

# The Results of the Multi-Frame Exhibits in FIP Revenue Class 1988-2022

Updated on August 8, 2022 by Jukka Mäkinen, jukka.matias.makinen@gmail.com

The following 49 FIP-exhibitions are included:

|                 |                 |                     |                       |                       |
|-----------------|-----------------|---------------------|-----------------------|-----------------------|
| Finlandia 1988  | India 1989      | New Zealand 1990    | Granada 1992          | Bangkok 1993          |
| Brasiliana 1993 | Philakorea 1994 | Singapore 1995      | Istanbul 1996         | Capex 1996            |
| Moscow 1997     | Pacific 1997    | Indepex 1997        | Israel 1998           | Australia 1999        |
| Espana 2000     | Stamp Show 2000 | Wipa 2000           | Philanippon 2001      | Belgica 2001          |
| Philakorea 2002 | Bangkok 2003    | Espana 2004         | WSC 2004              | Pacific Explorer 2005 |
| Washington 2006 | Espana 2006     | St. Petersburg 2007 | WTC Israel 2008       | Efiro 2008            |
| China 2009      | London 2010     | Portugal 2010       | Indipex 2011          | Philanippon 2011      |
| Indonesia 2012  | Australia 2013  | Thailand 2013       | Brasiliana 2013       | Philakorea 2014       |
| Singapore 2015  | WSS-NY 2016     | Philatapei 2016     | Praga 2018            | Thailand 2018         |
| China 2019      | London 2022     | Hunfilex 2022       | <b>Indonesia 2022</b> |                       |

One-frame exhibits are excluded. The most recent awards are marked in yellow colour.

## Albania

---

### Daragjati, Jul

#### *The Revenue Stamps of Albania*

Istanbul 96 76 LS  
España'2000 71 S

### Xhitomi, Vasil

#### *Revenues of Albania 1913-1944 /*

#### *Revenues of Albania till 1944*

Stamp Show 2000 74 S  
Bangkok 2003 78 LS  
España 2004 80 V  
WSC 2004 80 V  
WSC ISRAEL 2008 76 LS  
Portugal 2010 75 LS

## Argentina

---

### Berisso, Eugenio E. [1948-2009]

#### *First Revenue Stamps from the Buenos Aires Province*

Australia 99 82 V  
España'2000 80 V  
Belgica 2001 78 LS

## Armenia

---

## Australia

---

### Brown, Gary

#### *South Africa Revenues: 1910-1932 the First Period /*

#### *South Africa Revenues – 1<sup>st</sup> Issue, Usage within Southern Africa*

Praga 2018 88 LV  
China 2019 92 G + SP

### Culshaw, Ian

#### *Western Australia Impressed Duty Stamps*

**Indonesia 2022 87 LV**

## **Dibiase, John Francis**

### ***The Fiscal Stamps of Western Australia***

Istanbul 96 78 LS  
Australia 99 83 V  
España'2000 81 V  
Belgica 2001 85 LV  
Washington 2006 90 G  
London 2010 88 LV  
Indonesia 2012 88 LV  
Singapore 2015 92 G + SP  
WSS-NY 2016 90 G

### ***The Customs Fee Stamps of Australia***

Brasiliana 2013 80 V

### ***Postal Notes & Orders of Australia***

Hunfilex 2022 85 LV  
Indonesia 2022 83 V

## **Elsmore, Dave**

### ***Queensland Railway & Tramway Stamps***

New Zealand 1990 (experimental class) SB

### ***The Revenue Stamps of Queensland***

Australia 99 89 LV  
Pacific Expl'05 96 LG + FEL

### ***New South Wales Revenues***

London 2010 88 LV  
Indonesia 2012 89 LV  
Australia 2013 90 G

## **Fletcher, John**

### ***Cape of Good Hope Revenues 1711-1825 /***

### ***Cape of Good Hope 1711-1899 /***

### ***Cape of Good Hope 1711 'Tavern of the Seas' to 1899 (Day Before Boer War Hostilities)***

China 2009 75 LS  
Indonesia 2012 81 V  
Australia 2013 85 LV

## **Fuller, Darryl John**

### ***Israeli Revenues***

WSC ISRAEL 2008 77 LS  
Thailand 2013 77 LS  
Thailand 2018 78 LS

## **Grant, John**

### ***The Commercial Perfins of Australia***

Bangkok 93 (experimental class) 80 V

## **Kouwen, John Michael (Mike)**

### ***Australia – London Customs Duty***

Indonesia 2022 86 LV

## **McMahon, Ian**

### ***Queensland Revenue Stamps***

WSC ISRAEL 2008 72 S  
Philakorea 2014 85 LV  
Thailand 2018 88 LV  
Hunfilex 2022 90 G

## **Pocock, Derek Alan [1931-2018]**

### ***The Railway Parcel Stamps of Western Australia 1905-1985***

India 89 (experimental class) SB  
Philakorea-94 S  
EFIRO '08 81 V

## **Shaw, James**

### ***New Zealand Wages Tax Issues 1931-1958***

Australia 2013 78 LS

## **Smith, David Ingle**

### ***Revenues of NSW 1865-1945 /***

**New South Wales Revenue Stamps**

India 89 (experimental class) LS  
New Zealand 1990 (experimental class) LS  
Australia 99 78 LS

**The Revenues of Queensland**

Philakorea 2002 77 LS

**The Revenue Stamps of Tasmania**

Indipex 2011 88 LV

**Australian Welfare & Income Tax Stamps, State and Federal**

Indonesia 2012 80 V

**Stafford, Glen**

**Bolivian Revenues to 1906**

Indonesia 2022 85 LV

**Todd, Raymond**

**Bolivia The Revenues to 1906**

Thailand 2013 81 V

**Walker, Martin James**

**Railway Parcel Stamps of South Australia**

Pacific 97 80 V

**South Australia's Revenue Stamps 1886-1966**

Thailand 2013 85 LV  
Philatapei 2016 95 LG + SP  
London 2022 95 LG

**South Australia's Revenue Stamps 1966-2008**

Thailand 2018 83 V

**Austria**

---

**Bahrain**

---

**Derwish, Khalid Ali**

**Revenue Stamps History in Kingdom of Bahrain from 1924-1992**

Brasiliana 2013 65 SB  
Philakorea 2014 65 SB

**Bangladesh**

---

**Islam, Mohammed Monirul**

**Indian Fiscal Stamps Used In East Bengal c. 1600-1900 A.D.**

Thailand 2013 76 LS

**The Evolution of the Bengal Tax System & Bangladesh /  
The Evolution of the Bengal Court & Tax System c. 1600-1947 /  
The Evolution of the Bengal Court & Tax System c. 1600-1880**

