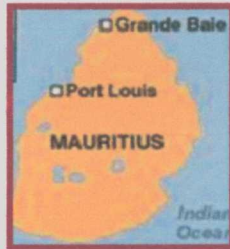


# Mauritius Revenues 1858 - 1904

## Exhibit Plan



- |                            |         |
|----------------------------|---------|
| 1. Intro. & Impressed Duty | 1 - 2   |
| 2. Bill of Exchange Stamps | 3 - 8   |
| 3. Internal Revenue        | 9 - 10  |
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## Exhibit & Scope

An exhibit of Mauritius revenue stamps between the years 1858 and 1904, showing the different kinds of revenue stamps used on the island, and describing the businesses shown on these revenue stamp's cancels. The exhibit begins with the impressed duty stamp, the first revenue used on the island. Locally made Bill of Exchange stamps followed in the 1860s; these were some of the first adhesive stamps issued for revenue purposes used in the British colonies.

The Crown Agents then provided Bill of Exchange, Internal Revenues, Inland Revenue and Insurance Revenues to match the needs of the legal and tax system in Mauritius. Cancellations on the stamps indicate the types of businesses in operation. These business were supporting the growing sugar cane and ship building & repair industries. This exhibit presents in one frame representative Mauritius revenue stamps properly used for their intended revenue purposes, and details the commercial development on the island as shown by the revenues. The exhibit ends in 1904, when "Postage and Revenue" inscribed stamps supplanted all earlier issues shown in this exhibit.

## Highlights

- ◆ Duty stamped Shipwreck Claim for whaling ship "*Eugenia*"
- ◆ Bill of Exchange documents using Foreign Bill stamps
- ◆ Four unrecorded Forwarding Agent markings



General Duty  
(Illustration)



Earliest  
Exchange Stamp



Insurance



Bill of Exchange



Internal Revenue



Inland Revenue

## Historical Background

Mauritius, a 788 sq mile island, went through Portuguese, Dutch and French possession before British authority was confirmed in 1814.

The island economy relied on the export of sugarcane and the needs of passing ships.

## Format

Stamps with limited use and significant documents are indicated with **orange text or box**. Page headings are colored. Text regarding previously unrecorded issues or markings are in **green**. The exhibit is ordered chronologically by revenue type, and shown by values in their series. Historic context related to commercial industries is provided in *italics*.



# 1. Impressed General Duty Stamps

First Issue 1858

May 7, 1858: Notarized insurance claim with intact notary and Supreme Court seals. Taxed with an unrecorded eight pence Mauritius Colonial Empire impressed General Duty stamp, used by Ministry of Finance. Only known General Duty on document.

From whaling ship, *Eugenia*, which traveled from New Bedford, Massachusetts to Mauritius, and was damaged at sea. Weather plays into the history of Mauritius. Severe cyclones plagued the island, but also allowed for and island industry in ship repair, too.

*Eugenia* was the first of 33 ships lost in the Whaling Disaster of 1871 off the arctic coast of Alaska.

In the Supreme Court Mauritius

Evariste Pragassa, of the Town of Port Louis, in the Island of Mauritius, Attorney's Clerk, maketh oath and saith That the signature "Theodore de Baize, affixed at the foot of the several Documents hereunto annexed, is of the own proper handwriting of Theodore de Baize of the Town of Port Louis aforesaid, Notary Public and was so affixed in the presence of him this Deponent

Sworn at my Chambers situate in Government Street Port Louis aforesaid this seventh day of May in the Year of Our Lord, One Thousand Eight Hundred and Fifty Eight Before me

*E. Pragassa*

No 477-

Oath 15

Seal 2

3 *for*



*J. Vilemin-Lucas C.S.*

Chief Judge of Her Majesty's Supreme Court in and for the Island of Mauritius.



## 2. Bills of Exchange

First Issue 1860s

Bills of Exchange stamps were used to collect tax on foreign bills. Foreign bills were contracts used to pay sellers for goods at a future date. Mauritius's first foreign bill stamps were locally issued in the early 1860s, and were used until 1869. The stamps were lithographed, and printed se-tenant First, Second and Third of Exchange. Rates were ad valorem according to the value of the transaction: 1d for first £5, 2d for £5-£10, 3d for £100, 1/ up to £1,000.

