

## 24.3 Table of contents

### Acknowledgement

### Author's biography

### Preface, Prof. Siegbert Sattler

### Preamble and introduction

### Greetings

Greeting, Volker Böhme

Greeting, Henry Biebaß

### 0 Summary

0.1 List of names of analyzed collections

0.2 General remarks

0.2.1 Explanation of symbols and abbreviations

0.2.2 Watermarks

0.2.3 Principles of price calculation

### 1 The stamp duty – a historical abstract by Wolfgang Morscheck

#### Preamble

1.1 Fiscal philately – hobby or historical science?

1.2 Beginnings of the fiscal system

1.3 Historical tax types

1.4 Revenue papers / stamped papers

1.5 Documentary stamp tax on letters in the city state of Venice

1.6 Introduction of the stamp duty in the Netherlands

1.7 Triumph of the stamp duty

### 2 Revenue papers in Saxony between 1682 and 1875

2.1 Mandate dated 1682

2.2 Principles of application of revenue papers

2.3 Ejusdem announcement dated 1700

2.4 Forms of stamps during the electorate period from 1700 to 1806

2.5 Ejusdem improved announcement dated 1702

2.6 Ejusdem renovirt and otherwise improved announcement dated 1710

2.7 Ejusdem other announcement dated 1732

2.8 Introduction of the stamp duty on the territory of electoral Saxony with partial autonomy

2.9 Introduction of altered value stamps in 1807

2.10 Combinations of value stamps

2.11 Territorial losses of the Kingdom of Saxony in 1815

2.12 Mandate concerning the establishment of the stamp duty dated 1819

2.13 Merger of the stamp duty from the hereditary lands and Upper Lusatia in 1834

2.14 Change of monetary standard 1841

2.15 Extraordinary charges on stamp tax in 1850

2.16 Introduction of revenue stamps in 1868

2.17 Additional remarks

### 3 Catalog of Saxon revenue papers

3.1 Revenue papers from the electoral period 1682 to 1806

3.2 Revenue papers from the kingdom period as of 1807

3.3 Revenue papers from the kingdom period as of 1841 until 1875

- 4 Tax on paying cards**
- 5 Calendar tax**
- 6 State revenue stamps in Saxony between 1868 and 1936**
  - 6.1 First edition of revenue stamps in 1868 (Thaler currency)
  - 6.2 Second edition of revenue stamps in 1875/77 (Mark currency, no watermark)
  - 6.3 Documentary stamp act from 1877 to 1909
  - 6.4 Third edition of revenue stamps as of 1895 (Mark currency, with watermark)
  - 6.5 Types and imperfections of plates of revenue stamps, edition as of 1895 with watermark by Dr. Hans Dieter Lutz
  - 6.6 Stamp Tax Act from 1909 to 1936
    - 6.6.1 Introduction of the Stamp Tax Act in 1909
    - 6.6.2 Introduction of revenue stamps with altered stamp image in 1920
    - 6.6.3 Amendment of Stamp Tax Act in 1921
    - 6.6.4 Revised version of the Stamp Tax Act from 1923
    - 6.6.5 Currency designations in Germany between 1841 and 1925
    - 6.6.6 Stamp tax rate in Gold Mark currency 1923/24
    - 6.6.7 Stamp tax rates in Reichsmark currency 1925
    - 6.6.8 New Stamp Tax Act dated 1930
    - 6.6.9 Additional charge on stamp tax 1931
    - 6.6.10 Introduction of the instruments act of the German Reich in 1936
  - 6.7 Fourth edition of revenue stamps in 1909 (Mark currency)
  - 6.8 Fifth edition of revenue stamps in 1920 (Mark currency)
  - 6.9 Fifth edition of revenue stamps, supplementary values 1921
  - 6.10 Fifth edition of revenue stamps, supplementary values 1922
  - 6.11 Fifth edition of revenue stamps in 1922 (supplementary values presumably not issued/used)
  - 6.12 ixth edition of revenue stamps in 1923 (1<sup>st</sup> high inflation edition)
  - 6.13 Seventh and eighth edition of revenue stamps in 1923 (2<sup>nd</sup> and 3<sup>rd</sup> high inflation edition)
  - 6.14 Reused inflation revenue stamps
  - 6.15 Ninth edition of revenue stamps in 1924 (Gold Mark currency)
  - 6.16 Tenth edition of revenue stamps in 1925 (Reichsmark currency)
  - 6.17 Additional charge on stamp tax as of 1/1/1931
  - 6.18 The end of the Saxon revenue stamps on 6/30/1936
  - 6.19 State control and reimbursement of stamp tax
  - 6.20 Revenue stamps in other countries
- 7 Catalog of Saxon revenue stamps**
  - 7.1 First edition of revenue stamps in 1868 (Thaler currency)
  - 7.2 Second edition of revenue stamps in 1875 (Mark currency, no watermark)
  - 7.3 Third edition of revenue stamps as of approx. 1895 (Mark currency, with watermark)
  - 7.4 Fourth edition of revenue stamps in 1909 (Mark currency)
  - 7.5 Fifth edition of revenue stamps in 1920 (Mark currency)
  - 7.6 Sixth edition of revenue stamps in 1923 (1<sup>st</sup> high inflation edition)
  - 7.7 Seventh edition of revenue stamps in 1923 (2<sup>nd</sup> high inflation edition)
  - 7.8 Eighth edition of revenue stamps in 1923 (3<sup>rd</sup> high inflation edition)
  - 7.9 Ninth edition of revenue stamps in 1924 (Gold Mark currency)

