

SURCHARGED NORWEGIAN REVENUES

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Overprints are mostly used as a temporary measure when haste is needed or to fill in a gap before regular stamps are available. Surcharges are overprints that change the face value. It is unwise to surcharge cheaper stamps with increased denominations. No need to encourage forgers to make a profit. So it is generally stamps of a higher value that are reduced downwards by surcharging with a lower value. However, this has not always been the case, even in Norway, the notable exception being the three different Krone surcharges on the 1867 orange 2 skilling stamps. It was considered safe since the remainder stock was in Post Office hands, having been withdrawn some 28 years before. After Norway's independence in 1905, the Swedish King Oscar stamps had to be replaced. Surcharges were used until the new King Haakon stamps were ready.

Quite a number of Norwegian postage stamps have been overprinted or revalued. However, surprisingly enough, only five documentary revenue stamps have been surcharged. All of the early stamps to be examined here were revalued downwards (from 1 Krone to 80 øre, from 25 øre to 20 øre, from 8 Kroner to 80 øre and from Kroner 12 to 3.00 Kroner). This left no room for forgers.

The revenue stamps we are first going to focus on are part of a set of nine printed by the Central Printing Works (Centraltrykkeriet) in Christiania. They held the printing contract at the time (1885) both for revenue and postage stamps. The large sheets of 200 stamps they produced were later divided by cutting into four smaller sheets of 50 stamps. They were perforated 13-1/2 x 14-1/2. The paper, from Harald Lyche & Co., Christiania, was arranged to have a crown watermark appear on each stamp. This can sometimes be found inverted if the paper was inserted wrongly. Printing was done in two colors and black. A basic color was used for the stamp itself and a pale color for a security underprint consisting of a network of vertical curved lines. Both this underprint color and the basic color can vary quite a bit in the different printings of the same stamp. Black was used for the denomination in all; therefore, three press runs were needed to produce a stamp as well as the perforation run. At some point or other, the paper was gummed. Of course, strict security and accounting measures were taken at all times. Most revenue stamps at the time usually had a higher face value than ordinary postage stamps.

According to the new Sportel (Fee) Law of 1877, it was determined that the fees for copies, attestations, and various other things should be paid with revenue stamps of 80 øre value. As this was a new denomination, the Finance Department decided to use some of the Kr 1.00 stamps on hand as provisional





Fig. 1

80 øre stamps. In July 1897, therefore, the small printing works at the Christiania Opfostringshus (orphanage) was awarded the job of producing the surcharges. Some 601,000 stamps of the 1 Krone value were turned over to them, of which 1,000 were used for trials. The printers tried first with a hand-made arrangement of small and low standing figures (Figure 1). Several trial proofs were submitted and the type was changed 4 to 5 times, but without a useable result. Thereupon, one arranged for clichés to be made by New York Stempelfabrik of Christiania. The new figures were now larger and they were placed higher on the stamp (Figure 2).



Fig. 2

Printing of the new 80 øre stamps was finished by July 28, 1898, but the majority had already been delivered earlier. Of these, 500,000 were considered satisfactory and 100,000 less useable. The Superintendent of Revenue Stamps received the first portion of 25,000 on December 10, 1897. Among these were small portions of the hand-set surcharge stamps, but just how many is unknown. The other type was in use at least until 1910. The combined figure used seems to have amounted to 486,000.

As regards to the original 1 Krone stamp that was used, the colors vary a good deal from pale green to light gray green. The underprint varies from light grayish red to light gray orange. These had been printed in a quantity of 1,621,350, of which approximately 1 million had been delivered to the Superintendent of Revenue Stamps by March 7, 1912. As mentioned, 601,000 of these were used for the 80 øre provisionals.

The next revenue stamp to be surcharged happened some years later, when it was found that there was an oversupply of 25 øre stamps and a need for 20 øre stamps. In October 1909, Bureau Chief J. E. Thomle at the Finance Department wrote a memo suggesting that 750,000 of the old 25 øre stamps be converted to 20 øre. He stated that the supply on hand amounted to about 850,000 and that only about 2,000 of these 25 øre stamps were used in a year.

The surcharge was produced at the printing works of "Norsk Kundgjørelsestidende" (i.e., Norwegian Official Announcement Times) who, on December 31, 1910, sent their bill for Kr 180. In order to get the overprint in the correct position, the printers were allowed to cut off the edges of the sheets at the top and on the right side. The stamps therefore, often occur with

cut off perforations where that was done. The bar line that crossed out the old value ran across the whole sheet, but did not reach quite out to the side edges. Refer to Figure 3.

It was now discovered that the gumming on the old stamps had deteriorated and become rather unsatisfactory. Therefore, on December 8, 1911, a majority of the issue (568,000) was destroyed. A further elimination, on December 5, 1912, left a total number for the 25 øre provisional issue at about 175,000.

The original stamp varies in color from light blue to ultramarine, with a light reddish to orange underprint. A total of 1,073,150 stamps were printed. Of these, 750,000 were used for the 25 øre provisional issued in 1911. Out of the remainders in the hands of the Superintendent of Revenue Stamps, some were in use for many years, but thousands were destroyed due to continual complaints about the ineffectual gumming.

The contract for printing documentary revenue stamps for the next term was acquired by Chr. Holtermann Knudsen of Christiania. The two surcharges that he did are another story. Suffice it to say here that they were black surcharges of 80 øre on Kr 8 (reddish brown) and Kr 3.00 on Kr 12 (pale violet). Refer to Figure 4. This produced needed values, using up stocks of uncalled-for denominations.

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Fig. 3



Fig. 4

