

Dual-Nation Documentary Taxation of the U.S. Civil War Era

Purpose. This exhibit shows documents from the era of Civil War U.S. documentary taxation, 1862-1883, bearing stamps of both the U.S. and other nations/states/provinces, and explains how they occurred.

Such combinations are **generally exceedingly rare; seven shown here are unique; for six others no more than five have been recorded.**

Examples are included for all recorded combinations, U.S. plus:

1. Canada	2. Cuba	6. Great Britain
1.1 Ontario	3. Denmark	7. Haiti
1.2 Quebec	4. France	8. Netherlands
1.3 Province of Canada	5. Germany	9. New Zealand
1.4 Dominion of Canada	5.1 Brunswick	
1.5 Nova Scotia	5.2 Prussia	
	5.3 Empire	

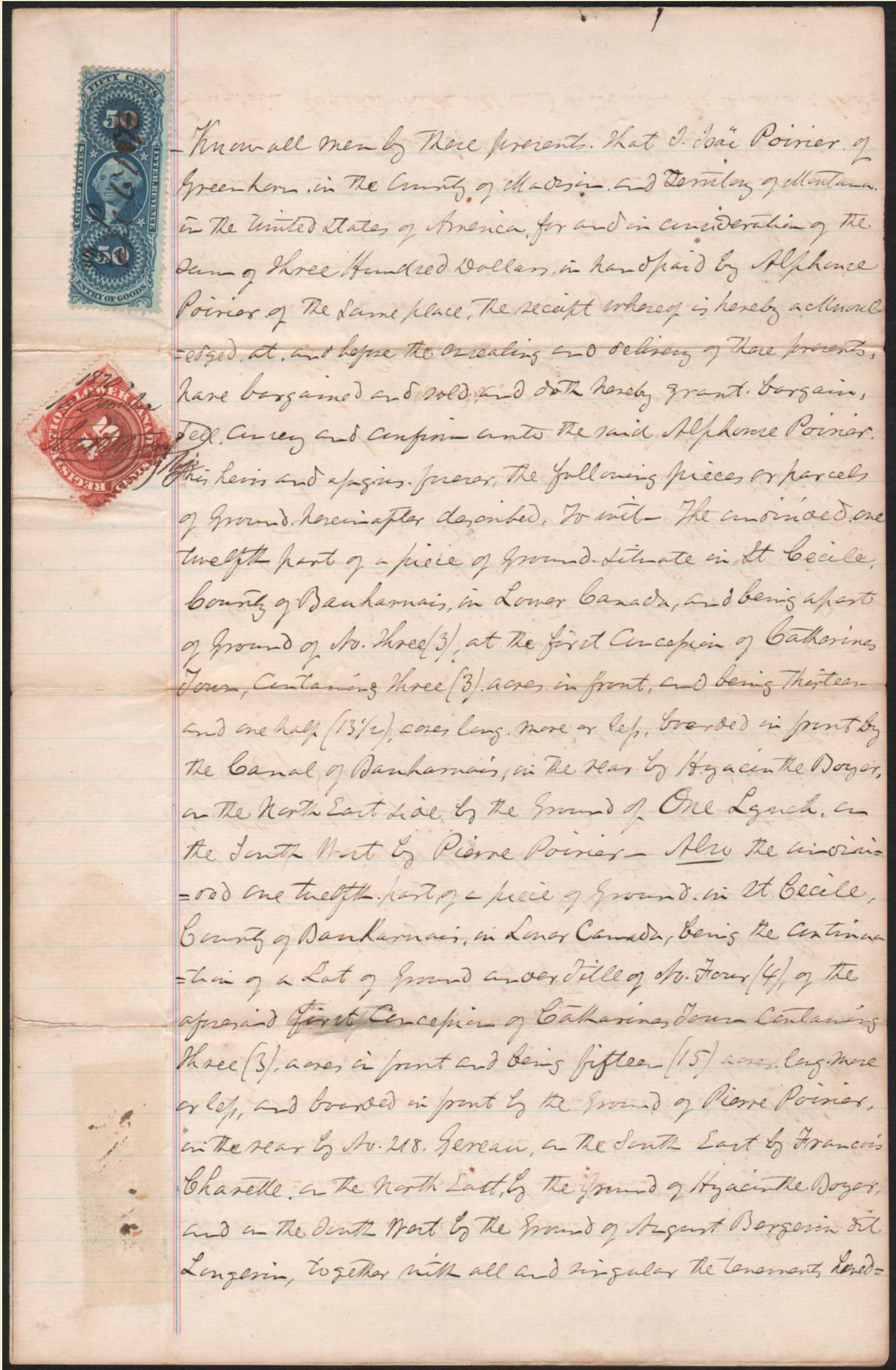
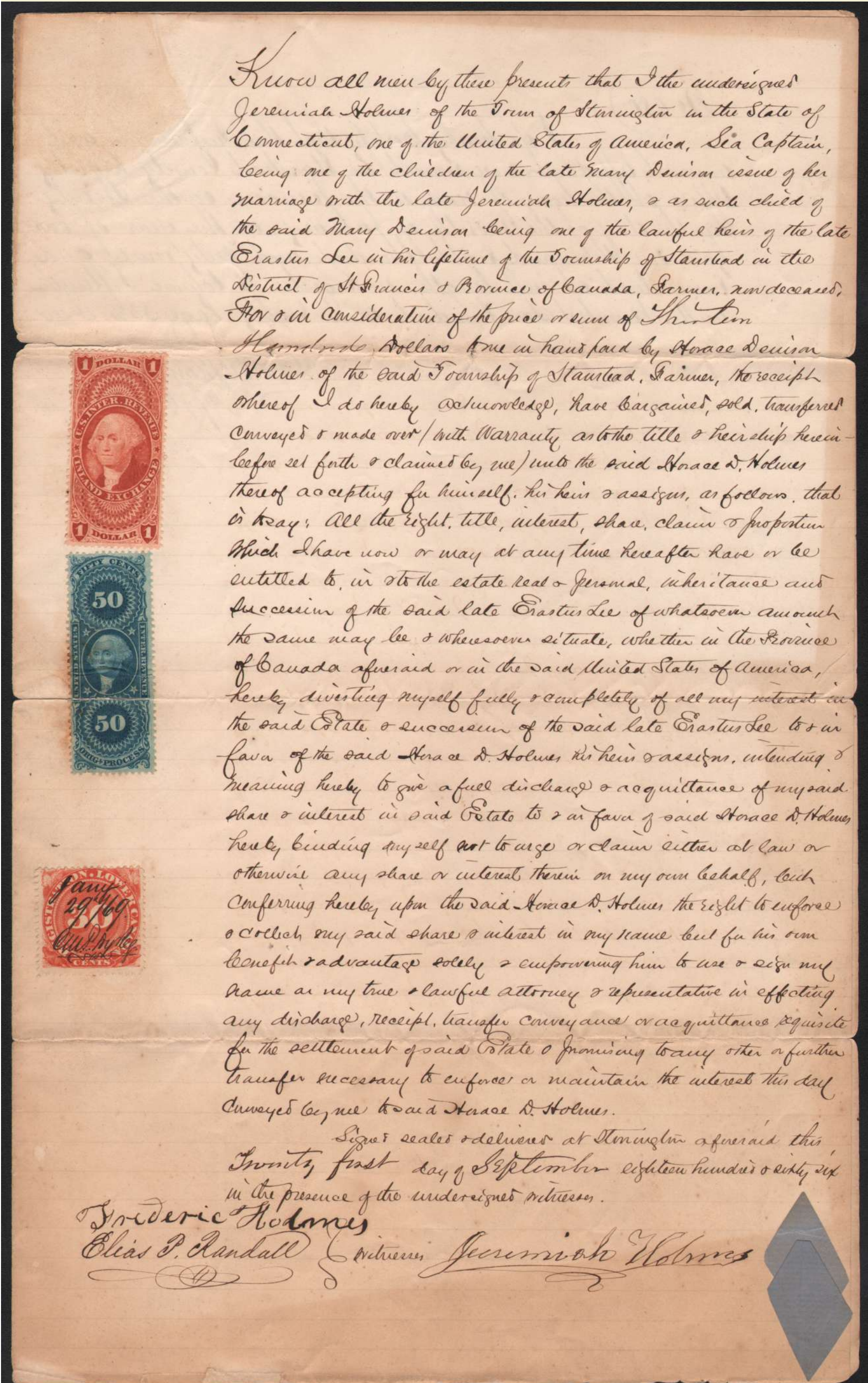
1. Canada

1.1 Ontario

(Upper Canada, "Canada West")

Sole recorded U.S.-Ontario combination

- 1. Reverse of 1867 promissory note for \$900 made and payable in Chicago, U.S. Inland Exchange 1864 rate of 5¢ per \$100 paid by Inland Exchange 5¢ block of nine
- 2. Only partially paid and filed in an action in the Upper Canada Court of Common Pleas, stamped there with Ontario Common Fund ("C.F.") 10¢



1.2 Quebec Registration 15¢ rate (Lower Canada, "Canada East")

"Greenhorn, Montana Territory, plus Quebec!"

Two U.S.-Quebec combinations recorded

- 1. Above, 1870 deed from Isaac Poirier of "Greenhorn, in the County of Madison and Territory of Montana," conveying several properties in St. Cecile, Lower Canada for \$300. A 50¢ Entry of Goods pays the U.S. Conveyance 1864 tax of 50¢ per \$500.
- 2. Upon registration a Lower Canada (Quebec) Registration 1866 15¢ was added, which applied for amounts to \$400.

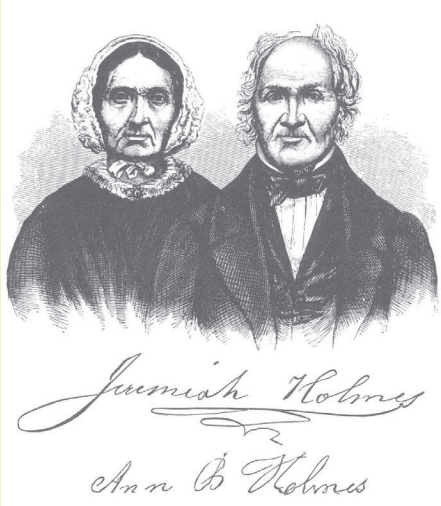
"Greenhorn, Madison County," unmentioned in all sources, was evidently named after the Greenhorn mountain range, out of which issues Alder Gulch, a magical name in Montana lore. A fortuitous strike there in May 1863 morphed into a "fourteen mile city" along it that yielded some \$30 million in gold over the next three seasons (\$1.9 billion today). Its commercial center was Virginia City, which is where the U.S. stamp here was affixed. The presence of Québécois like Isaac Poirier is a testament to its far-reaching allure. Greenhorn was probably a short-lived camp on Alder Gulch.