- 7.10 Tenth edition of revenue stamps in 1925 (Reichsmark currency)
- 8 Tax rate table for regional stamp tax**
  - 8.1 Stamp tax rates from 5/1/1682 to 3/31/1819
  - 8.2 Stamp tax rates from 4/1/1819 to 12/31/1876
  - 8.3 Stamp tax rates on playing cards from 7/17/1700 to 12/31/1878
  - 8.4 Calendar tax rates from 1/1/1709 to 6/30/1874
  - 8.5 Stamp tax rates from 1/1/1877 to 12/31/1899
  - 8.6 Stamp tax rates from 1/1/1900 to 3/31/1909
  - 8.7 Stamp tax rates from 4/1/1909 to 7/14/1923
  - 8.8 Stamp tax rates from 7/15/1923 to 8/19/1930
  - 8.9 Stamp tax rates from 8/20/1930 to 6/30/1936
- 9 Saxon stamp acts, ordinances and similar from 5/1/1682 to 6/30/1936**
- 10 Court and Attorney's fee stamps of the Free State of Saxony from 1927 to 1936**
  - 10.1 Edition 1927
    - 10.1.1 Fee stamps
    - 10.1.2 Attorney's fee stamps
  - 10.2 Edition 1929
  - 10.3 Use of court and attorney's fee stamps
- 11 Saxon court, attorney, and notary fee acts and ordinances from 12/21/1924 to 3/31/1936**
- 12 Court fee stamps of the Federal Land of Saxony from 1947 to 1952**
  - 12.1 Court fee stamps in Reichsmark currency
  - 12.2 Court fee stamps in DM currency
- 13 Catalog of Saxon court and attorney's fee stamps**
  - 13.1 Edition 1927
  - 13.2 Edition 1929
  - 13.3 Edition 1947
  - 13.4 Edition past 7/25/1948
- 14 Fee stamps of Saxon communities**
- 15 General stamps of the Saxon communities**
  - 15.1 Stamp series as of 1932
  - 15.2 Stamp series as of 1936
  - 15.3 Stamps of German communities as of 1940
  - 15.4 Fee stamp series of Saxon communities past 1945
  - 15.5 Stamp series of the Trade Association of Saxon communities
- 16 Catalog of general stamps of Saxon communities**
  - 16.1 Edition 1932
  - 16.2 Edition 1936
  - 16.3 Edition as of 1947
  - 16.4 Edition of the Trade Association of Saxon communities as of 1946
- 17 List of Saxon communities which used fee stamps**
- 18 Schedule of fees for administrative costs acts and ordinances from 12/28/1923 to 12/31/1955**
- 19 Saxon administrative costs acts and ordinances from 12/28/1923 to 12/31/1955**

- 20**            **Fee stamps of the Saxon police administration as of 1947**
  - 20.1          Fee stamps
  - 20.2          Catalog of Saxon police administration stamps
    - 20.2.1        First series of fee stamps, edition 1947
    - 20.2.2        Second series of fee stamps, edition 1947
    - 20.2.3        Third series of fee stamps past 7/25/1948
- 21**            **Fee stamps of the Saxon Lutheran church**
  - 21.1          Fee stamps
  - 21.2          Catalog of fee stamps of the Saxon Lutheran church
  - 21.3          Laws and ordinances of the Saxon Lutheran church
- 22**            **Explanation of legal terms in the Codicis Augustei**
- 23**            **Historical data of the Saxon states between 1485 and 1918**
  - 23.1          The Saxon princes, dukes, electors, and kings from the Leipzig separation on 8/26/1485 to 11/13/1918
  - 23.2          Schematic overview of the Saxon principalities, electorates, and the kingdom
- 24**            **Appendix**
  - 24.1          Reference list
  - 24.2          Summary in English
  - 24.3          Table of contents in English
  - 24.4          Translation of fiscal philatelic terms into English
- Epilog