
CHAPTER 11

Revenue Stamps

— Andrew Kapochunas

The Revenue Society (<http://www.revenuesociety.org.uk>) defines revenues as “...stamps, whether impressed, adhesive or otherwise, issued by or on behalf of International, National or Local Governments, their Licensees or Agents, and indicate that a tax, duty or fee has been paid or prepaid or that permission has been granted.”

The Greek root definition of “philately” coined in 1864 (by M. Georges Herpin, writing in *Le Collectionneur de Timbres-Poste*), is “the love of being exempt from payment—expressed by pre-paying a tax.” (*Until the advent of postage stamps, it was typically the receiver of a letter that had to pay for its delivery, a fee often based on the distance the letter travelled.*) By that definition, philately did not begin with the issuance of the first postage stamp—Britain's “Penny Black”—in May, 1840. By then, according to the American Revenue Association, tax—or revenue, or fiscal—stamps had been in use for over 200 years. Nevertheless, part of the reason their use became widespread in the 19th century was the success of the postage stamp. Another reason was a push to make government operations more efficient—a revenue stamp on a document showed that a necessary fee had already been paid.

Widely collected by philatelists before World War I, revenue stamps once were given the same status as postage stamps in catalogues and at exhibitions. They declined in popularity after the war, perhaps due to being crowded out of catalogues by the proliferation of postage stamp issues. A 1950's Stanley Gibbons children's stamp album warned: “Since Philately is the collecting of stamps that are employed in connection with the Posts, do not put in your album fiscals, telegraph stamps, tobacco-tax labels and other such strange things as are often found in some collections.”

Revenue philately again has become popular: it now has its own FIP (Fédération Internationale de Philatélie) Commission and is an approved category in FIP-endorsed stamp exhibitions. While a number of specialist catalogs have featured the revenue stamps of Memel / Klaipėda (a summary of them follows), revenue stamps are not listed in either the Stanley Gibbons or Michel catalogs—unless they are both revenue and postage stamps. Both the standard Scott and the Scott Specialized US catalogues do list US revenue stamps.

Even up to nearly 90 years after issuance, new revenue stamps issued during the period under consideration are still being discovered. Given the current frequent uncertainty of exact month—and even year—of issue, additional stamps will, in the future, no doubt be added—and possibly removed—from listings.

Evolution of Cataloging the Jan. 1920 – Aug. 1925 Revenue Stamps of Memel / Klaipėda:

| Publish Date | Author(s) | Total Issues | Notes |
|---------------------|----------------------------------|---------------------|--|
| 1971 | Raimondas Lapas | 43 | <i>Mr. Lapas' seminal work lists 50 issues as possibly being within the specified timeframe. Two are halves of single issues; five (his K46-K50) are listed as being from 1923, but in a design and colors (see example of his K46) that might have been issued after 1925. Examples of these five issues with clear cancellation dates before August 31, 1925 are needed for final determination.</i> |
| Pre-1980 | John A. Norton | 128 | |
| 1980 | Martin Erler and John A. Norton | 136 | |
| 1988 | John Barefoot and Anthony Hall | 135 | |
| 1991 | Arbeitsgemeinschaft Fiskalmarken | +8 | <i>Newsletter update to 1980 Erler & Norton</i> |
| 1995 | Martin Erler and John A. Norton | 144 | |
| 1998 | John Barefoot | 140 | |
| 2014 | John Barefoot | 155 | |
| 2014 | Andrew Kapochunas | 172 | |

General Tax (Revenue) Stamp / *Allgemeine Stempel (Steuer) marke*

1921: No watermark. 22.5 × 18.5 mm. Perf. 11 ½. Value overprinted with black ink.

- | | | |
|----|-------|------------------|
| 1. | ½ M | Orange / Orange |
| 2. | 1 M | Rose / Rosa |
| 3. | 2 M | Yellow / Gelb |
| 4. | 5 M | Green / Grün |
| 5. | 10 M | Grey / Grau |
| 6. | 20 M | Red / Rot |
| 7. | 50 M | Violet / Violett |
| 8. | 100 M | Blue / Blau |
| 9. | 500 M | Brown / Braun |



1



2



3



4



5



6



7



8



9

1923, January: Change of color for the 500 M value, plus three new, higher, values. 22.5 × 18.5 mm. No watermark. Perf. 11 ½. Value overprinted with black ink.

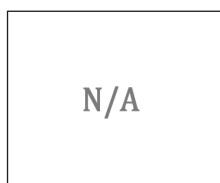
- | | | |
|-----|--------|-----------------------------|
| 10. | 500 M | Red / <i>Rot</i> |
| 11. | 2000 M | Lilac Purple / <i>Lila</i> |
| 12. | 3000 M | Grey Olive / <i>Grauliv</i> |
| 13. | 5000 M | Violet / <i>Violett</i> |



13

1923, April: Black ink surcharge on 1921 1 M: “Klaipėd Krašt. 50 cent”

- | | | |
|-----|---------------------|--------------------|
| 14. | 50 cent on 1 M (2.) | Rose / <i>Rosa</i> |
|-----|---------------------|--------------------|



14

1923: “Klaip. Kraštas – Memelgebiet. Kat. rinkl. krašto išdui Kat. Geb. zur Gebietskasse.” Typeset with black ink on surface-colored paper. No watermark. Perf. 11 ½ except on sheet edges.

- | | | |
|-----|--------|--|
| 15. | 2 Lit. | Grey / <i>Grau</i> |
| 16. | 3 Lit. | Light Violet Blue / <i>Hellviolettblau</i> |
| 17. | 5 Lit. | Opal Green / <i>Opalgrün</i> |



15



16



17

1924: Design change. 23.5 × 19 mm. No watermark. Perf. 11 ½.

| | | |
|-----|---------------|------------------------|
| 18. | 2 CENTŪ/CENT | Rose / Rosa |
| 19. | 10 CENTŪ/CENT | Green / Grün |
| 20. | 20 CENTŪ/CENT | Grey / Grau |
| 21. | 40 CENTŪ/CENT | Light Blue / Blaußblau |
| 22. | 1 LITAS | Green / Grün |
| 23. | 2 LITAI | Green / Grün |



19

1924-25: Design change. "KLAIPEDA" on the top; "MEMELGEBIET" on the bottom; Memel coat-of-arms on the bottom right corner. 19 x 25.5 mm. No watermark. Perf. 11 ½.

| | | |
|-----|----------|----------------------------------|
| 24. | 10 CENTŪ | Rose / Rosa |
| 25. | 20 CENTŪ | Yellow / Gelb |
| 26. | 30 CENTŪ | Blue / Blau |
| 27. | 50 CENTŪ | Red / Rot |
| 28. | 1 LITAS | Light Blue / Hellblau |
| 29. | 2 LITŪ | Grey / Grau |
| 30. | 3 LITAI | Lilac / Lila |
| 31. | 4 LITAI | Light Grey Brown / Hellgraubraun |
| 32. | 5 LITAI | Green / Grün |
| 33. | 6 LITAI | Yellow Orange / Gelb Orange |
| 34. | 10 LITŪ | Red / Rot |
| 35. | 20 LITŪ | Blue / Blau |



29



31



32



33



34



35

Stock Transfer Tax Stamp / *Börseumsatzsteuermarke (Stempelabgabe)*

Stamps were perforated vertically down the middle, to enable half the stamp to be attached to the transfer certificate and the other half to official records.

