

The Revenue Overprint Varieties of the Jordan Aid Obligatory Tax Issues of 1947 and 1953

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In 1947 a set of twelve stamps (SG T264-T275) was issued in accordance with a law passed in 1946 decreeing that special "Obligatory Tax" stamps should be issued and be compulsorily used on all out-going mail—national and international, including parcels. The values were based on half the amounts needed for postage and the stamps carried the name "Abdullah Bin Al-Hussein" at the top and had a two-line text at the bottom reading "The Hashemite Kingdom of Jordan" and "For the Aid of the Arabs in Palestine". The proceeds from this tax were to be transferred by the Post Office to a special fund for the aid of Palestinian refugees. The currency denomination was in Mils, except for the highest value which was one Palestinian Pound (Fig. 1).



Fig. 1 The three designs of the 1947 "Obligatory Tax" Stamps of 1947

Between 1947 and 1953 this set, or individual values, were overprinted or surcharged many times with such as:

- "Fils" and "J.D." (Jordanian Dinar)—SG T334-T344
- "POSTAGE"—SG 387-394
- "PALESTINE"—SG PT35-PT46
- "PALESTINE" and "FILS"—SG 402-407
- ...etc.

In 1953 a new set of five stamps was issued (SG 408-412) with values in Fils instead of Mils.

The present article deals with the first unoverprinted set (SG T264-T275) and the Fils set. Owing to a shortage of revenue stamps and to the abundance of these Obligatory Tax stamps, these two sets, or parts of them, were overprinted in Arabic with "WARIDAT" (revenue) plus a black zig-zag bar with small arabesques between the 'teeth' over the lower inscription (Figs. 2, 11).

When Joe Ross and I published our book *The Revenue Stamps of Jordan & the Occupied Territory* in May of this year [Review—*Journal* March 2004], we listed the varieties either seen by or known to us at that time. For the 1947 Mils issue we noted:

- bottom zig-zag overprint missing (Fig. 3)
- overprint double, zig-zag at top (Fig. 5)
- vertically transposed overprint (Fig. 7)
- overprint double (Fig. 4)
- o'print double, one inverted (Fig. 6)
- zig-zag o'print offset to left (Fig. 8).



*Fig. 2 The WARIDAT and zig-zag overprints
These and later stamps are about 160%
actual size*



Figs 3 - 5 Missing zigzag, double overprint side by side and double overlapped o'print



Figs 6 - 8 Double overprint, one inverted; seriously vertically misplaced overprint and offset (to left) zig-zag overprint

Figure 9 shows an example of these stamps in use; it is a car sale contract dated 21st April 1957 bearing four 50 Mils overprinted revenue stamps plus five 200 Fils stamps of the 1952 Palmyra issue, making the total stamp duty 1 Dinar and 200 Mils.

The shorter Fils set of 1953 was overprinted in exactly the same way apart from the 5 Fils claret stamp which had a different overprint and a surcharge reading, in Arabic from the top, "WARIDAT", "2½ Fils" and then two short bars to the left and right to obliterate the English and Arabic "Fils" and a longer bar to obliterate "For the Aid of the Arabs of Palestine" (Fig. 10). The varieties of this overprint listed in our book are mainly similar to those of the Mils issue, with a few additions:

- overprint double
- overprint double, one inverted
- overprint double, one in green (Fig. 12); the lettering and zig-zag are much thicker here showing that a second overprinting plate was in use
- overprint triple (Fig. 11)
- overprint triple, one green
- overprint offset to right (Fig. 13).

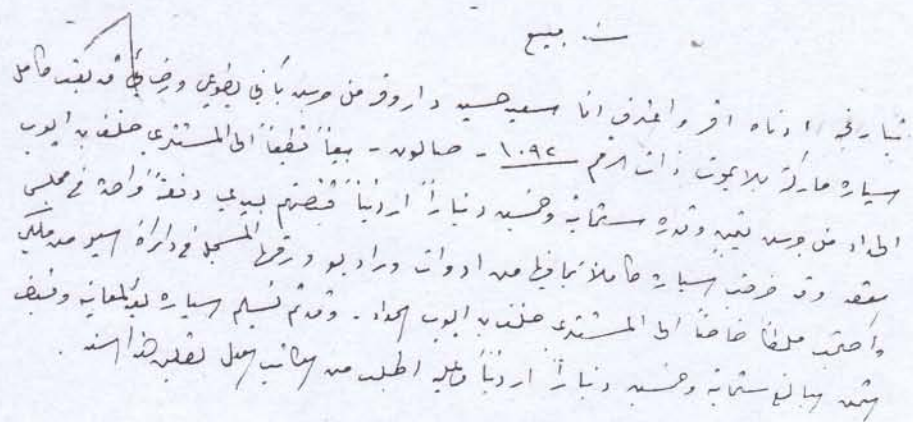
Regarding the 5 Fils stamp with 2½ Fils surcharge and straight-line lower overprints, Mr Nathan Bruckheimer of London suggested in a letter that in view of the different format this might be a separate issue. This could well be right, but since there is at present no other evidence I would like to wait before accepting or rejecting his hypothesis. Figure 14 is an interesting item from the late R T Ledger's collection—a full sheet of 50 of this stamp, with



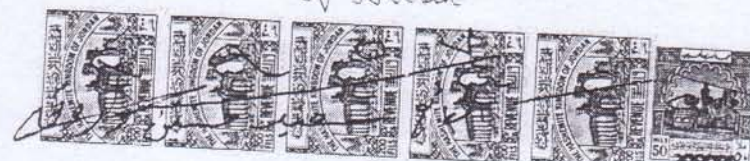
Fig. 10 5 Fils
(see text)