1.2 Quebec Registration 30¢ rate 1812 War Hero Jeremiah Holmes Signs a Deed

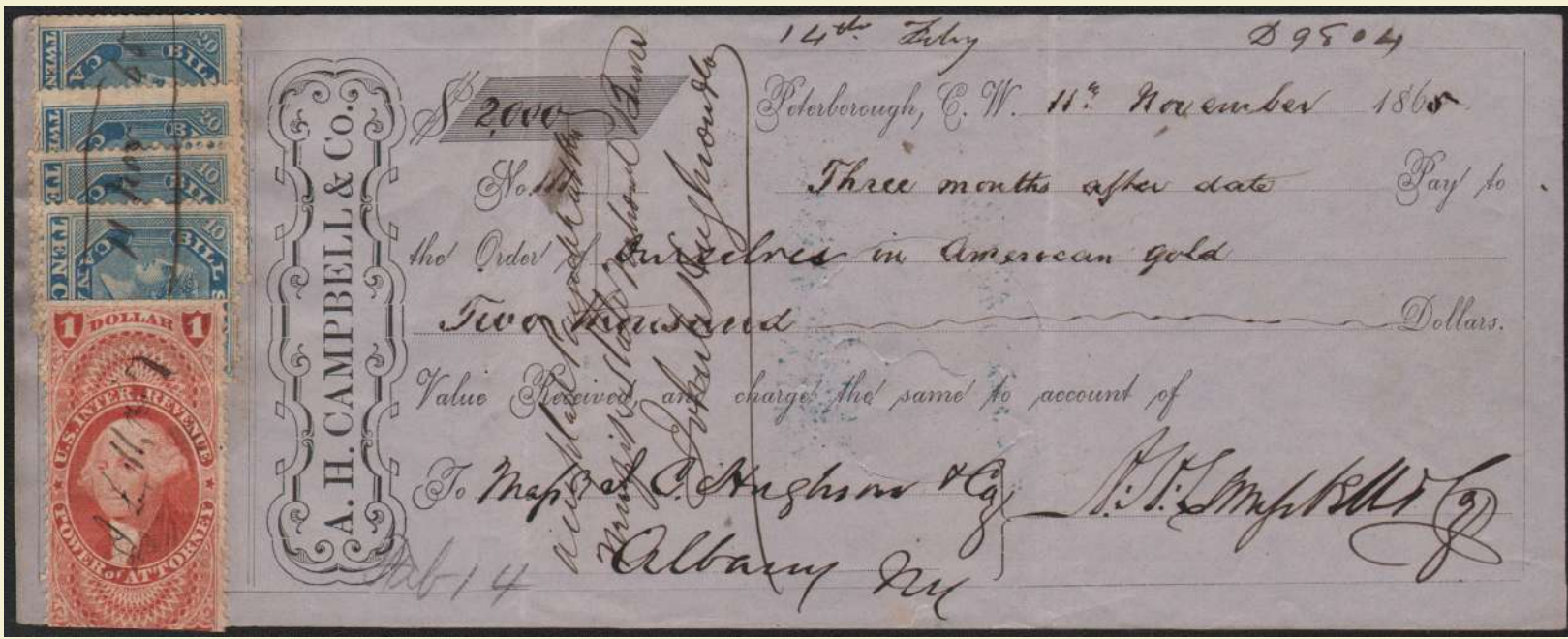
- 1. 1866 deed, Stonington, Connecticut, property in Stanstead, Canada, consideration \$1,300, the U.S. Conveyance tax \$1.50.
- 2. In January 1869 the deed was registered in Canada, duly stamped with Quebec Registration 1866 30¢, which applied for amounts above \$400.

Made by Jeremiah Holmes, "Sea Captain," revered as hero of the Battle of Stonington in the War of 1812. Years of impressment on British vessels had made Holmes an accurate cannoneer with an abiding hatred of the British Navy. At the bombardment of Stonington by an overwhelming naval force, when the brig Despatch ventured too close, Holmes expertly put a double shot from the defenders' lone cannon below its water line, effectively ending the battle.



1.3 Province of Canada

[1840–1867, Upper Canada (“Canada West”) plus Lower Canada (“Canada East”)]



1.3 U.S.-Canada First Bill Issue

Four U.S.-First Bill Issue combinations recorded

1. 1865 time draft for \$2,000, Peterborough, Canada West, drawn on party in Albany, New York
Canada bill tax: 3¢ per \$100 on promissory notes, drafts, and bills of exchange made singly, paid here by First Bill Issue 20¢ (x2) & 10¢ (x2)
2. Upon acceptance taxed at U.S. Inland Exchange rate of 5¢ per \$100, paid by \$1 stamp

First Bill Issues in use only about a year in 1864–5;

1.3 U.S.-Canada Second Bill Issue

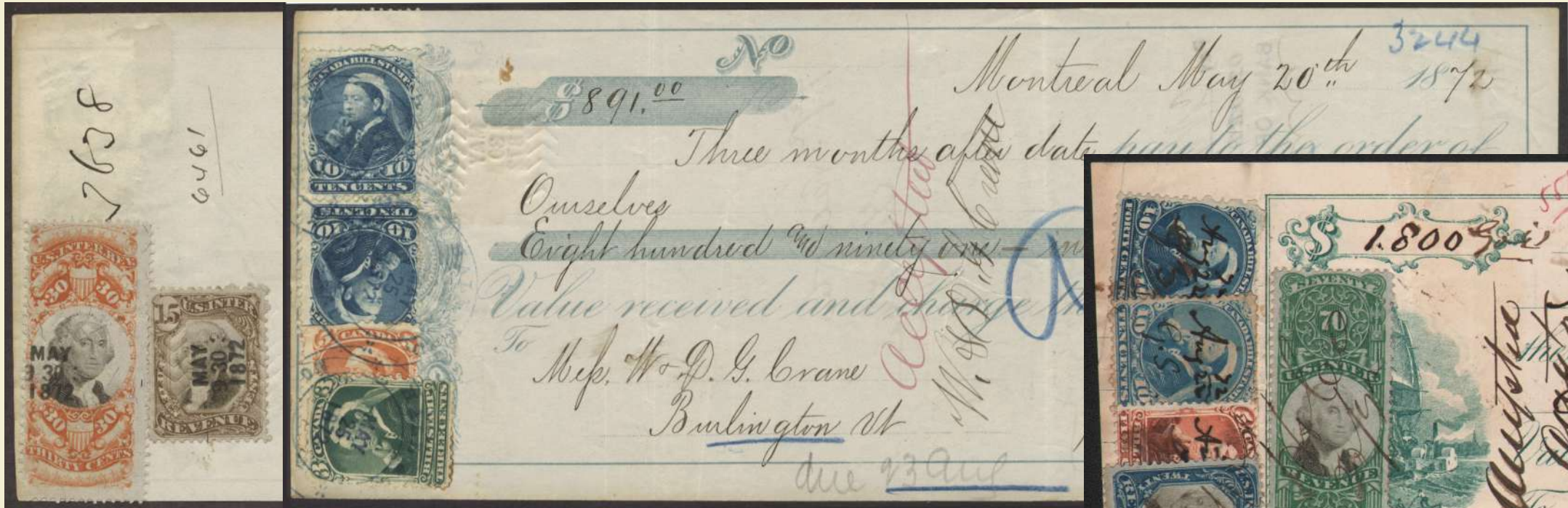
Two U.S.-Second Bill Issue combinations recorded

1. 1865 time draft for \$3,000, Peterborough, Canada West, drawn on party in Albany, New York
Canada bill tax of 3¢ per \$100 paid by Second Bill Issue 50¢ & 20¢ (x2)
2. Upon acceptance, \$1.50 U.S. tax of 5¢ per \$100 paid by \$1 & 50¢ stamps

Second Bill Issues in use only 1865–7

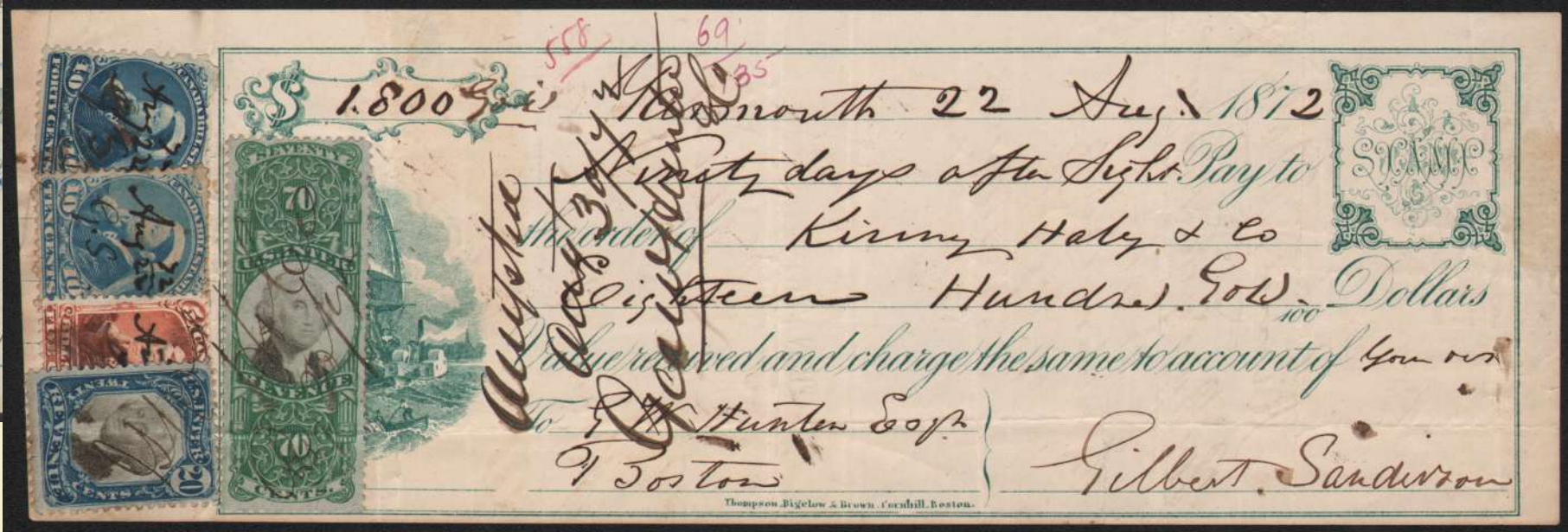
1.4 Dominion of Canada

After Confederation in July 1867, the bill stamp taxes of the Province of Canada were extended to the new Dominion, and a Third Issue of bill stamps was created in 1868. The confusingly named Upper and Lower Canada were renamed Ontario and Quebec.



1.4 U.S.-Canada Third Bill Issue

1. 1872 time draft for \$891, Montreal (Quebec), drawn on party in Burlington, Vermont
Canada bill tax of 3¢ per \$100 paid by Third Bill Issue 10¢ (x2), 5¢ & 3¢
 2. Upon acceptance, \$1.50 U.S. tax of 5¢ per \$100 paid by Third Issue 30¢ & 15¢ stamps
- Even apart from the Canadian stamps, the combination of U.S. 30¢ and 15¢ is unique.



1.4 U.S.-Canada Third Bill Issue

1. 1872 time draft for \$891, Yarmouth (Nova Scotia), drawn on party in Boston
Canada bill tax of 3¢ per \$100 paid by Third Bill Issue 40¢, 10¢ & 5¢
 2. Upon acceptance, \$1.50 U.S. tax of 5¢ per \$100 paid by Third Issue 70¢ & Second Issue 20¢ stamps
- U.S. Third Issue 70¢ recorded on only eight documents



1.4 U.S.-Canada Third Bill Issue; U.S. Origin

1. 1872 note for \$3,000 made at Burlington, Vermont, payable at Merchants Bank of Montreal
U.S. Inland Exchange tax of 5¢ per \$100 underpaid by Third Issue \$1 & Second Issue 25¢
2. Upon acceptance, Canada bill tax of 3¢ per \$100 paid by Third Bill Issue 50¢ & 40¢



1.4 U.S.-Canada Third Bill Issue; U.S. Origin; Serendipitous Border Crossing (I)

1. 1871 sight draft for \$400 made at Portland, Maine, drawn on party in New York, taxed by U.S. at Bank Check 2¢ rate
 2. Endorsed to Bank New York, for Bank of Montreal, Quebec, who paid the Canada bill tax of 3¢ per \$100 by Third Bill Issue 4¢ (x3)
- Three U.S. Bank Check-Canada combinations recorded



1.4 U.S.-Canada Third Bill Issue; U.S. Origin; Serendipitous Border Crossing (II)

1. 1870 promissory note for \$500 made and payable in Detroit, U.S. Inland Exchange tax paid by 25¢ stamp
2. Endorsed and accepted for payment at The Quebec Bank, St. Catharines, Ontario, stamped there with Canada Third Bill 3¢ (x5) paying rate of 3¢ per \$100

Sole recorded such U.S.-Canada combination



1.5 Nova Scotia “N.S.” Overprint (I)

Two in-period U.S.-Nova Scotia combinations recorded

1. 1869 draft, Liverpool, Nova Scotia, for \$50 “American Gold,” drawn on party in Bangor, Maine
Nova Scotia “N.S.” overprinted 3¢ pays the tax for amounts above \$50 to \$100

Elsewhere in the Dominion the tax would have been only 2¢, on amounts above \$25 to \$50. In Nova Scotia, though, the law stated “the amount . . . shall be reckoned in the currency of that Province”; since US\$50 was equivalent to NS\$51.33, this bumped the tax to 3¢!