1920: German eagle design. 57.5 × 22 mm. Watermark: Quatrefoils / Vierpaß. Perf. 13 x 12. Overprinted with a handstamp in violet ink, with "H.Z.A. MEMEL" and Memel Coat of Arms within a rectangle.

| | | |
|------|------------|---|
| A1. | 10 Pfennig | Blue Grey & Red / <i>Blaugrau & Rot</i> |
| A2. | 20 Pfennig | Blue Grey & Red / <i>Blaugrau & Rot</i> |
| A3. | 40 Pfennig | Blue Grey & Red / <i>Blaugrau & Rot</i> |
| A4. | 60 Pfennig | Blue Grey & Red / <i>Blaugrau & Rot</i> |
| A5. | 6 Mark | Bistre & Red / <i>Gelbbraun & Rot</i> |
| A7. | 7 Mark | Bistre & Red / <i>Gelbbraun & Rot</i> |
| A8. | 8 Mark | Bistre & Red / <i>Gelbbraun & Rot</i> |
| A9. | 15 Mark | Bistre & Red / <i>Gelbbraun & Rot</i> |
| A10. | 30 Mark | Bistre & Red / <i>Gelbbraun & Rot</i> |



A1



A2



A3



A4



A7



A8



A10

1921: Memel Coat of Arms design. 57 × 21.5 mm. No watermark. Perf. 11 ½. Serial No. A or B.

| | | |
|-------|------------|------------------------------------|
| A10A. | 5 Pfennig | Grey & Red / <i>Grau & Rot</i> |
| A11. | 60 Pfennig | Grey & Red / <i>Grau & Rot</i> |
| A12. | 1 Mark | Grey & Red / <i>Grau & Rot</i> |
| A13. | 2 Mark | Grey & Red / <i>Grau & Rot</i> |
| A14. | 3 Mark | Grey & Red / <i>Grau & Rot</i> |
| A15. | 4 Mark | Grey & Red / <i>Grau & Rot</i> |
| A16. | 5 Mark | Grey & Red / <i>Grau & Rot</i> |
| A17. | 7 Mark | Grey & Red / <i>Grau & Rot</i> |
| A18. | 10 Mark | Grey & Red / <i>Grau & Rot</i> |
| A19. | 15 Mark | Grey & Red / <i>Grau & Rot</i> |
| A20. | 20 Mark | Grey & Red / <i>Grau & Rot</i> |
| A21. | 30 Mark | Grey & Red / <i>Grau & Rot</i> |
| A22. | 100 Mark | Grey & Red / <i>Grau & Rot</i> |
| A23. | 500 Mark | Grey & Red / <i>Grau & Rot</i> |



A11



A13



A17



A18



A19



A20



A21



A23

1923, April 16: Preceding issue with overprinted new value in Litas currency: “10 cent” in black, on each half of stamp, in 11 types.

A24. 10 Cent / 5 Pfennig (A10A) Grey & Red / *Grau & Rot*

Overprint type

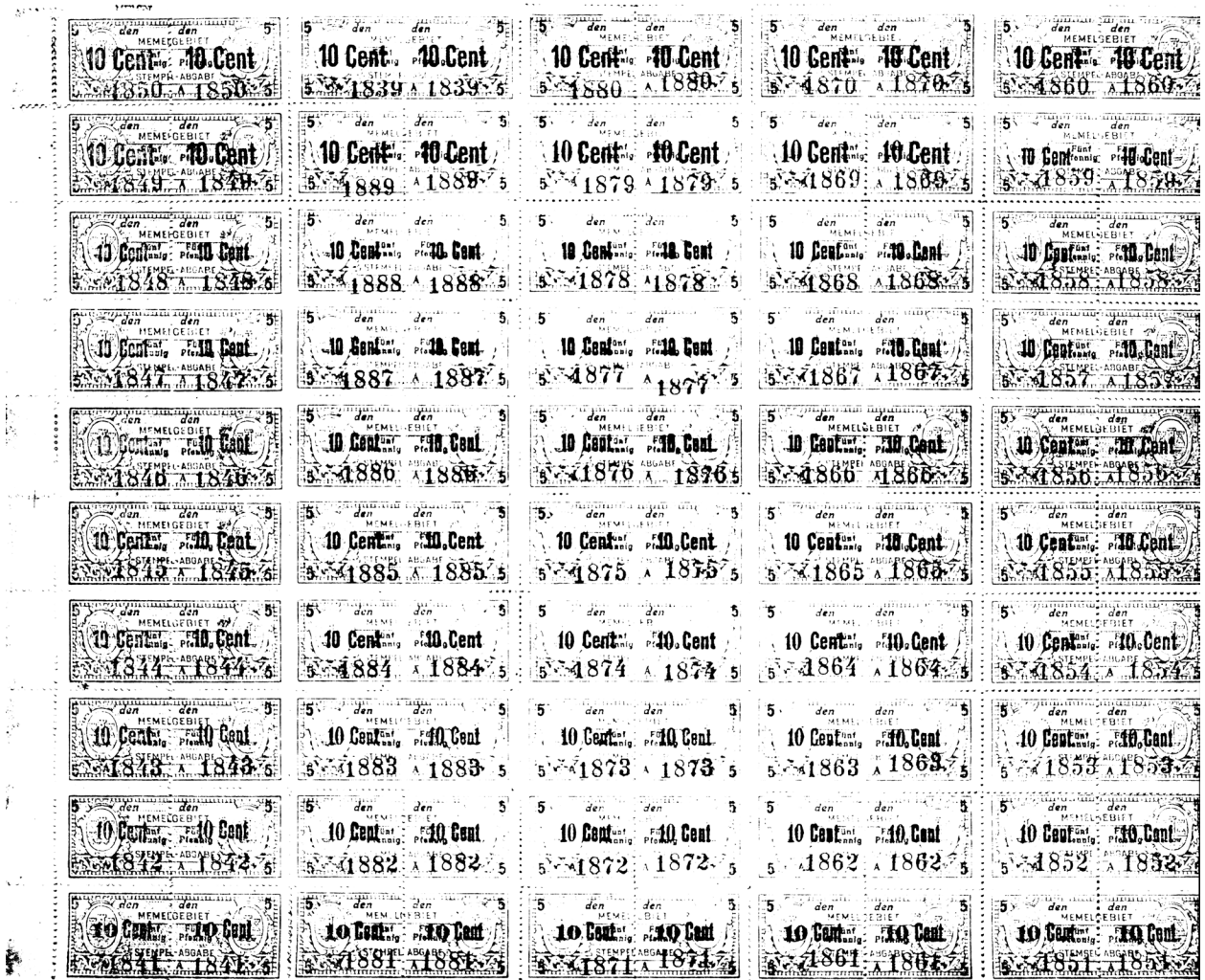
| | | |
|------|---|---|
| I | 18 × 6.00 mm | “0” Angular / Eckige |
| II | 18 × 5.75 mm | “0” Oval / Ovale |
| III | 13 × 4.75 mm | “0” Angular / Eckige |
| IV | Left overprint Type III; Right overprint Type V | |
| V | 15 × 4.75 mm | “0” Angular / Eckige |
| VI | 15 × 4.75 mm | “0” Oval / Ovale |
| VII | Left overprint Type VI; Right overprint Type VIII | |
| VIII | 13.5 × 4.5 mm | “Cent” in Thin Letters / Dünne Buchstaben |
| IX | Left overprint Type VIII; Right overprint Type X | |
| X | 13.5 × 4.75 mm | |
| XI | 15.5 × 4.75 mm | “10” in Fat Numerals |



A24

Full sheet of 50 stamps of A24 showing location of the 11 varieties of "10 Cent" overprint.

| | | | | |
|-----|------|------|-----|-----|
| I | I | I | I | I |
| I | I | II | II | III |
| III | III | III | III | III |
| III | III | III | III | III |
| V | V | V | V | V |
| V | V | VI | VI | VI |
| V | VIII | VIII | IX | X |
| X | X | X | X | X |
| XI | XI | XI | XI | XI |



Full sheet of 50 stamps of A24 (re: John A. Norton)

Bill of Lading Stamp / *Frackturkunden Stempelmarke*

1923: S.V.A. (Staats Verkehrs – Anstalt) State Transport Authority. Transport document stamp using a Nov. 1921 stamp with the old black overprinted value (1 M) barred out with two thin horizontal red bars, new value (30 Cent) overprinted in red, and stamp overprinted in red “Fr.U.St.” No watermark. 19.5 × 26 mm. Perf. 11 ½.