Singapore 2015 76 LS  
China 2019 85 LV  
Indonesia 2022 87 LV

**Islam, Sheikh Shafiqul**

**Indian Fiscal Stamps Used In East Bengal 1794-1947**

Indipex 2011 76 LS  
WSS-NY 2016 80 V

**Khanom, Farzana**

**Fiscals of Bangladesh**

Philakorea 2002 61 B

**Zarif, Mannan Manshhur**

**Fiscals of Kishangarh 1871-1948**

China 2009 81 V  
Portugal 2010 80 V

**Fiscal History of Bangladesh**

China 2019 74 S

## Belarus

---

## Belgium

---

### D hondt, Gustaaf

*Het zegel van Vlaanderen 1703/1795*

Belgica 2001 82 V

### Van den Panhuyzen, Emile Joseph

*La Droit du Timbre en Belgique*

Capex 96 85 LV

Pacific 97 91 G

IBRA 99 90 G

Belgica 2001 96 LG

Washington 2006 91 G

## Bolivia

---

### Kwacz, Ariel

*Papel sellado Fiscal de Bolivia*

España'2000 86 LV

Bangkok 2003 87 LV

España 2004 87 LV

Washington 2006 88 LV

España 2006 88 LV

### Villarroel de Peredo, Martha

*Revenues of Bolivia – XIX Century / Bolivia Revenues XIX Century*

China 2009 85 LV

Indonesia 2012 87 LV

Brasiliana 2013 90 G

WSS-NY 2016 90 G

China 2019 85 LV

## Brazil

---

### Anízio, José

*The Consumption Tax in Brazil*

Brasiliana 2013 80 V

### Bicalho, Rosa Maria

*Revenue Stamps of the Brazilian Empire 1869-1888*

Pacific 97 90 G

Indepex 97 85 LV

Australia 99 93 G

### Curado, Luiz Reginaldo

*England Royal Cypher Labels 1694-1910*

Brasiliana 2013 80 V

### Porto Lima, Jose Romeu

*Revenue stamps of Brazil Empire*

Brasiliana-93 74 S

WSC 2004 85 LV

Washington 2006 88 LV

España 2006 90 G

St. Petersburg 2007 93 G

## Brunei

---

## Bulgaria

---

## Canada

---

### Apsit, William

**Latvia, Revenue Stamps & National Issues**

Finlandia 88 (special class) V

**Fleet, James R.**

**British Colony of Canada 2nd Bill Stamp Issue**

Washington 2006 81 V

Praga 2018 82 V

**Hall, John**

**The Canadian Fiscal War Tax Stamps of World War One**

London 2022 85 LV

**Powell, John**

**Revenue Stamps of Iraq to 1958**

Istanbul 96 83 V

Australia 99 83 V

**Shelton, Joseph M**

**Canadian Federal Revenue Stamps**

India 89 (experimental class) V

Granada 1992 (experimental class) 82 V

Philakorea-94 LV

Pacific 97 81 V

Australia 99 86 LV

**Canadian Unemployment Insurance Stamps**

Washington 2006 78 LS

**Verge, Charles J.G.**

**The Documentary Revenues of Haiti 1817-1957**

Portugal 2010 89 LV

Australia 2013 85 LV

**Indonesia 2022 86 LV**

**Walsh, John M.**

**Newfoundland: Precursor Stampless Documents and Proper Usages of 1898 Queen Victoria First Revenue Stamp Issue /**

**Newfoundland Legal Documents: Stampless Precursor and 1898 Queen Victoria First Revenue Types**

Australia 2013 75 LS

WSS-NY 2016 80 V

**Chile**

---

**Junge, Heinz Wenzel**

**El Servicio Consular de Chile / The Consular Service of Chile**

Brasiliana-93 73 S

Istanbul 96 78 LS

España'2000 84 V

España 2004 83 V

España 2006 81 V

London 2010 86 LV

Brasiliana 2013 85 LV

WSS-NY 2016 86 LV

**The Fiscal Tax Service of General Use in Chile**

Brasiliana 2013 86 LV

China 2019 95 LG

London 2022 95 LG

**China**

---

**Cai, Zhengjun**

**The Great Wall Diagram Revenue Stamps - First Set of Republic of China (1913-1935)**

Bangkok 2003 85 LV

España 2004 87 LV

WSC 2004 89 LV

Pacific Expl'05 90 G

España 2006 90 G

China 2009 90 G

**Western China 1920-1949: A Study of Local Fiscal Issue**

Washington 2006 88 LV

St. Petersburg 2007 91 G  
WSC ISRAEL 2008 93 G  
**First & Follow-up Set of the French Indo-China Revenues 1892-1944**  
Indonesia 2012 88 LV  
Thailand 2013 86 LV

### **Cai, Zenghui**

**The First Set of Revenue Stamps of the People's Republic of China**  
China 2009 85 LV  
London 2010 85 LV  
Indipex 2011 85 LV

### **Chang, Min**

**The History of Early Stamp Duties of GB up to 1891 – Based on Usage of the Blue Embossed Non-Adhesive Fiscal Stamps**  
Thailand 2018 85 LV

### **Chen, Daxian**

**Sichuan Procedural / Judicial Stamps of the Republic of China (1912-1949)**  
China 2019 83 V

### **Dang, Sheng**

**China : The Transportation Series Revenues**  
Australia 99 71 S

### **Dong, Guangcheng**

**Revenue Stamps in Early China 1930-1945**  
Indepex 97 88 LV  
China 99 86 LV  
España'2000 89 LV  
Belgica 2001 85 LV

### **Duan, Hui**

**Pre-Printed Stamp Duty Voucher Paper of China (from 1943 to 1958)**  
Praga 2018 82 V  
China 2019 78 LS

### **Jia, Wenchun**

**China North-West Revenues**  
Pacific 97 87 LV + FEL  
China 99 84 V

### **Kong, Weiping**

**The Fiscal Stamps Specially used in Shandong Province of China (1912-1950)**  
China 2019 85 LV

### **Li, Cunyu**

**The Fiscal Stamps used or overprinted in Shanxi Province of China (1913-1937)**  
Thailand 2018 80 V

### **Lin, Wei**

**Fujian Stamp Duty Tickets 1913-1927**  
China 2019 75 LS

### **Liu, Guangming**

**Republic of China Tobacco & Alcohol Tax Stamps 1912-1949**  
EFIRO '08 88 LV  
China 2009 90 G + SP  
Australia 2013 90 G

### **Liu, Yong Xin**

**China's Fiscal Stamps Issuing and/or Using in North China Area (1913-1934)/  
The Fiscal Stamps Issued and Used in North China Border Areas and Liberated Areas**  
Australia 2013 81 V  
Brasiliana 2013 88 LV  
WSS-NY 2016 88 LV  
China 2019 80 V

## **Liu, Zhongyu**

***Sichuan Revenue Before 1949 /***

***Sichuan Revenue Stamps of the Republic of China (1912-1945)***

Singapore 1995 81 V

Moscow 97 76 LS

IBRA 99 80 V

China 99 77 LS

## **Lv, Lixin**

***The Fiscal Stamps Issued in the Jin-Cha-Ji Border Area (1939-1940)***

China 2019 75 LS

## **Miao, Lilin**

***Pagoda Design Revenue Stamps used in Xinjiang /***

***"Restricted For Use in Xinjiang" Pagoda Tax Stamps Of China (1934-1948)***

Australia 99 84 V

China 2009 80 V

## **Qi, Jingping**

***The Liuhe Pagoda Duty Stamp of the Republic of China Period***

China 2019 82 V

## **Tang, Jian**

***Wuxi Stamped Tax Stamp in Sunan Administration Region (1949.5-1950.8)***

China 2019 85 LV

## **Tao, Yan**

***The Postal Savings Stamps of China (1919-1945)***

China 2019 77 LS

## **Wang, Anlin**

***Local Current Tax Stamps of Shaanxi, China (1913-1939)***

China 2009 78 LS

## **Wang, Daoqi**

***The Fiscal Stamps used in Anhui Province, China and Issued by its Localities (1910-1935)***

China 2019 88 LV

## **Xiao, Li**

***Chinese Shaan-Gan-Ning Border Area's Revenue Stamps***

China 2009 80 V

***Gansu Stamp Duty (1925-1931)***

Thailand 2018 75 LS

## **Yang, Chao**

***Revenue Stamps of Central China Region (1949-1950)***

China 2009 80 V

## **Zhang, Jun**

***Fu Hsin Kuan of China Revenue Stamps (1943-1948)***

China 2019 81 V

## **Zhang, Qiansheng**

***Judicial Stamps of China (1912-1949) /***

***The Lawsuit & Judicial Stamps of the ROC and its Overprints or Surcharges (1912-1949)***

China 2009 82 V

Philanippon 2011 83 V

Thailand 2018 85 LV

***Judicial Petition Wrappers & Petition Stamps of China (1907-1949)***

China 2019 86 LV + SP

## **Zhang, Yi**

***Northeast China Revenue Stamp [1913-1948]***

Australia 99 78 LS

## **Zhong, Lie**

***The Republic of China Local Edition Fiscal Stamp (1919-1934)***

China 2009 83 V

## Zhou, Zhen

### *Revenue Stamps in Early Period of Republic of China*

Israel 98 80 V  
China 99 75 LS  
EFIRO '08 82 V

## Zhu, Yilong

### *China: Shaanxi – Gansu – Ningxia Border Area's Revenue Stamps*

China 2019 77 LS

## Chinese Taipei

---

## Han, Jinn-Wen

### *Xinjiang Revenue Stamps, 1920-1949*

Stamp Show 2000 80 V  
WSC 2004 83 V

### *The Revenue Stamps of North-East China*

Philataipei 2016 80 V

## Hsu, Chun-Yu

### *Revenue of Taiwan (1949-1987)*

Philataipei 2016 89 LV  
Praga 2018 90 G

### *Revenue of Japan 1872-1946*

Thailand 2018 85 LV

### *Taiwan: Revenue of Taiwan 1908-1949*

**Indonesia 2022 91 G**

## Huang, Chen-Huei

### *The Transportation Revenue Stamps of China 1946-1948*

Philakorea 2014 90 G

## Tseng, Tan Kuei

### *The Chinese Judicial Lawsuit Documents & Judicial Stamps 1900-1949*

Philataipei 2016 77 LS

## Wang, Wen-Ling

### *The Printed Paper used in Taiwan was Occupied by Japan 1910-*

Pacific Expl'05 76 LS

## Colombia

---

## Arango Echeverri, Manuel

### *Spanish Colonial Revenue Stamped Paper*

Stamp Show 2000 84 V  
España'2000 80 V

### *Tributes and fiscal stamps of Colombia/*

### *Revenues of Colombia 1858-1904*

Philakorea 2002 85 LV  
Bangkok 2003 90 G  
Washington 2006 87 LV  
España 2006 87 LV  
St. Petersburg 2007 90 G  
London 2010 83 V  
Brasiliana 2013 88 LV  
WSS-NY 2016 92 G + SP (Material)  
Thailand 2018 90 G

