

The British Development of Mauritius

as documented by the taxation of imports and exports



Exhibit & Scope

The purpose of this single frame exhibit is to tell the story of the British development of Mauritius, as documented by the taxation of imports and exports. The exhibit begins in the 1830s with shipping bills bearing no tax stamps.

By the late 1850s Mauritius used impressed duty stamps as all purpose revenues. In 1869 locally made Bill of Exchange stamps were issued. These were some of the first stamps for revenue purposes in the British colonies.

Mauritius revenue stamps were used between the years 1869 and 1904 and highlight financing of crops and shipping of sugar from Mauritius's sugar plantation industry. The exhibit ends in 1904, when use of revenues stopped. Then "Postage and Revenue" inscribed stamps supplanted all earlier issues shown in this exhibit.

Historical Background

Mauritius was initially uninhabited. Once inhabited, the 788 sq mile island went through Portuguese, Dutch and French possession (as Isle de France, later Maurice) serving as station on the shipping route from Europe to the Indies around the Cape of Good Hope.

British authority was confirmed in 1814, and by the 1830s settlements were underway, mirroring colonization in the West Indies and the Far East. The fertile soil and mild climate proved ideal for growing

Highlights

- ♦ Shipwreck Claim for whaling ship "Eugenia"
- ♦ Bill of Exchange documents using Foreign Bill stamps
- ♦ Bills of Lading for supplies and plantation sugar exports

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Research

Very little research has been completed about the stamps. This exhibit provides original research about the usage of revenue stamps on documents, and the applicable rates.

Rarity and Condition

The documents in this exhibit are the largest assemblage known. In researching Mauritius revenues in text and catalogs spanning 100 years, only five other similar revenue stamped documents were found, although the revenue stamps themselves can be more easily collected.

Format

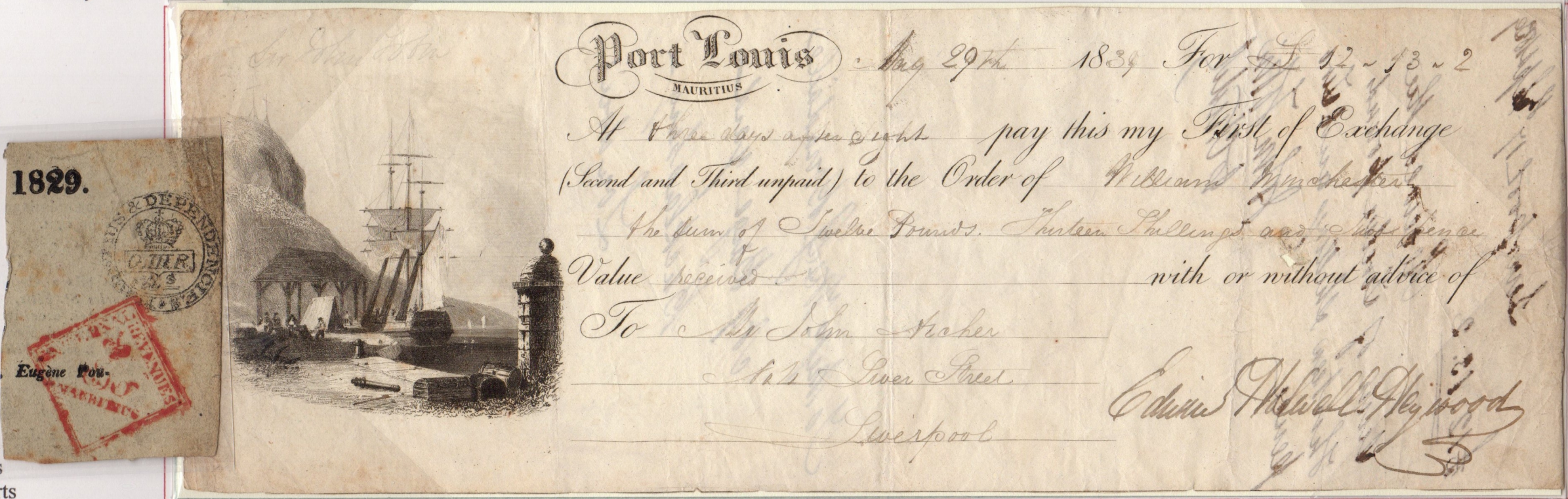
The exhibit is ordered chronologically, with each double page as a chapter. Historic context related to commercial aspects is provided in *italics* & with display elements. The Inland and Insurance revenues of Mauritius are not shown as they were not import or export duty revenues.