- B1. 30 Cent / I M (F18.) Light Blue & Black / *Hellblau & Schwarz*



B1

1923: General tax stamp overprinted in black “Fr. U. St.” No watermark. 19 × 26 mm. Perf. 11 ½.

- | | | |
|-----|----------------|-----------------------|
| B2. | 10 CENTU (24.) | Rose / Rosa |
| B3. | 20 CENTU (25.) | Orange / Orange |
| B4. | 30 CENTU (26.) | Yellow / Gelb |
| B5. | 1 LITAS (28.) | Light Blue / Hellblau |
| B6. | 2 LITU (29.) | Grey / Grau |
| B7. | 3 LITAI (30.) | Lilac / Lila |
| B8. | 4 LITAI (31.) | Brown / Braun |
| B9. | 6 LITAI (33.) | Orange / Orange |



B2



B3



B4



B5



B6



B7

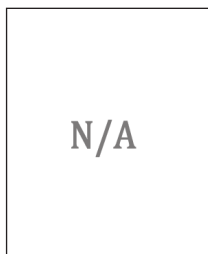


B9

Land Registry Fee Stamp / *Grundstück Stempel*

c1920: German land registry fee stamp, with the Germania design overprinted with a round red hand stamp: "Memel / Territoire de Memel"

- C1. 5 M Lilac and Blue Grey / *Lila & Blaugrau*



C1

1925: "Kataster" (Land Registry) issue: general tax stamps (19 × 25.5 mm, no watermark, perf. 11 ½) overprinted in black "Kat. G."

- | | | |
|------|----------------|------------------------------------|
| C2. | 20 CENTŪ (25.) | Orange / <i>Orange</i> |
| C3. | 30 CENTŪ (26.) | Yellow / <i>Gelb</i> |
| C4. | 1 LITAS (28.) | Light Blue / <i>Hellblau</i> |
| C5. | 2 LITŪ (29.) | Gray / <i>Grau</i> |
| C6. | 3 LITAI (30.) | Lilac / <i>Lila</i> |
| C7. | 5 LITAI (32.) | Green / <i>Grün</i> |
| C8. | 6 LITAI (33.) | Yellow Orange / <i>Gelb Orange</i> |
| C9. | 10 LITŪ (34.) | Red / <i>Rot</i> |
| C10. | 20 LITŪ (35.) | Blue / <i>Blau</i> |



C4



C5



C6



C7



C9

State Fee Stamp / *Staats Stempel*

1921, February: No watermark. 20 × 26 mm. Perf. 11 ½. Value overprinted in black.

| | | | | | |
|------|--------|--------------|------|-------|--------------|
| D1. | 5 Pf. | Green / Grün | D12. | 4 M | Green / Grün |
| D2. | 10 Pf. | Green / Grün | D13. | 5 M | Green / Grün |
| D3. | 15 Pf. | Green / Grün | D14. | 10 M | Green / Grün |
| D4. | 20 Pf. | Green / Grün | D15. | 15 M | Green / Grün |
| D5. | 30 Pf. | Green / Grün | D16. | 20 M | Green / Grün |
| D6. | 50 Pf. | Green / Grün | D17. | 25 M | Green / Grün |
| D7. | 1 M | Green / Grün | D18. | 50 M | Green / Grün |
| D8. | 1 ½ M | Green / Grün | D19. | 100 M | Green / Grün |
| D9. | 2 M | Green / Grün | D20. | 200 M | Green / Grün |
| D10. | 2 ½ M | Green / Grün | D21. | 300 M | Green / Grün |
| D11. | 3 M | Green / Grün | D22. | 500 M | Green / Grün |



D3



D5



D9



D11



D12



D13



D14



D17



D18



D19



D21



D22

1922-23: "Inflation" overprint. At least three existing stamps were overprinted in **red** with a higher Mark value, with the old value barred out with a single thick horizontal **red** bar.

- D22A. **300 M** / 10 Pf. (F15.) Blue / *Blau*
- D22B. **500 M** / 5 Pf. (F14.) Blue / *Blau*
- D22C. **1000 M** / 5 Pf. (D1.) Green / *Grün*



D22A



D22B



D22C

1923, April 16: New currency overprint of preceding issue: old value barred out with two thin horizontal **red** bars, new value overprinted in **red**.

- D23. **10 Cent** / 5 Pf. (F14.) Blue / *Blau*
- D24. **20 Cent** / 15 Pf. (D3.) Green / *Grün*
- D25. **1 Lit.** / 30 Pf. (D5.) Green / *Grün*
- D26. **2 Lit.** / 2 ½ M (D7.) Green / *Grün*



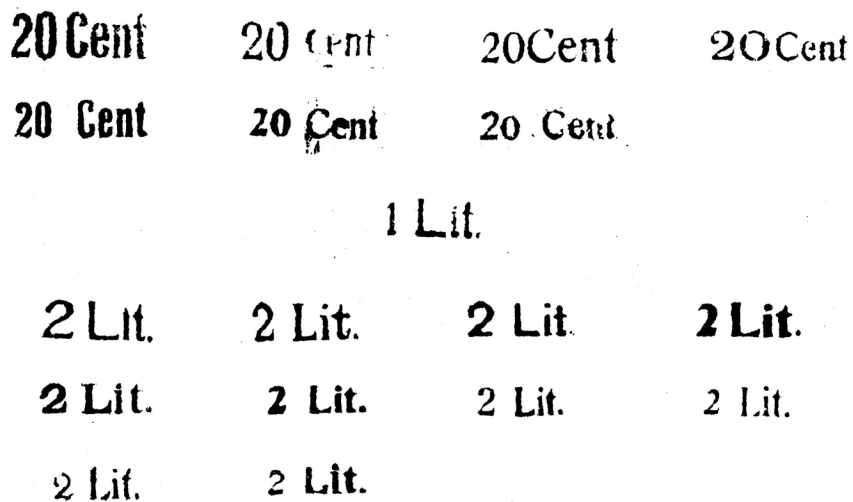
D24 ovp. type 1



D24 ovp. type 2



D26 ovp. type 1



D24, D25 and D26 Overprint Types

Statistical Fee Stamp / *Statistische Gebühr Marke*

c1922: No watermark. 19.5 × 26 mm. Perf. 11 ½. Value overprinted in black.

