOUR ERROR OF THE 1867 ISSUE

Copies known: 6

The 1867 series was Hungary's first stamp issue. The circumstances around this issue are known. The stamps were printed in Vienna and were also used by the Austrian post; hence, they are catalogued under the term "Austro-Hungarian common issue." Nevertheless, our current knowledge dictates that these stamps with identical designs are separate Hungarian and Austrian issues.

The stamps were printed in sheets of 100, for each denomination using a separate printing base upon which 100 dies were placed kept together with a frame. An error occurred sometime in the summer of 1867 during the printing of the 5 kr: a block intended for the 3 kr value replaced one of the 100 5 kr blocks in the plate. Thus, for every sheet of 100, one 3 kr value was printed alongside of the other 99 5 kr stamps. This became the 3 kr stamp printed in red. The sheets from this printing were shipped to Hungary. The error was discovered relatively quickly, so the faulty sheets were on sale for only 2 months, and since hardly anybody looked at the denomination on the stamp, countless seemingly uninteresting copies were relegated to the wastebasket.

Currently, 6 copies of this error exist, 2 on cover, 1 on a cutout, and 3 stamps. All three of the individual stamps are slightly damaged. The two letters are from identical mailings. István Gaál, a Hungarian collector, purchased the correspondence of the Pfeiffer Company in the late 1930s and discovered these printing errors. He then sold them to another Hungarian collector, László Pákozdy. In the late 1990s, one cover from Pákozdy's estate was sold in the Hungarofila auction. Pákozdy had sold the second cover earlier to Anton Jerger, an Austrian collector, whose estate was auctioned off by the Swiss Corinphila house in 2005.

There is a copy cancelled in Nagybecskerek in the author's collection that was purchased from the Swiss stamp dealer Bach in 2000. Originally, the stamp had attest stating that the stamp was once in the collection of King Michael of Romania and that it found its way to America in the late 1940s. Unfortunately, the original attest had been lost along the way.

Note: The Monograph mentions a copy with a Kecskemét cancellation, but this is in error since the October 2nd Nagybecskerek cancellation can easily be misread for Kecskemét…

The 6 known copies:



Figure 4. September 8, 1867 letter from Kőbánya to Vienna

This was auctioned off in Budapest in 1997 for 38 million forints (DM320,000) + auction commission (it became Hungarian property and it's stored in the Stamp Museum).

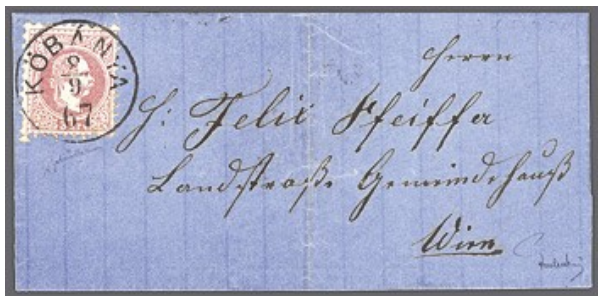


Figure 5. August 25, 1867 letter from Kőbánya to Vienna

This was auctioned in 2005 by Corinphila for the hammer price of CHF500,000 (about 100 million forints including the auction commission). It was purchased by an Italian. The cover originated from the Jerger collection.



Figure 6. Stamp cancelled Nagybecskerek, October 1, 1867. From Ryan and Wittenberg, presently in Hungary.

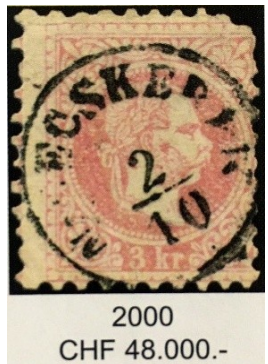


Figure 7. Stamp cancelled Nagybecskerek, October 2, 1867. From the author's collection.



Figure 8. Cutout with Detta cancellation, October 4, 1867. From Rothschild and Zgonc.



Figure 9. Stamp cancelled Brukenau, September 24, 1867. Sold in 2006 for €105,000.

MK 2020 A3 error print, used 20,000,000, on cover, 100,000,000

Black Book III 3kr red, used or on cutout R2 (=150.000 points), on cover R3 (250,000 points)

Yvert 2005 1ca 3kr red, used €40,000, on cover €175,000

4. **Newspaper Tax Stamps of the Military Border District 1868. - 1 Krajcár**

Copies known: 15-20 (probably trial printings, used copies are with fake cancellations or fake precancellations).

At the time of the Compromise of 1867, the Military Border District, a buffer strip between the Monarchy and the Turkish Empire remained under Austrian control along with Croatia and Slavonia. On April 1, 1868, the postal administration of the civilian area of Croatia-Slavonia became Hungarian while the Military Border District came under the jurisdiction of the joint Imperial and Royal Ministry of Defence. A postal directorate was established in Zimony (Semlin) in order to support this. Eventually, all of the post offices in the entire region came under Hungarian control on January 1, 1871. Previously, the Compromise of 1867 stipulated that all of the revenue collected in the Military Border District belonged to the Hungarian State Treasury. (Note: the newspaper tax revenue did not constitute postal income.)

In 1868, Hungary issued new newspaper tax stamps for its own use; however, Austria did not allow these to be used in the Military Border District unless they were overprinted with imperial insignia. Since the corners of the design on the Hungarian newspaper tax stamps were full of ornaments, an overprint of the imperial eagle would not have shown up well. Therefore, the two designs were redrawn; the India ink sketch of which survives (it was last exhibited during the Mafitt Salon in 2004 held in the Stamp Museum. The unique object can be seen on page 10 of the Philatelic 2014/2 magazine).

László Surányi wrote an article in the Philatelica 84/2 issue analyzing this stamp. His conclusion based on many logical arguments and facts was that this stamp was never placed into circulation. Most probably, it exists only in trial printing format. A number of the existing copies have been obliterated with illegible cancellations or pen markings – these are fake cancellations.

A few copies exist with so-called partial precancellations (five are known, all from the same source). According to Surányi, these fakes were prepared for the collection of Count Ferrari at the time of World War I (at times, the newspaper tax stamps were affixed to sheets of paper prior to printing so the text of the newsprint appears on the stamp; therefore, it is possible that such a stamp could exist).

Despite all of this, the stamp is popular in collecting circles and sells for high prices in auction. Probably the nicest copy sold for the hammer price of US$42,500 in a 2016 Siegel auction which is a startling result.



Figure 10. One of the finest unused copies with original gum

MK 2018/II	*13.000.000 Ft*	*9.000.000 Ft*
Black Book	*E10 (= 40.000 points)*	
Scott Classic	*9.500 USD*	*6.000 USD*
Yvert 2005	*25.000 EUR*	*18.000 EUR*

Both Scott and Yvert consider this stamp to be genuine because they mention that a 2 kr value was not issued. So this proves it?

5. Military Border District Newspaper Tax Stamp 1868 – 2 Krajcár

Copies known: 3-5 (trial prints)

The details concerning the 1 kr value were listed previously. From these we know that the 1 kr value was never placed into circulation. The unused copies are either from trial printing or from a printing that was never placed on sale, and the used examples are forgeries. The situation concerning the 2 kr value is simpler. The few existing copies are most certainly trial printings on thicker, cardboard paper. The Stamp Museum purchased a copy from Mirko Poppovits, whose accumulation served as the basis for the Stamp Museum's collection. There are two, maybe three other copies in existence. The examples in the Homonnay and Bergamini collections are identical in every aspect to the copy in the Stamp Museum.



Figure 11 Example from the author's collection

MK 2018/11 *RRR*
Black Book *6,000 points (an obvious undervaluation, if so, it's because of its trial printing pedigree)*
Not listed in Scott Classic and Yvert

6. Lithographed First Issue 2 kr ("Pockmarked Joe")

Copies known: 34 (all used)

After the State Printing Office finally received the presses suitable for printing stamps, the Hungarian Post happily ordered its first, printed in Hungary postage stamps. Because the engraved plates to be used on the appropriate press could not be prepared in time for the designated deadline, lithograph technology was decided upon as an interim solution to stamp production. This was the origin of the Lithograph series that was issued on the first of May 1867 (actually a few days later).

A quote from the Monograph: "*It is known from the history of the 1871 issue that the postal directors voided the first stamps and imprinted stationery items produced by the state printers in January 1871 because of their ugly appearance. The postal cards and postal money orders were released for circulation out of necessity. With this decision, the post ordered the destruction of 7,820,000 printed stamps and 360,000 finished stamps. The finished stamps – gummed and perforated – consisted of the 2 and 5 krajcár denominations, from which a few sheets of the 2 krajcár value escaped their fate. After two years, these were used for franking.*

Today it is impossible to find out neither to what luck their survival can be attributed nor the circumstances in which they were placed into circulation. It's only possible to make assumptions regarding this. It is possible that sample sheets were kept at the postal directorate. When they

came to light later, they were placed into circulation rather than destroying them.

It is also possible that the sample sheets were returned to the state printing office, a few sheets of the 2 kr were left out of the material destined to be destroyed and thus a small quantity remained. Later, these sheets were included with the engraved stamps and were shipped out. This 2 kr stamp printed lithographically was the first postage stamp produced in Hungary. It owes its origins and eventual survival to these unusual circumstances.