2. Upon acceptance, U.S. tax of 5¢ per \$100 paid by 5¢ tied by embossed handstamp



1.5 Nova Scotia “N.S.” Overprint (II)

1. 1872 time draft for \$1,600, Yarmouth, Nova Scotia, drawn on party in Boston
Canada bill tax of 3¢ per \$100 overpaid by Third Bill Issue 50¢ “N.S.” overprint plus unoverprinted 5¢ & 3¢

2. Upon acceptance, U.S. tax of 5¢ per \$100 paid by Third Issue 70¢ & Second Issue 10¢

Two out-of-period combination U.S.-Nova Scotia combinations recorded

U.S. Third Issue 70¢ recorded on only eight documents



2. Cuba



2. Taxed by U.S. in 1863, by Cuba circa 1868!

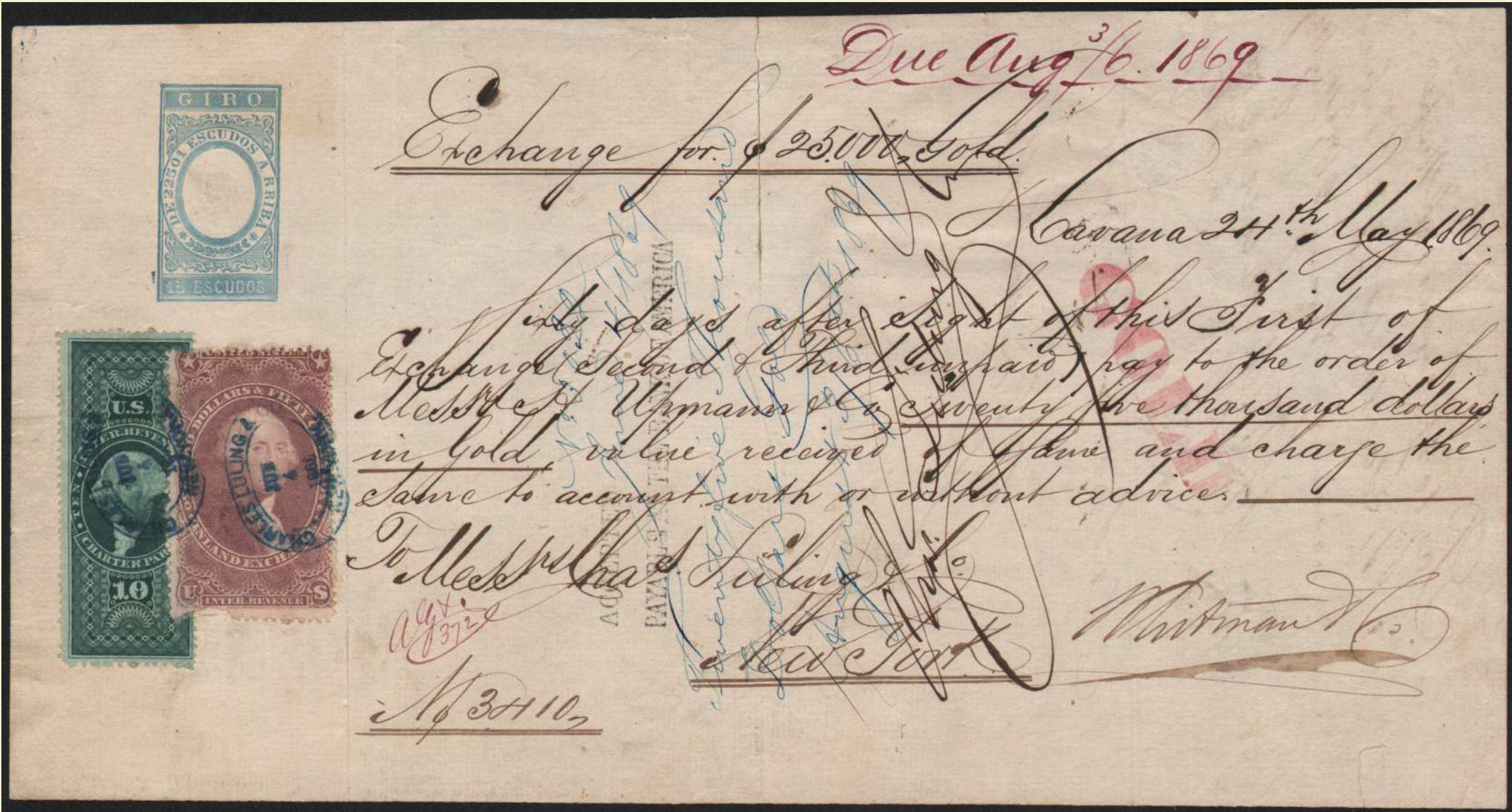
Matched pair of September 1863 First bills of exchange from sets of three, Havana, drawn on party in New York

1. Upon acceptance taxed at the short-lived U.S. Inland Exchange 1863 schedule, at 2¢ per \$200, the amounts \$2,160.75 and \$1,600, the taxes 22¢ and 16¢, paid by an array of stamps

Only four incoming bills taxed at the 1863 rates recorded

2. Surprisingly, both bills bear Giro (“Draft”) adhesives, issued in 1868, evidently affixed to ensure legality in a long-running legal action. Both have a notation made in October 1865 by an attorney for payee F. Noy & Stocker acknowledging payment of \$8,582.30 as part of a judgment. Upon receiving the bills in Havana, Noy & Stocker had endorsed them to other parties, who would have sued to be made whole. Both bills were previously attached to other documents, evidently as exhibits in legal actions. Moreover the stamps are in the appropriate denominations: bill #108, for \$2,160.75, bears a Giro 2.50e, sufficient for 4,001 to 5,000 escudos (\$2,080 to \$2,600); #92 for \$1,600 bears a Giro 2e, sufficient for 3,001 to 4,000 escudos (\$1,560 to \$2,080)! Especially given the seeming improbability of these usages, the probability of fakery is essentially nil.

Five Cuba-U.S. combinations recorded



2. Cuba High-Value Giro Stamped Paper plus U.S.

1. 1869 First bill of exchange from a set of three, Havana, drawn on bankers Charles Luling & Co. in New York, for \$25,000 in gold

Written on Giro (“Draft”) revenue stamped paper of 15 escudos, the high value, for transactions above 22,500 escudos. \$25,000 was equal to about 48,000 escudos, so the tax was correct.

2. Upon acceptance for payment in the U.S. it was taxed at the Inland Exchange 1864 rate of 5¢ per \$100, with \$12.50 paid by \$10 Charter Party & \$2.50 Inland Exchange.

Depending on the basis for comparison, one dollar in 1869 was equivalent to between \$20 and \$50 today, so this was comparable to a present-day million dollar transaction. Ex-Morton Dean Joyce.

Five Cuba-U.S. combinations recorded, only two on stamped paper



(The circular punch cancel through the U.S. 2¢ stamp appears not to cut the document. A closer look, though, reveals that the circular punch has indeed cut the bill, but not completely: a chad is still attached; shades of Florida 2000!

An even closer look shows that the circular portion of the Giro stamp has also been cut away, leaving only the bill itself, showing a portion of the printed company name. So the 2¢ undoubtedly “belongs.”)

