

THE CZECHOSLOVAK SPECIALIST

A publication of the Czechoslovak  Philatelic Society of N. America

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Editor Frank J. Kovarik, 8748 Rockefeller Ave., Brookfield, Illinois

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EDITORIAL

Our printer's father passed away at the blessed age of 89 years. To Harlan W. Miller and his sister the officers and members of the Society express their sincere sympathies.

A hearty thank you to our printer who understands our financial problems. Last month we planned a 12 page issue; Mr. Miller gave us a regular 16 page Specialist, gave us a full page ad and paid for the ad with the 4 pages. The Society is grateful to him for his financial help. With the dues coming in as nicely as they are, we feel sure there will be no need for reduction of pages in the near future.

Due to our participation in Comex we plan to have a July issue of the Specialist and eliminate the September issue. Originally we planned to have an August issue, too, but that would necessitate dropping the October issue which would delay our opening of the 1959-60 season until November and that, we believe, is rather late and not healthy for our publication.

Your editor seldom absents himself from either the Society officers' meetings or the Chicago Branch meetings. Yesterday was one of the exceptions; strange as it may seem we weren't downhearted about it. Because of the democratic spirit which permeates our (two) branches, no individual is compelled to be present at the meeting but it helps if as many as can do attend and help in the workings of our branches and Society. We had hopes of branches in Cleveland and St. Louis; we cannot expect these two to carry the load and then be told "You are running the Society." Somebody must run it Buster, why don't you lend a hand?

One of our business man members gave us his ideas on disposing of the handbooks and dictionaries which are so heavy on our hands. It is true we still have a lot of money lying dormant in our publication ventures and if we were businessmen we'd have to liquidate our dead stock in favor of new merchandise. We are sure the day is not too distant when we shall retrieve our initial cost and not until then can we contemplate disposing of the books at a discount. As we wrote previously a very fine catalog is to be published by Pofis and a goodly percentage of our members will need the dictionary to understand the listing portion. It seems doubtful that Pofis will include Bohemia-Moravia and Slovakia; and so the handbook will come in handy to those who want a complete catalog. We met a member a few days ago who asked us if we could recommend these two volumes; what a question of the editor!

A short time ago we asked members for spare copies of the May 1953 Specialist of which we felt a shortage. We thank members Joseph Stein, Henry Prokupek and George Skopecek for their cooperation in sending spare copies to the librarian. Incidentally, we found a fair amount of copies of this

issue in our basement, so need no extras.

At the Garfield-Perry Stamp Club's "March Party" Exhibition our member Laddie J. Pesek won the Lagerloef Cup (Best in the Show) for his 1918 Czechoslovakia which consisted of a beautiful showing of Hluboká, Budějovice, Srobár and other Provisionals which are known to us as non-Scott or pre-Scott material. The third best in the topical class was won by member Melvin F. Klozar for his "First Century of Oil." Congratulations to our Cleveland members on their success.

The Royal Philatelic Society of Victoria (Australia) at its October 1958 meeting highlighted member W. L. Russell's internationally famous Collection of Czechoslovakia and we take the liberty to reprint the short report.

ROYAL PHILATELIC SOCIETY OF VICTORIA CZECHOSLOVAKIA

Mr. W. L. Russell's internationally famous collection of Czechoslovakia highlighted the October meeting.

After explaining the historical and philatelic aspects of the various issues, Mr. Russell presented his superbly-annotated sheets.

Among the items shown were some of the comparatively rare provisionals, used immediately after the Revolution, a page of choice official essays, postmarks when the Czechs were nationalizing all cancellers and omitting the German names of the towns, Austrian and Hungarian stamps used in Czechoslovakia in the three months after the Revolution, some color trials, and the famous "Hymn" sheets.

Other features were scarce covers from the Sudeten area, showing the Swastika overprint, and a cover with the one-day stamp of the Carpatho-Ukraine (only 57 of which are known).

But the highlight of the evening was the complete story with stamps and covers—of the Siberian Military Mail.

This was the mail of the battalions of Czechs sent against the Russians in World War I, who marched across to the Russian lines and surrendered, and after the Russian Revolution, formed themselves into a Czech Legion, which fought both the Germans and the Russians, marched across Russia, seized the Trans-Siberian Railway, and made their way to Vladivostok.