Basically, every stamp of the 1871 issue showing the portrait of Francis Joseph is uniform; however, the lines on the original engraved picture were reproduced imperfectly with extensive distortion on the first 2 kr stamp. On the stamp, the coloured lines of the picture are usually thicker thus making the white areas smaller resulting in changing the form of the original image. This stamp resembles the imprinted indicium found on early postal cards rather than on the lithographed and engraved stamps that followed later. The first sight of the pockmarked printing shows its similarity with the 2 kr imprint on the postal card. The resemblance of the two images to each other shows characteristics that are missing from the lithographed and engraved copies.

The origins of these deviations and the resulting unfavourable appearance of the first 2 kr stamp can be attributed to the method of preparation of the printing stone. The similarities between the 2kr stamp and the postal card imprint shows that the printing stone of the first 2 kr and the printing block of the postal card must have had the same origins. This means that image of the first postage stamp was transferred from a typographic printing block to the printing stone. This was the basic reason for the objections to the stamp. It is also possible that the preparation of the printing stone was not adequate and it contributed to the fact that the quality of the printed product did not meet expectations.

The use of the first 2 kr stamps (which were chrome-yellow as opposed to the colour of the later ones) occurred when the engraved version of this value was in use for a period of time. The copies known to date were all used at the Budapest main post office; and, judging from the dates on the cancellations, their use was limited to a few days. The assumptions based on these cancellations are in accordance with the scarcity of the stamp.

At this time, two types of cancellations are known. The first, dated on the 30th or the 31st, is a daytime cancellation missing the month and the year. The dating on the second type of cancellation is the evening of August 9, 1873, between 10-11. Most likely, the daytime cancellation is also from 1873, possibly from the months of July or August.

Up until now, the first 2 kr stamp was used to frank printed matter exclusively, and it is possible that in this short period, the entire available stock was used up at the main post office. This stamp surviving on an entire mailing or cutout has a value many times that of the normal 2 kr on a similar cover. Multiples are completely unknown. Similarly, unused copies are not known."

Since this publication, cancellations with 10 different dates have become known. Two complete pieces of printed matter mailings exist. One is in the Stamp Museum; the other, in the Bergamini collection. Pairs or strips of three could be assembled; unfortunately, the individual pieces are not in the same location.



Figure 12. First issue 1871 2 kr used on printed matter (Bergamini collection). 2 copies are known.



Figure 13. The same on a significantly enlarged single stamp

	Used	*On cutout*	*On printed matter*
MK	*1.800.000*	*60.000.000*	
Black Book	*40.000 pts*	*60.000 pts*	*R2 (=150.000 pts)*
Yvert	*9.000 EUR*		
Scott	*3.500 USD*		

7. COLOURED NUMERAL KRAJCÁR 1874. 3 KR – 9 ¼:9½ HARROW PERFORATION

Copies known: 7-10 (2 unused)

The coloured-numeral krajcár set was issued on the first of October 1874 and, along with its black-numeral cousin, remained in use for 26 years until September 30, 1900. Of this span, 23 years exclusively! Because of this, they are fairly common stamps; but, naturally, rarities can be found amongst them also. Thus, the scarcest variety is the 3 kr with harrow perforations. These were produced early in the life of this issue when the perforations were switched over from the $9^1/_4$:$9^1/_2$ gauge used for the engraved 1871 issue to the new gauge of 13. For a short period, the old equipment remained in use. According to the literature, genuine copies exist only of the 3 kr value. All existing copies of the 5 kr value and many copies of the 3 kr value are forgeries. In theory, 13:$9^1/_2$ mixed perforations could exist because line perforation was utilized, but no such genuine stamp is known.

According to the Black Book, unused copies do not exist. The Magyar Bélyegek Katalógusa gives a price, because there has been one item at the Ryan-auction in the 1990's and there is another in the Tapling-collection. The Stamp Museum possesses two used copies and there have been tow other ones at the Ryan-auction, one with Vácz, the

other with "Holdmezővásárhely" cancellation, the latter on a money order form.



Figure 14. The unused copy sold at the Ryan-auction

	Unused	*Used*	*On cutout*	*On cover*
MK	*1.500.000*	*500.000*	*800.000*	*3.000.000*
Black Book	*E7*	*E8*		
	(= 10.000 pts)	*(=20.000 pts)*		
Yvert	*5.000 EUR*	*1.800 EUR*	*7.500 EUR*	
Scott	*3.000 USD*	*2.000 USD*		

The catalogue valuations are not realistic considering the extreme scarcity of the stamp.

8.-10. COLOURED NUMERAL KRAJCÁR SET 1874, FIRST PRINTINGS

Copies known: 5-10 for each denomination (all unused)

In addition to the previously discussed perforation variety, the so-called first printing or otherwise known as Type 0 examples of the 2, 3, and 10 kr denominations are rare.

The stamps, with the denomination having the same colour as the stamp, were printed using the intaglio method and copper-engraved plates in one operation. The printing plates, made using Galvan plastic (electrotype) duplicating method, gave weak impressions of the fine lines in the stamp design. They wore out quickly and needed continuous repairs. The first printings were so poor that with the exception of the 5 kr value none of the others were issued. (The 5 kr value was used because the supply of 1871 5 kr engraved was exhausted.) The stamps printed in this first phase are called Type 0 or first printings. Their distinguishing mark is the lack of contour lines around the corner triangles.

The figure below illustrates this typical characteristic that applies to all 4 corner triangles:



Figure15. first printing – final plate



Figure 15a. Surviving denominations of the first printing

	2 kr	*3 kr*	*10 kr*
MK	*300.000*	*280.000*	*250.000*
Black Book	*20.000 pts*	*20.000 pts*	*20.000 pts*

This variety is not listed in international catalogues.

According to the experts, the 2 kr value is harder to find on the market than the other two denominates. Yet, there are 7 copies of this in the Stamp Museum, two of the 3 kr, and 4 of the 10 kr. The Black Book shows a very high valuation (R1=80,000 points) for used copies, but certified used copies are not known.

Catalogue prices are unrealistic since the stamps are extremely rare.

11. Black Numeral Krajcár 1888 – 8 Krajcár Without the Numeral of Value

Copies known: 1 or 2.

Three versions of the black-numeral krajcár issue that appeared in 1888 exist. In the beginning, a few denominations were issued printed using the so-called stereotype method. These are scarcer. Next, all 12 values were printed using the so-called electrotype method. Occasionally, the standard 12:11½ perforations for this issue were supplemented with 11½ perforations used on an auxiliary basis. These are also scarce. For several denominations such as the 10 and 20 kr values they are so scarce that they could fit into a listing demonstrating the scarcest Hungarian stamps.

I'd like to note that the black-numeral krajcár stamps also come with two distinct watermarks (the 1898 and the 1899 versions) as well as 11½auxiliary perforations. These are exceptionally scarce denominations almost all of which are hard to find. The catalogues do not reflect their relative scarcity. The 24 kr value with the 1899 watermark is scarce even with the standard perforations. With the auxiliary perforations, it hardly exists.

But the truly rare variety from the black-numeral krajcár series is the 8 kr value, electrotype printing from 1888 with the traditional perforations missing the numeral of value. This may be the scarcest Hungarian error print. Two sheets may have been stuck together during the printing of the denomination, so the bottom sheet did not receive the printing. This means that 100 such stamps may have been made, but today we know only one example. Folklore has it that there may be another one…



Figure 16. An example from the author's collection

This error print has not been listed in the catalogues.

12. 1900 First Turul Issue – 3 Korona 11½ Perforations

Copies known: 3 (all used)

The series of stamps issued on January 1, 1900 depicting the turul bird resulted of from the korona-fillér currency reform. This series ruled the Hungarian stamp scene for 14 years. Over the years, 5 series that varied from each other because of the watermarks, from III to VII, were issued. In the case of the first, 1900 issue, the then current

perforation, similar to the krajcár stamp, was 12:11¾. Occasionally, a supplemental 11½ gauge perforating bar was used. (In the case of the 1904 issue, this was utilized only on the 2 Korona value, the 11½perforation of which on an unused copy is a serious rarity.) Obviously, this case with every denomination makes the stamp scarcer than one with the basic perforation. The Magyar Bélyegek Katalógusa does not list prices for unused copies. With one exception, the Black Book and the foreign catalogues do price unused stamps. The exception is the 3 Korona denomination. This was not a successful choice for a denomination because practically there was no need for it. It was not included in the later series. Thus, the denomination was removed from service on March 31, 1901 and was relegated for use internally on parcel slips and telegrams according to the catalogue. Based on these facts, it appears that a total of 1-2 sheets could have been produced with 11½perforation. These sheets were then used in Trencsén. (Obviously, the whole sheet or sheets were used up, so unused copies do not exist.)