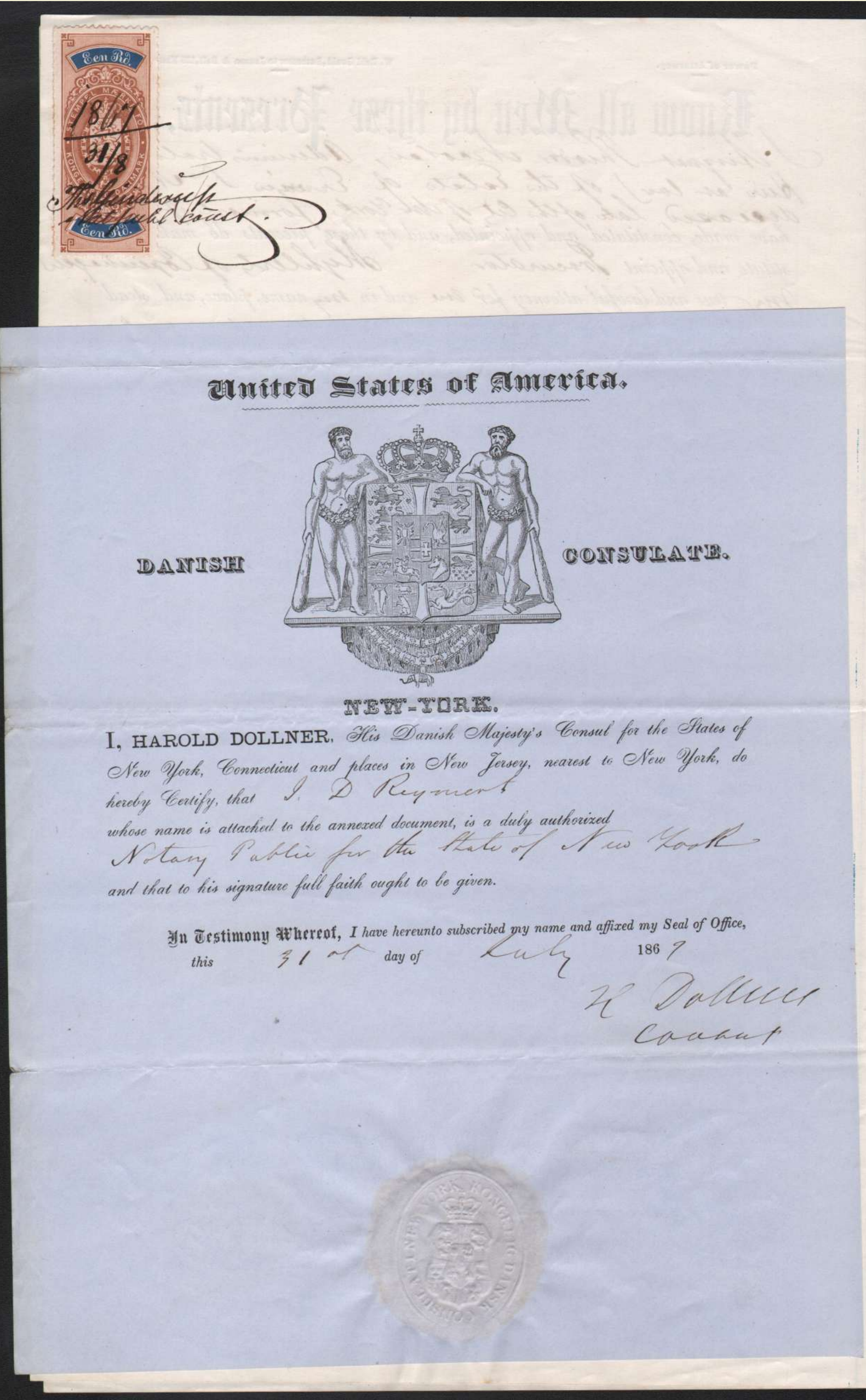
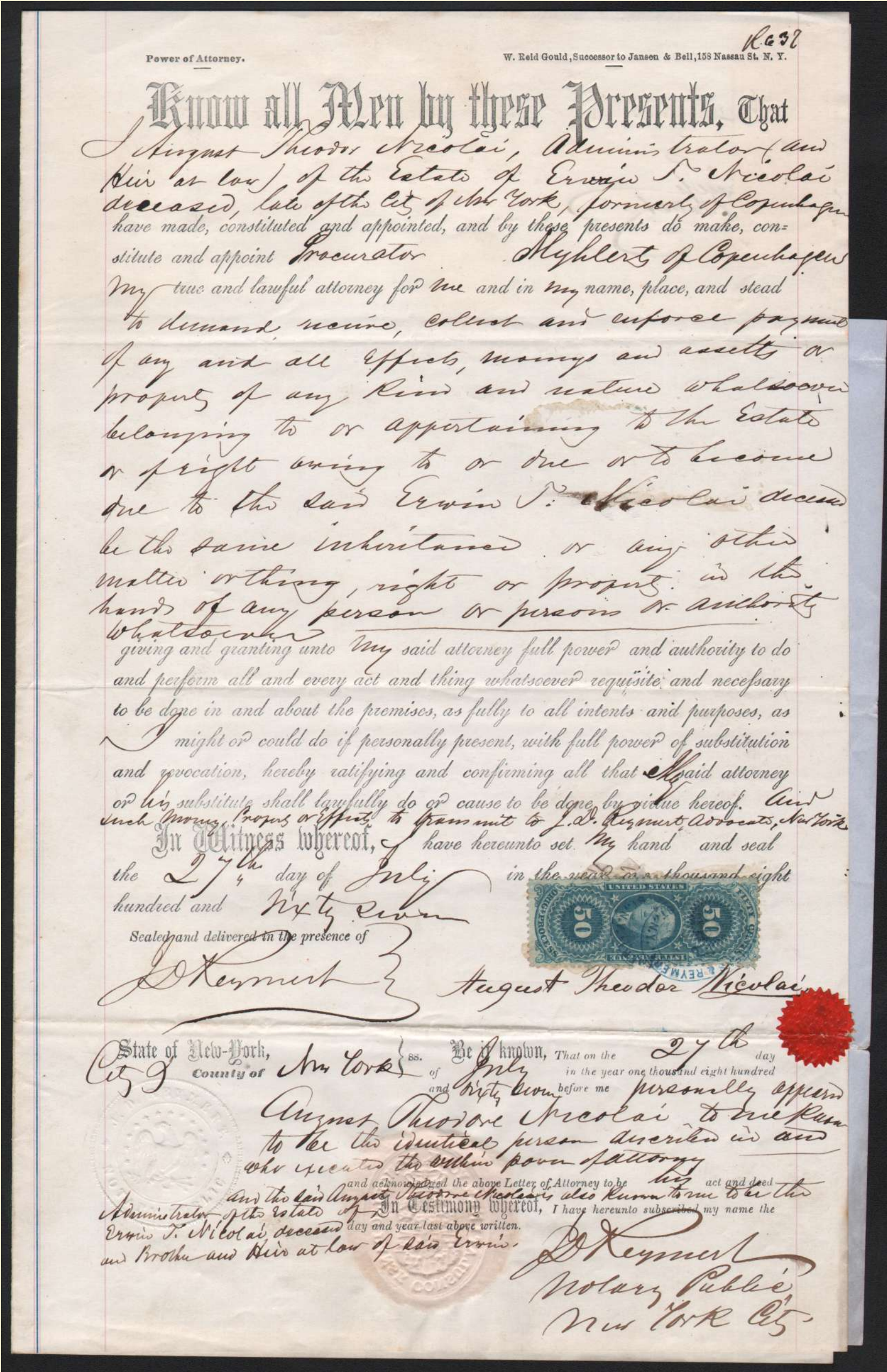


2. Serendipitous Use of 1875 Fifth Issue 2¢

1. 1869 First bill of exchange from a set of three, Havana, drawn on party in New York, stamped with Cuba Giro 25c
 2. In the U.S., 1875 Fifth Issue 2¢ Liberty affixed
- Five Cuba-U.S. combinations recorded

The U.S. stamp need not have been affixed, but whatever the underlying rationale, it produced what is arguably the most exotic recorded use of the 2¢ Liberty, normally seen only on domestic checks.

3. Denmark



3. Denmark

Two Denmark-U.S. combinations recorded

1. 1867 power of attorney executed in New York, giving a procurator in Copenhagen power to oversee liquidation of an estate there, U.S. general Power of Attorney 1864 50¢ tax
2. Certification by Danish Consul and Denmark 1862 1 riksdaler affixed one month later

Effective October 1, 1872, all U.S. documentary stamp taxes had been rescinded, with the sole exception of the 2¢ Bank Check tax.

If this bill had been payable at sight, that tax might have been construed to have been due; before October 1872 incoming bills of exchange had been taxed at the same rates as domestic bills: if payable at sight, at the Bank Check rate.

However if payable otherwise, incoming bills had been taxed at the Inland Exchange rate, now rescinded. And this bill was payable three days after sight. It need not have been stamped!

4. France



4. U.S.-France Bill of Lading Combination

- 1. 1866 bill of lading for shipment of refined petroleum from New York, to Havre
U.S. Bill of Lading 10¢ tax for shipment of goods to a foreign port
- 2. Upon arrival France Dimension 1865 50 centimes affixed

Sole recorded dual-nation usage on a bill of lading

(A valid bill of lading was required to collect goods shipped. They were typically made in sets of three or four, "one of which to be accomplished, the others to stand void." Extant examples were nearly all held in reserve in the shipper's or consignor's files; very few, like this one, reached their destination and were executed.)



4. U.S.-France Effets de Commerce 1860 Issue

- 1. 1865 First bill of exchange from a set of three, New York, drawn on a party in Havre, for 13,130.10 francs (about \$2,500)
U.S. Foreign Exchange 1864 tax of 2¢ per \$100, paid on reverse with Inland Exchange 40¢ and 4¢ pair
- 2. Upon acceptance France Effets de Commerce 1860 7fr affixed, for bills above 13,000 to 14,000 francs

Two combinations with 1860 issues recorded



4. U.S.-France Effets de Commerce 1864 Issue

- 1. 1868 First bill of exchange of August Belmont & Co. from a set of three, New York, drawn on bankers Rothschild Bros. in Paris, for 382 francs (about \$75)
U.S. Foreign Exchange 1864 tax of 2¢ per \$100 paid on reverse with 2¢ stamp
- 2. Upon acceptance France Effets de Commerce 1864 20c affixed, for bills above 300 to 400 francs



4. U.S.-France “Remittance Bill” (I); Effets de Commerce 1864 Issue

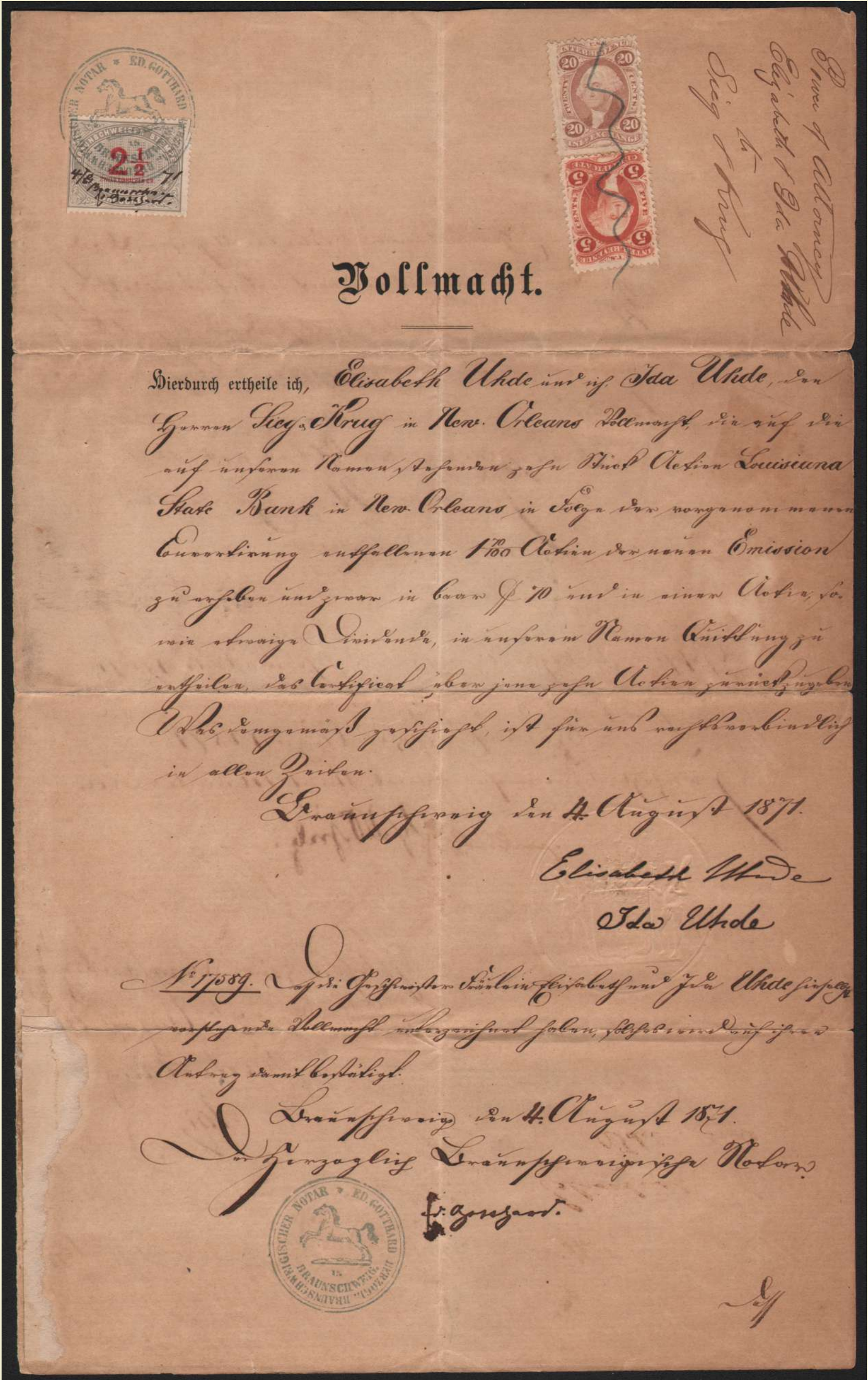
1. 1869 Original bill of exchange from a set of two, Bank of New Orleans, drawn on correspondent bankers in Bordeaux, for 100 francs, payable at sight
Foreign bills drawn singly or in duplicate, payable at sight, were taxed by the U.S. simply at the Bank Check 2¢ tax, regardless of the amount.
In contrast to the commercial bills shown above, this is a “bank bill” or “remittance bill,” sold by banks to the public for a small fee (typically about 3–5%). The buyer could then safely mail it abroad in lieu of sending cash. The Bank of New Orleans specialized in selling these bills to the French community there; by making them only in duplicate, payable at sight, the stamp tax was simplified and minimized. Typically they are for small, round amounts.
2. Upon acceptance France Effets de Commerce 1864 5c affixed, for bills of 100 francs or less