### Foreign Bill stamps were issued in triplicate

#### *First, Second and Third of Exchange*

Two copies each sent by different ships with hopes of one set making it safely. The third set was retained on the island.

Enlarged stamp images, below, show that each stamp in the series differs slightly in design.

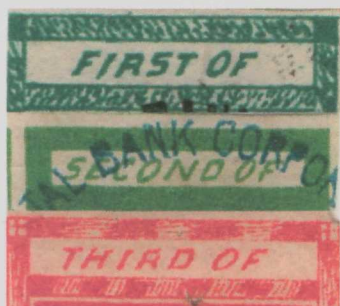
### 1860s Locally Made First Issue



First of  
Exchange

Second of  
Exchange

Third of  
Exchange



4d



6d



1/8d

First Issue  
Upper Values

↓ Foreign Bill of Exchange drawn in Port Louis, Mauritius on November 8, 1869 for £1,100, revenue stamped 1/3d. Rate: 1/3d for over £1,000 pounds, Third of Exchange redeemed by Thomas DeChambre & Co. Mauritius.  
Only Foreign Bill known at 1/3d rate.





## 2. Bills of Exchange

Second Issue 1869

### Pence Issue Stamps



The 1869 issues were printed se-tenant First, Second and Third of Exchange typographed by De La Rue, watermark Crown C.C. sideways, perf 14. Rates were ad valorem according to the value of the transaction: £5 one pence, £5-£10 two pence, up to £400-£500 for the 5/ rate. On 1869 issues most bear the **Oriental Bank Corporation** cancels. Note these variations:  
**Size of cancel:** Large and small; **Color of ink:** Black, blue and red ink.



↓ **Oriental Bank Corporation Foreign Bill for £2,300 drawn in Port Louise, Mauritius** on October 12, 1872. Rate: 5/ for £2,300 pounds, Third of Exchange.





## 2. Bills of Exchange

Third Issue 1878

With a conversion from sterling to decimal rupees, a new set Bill of Exchange issues were printed, and higher values added. Values for the set are depicted in numerals, typographed by De La Rue, and watermark changed to Crown C.A. upright, and perf 14. Rates: under 250 Rs 5 cents, 250 Rs to 500 Rs 10 cents, 500 to 1,000 Rs 15 cents, and 15 cents for every 1,000 thereafter.



Cents Issue Stamps  
"5 Cents"



↑ **Banque Commerciale de Maurice**  
**1881 Fr. 250,000 Foreign Bill** Fee  
stamped 8 Rs. 45 cent on, Second of  
Exchange document redeemed.



## 2. Bills of Exchange

Fourth Issue 1880

Typographed by De La Rue, the third set was issued with the denominations in words, and more colors and values were introduced into the set. The watermark remained a Crown C.A. upright, and perf 14. The stamps were drawn in sets of three, if only two copies were needed in the exchange, the third of exchange stamp would go unused, as noted on 5 and 10 cent issues shown here with no cancellation.

### Cents Issue Stamps “Five Cents”



New values and colors introduced:  
Thirty Five and Forty Cents





## 2. Bills of Exchange

Fourth Issue 1880

The higher denominations of this set follow the scheme on earlier issues, indicating the need for new issues in just the lower set values.

### Cents Issue Stamps—Added Values & Colors



In addition to banks, commercial agents also canceled the revenues beginning in the 1880s.