## Bortfeldt, Dieter

### *Royal Cypher Labels 1701-1922*

Pacific Expl'05 78 LS

## Ortiz Gomez, Mario

### *Vignettes of Declared Value*

Australia 99 87 LV



## Congo

---

## Costa Rica

---

### Duenas, Marcos

*Costa Rica The Guanacaste Revenue and Stamped Paper Overprints 1885-1891*  
Thailand 2018 77 LS

### Herrera, Juan

*Proportional Revenues, Costa Rica XIX Century*  
Thailand 2018 77 LS  
China 2019 75 LS

### Munante M., Agustin G.

*Peru Revenues XIX Century*  
Washington 2006 80 V

### Pacheco, Fernan

*Taxpaid Stamps of Costa Rica*  
Praga 2018 85 LV

## Croatia

---

## Cuba

---

### Busto, Raudel

*Judical Law Stamps used in Cuba / Sellos de Derecho Judicial*  
Indonesia 2012 85 LV  
Philataipei 2016 82 V

### Espinosa, Joaquin

*Sellos Fiscales de Cuba durante la administracion Espanola /  
Sellos Fiscales Usados Durante la Administraciones Espanola en Cuba*  
Praga 2018 82 V  
Thailand 2018 86 LV  
China 2019 91 G

### Palencia, Leonardo

*Sellos Fiscales de Cuba Colonial Siglo XIX*  
China 99 82 V  
España'2000 76 LS  
Philanippon 2001 76 LS  
España 2006 87 LV

### Velez, Humberto

*Papel Timbrado Cuba 1778-1885*  
Brasiliana 2013 80 V

## Cyprus

---

## Czech Republic

---

### Cerny, Jiri

*Revenue Stamps and Stamped Papers of Indian Princely State of Bonai 1911-1949*  
Indipex 2011 78 LS  
Brasiliana 2013 81 V  
*Indian State Revenues: The Hand- and Machine-Stamped Adhesive Issues*  
Hunfilex 2022 85 LV

## Denmark

---

### Engelbrecht, Peter

*Denmark, Revenue Stamps*  
Finlandia 88 (special class) S

## **Poulsen, Peter**

**Denmark, Documentary Revenues, the Rouletted Issue 1862-69**  
Finlandia 88 (special class) V

## **Ecuador**

---

### **Aguilar Andrade, Juan Pablo**

**Stamps for the Military Budget Ecuador: Patriotic Stamp (1910-1958)**  
Brasiliana 2013 87 LV  
Singapore 2015 85 LV  
Philatapei 2016 88 LV  
China 2019 91 G

### **Velez Procel, Elvis**

**Municipal Revenue Stamps of Ecuador**  
Brasiliana 2013 81 V  
Thailand 2018 77 LS

## **Egypt**

---

### **El Hadidi, Mohamed N.**

**Revenues of Egypt**  
Australia 99 81 V

## **Estonia**

---

### **Kulo, Ants**

**Revenue and excise duty stamps in Estonia 1918 - 1944**  
IBRA 99 79 LS  
Philexfrance 99 83 V  
Stamp Show 2000 82 V  
España'2000 80 V  
Philakorea 2002 77 LS  
España 2006 80 V

## **Finland**

---

### **Hellman, Kaj Ove [1948-2016]**

**Finland, Railway Tax Stamps**  
Finlandia 88 (special class) SB

### **Hyytiäinen, J. Pertti**

**Argentina, Santa Fe Revenues**  
Finlandia 88 (special class) S

### **Mäkinen, Jukka**

**Finland, The Earliest Revenue Stamp Issues of 1865-1891 /  
Finland, The Earliest Revenue Stamp Issues of 1865-1866 /  
The Rouletted Revenue Stamp Issues 1865 & 1866 of Finland**  
España 2006 89 LV  
EFIRO '08 93 G  
Thailand 2018 93 G  
**The First Swedish Revenue Stamp Issue of 1811-1844**  
St. Petersburg 2007 90 G  
London 2010 95 LG + Best In Class Award  
Portugal 2010 95 LG + SP (Best In Class)  
Brasiliana 2013 96 LG + SP

### **Olamo, Juhani V. [1940-2010]**

**Ecuador, Revenues 1881-1915**  
Finlandia 88 (special class) B  
Brasiliana-93 78 LS  
Istanbul 96 90 G

### **Saarinen, Björn-Eric [1922-2012]**

**Finnish Stamped & Paper Revenues 1811-1900**  
India 89 (experimental class) SB

***The Revenue Stamps of Finland 1865-1895***

Philakorea-94 G + FEL  
Pacific 97 88 LV

***Revenues of Sweden***

Bangkok 93 (experimental class) 82 V

***Russian Revenues 1860-1917 /***

***The Revenues of Russia 1860-1918 /***

***Russia: Revenues and Taxstamps 1860-1930***

Brasiliana-93 83 V  
Singapore 1995 76 LS  
Istanbul 96 85 LV  
Moscow 97 88 LV  
Australia 99 90 G  
Belgica 2001 90 G + SP  
Philakorea 2002 87 LV

**Sarkki, Jukka**

***Finland, Issues 1895-1927***

Finlandia 88 (special class) S

***Revenue Stamps of Estonia***

Singapore 2015 83 V

**Tuori, Jussi**

***The Rouletted Revenue Stamps of Finland***

WSC ISRAEL 2008 96 LG + SP  
Indipex 2011 96 LG + SP  
Indonesia 2012 95 LG + SP  
Philakorea 2014 LG in *Championship Class*

***Finnish Revenue Issue 1881 /***

***The Finnish Revenue Issue 1881-1890***

Hunfilex 2022 90 G  
Indonesia 2022 93 G + SP

**France**

---

**Barbero, Henri-Andre**

***Fiscal Stamps of the Second Empire***

Moscow 97 86 LV  
Australia 99 86 LV  
Philexfrance 99 94 G  
España'2000 93 G  
Philanippon 2001 93 G

***Les timbres fiscaux francais d'effets de Commerce 18 Janvier 1860 – 30 Juin 1874***

EFIRO '08 90 G  
Portugal 2010 91 G

**Danan, Yves Maxime**

***Répercussions de la Guerre Franco-Allemande de 1870 en Philatélie Fiscale***

Granada 1992 (experimental class) G 91  
Philakorea-94 G

***Epreuves et Essais Fiscaux de France, Depuis les Origines /***

***Proofs and Essays of the Fiscal Stamps of France 1860-1960***

Istanbul 96 90 G  
Capex 96 89 LV  
Pacific 97 91 G  
Israel 98 91 G  
Australia 99 91 G  
IBRA 99 91 G  
China 99 93 G SP  
España'2000 92 G

***Les Repercussions de la Guerre D'Indochine sur L'Affranchiss***

Philanippon 2001 84 V  
Philakorea 2002 86 LV  
Bangkok 2003 87 LV

**Spano, Daniel**

***Les Timbres Mobiles 1862 – 1948 /***

***France : Use of Duty Stamps 1862 to 1948***

Istanbul 96 71 S  
Australia 99 87 LV

Philexfrance 99 91 G  
Stamp Show 2000 91 G  
Philakorea 2002 92 G  
España 2004 92 G  
St. Petersburg 2007 87 LV

## Vieillescazes, Marie

### *Le timbre fiscal au service de transport*

Granada 1992 (experimental class) 79 LS

## Georgia

---

## Germany

---

## Bernard, Serge

### *Timbres fiscaux "mobiles" Français de dimension*

Philexfrance 99 87 LV

## Ebner, Ralph

### *Die Blattunterdruckmarken des Kaiserreiches Österreich /*

### *The Leaf Underprint Revenues of the Austrian Empire and its Countries 1854-1875 /*

### *The Leaf Underprinted Revenue Stamps from Austria 1854 to 1870*

Pacific 97 89 LV + SP  
IBRA 99 90 G  
WIPA 2000 93 G  
España'2000 95 LG  
Washington 2006 95 LG  
WSS-NY 2016 97 LG + SP (Treatment)  
Hunfilex 2022 LG in *Championship Class*

## Erler, Martin

### *The Revenue Stamps of Kurhessen (Hesse-Cassel)*

Bangkok 93 (experimental class) 85 LV

### *The Revenue Stamps of the Austro-Hungarian Military Border*

Australia 99 86 LV

## Karl, Friedrich

### *Des Königreich Bayern Fiskalwertzeichen /*

### *Bayern, Revenues 1806-1918*

Finlandia 88 (special class) SB  
Granada 1992 (experimental class) 65 SB

## Mintert, Carsten

### *Das Zeitungsstempelwesen Österreichs 1789-1899 / The Austrian Newspaper Tax 1789-1899*

IBRA 99 87 LV  
WIPA 2000 86 LV  
Hunfilex 2022 96 LG + *Candidate for Grand Prix International*