The period of grace to pay your dues without going thru the mess of losing your membership is coming to a close. The members were very good this year, but there are always some who require extra prodding. If you are in this class may we suggest you ask your wife to do the prodding, thereby saving the Society the extra postage and stationery prodding usually costs? As there will be no September Specialist we'd like to print the Membership List in July. Please cooperate.

NEW YORK CHAPTER MEETING

Was held March 20 with 7 members present and 2 excused.

Member Horechny showed his Masaryks to which he has added several very interesting items. This collection always elicits praise and commendation because the stamps showing Czechoslovakia's first president contain so much history. Stamps of this country's first two presidents are always interesting.

Our April meeting promises to be exciting and fascinating as member Verner promises to show his Army in Exile covers. The May meeting will be decided upon in April and the June meeting will be held at the Bohemian National Hall (Národní Budova) with a dinner. These special meetings are a tradition in New York; they are the highlight of the Chapter's activities.

The food served there reminds the old timers of the old country and the new generation of the meals that mother used to make. We recall a visitor to the Budova on three successive days and all his dinners consisted of soup with liver dumplings, roast duck, dumplings and sauerkraut, poppy seed coffee cake and coffee. Oh, yes! and don't forget the imported Pilsner Urquell beer.

Wishes to collect sport stamps of the world in exchange for Czech: Radomir Agel, Ostrava I, Dimitrova číslo 125. Correspondence only in Czech.

Want to exchange: Mr. Fero Korauš, Ulica Národného povstania 5, Hlohovec, Czechoslovakia.

OFFICERS' MEETING APRIL 12, 1959

This is a brief resumé of what was done and what was suggested. Officers outside the Chicago area are asked to present their ideas and a tabulation of these will give your Chicagoland officers an idea how to conduct the affairs of the Society.

An invitation to the Chicago area members as well as other members of the Society to exhibit in Naspex 59 is extended by its president Dr. Wm. Reiner-Deutsch to promote Czech philately. Members Dr. Jas. J. Matejka, Jos. J. Jiranek and Jos. J. Janecka promised to participate. Any member desirous of helping the good cause should contact Dr. W. Reiner-Deutsch, Box 24, Bayside 61, N. Y., for prospectus.

Last year at Compex every Society participating had a card table at the entrance to the halls at which it could promote its own particular brand of philately. The space was so small that several clubs gave up their space to Societies which had broader activities. As no such space is available in 1959, Compex made arrangements with the hotel to get rooms on the 18th floor for this promotional activity and our Society decided to use one such room at a rate of \$15 per day. It is possible that one or two members may occupy part of this room as sleeping quarters thus reducing cost by 1/3 or more. In this room we propose to sell our handbooks, dictionaries, post card checklists, maps, bound Specialists, etc. We hope to have some member in this room all the time to promote Czech philately.

During one meeting of Compex our Society was singled out as the only organization which actively promoted philately among the youth by distributing gratis packets of 50 Czech stamps to every boy or girl who showed enough interest. ALL members are asked to send us their Czech duplicates soaked off, preferably in glassine envelopes of 50 different. You'll not only promote philately but you'll do a great service to your Society.

As you have noticed in the editorial of this issue as well as in some of our previous Specialists, cost of ads has not changed in about 10 years. At present our friends get their ads cheaper than it costs to print the magazine. It was deemed imperative that a new schedule of rates goes into effect with the June issue of the Specialist. The new rates are:

ADVERTISING RATES IN THE CZECHOSLOVAK SPECIALIST		
	One insertion	10 insertions
FULL PAGE	\$10.00	\$8.00
HALF PAGE	6.00	5.00
QUARTER PAGE	4.00	3.25
EIGHTH PAGE	2.50	2.00

CLASSIFIED ADS: 5 cents per word including name and address; minimum \$1.00 per insert.

All above advertising subject to 10% discount to members.

As a sample you will find three ads from our secretary for which he pays \$3.33. The Flight Cover ad has 20 words, 5c per word, \$1.00 less 10%—

90 cents. Essays ad has 19 words, min. \$1. less 10%—90 cents. Military Postal History ad 34 words, 5c per word, \$1.70 less 10%—\$1.53. Total \$3.33. Send your ads plus payment in advance to your editor.

We were to have a benefit auction for the Society last year and some material was received. Unfortunately the amount was negligible and the officers suggest it be placed into sales books and sold thru the Society circuit. It is suggested one more appeal be made (and this is it) and if a small response results member Havlik will put it into circuit books with the material now on hand. Please send your duplicates to the chairman, Frank J. Kosik, R. 3, Box 463, Delavan, Wis.