| | | |
|-----|------|------------------|
| E1. | 1 M | Red / <i>Rot</i> |
| E2. | 2 M | Red / <i>Rot</i> |
| E3. | 10 M | Red / <i>Rot</i> |



E1



E2



E3

S.V.A Issue / S.V.A Ausgabe (Staats Verkehrs-Anstalt)

1922, cFebruary: No watermark. 19.5 × 26 mm. Perf. 11 ½. Staats Stempel ("D")
Issue with additional black overprint "S.V.A."

| | | |
|------|--------|--------------|
| F1. | 5 Pf. | Green / Grün |
| F2. | 15 Pf. | Green / Grün |
| F2A. | 20 Pf. | Green / Grün |
| F3. | 30 Pf. | Green / Grün |
| F4. | 50 Pf. | Green / Grün |
| F5. | 1 M | Green / Grün |
| F6. | 1 ½ M | Green / Grün |
| F7. | 2 M | Green / Grün |
| F8. | 2 ½ M | Green / Grün |
| F9. | 3 M | Green / Grün |
| F10. | 4 M | Green / Grün |
| F11. | 5 M | Green / Grün |
| F12. | 15 M | Green / Grün |
| F13. | 20 M | Green / Grün |



F1



F2



F2A



F3



F4



F5



F6



F7



F8



F9



F13

1921, November: No watermark. 19.5 × 26 mm. Perf. 11 ½. Stamp design change: “S.V.A.” is now part of the stamp design, replacing “Staats Stempel,” while the value is still overprinted in black.

| | | |
|------|--------|--------------------|
| F14. | 5 Pf. | Blue / <i>Blau</i> |
| F15. | 10 Pf. | Blue / <i>Blau</i> |
| F16. | 20 Pf. | Blue / <i>Blau</i> |
| F17. | 50 Pf. | Blue / <i>Blau</i> |
| F18. | 1 M | Blue / <i>Blau</i> |
| F19. | 2 M | Blue / <i>Blau</i> |
| F20. | 3 M | Blue / <i>Blau</i> |
| F21. | 4 M | Blue / <i>Blau</i> |
| F22. | 5 M | Blue / <i>Blau</i> |
| F23. | 10 M | Blue / <i>Blau</i> |
| F24. | 15 M | Blue / <i>Blau</i> |
| F25. | 20 M | Blue / <i>Blau</i> |
| F26. | 25 M | Blue / <i>Blau</i> |
| F27. | 50 M | Blue / <i>Blau</i> |
| F28. | 100 M | Blue / <i>Blau</i> |



F17



F19



F20



F21



F22



F23



F24



F25



F26



F27



F28

1923, April 16: Six values from preceding two issues with old overprint value barred out with two thin horizontal red bars, new value in Litās currency overprinted in red.

- F29. **10 cent** / 5 Pf. (F14.) Blue / Blau
- F30. **50 cent** / 20 Pf. (F16.) Blue / Blau.
- F30A. **50 cent** / 2 ½ M (F8.) Green / Grün
- F31. **1 Lit.** / 30 Pf. (F3.) Green / Grün
- F32. **2 Lit.** / 2 ½ M (F8.) Green / Grün
- F33. **5 Lit.** / 3 M (F20.) Blue / Blau



F31



F32



F33

10 Cent
10 Cent

10 Cent

10 Cent

10 Cent

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

1 Lit.

2 Lit.

2 Lit.

2 Lit.

2 Lit.

2 Lit.

2 Lit.

2 Lit.

2 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

5 Lit.

Bill of Exchange Tax Stamp / Wechsel-Stempel

1920: No watermark. 38 × 22 mm. Perf. 11 ½. Denomination in black.

| | | | |
|------|---|--------|-----------------------------|
| G1. | M | 0,15 | Red & Black / Rot & Schwarz |
| G2. | M | 0,30 | Red & Black / Rot & Schwarz |
| G3. | M | 0,60 | Red & Black / Rot & Schwarz |
| G4. | M | 1,20 | Red & Black / Rot & Schwarz |
| G5. | M | 1,50 | Red & Black / Rot & Schwarz |
| G6. | M | 1,80 | Red & Black / Rot & Schwarz |
| G7. | M | 2,40 | Red & Black / Rot & Schwarz |
| G8. | M | 3,00 | Red & Black / Rot & Schwarz |
| G9. | M | 6,00 | Red & Black / Rot & Schwarz |
| G10. | M | 12,00 | Red & Black / Rot & Schwarz |
| G11. | M | 30,00 | Red & Black / Rot & Schwarz |
| G12. | M | 60,00 | Red & Black / Rot & Schwarz |
| G13. | M | 120,00 | Red & Black / Rot & Schwarz |



G1



G2



G3



G4



G6



G7



G8



G10



G11



G13

1923, April 16: Preceding issue with new currency value overprinted in green.

| | | |
|------|------------------------|--|
| G14. | 50 Cent / M 0,15 (G1.) | Red & Black / <i>Rot & Schwarz</i> |
| G15. | 1 Lit. / M 0,30 (G2.) | Red & Black / <i>Rot & Schwarz</i> |
| G16. | 1 Lit. / M 0,60 (G3.) | Red & Black / <i>Rot & Schwarz</i> |
| G17. | 1 Lit. / M 1,20 (G4.) | Red & Black / <i>Rot & Schwarz</i> |
| G18. | 2 Lit. / M 1,80 (G6.) | Red & Black / <i>Rot & Schwarz</i> |
| G19. | 5 Lit. / M 3,00 (G8.) | Red & Black / <i>Rot & Schwarz</i> |



G18

1925: No watermark. 19 × 25.5 mm. Perf. 11 ½. General tax stamps overprinted in black "Wechl. St."

| | | |
|------|----------------|------------------------------|
| G20. | 50 CENTŪ (27.) | Rose / <i>Rosa</i> |
| G21. | 1 LITAS (??) | Lilac / <i>Lila</i> |
| G22. | 1 LITAS (28.) | Light Blue / <i>Hellblau</i> |
| G23. | 2 LITŪ (29.) | Grey / <i>Grau</i> |
| G24. | 5 LITAI (32.) | Green / <i>Grün</i> |
| G25. | 10 LITŪ (34.) | Red / <i>Rot</i> |
| G26. | 20 LITŪ (35.) | Blue / <i>Blau</i> |



G20



G22



G23

1925: Preceding issue with new value surcharged in black.

| | | |
|------|-----------------------|------------------------------|
| G27. | 0.50 / 1 LITAS (G22.) | Light Blue / <i>Hellblau</i> |
|------|-----------------------|------------------------------|