### *Tarot, Pique and Trappola – the Parlour Games of the 18<sup>th</sup> and 19<sup>th</sup> Century and its Taxation in Austria*

Hunfilex 2022 91 G + SP

## Greece

---

## Mitakis, Andreas

### *Cretan Administration 1899-1913 Revenue Stamps /*

### *The Revenue Stamps of Crete 1875 - 1913*

Bangkok 93 (experimental class) 80 V  
Istanbul 96 90 G  
Capex 96 83 V  
Moscow 97 90 G  
Australia 99 87 LV  
España'2000 88 LV  
Belgica 2001 88 LV + SP

## Guatemala

---

## Honduras

---

## Hong Kong

---

### Mak, Che King

#### *Land Tax and Revenue in Shexian Qing Dynasty 1648-1911*

Australia 2013 78 LS  
Philakorea 2014 80 V

### Mak, Kwok-Pui

#### *The First Set of Revenue Stamp of China and Its Overprint of R.O.C*

Washington 2006 86 LV  
London 2010 93 G

#### *The First Group of Revenue Stamp of New China – Central and South China Area*

Indipex 2011 78 LS

## Hungary

---

### Burjan, Andor

#### *Revenue stamps of the towns of the former Great Hungary*

Stamp Show 2000 66 SB

### Kernacs, György

#### *Local Revenue stamps of Budapest 1904-1949 /*

#### *Gebührenmarken der Haupt und Residenzstadt Budapest 1898-1948*

Stamp Show 2000 74 S  
Belgica 2001 81 V  
Philakorea 2002 83 V  
España 2004 83 V

### Petneházy, Zoltán

#### *Revenue Stamps of Szeged*

Hunfilex 2022 85 LV

### Pohanka, Ivan

#### *Hungary, Austrian Issues 1850-54*

Finlandia 88 (special class) S

### Szücs, Károly

#### *The way to the Hungarian Revenues 1686-1879*

Portugal 2010 82 V

#### *Hungary's First Documentary Revenues During the Forint-Krajczar Currency Period 1868-1898 /*

#### *Hungary's First Adhesive Revenues during the Forint-Krajczar Currency Period 1868-1898*

WSS-NY 2016 91 G + SP (Material)  
Hunfilex 2022 95 LG

#### *Stamped Documents in Habsburg Empire and Hungary 1686-1858*

Thailand 2018 85 LV

### Zentai, Janos

#### *Stempelmarken Von Lombardei und Venetien 1854-1866*

#### *(Revenue Stamps of Lombardy and Venetia 1854-1866)*

Australia 99 78 LS  
Stamp Show 2000 65 SB

## Iceland

---

## India

---

### Benani, Ashok Kumar S.

#### *Fiscals of State of Dhrangadhra*

India 89 (experimental class) B

### Biswal, Bijoy

#### *Bharatpur State Court Fee & Revenue Stamps*

London 2022 78 LS

### Dutta, Anjali

#### *Fiscals of Gwalior*

Philakorea 2002 80 V  
Indipex 2011 75 LS

### **Gupta, Atul Kumar**

**Court Fee & Revenue Stamps of Bharatpur State**  
Indipex 2011 73 S

### **Jaiswal, Premchand**

**Revenues & Fiscals of Jath State**  
India 89 (experimental class) S

### **Jayakar, Rajan**

**Fiscals of British India (Judicial & Non-Judicial Use) 1800-1900 /  
Fiscals of British India Judicial and Non-Judicial Issues (1800-1900)**

Indepex 97 85 LV  
Israel 98 86 LV  
IBRA 99 85 LV  
Stamp Show 2000 86 LV  
Bangkok 2003 86 LV  
España 2004 88 LV  
Indipex 2011 88 LV  
Philataipei 2016 83 V

**Calcutta Court of Small Causes 1869-1875**  
WSC ISRAEL 2008 82 V

### **Jhaveri, Suketu S.**

**Fiscals of Bhor**  
Granada 1992 (experimental class) 64 B

### **Luhadia, Bhang Chand**

**Fiscals of Bhor State**  
India 89 (experimental class) S  
Indepex 97 70 S

### **Maheshwari, Kiran Bala**

**Fiscal Revenue of Princely States of Cen. India**  
India 89 (experimental class) SB

### **Mehta, Anil**

**Indian State Fiscals & Stamp Papers of Indore State (Holkar) /  
Holkar State Fiscal**

Philakorea-94 LV  
Indepex 97 73 S

### **Mittal, Ajay Kumar**

**Fiscals of Khairagarh State / Fiscals of Kishangarh / Indian Princely State Kishangarh**

India 89 (experimental class) SB  
España 2004 80 V  
Indipex 2011 83 V  
WSS-NY 2016 84 V  
Hunfilex 2022 86 LV

#### **Indore**

Philakorea 2002 85 LV

### **Mittal, A. S.**

**Fiscals of Suket State**  
India 89 (experimental class) SB

### **Mollah, Abdul Matin**

**Indian Fiscal Stamps  
Indian Fiscals 1860-1900**

Finlandia 88 (special class) S  
India 89 (experimental class) LS  
New Zealand 1990 (experimental class) LS  
Granada 1992 (experimental class) 76 LS  
Bangkok 93 (experimental class) 79 LS  
Indepex 97 78 LS

**Fiscal Stamps of Indian Princely States /  
Indian States Fiscals**

Philakorea-94 V  
Singapore 1995 76 LS  
Moscow 97 84 V

***Fiscal Stamps of Indore and Jaora Indian Princely States***

Capex 96 81 V  
Indepex 97 86 LV  
Philanippon 2001 88 LV

**Paharia, Rajesh**

***Fiscal Stamps of Kota State***

Indipex 2011 72 S

**Panigrahi, Santanu**

***Bamra Feudatory State***

Indipex 2011 73 S

**Rungta, Santosh Kumar**

***Indian Fiscal Stamps***

Philakorea-94 V  
Capex 96 83 V

**Sahoo, Sahadeva**

***Court & Revenue of Orissa***

India 89 (experimental class) LS

***Bamra State Court and Revenue Stamps***

Australia 99 78 LS

**Sukhani, Mani Chand**

***Unlisted Fiscals from Princely States of India***

India 89 (experimental class) S

***Indian states court fee, revenue, fiscals***

New Zealand 1990 (experimental class) S

**Suri, Anil**

***India-Cochin: Revenues /***

***Indian State, Fiscals of "Cochinstate" /***

***Fiscals of Cochin***

Philakorea-94 G  
Singapore 1995 90 G  
Pacific 97 90 G  
Indepex 97 90 G  
Belgica 2001 90 G  
Philanippon 2001 92 G  
Philakorea 2002 93 G  
WSC 2004 92 G  
España 2006 92 G  
EFIRO '08 93 G  
Indipex 2011 92 G  
Philanippon 2011 93 G + SP  
Brasiliana 2013 92 G  
Philakorea 2014 95 LG  
Singapore 2015 95 LG  
WSS-NY 2016 95 LG  
Thailand 2018 LG in *Championship Class*  
London 2022 LG in *Championship Class*

***Fiscals of Kashmir***

Indepex 97 73 S

***Fiscals of Alwar***

St. Petersburg 2007 83 V

***Fiscals of Mysore***

Indipex 2011 81 V  
Philatapei 2016 85 LV

**Suri, Angeet**

***Fiscals of Jodhpur***

Brasiliana 2013 85 LV  
WSS-NY 2016 82 V  
Philatapei 2016 88 LV

**Indonesia**

---

## Wibawanto, Agus

*Revenues of the Java Revolutionary Period 1945-1949 /*

*Revenues of the Java Republican Period 1945-1949 /*

*Republik Indonesia, the Documentary Revenue Stamps During Turbulent Period of Java 1945-1949*