British Settling of Mauritius

British success with settlements in other crown colonies was mirrored in Mauritius. Land in Mauritius was given out by the Crown Agents to promote settlement, and foreign investment dollars establish working sugar plantations. Establishing banks locally was a first step.



1839 Mauritius Commercial Banknote, dated July 20, 1839. British establishment of an active colony was underway. Shown by banknote here within a year of establishment: the Mauritius Commercial Bank was founded in 1838, headquartered in Port Louis, the capital of Mauritius. Currency exchange 5 to 1: £4 sterling to \$20 Hong Kong.



↑ Forerunner: 1829 Imperial Crown KGIII 12s ink impression, to stamp accompanying documents.

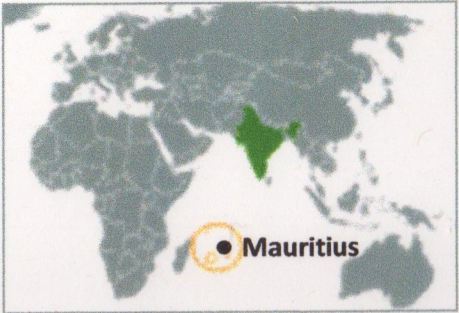
East India Company Foreign Bill of Exchange, Port Louis, Mauritius for £12 13s 2d May 29, 1835. Signed by Edwin Halwell Heywood, son of HMS Bounty mutineer. The earliest Bills of Exchange were not duty stamped.

Bills of Lading

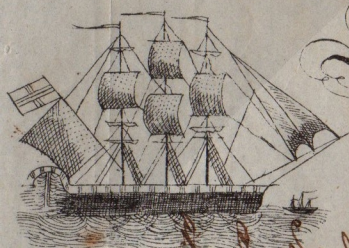
Everything had to shipped to Mauritius, including much needed food. In the 1830s and 1840s Bills of Lading for imported goods were untaxed. Mauritius taxation stamping on documents first appears in the late 1850s.

Originally uninhabited, the island had limited and transitory inhabitation during Portuguese, Dutch and French occupation. British authority began in 1814, by 1835 slavery was abolished. Replacing the African slaves were indentured laborers brought to work the plantations from India.

Mauritius proximity to India →



Bill of Lading, dated April 16, 1833. On ship "Alma" from Calcutta 100 Tierces (casks) of Beef shipped from India at cost of Rs. 35 per ton in freight exchanged at 50c./Rs. →



Shipped in good order and well conditioned by Mr. R. Heymer in and upon the good Ship or Vessel called the "Aeneas" whereof is Master for this present Voyage Capt. R. Thompson and now riding at Anchor in the River Hooghly and bound to Mauritius

R. 300 Three Hundred Bags of Rice

being marked and numbered as in the Margin and are to be delivered in the like good order and well conditioned at the aforesaid Port of Mauritius (the act of God the Queens Enemies Fire & all & every other dangers & accidents of the Seas Rivers & Navigation) at ever nature & kind soever excepted unto Messrs Pipon Bell & Co. or to his or their assigns, and Freight for the said Goods \$273-00 Hong Kong dollars and seventy three payable there

In Witness whereof the said Master of the said Ship hath affirmed to three Bills of Lading all of this Tenor and Date the one of which Bills being accomplished, the others to stand void. Dated in Calcutta the 6th of September 1849.

Freight & Contents unknown to

Robt. Thompson
Commander.

Bill of Lading, dated September 6, 1849. On ship "Aeneas" from Calcutta via river Hooghly, 300 bags of rice shipped from India at cost of \$273 (Hong Kong dollars) in freight.