In 1971, the Monograph wrote the following about the stamp: "*Used stamps with 11½ perforation are scarce; most denominations of unused stamps are even scarcer. For example, only two examples of the 3 korona are known, both with Trencsén cancellation (from the collections of Schäffling and Szepes).*"

Well now, in the 50 years since then, only one additional copy surfaced making it three altogether:



Figure 17. Trencsén? Darabanth auction June 2011



Figure 18. Trencsén, September 27, 1901

Köhler auction, June 2020



Figure 19. Trencsén, October 1901
Example from the author's collection

	Unused	*Used*
MK	*1.500.000 Ft*	*820.000*
The Black Book questions its authenticity, does not give a valuation		
Yvert 2005	*-*	*3.000 EUR*
Scott 2010	*3.000 USD*	*1.500 USD*

13. GREEN POSTAGE DUE 1905 – 20 FILLÉR INVERTED DENOMINATION

Copies known: 6

The first Hungarian postage due series, the so-called green postage due set, was issued in 1903; and like the turul series, it was followed by 4 other series, each time with new watermarks from III to VII. The first and second postage due series was produced with two types of perforations. The fifth series is listed in the catalogues with two types of watermarks: VII (vertical) and VIIa (horizontal). These postage due stamps were valid for use until December 31, 1927.

The 20 fillér value from the second green postage due set issued in 1905 exists with an inverted denomination. The Monograph references the December 1927 edition of the Donaupost newspaper. This is the translation of the pertinent text from the article:

"*Three copies of the 20 fillér postage due stamps are known with the denomination printed inverted; and as the discoverer of one copy, who lives in Varasd, reported at the time that only one stamp in the sheet had an inverted numeral. A second copy is in the possession of a collector from Prague. It was cancelled in Varasd on June 15, 1907. A third used copy, similar to the first, was bought for 2100 francs in the auction of the Ferrari collection. The question was finally resolved when a complete sheet surfaced from abroad in the 1930s (Tivadar Schatz collection). The position of the error print based on this sheet is II.10, but it is unclear at this time if it occurred on sheet A or B.*"

The 20 fillér postage due stamp was printed in 2 x 100 sheets in two operations. The error occurred when one block for the numeral was placed upside down into the printing plate (the frame of the stamps was printed in the first operation, so these half-printed sheets went into the press to receive the denomination number).

The Monograph, as stated before, mentions the existence of 3 unused and one used copy. There is also an example on a cover (!) with Varasd, July 1, 1907 cancellation from the Bergamini collection as well as a sixth copy from the author's collection. Two are shown below:



Figure 20. 1905 inverted 20 fillér green postage due on a cover sent from Olmütz to Varasd, July 1, 1907.



Figure 21. 1905 inverted numeral 20 fillér green postage due with July 28 Draganic u Petakih cancellation

	Unused	*Used*
MK	*2.000.000*	*2.000.000*
Black Book	*R1 (=80.000 pts)*	*R1 (=80.000 pts)*
Yvert 2005	*4.000 EUR*	*3.000 EUR*
Scott 2010	*9.000 USD*	*9.000 USD*

Draganic is a small town in today's Croatia between Zagreb and Karlovac. Its name for a while was Draganic u Petakih, Petakih being a district of the town.

14. TURUL 1906 – 10 FILLÉR WITH "AUT." PERFIN

Known copies: 30-40 (one of these is unused)

The Hungarian Post, on May 1st 1906 (regulation 13.041/906 promulgated in the 1906 no. 17 edition of the PTRT) put in place two "automatic machines," one each at the Budapest 4 and Budapest 6 post offices, for the purpose of posting registered letters. First, the machine printed a registry label on the letter. Then, a postal employee affixed a 10 fillér stamp that was perforated "AUT." on the mailing. These stamps with the "AUT." perfin were not sold to the general public and could not be used for any other purpose. Therefore, these stamps were considered to be internal registry stamps. The automatic machine then provided a receipt for the deposited letter.

The machines that operated with a 10-fillér coin were removed at the beginning of July 1907 because they required complicated operation and were prone to failure. With the shutting down of the experiment, the function of the "AUT." stamps ceased since they could not be used for anything else. The left over stock was probably destroyed. In the past 40 years, only one unused stamp appeared within the sight of collectors:



Figure 22.



Figure 23.

Six or seven copies are known on cover mostly on local letters addressed to Budapest but two were sent domestically to Bia. An interesting additional aspect of one of these is that the perfin is upside down making this letter probably the most interesting item of all of the "AUT." covers (it can be found in the Kostyál collection).

	Unused	*Used*	*On piece*	*On cover*
MK	*950.000*	*200.000*	*400.000*	*2.500.000*
Black Book	*EÉ*	*400 pts*	*1.500 pts*	*4.500 pts*

The Yvert and Scott catalogues do not list this.

15. GREEN POSTAGE DUE 1908 – 20 FILLÉR INVERTED DENOMINATION

Copies known: 4

The third green postage due series also has an inverted numeral printing error similar to the one from the second series. Presumably, the upside down printing block was not discovered, and the printing continued with the third series resulting in an inverted denomination in one position. The Monograph describes it so: "*Inverted denomination. Similarly to the 1907 series, this occurred on the 20 fillér value that resulted from the previously discussed printing of the postage due stamps. Based on used copies, these were used in Szeged. Naturally, the sheet position is the same as in the 1907 series – II.10.*

Rédey does not mention these, but Payer, who was not aware of the 1907 inverts, knew about two copies: one was unused originally from the auctioned-off Ferrari collection, the other was used - (cancelled Szeged 1, November 1909, with the day of the month hardly visible, but most likely from the end of the month) – from the collection of Mirkó Poppovits. The third example, cancelled Szeged 1, December 9, 1909, was found by Móric Székely, a collector from Szeged, in 1928. "

It is unclear why the Monograph refers to 1907 when the second series was issued in 1905 even though the printing of some of the stamps occurred later. In any event, there exists still another copy not mentioned in the Monograph:



Figure 24. 1908 green postage due with inverted denomination cancelled Zengg, May 27, 1910

MK	*2.000.000*	*2.000.000*
Black Book	*R1 (=80.000 pts)*	*R1 (=80.000 pts)*
Yvert 2005	*-*	*3.000 EUR*
Scott 2010	*9.000 USD*	*9.000 USD*

16. "RED-NUMERAL POSTAGE DUE" 1915-1920 – 120 FILLÉR AND 200 FILLÉR IN A VERTICAL PAIR

Copies known: 2 or 3

This was followed by the red numeral postage due series issued in 1915. Five new values were added in 1920. One of the most interesting Hungarian varieties is associated with this series; that is, two differently denominated stamps a pair (such a variety occurred in a few other error prints, for example, the 1913 35/50 fillér or the 600/800 korona Harvester, but both stamps in this joined pair of postage due stamps is a normal stamp and not an error print). The Monograph describes it this way:

"*<u>Special printing.</u> A block of four with a margin on the left side surfaced on the philatelic market in 1928 on which the denomination on the upper*

two stamps was 120 fillér while the lower two were denominated 200 fillér. The investigation regarding this conducted by the State Printing Office concluded that the pairs were glued together. The opinion of the federation's expert committee and the Technical University's special examiners was the block was a genuine, intact, phase printing partial sheet (imperforate with printed stamp design) that received the genuine value imprint of the state printers. This was then perforated but the gum and the marginal tallying numbers were missing."

In other words, according to the experts, the block of four was created under normal circumstances at the State Printing Office. (On the other hand, this series also has stamps with inverted denomination. The 15 and 50 fillér values exist in this condition, but they are not scarce.)



Figure 25. Example from the author's collection – good probability that it is one of the two pairs from the block of four, but it is also possible that it is a third example.

MK 800.000

17. "MAGYAR POSTA" POSTAGE DUE 1920 – 2 FILLÉR WITH INVERTED DENOMINATION

Copies known: maximum 17

In 1919, the "Köztársaság" overprinted postage due stamps were issued. Up until now, every issue was inscribed "Magyar Kir. Posta." Since the last Hungarian king, Habsburg Károly abdicated in 1918, the new postage due stamps issued in 1920

were different than the previous issues. Their inscription was "Magyar Posta."

Just like the 20 fillér stamp from the 1905 and the 1908 green postage due series, this series also has a value with inverted denomination, this time the 2 filler value. This also differs from the other two series because only unused examples are known. The Monograph wrote this about it: *"The 2 fillér is known with an inverted denomination. It was discovered in Vienna from a packet of 150 stamps. Seventeen pieces turned up in the packet of 150 stamps. The error resulted from the stamps being printed in two operations. As a result, a printer's sheet of 2x100 must have been produced. We had not seen it on a mailing*."

The obvious question is how many of the 17 examples survived after nearly 100 years had passed. It's a good chance that a large percentage of them survived since they were known to be great rarities when they were discovered.



Figure 26. Example from the author's collection

	Unused	*Hinged*
MK	*1.000.000*	*700.000*
Black Book	*E6 (= 6.000 pts)*	
Yvert	*1.200 EUR*	
Scott	*3.000 USD*	*2.000 USD*

18. THE "INVERTED" MADONNA

Copies known: about 20 unused and 20 used

The Crowned Madonna series of 10 stamps was issued during the period of the korona inflation between 1921 and 1925. The stamps were printed in two operations: first, the frame of the stamp; second, the centre design. One sheet of the 5000 korona value that was issued in December of 1923 was placed upside down into the press for the second printing operation resulting in an inverted (and slightly off centre) central design.