WSC 2004 88 LV

China 2009 83 V

Praga 2018 88 LV

---

## Iran

---

## Ireland

---

## Israel

---

## Italy

## Cavazzoni, Gianni

*Lombardy-Venetia - The First Issues of Revenue Stamps*

Finlandia 88 (special class) V

Bangkok 93 (experimental class) 82 V

Istanbul 96 86 LV

Capex 96 85 LV

Israel 98 83 V

IBRA 99 85 LV

Philexfrance 99 86 LV

WIPA 2000 87 LV

## Mercuri, Mario

*Austria, Revenues*

Finlandia 88 (special class) SB

## Rugi, Alfonso

*Italy, Issues of the 19<sup>th</sup> Century*

Finlandia 88 (special class) B

---

## Japan

## Furuya, Koichi

*Japan Hand Etched Documentary Stamps 1873-74 /*

*Japanese Hand Engraved Revenue Stamps 1873*

India 89 (experimental class) S

New Zealand 1990 (experimental class) V

Philakorea-94 G

Singapore 1995 91 G + SP

Istanbul 96 96 LG + FEL

Capex 96 90 G

Indepex 97 90 G

Israel 98 85 LV

Philexfrance 99 91 G + SP

Stamp Show 2000 91 G

España'2000 95 LG

Pacific Expl'05 93 G + SP

*Japanese Hand Engraved Rev. Stamps 2nd Iss,*

IBRA 99 90 G

## Hasegawa, (Stephen) Jun

*The Documentary Revenue Stamps of Japan 1873-1884*

Pacific 97 83 V (representing United States)

Indepex 97 85 LV (representing United States)

China 99 90 G (representing United States)

Philanippon 2001 91 G (representing United States)

Philakorea 2002 88 LV (representing United States)

*The Hand Etched Documentary Revenue Stamps of Japan 1873-1874*

WSS-NY 2016 95 LG

Philatapei 2016 90 G



## Korea (Rep. of)

---

### Han, Hey Kyoung

*The Revenue Stamp Series of the Empire and Republic of Korea*  
Pacific Expl'05 82 V

### Seo, Guk Sung

*Revenue (Korea)*  
*The Revenue Stamp of Korea (1905-1908 and 1946-1955)*  
Philakorea 2002 85 LV  
Thailand 2018 85 LV

## Kuwait

---

## Latvia

---

### Jonitis, Raimonds

*Revenues in Latvia*  
Australia 99 78 LS  
España'2000 78 LS  
Philakorea 2002 73 S

## Libya

---

### Siala, Mohamed Ali

*History of Libyan Revenue Stamps With Documentation And Various Types of Tax Stamps From 1888*  
*History of Libyan Revenue Stamps /*  
*Libyan Revenue Stamps 1888-1951*  
Singapore 1995 72 LS  
Istanbul 96 72 S  
Capex 96 78 LS  
Indepex 97 75 LS  
Australia 99 78 LS

## Liechtenstein

---

## Lithuania

---

### Ramanauskas, Vytis

*Lithuanian Municipal Revenues*  
Bangkok 2003 78 LS  
España 2004 80 V

## Luxembourg

---

## Macau

---

## Malaysia

---

### Chellappan, Muthu

*Revenue & Judicials of S.S., F.M.S. /*  
*Revenues and Judicials - Pre-Adhesive to Straits Settlements and Federated Malay States*  
Philakorea-94 LV  
Singapore 1995 83 V  
Istanbul 96 87 LV  
Pacific 97 82 V  
Indepex 97 85 LV  
Australia 99 89 LV  
China 99 90 G  
Philakorea 2002 89 LV  
WSC 2004 92 G  
Washington 2006 91 G  
*Malaysia – Revenues from Federated Malay States Period*  
Philakorea 2014 83 V  
Singapore 2015 83 V

## Ong, Liap Teck

*Revenue stamps & documents of Sarawak 1869-1949*  
WSC 2004 83 V

---

## Malta

---

## Mexico

---

## Sienra, Victor

*Revenue-Sealed Paper of New Spain (1640-1810) Mexico Colonial*  
Indonesia 2012 73 S

---

## Moldova

---

## Andrei, Adam

*Kingdom of Bulgaria, General Revenues between the Balkan War and the end of WW I, 1911-1919*  
Indonesia 2022 85 LV

---

## Monaco

---

## Mongolia

---

## Montenegro

---

## Nepal

---

## Mulmi, Saroj Man

*Nepal Revenues*  
Philakorea-94 LS  
Israel 98 76 LS  
Stamp Show 2000 75 LS  
Philakorea 2002 80 V

---

## Nhuchhe Pradhan, Shyam Prasad

*Revenues of Nepal*  
China 99 75 LS  
España'2000 78 LS  
España 2004 85 LV  
Philanippon 2011 85 LV  
China 2019 87 LV

---

## Pradhan, Kedar

*Revenues of Nepal*  
Belgica 2001 75 LS  
Washington 2006 83 V  
WSC ISRAEL 2008 81 V  
China 2009 75 LS  
Singapore 2015 78 LS  
Indonesia 2022 80 V

---

## Shrestha, Ramesh Kumar

*Revenue & Judicial Stamps of Nepal /  
Revenue & Judicial Stamps of Nepal Classic Period 1743-1943*  
Indepex 97 82 V  
Indipex 2011 83 V

---

## Netherlands

---

## Blank, Martienes

*The Telegraph of Great Britain*  
EFIRO '08 83 V

---

## Spoelman, Cornelis

*Schaumburg-Lippe, Revenues: Stamped Paper and Stamps on Paper*

Finlandia 88 (special class) B

### **Steiner-Spork, Trude B.**

***Dutch East Indies, Fiscal Stamps 1780-1890***

Finlandia 88 (special class) S

### **van der Caaij, Theo**

***U.S. Postal Notes & Postal Note Stamps 1945-1951***

WSS-NY 2016 86 LV

### **van der Vliet, Oscar**

***Captured on an Island! Revenues of Crete***

China 2019 91 G

### **van der Wateren, Dick**

***Nepal Revenues***

Washington 2006 81 V

EFIRO '08 90 G

WSS-NY 2016 86 LV

Thailand 2018 85 LV

### **van Nugteren, Cornelis B.**

***Revenues of Great Britain***

Israel 98 85 LV

## **New Zealand**

---

### **Banfield, Jeannette**

***Taxed from the Cradle to the Grave***

Praga 2018 86 LV + FEL (Originality)

Indonesia 2022 91 G + SP

### **Brodie, James W.**

***NZ Queen Victoria Duty Stamps***

New Zealand 1990 (experimental class) S

## **Nigeria**

---

## **North Macedonia**

---

## **Norway**

---

### **Aune, Finn**

***Norwegian Revenue Stamps and Papers***

WSS-NY 2016 88 LV

### **Bay, Arne J.**

***Norway, Revenue Paper 1679-1900 /***

***Stamped Paper of Norway 1670-1904 /***

***Norwegian Revenue Paper 1670-1904 /***

***Norwegian Revenue Paper, Fiskal stamps 1670-1904***

Finlandia 88 (special class) G

India 89 (experimental class) LV

New Zealand 1990 (experimental class) V

Granada 1992 (experimental class) 76 LS

### **Jensen, Paul H. [1930-2004]**

***Norway, Revenue, Tax, Fee and Other Special Duty Stamps***

Finlandia 88 (special class) S

## **Oman**

---

## **Pakistan**

---

### **Malik, Khalid**

***Fiscals of Jodhpur***

Indipex 2011 77 LS

***Canada Revenues***

Indonesia 2012 73 S

**Muhammad, Jamil Ahmed**

***Bahawalpur State Courtfee (1870-1940)***

Portugal 2010 78 LS

**Nanjee, Afzal**

***Bahawalpur State Revenues***

Indipex 2011 80 V

**Paraguay**

---

**Kindernecht, Eduardo**

***Tributes and Fiscal Stamps of Peru***

EFIRO '08 85 LV

**Peru**

---

**Llosa, Guillermo**

***The Peruvian Revenue Stamps of 1866-1885***

WSS-NY 2016 89 LV

**Moll, Herbert**

***Revenue Stamps of Peru***

Brasiliana-93 79 LS

**Ponce Lozada, Julio Cesar**

***El Papel Sellado Peruano 1640-1821***

EFIRO '08 85 LV

**Philippines**

---

**Luspo Jr., Abraham**

***Philippine Revenues 1868-1945***

Singapore 1995 91 G

**Que, Mario**

***Philippine Provisional Revenue Stamped Papers***

India 89 (experimental class) V

***Philippines Telegraph Stamps – 19<sup>th</sup> Century***

Indepex 97 88 LV

**Poland**

---

**Korszen, Zbigniew**

***Revenue postmarks used on the Polish territories***

Stamp Show 2000 84 V

Belgica 2001 75 LS

**Portugal**

---

**Vaz Pereira, Pedro**

***Portuguese Telegrames /***

***Portugueses Telegrams since 1925***

India 89 (experimental class) G

Granada 1992 (experimental class) 65 SB

**Qatar**

---

**Romania**

---

## Ambrus, Francisc

*The Use of Mobile Revenue Stamps Issued by the State, Printed at the Stamp Factory between 1875-1930 /*

*The Use of Mobile Revenue Stamps in the Charles 1<sup>st</sup> Reign, 1872-1914 /*