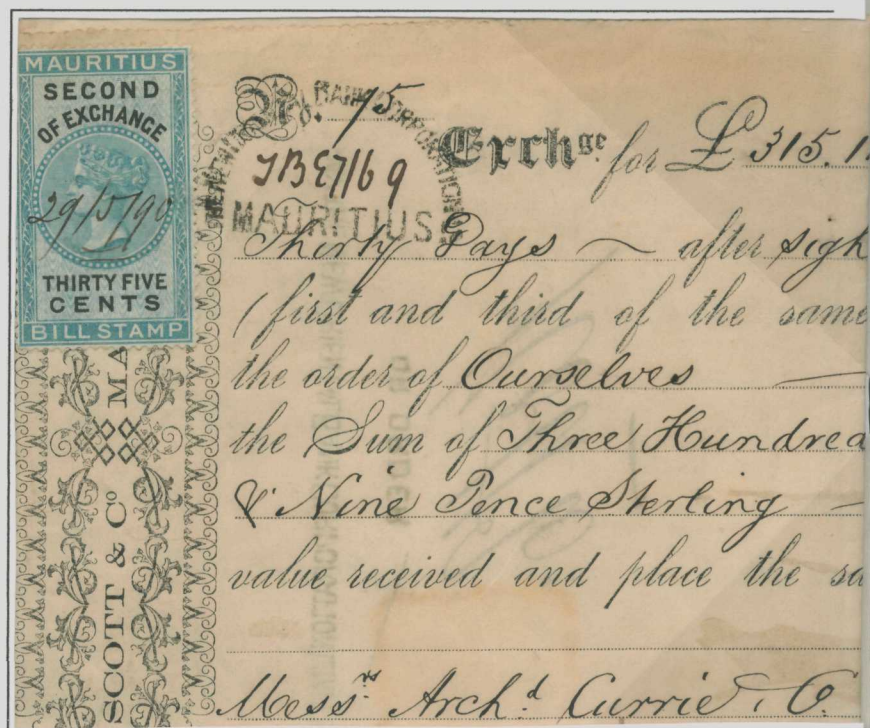
*Blyth Brothers  
Agent Cancel*



1Rp 65c 1890  
Color change reissue

10 cent  
Color change reissue

Manuscript date cancel on stamp and redemption →  
cancel of the *New Mauritius Commercial Bank* for  
£315.14.9 in redemption of this Second of Exchange  
Foreign Bill revenue stamped 35 cents, drawn for  
Arch d Currie Co., Melbourne, Australia, May 1890.





### 3. Internal Revenue

First Issue 1869 - 1874

Alongside the Bill of Exchange stamps, the Crown Agents provided these Internal Revenues typographed by De La Rue, watermark Crown C.C. sideways, perf 14. Beginning in 1869, Internal Revenues stamps were used to collect taxes, and were affixed to document as evidence of that tax paid.



*Used on document,  
no cancel evident*



*Non-specific pen cancel on high values.*



One Penny issued in 1872  
Perf 14, and variety Perf 12 ½



1872 Reissue  
Fresh color  
*Elias Maliac  
Agent Cancel*



Limited 1874 Reissue  
color change in value  
Crown CA upright



### 3. Internal Revenue

Third Issue 1879 - 1896

This third set follows the Bill of Exchange format with values for the set are depicted in letters, typographed by De La Rue, watermark changed to Crown C.A. upright, and perf 14.



*New Oriental  
Bank Corp*



*Boxed Bank  
Receipt Cancel*



*Boxed Bank  
Receipt Cancel*

**Blyth Brothers →**  
One of the oldest trading  
companies operating in  
Mauritius. Founded in 1830  
and located in Port Louis.



*Blyth Brothers  
Agent Cancel*

#### 1882 Provisional Overprints

As stocks depleted, needed issues were created by local overprint of existing stocks. Two bars of the same length, with the upper bar thicker, were used to obliterate the denomination.