Its existence was discovered in January 1925 at the Budapest Workers' Insurance Institute (currently the ONYF located on Fiume Street). The stamps were sold at a nearby tobacco shop. When the error was recalled, 80 stamps had already been sold. A smaller quantity of these were used at the Budapest 72 (Keleti main post office), while the larger quantity originated from the Budapest 85 post office (44 Orczy Street).



Figures 27-28. Unused stamp and pair

	Unused	*Hinged*	*Used*	*On cutout*
MK: 405.	*6.000.000*	*4.500.000*	*4.000.000*	*5.000.000*
Black Book:	*40.000 pts*	*40.000 pts*		
Scott	*17.500 USD*	*15.000 USD*	*8.000 USD*	
Yvert	*12.000 EUR*		*10.000 EUR*	

This is frequently seen in auction and sells for a price of about 10,000 dollars.

19. THE "NAGYMÁNYA" 70 FILLÉR (WITHOUT THE "HAZATÉRÉS 1938" OVERPRINT)

Copies known: 32 unused (25 in the Stamp Museum), 17 used (1 in the Stamp Museum)

A set of two stamps were issued on the eve of World War II to commemorate the return of the first returned territory that was detached by Trianon. The 20 fillér and 70 fillér stamps from the 1938 Saint Stephen set were modified by reprinting in different colours. The 20 fillér stamp received a black and the 70 fillér stamp a red overprint of the text "Hazatérés 1938." Theoretically, these stamps could not have existed without the overprint. Nevertheless, the printers missed the overprint from one sheet of the 70 fillér stamp. The sheet was delivered to the post office of the village of Nagymánya in Upper Hungary. There, 62 copies were sold before the post office discovered the error and recalled the stamps. From the remaining irregular stamps, the Stamp Museum received a block of 24 and one single stamp. The other stamps that went into circulation were used between April 26th and May 20th, 1939.



Figure 29. Hazatérés1938 70f "Nagymánya" error print without the overprint

	Unused	*Hinged*	*Used*	*On cover*
MK: 625.Tny.	*4.500.000*		*3.000.000*	*7.500.000*
Black Book:	*30.000*	*28.000*	*40.000*	*70.000*
Yvert 2005	*9.000 EUR*		*10.000 EUR*	

Half of the used copies, including two covers, can be found in the collection of the late Ferenc Kostyál. He wrote a detailed article about this error in the Philatelica 13/1 issue.

20. RAILROAD ANNIVERSARY 1945 – 40,000 ADÓPENGŐ MISSING NUMERAL OF VALUE

Copies known: 100

Let the error print from 1946 Railroad anniversary set be the modern candidate in the list of Hungarian rarities. Hungary's first railway line was between Budapest and Vác. The first train puffed its way on this, Europe's 11th line, on July 15, 1846. Among its passengers were Palatine József and his family. The post issued a set of 4 stamps to commemorate this momentous anniversary. Since the country was at the apex of the hyperinflation, the stamps were denominated in adópengő (tax pengő). The conversion rate of one adópengő was worth about 1 sextillion (one followed by 21 zeros) regular pengő.

During the printing of the highest denomination, the 40,000 adópengő stamp, (that occurred in two operations: first, the image of the stamp, then the denomination) one sheet stuck to the bottom of another and did not receive the denomination. This error was not discovered either during the gumming or during the perforating. The sheet without the denomination was distributed by the Federation to the stamp collectors' group of Athletic Club of Terézváros. It continued to escape discovery even after a large quantity was distributed amongst the members. Today it is one of the most sought-after Hungarian printing errors (perhaps the 1959 Moon Rocket printing error is in the same category).



Figure 30. Marginal copy from a Darabanth auction
MK: 800.000 Black Book: 7.500 pts

+1. THE BALATON STAMPS – THE FIRST HUNGARIAN PRIVATE POSTAGE STAMPS

Copies known: 8 green, 7 blue, 2 red

In some instances, private individuals assumed the delivery of letters to the nearest post office from settlements where the Hungarian Post did not establish a post office. Special permission for this activity needed to be given by the Hungarian Royal Post because of its monopoly on mail delivery. As a result of this, we consider private posts to be official. These private individuals collected a fee for their activity. Occasionally, they issued their own stamps in order to facilitate accounting, similarly to the state post office. We call these stamps private postage stamps. The best known Hungarian private postage stamps are the ones used in Hohe Rinne (the resort located on High Mountain in Transylvania) between 1896 and 1918. These, however, were preceded both in time and rarity by the so-called Balaton stamps.

These stamps were printed in 1875 in a quantity of 500 by the Zala-Somogy Steamship Company that operated a ship on the Balaton between Révfülöp and Boglár. The stamps were in use for

only three months during the second half of the season in 1875. The ship providing the service was named Balaton; hence, the stamps got their name not from the lake but from the ship. The company operating the ship went bankrupt in the following year (perhaps they did not print enough stamps…), and the ship was transferred for service on the Danube.

Research indicates that the three stamps printed in different colours all had the same, 5 krajcár face value. Unused copies did not survive. We heard of one unused copy that survived. Fifty percent of all of the stamps in private hands are in the Czirók collection; the others are scattered about, mostly in the large ship-mail collections all over the world.

The source of this information is an article by Dr. Ferenc Nagy published in the Philatelica 79/1.



Figure 30. Marginal copy from a Darabanth auction

Black Book: *green E10 (= 40.000 pts)*
blue R1 (= 70.000 pts)
red R2 (= 150.000 pts)

The Magyar Bélyegek Katalógusa does not price these stamps but notes that they are world class rarities.

I would like to express my thanks to Attila Bándi, Dénes Czirók and Károly Szűcs for the valuable help provided for the birth of this article.



HUNGARIAN REVENUE STAMP RARITIES

KÁROLY SZÜCS (BUDAPEST)

One of our revenue stamps has a good reason to be listed among the greatest philatelic rarities. This was discussed in the previous article. In the catalogues, it is listed together with the postage stamps because it was cancelled on arrival of the newspapers. The Philatelica's current issue would not be complete for me without discussing our similarly rare revenue stamps that have been included in the "Revenues" exhibition class in international FIP exhibitions since the 90s courtesy of the efforts by Gary S. Ryan, who was of Hungarian descent.

I would like to emphasize that the demand and the market value in exclusive international auctions for the greatest treasures of fiscal philately usually cannot be compared to that of the star pieces of the postage stamps shown on the preceding pages. In every era, interest in this collecting speciality was limited to a few, well-heeled collectors, who were familiar with larger collections and knew where these curiosities could be found. This made it possible for the few surviving examples to find new owners directly outside of auctions.

Examples of these, with the exception of the Military Border District issues, seldom or never appear in auctions. We should not disregard the fact that 30 years ago, revenue stamps could not be exhibited. It is understandable, that it is natural for interest to increase only slowly in this long-neglected speciality. Compared to the prices realized for similarly scarce postage stamps, the hammer prices for revenue rarities, as a rule, are still an order of magnitude less today.

Because only three decades have elapsed since fiscal stamps made their appearance in FIP exhibitions, we don't have the well-entrenched information about them as we do about postage stamps. These have been researched by many more collectors for a much longer period of time. This article is to fill the gap with examples that I have encountered in my more than a half century of collecting experience. I am using this information to base my estimate of the quantities. The contents of a number of large collections has come to light in the past decades as a result of the definite increased collecting and research activity on the international level. This is probably our best fountain of knowledge available to us presently.

The catalogues that list the revenue stamps from the era of the Austrian Fiscal Administration – abbreviated as AFA as APH is customary in postage philately – preceding the appearance of the independent Hungarian revenue stamps in 1868 show a goodly number of classical rarities. A couple of such example from 1854 are the inverted 2 Gulden and the 16 Gulden with transposed base printing. Also included are three denominations from the 1858 series with inverted centres, the 8 Gulden on blue paper from 1859, the 1 kreuzer from 1863 with provisional perforations as well as several advertising and almanac stamps from different years. I have definite knowledge of only two that had Hungarian usage. Since our knowledge in this area can never be all inclusive, I would be grateful if readers of this article would share information about other Hun-

garian usages of the aforementioned AFA stamps and point it out to me.

1. 10 Krajcár Documentary Revenue Stamp From 1858 With Inveerted Denomination

Only one example is known with Hungarian usage:

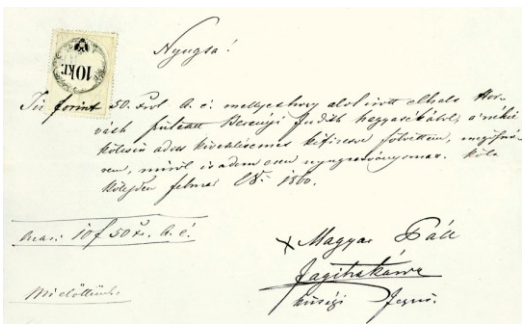


Figure 1. Picture from a Hungarian auction catalogue from around the turn of the millennium. According to a written statement from the auctioneer, the lot sold for one million forints.

Catalogue valuations: Kaptay: RR; Fl: 10,000 points; PF: RRR; MK: EÉ (the abbreviations are explained in the list of the referenced literature).