*Romania, The Earliest Mobile General Revenue Stamps Issue of 1872-1919*

España 2006 80 V

WSC ISRAEL 2008 92 G

London 2010 88 LV

Indipex 2011 88 LV + FEL

*The use of Romanian fixed Revenue Stamps from his appearance 1856 to ending 1952*

EFIRO '08 87 LV

*The Use of the Romanian Revenues with the King Ferdinand Effigy 1919-1930*

China 2009 80 V

*The Use of Romanian Consular Stamps for Foreign Affairs from his Appearance 1921 to ending 1984*

Philakorea 2014 75 LS

*Romania – King Carol I Effigy, 1911-1919*

Indonesia 2022 91 G + SP

## Apostu, Adrian

*German Occupation in Romania on Romanian Revenues 1917-1918*

Philakorea 2014 83 V

Praga 2018 80 V

Hunfilex 2022 87 LV

## Chirescu, Ion

*Romanian Revenues Stamps from the Special Budgets for Social Support and Social Assistance 1913-1947*

Thailand 2018 80 V

## Russia

---

## Saudi Arabia

---

## Abdul Najeed, Khatab

*Fiscal Stamps of Bhopal & Gwalior (Indian State)*

Philatapei 2016 79 LS

## Ibrahim, Shaikh

*Hyderabad Fiscal / Revenue /*

*Revenues of the dominions of the Nizam of Hyderabad (1861-1950)*

Indepex 97 70 S

Indipex 2011 83 V

## Mohamed Kamal, Safdar

*Indian Fiscal Stamps*

Indipex 2011 85 LV

Singapore 2015 82 V

Philatapei 2016 76 LS

## Fatima Abdullah, Sebah

*Fiscal Stamps of Indore & Jaora (Indian States)*

Indipex 2011 86 LV

Singapore 2015 87 LV

Philatapei 2016 80 V

## Serbia

---

## Ljubcic, Nikola

*Revenue Stamps of Serbia 1881-1914*

Praga 2018 80 V

## Mrdja, Miodrag

*The Revenue Stamps of Principality and Kingdom of Serbia 1881-1919 /*

*Serbia: Revenues 1881-1919*

Philakorea-94 LV

(representing Yugoslavia)

Singapore 1995 90 G

(representing Yugoslavia)

Istanbul 96 90 G

(representing Yugoslavia)

Capex 96 90 G

(representing Yugoslavia)

Australia 99 92 G  
St. Petersburg 2007 92 G  
EFIRO '08 92 G

### **Vasil, Micevski**

***Fiscal Stamps of Serbia during the German Occupation, 1941/1955***  
China 2009 80 V

### **Petrovic, Bogdan**

***Revenue stamps of the Occupation of Serbia 1941-1944***  
Hunfilex 2022 82 V

## **Singapore**

---

### **Chong, Hou Sheng**

***Straits Settlements Revenue & Judicial stamps, documents***  
Stamp Show 2000 80 V  
Philakorea 2002 93 G  
WSC 2004 90 G

### **Hsiong, William**

***Strait Settlements Revenues***  
Australia 99 88 LV  
Philexfrance 99 85 LV  
China 99 92 G  
WSC 2004 95 LG

### **Koh, Seow Chuan**

***Straits Settlements Revenues***  
Indepex 97 96 LG + SP  
Australia 99 in *Court of Honour*

### **Ong, Vincent**

***Evolution of the Chinese Tax System***  
WSC 2004 86 LV  
Washington 2006 87 LV  
St. Petersburg 2007 90 G  
WSC ISRAEL 2008 92 G  
***Duty of the crown – An Anthology of Straits Settlements Queen Victoria Revenue Stamps/  
Duty of Justice: Anthology of the Victorian Straits Settlements Judicial & Revenue Stamps/  
Duty of Justice: Anthology of Straits Settlements Judicial & Revenue Stamps***  
Indipex 2011 88 LV  
Australia 2013 93 G + SP (Material)  
Singapore 2015 96 LG + SP  
***Evolution of Tax Stamps in the Cape of Good Hope till 1910***  
Thailand 2018 85 LV

### **Tan, Andrew**

***Straits Settlements / Singapore Revenue Stamps***  
Granada 1992 (experimental class) 81 V

## **Slovakia**

---

## **Slovenia**

---

## **South Africa**

---

### **De Bourbon, Adrian**

***The Revenue Stamps & Documents of Southern Rhodesia 1891-1970***  
Australia 2013 82 V

### **Green, Howard**

***South West African Revenues and Allied Tax Stamps***  
WSS-NY 2016 87 LV  
London 2022 91 G

### **Kamffer, Gerhard**

**The Revenue Stamps of The Union of South Africa 1910-1961**

Capex 96 86 LV

**Matheson, Ian**

**Revenue Stamps of Cape of Good Hope / The Revenue Stamps of the Cape of Good Hope from 1864**

Singapore 2015 88 LV

London 2022 92 G

**Entertainment Tax in South Africa**

Thailand 2018 91 G + SP

**Roché, Cedric**

**Revenue Stamps of South West Africa, 1915-1968**

Singapore 1995 86 LV

**Embossed Revenues of Southern Africa**

Philatapei 2016 90 G

**van Heerden, Wikus**

**The Revenue Stamps of the OFS / ORC /**

**Orange Free State / Orange River Colony Revenue, Sovereignty to Inter-Provincial: 1849-1937**

Singapore 1995 86 LV

Australia 99 92 G

**Spain**

---

**Alemany Indarte, Luis**

**Telegramas de Filipinas por el cable Manila Hong-Kong**

Granada 1992 (experimental class) 74 S

**Spain - Fiscals, Stamps and Entires 1844-1922**

Australia 99 80 V

**Amado Moya, Joaquin**

**Spain's Revenue Stamps - Historical Development**

EFIRO '08 82 V

**Cabello, Fernando**

**Cuba: Judicial Law Issues 1856-1864**

WSS-NY 2016 86 LV

**Gibert Collecc, Ma Rosa**

**Revenue Stamps of Colonial Cuba 1856-1898**

Brasiliana 2013 81 V

**Martin de Bustamante, Enrique**

**Spain: 19th Century Fiscals (Fiscales adhesivos de Espana, siglo XIX)**

Granada 1992 (experimental class) 76 LS

España 2006 87 LV

**Fiscales de Antiguos Estados Alemanes**

Granada 1992 (experimental class) 65 SB

**Fiscales de Filipinas. Periodo español**

España'2000 86 LV

Philanippon 2001 88 LV

Philakorea 2002 92 G

WSC 2004 95 LG

Washington 2006 94 G

**Massler, José Martin**

**Mónaco Timbres Fiscaux**

Granada 1992 (experimental class) 73 S

Brasiliana-93 84 V

Istanbul 96 88 LV

Capex 96 85 LV

**Ruiz Vegas, Angela**

**Primeros sellos fiscales de Cuba**

España'2000 78 LS

España 2006 85 LV

**Sitja Prats, Jesus**

**Spain: Postal Revenues**

Stamp Show 2000 82 V  
España'2000 88 LV  
Pacific Expl'05 92 G + SP

---

**Sri Lanka**

---

**Sweden**

**Joos, Gunnar [1924-2000]**

**China – Revenue Stamps from “Pre-Stamp” to about 1940**

Singapore 1995 83 V  
Israel 98 85 LV  
Philakorea-94 LV  
Capex 96 89 LV  
Indepex 97 85 LV

**Swedish Charta Sigillata and Revenue Stamps**

Australia 99 88 LV

---

**Switzerland**

**Kimmel, Kurt E.**

**Venezuela Escuelas 1879**

St. Petersburg 2007 94 G + SP + FEL

**Revenue Stamps Lombardy-Venetia**

Praga 2018 93 G + SP (Best in Class)

---

**Thailand**

**Apichainunt, Jenwit**

**Thai Revenue Stamps (1932-1957)**

Indipex 2011 86 LV  
Thailand 2013 87 LV  
Philakorea 2014 90 G

**Blakeney, Richard**

**Revenue Stamps of Thailand**

Thailand 2013 75 LS

**Eksombatchai, Prasatporn**

**Revenue stamps of Siam**

Philakorea 2002 88 LV  
Bangkok 2003 92 G  
España 2004 91 G  
St. Petersburg 2007 90 G  
Thailand 2013 93 G + SP (Material)  
Philataipei 2016 88 LV  
Thailand 2018 88 LV

**Indusophon, B.**

**Cape of Good Hope Victorian Revenues /  
19<sup>th</sup> Century Cape of Good Hope Revenues**

Indepex 97 89 LV  
Australia 99 95 LG

**Limnarat, Nararat**

**Siam Revenue Stamps 1877-1945**

China 2009 88 LV + SP  
Portugal 2010 91 G  
Thailand 2013 91 G  
Thailand 2018 91 G