Comments are asked on a promotional traveling exhibition. Some time ago it was suggested light weight frames be constructed and filled with promotional material advertising our Society and its publications and stamps, preferably of the First Republic. This would then be sent to well located stamp shows and, of course, the frame fees, express charges and insurance would be a treasury expense. The whole project must be classified as a long term investment. Another idea was to prepare pages of Czecho stamps, mount them on specially prepared Kobyłka pages and send these instead of ready-made frames.

The last suggestion was to invite Karl Seizinger who was responsible for many Czecho stamp designs and engravings, to visit Chicago during Compex. Chicago members pledge themselves to pay all his expenses in Chicago including food, hotel room and entertainment. We presume if we can raise \$400 to fly him here and back to the Netherlands it can do a great amount of good to our Society. Let us face it: It is a promotional stunt and if the money can be raised it can be of benefit to the Society.

NOTES FROM THE LIBRARIAN

The library file of the Specialist is getting depleted slow but sure. Back numbers to 1949 are unavailable but occasionally a single copy may reach the librarian. He keeps on hand a want list of your missing numbers; if any copies show up he fills orders on the first come first served basis.

The Hradčany Study Group gained three more students: Messrs. Breeding, Velek and Verner. All members of the group are requested to send their information, comments, etc., to F. J. Kosik who will correlate the matter and publish it in a Hradčany column of the Specialist.

The librarian asks that seekers for information from him be more specific, lucid and employ their least baffling and most legible penmanship. Return postage is not required unless you insist on a personal reply. The only cost for information is your time to write the request and the librarian's time to answer.

NEW MEMBERS

657. Bukofsky, Morris F., 294 Orchard St., Bridgeport 8, Conn.
658. Goldman, Irving, 133 Oak Street, Bridgeport, Conn.

GIVE TO OTHERS

You are richer today than you were yesterday if you have laughed often, given something, forgiven even more, made a new friend, or made a stepping stone of stumbling blocks.

If you have thought more in terms of "thyself" than "myself" or if you have managed to be cheerful even if you were weary.

If a little child has smiled at you, and a stray dog has licked your hand, or if you have looked for the best in others, and given others the best in you.

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URBAN IMPORT FOODSTUFFS TAX STAMPS FOR THE LARGE CITIES OF CZECHOSLOVAKIA

(Známky paušalované potravní daně)

Original article from *Filatelistická Revue*, Vol. III, Issues 5, 7, 8

Written by J. Ješetický Translated by Joseph J. Jiránek

Background for the Issues

It is well known that anyone transporting food stuffs into Prague had to pay a food tax. When we returned from trips to our nearby relatives and friends we were given gifts of foods and delicacies and enticed to take these gifts with us to Prague. Gifts such as loaves of home-made bread, home-made butter and cottage cheese, large eggs, pitchers of cream, freshly killed chickens, or various meat sausages and lard were not available in Prague, as many others living in Prague soon discovered.

As we left the railroad station upon our return to Prague, we were subjected to a general inspection of our luggage and we knew that we were subject to punishment and fine for any attempt to conceal foodstuffs. Common sense indicates to us "It is entirely normal when mother gives her son to take along on his trip some coffee cake or a tin of lard, or to her daughter for the grandchild a few eggs from the little speckled chicken that used to follow her around the yard." That of course was a gift of love! The law looked upon these types of gifts from a different point of view. One chicken here, a dozen eggs there, a kilo of butter, two kilos of meat, twenty sausages—payment must be paid upon all these articles as one would have to purchase in Prague these gifts brought in. One has robbed the food merchants of business if you transport the food from elsewhere. If you denied possession of foodstuffs, and tried not to pay the prescribed tax, you were subject to a fine and punishment.

The rate of "x" heller for a loaf of bread, "x" heller for butter, "x" heller for meat, even though it seemed very small, it was a large tax when one considers how many thousands of people daily bring food stuffs from the country. Many normally purchased regularly from outside the city because there the foodstuffs were usually cheaper and still better, not so heavily taxed. The small sum of a few hellers did not seem much, but daily, at all railroad stations of Prague, Brno and Bratislava, there were collected many thousands of crowns. Businessmen did suffer the loss of business due to the private importation of food, but they never received one heller of the tax collected, as all taxes so collected were for the use of the glorified offices of these three main cities of the Czechoslovak Republic.