4. U.S.-France “Remittance Bill” (II); Effets de Commerce 1860 Issue

1. October 1872 Original bill of exchange, New Orleans National Banking Association, drawn on correspondent bankers in Tarbes, from a set of two, payable at sight
In May 1871 the Bank of New Orleans had been reorganized as a national bank, renamed the New Orleans National Banking Association. Here is another of their “remittance bills,” for 500fr, now stamped with U.S. 2¢ Third Issue.
 2. On reverse two Effets de Commerce 1860 25c, inscribed “From 400fr to 500fr”; why were two affixed to a bill for 500fr?
In August 1871 the tax on incoming foreign bills had been doubled; the use of two 1860 stamps seems extraordinary; two 1864 25c would have served as well, and two new Effets de Commerce series with the new rates inscribed had been issued in 1871 and 1872!
- Two combinations with 1860 issues recorded



5. Germany



5.1 Brunswick

Sole recorded U.S.-Brunswick combination

- 1871 power of attorney whereby sisters in Brunswick empower a party in New Orleans to sell stock in the Louisiana State Bank at New Orleans
1. Stamped with Brunswick Notarial Acts 1871 2½ groschen tied by notary’s pictorial handstamp
 2. U.S. Power of Attorney for Stock Transfer 25¢ tax paid In New Orleans



5.2 Prussia

“Remittance Bill” to Prussia

1. Left, 1866 First (“Prima”) bill of exchange of the European Exchange Office of C. F. Adae, Cincinnati, with central text in German, drawn on a correspondent bank in Trier, then in the Kingdom of Prussia

Another “remittance bill,” for 50 Prussian thalers (about \$36); Adae catered to the large German community in Cincinnati; note the high serial number, #44,584.

From a set of two payable at sight, thus taxed at U.S. Bank Check 2¢ rate

2. Upon acceptance Prussia Stempelmarke 1862 5 silbergroschen affixed (Forbin #1B, center in black)

Four U.S-Prussia combinations recorded

5.2 Prussia

Commercial Bill to Prussia

1. Right, 1869 First of exchange, Boston, drawn on firm in Frankfort-on-Main, then in the Kingdom of Prussia, for 297.67 florins (about \$112)

Altered to be from a set of two, payable at sight, thus taxed at U.S. Bank Check 2¢ rate

2. Upon acceptance Prussia Stempelmarke 1862 5 silbergroschen affixed (Forbin #1A, center in gray)

Four U.S-Prussia combinations recorded



5.3 German Empire

U.S. Second Issue Rarities

1. 1872 Firsts of exchange drawn on Frankfurt, taxed at U.S. Foreign Exchange 1864 tax, 2¢ per \$100:

2,247.45 florins (about \$900), stamped with Second Issue 10¢ & 4¢ (x2); 10,000 florins (about \$4,000), bearing Second Issue 60¢ & 20¢

2. On acceptance arrays of German Empire 1871 Exchange issues affixed

After August 1864 there was little use for many denominations including 3¢, 4¢, 6¢, 30¢, 40¢, 60¢, 70¢, \$1.30, \$1.60, \$1.90. Their inclusion in the short-lived Second and Third Issues resulted in many major fiscal history rarities. The Foreign Exchange 1864 rate of 2¢ per \$100 was one of only two likely sources of documents bearing these “abandoned” denominations.

Second Issue 60¢ and 4¢ each recorded on fewer than ten documents

5.3 German Empire

U.S. Third Issue Rarities

1. 1872 First of exchange, New York, drawn on Frankfurt, 8,000 florins (about \$3,200), bearing Third Issue 60¢ & 4¢
2. on acceptance German Empire 1871 Exchange issues affixed

Third Issue 4¢ and 60¢ each recorded on fewer than ten documents;
two 60¢ & 4¢ combinations recorded

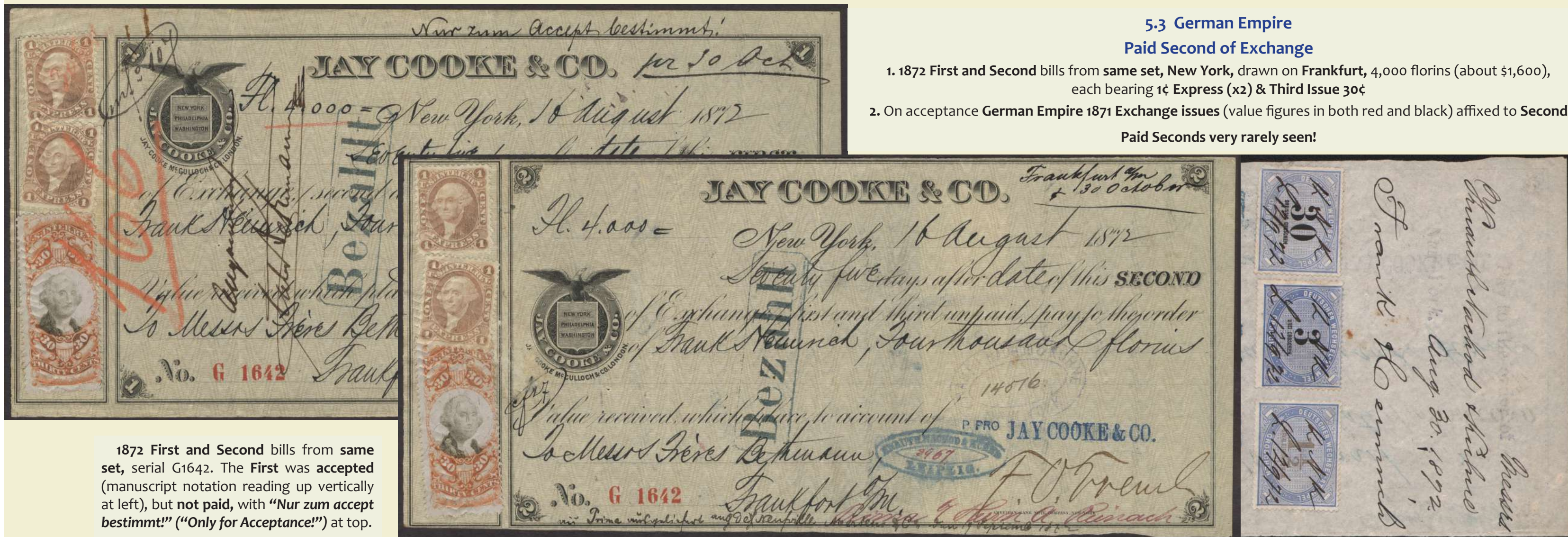


5.3 German Empire

Paid Second of Exchange

1. 1872 First and Second bills from same set, New York, drawn on Frankfurt, 4,000 florins (about \$1,600), each bearing 1¢ Express (x2) & Third Issue 30¢
2. On acceptance German Empire 1871 Exchange issues (value figures in both red and black) affixed to Second

Paid Seconds very rarely seen!



1872 First and Second bills from same set, serial G1642. The First was accepted (manuscript notation reading up vertically at left), but not paid, with "Nur zum accept bestimmt!" ("Only for Acceptance!") at top.



5.3 German Transfer Tax on U.S. Bond

1. 1870 San Francisco \$1,000 school bond, in essence a promise to pay, thus taxed 50¢ at Inland Exchange 1864 rate of 5¢ per \$100
2. Germany 1887 red transfer tax handstamp ("Reich stamp tax two per thousand" i.e. 0.2%) of Frankfurt-on-Main

Sole recorded such combination

6. Great Britain

6. Insurance on Ill-Fated George Cairns Sole recorded U.S.-General Duty combination

1872 certificate of insurance for \$2,000 advanced to captain against freight aboard **S.S. George Cairns**, which departed **Montreal** for **Limerick** September 4.

The **George Cairns** foundered off the coast of Nova Scotia the same day, a **total loss** with **eight lives lost**.

1. This certificate was generated in **New York** after the fact, on September 27, The **10¢ stamp** presumably pays the **Certificate 5¢ tax** plus the **Agreement 5¢ tax** on the agreement printed vertically at right.

2. **Countersigned in Montreal**, then transported to **London**, where the claim was paid, having first been duly stamped with **Great Britain 1s & 3d General Duty** revenues tied by **POLICY OF INSURANCE** blue oval cancels.



6. Great Britain 1854 Foreign Bill Issues

1. January 1871 First bill of exchange of Bowles Bros. & Co. of New York drawn on their home office in **London**, for £101.3.0 (about \$492), stamped with 10¢ Certificate paying the U.S. Foreign Exchange 1864 rate of 2¢ per \$100 or fraction.

2. Upon acceptance **Great Britain Foreign Bill 1857 2s** affixed.

The **Foreign Bill stamps** were used exclusively on **incoming bills**; the large 1854-7 issues, inscribed "**BILL OF EXCHANGE DRAWN OUT OF THE UNITED KINGDOM**," make this clear.



6. Great Britain 1871 Foreign Bill Issues

1. Similar May 1871 First bill of exchange of Bowles Bros. for £50 (about \$243), stamped with U.S. 3¢ Foreign Exchange (x2)

2. Upon acceptance **Great Britain Foreign Bill 1871 6d** affixed. A new series of Foreign Bill stamps had just been issued, much smaller than the preceding series, with pence, shilling and pound values in lilac, violet and green, respectively.



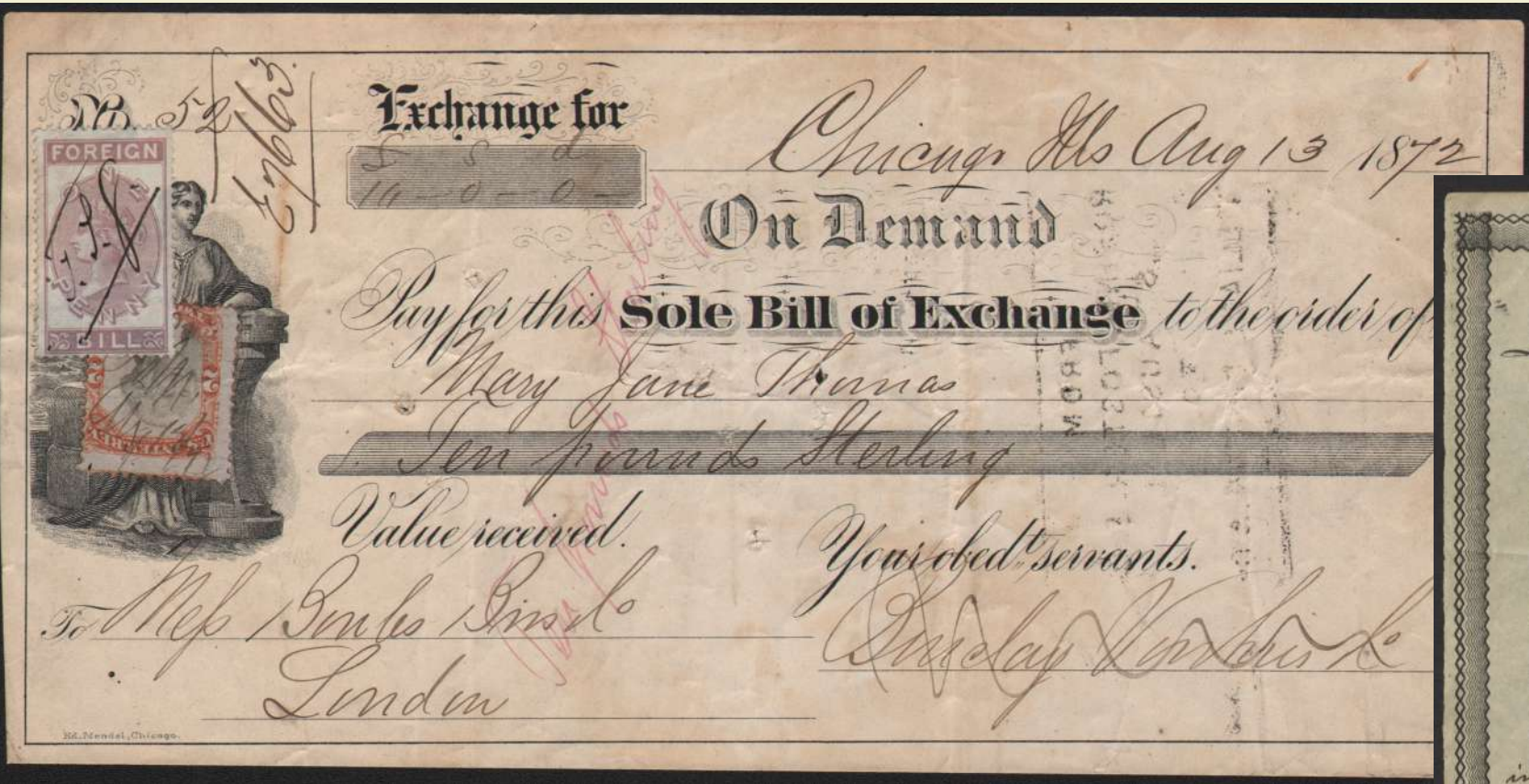
6. Great Britain Foreign Bill 1854 & 1871 Combination