Importing Goods



Shipped in good order and condition by A. C. Gregory in and upon the good Ship or Vessel called the "Alma" whereof is Master for this present Voyage William Gladson and now lying in the River Hooghly and bound for Port Louis Mauritius

A. C. G. 100 Tierces

One Hundred Tierces Beef

To be taken from the Ship tackles at the risk & expense of the consignee within 8

being marked and numbered as in the Margin and are to be delivered in the like good order and condition at the aforesaid Port of Port Louis Mauritius

(THE ACT OF GOD THE QUEENS ENEMIES FIRE & ALL & EVERY OTHER DANGERS & ACCIDENTS OF THE SEAS RIVERS & NAVIGATION OF WHATEVER NATURE AND KIND SOEVER EXCEPTED) unto Order

or to its Assigns he or they paying Freight for the said Goods at the rate of Rs 35/ Thirty five Rupees per Ton of 20 Cwt Exchange 50 Cents per Rupee

on the Bimago and Average account In Witness whereof the Master or Purser of the said Ship hath affirmed to three Bills of Lading all of this tenor and date one of which being accomplished the others to stand void. Dated in Calcutta this 16th day of April 1833

Freight & Contents unknown to

Indentured laborers from India, termed "Hill Coolies" →

Line engraving from: Illustrated London News August 6, 1842.



HILL COOLIES LANDING AT THE MAURITIUS.

Impressed General Duty Document

May 7, 1858: Court documents from Mauritius Supreme Court. Taxed with **eight pence** for repair costs tax 8d for £300-£400 expenditure. Mauritius Colonial Empire Impressed General Duty stamp (at left) used by Ministry of Finance, court sealed by Chief Judge.

From whaling ship, Eugenia, which traveled from New Bedford, Massachusetts to Mauritius, and was damaged at sea. Eugenia was the first of 33 ships lost in the famed Whaling Disaster of 1871 off the arctic coast of Alaska.

In the Supreme Court Mauritius

Evvariste 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

Ev. Pragassa



J. Vilemin-Lucas C.J.

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

No 477-

Cath 15

Seal 2

3

for

Early Island Business

Impressed General Stamp Duty with values in sterling were used from the late 1850s into the 1870s. The design was British made, an Imperial Crown made by the Stamping Office, Somerset House. Shown here on ship repair papers.

Sailing vessels were no match for the typhoons and cyclones common on nearby waters. Mauritius served as a station on the shipping route from Europe to the Indies around the Cape of Good Hope.

Workers harvested original growth hardwoods as commodities for export, and for making ship repairs.

Transaction Value	Duty Levied
To £50.	1d
£50-£100	2d
£100-£200	4d
£200-£300	6d
£300-£400	8d

The Undersigned, Master, Officers and Mariner, of and belonging to the American Barque or Vessel called the "Eugenia" of New Bedford, being severally duly sworn make oath and say That the foregoing Instrument of Protest has been carefully and distinctly read over to them and that the substance and Matter of Fact therein propounded and alleged are true and correct in every particular

Sworn by the several Deponents at Port Louis, aforesaid this *fourth* day of May, in the Year of Our Lord, One Thousand, Eight Hundred and Fifty Eight