2. Engraved-Numeral Two Krajcár Advertising Stamp From 1859

The history of the stamp is tied to the printer's workload being pressed for time due to the slowness of the bureaucracy during the monetary reform of 1858. Only a few weeks remained for the task completion following the finalization of the decree. New denominations were required because of the monetary reform of November 1, 1858, so the images of the stamps were provisionally altered by excising the numerals and printing new values typographically in a second operation. The image of the alteration diverges slightly from that printed using engraving. This is most noticeable on the base of the numeral 2.

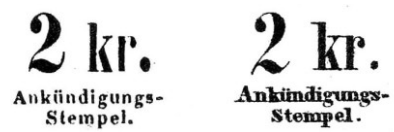


Figure 2. Typographic and engraved printings

The printers dealt with the overload phase of this work incrementally. During the following year, they engraved the numerals one at a time into each position of the master plates denomination by denomination.

Inasmuch as the 2 krajcár advertising stamp was practically never used, the supply of typographed printing lasted a long time. There was virtually little need to use the printing plate with the engraved numeral. After the initial testing of the plate, it was occasionally put into use during the remaining few years of the AFA era whenever the supply needed to be replenished.

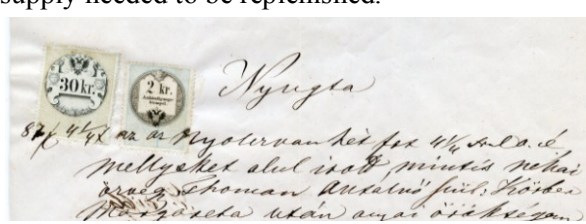


Figure 3. Engraved numeral 2 krajcár advertising stamp on a Hungarian receipt from 1863, the author's specimen (detail)

Kaptay: R; Fl: 5,000 points; PF: R; MK: 280,000 Ft

Copies of these stamps soaked off paper may exist. It could be possible to confirm the Hungarian usage of these based on the handwritten obliteration. Unfortunately, we have not encountered such examples.

3. Scarce Values From The Military Border District 1868 Series

The Military Border District was under the fiscal control of the joint Ministry of Defence. The special revenue stamps used there until March 31, 1873 represent a transition from the AFA to the independent Hungarian issues. Here, versions of Hungarian stamps overprinted with the imperial eagle in gold colour were used to collect the revenue that benefitted the Hungarian state treasury. The 6, 7, 12, and 15 forint values stand out from the 28 denomination set since barely a dozen examples survive from each variety.



Figure 4-7. The scarcest stamps from the Military Border District revenue series from the author's collection

Kaptay: RR, Fl 2,000-8,000 points

PF: R-RR, MK: 325,000-RR (the 6 forint stamp is undervalued by two catalogues)

4. The 1868 Purchase Tax Revenue Stamps Of The Military Border District

Every denomination of the revenue stamps, collectively called "purchase duty stamps" (that were in reality a tax) required to be used on advertisements, almanacs, and newspapers, issued for the Military Border District is a rarity. Only three copies of the one krajcár and one each of the two and six krajcár stamp are known to exist.



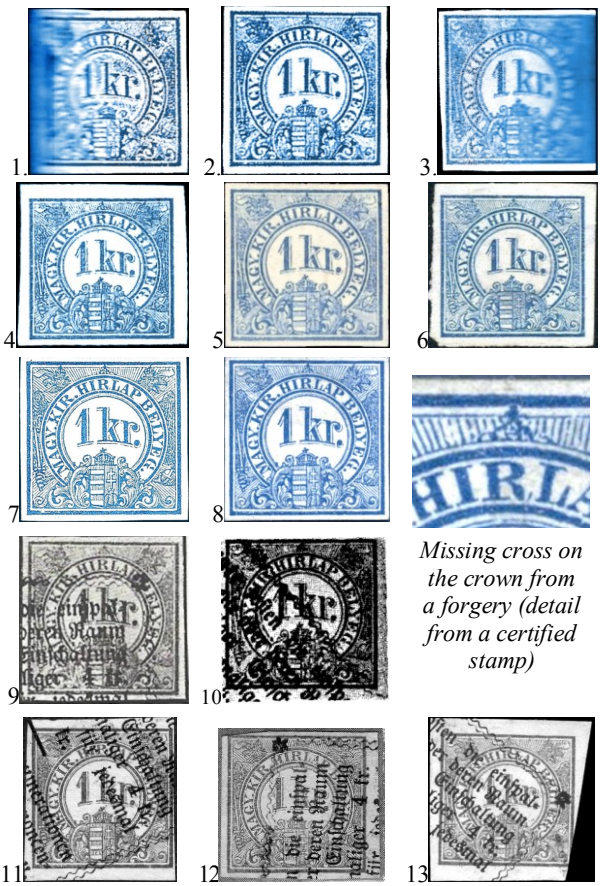
Figures 8-10. 1, 2, and 6 krajcár values of purchase duty stamps

Kaptay: RR, Floderer: 5,000 points, PF: €650-R, MK: 1kr 50,000, the others 200,000 Ft (the MK valuations are too low)

As can be seen from the illustration the white margins of the one krajcár stamp are unusual and much wider than those on the other two because the spacing on the master plate was wrong. It was not aligned with the 21x28 mm size of the regular revenue stamps but rather with the few millimetres larger underprinting of the documentary revenue stamps.

The often-mentioned Military Border District newspaper tax stamp belongs in this group. It is discussed in detail in the preceding article. To complement this, I have the opportunity to show eight stamps from auctions, identifying and matching them by using the smaller-large irregularities in the cuttings. Furthermore, I'm showing five copies of "ferraritas" with faked precancellations - probably made to satisfy Count Ferrary's, who was considered a very good customer, high expectations for authenticity by the Viennese

stamp dealer Friedl – and also one copy with an imitation cancellation.[1]



Missing cross on the crown from a forgery (detail from a certified stamp)

Figures 11-24. Colour-corrected images from various auction catalogues; black and white images of copies with fake precancellations. Example 11 is from the author's collection. Floderer: EÉ; PF: approx. €40/30,000, MK: 13/9 million Ft

[1] Five additional examples to the ones shown in the number 2016/3 edition of the OKMÁNYBÉYEG newspaper.



Figure 25. Detail from a stamp featured in a 2011 auction. The stamp design significantly deviates from the original in several places: e.g., the cross connecting the two frame lines is missing, the letter R is narrower, the frame line is doubly wide, etc.

5. Inverted ½ and 1 Krajcár From 1868

Two values from our first revenue series issued in 1868 and printed in Vienna occur with inverted centres. The half-krajcár stamp that was printed in great haste using three different paper stocks can be found with inverted centre on two different papers. Besides the two shown here, only one other copy is known. We are aware of the one krajcár only from the catalogues, for sure.



Figures 26. Inverted centre half-krajcár stamps on yellowish and white paper from the author's collection (the sizes of the stamps are different due to line perforations)

½ kr: Kaptay: R, Floderer: 2,000 points, PF: R, MK: 600,000 Ft
1 kr: Kaptay: RR. Floderer: 3,000 points, PF: R, MK: 800,000 Ft

6. Inverted 3, 5, and 10 Krajcár 1870

The State Printing Office, on October 1, 1870, prepared to continue the printing of the revenue stamps with green underprinting using the original printing plates that were made initially for Hungarian stamp orders. From this printing, three values turned up with inverted centres.

Because of their great scarcity, I am able to show only one denomination, three examples, one of which has rough perforations. We know of one copy of the 5 krajcár value; and, for now, we are aware of the 3 krajcár only from the catalogues.



Figure 27. (Reduced image) The known copies of the 1870 10 krajcár value with inverted centre printed on unwatermarked pelure paper. The first one is an item from the author's collection.

Any denomination (3, 5, and 10 kr): Kaptay: RR, Floderer: 2-3,000 points, PF: R-RR, MK: 800,000 Ft

7. The Advertising And Almanac Stamps From The Forint-Krajcár Period 1873-1891

The colour of the supplementary duty stamps that complemented the regular revenue stamps series in the forint-krajcár era until the end of the century changed often. The colour changes did not necessarily coincide with the use of the different paper types to print the stamps or the watermark modifications. Consequently, this resulted in watermark varieties. While today more examples exist for a few colours; only a few are known in the case of the newspaper tax stamps made for the Military Border District.

Our knowledge about their existence is based on the catalogues that serve as reliable sources. Because of this, the illustrations below do not show desirable copies from my collection but show stamps with correct colours and the possible watermark varieties.



Figure 28. Picture of the rose-coloured 2 krajcár advertising stamp and the 1873 double-lines rhombus sheet watermark greatly reduced

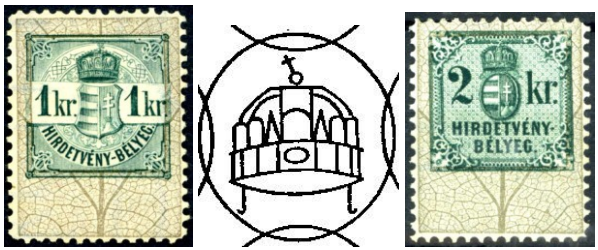
Kaptay: RR, Fl: 5,000 points, PF: RRR, MK: EÉ

Possible copies: 3



Figures 29-30. The brown 1 and 2 krajcár values from the 1880 series can occur on the rhombus watermarked paper as shown previously

1 kr Kaptay: RR, PF: RR, MK: 48,000 Ft
2 kr Kaptay: RR, PF: RR, MK: 60,000 Ft
Possible copies: 5 each



Figures 31-32. Last issue of the advertising stamps with watermark II.