1. June 1872 First bill of exchange, New York, drawn on London for £700 (about \$3,410), stamped with U.S. Second Issue 50¢ & 20¢ in strikingly different shades

2. Upon acceptance **Great Britain Foreign Bill 1857 4s & 1871 3s** affixed, an extraordinary combination of large and small format issues

6. “Remittance Bill” to Ireland

- 1. August 1871 First bill of exchange from a set of three, St. Louis, again drawn on Bowles Bros. in London, for a mere £6 (about \$29), U.S. 2¢ tax at Foreign Exchange 2¢ per \$100 rate
 - 2. On acceptance Great Britain Foreign Bill 1871 1d pair affixed
- Not a commercial transaction, but a **small remittance to Ireland**, presumably by an immigrant. For a small fee, typically about 3%, an immigrant wishing to send money home could purchase a bill of exchange in that amount from a bank, and mail it home.



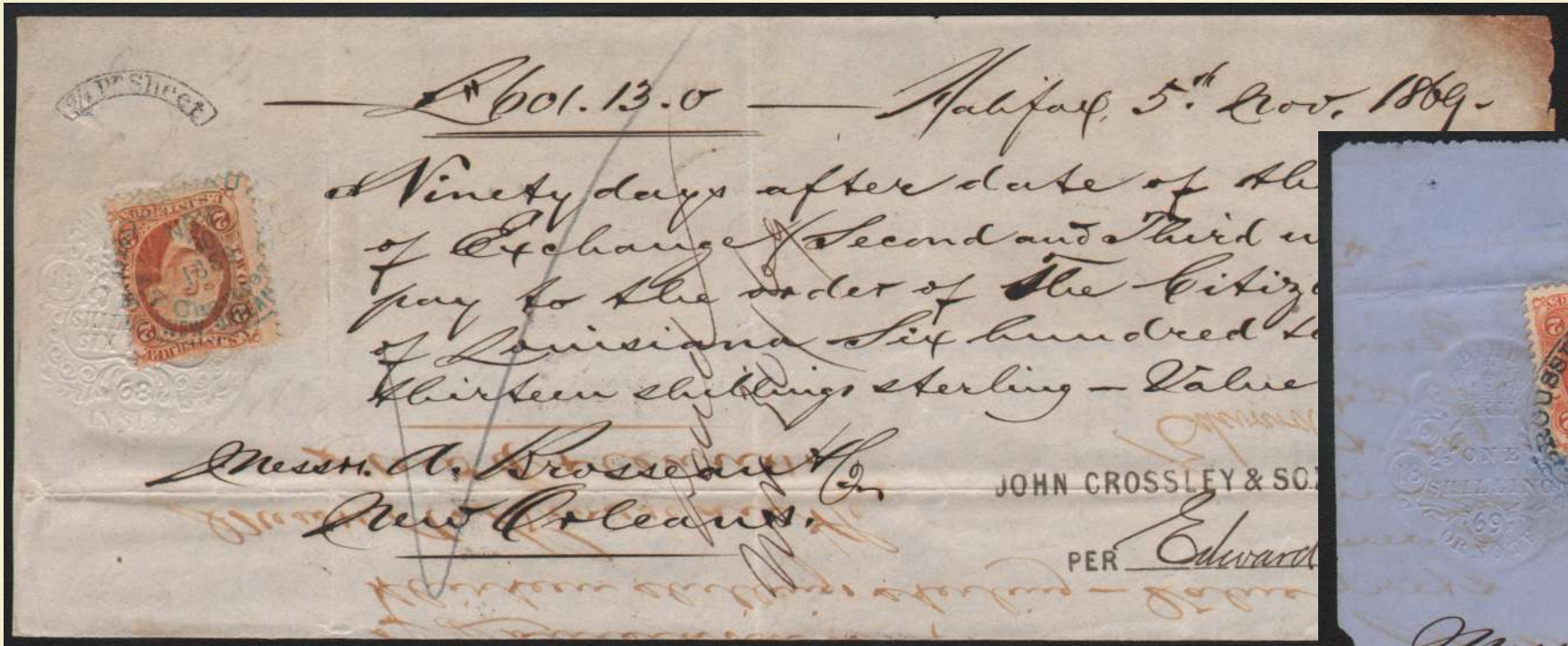
6. “Remittance Bill,” 2¢ Flat Rate

- 1. 1872 generic “Sole Bill of Exchange” payable on demand, drawn in Chicago, once again on Bowles Brothers & Co. in London, for £10 (about \$49). Foreign bills drawn **singly or in duplicate**, payable **at sight**, were taxed by the U.S. simply at the **Bank Check 2¢ tax**, regardless of the amount, here paid by **Third Issue 2¢**.
 - 2. On acceptance Great Britain Foreign Bill 1871 1d affixed
- Bowles Brothers’ London branch would fail scandalously in November 1872**, shortly after this bill was made.



6. “Remittance Bill,” 2¢ Flat Rate Paid by Imprint

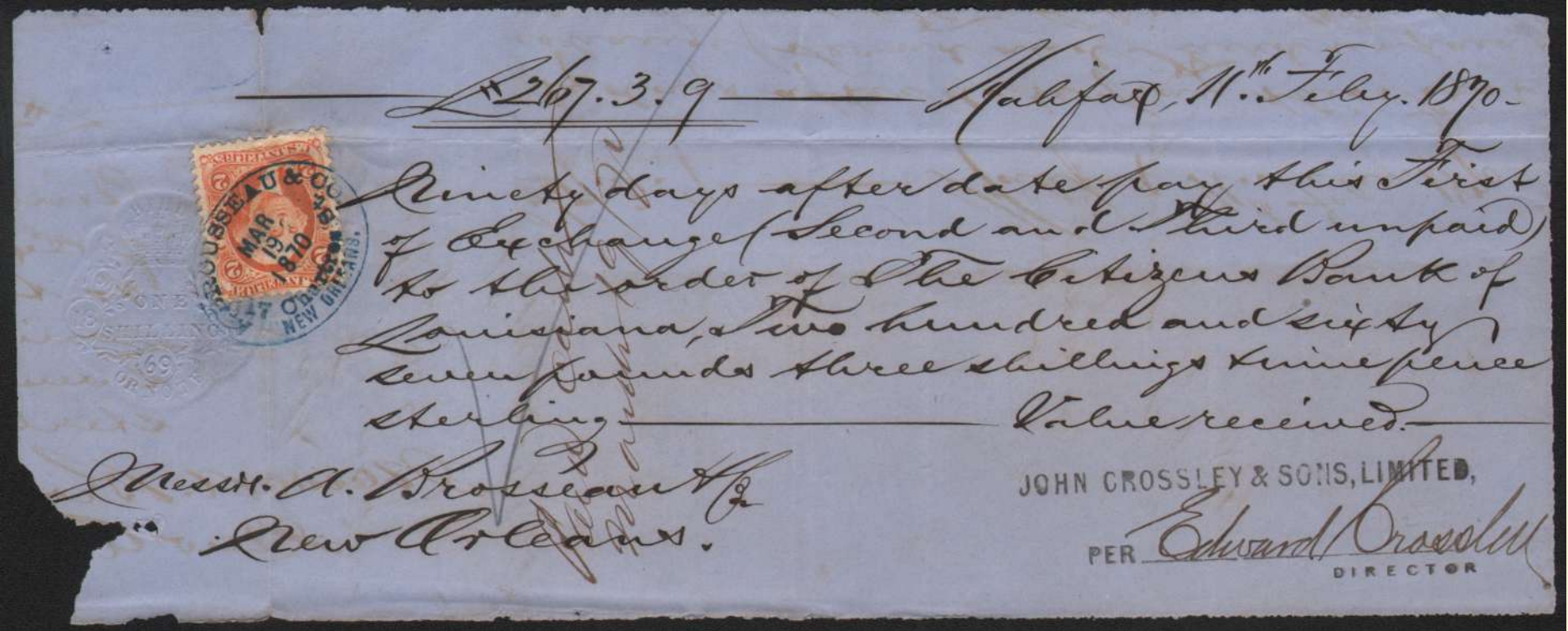
- 1. 1872 First bill of bankers Ball, Hutchings & Co. of Galveston, Texas, drawn on Jay Cooke, McCulloch & Co. of London, for £20. From a set of only two, payable at sight, thus taxed only at the **2¢ Bank Check rate**. Secure in this knowledge, Ball, Hutchings & Co. avoided the nuisance of affixing adhesive stamps by paying the tax with an **imprinted 2¢ stamp** (Scott RN-C1).
 - 2. In Britain it was stamped not with a Foreign Bill stamp, but with an **Inland Revenue 1868 1d**, and not by by Cooke, McCulloch & Co., but by endorsee J. C. Im Thurn & Co. of London. This and a few similar Firsts of Ball, Hutchings & Co. are the **only foreign bills recorded from Texas**.
- The **failure of Jay Cooke & Co.** would trigger the calamitous **Panic of 1873**.