In the past, inspections at the railroad stations were extremely strict. There was opening of baggage, unpacking of packages, foodstuffs were weighed and again repacked, and in the process, many eggs were broken, much flour and milk spilled. It took a great deal of time to assess the tax upon each individual article, and then there was the request for the payment of 20 to 30 hellers tax.

Later the procedure was changed and there was established the "Urban Import Food Stuffs Tax on Line." "On line" meant more nearly "on demand." Regular stations were established in strategic places where the tax could be effectively collected. In cases where the amount of foodstuffs brought in was so small that no tax could be effectively figured the tax collector would hand that person a "pass" which read when translated, "Go with God, have a good feast."

The text of the Urban Import Food Stuff Tax form is at the top: "Payment Schedule for Urban Import Food Stuffs Tax Upon Entry and Ward Assessments At the Rate of 1 Crown for One Parcel, Which Covers Prepayment of

Tax on Declared Food Stuff Entry." To the right is a vertical line and after it the heading: "For foodstuffs which transit through (the city) this tax is not refunded." In the left upper corner is the heading "Food-stuff Tax on Line," and to the right "No." At the center is a large mark, similar to a postmark, with the coat of arms of the Republic and the legend "Bureau of Food-Tax,—Wilson Railroad Station, Rychlozboží" all with a double lined border.

In my possession I have a form from May 18 numbered 73,320. I do not know if this number may be for one day, for one week, one month or possibly from the first of the year; even if the latter were true it would make the collection average about 531 crowns per day at one railroad station.

It is apparent that this method was very practical and easier to assess and to collect profitably than the original inspection method. Sometimes the citizen would pay less and sometimes more than if the old method had been used.

Background for Food Stuffs Mailed into Prague

So it was when we brought packages from the country; now what was the situation for packages sent us by mail, baggage, wooden crates and other con-

URBAN IMPORT FOOD STUFFS TAX STAMPS FOR LARGE CITIES OF CZECHOSLOVAKIA

FIRST ISSUE March 1, 1925	SECOND ISSUE Febr. 1, 1927	THIRD ISSUE MAY 25, 1927
		
1 & 2 Kcs on 250h. Dues.	1 Kc. on 500h. Dues	2 Kcs. on 500h. Dues
FOURTH ISSUE Apr. 1, 1929	FIFTH ISSUE Jan. 1, 1930	SIXTH ISSUE Apr. 26, 1930
		
1 Kc. on 25h. Dues	2 Kcs. on 25h. Dues	1 & 2 Kcs Definitive Issue

tainers? When was the tax due, who carried it to the railroad station, and again from the railroad station, and to the destination in Prague? Why should one pay it upon receipt, and what is the status of a package sent by express instead of in the mails? Must they pay also? Here is certain justice, all must pay. The address upon these parcels was of prime importance as most of the contents were subject to spoilage and should the address be faulty in any way the delay in the delivery would in many cases cause a three or four day delay in delivery, and this would cause the air in that part of the postoffice to be very offensive to say the least. Since this foul smelling package contained food, the postal clerk brought the package and removed from the file the stamp, with the overprint "Pausalovaná potravní daň" (Urban Import Food Stuffs Tax) which does not include the notation "on line," and pastes it upon the package declaration form.

Here, at last, I shall describe the procedure of just how the stamp was used. In the past a great many readers could not understand when I at one time wrote in the "Filatelic Revue" explaining about these stamps, which were sanctioned by the Minister of Posts for the Foodstuff Tax. Letter after letter came to me, but, surprisingly, no one asked for particulars about the stamps or asked where they could be procured. Everyone asked just what the particulars were of this Import Foodstuffs Tax, why it was assessed, how it was collected, who paid it and when it was paid. All that was known was that it was paid with the stamp! So in this article I tried to give all these questions a detailed answer.

Now let us examine just what the stamps were, using the words of the Minister of Posts and Telegraph as he speaks through his various directives: "Directive No. 8, February 10, 1925

The Collection of the Food Stuff Tax by the Post Offices

(1). Because of the necessity, primarily in the Minister of Posts, Finance division, the delivering postoffices in Greater Prague, Greater Brno and Bratislava, shall from March 1, 1925 use the specially prepared stamps to indicate payment for the collection of the Food Stuffs Tax on Line for postally sent packages, classified, according to the declaration upon the parcel post package forms, or upon the wrappings, to contain goods which fall under the Food Stuffs Import Tax. The rate shall be fixed according to weight as follows:

Packages to 5 Kg. -----	1 Kč.
Packages to 15 Kg. -----	2 Kč.
Packages to 25 Kg. -----	3 Kč.