G27

Memel Revenue Catalog Concordance

| Value | AK | John Barefoot | | | Erler - Norton | | | Norton | Lapas | Notes |
|--------------------|------|---------------|-------------|-------------|----------------|------|----------|----------|----------|---|
| | 2014 | 2014 | 1998 | 1988 | 1995 | 1991 | 1990 | pre-1980 | 1971 | |
| General Tax | | | | | | | | | | |
| 1/2 M | 1 | 1 | 1 | 1 | 1 | | 1 | 1 F 1 | Unlisted | |
| 1 M | 2 | 2 | 2 | 2 | 2 | | 2 | 1 F 2 | Unlisted | JB: "Red;" E-N & AK: "Rose" |
| 2 M | 3 | 3 | 3 | 3 | 3 | | 3 | 1 F 3 | Unlisted | |
| 5 M | 4 | 4 | 4 | 4 | 4 | | 4 | 1 F 4 | Unlisted | |
| 10 M | 5 | 5 | 5 | 5 | 5 | | 5 | 1 F 5 | Unlisted | |
| 20 M | 6 | 6 | 6 | 6 | 6 | | 6 | 1 F 6 | Unlisted | |
| 50 M | 7 | 7 | 7 | 7 | 7 | | 7 | 1 F 7 | Unlisted | |
| 100 M | 8 | 8 | 8 | 8 | 8 | | 8 | 1 F 8 | Unlisted | |
| 500 M | 9 | 9 | 9 | 9 | 9 | | 9 | 1 F 9 | Unlisted | |
| 500 M | 10 | 10 | 10 | 10 | 10 | | 10 | 1 F 10 | Unlisted | JB '98/'88, E-N & AK: "Brown;" JB '14: "Red-Brown" |
| 2000 M | 11 | 11 | 11 | 11 | 11 | | 11 | Unlisted | Unlisted | JB: "Purple;" E-N & AK: "Lilac" |
| 3000 M | 12 | 12 | 12 | 12 | 12 | | 12 | Unlisted | Unlisted | |
| 5000 M | 13 | 13 | 13 | 13 | 13 | | 13 | Unlisted | Unlisted | JB: "Purple;" E-N & AK: "Violet" |
| 50 C / 1 M | 14 | 15 | 15 | 15 | 14 | | 14 | 2 F 1 | Unlisted | E-N '95/'80: "Other values may exist." JB '98/'88 skips # 14; says "Others may exist" |
| 2 L | 15 | 20 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | JB: "Buff;" AK: "Grey" |
| 3 L | 16 | 21 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | JB: "Lilac;" AK: "Light Bluish Violet" |
| 5 L | 17 | 22 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | JB: "Green;" AK: "Opal Green" |
| 2 C | 18 | 24 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 10 C | 19 | 25 | 25 | 25 | 15 | | 15 | 3 F 1 | Unlisted | JB '98/'88 skips #'s 16 - 24 |
| 20 C | 20 | 26 | 26 | 26 | 16 | | 16 | 3 F 2 | Unlisted | |
| 40 C | 21 | Unlisted | Unlisted | Unlisted | 17 | 16A | Unlisted | Unlisted | Unlisted | |
| 1 L | 22 | 27 | 27 | 27 | 18 | | 17 | 3 F 3 | Unlisted | |
| 2 L | 23 | 28 | 28 | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 10 C | 24 | Value known | Value known | Value known | Unlisted | | Unlisted | Unlisted | Unlisted | JB '98/'88 lists a 10 C value without a color or #; JB '14 lists a 10 C as # 40 from c1930 with no color; AK: 10 C Rose known only as non-overprinted B2 |
| 20 C | 25 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | JB '98/'88 skips #'s 29-35; JB '14 skips #'s 29, 38, 39; AK: 20 C Orange known only as non-overprinted B3 |
| 30 C | 26 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | AK: 30 C Yellow known only as un-overprinted B4 |
| 50 C | 27 | 43 | Value known | Value known | Unlisted | | Unlisted | Unlisted | Unlisted | JB '98/'88 has a 50C value with no color or # as "1925;" JB '14 gives the 50 C with no color the # 43, and "c1930." AK: 50 C Red known only as un-overprinted G20 |
| 1 L | 28 | 30 | Unlisted | Unlisted | 28 | | 27 | Unlisted | Unlisted | E-N '95/'80, AK: "Light Blue;" JB '14: "Pale Blue;" AK: known only as non-overprinted B5, C4, G22, G27 |
| 2 L | 29 | 31 | 40 | 40 | 22 | | 21 | Unlisted | Unlisted | E-N '95/'80 has 2 L Grey as "1930?" JB '98/'88 has 2 L Grey as "c1930" JB '14 now says "1925." AK says '24-'25 |
| 3 L | 30 | 32a | 41 | 41 | 23 | | 22 | 4 F 6 | Unlisted | AK: The 3 LITAI Lilac is from '24-'25; the 3 LITU Rose is from c1930. Errors: N Pre-'80 mistakenly says the Rose is 3 LITAI and gives it number 4F5, before the Lilac; E-N '95/'80 corrects the error and places the Lilac as from '25, and the Rose as "1930?" JB '98/'88 has a 3 L Purple as from 1925, and a 3 L Red as c1930; JB '14 hasn't noticed the difference between LITAI and LITU, and casts both the 3 L Rose (its #32) and 3 L Lilac (its #32a) as from 1925 |

| Value | AK | John Barefoot | | | Erler - Norton | | | Norton | Lapas | Notes |
|--|------|---------------|----------|----------|----------------|------|----------|----------|------------|--|
| | 2014 | 2014 | 1998 | 1988 | 1995 | 1991 | 1990 | pre-1980 | 1971 | |
| 4 L | 31 | 33 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | JB '14: "Pale Brown;" AK: "Light Grey Brown" |
| 5 L | 32 | 34 | 42 | 42 | 24 | | 23 | Unlisted | Unlisted | Error, E-N '95/'80: 5 LITAI issue is Green, not Orange (the c1930 reissue color) |
| 6 L | 33 | 35 | 43 | 43 | 25 | | 24 | 4 F 7 | Unlisted | JB: "Yellow Brown;" N Pre-'80: Orange; E-N '95/'80 & AK: "Yellow Orange" |
| 10 L | 34 | 51 | 44 | 44 | 26 | | 25 | 4 F 8 | Unlisted | N Pre-'80, E-N '95/'80, JB '98/'88 and AK: 1925 10 L is "Red," but in Error, JB '14: "Purple," and shifts the "Red" version to "# 51, c1930." AK: would like to see a 10 L purple |
| 20 L | 35 | 37 | 45 | 45 | 27 | | 26 | Unlisted | Unlisted | JB skips numbers 38, 39 |
| Stock Transfer Tax | | | | | | | | | | |
| 10 Pf | A1 | 1 | 1 | 1 | A1 | | A1 | 1 A 1 | Unlisted | N Pre '80, E-N & AK: A1 - A4 are Blue Grey and Red; JB: Blue & Red |
| 20 Pf | A2 | 2 | 2 | 2 | A2 | | A2 | Known | Unlisted | |
| 40 Pf | A3 | 3 | 3 | 3 | A3 | | A3 | 1 A 2 | Unlisted | |
| 60 Pf | A4 | 4 | 4 | 4 | A4 | | A4 | 1 A 3 | Unlisted | |
| 6 M | A5 | 9 | 9 | 9 | A5 | | A5 | 1 A 4 | Unlisted | JB skips numbers 5-8. N Pre '80, E-N & AK: A5 - A10 are Bistre & Red; JB: Brown & Red |
| 7 M | A7 | 10 | 10 | 10 | A7 | | A7 | 1 A 5 | Unlisted | E-N '95/'80 skips # A6; AK follows suit for consistency |
| 8 M | A8 | 11 | 11 | 11 | A8 | | A8 | 1 A 6 | Unlisted | |
| 15 M | A9 | 12 | 12 | 12 | A9 | | A9 | 1 A 7 | Unlisted | |
| 30 M | A10 | 13 | 13 | 13 | A10 | | A10 | 1 A 8 | Unlisted | |
| 5 Pf | A10A | Known | Known | Known | Unlisted | | Unlisted | Unlisted | Unlisted | AK: known only as non-overprinted A24; JB lists a "5 Pf" stamp without a # or color |
| 60 Pf | A11 | 21 | 21 | 21 | A11 | | A11 | 2 A 1 | K1 - A | JB skips numbers 14-20. |
| 1 M | A12 | 22 | 22 | 22 | A12 | | A12 | Unlisted | Unlisted | |
| 2 M | A13 | 23 | 23 | 23 | A13 | | A13 | 2 A 2 | K2 - A | |
| 3 M | A14 | 24 | 24 | 24 | A14 | | A14 | 2 A 3 | Unlisted | |
| 4 M | A15 | 25 | 25 | 25 | A15 | | A15 | 2 A 4 | Unlisted | |
| 5 M | A16 | 26 | 26 | 26 | A16 | | A16 | 2 A 5 | K3 - A | |
| 7 M | A17 | 27 | 27 | 27 | A17 | | A17 | Known | Unlisted | |
| 10 M | A18 | 28 | 28 | 28 | A18 | | A18 | 2 A 6 | K4-A, K6-B | RL: gives separate numbers to Series A and B |
| 15 M | A19 | 29 | 29 | 29 | A19 | | A19 | 2 A 7 | Unlisted | |
| 20 M | A20 | 30 | 30 | 30 | A20 | | A20 | 2 A 8 | Unlisted | |
| 30 M | A21 | 31 | 31 | 31 | A21 | | A21 | 2 A 9 | Unlisted | |
| 100 M | A22 | 32 | 32 | 32 | A22 | | A22 | 2 A 10 | Unlisted | |
| 500 M | A23 | 33 | 33 | 33 | A23 | | A23 | 2 A 11 | K5-A, K7-B | RL: gives separate numbers to Series A and B |
| 10 C / 5 Pf | A24 | 35 | 35 | 35 | A24 | | A24 | 3 A 1 | Unlisted | JB skips number 34. E-N '80, '95: 11 ovpt types; JB '14/'98: "This surcharge comes in about ten different type styles." JB '88: This surcharge comes in several different type styles - see Erler, Vol. V, page 77." N Pre-'80: 5 ovpt types with types 6 - 9 added in handwriting; AK: 11 overprint types, illustrated and plated on a full sheet |
| Bill of Lading Fee (Fr. U. St.) | | | | | | | | | | |
| 30 C / 1 M | B1 | 1 | 1 | 1 | B1 | | B1 | 1 E 1 | Unlisted | JB: "Others may exist" |
| 10 C | B2 | 6 | 6 | 6 | B2 | | B2 | 2 E 1 | K19 | JB skips numbers 2-5. N Pre-'80, E-N '95/'80, JB '98/'88 and AK: "Rose;" JB: "Red" |
| 20 C | B3 | 7 | 7 | 7 | B3 | | B3 | 2 E 2 | K20 | |