**Nanhna, Anant**

**Thailand Revenue Stamps /**

**Thai Revenue Stamps**

Bangkok 93 (experimental class) 87 LV  
Pacific 97 92 G



## Nirandara, Yaovanee

### **Revenue Stamps of Siam**

Singapore 1995 90 G

### **British Consular Service Revenues**

Capex 96 92 G

Indepex 97 91 G

Israel 98 92 G

Stamp Show 2000 92 G + SP

Washington 2006 93 G + SP

### **Great-Britain: Judicial stamps**

Philexfrance 99 88 LV

## Sanders, Jos

### **Thailand Revenue Stamps Post World War 2**

Bangkok 2003 77 LS

WSC 2004 83 V

Pacific Expl'05 77 LS

## Turkey

---

## Aydin, Gokhan

### **Revenue Stamps of Ottoman Empire /**

### **Revenues of Ottoman Empire /**

### **Revenues of the Capitol of Ottoman Empire**

Indonesia 2012 80 V

Thailand 2013 80 V

Philakorea 2014 86 LV

Singapore 2015 88 LV

Philataipei 2016 85 LV

## Ukraine

---

## Dmytro, Frenkel

### **Official Revenue Philatelic Exchanges Stamps & Covers of RSFSR & USSR 1922-1933 /**

### **RSFSR and USSR Foreign Exchange Control Stamps 1922-1941**

Indonesia 2012 87 LV

Philakorea 2014 90 G

Praga 2018 90 G

## Kulinitsch, Anatoli

### **Gebührenmarken der UdSSR für Briefmarken-Tauschsendungen**

IBRA 99 82 V

## U.A.E.

---

## Wahid, Abu Ali

### **Junagadh – Court fee adhesive stamp paper**

Portugal 2010 78 LS

## United Kingdom

---

## Aitchison, Jon

### **Guernsey Adhesive Revenue Stamps**

WSS-NY 2016 88 LV

## Akerman, Geoffrey Clive [1939-2013]

### **Argentina, Revenues**

Finlandia 88 (special class) V

India 89 (experimental class) V

New Zealand 1990 (experimental class) V

Granada 1992 (experimental class) 90 G

Brasiliana-93 90 G

### **Revenue Stamps of Brazil**

Philakorea-94 LV

Capex 96 91 G

### **Latin American Revenues printed abroad**

España 2006 80 V  
St. Petersburg 2007 83 V  
**The Revenue Stamps of Peru**  
China 2009 85 LV  
Indonesia 2012 87 LV

### Anyon, Alan

**Colombia Revenue Documents and Stamps**  
Washington 2006 85 LV  
EFIRO '08 92 G  
Thailand 2013 86 LV  
Brasiliana 2013 92 G

### Cartwright, Brian

**Rampur State**  
España'2000 76 LS

### Champion, Robert H.

**Great Britain, Revenue Stamps 1694-1830**  
Singapore 1995 95 LG

### Cockburn, Peter

**Revenue and Judicial Stamps of the Straits Settlements**  
China 2009 85 LV  
London 2010 87 LV  
Australia 2013 87 LV

### Dahl, John R. G.

**The Revenue Stamps of Portugal 1862-1900 /  
Revenues of the Republic of Portugal**  
Moscow 97 85 LV  
Indepex 97 90 G  
Stamp Show 2000 95 LG  
España'2000 95 LG  
Belgica 2001 95 LG  
Pacific Expl'05 87 LV  
Washington 2006 93 G  
Portugal 2010 95 LG  
**Revenues of Macau from 1879 /  
Revenues of Macau and Portugese East Timor from 1879**  
EFIRO '08 85 LV  
China 2009 86 LV  
London 2010 90 G  
**Revenues of Portuguese India 1678 to 1962**  
Indipex 2011 77 LS

### Harman, Christopher Gill

**GB – The College Stamps of Oxford and Cambridge Universities/  
GB Local Posts of Oxford & Cambridge**  
New Zealand 1990 (experimental class) LV + SP  
Granada 1992 (experimental class) 85 LV  
**Great Britain Postal Fiscals 1853-1882 /  
The General Duty Adhesive Revenue Stamps of Great Britain 1853 to 1883**  
Capex 96 92 G + SP  
Bangkok 2003 91 G  
London 2022 95 LG + SP  
**Great Britain - Revenue Duties from 1694 to the Great Reform of 1853**  
St. Petersburg 2007 94 G + SP  
EFIRO '08 97 LG SP

### Hitchings, Edward

**Embossed Duty Stamps of GB**  
Stamp Show 2000 85 LV

### Kiddle, Francis E. [1942-2015]

**Victoria, the Postal Fiscals**  
Finlandia 88 (special class) G  
**Western Australia Revenues**  
IBRA 99 82 V

**Queensland Revenues / Queensland Stamp Impressed Duty**

China 99 83 V  
WIPA 2000 82 V

**Tasmanian Revenues**

Indipex 2011 91 G

**Neville, Robert**

***The Revenue stamps of Gibraltar 1884-1930***

London 2022 83 V

**Payne, Richard C. A. [1943-2014]**

***The Revenue Stamps Printed by Perkins, Bacon And Co. of London 1828-1935 /***

***Perkins Bacon Revenue Stamps of GB, Ireland & British Commonwelth***

Singapore 1995 90 G  
Pacific 97 88 LV  
Indepex 97 87 LV  
Philexfrance 99 86 LV  
Washington 2006 81 V

**Podger, Christopher**

***Cyprus Revenue Stamps of Ottoman period to King George V***

Stamp Show 2000 80 V  
Belgica 2001 85 LV  
Philakorea 2002 93 G  
Bangkok 2003 90 G  
España 2004 92 G  
Washington 2006 91 G + SP  
WSC ISRAEL 2008 95 LG + SP  
London 2010 95 LG

***Cyprus: Stamps for Revenue, King George VI to the Republic***

WSS-NY 2016 75 LS

**Podger, Francis**

***Stamps issued and used in Singapore for Revenue Purposes 1826 to KGV***

Philanippon 2011 91 G  
Indonesia 2012 91 G  
Singapore 2015 90 G

***Stamps issued and used in Singapore for Revenue Purposes KGV - 2012***

London 2022 90 G

**Ryan, Gary S. [1916-2008]**

***Finland, Early Revenues***

Finlandia 88 (special class) V

***Canada, the Law Stamps***

Finlandia 88 (special class) G

***Court Fee and Revenue Stamps for Judicial Purposes***

India 89 (experimental class) LV + SP

***Judical and Law Revenue Stamps /***

***Judical Revenue Stamps***

New Zealand 1990 / transferred to Hors-Concours  
Brasiliana-93 78 LS

***Stamps and Documents of the Supreme Court of Canada and Law Stamps of British Columbia /***  
***Law Stamps of the Supreme Court of Canada and of British Columbia***

Granada 1992 (experimental class) 91 G  
Singapore 1995 92 G

***Revenue Stamps of Malaya and its states and New Zealand used for judicial purposes***

Bangkok 93 (experimental class) 89 LV

***Irish Revenue Stamps Used for Judicial Purposes***

Philakorea-94 G  
Capex 96 94 G

***Revenues of Former British African Territories***

Istanbul 96 89 LV

**Scott, John**

***Paper and Parchment stamps of France, 1673 - 1798***

España 2004 83 V

**Springbett, David**

***Revenue Use of the Large Nyasaland Keyplate /***

***Fifty years Revenue Usage of the Large Nyasaland Keyplate 1907-1957***

Singapore 95 95 LG + FEL  
Istanbul 96 97 LG + SP + FEL  
Israel 98 97 LG + SP  
Australia 99 97 LG + SP + Candidate for Grand Prix International  
Stamp Show 2000 LG in *Championship Class*

***Ceylon Revenues***

Moscow 97 85 LV  
China 99 95 LG  
Stamp Show 2000 94 G  
Philanippon 2001 94 G + SP

**Stevenson, Iain**

***Canada: federal inspection revenue stamps***

Belgica 2001 83 V

**Taylor, Andy**

***The Austrian Newspaper Tax***

London 2010 85 LV

**Trotter, Brian**

***Revenue stamps of South Africa - The 1st series 1913-***

Philakorea 2002 95 LG + SP  
Bangkok 2003 94 G + SP  
WSC 2004 95 LG + SP

***Revenue Stamps of Southern Rhodesia, 1924 - 1970***

España 2004 90 G  
Pacific Expl'05 96 LG + SP

***The Postage Dues of South Africa 1907-1928***

Israel 2008 87 LV

***Revenue Stamps of Basutoland***

Thailand 2013 88 LV

**Van Puyenbroek, John**

***Cape of Good Hope Revenues 1711 to 1911***

Capex 96 86 LV  
Pacific 97 88 LV  
Indepex 97 90 G

**Whitehead, Anthony**

***British Was and National Savings Schemes from World War I to World War II***

London 2022 92 G

**Woo, Arthur K. M.**

***Guatemala Revenue Stamps***

EFIRO '08 90 G

**Woods, Paul**

***New Zealand Postal Fiscal Stamps-1880-1931***

London 2022 91 G

**United States of America**

---

**Andrews, James C.**

***Guatemala, Early Fiscals and Some Later Fiscal Proofs***

Finlandia 88 (special class) V

**Baryla, Bruce**

***U. S. Taxed Photographs 1864-66 /***

***The Civil War Sun Picture Tax – Taxed Photographs 1864-1866***

Finlandia 88 (special class) S  
Pacific 97 88 LV  
Washington 2006 88 LV  
London 2010 86 LV

