

Samoa Stamp Duty Stamps (by David Smitham)

Recently whilst working on a consignment of stamps at Mowbray Collectables this writer came across a folded sheet of stamps, which when opened out proved to be a sheet of 120 Western Samoa 1d stamps issued in 1964 to mark the 2nd anniversary of the signing of the Western Samoa – New Zealand Friendship Treaty. Each stamp in the sheet was overprinted **STAMP DUTY** and also surcharged with a decimal currency value. It took some time to determine that there were several different surcharged denominations owing to the black surcharge appearing over a dark area (the two flags) of the stamps.

After referring to the *Barefoot* British Commonwealth Revenues catalogue¹ this writer was even more puzzled about what the sheet was. Barefoot's catalogue illustrates several Western Samoan revenue stamps; the relevant catalogue numbers and listing details are:

c1967. Obsolete stamps of 1964 Treaty of Friendship series, locally surcharged for Stamp Duty.

33.	1T on 8d multicoloured	£10
34.	1T on 3/- multicoloured	£10
35.	2T on 8d multicoloured	£15
36.	2T on 3/- multicoloured	£15
37.	5T on 8d multicoloured	£20
38.	5T on 3/- multicoloured	£20

Prior to the catalogue listing of number 41 the following is noted: *Postage stamps of 1973 Aircraft series, locally surcharged (different values in different positions) for stamp duty.* After the catalogue listing of number 46 the following is stated: *More recent surcharged probably also exist.*

Returning to the sheet of 1d stamps the following surcharged denominations were noted:

ONE SENE	x 12 from row 1/1 to row 6/2
FIVE SENE	x 12 from row 1/3 to row 6/4
TWENTY FIVE SENE	x 12 from row 1/5 to row 6/6
THIRTY SENE	x 36 from row 7/1 to row 12/6
ONE TALA	x 12 from row 1/7 to row 6/8
TWO TALA	x 12 from row 1/9 to row 6/10
FIVE TALA	x 12 from row 7/7 to row 12/8
TEN TALA	x 12 from row 7/9 to row 12/10



Each stamp bore a 5mm space between STAMP DUTY and the surcharge, STAMP DUTY appearing over the heads of the two signatories, whilst that depicted in Barefoot's catalogue shows a 2.5mm space with the surcharge clearly visible and appearing above the table with STAMP DUTY appearing above the heads of the two signatories.

When the sheet was fully opened out several stamps on the lower row bore offsets (THIRTY SENE, FIVE TALA and TEN TALA).

These stamp duty stamps are so different from those listed by Barefoot that it appears this sheet may have been a proofing trial. This would explain the different positions of the overprint and the different denominations; however equally it could represent unrecorded denominations. Barefoot does list higher denomination stamp duty stamps but on 8d and 3/- stamps!



References

- 1 *British Commonwealth Revenues*, by J. Barefoot Ltd., 9th edition (2012), p 341

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