Sans Serif Overprint



Serif Overprint



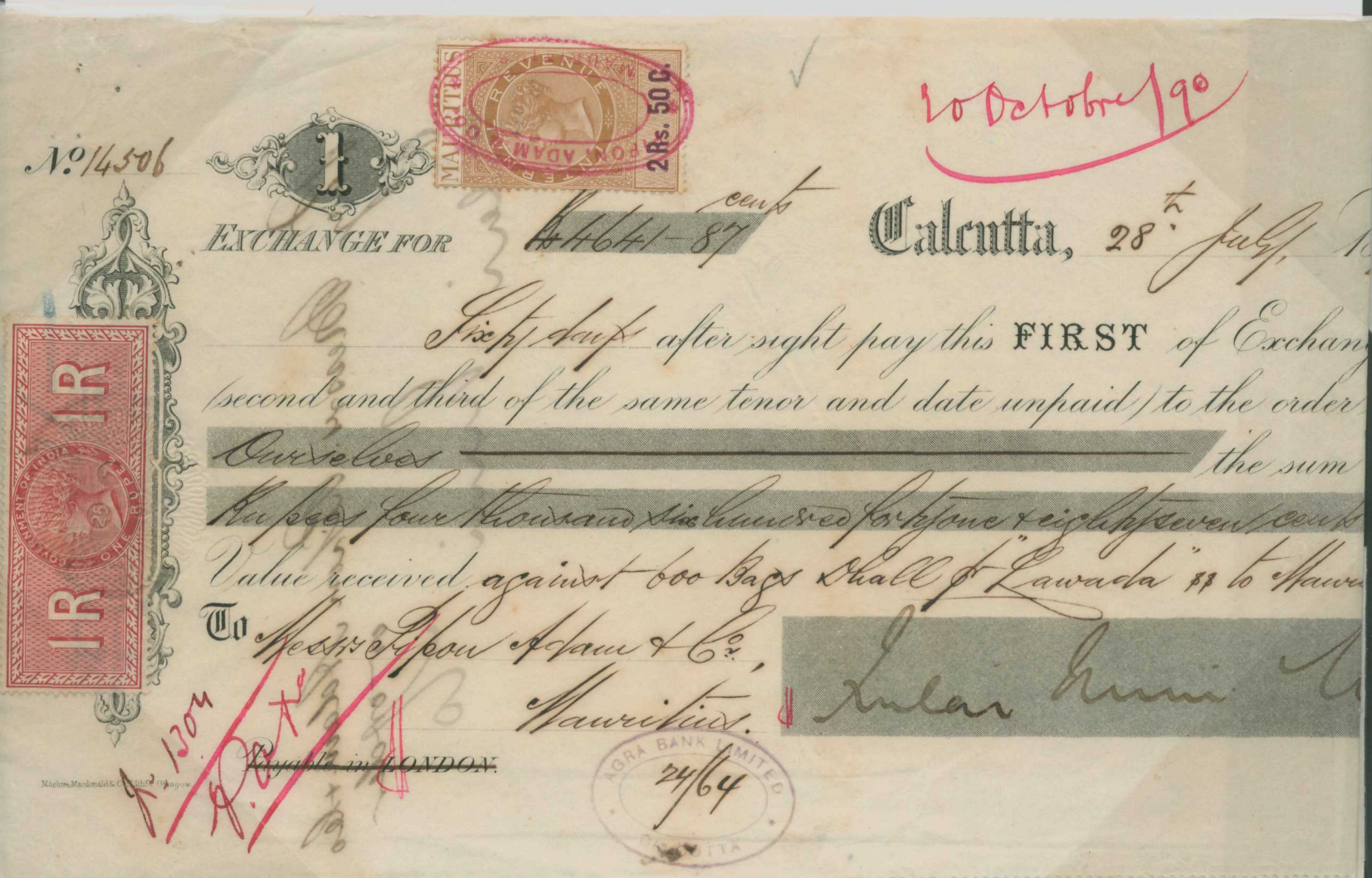
### 3. Internal Revenue

Second Issue 1878

Internal Revenues typographed by De La Rue, watermark Crown C.A. upright, perf 14 beginning in 1878 with values printed in numerals.



↓ 1890 Foreign Exchange Bill, Internal Revenue stamped, generated in Calcutta, India for Rs. 4,641 July 28, 1890. Revenue stamped Rs. 1 in India and 2 Rs.50 Internal Revenues on the goods, a shipment of 600 bags. Redeemed upon arrival, on October 20, 1890 in Mauritius by Pipon Adam & Co.