Fig. 11 Triple o'print
(the lower shows the arabesques between the zig-zags)



of Jordan



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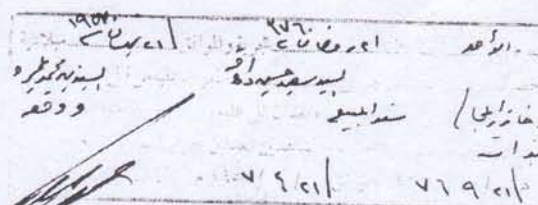
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کے حقوق

سید محمد رفیع

2

عن محمد بن عبد الله



90 V/1C/



51

Phil

$$\begin{array}{r} 100000 \\ 100000 \\ \hline 200000 \end{array}$$

Fig. 9 April 1957 Car Sale contract with 4 x 50 Mils overprinted stamps (reduced)

double overprint and De La Rue's imprint in the lower margin, a sheet serial number at top right and (I suppose) their plate number at bottom left.

All of these overprint varieties are in a sense random and could appear on some or all values as they were caused by faulty insertion of the sheets during the process of overprinting, by inserting them upside down, or twice either by inattention or because the first attempt gave unclear results. In consequence, these varieties are not 'systemic' and occur on just a small number of the overprinted sheets.

Fig. 13 O'print
offset to right



Fig. 12 Double
o'print, one in green
in holder format

13874



THOMAS DE LA RUE & COMPANY LIMITED LONDON

1A

Fig. 14 Sheet of the 5 Fils with double overprint and marginal markings (reduced)

Later in my correspondence with Nathan Bruckheimer he brought to my attention a few more varieties—which prompted me to go back to my collection and to look more closely at the overprints themselves. Between us we discovered some very interesting new varieties, easily recognisable, and, of greater import, constant rather than random. They are peculiarities of individual units of the 50-unit overprint plate and are therefore found on all values until (or unless) they were noticed by the printers or issuing authority which is why they are less often seen on the later Fils issue. These varieties occur due to the overprint plate-maker using the wrong letter, omitting a letter or mis-setting the ‘zig-zag’—or to elements of the plate falling off due to printing wear and tear. Either way, they are constant in a single position on the sheet until or if corrected.

The varieties/flaws in this category appear on both Mils and Fils issues:

- position 32 of the sheet shows four lines in the zig-zag (W) rather than the normal five (N) (Fig. 15). Mr Bruckheimer drew my attention to another characteristic of this position—that this major flaw is always combined with the second Arabic letter from the left (Alef “ا”) being clearly bent to the left at the base to resemble a “j” without the dot. This is clearly visible in Fig. 15. The ‘bent Alef’ flaw is always present on position 32 even when the zig-zag is normal, suggesting that the zig-zag was repaired for later printings while the Alef was left unchanged.
- position 40 shows the first Alef from the left in “WARIDAT” missing (Fig. 16); stamps in this position sometimes also show the left-hand end of the left-hand character missing (the top right-hand stamp in Fig. 16).
- the left-hand character of “WARIDAT” in position 50 has three dots making a flattened “therefore” sign instead of the usual two (Figs. 16, 17).
- the third letter from the left in “WARIDAT” sometimes has an additional dot above making it resemble a sloping “j” (Fig. 18). The exact position of this flaw is uncertain, but after a careful study of the part sheets available we came to the conclusion that it has to be between positions 13 and 18.
- position 20 shows a further zig-zag variety—it begins with two forward-leaning lines and ends with a backwards leaning line (M) instead of (N) (Fig. 19); this variety has so far been found only on the Fils issue.

Finally, it is worth mentioning that some of these revenue overprinted stamps were also used postally. Figure 20 shows a 20 Fils revenue stamp on a piece with an “IRBID 1” circular postmark dated 12 November 1957.

My special thanks to Nathan Bruckheimer for his proof reading this article and for his corrections and valuable suggestions.

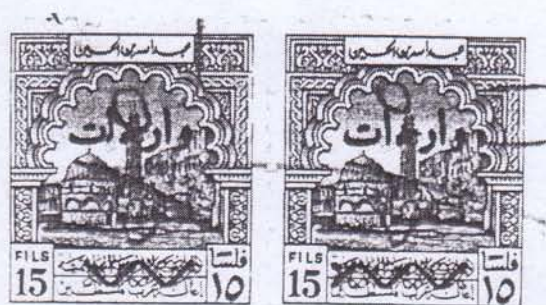


Fig. 15 LH stamp shows “W” zig-zag and bent-foot Alef; RH stamp normal



Fig. 17 Additional dot over LH Arabic character



Fig. 16 Top right stamp shows the 'missing alef' flaw and missing LH upright of the first (from left) character

The lower right stamp has an extraneous dot over the left-hand character (the "therefore" flaw)



Fig. 18 Dot over fourth Arabic letter from right



Fig. 19 See text



Fig. 20 Postal use of 20 Fils revenue stamp

No. 23. Excise-Office *Lauder* 7th Oct. 1758.
 Received of *John Barthwick of Stockton*
Esq.
 in the Parish of *How* the Sum of
2 *two* Pounds for the Duty of
of his Majesty's *two* Wheel-carriage of
 which he has this Day given Notice, according to
 the Statute of the Twentieth Year of His Majesty
 King George the Second, in full for one Year ending
 on the 26th Day of *May* 1759
And Merschall

1758 Licence for a two-wheel carriage—note the spelling of "Statute"; from our new publication on Licences—see p.88 (reduced)