(The above rate applied to all packages regardless of food stuff classification contained inside the package.)

(2). The tax shall be accounted for by Special Stamps, which shall be issued and maintained at all postoffices and used per instructions in part (1) and shall be pasted upon the back of the parcel post form in such a manner that half of the stamp shall remain upon the tab and the other half upon the package half.

(3). The stamps which shall be used to indicate payment of the "Food Stuff Import Tax" shall be prepared immediately by overprinting the recently demonetized first issue Postage Due Stamps 250 haleru orange value, which shall be taken from stock and shall be overprinted vertically in the center with the text "Pausalovaná potravní daň" in the left upper corner, and in the lower right corner shall be printed the numeral value, 1 or 2 and in the opposite corners the value letters "Kč."

The stamps shall be perforated, and shall be overprinted in values of 1 Kč. and 2 Kč.

(4). With the stamps used for the Import Food Stuff Tax the amount shall be collected as the value overprinted upon the stamps.

(5). Postoffices which are delivering stations shall make it their responsibilities to check packages destined to the places where the food stuffs taxes apply and to be certain to collect the proper amount of tax, and to be sure that the stamp is affixed in the prescribed manner. (February 4, 1925).

Thus we have here a new status for the 250 haleru postage due stamp of the Mucha design by order No. 45, confirmed by the Minister of Posts and Telegraphs and dated March 7, 1920.

Under the new policy by the Minister of Posts on August 1, 1924 per directive No. 23, the 250 haleru orange postage due stamps were to be withdrawn from sale. The 250 haleru value was thus in use from its issue date, March 25, 1920 until the August 1, 1924 termination date.

The published directive No. 64, dated June 28, 1924:

"(1). On August 1, 1924 the following stamps shall be withdrawn from sale:

2. Postage due stamp—250 Haleru value."

The unused remainders of the 250 haleru orange postage due stamps after August 1, 1924 were sent to the Agricultural Bureau and to the Postal section of the Agricultural Bureau between August 1 and September 30. Four months later they were again valid for use in the new format with the overprint that was described above. The last operation in the preparation of these stamps was the careful perforation, line 13%. Unoverprinted stamps with the above perforation are of private manufacture and even mint stamps overprinted are available only through unofficial sources as these, just as other tax stamps, were never sold to the general public directly but were prepared and issued for official use only, and had no value as postage due stamps.

Even though in the official directive no mention was made as to the color of the overprint, it was actually a dark blue metallic sheen, similar to that used in the later provisional postage due stamps. As was done with these the control numbers were overprinted with a heavy bar in the same color as the overprint.

In the original document it was stated that the overprint was to run horizontally but because the format of the postage due stamp was upright, the overprint was applied vertically.

When the quantity of the 250 haleru stamps was used up, it was decided that for further overprints the 500 haleru green postage due stamp would be used. The 500 haleru stamp was issued March 27, 1919 per document 10,412-VI/19 and announced in directive 13, March 30, 1919. It was thus in use from that time until August 1, 1928, when per directive No. 58, June 4, 1928 its use was terminated.

Because of the large number of the 250 haleru orange postage due stamps overprinted with the 2 Kč value, the first part of the overprint of the 500 haleru green stamp were overprinted with the 1 Kč value only. This plan was confirmed by directive No. 8, January 15, 1927.

"New Issue of the Import Food Stuffs Tax Stamp

(1). After February 1, 1927, there shall be issued for the Import Food Stuffs Tax a stamp with the overprint of the 1 Kč in a new issue upon the 500 haleru Postage Due Stamp.

(2). The format and color of the overprint shall be identical to that of the superceded 250 haleru value.

Stamps shall be perforated.

(3). The first issue of the Food Stuffs Tax Stamp shall be used until exhausted."

The main difference between this issue and the first is that in the first issue the 250 haleru value was already demonetized whereas the 500 haleru value was still valid as a postage due stamp.

The 2 crown value overprinted upon the 500 haleru stamp was authorized by Directive No. 27, July 3, 1927 as follows:

"Stamps of the Foodstuff Tax, New Issue

(1). "Stamps of the Foodstuff Tax Stamp for 2 Kč in new issue upon the current 500 haleru postage due stamp.

(2). The format and color of the overprint is the same as all the other food stuff tax stamps, issued upon the 250 haleru obsolete postage due stamps.