| Value | AK | John Barefoot | | | Erler - Norton | | | Norton | Lapas | Notes |
|------------------------------------|------|---------------|----------|----------|----------------|------|----------|----------|----------|--|
| | 2014 | 2014 | 1998 | 1988 | 1995 | 1991 | 1990 | pre-1980 | 1971 | |
| 30 C | B4 | 8 | 8 | 8 | B4 | | B4 | 2 E 3 | K21 | |
| 1 L | B5 | 9 | 9 | 9 | B5 | | B5 | 2 E 4 | K22 | N Pre-'80, E-N '95/'80, JB '98/'88 and AK: "Light Blue;" JB: "Blue" |
| 2 L | B6 | 10 | 10 | 10 | B6 | | B6 | 2 E 5 | K23 | |
| 3 L | B7 | 11 | 11 | 11 | B7 | | B7 | 2 E 6 | K24 | N Pre-'80, E-N '95/'80, JB '98/'88 and AK: "Lilac;" JB: "Purple" |
| 4 L | B8 | 12 | 12 | 12 | B8 | | B8 | 2 E 7 | Unlisted | |
| 6 L | B9 | 13 | 13 | 13 | B9 | | B9 | 2 E 8 | K25 | |
| Land Registry Fee (Kat. G.) | | | | | | | | | | |
| 5 M | C1 | 1 | 1 | 1 | C1 | | C1 | Unlisted | Unlisted | E-N '95/'80: "Other values may exist, but have not been seen" |
| 20 C | C2 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 30 C | C3 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 1 L | C4 | 2 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | AK: "Pale Blue;" JB '14: "Light Blue" |
| 2 L | C5 | 3 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 3 L | C6 | 4 | 1 | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | AK: "Lilac;" JB '98 considers 3L "Purple" and 5L to be a new category; JB '14 puts them in the same category as their #1, renames 3L "Lilac" |
| 5 L | C7 | 5 | 2 | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 6 L | C8 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 10 L | C9 | 6 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | AK: "Red;" JB'14: "Rose" |
| 20 L | C10 | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| State Fee | | | | | | | | | | |
| 5 Pf | D1 | 1 | Unlisted | Unlisted | D1 | D1A | Unlisted | Unknown | Unlisted | |
| 10 PF | D2 | Unlisted | Unlisted | Unlisted | D2 | D1B | Unlisted | Unknown | Unlisted | |
| 15 Pf | D3 | 2 | 1 | 1 | D3 | D1C | D1 | 1 B 1 | K8 | N Pre-'80: 2 types |
| 20 Pf | D4 | 3 | Unlisted | Unlisted | D4 | | Unlisted | Unknown | Unlisted | |
| 30 Pf | D5 | 4 | 2 | 2 | D5 | | D2 | 1 B 2 | K9 | |
| 50 Pf | D6 | 5 | 3 | 3 | D6 | | D3 | 1 B 3 | Unlisted | |
| 1 M | D7 | 6 | 4 | 4 | D7 | | D4 | 1 B 4 | K10 | |
| 1 1/2 M | D8 | 7 | 5 | 5 | D8 | | D5 | 1 B 5 | Unlisted | |
| 2 M | D9 | 8 | 6 | 6 | D9 | | D6 | 1 B 6 | K11 | |
| 2 1/2 M | D10 | 9 | 7 | 7 | D10 | | D7 | 1 B 7 | Unlisted | |
| 3 M | D11 | 10 | 8 | 8 | D11 | | D8 | 1 B 8 | K12 | N Pre-'80: 2 types |
| 4 M | D12 | 11 | 9 | 9 | D12 | | D9 | 1 B 9 | K13 | |
| 5 M | D13 | 12 | 10 | 10 | D13 | | D10 | Known | K14 | |
| 10 M | D14 | 13 | 11 | 11 | D14 | | D11 | Known | Unlisted | E-N '80, '95: 8 ovpt types |
| 15 M | D15 | Unlisted | Unlisted | Unlisted | D15 | D11A | Unlisted | Unlisted | Unlisted | |
| 20 M | D16 | 14 | 12 | 12 | D16 | | D12 | Known | Unlisted | |
| 25 M | D17 | Unlisted | Unlisted | Unlisted | D17 | D12A | Unlisted | Unlisted | Unlisted | |
| 50 M | D18 | 15 | 13 | 13 | D18 | | D13 | Known | K15 | |
| 100 M | D19 | Unlisted | Unlisted | Unlisted | D19 | D13A | Unlisted | Unlisted | Unlisted | |
| 200 M | D20 | Unlisted | Unlisted | Unlisted | D20 | D13B | Unlisted | Unlisted | Unlisted | |
| 300 M | D21 | 16 | 14 | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 500 M | D22 | 17 | 15 | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 300 M / 5 Pf | D22A | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 500 M / 5 Pf | D22B | 37 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 1000 M / 5 Pf | D22C | 18 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 10 C / 5 Pf | D23 | 21 | Unlisted | Unlisted | Unlisted | | Unlisted | Unlisted | Unlisted | |
| 20 C / 15 Pf | D24 | 20 | 16 | 14 | D14 | | D14 | 2 B 1 | Unlisted | Error, E-N '95: 1923 "D14" repeats a number -- it should be D21, with 8 ovpt types; N Pre-'80: 8 ovpt types |