William Cottle
Charles W. Cleveland
James S. Taylor

Before me

Given under our hands at Port Louis Mauritius this 29th day of April 1858

Thos. H. Muller

Surveyor to the Mauritius Marine Insurance Company

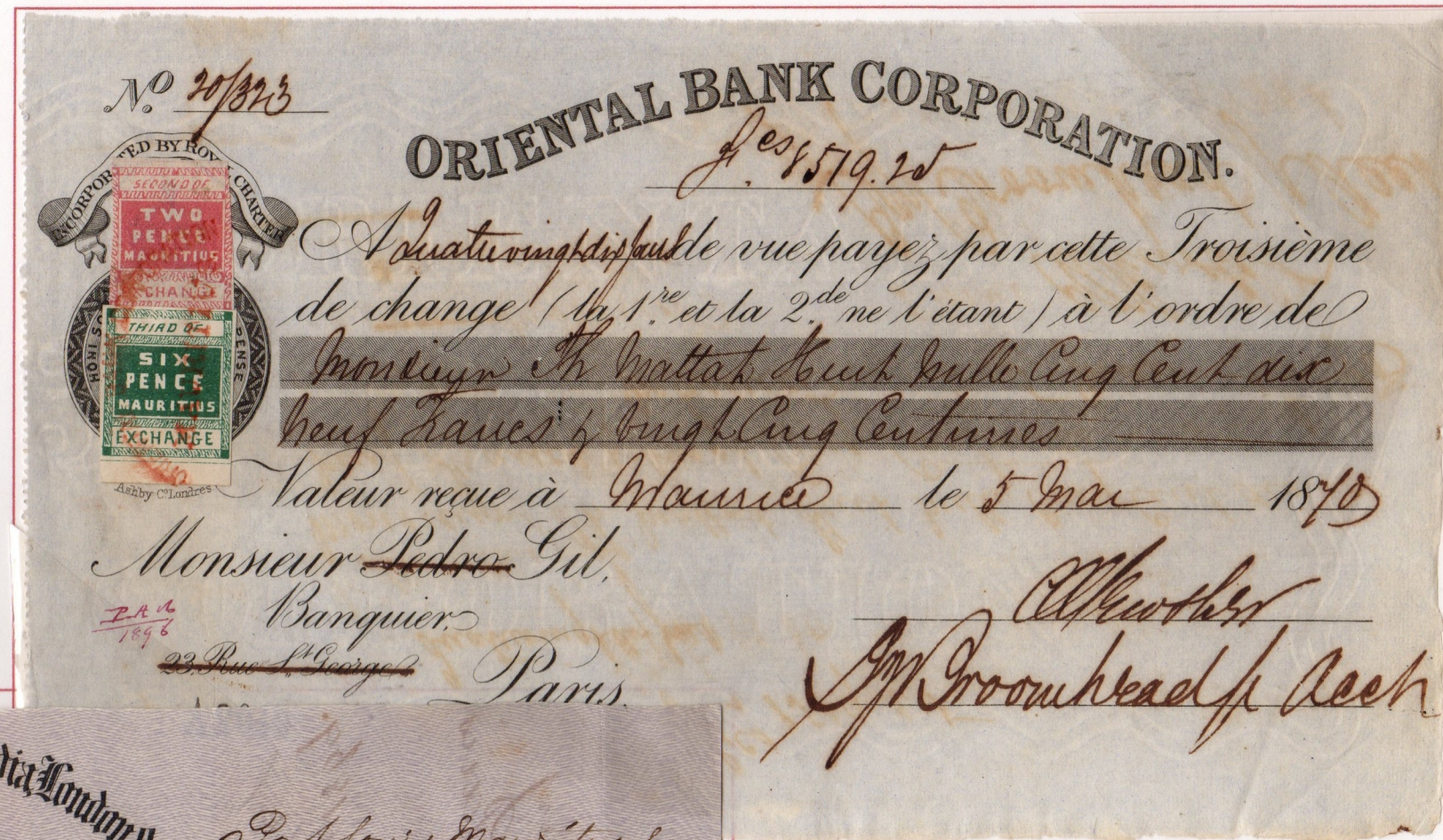
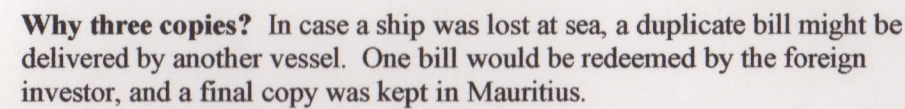
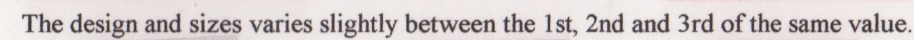
P. J. Waller

Surveyor to the Colonial Maritime Insurance Company

Not. Pub.

Impressed General Stamp Duty

Bills of Exchange stamps were issued in three parts and 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 made and issued in 1869. They were replaced within a year. Foreign bill of exchange were drawn in sets of three, stamps were issued in triplicate, one for each bill. The sizes vary slightly between values, and the frame of each impression was individually engraved. E. Crook of La Lithographie Coloniale designed the first Bills of Exchange stamps from his office in in Port Louis, Mauritius. Scans of tops of stamp shown at 200%.