6. Foreign Bill, Britain to U.S. (I)

Two outgoing Britain-U.S. combinations recorded

- 1. 1869 handwritten First bill of exchange, Halifax, England, drawn on party in New Orleans, from a set of three, for £601.13.0 (about \$2,930), payable at 90 days sight
- Outgoing bills did **not receive Foreign Bill stamps**, which were reserved for incoming bills; instead **embossed stamps** were used. Here “**FOREIGN BILL IN SETS**” embossed 2s 6d with date plugs 14-8-68. The **paper itself is handstamped “3/4 Pr Sheet.”**
- 2. Upon acceptance stamped with **U.S. 2¢ U.S.I.R.** This would have been appropriate had the bills been payable at sight, but as they were payable at **90 days sight**, the appropriate tax was **5¢ per \$100**, or about **\$1.50!**



6. Foreign Bill, Britain to U.S. (II)

- 1. 1870 First bill from the same correspondence, for £267.3.9 (about \$1,300), now with “**BILL OR NOTE**” embossed is dated 18-9-1868. The underlying **Stamp Acts** explain the different stamp types:
 - The **1854 Act** laid down **rates for sets of three, one-third to be paid on each bill**;
 - The **1870 Act** ruled instead that the **First bill should show the full tax**, the others to be unstamped.
 - 2. Upon acceptance again U.S. tax again underpaid by **2¢ U.S.I.R.**, the appropriate tax 65¢!
- Both bills drawn by **world-famous carpet manufacturers John Crossley & Sons** of Halifax, on **A. Brousseau & Co.** of New Orleans, **importers and dealers in carpets**, payable to the Citizens Bank of Louisiana. Notations on the reverse of one bill reveal that **Brousseau & Co. were selling Crossley carpets on commission**.



6. Receipt Taxes

- 1. 1866 receipt by party at Ballymena, Ireland, for money received, stamped with **Inland Revenue 1860 1d**
 - 2. Sent to the U.S. where the **Receipt 2¢ tax** was paid by **2¢ Bank Check orange** with manuscript cancel back-dated Quaker-style (“8 mo 12”) to the date of execution.
- An unexpected document type for dual-nation stamping; **receipts were usually retained locally**. Here James Boyle of Ballymena acknowledged receiving **\$100** from the **estate of a family member in America**; the receipt was then sent back to the U.S. for record-keeping purposes.

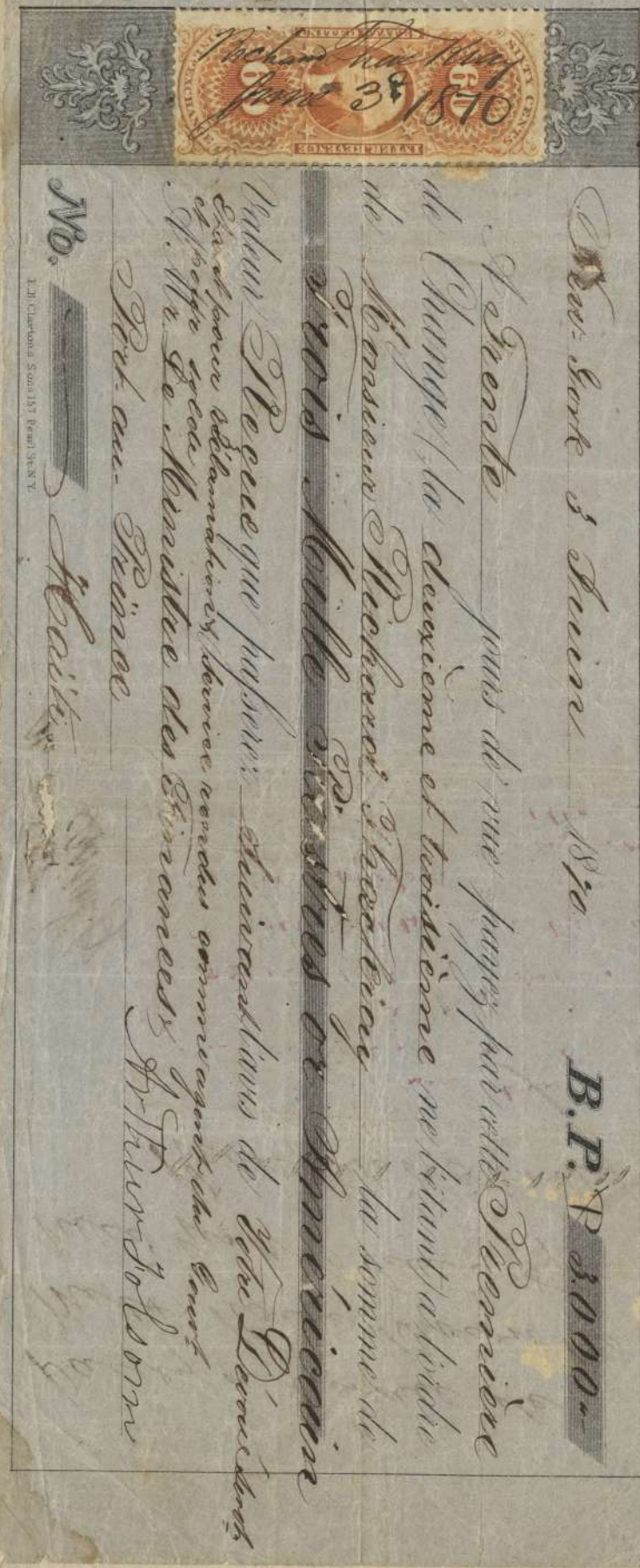
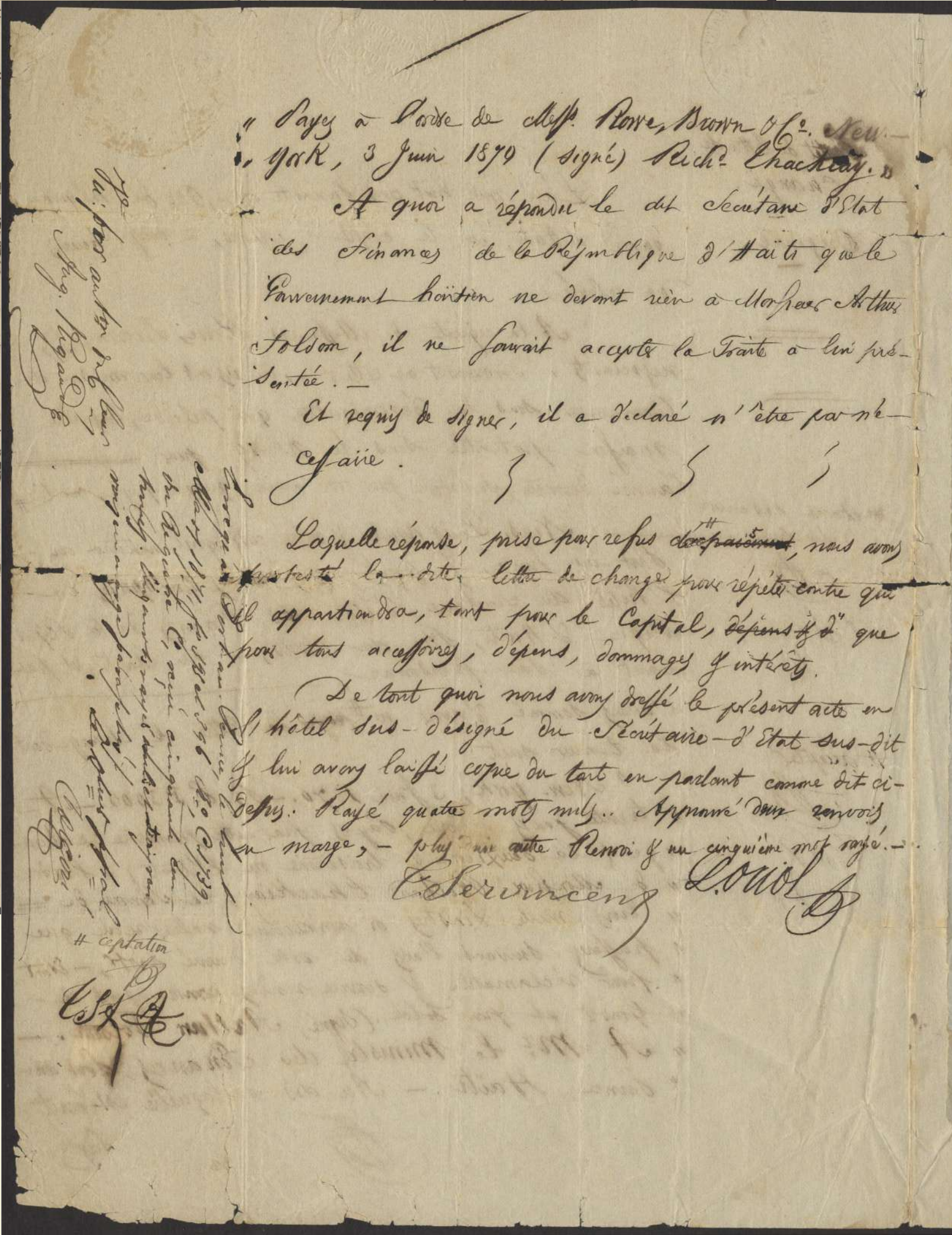
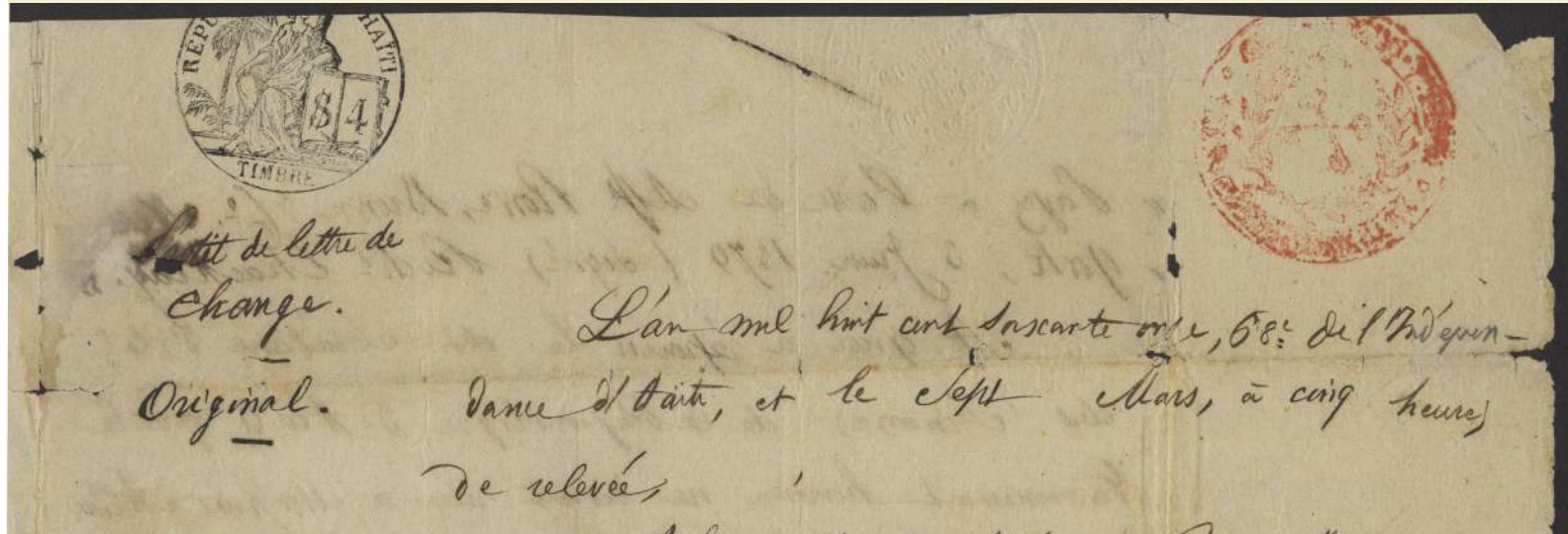
7. Haiti

7. U.S. Bill of Exchange Protested in Haiti

Sole recorded U.S.-Haiti combination; sole recorded stamped bill to Haiti

- 1870 First bill of exchange, New York, for 3,000 “piasters” (U.S. dollars), by one Arthur Folsom, drawn on Haitian Minister of Finance for “services rendered as agent of the Government,” U.S. Foreign Exchange tax 60¢
- Attached to quarto sheet with \$4 Haitian tax handstamp, used for protest by notary in Port-au-Prince

The key words are, “The said **Secretary of State of Finances** of the Republic of Haiti responded that the **Haitian Government owes nothing to Monsieur Arthur Folsom**, and he is not able to accept [the bill].” Notations on both the protest and the bill itself indicate they were used as exhibits in a case involving payee Richard Thackeray.