(3). The former foodstuff tax stamps shall be used until exhausted."

Thereafter for two years there was no change whatsoever in the format of the stamps until the beginning of 1929. The supply of the 500 haleru postage due stamps becoming exhausted, it was decided to overprint the 25 haleru olive postage due stamps.

This stamp was issued by directive No. 13, March 30, 1919. The validity of the 25 haleru postage due stamp was curtailed by directive No. 25, June 14, 1928:

"Issue of New Series of Regular Postage Stamps and Postage Due stamps

With the authorization of directive No. 3, dated December 18, 1918, announced the issue of the following postage stamps

2. Postage Due Stamps 25, 40, 500 and 1000 haleru.

In reality the 25 haleru value was issued on March 22, 1919.

The issue was terminated as follows:

"Some Series of Postage Stamps Removed From Sale

(1). On August 1, 1928 there shall be removed from sale the following stamps:

3. Postage Due Stamps

a. All remaining values of the first issue postage due stamps of 1919-1920, issued per design of A. Mucha."

The above directive countermanded directive No. 13, dated April 23, 1928 which stated that the original issue would be in service until July, 1928.

With this issue as with the first issue the stamps overprinted for use as foodstuff tax stamps were obsolete postage due stamps.

Per directive No. 14, dated April 5, 1929:

Change of the Foodstuff Tax Stamps

"(1). After April 1, 1929 the Foodstuff Tax Stamps of 1 Kč value shall be overprinted upon the first issue of the 25 olive haleru postage due stamps, already demonetized.

(2). The format and color of the overprint shall be the same as upon the previous 500 haleru value and the stamps shall be perforated.

(3). Foodstuff stamps of the previous issue shall be used until exhausted."

At first only the 1 Kč value was overprinted and not until 1930 was the 2 Kč so overprinted per directive No. 62, December 19, 1929:

Change of the Foodstuff Tax Stamps

(1). After January 1, 1930 there shall be issued a 2 Kč Foodstuff Tax Stamp overprinted upon the 25 haleru olive demonetized first issue postage due stamp.

(2). The format and color of the overprint is the same as that of the previous issues of the Foodstuff Tax stamps and shall be perforated.

(3). Foodstuff Tax Stamps of previous issues shall be used until exhausted."

With this issue ends the era of postage due stamps overprinted "Paušalované potravní daň." It was always planned to issue a definite set of stamps for the food stuff tax just as soon as all the old obsolete stamps were used up by overprinting. Many had envisioned a definite foodstuff stamp, in the size and format not much different from the Hradčan, or the first postage due

stamps. Much to the surprise of many, the foodstuff tax stamps issued in May 1930 were among the finest examples of our graphic art and the results of the production made us feel that we did not previously have stamps as attractive as these. When we first saw these attractive and functionally prepared stamps, we searched our souls for some reason why for so many years the first issue of postage due stamps, so cheaply printed, was not perforated and also replaced by a more attractive issue.

The wonderful format, the delicately executed production of these stamps, coupled with the very fine perforation made them extremely attractive. These fine works of philatelic art were used only in three of Czechoslovak metropolitan areas, and since few mint copies could get out and all postally used copies would be torn in two, it appears that there was a great waste of talent in the care of preparation and execution as any primitive preparation could have been used. There was no danger of counterfeiting and also no chance of loss because the stamps had no value in themselves.

Both the 1 Kč and 2 Kč values were authorized in directive No. 21, May 5, 1930:

"New Issue of Foodstuff Tax Stamps

(1). Stamps of the Foodstuff Tax of 1 Kč and 2 Kč which were prepared by overprinting former postage due stamps shall be taken from sale and a new definite issue shall be issued to take their place.

(2). New stamps are printed from steel plates, recess printed on white paper in carmine red color. The format was in horizontal rectangle 30x20 mm., in the top panel is the white imprint "Ceskoslovensko," in the lower panel left and right is the text "Paušalovaná potravní daň." The central format of the stamps has two circular white areas which contains an ornamental numeral of value (1) or (2), between these two is a panel containing the value "Kč" on a white panel. The rest of the surrounding area is ornamented with linden leaves and decorations. Perforation is line 13%.

(3). Stamps of the Foodstuff Tax Stamps shall be used until exhausted."

Even though both the 1 Kč and the 2 Kč values were announced by the above directive, only the 1 Kč value was immediately placed in use. The 2 Kč value was not placed in use until after January 1, 1932. There was no special announcement made of that issue.