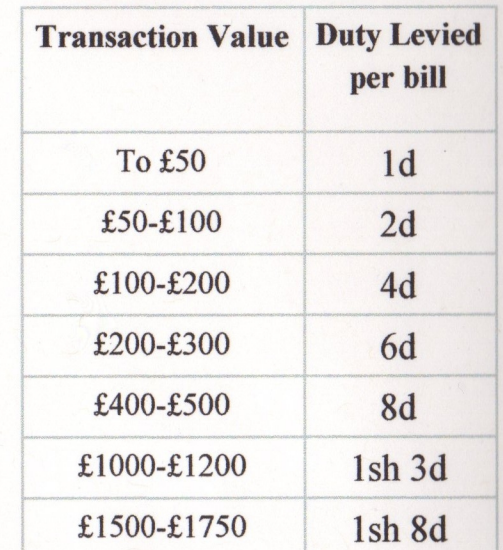
↑ French Foreign Bill of Exchange March 5, 1870 for F 8,519.25, revenue stamped with 2d & 6d to make up the 8d rate per bill, exchanged at 15F to 1d. No 8d value was issued. Note: **Only Known Foreign Bill third of exchange document with Second & Third of Exchange stamps used.** While the rate applies to three copies, this indicates only two copies of the document were physically required.

← Foreign Bill of Exchange drawn in Port Louis, Mauritius on November 8, 1869 for £1,100, revenue stamped 1/3d per bill for over £1,000 - £1,200. Third of Exchange redeemed by Thomas DeChambre & Co. Mauritius.

Only Foreign Bill known at 1/3d rate.

[illegible]

The Locally Made First Issue



← **Printing the Stamps**
Printed in sheets of 90, se-tenant 1st,
2nd & 3rd. A sheet contains thirty
strips of three.

Bills of Exchange

The Crown Agents provided First, Second and Third of Exchange issues in late 1869, which replaced the local issues. These were ten values, typographed Victorian portraits by De La Rue, watermark Crown C.C. sideways, perf 14. Mauritius foreign bill stamps were the first three part exchange stamps in the British Commonwealth.

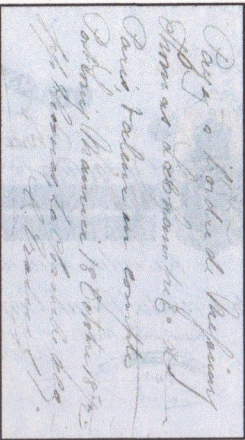


Green & Purple design



Brown & Blue design shilling values

Foreign Bill for £2,300 drawn in Port Louis, → Mauritius on October 12, 1872. Rate: 5 shillings, Third of Exchange.



Reverse redemption at 45%

Transaction Value	Duty Levied per bill
£2000-£3000	5 sh
£3000-£4000	6sh 8d
£4000-£5000	8sh 4d

Establishing the Rates:
The documents on this page and five other known bills facilitated the calculations of rates and ranges.



Increasingly, the industry being taxed was agricultural. Bill of Exchanges were used to provide cash flow for new plantation operations. Mauritius's climate and volcanic soil conditions provided excellent conditions for profitably producing sugar cane. Shown on undivided back RPPC: Labor working the fields came in from India, China and Africa.

Foreign Bill for £3,840 drawn in Port Louis, Mauritius on November 13, 1870. Rate: 6sh 8d, Third of Exchange.

Foreign Bill for £4,500 drawn in Port Louis, Mauritius on November 12, 1872. Rate: 8sh 4d, Second of Exchange.

Thomas. La Chambre & Co. → Owners & Investors in Mauritius



Contrasting Bills of Exchange

With a conversion from sterling to decimal rupees, new sets of Bill of Exchange issues were printed, and higher values added. Typographed again by De La Rue, and watermark changed to Crown C.A. upright, and perf 14.

MAURITIUS
THIRD
OF EXCHANGE
MAURITIUS
SIX SHIL
EIGHT PENCE
BILL STAMP

Ashby & Co. Ltd.