1 kr Kaptay: RR, Fl: 5,000 points, PF: R, MK: 45,000 Ft
2 kr Kaptay: RR, Fl: 5,000 points, PF: R, MK: 60,000 Ft
Possible copies: 10 each



*Figure 33. According to Kaptay, the almanac stamp from 1891 exists with **inverted centre** (generated image)*

Kaptay: RR, MK: 100,000 Ft
Possible copies: 3

8. The 15 Forint Value With Rhombus Watermark

The supply of the 15 forint revenue stamps printed in Vienna in 1868 with perforation gauge 12 lasted for many years. Printing of this stamp in Hungary occurred only once, possibly between 1873-76. It was printed on the rhombus watermarked paper used for the forint value and was perforated 13. I estimate that the copies remaining number only 8. One of these can be seen here on a complete document.



Figure 34. Detail of the document with the scarcest 15 forint revenue stamp from the author's collection.

Kaptay: 50, Fl: 4,000 points, PF: R, MK: 180,000 Ft

9. The ½ Krajcár With Hungarian Watermark 1876

The order placed for the half-krajcár revenue stamp when it was first issued in 1868 was too large. As a result, a large quantity was still around when it was invalidated at the time the colour was changed to brown in 1880. Many sheets, no longer usable, remained. A small part of these escaped destruction as confirmed by the existence of strips of 9.

At the time that ten presentation albums were prepared for the 1878 Paris World's Fair – possibly to try out the plate that has not been used in a long time – the green half-krajcár was reprinted on cheaper stamp paper rather than using carton paper. Given its extreme scarcity, probably only one sheet was printed. Since the paper and printing needed to be strictly accounted for, the gummed sheet was sent to the securities stores and mixed in with the stock of the other, 1868 issue half-krajcár stamps. Based on the invalidations

found on known copies, the sheet was later used in the Sopron environs.

In his 1966 edition of the catalogue, Kaptay mentions five examples. Unfortunately, the stock of classical revenue stamps is ever diminishing. Most of the estates end up in uninitiated hands where they languish for decades because the heirs don't know what to do with them. The eventual fate of these collections is annihilation because instead of releasing them into auctions, they are stored under inadequate conditions. They are ruined after being exposed to poor ventilation; or, when changing residence, it's possible that they are thrown out with other junk.

It is easy to imagine that this could have been the fate of two of the five stamps mentioned by Kaptay since we know of only three remaining copies located in well-known collections.



Figure 35. The ½ krajcár stamp with the 1873 watermark from the author's collection

Kaptay: RR, Fl: 10,000 points, PF: RRR, MK: R

10. The Brown 50 Krajcár With Incorrect Watermark 1880

The green colour of the leaf veins on the revenue stamps was changed to brown in 1880 because of counterfeiting discovered in the late 1870s. The measure proved ineffective because the old plates were reused and the counterfeiters easily changed the colour. The easiest way to detect the counterfeits is by the lack of a watermark. In case a stamp is on a document and cannot be removed, counterfeits can be detected by the colour, the perforation, and the differences in the design. Still, counterfeits are scarce on documents. However, there is a truly scarce watermark variety associated with this stamp.

At the start of the printing of the brown stamps, there was on hand a large quantity of the 1873 rhombus watermarked paper available along with the KRAJCZÁR watermarked variety that was introduced in 1873. Because of an obvious economic advantage, the remaining paper stock was not destroyed but was used up during the early printing of the brown stamps – with official permission (Figure 36). The paper supply must have been exhausted as the printing of the 50 krajcár stamp started; and thus, a rare variety came to be. In my estimation, no more than 7 copies survive.



Figure 36. An 1880 50 krajcár stamp (unfortunately, not a rare variety but only an illustration) and the rhombus watermark.

Kaptay: RR, Fl: 4,000 points, PF €300, MK: 80,000 Ft

11. The 24 Korona Value With VI. Watermark 1909

The 24 korona value corresponded to the scarcest value from the forint-krajcár era, the 12 forint revenue stamp. During the last seven-year period

of use of this series, three different watermarks were used. This stamp, however, exists with only one watermark, and only 6 copies survive.



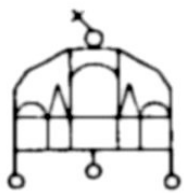


Figure 37. The scarcest watermark of the 24 K value (the picture is simply an illustration)

According to Kaptay's manuscript the original valuation was 20 Ft, Fl: 10,000 points, PF: RRR, MK: 400,000 Ft

12. The Last Issue Of The Securities Sales Tax Stamp 1947

From 1900 to the end of 1948, a tax on the sales of securities was collected replacing the previous sales stamp duty.

In the atmosphere of political threats and forced nationalization, the 20 forint value, issued one-and one-half year earlier, saw very limited use before the tax category was abolished. At the most, 10 copies have survived.



Figure 38. For sake of completeness, a perforated colour trial print, still missing the blue 20 Ft denomination. The author's copy.

Kaptay: 30 Ft, Fl: 1.000 points, PF: R, MK: R

13. Luxury Sales Tax 1949

This last issue with the Rákosi coat-of-arms following the Kossuth-crest series; scarce because the tax category was abolished.



Figure 39. Used copy

*Kaptay: 30 f, Fl: R, PF: R, MK: **RR, *R*

Known copies: 2, possible: 10 altogether

14. The 50 Fillér With Kossuth Crest 1957

The displays of the Rákosi coat-of-arms represented the oppression. It became one of the targets of the 1956 uprising against Soviet occupation. During the fighting, the symbol was even excised from the Hungarian flag. The Kossuth-crest became the country's coat-of-arms symbolizing national independence. The production got under way of a 50 fillér stamp carmine stamp with blue underprinting incorporating this crest. Following the consolidation of control, a new coat-of-arms was introduced. Consequently, the entire printed quantity was destroyed.

A few copies were "rescued" by the printers and these found their way to collectors in the subsequent decades. Incorrect storage caused a majority of them to acquire rust stains. Pristine copies suitable for exhibiting are fairly hard to find.



Figure 40. Unissued stamp with Kossuth-crest (author's collection)

Kaptay: R, Floderer: 1,500 points, PF: RR (with stains R), MK: 80,000 Ft

REVENUE STAMPS WITH LOCAL VALIDITY

In separating the seemingly greatest rarities from the others, the boundaries of the selection are, naturally, self-imposed. I omitted several stamp issues of state institutions that are considered modern because not enough time had passed since their inclusion in the catalogues for the possibility that other, latent stocks would turn up before the collectors' eyes.

Of the more than eighty issues of various scarcity, I chose only the ones that exist in numbers similar to those of the one-krajcár blue newspaper tax stamp from the Military Border District. Also, I sought to make this selection supportable from the perspective of catalogue pricing as well as from collecting experience despite the fact that oftentimes the pricing is significantly lower.

It's important to note that given the limited regional validity, the stamps of the Military Border District are considered *local issues*. Nevertheless, they were issued by a central government authority, the monarchy's joint Ministry of Defence, for the purpose of supporting the military administration in the area. Similar situations have occurred many times and were not limited to military occupations or territorial changes. The stamp below is one such item that came about many years prior to the issue of the first consular and visa stamps. It is a stamp with special wording, and we hardly know of any others in existence.

15. 25 KORONA COUNTERSIGNING FEE STAMP FROM THE GRAZ PASSPORT OFFICE 1921

A provisional stamp used by a government agency that is a rare example of a transitional revenue stamp between a central and local releases. Currently, the whereabouts of only two copies are known; based on the data from the catalogues, a total of 5 probably survived.



Figure 41. Special wording stamp authenticated with the official cancellation from the author's collection

Kaptay: R, Floderer: 2,000 points, PF: R, MK: 20,000 Ft (the valuation is in error for this rarity)

Also, there are a lot of rarities amongst the locally issued revenue stamps. The vast majority of them were prepared by local printing places; and because of the limited control of the condition required for stamp production, varieties were created frequently. Despite the low demand for these, the existence of latent supplies cannot be excluded. The valuation of these supposed "rarities" is not reliable.

I would like to call attention to the fact that despite what my Hungarian fiscal collection compiled after many decades is construed to be as complete as possible, it still lacks dozens of local revenue stamps. At the same time, they are not known in otherwise significant collections as well. These may not have been printed or used in the first place or all of them were destroyed. Furthermore, even though the production of the local issues was tied to permits from the Ministry of Interior, in many cases, their existence has philatelic overtones (for example, Sarkad, Szentes).

Given the uncertainties mentioned above, every age had philatelists who considered the collecting of local revenue stamps to be insignificant and not worthwhile. They were not correct. To refute this, here stands the mate to the singularly famous

5,000 korona postage stamp, the "Inverted Madonna." Who would not welcome such an addition to his collection?