The color of the stamps is carmine in dark, deep or light shade. The stamps were printed in sheets of 100 in a set up similar to that of the postage stamps and recess printed by the method used for the 1928 Jubilee issue.

Both values have a plate number "1" beneath the 91st stamp, about 2½ mm. high, with horizontally lined shading. On the right is a vertical border with eight lines about 4½ mm from the 1 Kč value and 6 mm on the 2 Kč value. The white paper is at times shaded rose from the ink as is usually the case in the recess printed stamps, such as can be noted on the 1932 Tyrš stamps.

The last directive that pertains to the foodstuff tax stamps was No. 8, dated February 25, 1932:

"Some Categories of Postage and Telegraph Values Removed from Sale

Their disposition:

I. (1). On March 1, 1932 the following types of postage and telegraph issues, (Postage stamps, Postal Stationery and Specimens), are demonetized:

3. Stamps for Foodstuff Tax of the values 1 Kč and 2 Kč, with the provisional overprints on former postage due stamps.

II. (1) Stamps current as of March 1, 1932—Stamps of the Foodstuff Tax of the issue of 1930, values 1 Kč and 2 Kč.

(2). Postage stamps, airpost stamps and the stamps of the Foodstuff Tax are all perforated, engraved, and recess printed,

Cataloging of these Issues:

FIRST ISSUE

Issued March 1, 1925—Dark blue, metallic sheen, vertical overprint, reading from bottom to top on the demonetized 250 haleru orange postage due stamps, line perforated 13¾.

1. 1 Kč on 250 haleru orange.
2. 2 Kč on 250 haleru orange.

SECOND ISSUE

Issued February 1, 1927—Exactly the same overprint as No. 1 and 2, but upon the 500 haleru green postage due stamps (not demonetized). Line perforated 13¾.

3. 1 Kč on 500 haleru green

THIRD ISSUE

Issued May 25, 1927—The same overprint as on the 500 haleru green postage due stamps, not demonetized. Line perforation 13¾.

4. 2 Kč on 500 haleru green

FOURTH ISSUE

Issued April 1, 1929—The same overprint as on the 500 haleru postage due stamps, except overprinted upon the demonetized 25 haleru olive postage due stamps. Line perforation 13¾.

5. 1 Kč on 25 haleru olive.

FIFTH ISSUE

Issued January 1, 1930—The same overprint as on the demonetized 25 haleru olive postage due stamps. Line perforation 13¾.

6. 2 Kč on 25 haleru olive.

Note—No. 1 to No. 6 have the same overprint as illustrated at the start of this article. All these issues were permissible for use until they were demonetized on March 1, 1932.

SIXTH ISSUE

Issued April 26, 1930—Recess printed from steel engraved plates of 100 stamps, plate number "1", line perforation 13¾.

7. 1 Kč carmine
8. 2 Kč carmine (issued toward the end of 1930).

From items gathered together it has been noted that some postoffices disregarded the instructions and pasted the stamps upon the face of the package form and because of this it faced in the opposite direction. Most of the postoffices postmarked these stamps and only in isolated cases were they written over. The original directive gave no specific instructions about cancelling these stamps because of the fact that when the package form to which they were attached was severed the stamps were torn in two making them of no further use.

Now that we have at length examined the use, reason and official government directives that pertain to these stamps let us examine their place in the philatelic scheme of things. First, these stamps were rejected by the great majority of the Czechoslovak philatelic publications. Without any investigation they were declared revenue stamps, or labels for the purpose of collecting taxes. It was held they had nothing to do with the postal system, and had no philatelic value and therefore it was decided that they were not collectable.

At the time of this declaration these same collectors had stamps of other nations which had equal or even less right to be called stamps as this issue. But here in Czechoslovakia various persons set themselves up as authorities and judges of the validity of certain issues even though they lack any semblance of understanding the postal system and its operations.

Because upon these stamps there appeared the word "daň" (tax), it made

it very simple to classify them as revenue or fiscal stamps. One editor declared that even though these stamps were authorized in official directives that they were mere labels of no postal value at all. "These are revenues," declared another editor, "The Minister of Posts and Telegraph may refer to them as stamps in his directives, but don't believe that." With that type of total disregard for the facts, collectors are swayed to believe that all these editors could hardly be wrong.

What does make for postal use of stamps? Is it not the delivery of any postal matter during the entire period from the mailing to the final receipt? When a piece of mail is offered for mailing there is entered into an understanding, even more a contract, with the postal department to deliver the mail in question to the destination, or if undeliverable, return it to the sender.