ORIENTAL BANK CORPORATION.
F. 180-000 -
Quatre-vingt dix mille francs payez par cette Troisième de change (la 1^{re} et la 2^{de} ne l'étant) à l'ordre de M^{rs} Thomas Babington & Co. W.M.
Valeur reçue à Maurice le 10 Janvier 1872
Monsieur Pedro Gil
Banquier.
23, Rue St. George, La
A2684

↑ Oriental Bank Corporation Foreign Bill for F 80,000 rate equates to £4,000 (at prevailing £100=F 2,000). Paris fee stamped 6sh 8d on January 10, 1872.

Transaction Value Rupee Conversion 2/=R1	Duty Levied
To Rs. 250	5c
Rs. 250 - Rs. 500	10c
Rs. F500 - Rs. 1,000	15c
Every Rs. 1,000	15c



1869 Sterling Values	1878 Decimal Rupee	1880-90 Value Tablet & Color Change
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MAURITIUS
SECOND
OF EXCHANGE
MAURITIUS
10 CENTS
BILL STAMP

MAURITIUS
SECOND
OF EXCHANGE
MAURITIUS
8 Rs. 35 C.
BILL STAMP

BANQUE COMMERCIALE DE MAURICE.
N° 8
Bon pour F 250.000 - Port Louis. 18 Février 1881
Quatre-vingt dix jours de vue payez par cette SECONDE de Change (la 1^{re} & 3^{me} ne l'étant) à l'ordre de Monsieur Ch. La Chambre
la somme de Deux cent cinquante mille francs
que passerez, sans o
de Maurice
Messieurs
Mallet Frères
Paris.

↑ Banque Commerciale de Maurice
1881 F 250,000 Foreign Bill Fee stamped 8 Rs. 45 cent
currency conversion £100=F 2,000 to £12,500, and 2/=R1.

New Mauritius Commercial Bank for £315.14.9,
converts to Rs.2,520 for 35 cents Foreign Bill
Melbourne, Australia, May 1890.



↑ Key to Growth - Developing Mauritius's ports
"Vue du Grand-Port, près de Mahebourg" at nearby
Mahebourg, aid in import and export of goods.
Artist Gusmand, 1865 London Gazette.

- Foreign Investment Growth examples:
- English, French and Australian Investments.
- ◆ Paris, France drawn bill on the Oriental Bank 1871
 - ◆ French Banque Commerciale de Maurice 1881
 - ◆ Austrian drawn Scott & Company Bills 1890

MAURITIUS
SECOND
OF EXCHANGE
MAURITIUS
THIRTY FIVE
CENTS
BILL STAMP

Exch^{ce} for £ 315.14.9 Port Louis, 29th May 1890.
Thirty Days - after sight of this our SECOND of Exchange
(first and third of the same tenor and date being unpaid) pay to
the order of Ourselves
the Sum of Three Hundred & Fifteen Pounds, Fourteen Shillings
& Nine Pence Sterling
value received and place the same with or without advice to account
Mess^{rs} Arch^d Currie & Co.
Melbourne
W.H.

Exporting Sugar

1885 Mauritius Shipment of over 9,000 Pounds of Sugar to South Africa



Transaction Usage	Duty Levied fixed rate
Foreign Bill	5 cent
Bill of Lading	25 cent

A sepia-toned photograph showing a large wooden cart filled with lumber, being pulled by a team of oxen. A man wearing a hat stands near the oxen, holding reins. The scene is set in a rural area with a small building visible in the background. The image has a vintage, slightly faded appearance.