16. The Inverted Centre Municipal Stamp From Pécs 1908

The State Printing Office was entrusted to prepare the municipal stamps for Pécs. The stamp was printed in sheets of 40 using two operations for the different colours. On one sheet, the blue centre was printed inverted, something that happened on one occasion with regular stamps 15 years later. Of the copies that may have survived, one is known to exist on a municipal document from the city of Pécs.



Figure 42. Known copy from a document

PF: RR, MK: RRR

In this collecting area that is cultivated by only a few but now undergoing increased attention, the best estimate for copies remaining: 5.

Finally, concerning the valuations: hopefully nobody has been led astray by the order of magnitude lower pricing for fiscal stamps in the catalogues despite the effort to truly reflect demand. In each case, naturally, these values are far below the postage stamps with the same relative scarcity for which there is more demand. The trend indicates that since the implementation of the opportunity to exhibit at the FIP level, the world is changing; and, in the long run, it would turn out to be an excellent investment to acquire these in a timely manner.

List Of Literature And Explanation Of Abbreviations:

1. Kaptay = Antal Kaptay, Magyar okmánybélyegek katalógusa, MABÉOSZ, 1966 Budapest, 2020 digital variant without the unwarranted critiques. It can be reached amongst the files of the closed facebook group "*Okmánybélyeg baráti kör*."
2. Fl: = Dr. István Floderer: Magyar okmánybélyegek katalógusa, Confide Global, 1991 Zürich.
3. PF: = Károly Szücs: Pénzügyi filatélia – kézikönyv és bélyegkatalógus, author's edition 2017, Budapest, digital version under continuous expansion and revision, v5.25 (2020.08.20)
4. MK = A magyar bélyegek katalógusa 2018/II. Philatelia Hungarica Kft. 2018. Budapest.

Naturally, it was not possible to show all examples from the author's possession for such an article. I would like to express my gratitude to Attila Bándi, Ralph Ebner, the late Zoltán Farkas, and Andor Hoboday for giving permission for me to use the illustrations of some of the rarities.



INTERESTING THINGS ABOUT THE 1945 PROVISIONAL STAMPS

DR. FERENC NAGY (VIENNA)

1. THE USE OF THE INVERTED OVERPRINT 10 FILL./4 FILL. JÁNOS HUNYADI STAMP

Whoever wants to present something new in this area really has to get his act together. Even though a lot has been presented in the past 75 years, I will try to continue our gleanings in this post-war period.

At that time, every small and large company had an assigned person who was responsible for the mail and handled all of incoming and outgoing letters. This task involved, among other things, making sure that the outgoing mailings were properly franked, ready to go into the mail, so that the courier taking them to post office simply had to hand them over unless they were registered. At that time, mail collection from a letter box did not exist!

Naturally, this activity required that supply of stamps be procured beforehand with the knowledge of the existing postal tariffs. This was the situation at the Hungária Guttapercha and Rubber Factory's office located in the Vth District where stamps were needed for mailing out printed matter at the 40 fillér tariff rate. On August 18, 1945, a large quantity of printed matter was posted at this rate to their customers. The sheets of stamps were procured from the post office; in this case, a 40 fillér stamp was not available, so sheets of 30 and 10 fillér values were purchased. The fact that the new value overprint on the 4 fillér was "standing on its head" seemed "funny" to the office staff, who, nevertheless, thought that everything was in order since the post office distributed these. The staff at post office No. 53 had other problems than to try to ferret out how the overprint was positioned on the newfangled stamps. When the Hungária company's familiar messenger came with the bundle, the postal staff quickly cancelled the mail since a holiday weekend /August 20!) awaited them.



Figure 1. Printed matter cancelled at the No. 53 post office on Friday, August 18, 1945 franked with an inverted overprint 10 fillér stamp

Unfortunately, the staff at the company did not finish addressing all of the mailings on that day, so they continued the work on Monday, August 21st. The rubber factory's messenger may have had some other errands on that day because he did not take the day's mail to the No. 53 office (where the company's post office box was located) but took it to the No. 62. Monday was always a busy day at that office, so the staff did not notice the inverted overprints of the stamps. And even if

they did, what would they have done? Nothing! The people working in the office had other things to worry about than inverted overprints!

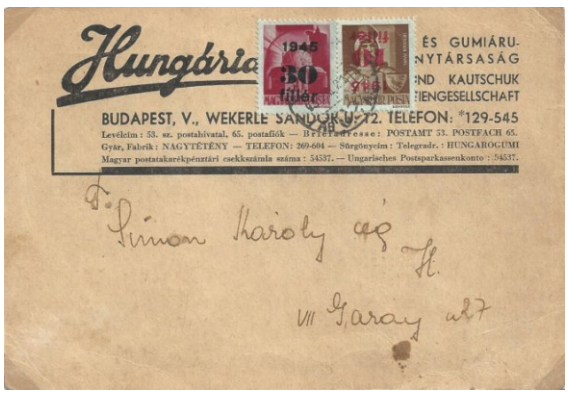


Figure 2. Printed matter posted at the No. 62 post office on Monday, August 21, 1945 franked with an inverted overprint 10 fillér stamp.

The postal use of stamps with inverted overprints from this provisional series is seldom seen. One or two other letters with similar dates may exist. My understanding is that all of such printed matter mailings originated from the Hungária Company on the same dates.

2. THE PÉCEL POST OFFICE'S PROBLEMS WITH THE 80 FILLÉR FIRST PHASE PRINTING

Despite the conditions at the time, the quality control of the 1945 overprinted stamps was very conscientious. Not much faulty product came out of the printers. Naturally, shifted overprints occurred, but these were not considered as rejects at the time.

The situation was different if the overprint was missing and the stamp showed only the tinting colour. Namely, the overprinting of the stamps was a two-phase operation. First, the blue or yellow tinting was applied to the surface of the stamps, then, in the second operation, the black or red overprint. What probably happened to our ominous stamp was that following the first phase printing, two sheets, having already received the tinting, became stuck together when going into the press for the second overprint. Thus, the red 1 pengő overprint was left off the sheet that was hidden away with the stamps delivered to Pécel in mid-1945.

By the time it was discovered, the receipt acknowledging the delivery was signed and on its way back to Budapest. The sitting postmaster must have been annoyed since he received a sheet of 80 fillér stamps with blue surface tinting from which the 1 P overprint was missing. His office was debited for the full value of the sheet as 100 pengős instead of 80 pengős as if the new value had been printed on the sheet. (Most likely, he grumbled about the sloppy work of the bureaucrats, but the loss was already there. Not much, but still a loss.)

The loss was not high enough to make the effort in conducting a time-consuming exchange of letters with his superiors worthwhile. He decided to replace the missing overprint by drawing it on the stamps by hand. Thus, he could transform them to 1 pengő stamps.

When a person employed by the village of Pécel came in to mail a letter to Budapest, he decided to pass-off one of these "over-written" stamps since official letters were not inspected carefully.

The postal tariff in August 1945 for a second weight class letter was 4 pengő. He applied a manuscript-altered "1P" stamp next to the five 60 fillér provisional Rákóczi stamps, thus creating this remarkable item of the time.



Figure 3. 2nd weight class letter sent from Pécel on August 27, 1945 to Budapest franked with the missing overprint 80 fillér stamp over-written to "1P"



Figure 4. A "normal" stamp (left), stamp without an overprint (centre), Pécel "provisional" marked "1P" in ink-pencil (right)

I know, Dear Reader, that this is not a monumental rarity, but these "discoveries" that delight the eye make the life of a philatelist more pleasant. And, knowing that the postmaster of Pécel slept well that night.

3. The Fate Of The 10 Pengő Stamp From The First Porivisional Issue

In closely observing the first stamp issue following the war, the Liberation set, we can observe the following: the 13 basic stamps, tinted with two colours (blue and yellow), were overprinted using stamps from the War Leaders series. In this series alongside the war leader personalities are stamps depicting the Holy Crown (20, 50, 80 fill. and 1 P) and Patrona Hungariae (18 and 24 fill.). These six stamps were no longer acceptable according to the new ideology, yet they were issued.

I wonder why? I think that it was because no other stamps were available.

The problem was not any smaller one month later when the Provisional I. /IV./ series was issued. In this series, even saints were pictured on the basic stamps: Saint Margit (twice!), Saint Erzsébet and (horrible to say!) King Saint László. While the stamps depicting women (bárisnya=Russian word for noble lady) even one holding a lily symbolizing innocence can be argued away somehow, but the orange-red coloured overprinted King Saint László 10 P. stamp showing a crown adorning the king's head was too much. The stamp even showed a small format equestrian image of the king in which the crown was surrounded by an aura referring to his saint-hood. This was too much for the Soviet "advisors" ("tadó" using the slang expression at that time) who supervised the stamp issue. They prohibited the release of the 1,500,000 overprinted stamps into circulation.

This fact is underscored by the way the Monograph describes the 10 P. stamp (Monograph V, pp. 40-41) as opposed to the way it devotes 80 pages in going out of its way to describe all of the technical aspects of this issue in great detail:

"Stamps from the series with the exception of the 10 P / 2f H. value were sold in post offices, by vendors of stamps as well as by the stamp sales office established by the post office on August 1, 1945. In accordance with the directive no.