## 4. Inland Revenue

## First & Second Issues 1889 - 1898

Inland Revenue issues were used by overprinting “Postage and Revenue” issues of 1878 with “INLAND REVENUE”. These “INLAND REVENUE” issues were also used for postal purposes, which was not authorized but apparently was officially tolerated, watermarked Crown CA in perf 14.

Estate Duty and Income Tax were administered by Inland Revenue Department at a fixed 4 cents per document, only these stamps were issued to collect the tax.

### Issues of 1889

#### The 4c carmine—Serif overprint



Heavy  
overprint



Light  
overprint



Traditional fiscal  
cancel



Bar obliterator  
cancel

#### The 4c lilac—San Serif overprint



Handstamp  
cancel



Pen fiscal  
cancel



Bar obliterator  
cancel

### Issues of 1891– 1898 “Inland Revenue”



Lilac and  
Green only



Increasingly, the industry being taxed was agricultural. Mauritius's climate and volcanic soil conditions provided excellent opportunities for new plantation to profitably produce sugar cane. Labor working the fields came in from India, China and Africa. Shown on undivided back RPPC.



## 5. Insurance

## First Issues

To create specific revenue issues for Insurance duty needs, early postal issues as well as Internal Revenues were **individually handstamped** with the "INCE" as shown by the differing placements. These issues typographed by De La Rue, watermark Crown C.C. sideways, perf 14. Initial 1869 "INCE" handstamped. The 1878 overprints were typographed on the Crown CA upright watermarked stamps.



Mauritius Marine  
Insurance  
Company

↓ Insuring & Repairing Ships in Mauritius  
Mauritius Marine &  
Colonial Maritime  
Insurance Companies.

"Thoroughly refitted and ready for sea"

Notarized documentation of Ship Repairs.



Misplaced overprint  
evidence of handstamp



Blyth Brothers  
Agent Cancel

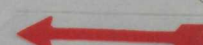
↓ Larger insurance  
operators detailed  
specific damages and  
notarized claims.  
Further, they assessed  
the sea worthiness of  
outgoing vessels.

of the vessel being now tight & staunch, thoroughly  
refitted, and ready for sea, is in our opinion  
fit to proceed to any part of the world, and is  
a first class risk for Insurance on Block or  
Cargo.

Given under our hands at Port Louis  
Mauritius this 29<sup>th</sup> day of April 1858

*Thos. H. Muller*  
Surveyor to the Mauritius  
Marine Insurance Company

*R. W. Allen*  
Surveyor to the Colonial  
Maritime Insurance  
Company





## 5. Insurance

Issues of 1872 - 1879

Larger insurance operators notarized claims, and Insurance duty stamps were applied, replacing the Impressed Duty Stamps in earlier use. Ship damage from rough seas brought business.

### Issues of 1872

"INCE" 9 mm thick overprint.



*Mauritius Fire Insurance*



*The Mauritius Fire Insurance Co.  
Founded from local funds in 1854.*



### Revaluations of 1878

"INCE" 6 mm thin overprint with thin then thick value obliterator lines.



*Mauritius Fire Insurance*



*Colonial Insurance*



### Issues of 1879



### M.F.I.C.

Initials for: *Mauritius Fire Insurance Company*



*Scott & Co.  
Forwarding Agents*



*Mauritius Fire Insurance Co.*



*Boxed Cancellor  
M.F.I.C.*



## 5. Insurance

Third Issue 1888 - 1900

Greater variety in the cancels is found on the issues towards the turn of the century. Instead of only the earlier customary pen cancels, a variety of commercial handstamps also cancel these issues.



*M.S.F. & Co.  
Forwarding Agents*



*Mauritius Insurance  
Company*

*Scott & Co.  
Forwarding Agents*

*Revenues Used Together  
October 14, 1892*



*Color Variety  
Light Gray Brown*

*Red Pen Cancel  
December 8, 1888*

*Pen Cancel  
August 2, 1889*

*Anchor Design on  
Colonial Insurance*      *Scott & Co.  
Forwarding Agents*



# ries Shown e Stamps

e 1800s, as did a  
auritius, through  
s in operation in  
summarized here.