DONALD CURRIE & CO'S LINE OF STEAMERS

 No. *10*
 Shipped in good order and well conditioned, by *Messrs. Dixon Adam & Co.*
 in and upon the STEAMER *Gaymouth Castle* whereof *Warden*
 is Commander, and now lying in the Port, and bound for *Cape Town*
 (with leave to call at all intermediate Ports and places, for all and every purpose, and with leave to tow and
 assist Vessels in all situations, without being considered a deviation)
one Hundred & Sixty Two Tons of
Sugar viz gross 4250 Kilograms
 being Marked and Numbered as in the Margin; and are to be delivered in the like-well good order and
 conditioned at *Cape Town*
 (The act of God, the Queen's enemies, pirates, restraint of princes, rulers and people, vermin, barratry,
 fire on board in hulk or craft or on shore, all accidents, loss and damage whatsoever from explosion,
 collision, heat, machinery, boilers, steam, coals, fuel, and all other accidents of the seas or steam navi-
 gation of whatever nature or kind soever; and any act, neglect or default whatsoever of the pilot master
 or crew in navigating the Ship, and detentions, delays or deviations consequent upon the conveyance
 of Her Majesty's Mails, being excepted, and the Company being in no way liable from any consequence
 of the causes above excepted.)
 unto *Messrs. Coppe Succow & Co.* or to their Assigns,
 paying Freight for the said Goods, at the rate of *Thirty Two Shillings & Six*
pence per ton of 1000 Kilograms gross weight
shipped
 with Five per cent. Primage, and Average accustomed.
 IN WITNESS whereof, the Master or Agent of the said Ship hath affirmed to three Bills of Lading,
 all of this tenor and date; one of which being accomplished, the others to be void.
 Dated in Port Louis, Mauritius, this *Twelfth* day of *November* 188*5*
 Weights, contents and value unknown, and not accountable for leakage, breakage, rust, damage by vermin, inaccurate
 description of goods shipped, insufficiency of marks, address of package, or risk in shipping or landing. The goods to be
 shipped at risk and expense of Shippers. Receipts for goods delivered to be granted alongside, otherwise Purser's
 Account will be adhered to in all cases of claims for short delivery or damage. Goods shipped for intermediate Ports to
 be delivered on return voyage, if deemed expedient by the Master, at Shipper's risk
 Natal Clause.—The Goods to be
 landed from the Ship by the Agent's
 Boatmen at the risk and expense of
 Consignees.
 Ireland & Co.
 Agents

November 12, 1885. 4,220 Kilograms of Sugar shipped (9,300 pound equivalent) bears a 25 cent Internal Revenue. *British established Sugar Plantations prospered, and locally termed "King Sugar" exports tripled in the 1880s. Plantations grew in size and number, with corresponding increases in primarily Indian workers.*

Import Duty Foreign Bill of Exchange

Internal Revenues were **fixed rate duties** used on a wide range of documents. Bills of Lading, as shown received a 25 cent Internal Revenue stamp. Here a Rs 2.50 Internal Revenues is applied to a foreign Bill of Exchange to pay the import tax on goods. Other document taxes such as ship charter and dock warrant also were fix rate duty stamped.

Transaction Usage	Duty Levied
Ship Charter	Rs. 1
Dock Warrant	Rs. 2
Bond, Goods Tax	Rs. 2.50



Rate for Ship Charter Rate for Dock Warrant Rate for Bond, Goods Tax



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 Revenue Goods Tax Mauritius. *Shipment of 600 bags of dhall (now dhal or dal, an Indian lentil).* Redeemed on October 20, 1890 in Mauritius by Pipon Adam & Co.

Conclusion

The need for separate revenue stamps ceased when postage stamps were made valid for revenue purposes in 1900. This change was economically driven; used to save the cost of printing separate revenue issues. In November of 1902, Mauritius officials telegraphed a requisition to De La Rue for an exceptional printing of the Large Arms die with the value tablet left blank. These stamps were delivered and *locally overprinted* for Bill of Exchange use. **These were the last revenue type to remain in use.**

1903 - 1904 Postal Overprints for Revenue Use

Beginning the use of dual purpose issues.

Differing green color of doubly fugitive inks



First, Second and Third of Exchange



Additional values printed, but use was discontinued within the year.

Local overprinting of "Postal and Revenue" issues for revenue use was discontinued in 1904.

1904 Large Coat of Arms Series

Inscribed "Postage and Revenue", these postal issues were used for revenue without overprints.

1910 Edward VII Definitives



Pen Fiscal and with "Mauritius Customs" Cancels.

Pen and Handstamp Cancels.

"Postage and Revenue" stamps used for revenue replaced all earlier issues. These stamps used for revenues purposes can be identified by the cancels. Revenue cancels are often purple commercial hand stamps, script writing, pen stroke, circular punches, or have identifying text datestamps.

Exclusive Revenue stamps were never reissued in Mauritius.