8. Netherlands

8. Stock Certificate Double Taxed

Sole recorded U.S.-Netherlands combination

- 1871 stock certificate, U.S. Certificate of Stock 25¢ tax
- Netherlands “1/5 Paid” Retroactive Securities Tax 25c affixed in 1886

Netherlands 1886 Retroactive Securities Tax

In 1886, stock certificates sold in the Netherlands became subject to **revenue stamp duty**. Certificates **already sold** were required to be **stamped retroactively**:

- From June 1 to November 30, 1886, certificates could be made current by paying **one-fifth of the regular duty**. Stamps overprinted “1/5 Betaald” (“1/5 Paid”) were used.
- From December 1, 1886, to February 28, 1887, they could be made current by paying **half the regular duty**. “1/2 Paid” stamps were used.
- After that the full duty had to be paid.

United States Freehold Land and Emigration Company

This company was established in 1869 to promote emigration to its **500,000 acre Costilla Estate** in the San Luis Valley, in the Territories of Colorado and New Mexico. It was largely funded by the Dutch banking firm of Wertheim and Gompertz (to whom this certificate was made). Its **stocks and bonds** were marketed in the Netherlands as well as the U.S. The company ultimately failed, but as the Dutch stamp here shows, it was still hopeful of success in 1886.



9. New Zealand

9. U.S. Second Issue 60¢

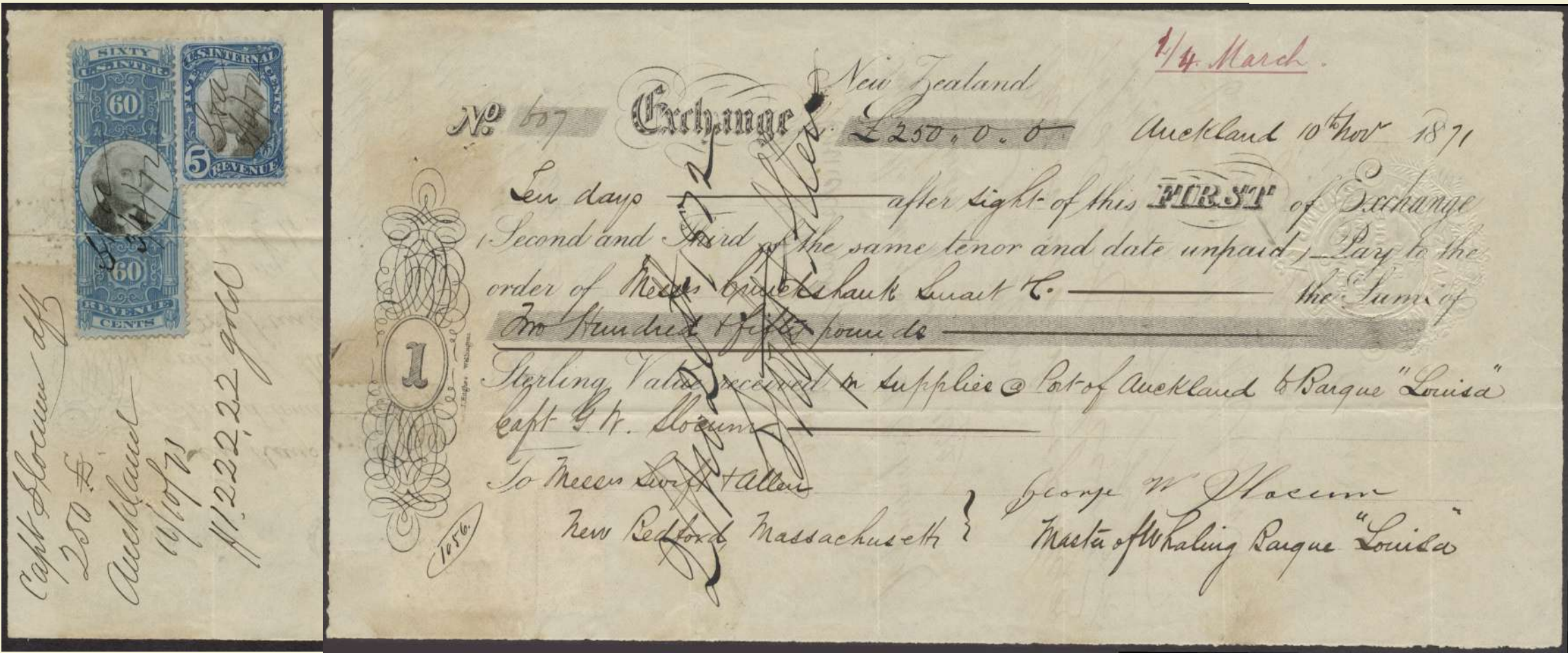
Four New Zealand-U.S. combinations recorded

1871 First bill of exchange, made at Auckland, New Zealand, by master of whaling bark *Louisa*, amount £250 for supplies, drawn on whaling factors Swift and Allen of New Bedford, Massachusetts

1. At right side embossed “NEW ZEALAND STAMP DUTY” 1 shilling 8 pence stamp. Bills of exchange made in sets of three were taxed at 4d per £50, thus 20d, or 1s 8d, correctly paid here.

2. Swift & Allen accepted it, figured the dollar equivalent at \$1,222.22, and paid the requisite 65¢ tax with Second Issue 60¢ & 5¢.

Second Issue 60¢ recorded on only nine documents, of which this incoming bill of exchange from a whaleship master in New Zealand is certainly the most exotic.



9. New Zealand Embossed and Adhesive Stamps

Unique triple combination

1871 First bill of exchange made at Russell, Bay of Islands, New Zealand, by master of whaling bark *Louisa*, amount £240.16.6 for supplies, drawn on whaling factors Swift and Allen of New Bedford

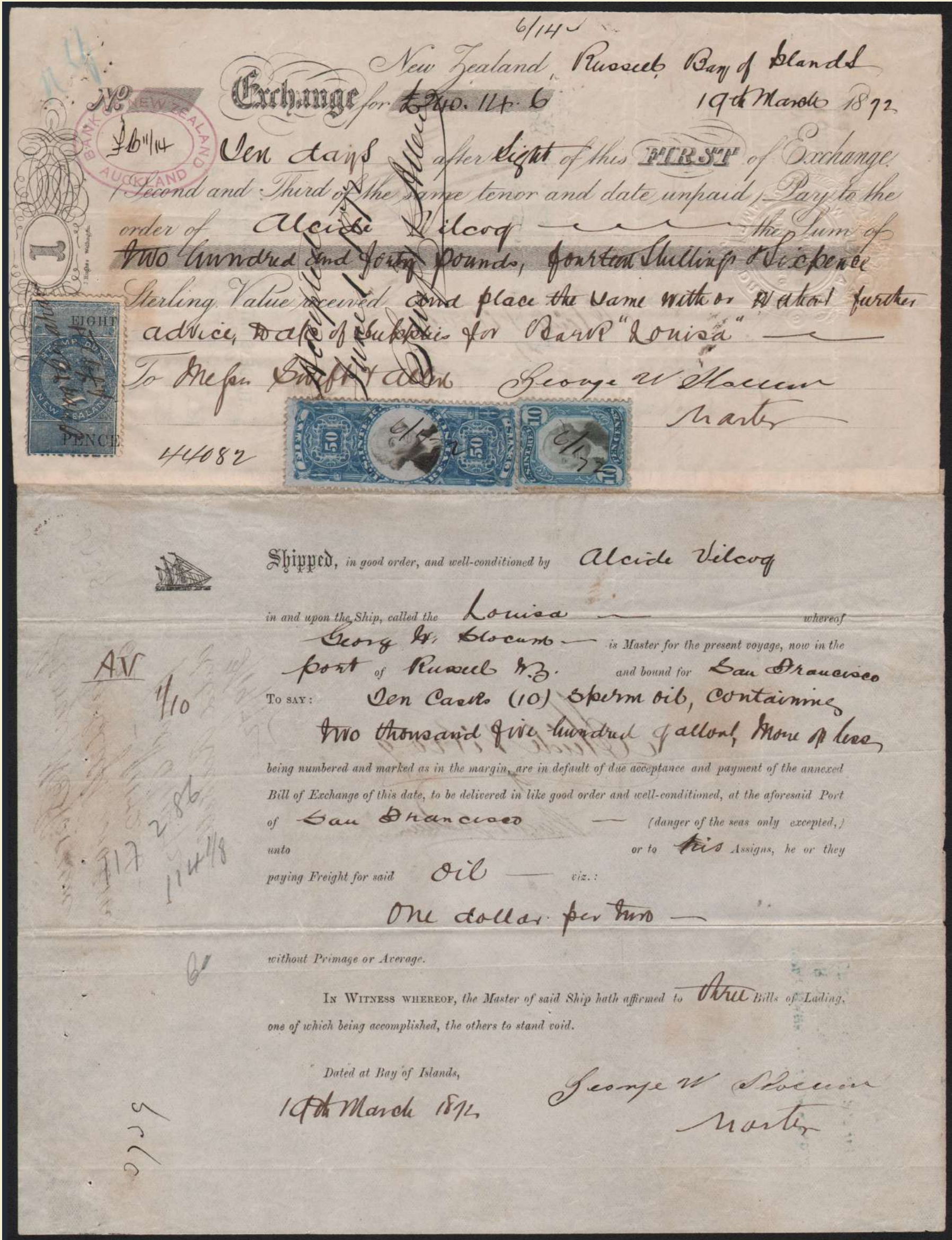
1. At right side embossed “NEW ZEALAND STAMP DUTY” 1 shilling stamp. At 4d per £50, the correct tax was 1s 8d, underpaid by 8d.

2. Paid to firm of Owen & Graham, who endorsed it to the Bank of New Zealand, Auckland, and paid the deficient tax with New Zealand Stamp Duty 1867 8d adhesive, with the bank’s oval handstamp nearby. Note the eye-catching displacement of the printed “EIGHT PENCE.”

3. Upon acceptance Swift & Allen figured the dollar equivalent at \$1,172.86 and paid the requisite 60¢ tax with Second Issue 50¢ & 10¢.

This bill is the more extraordinary for an attached bill of lading for transport of ten casks of sperm oil containing about 2,500 gallons to San Francisco aboard the *Louisa*.

According to the New Bedford Whaling Museum Logbook and Journal Database, the *Louisa* embarked on a three year “adventure” to the North Atlantic, South Pacific and Indian Oceans in May 1869, returning in June 1872.



9. Triple-Nation Combination!

Two triple-nation combinations recorded

1870 First bill of exchange made at Manganui, New Zealand, by master of whaling bark *Louisa*, amount £80 for supplies, drawn on whaling factors Swift and Allen of New Bedford

1. At right side embossed “NEW ZEALAND STAMP DUTY” 8d stamp paying the tax of 4d per £50

2. Deposited at Auckland branch of the Bank of New South Wales, then at their head office in London, with Great Britain Foreign Bill 1857 1s adhesive affixed, paying Britain’s tax on incoming bills above £75 to £100.

3. Upon acceptance Swift & Allen figured the dollar equivalent at \$400 and paid the requisite 20¢ tax with Inland Exchange 20¢.