| Value | AK | John Barefoot | | | Erler - Norton | | | Norton | Lapas | Notes |
|-------------------------------------|------|---------------|----------|----------|----------------|------|----------|----------|----------|---|
| | 2014 | 2014 | 1998 | 1988 | 1995 | 1991 | 1990 | pre-1980 | 1971 | |
| 1 L / 30 Pf | D25 | 22 | 17 | 15 | D15 | | D15 | 2 B 2 | Unlisted | <i>Error, E-N '95: 1923 "D15" repeats a number -- it should be D22, with 22a having a double surcharge; N Pre-'80: 2 B 2a is a double surcharge</i> |
| 2 L / 2 1/2 M | D26 | 23 | 18 | 16 | D16 | | D16 | Unlisted | Unlisted | <i>Error, E-N '95: 1923 "D16" repeats a number -- it should be D23, with 13 ovpt types; JB '98: "These surcharges come in up to to different type styles." JB '88: "These surcharges come in several different type styles - see Erler, Vol.V, page 83." N Pre-'80: 13 ovpt types</i> |
| Statistical Fee | | | | | | | | | | |
| 1 M | E1 | 1 | 1 | 1 | E1 | | E1 | 1 D 1 | K16 | |
| 2 M | E2 | 2 | 2 | 2 | E2 | | E2 | 1 D 2 | K17 | |
| 10 M | E3 | 3 | 3 | 4 | E3 | | E3 | 1 D 3 | K18 | <i>JB '88 skips number 3</i> |
| State Transport Agency (SVA) | | | | | | | | | | |
| 5 Pf | F1 | 1 | 1 | 1 | F1 | | F1 | Unknown | Unlisted | |
| 15 Pf | F2 | 2 | 2 | 2 | F2 | | F2 | 1 C 1 | K26 | |
| 20 Pf | F2A | Unlisted | Unlisted | Unlisted | Unlisted | | Unlisted | Unknown | Unlisted | |
| 30 Pf | F3 | 3 | 3 | 3 | F3 | | F3 | 1 C 2 | K27 | |
| 50 Pf | F4 | 4 | 4 | 4 | F4 | | F4 | 1 C 3 | K28 | |
| 1 M | F5 | 5 | 5 | 5 | F5 | | F5 | 1 C 4 | K29 | |
| 1 1/2 M | F6 | 6 | 6 | 6 | F6 | | F6 | 1 C 5 | K30 | |
| 2 M | F7 | 7 | 7 | 7 | F7 | | F7 | 1 C 6 | K31 | |
| 2 1/2 M | F8 | 8 | 8 | 8 | F8 | | F8 | 1 C 7 | K32 | <i>Typo: JB '98: their # 8 value is "2"</i> |
| 3 M | F9 | 9 | 9 | 9 | F9 | | F9 | 1 C 8 | K33 | |
| 4 M | F10 | 10 | 10 | 10 | F10 | | F10 | Unknown | Unlisted | |
| 5 M | F11 | 11 | 11 | 11 | F11 | | F11 | Known | K34 | |
| 15 M | F12 | 12 | 12 | 12 | F12 | | F12 | Unknown | Unlisted | |
| 20 M | F13 | 13 | 13 | 13 | F13 | | F13 | 1 C 9 | K35 | |
| 5 Pf | F14 | 14 | 14 | 14 | F14 | | F14 | 2 C 1 | Unlisted | <i>N Pre-'80, E-N '95-'80 & AK: "Blue" for F14-F28; JB: "Pale Blue"</i> |
| 10 Pf | F15 | 15 | 15 | 15 | F15 | | F15 | 2 C 2 | Unlisted | |
| 20 Pf | F16 | 16 | 16 | 16 | F16 | | F16 | 2 C 3 | Unlisted | |
| 50 Pf | F17 | 17 | 17 | 17 | F17 | | F17 | 2 C 4 | Unlisted | |
| 1 M | F18 | 18 | 18 | 18 | F18 | | F18 | 2 C 5 | Unlisted | |
| 2 M | F19 | 19 | 19 | 19 | F19 | | F19 | 2 C 6 | K36 | |
| 3 M | F20 | 20 | 20 | 20 | F20 | | F20 | 2 C 7 | K37 | |
| 4 M | F21 | 21 | 21 | 21 | F21 | | F21 | 2 C 8 | K38 | |
| 5 M | F22 | 22 | 22 | 22 | F22 | | F22 | 2 C 9 | K39 | |
| 10 M | F23 | 23 | 23 | 23 | F23 | | F23 | 2 C 10 | K40 | |
| 15 M | F24 | 24 | 24 | 24 | F24 | | F24 | 2 C 11 | K41 | |
| 20 M | F25 | 25 | 25 | 25 | F25 | | F25 | 2 C 12 | K42 | |
| 25 M | F26 | 26 | 26 | 26 | F26 | | F26 | 2 C 13 | K43 | |
| 50 M | F27 | 27 | 27 | 27 | F27 | | F27 | 2 C 14 | K44 | |
| 100 M | F28 | 28 | 28 | 28 | F28 | | F28 | 2 C 15 | K45 | |
| 10 C / 5 Pf | F29 | 35 | 35 | 35 | F29 | | F29 | 4 C 1 | Unlisted | <i>E-N '95/'80: 8 ovpt types; JB skips numbers 32-34; N Pre-'80: 6 ovpt types, handwritten additions of types 7, 8</i> |
| 50 C / 20 Pf | F30 | 36 | 36 | 36 | F30 | | F30 | Unknown | Unlisted | <i>E-N '95/'80: "probably various types"</i> |
| 50 C / 2 1/2 M | F30A | 31 | 31 | 31 | Unlisted | | Unlisted | Unknown | Unlisted | <i>Typo: JB '98: their # 31 value is "50c on 2"</i> |
| 1 L / 30 Pf | F31 | 30 | 30 | 30 | F31 | | F31 | 3 C 1 | Unlisted | <i>E-N '95/'80: 14 ovpt types; JB skips the number 29; N Pre-'80: 10 ovpt types, handwritten additions of types 11 - 14</i> |