**Briggs, Albert**

***The ABCs of Patent Medicines: United States Private Die Proprietary Medicine Revenue Stamps***

WSS-NY 2016 88 LV

### Caprario, Louis

#### ***United States Beer Stamps 1866-1919***

Washington 2006 83 V  
WSS NY-2016 86 LV

### Cline, Michael A.

#### ***The Philippines, Cattle Registration Certificates 1906***

Finlandia 88 (special class) B

### Cough, James Peter

#### ***The Evolution and Use of Adhesives for Postage Due***

Granada 1992 (experimental class) 92 G + FEL

### Csaplar, Will (and Abby)

#### ***A License and Stamp System for Waterfowl Conservation in the 20<sup>th</sup> Century U.S.***

WSS-NY 2016 92 G + FEL (Treatment)  
Thailand 2018 96 LG + SP  
London 2022 95 LG

### Cunliffe, Robert

#### ***United States Revenues 1755-1902***

Granada 1992 (experimental class) 90 G

### Dabols, Valentins

#### ***Fiscal Stamps of Latvia 1918-1945***

Philanippon 2011 83 V

### Ekstrom, Charles J. III

#### ***Federal Migratory Bird Hunting Stamps***

Washington 2006 85 LV

### Ferber, LeRoy W.

#### ***Argentina, Revenue Document Stamps 19<sup>th</sup> Century***

Finlandia 88 (special class) S

### Garcia-Frutos, Silvia

#### ***Cuba 1855 - 1898. Sellos de correos usados como fiscales***

España 2006 87 LV

### Green, Donald E.

#### ***U.S. Civil War "Patent-Medicine" Companies / Patent Medicine Companies Subject to the Revenue Act of 1862 / Patent Medicine Companies of The U.S. Civil War Era***

Capex 96 88 LV  
Pacific 97 88 LV  
Australia 99 90 G  
IBRA 99 90 G  
Stamp Show 2000 91 G  
España'2000 93 G + SP  
Belgica 2001 91 G  
Philanippon 2001 93 G  
Bangkok 2003 95 LG  
Washington 2006 95 LG  
Indipex 2011 96 LG + SP

### Haney, Suzanne

#### ***Postal Use of Fiscals in Latin America***

Istanbul 96 90 G

### Herschkowitz, Erwin

#### ***Bolivia, Early Revenues***

Finlandia 88 (special class) V

### Hess, Winand

#### ***Hessen-Kassel, Revenue Stamped Paper and Adhesives before 1867***

Finlandia 88 (special class) V

## Hunt, John

### ***Philippine cattle certificates***

Philakorea 2002 87 LV + FEL  
España 2004 88 LV  
Washington 2006 88 LV

### ***Papers for Payment to the State of the Spanish Dominion of the Philippines 1883-1899***

Thailand 2013 75 LS

## Iber, Peter

### ***Revenue Stamps of Thailand***

India 89 (experimental class) LS  
New Zealand 1990 (experimental class) LV  
Bangkok 93 (experimental class) 90 G + SP  
Philakorea-94 G  
Capex 96 92 G  
Pacific 97 90 G  
Indepex 97 90 G  
Australia 99 92 G  
Philanippon 2001 91 G  
Bangkok 2003 91 G

## Jaffe, Michael

### ***Waterfowl Hunting Permit Stamps Federal-State-Tribal***

Washington 2006 86 LV

## Kramer, George

### ***Classic Mexican Revenue Stamps***

España'2000 84 V

## Kutz, Kenneth J.

### ***Gold***

Granada 1992 (experimental class) 91 G + FEL

## Leshner, Ronald E.

### ***U.S. Wine Stamps***

Finlandia 88 (special class) S  
India 89 (experimental class) LS

### ***Wine: U. S. Customs Duties and Internal Revenue Taxes***

Bangkok 93 (experimental class) 85 LV  
Singapore 1995 91 G  
Pacific 97 91 G  
Stamp Show 2000 85 LV

### ***Two Cent Revenue Stamped Paper of the USA 1865-1883***

Istanbul 96 85 LV  
Capex 96 88 LV  
Bangkok 2003 90 G

### ***Taxation of Beer in Pennsylvania 1933-1965***

Hunfilex 2022 85 LV

## Lohman, Garvin Frederick

### ***El Salvador, Revenue Stamps***

Finlandia 88 (special class) S

### ***Revenue Stamps of Ireland***

Pacific 97 70 S

## Madden, Henry B.

### ***Ecuador, Quito Colonial Sealed Paper 17<sup>th</sup> century***

Finlandia 88 (special class) V

## Mahler, Michael

### ***California's Gold Rush Revenues - A Fiscal History***

Pacific 97 79 LS  
Washington 2006 93 G + SP

### ***U.S. Civil War-Era Fiscal History Panorama***

WSS-NY 2016 97 LG + SP (Material), *Candidate to Grand Prix National*  
London 2022 97 LG + FEL, *Best in Class*

## Malmgren, Richard

**Hawaiian Revenues**

Pacific 97 90 G  
Philexfrance 99 96 LG + FEL

**Massler, Jerold M.**

**Monaco, Revenues & Stamped Revenue Paper**  
Finlandia 88 (special class) V

**Milam, Michael D.**

**U.S. First Issue Revenue Stamps**  
Finlandia 88 (special class) S  
New Zealand 1990 (experimental class) V  
Bangkok 93 (experimental class) 85 LV

**Mattle, Stephen K.**

**Mexico, Revenues 1863-1915**  
Finlandia 88 (special class) V

**Morrissey, Michael J.**

**U.S. Doc. Revenue Stamps 1871-1874**  
India 89 (experimental class) LS

**Pruess, Kenneth**

**New York Stock Transfer Tax**  
Pacific 97 81 V

**Riley, Richard F.**

**U.S. Private Die Stamps**  
Pacific 97 81 V

**Rosenberg, Paul**

**U.S. Private Medicine Stamps /  
United States Private Die Proprietary Medicine Stamps 1863-1883**  
India 89 (experimental class) V + FEL  
New Zealand 1990 (experimental class) LV  
Bangkok 93 (experimental class) 90 G

**Sellers, F Burton**

**Haitian Revenue Stamps and Stamped Paper**  
Philakorea-94 V  
Indepex 97 82 V  
España'2000 86 LV  
Philakorea 2002 85 LV  
España 2004 88 LV

**Termini, Benedict**

**Prostitute Revenues of Rosario de Santa Fe**  
Brasiliana 2013 82 V  
WSS-NY 2016 87 LV

**Torre, David R.**

**Classic State and Local Fish and Game Stamps**  
Capex 96 86 LV  
Pacific 97 88 LV  
Indepex 97 90 G  
Singapore 1995 88 LV  
Australia 99 91 G  
IBRA 99 90 G  
Philanippon 2001 83 V

**Tricomi, Edward**

**American Playing Cards Revenues (19<sup>th</sup> Century)**  
Pacific 97 82 V

**Welch, Bill**

**Revenue Stamps of Colombia 1858-1933**  
Finlandia 88 (special class) S  
Stamp Show 2000 73 S

## Zellers, Bill

*Great Britain Adhesive Judicial Fiscals of Ireland*

Brasiliana-93 85 LV

## Uruguay

---

## Venezuela

---

### Bermudez, Humberto

*Venezuela 1879 – Escuelas Second Issue*

Singapore 1995 80 V

### Heister, Knut

*Venezuela: Emisiones Fisco-Postales (1871-1878) /*

*Venezuela First "Escuelas" (1871-1878)*

*Venezuela: Revenues 1871 to 1878*

Granada 1992 (experimental class) 81 V

España 2004 85 LV

Washington 2006 86 LV

WSC ISRAEL 2008 92 G + FEL

China 2019 96 LG + SP

London 2022 96 LG

Indonesia 2022 95 LG

(representing Venezuela)

(representing Germany)

(representing Germany)

(representing Germany)

(representing Venezuela)

(representing Venezuela)

(representing Venezuela)

## Vietnam

---