## sses

Ship Building  
ents—Sugar Cane  
Building  
Building

s Jacob &  
Sons  
erchant

## Banks



*Bank of  
Mauritius Ltd.*

o Egyptianne  
Maurice  
any



## 6. Epilogue

## "Postage & Revenue" Supplant All Issues

Beginning in 1902, "Postage and Revenue" stamps supplanted regular revenue issues. This change was economically driven; used to save the cost of printing separate revenue issues, as was done in other British Colonies. Some "Postage and Revenue" issues were overprinted and their use was limited. The 1902 - 1904 Coat of Arms series of "Postage and Revenue" stamps were then used for revenue purposes. Their use can be identified by the cancels. Postal cancels are generally black and circular; whereas revenue cancels are often purple commercial hand stamps, script, pen stroke, circular punches and combinations of all of these.

### 1902 - 1904 Postal Overprints

Beginning the use of dual purpose issues.



Overprint for  
Bill of Exchange



Overprint for  
Insurance Only

### 1902 - 1904 Coat of Arms Series

Used for dual purpose without overprints.



*Pen Fiscal and with "Mauritius  
Customs" Cancel.*



#### *Harvesting Sugar Cane:*

*Mauritius Sugar Cane industry was the engine behind the Forwarding Agents, Merchants and Banking business. By the turn of the century it comprised 70% of the island's exports.*



# Revenue Summary

## Mauritius Industries



The plantation Sugar Cane industry on Mauritius thrived during the late 1800s, as did a growing Ship Building and Repair business. The revenue stamps of Mauritius, through their cancellations and documents, provide the names of island business in operation in Mauritius at the time. These merchants, agents, banks and insurers are summarized here.

## Mauritius Industries Shown Through Revenue Stamps

### Merchants



*Bylthe Brothers  
Mauritius*



*Adam & Co.  
Mauritius*



*Hossen Cassim  
Merchant*



*Charles Jacob &  
Sons  
Merchant*

- ♦ Merchants—Sugar Cane & Ship Building
- ♦ Commercial Forwarding Agents—Sugar Cane
- ♦ Banks —Sugar Cane & Ship Building
- ♦ Insurance Companies—Ship Building

### Island Businesses

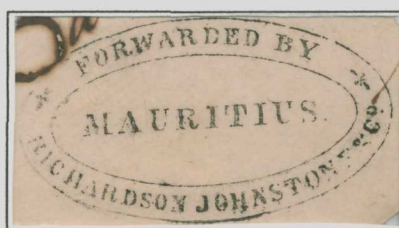
### Forwarding Agents



*Forwarded by  
Harel Malac  
Company  
Unrecorded  
Agency marking  
Sugar cane industry*



*Forwarded by  
Patters & Sons  
Company  
Unrecorded  
Agency marking*



*Forwarded by  
Richardson Johnston & Co.  
Unrecorded Agency marking*

### Banks



*Mauritius  
Commercial Bank  
Port Louis*



*Bank of  
Mauritius Ltd.*

### Insurance Companies



*Colonial  
Insurance  
Company*



*Mauritius  
Fire Insurance  
Company*



*Banque Franco Egyptienne  
Port Louis, Maurice  
Company*



*Forwarded by  
Erson & Clark  
Company  
Unrecorded  
Agency marking*





# Mauritius Revenues 1858 - 1904

## Synopsis



### Sources Consulted:

#### Philatelic

British Commonwealth Revenues by J. Barefoot & A. Hall

*The Revenue Stamps of Mauritius* by George R. Wren (14 page pamphlet on stamps issued as Barefoot)

The Postal History and Markings of the Forwarding Agents by Kenneth Rowe, fourth edition, page 172

#### Historic

[http://en.wikipedia.org/wiki/History\\_of\\_Mauritius](http://en.wikipedia.org/wiki/History_of_Mauritius)