190.476 /A/ 4. (P.R.T. 1945, no. 12) the stamp sales office is not selling the 10 P /2f. H value "temporarily". A large portion of the supply was purchased by the general public as the currency lost it purchasing power, and these were later marketed commercially."

Later on, the description continues on page 118 under the heading "Frankings": "*We can note now that the post office did not sell the 10 P/ 2f. denomination. Thus, it was seldom used for franking by collectors or the public. A genuine, postally used letter with this value is not known. Cancelled examples in collectors' circles are examples of favour cancellations made afterwards."*

The oracle is wisely quiet on the reason why the stamps were not placed on sale. We know that the Monograph was published in 1966 when truth was relative, but I will not fault my fellow editors because the times were like that, then.

The Handbook, published in 1986, writes the following: *"The stamp was on sale by the Stamp Sales Office for a few days, then the sales were suspended… Its postal use on letters is theoretically possible using the stamps purchased during the first few days of sale."*

Moreover, it was strictly forbidden to use them on letters.

The stamp collectors' and dealers' community did not constitute large numbers at that time. It's beyond comparison to the quantity of letters that could have been sent if the use of the stamp had been permitted. This way, "hiding" the stamp from the public proved successful.

So much for the situation back then, something that's impossible to reconstruct exactly today.



Figure 5. The discussed stamp with upright and inverted overprint

Since these stamps with inverted overprint are counterfeited with great enthusiasm today, it is advisable to seek expert opinion.



Figure 6. MBSZ attest for the genuineness of a stamp with inverted overprint

Ferenc Bacsó, a ministerial counsellor, was a modest, yet knowledgeable philatelist back in those days. While 99% of stamp collectors were occupied with the accumulation of unused sets (certainly I was one of them!), he realized that the use of commemorative stamps on letters was uncommon. Practically all of the Peace sets used on cover were the result of his handiwork. It happened that he bought the 10 pengő stamps during the first, brief opportunity, but he did not place them with his other album treasures. He had the premonition to "use" them. He didn't simply use them, but paid attention to franking his letters correctly!

Let me show one of these "nonexistent" items that turned up in the last 55 years. It's a genuine, postally used, and correctly franked with 26 pengő including the 10 pengő stamp. The rate paid was for a local registered letter. We can see the 2 / +2/P and the 4 / +4/P values from the Martyrs set issued on October 6, 1945. Their use on a letter represents a fantastic rarity. A few envelopes with complete sets may exist, but individual values on correctly franked mailings exist solely from letter posted by Bacsó (as far as I know). Since the set's face value had a surcharge (100 + 100 P), the then current stamp collecting concepts considered it madness to break a set to use on a letter. Only people with large resources could afford this luxury, and ones with keen insight.



Figure 7. Local registered letter mailed on October 17, 1945 from the Budapest No. 28 post office correctly franked with 26 pengő franking including the invalid 10 pengő stamp and two on envelope very scarce stamps from the Martyrs set

The No. 28 post office was near the residence of the councellor, and the clerks knew him well. His letter bearing the prohibited 10 pengő stamp was accepted without question. Who would have dared to refuse an employee of the Ministry of Justice such a simple request? He who casts the first stone, …

The reverse side of the envelope has the arrival cancellation of the Budapest No. 2 post office from the next day. To prove that this was not a "favour" cancellation but an authentic postally used letter, I'm showing the original receipt of posting.



Figure 8. Original receipt of posting for the letter

What happened to the countless stamps that was kept from being absorbed by the philatelic marketplace that knew no limits? Let's remember: the Monograph stated a quantity of 1 million 480,000 for the stamp while 25 years later, the Handbook talks about 162,000 copies! We can conclude, therefore, that between 1945 and 1986 approximately 1 million 300,000 copies of the already printed and ready-for-use stamp was destroyed!

When listing the quantities for the other stamp, the Monograph notes the following: "*Printed quantity! Reassuring data about destroyed quantity does not exist with the exception of the 10 pengő stamp!*"

We know about a similar case of insanity regarding the Any. 2, Cs. 5-2, and Cs. 10-2 overprinted stamps, in which case similar quantities of stamps were destroyed.

Since the Stamp Sales Office sold these stamps individually, larger multiples are hardly known. Because of this, I was thrilled to acquire in 1990 with some luck a complete sheet. For good measure, I am showing it below. I had not seen another one since then and assume that there can't be too many of them.



Figure 9. Complete sheet of the 10 pengő overprinted stamp

With this, I could have closed the subject of the 10 pengő stamp except that I found two other cover fronts that are unique. With these, we have stretched the "extreme limits" of the inflation issues. The first one slumbered away the time in a large collection for 50 years; the second was sold in the fall of 2019 by a leading auction house in Budapest. I acquired this one relatively cheaply. The 10 pengő stamp is on both pieces, so I have to show them here:



Figure 10. Registered local letter from Kiskunhalas with registry etiquette no. 540.



Figure 11. Registered local letter from Kiskunhalas with registry etiquette no. 541

What transpired? The best experts of the inflation independently arrived at this explanation: a person employed at the Atheneum Printing Office who was interested in stamps but was not well known as a collector at the time (his name was István Imre) retrieved a few stamps from the printer's waste that were destined for destruction. He hid his treasures for several months and took them with him when he was allowed leave to visit Kiskunhalas. The postmaster, who was a friend of his, turned a blind eye to the motley arrangement that his friend from Pest stuck on the envelopes. He must have known that this stamp was "authentic" only when used postally. When mailing the envelopes, he may have stated that the grouping of stamps was "discarded junk" that still could be used for franking.

On January 15, 1946, the 6th rate period of the inflation was in effect. According to it, rate for a local registered letter was 1600 pengő. But, if we consider that the letter with the registry number 540 that was mailed one day after the rate increase during the "grace period," the rate would have been 320 pengő in accordance with the previous, 5th rate period. This letter, however is franked with 312 pengő; therefore, short paid by 8 pengő.

On the other letter that has the label number 541, the franking is 353.30 pengő, more than making up for the missing 8 pengő on the first letter. Thus, the sender may have commented that the post was "not shorted."

Let us examine the specialty stamps on these envelopes!

1. On the first one, the 10 pengő stamp with inverted overprint catches the eye right away. It was not permitted to use the 10 pengő, much less one with an inverted overprint, on any kind of mailing. In my opinion, only this piece is in existence with an inverted overprint.
2. The cover has another 10 pengő stamp with a partially inked overprint.
3. There is a block of four 3 pengő stamps in the lower right corner of the envelope. We also observe that the upper left stamp of the block has a partial printing flaw in addition to the incomplete overprint. This flaw on the basic stamp can be found on other 3 pengő stamps.
4. The second cover has a 3 pengő stamp with inverted overprint. Such a stamp on cover has not been known prior to this.
5. I discussed the imperforate 30 fillér War Leaders stamp in my previous article. There is a copy of it on the cover.
6. A unique pair of 10 pengő stamps: the left stamp has an original printing flaw but a complete overprint. The other stamp in the pair is faultless. Another such example on cover does not exist.

I am glad that I can show these to the Dear Readers. Don't frown on these as being "modern." These are a part of our postal history from 75 years ago; they are an integral part of it. And, put your hand over your heart; who would say to a 75-year old man that he is "too young"?

NEWS

IN MEMORIAM FERENC KOSTYÁL

Only a few months ago Ferenc Kostyál, a member of Mafitt, decided to donate a 12-page part of his 1944-45 Nyíregyháza local issue collection containing great rarities to the Stamp Museum. His illness that took a turn for the worse prevented him from making the donation in person. His heirs fulfilled his wishes.

The placement of his portrait on the Wall of Donors took place of June 17, 2020 at 10 o'clock in the morning. On this occasion, the president of Mafitt eulogized Ferenc Kostyál's philatelic legacy. Following this, István Glatz conducted a presentation using color slides and discussed the highlights of the donated collection. The slides can be viewed on the home page of MABÉOSZ.



Dr. Géza Homonnay and the sons of Ferenc Kostyál in front of their father's portrait in the Stamp Museum

We are grateful to Ferenc Kostyál, an expert author who wrote about the known copies of the Nagymánya stamp in the Philatelica 2013/1 issue. We say goodbye to him with this photograph depicting our philatelic relationships that transcend national boundaries. The picture was snapped during our conversation about his exhibit in China by a sharp-eyed photographer unknown to us where our dear friend won his third FIP gold medal, an award that brought him great joy.

In the name of all Hungarian stamp collectors, Mafitt and MABÉOSZ jointly placed a wreath on his bier on the following afternoon of the memorial event in the museum..



China 2019 World Stamp Show, June 27, 2019. Ferenc Kostyál, Károly Szücs, and Eli Weber, the president of the Israeli philatelic federation

A múzeumi megemlékezés délutánján a magyar bélyeggyűjtők nevében ravatalán a Mafitt és a MABÉOSZ közös koszorút helyezett el.

NOTICE

The Presidency decided that the Mafitt general meeting for 2020 will not be conducted due to the vis-major event caused by the corona virus. Details can be found on our home page.

Free for members of Mafitt

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