| Value | AK | John Barefoot | | | Erler - Norton | | | Norton | Lapas | Notes |
|-----------------------------|------------|-----------------|-----------------|-----------------|----------------|------|------------|----------|-----------------|--|
| | 2014 | 2014 | 1998 | 1988 | 1995 | 1991 | 1990 | pre-1980 | 1971 | |
| 2 L / 2 1/2 M | F32 | <i>Unlisted</i> | <i>Unlisted</i> | <i>Unlisted</i> | F32 | | F32 | 3 C 2 | <i>Unlisted</i> | <i>N Pre-'80 & E-N '95/'80: 12 ovpt types</i> |
| 5 L / 3 M | F33 | 40 | 40 | 40 | F33 | | F33 | 4 C 2 | <i>Unlisted</i> | <i>E-N '95/'80: 12 ovpt types; JB '98/'88 skips numbers 37-39; JB '14 skips # 39; JB '14/'98: These surcharges [30-40] come in up to 14 different types. JB '88: "These surcharges come in several types - see Erler, Vol. V pages 87-88." N Pre-'80: 13 ovpt types, handwritten addition of type 14</i> |
| Bill of Exchange Tax | | | | | | | | | | |
| M 0,15 | G1 | 1 | 1 | 1 | G1 | | G1 | 1 G 1 | <i>Unlisted</i> | |
| M 0,30 | G2 | 2 | 2 | 2 | G2 | | G2 | 1 G 2 | <i>Unlisted</i> | |
| M 0,60 | G3 | 3 | 3 | 3 | G3 | | G3 | 1 G 3 | <i>Unlisted</i> | |
| M 1,20 | G4 | 4 | 4 | 4 | G4 | | G4 | 1 G 4 | <i>Unlisted</i> | |
| M 1,50 | G5 | 5 | 5 | 5 | G5 | | G5 | 1 G 5 | <i>Unlisted</i> | <i>Repeated Error, JB : their #5 value is "1.20M" – should be 1.50M</i> |
| M 1,80 | G6 | 6 | 6 | 6 | G6 | | G6 | 1 G 6 | <i>Unlisted</i> | |
| M 2,40 | G7 | 7 | 7 | 7 | G7 | | G7 | 1 G 7 | <i>Unlisted</i> | |
| M 3,00 | G8 | 8 | 8 | 8 | G8 | | G8 | 1 G 8 | <i>Unlisted</i> | |
| M 6,00 | G9 | 9 | 9 | 9 | G9 | | G9 | 1 G 9 | <i>Unlisted</i> | |
| M 12,00 | G10 | 10 | 10 | 10 | G10 | | G10 | 1 G 10 | <i>Unlisted</i> | |
| M 30,00 | G11 | 12 | 12 | 12 | G11 | | G11 | 1 G 11 | <i>Unlisted</i> | <i>JB '98/'88 skips # 11; JB '14 says "(11. 20M?)"</i> |
| M 60,00 | G12 | 13 | 13 | 13 | G12 | | G12 | 1 G 12 | <i>Unlisted</i> | |
| M 120,00 | <u>G13</u> | <u>14</u> | <u>14</u> | <u>14</u> | <u>G13</u> | | <u>G13</u> | 1 G 13 | <i>Unlisted</i> | |
| 50 C / M 0,15 | G14 | 15 | 15 | 15 | G14 | | G14 | 2 G 1 | <i>Unlisted</i> | |
| 1 L / M 0,30 | G15 | 16 | 16 | 16 | G15 | | G14 | 2 G 2 | <i>Unlisted</i> | <i>N Pre-'80: 5 types</i> |
| 1 L / M 0,60 | G16 | 17 | 17 | 17 | G16 | | G16 | 2 G 3 | <i>Unlisted</i> | |
| 1 L / M 1,20 | G17 | 18 | 18 | 18 | G17 | | G17 | 2 G 4 | <i>Unlisted</i> | |
| 2 L / M 1,80 | G18 | 19 | 19 | 19 | G18 | | G18 | 2 G 5 | <i>Unlisted</i> | <i>N Pre-'80: 6 types</i> |
| 5 L / M 3,00 | <u>G19</u> | <u>20</u> | <u>20</u> | <u>20</u> | <u>G19</u> | | <u>G19</u> | 2 G 6 | <i>Unlisted</i> | <i>E-N '95/'80, regarding G14 - G19: "Many types!" JB: re their #'s 15-20, "several different types."</i> |
| 50 C | G20 | 21 | 21 | 21 | G20 | | G20 | 3 G 1 | <i>Unlisted</i> | |
| 1 L | G21 | 28 | 28 | 28 | G21 | | G21 | 3 G 3 | <i>Unlisted</i> | <i>JB '98/'88 says 1L "Purple" is c1925; N Pre-'80, E-N '95/'80 say it is "Lilac" from 1925; JB '14 says it is c1926; AK has kept it in this catalog, not having seen a copy with a date cancel</i> |
| 1 L | G22 | 22 | 22 | 22 | G22 | | G22 | 3 G 2 | <i>Unlisted</i> | <i>N Pre-'80, E-N '95-'/'80 and AK: "Light Blue;" JB '98/'88: "Blue;" JB '14: "Pale Blue"</i> |
| 2 L | G23 | 23 | 23 | 23 | G23 | | G23 | 3 G 4 | <i>Unlisted</i> | |
| 5 L | G24 | 24 | 24 | 24 | G24 | | G24 | 3 G 5 | <i>Unlisted</i> | |
| 10 L | G25 | 25 | 25 | 25 | G25 | | G25 | 3 G 6 | <i>Unlisted</i> | |
| 20 L | <u>G26</u> | <u>26</u> | <u>26</u> | <u>26</u> | <u>G26</u> | | <u>G26</u> | 3 G 7 | <i>Unlisted</i> | |
| 0,50 / 1 L | G27 | 27 | 27 | 27 | G27 | | G27 | 4 G 1 | <i>Unlisted</i> | <i>Error: JB '14, in describing the base stamp of this issue, says it's "# 22 Blue," mistakenly retaining its '98/'88 color designation</i> |

* Underline beneath catalog numbers indicates last stamp in a specific issue

* No **Barefoot** catalog numbers within the appropriate timeframe are unaccounted for: numbering gaps anticipated new values?

* **Update to E-N, '91**, was by "Arbeitsgemeinschaft Fiskalmarken, im Bund Deutscher Philatelisten," updating E-N '80

* **Lapas '71** does not mention overprint types

* **Norton Pre-'80** information is not based on his '61 revenues list, which did not include Klaipeda/Memel revenues (and to which Lapas '71 gives credit), but on three stages of John Norton's typewritten notes. "Known" issues were hand-written additions to typewritten pages.

References

Lapas, Raimondas. 1971. *Lietuvos valstybinių mokesčių ženklų katalogas - Catalog of the Lithuanian Revenue Stamps*. Chicago: Self-published.

Norton, John A. Pre-1980. Revenue Stamps of Memel (Klaipėda). *in three different undated typewritten versions with occasional handwritten additions – which I have considered “known” issues. The notes pre-date the 1980 Erler-Norton catalog. Thank you to Jerome Norton for access to his father’s notes and collection of Memel / Klaipėda revenue stamps*

Erler, Martin, and John A Norton. 1980. *Katalog der Stempelmarken von Deutschland: Danzig, Memel, Oberschlesien*. Icking, Germany: ORA-Verlag.

Barefoot, John, and Anthony Hall. 1988. *Baltic States Revenues*. 2nd Edition, In *European Philately* 9. York, England: J. Barefoot Ltd.

Arbeitsgemeinschaft Fiskalmarken. 1991. “Ergänzungen zum Katalog Deutschland V” *Arbeitsgemeinschaft für Fiskalmarken im Bund Deutscher Philatelisten (1): 8. - 1991 update to Erler, Martin, and John A Norton (1980)*

Erler, Martin, and John A Norton. 1995. *Katalog der Stempelmarken von Deutschland: Danzig, Memel, Oberschlesien*. Band 05. Icking, Germany: Ora-Verlag.

Barefoot, John. 1998. *Baltic States Revenues*. 3rd Edition. York, England: J. Barefoot Ltd.

Barefoot, John. 2014. *Baltic States Revenues*. 4th Edition. York, England: J. Barefoot Ltd.