<http://www.mauritius.org.uk/History.htm>

### Treatment & Importance

Mauritius is a small island, located 500 miles east of Madagascar in the Indian Ocean. Its a legend in philately for its early postage stamps, but not especially thought of for its revenue issues. In the Barefoot & Hall listing of Mauritius revenues, over 170 stamps are shown. This exhibit show in one frame representational issues of the sets used, fully over 130 Mauritius revenue stamps properly used for their intended revenue purposes are shown. While more stamps are listed as issued, dealers and writings alike suggest that a limitation is that some of the highest values are recorded as printed and sent to the island, but not recorded as actually used. It is presumed these were returned and/or destroyed as the small economy did not generate sufficient need. Mint stamps of high values are not shown, these that might exist may be categorized as "issued for collectors" or "philatelic confection".

### Rarity and Condition

The revenue issues of Mauritius are not commonly collected. An inherent difficulty is the collecting of Foreign Bill of Exchange stamps, three are in each series, and by use one of the series would be found in Mauritius, while the other two different copies would be collected where sent, generally to England, France or otherwise.

This exhibit provides a highly completed review of the revenues, and condition shown on the revenues, and those on documents is of the highest standard. Here representative stamps are shown, while also providing a focus on the uncommon cancellations. These were identified through study of many stamps to see the complete markings. While Crown Agents prepared many Mauritius revenue stamps, some values printed were not needed, in this exhibit, only the postally used are shown, most with cancels, while in use many were put on documents but not obliterated with cancels as we see with postal issues. In presentation, the stamps are not sorted by cancel types, and instead they are presented as they were issued to show more cleanly the development of revenues, and their uses as commercial interests grew on the island.

### Knowledge, Study and Research

The revenue issues from Mauritius have little written about them; a pamphlet by George Wren simply lists the issues much as the Barefoot & Hall provide. From that standpoint, it is relatively an easier task here to contribute original research to the study of Mauritius revenues. This exhibit provides identification of four prior unrecorded (by Rowe) forwarding agents. This and a cancellation study of businesses names contributes to the knowledge. A study of business working on the island at the time, further add to the research provided.

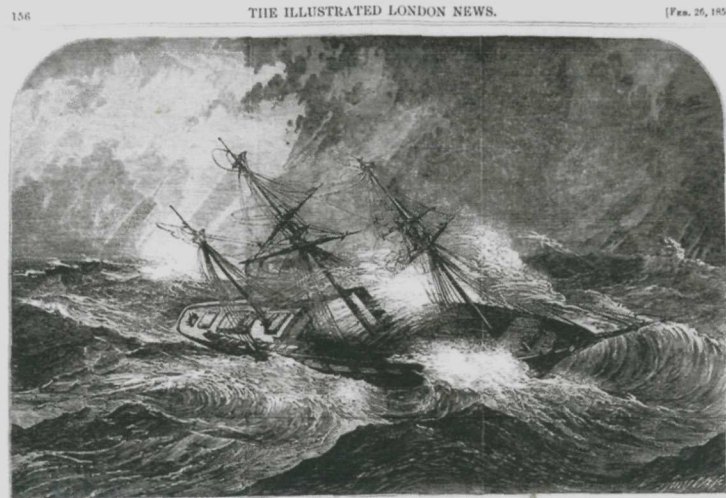
History of the island suggests the revenue issues they had made sense. Early sailing vessels

were no match for the typhoons common on those waters. Mauritius served as a station on the shipping route from Europe to the Indies around the Cape of Good Hope, Mauritius businesses meet the needs of those passing ships. First stamps were all purpose embossed General Duty, followed by Bill of Exchange issues, issued in triplicate. Additional types were added following British convention, and overprinting used for needed values, those being low denominations.

### Presentation

While much can be said about the small business concerns operating on Mauritius in early days, this exhibit limits the text on non philatelic or social history topics to brief descriptions in italics. This one frame exhibit is a clear look at the stamps, ordered by revenue type, with limited text and collateral material to emphasize basic facts of the islands commercial history.

Royal Mail Steamship Calcutta off the coast of Mauritius



THE ROYAL MAIL STEAM-SHIP "CALCUTTA" IN A HURRY, OFF THE ISLAND OF MAURITIUS.