- The duty of the sender is to properly wrap, address and present for mailing and prepay required postage. The recipient is required, if he is to receive the item, to pay all accrued postage charges not paid for by the sender and any other charges that are added legally before delivery can be finally made.

The period of postal responsibility is from the initial mailing to the final delivery or if undeliverable, or refused, the return to the sender. All payments exacted during this period are postal payments. The sender prepays in cash or in regular postage stamps and the recipient pays any charges that accrue either in cash or postage due stamps, therefore any charges accrued enroute are postal charges due and thus the foodstuffs import tax stamps fall into this category. One of the most violently biased opinions is held by one editor who claims that the prime duty was that of the Finance Minister to collect the foodstuffs import tax and that the Minister of Posts was performing only the carrier services; in this case the stamps were classified as no more than labels.

According to all of the directives of the Minister of Posts, these issues were not called "revenue stamps" or "labels." In all instances all of these were always referred to as "STAMPS." This was confirmed in more than thirty references. The Minister of Posts does indicate that these issues shall be used just as postage due stamps.

It is understandable when ones states that the foodstuffs import tax stamps are neither (1) stamps, (2) postage stamps nor (3) postage due stamps but they still serve as payments due before delivery. That these are stamps of a different type than normal is agreed. All stamps do not serve all purposes, but special stamps are issued for special reasons. Because there is still room for interpretation to the definite classification of these issues it is difficult to state categorically where they should be placed.

What to do with them? These eight stamps could easily be mounted upon one page, identified as to the service for which they were issued and placed behind the regular postage due section of your collection. They are and probably shall always be "lost sheep" of Czechoslovak philately, but their official status and legitimacy is beyond question and therefore should there be any basis for treating them as something that should never have happened?

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PARADE OF NEW ISSUES

New commemorative stamps "The IVth National Congress of the Unified Agricultural Co-operatives"



To mark the National Congress of the Unified Agricultural Co-operatives, held in Prague, from 19th to 22nd March, 1959, the Ministry of Posts and Telecommunications in Prague has issued, on the 27th February, 1959, two commemorative postage stamps, the values, motifs and colors of which are as follows:

- a) 30h, at the top of the picture—the emblem of the UAC with the inscription "The IVth UAC National Congress"; below that the slogan "For the victory of socialistic large-scale production"; in the lower part—symbols of agricultural products, like milk, meat, maize, sugar-beet and corn; colors—red-brown and blue-green;
 - b) 60h, the unity of the workers and farmers; colors—blue and ochre-yellow.
- The designs of both the stamps have been executed by the painter František Hudeček; the engravings are by Jan Mráček and Jaroslav Goldschmied, after the line drawings by Jindra Schmidt.

Both the stamps were printed by the Post Printing Office in Prague by the rotary recess print combined with photogravure in sheets of 50 stamps. The dimensions of the stamp picture are 23 mm by 40 mm.

Validity for internal and international postal use is from 27th February, 1959, until further notice.

The design of the First Day Cover was executed by František Hudeček and the engraving by Jaroslav Goldschmied.

New commemorative stamps Day of the Human Rights

On the occasion of the 10th anniversary of the General Declaration of Human Rights, the Ministry of Posts and Telecommunications in Prague has issued, on 23rd March, 1959, a series of three commemorative stamps with the motif: Day of Human Rights.

The stamps have the following values, motifs and colors:

- a) 60h, equality of the races, green;
- b) 1,— Kčs, Peace for the World, brown;
- c) 2,— Kčs, liberation of the colonial nations, blue.

The designs of all the stamps were executed by the National Artist Professor Dr. h. c. Max Švabinský. The engravings are by Jindra Schmidt.

All the stamps were printed by the Post Printing Office in Prague by the rotary recess print in sheets of 50 stamps. Dimensions of the stamp pic-



tures are 23 by 41 mm.

Validity for internal and international postal use is from 23rd March, 1959, until further notice.

The design of the First Day Cover was executed by Professor Max Švabinský and the engraving is by Jindra Schmidt.

MUKAČEVO

The capitol of the former Sub-Carpathia. It is claimed it contained more millionaires than Praha. The painter Munkacsy was born here in 1844. His most famous painting is "Milton Dictating 'Paradise Lost' to his Daughters." The castle PALANOK is located on a hill nearby.

A stamp of 1936 shows the Castle.



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