



Postal and Revenue Evidence of Ceylon's Economic Evolution from Coffee to Tea 1836-1910

Exhibit & Scope

The purpose of the exhibit is to show the evolution of Ceylon's economy from exporting the cash crop of coffee to growing, marketing and selling the world's finest tea. Parallel developments of the postal and fiscal systems of the country are shown, and display elements further illustrate the story.

Using postal markings, the exhibit shows the expansion of Ceylon's small postal network. First using hand stamps in the 1830s, to forming district offices, then expanding island wide and using a vast array of marking types.

Revenue stamps and documents are shown on the lower pages of each frame to provide the fiscal evidence of investment in and taxing of Ceylon's economic growth. Revenue cancels shown identify growing island business.

Highlights include:

- ♦ Coffee industry related pre-stamp mail
- ♦ Foreign bills drawn to finance tea crops
- ♦ Duty stamped land registry documents

By 1910 tea's success is clear. The exhibit ends here as all cancels are replaced, and fiscal stamp use is abolished.



Coffee and tea facts are in colored **brown** and **green** text.



The exhibit is ordered chronologically, and organized to be viewed frame by frame. Key items and facts are bold and **maroon bordered**.



Stampless entire Colombo, Ceylon to London. Crown Shield, Reversed "S" 1sh Post Paid. Inside a notice of shipment: *"I trust you will find it superior to any West India coffee."*

Background

Ceylon's early economy centered around small port cities serving the needs of passing ships. To develop the economy, coffee was planted around coastal cities. The calamitous crop failures due to disease in the 1880s lead to the introduction of tea as a replacement plantation cash crop.

By the 1890s, Ceylon enjoyed new wealth growing tea, far surpassing that of coffee. It was found that fine teas grew at high altitudes, and Ceylon's central mountainous regions provided the ideal soil and climate. The island's interior was rapidly developed, and in a few decades, Ceylon was producing, packaging and selling the world's finest tea.

Exhibit Plan

Frames 1 - 2

Era of Coffee

Stampless Mail of Coffee Trade
Early Stamped Mail & Cancels
Revenues on Coffee Documents

Frames 3 - 5

Tea Agricultural Progression

Fast Postal Network Growth
Tea Business Shown in the Mail
Revenues on Tea Documents

Frames 6 - 8

Ceylon's Tea Era

Postal Network Completed
Mail Reflects Tea Success
Revenues Mirror Exports

1. Introduction

Early Trans-shipment Mail

Introduction - Early Trans-shipment Mail

Ceylon was strategically placed at the maritime crossroads between England and its Indian and Australasian Colonies, whether via Cape of Good Hope or (later) Suez. As such, it became a hub for the exchange of mails and servicing ships and their crews, and early economic development was based on trans-shipping mail and goods between the UK and her Indian Ocean and South Pacific colonial empire. Military outposts and missionaries were part of that early development.

In 1836, the British established the first postal facilities at four major towns: Kandy (the historic capital), and the ports of Trincomalee, Galle and the largest city and capital, Colombo. Mail from Ceylon to England took over 120 days in transit at this time.

Early Trans-shipment Mail - Kandy to Scotland, June 24, 1836



From: Kandy, Post Paid

To: Scotland

June 24, 1836

Ex Hackmey

Ceylon Markings: Kandy Crown Shield, raised crown above shield.

Destination Marking: Boxed India Letter Portsmouth & "1/2" Scottish toll / wheel tax, 1/2d.

Rate: 1/7d comprised of:

1/- rating at Portsmouth consisting 4d India Letter fee and 8d inland, Portsmouth to London. 1/- marking on left crossed off for re-rating. In London, re-rated to 1/7d for Portsmouth to Bannockburn distance 3d for miles over 300, at 1d per 100 miles, plus 4d for total 1/7d.

Route: Carried by East India Company, via Cape of Good Hope, to London. 138 days transit.

Kandy was the historic capital of Ceylon, which was under Dutch control until 1798, and won by the British in 1815. Passing ships stopping for resupply could readily take on cargo and mail from Ceylon to Europe.



Ceylon's Early Mail Sent from Four Main Post Offices



From: Colombo

To: London

January 24, 1842

Ceylon Markings: Colombo Crown Shield Variety - Inverted "S"

Routing Marking: Red India Oval

Rate: 1/- per 1/2 oz rate.

Route: Steamer packet routing through Bombay, via Egypt to Falmouth.

Trincomalee was used as a port primarily during monsoon season; therefore, economic activity was seasonal, and mail volumes were small. "Trinco" is an abbreviation Trincomalee used for this Crowned Shield marking.

Missionary Mail

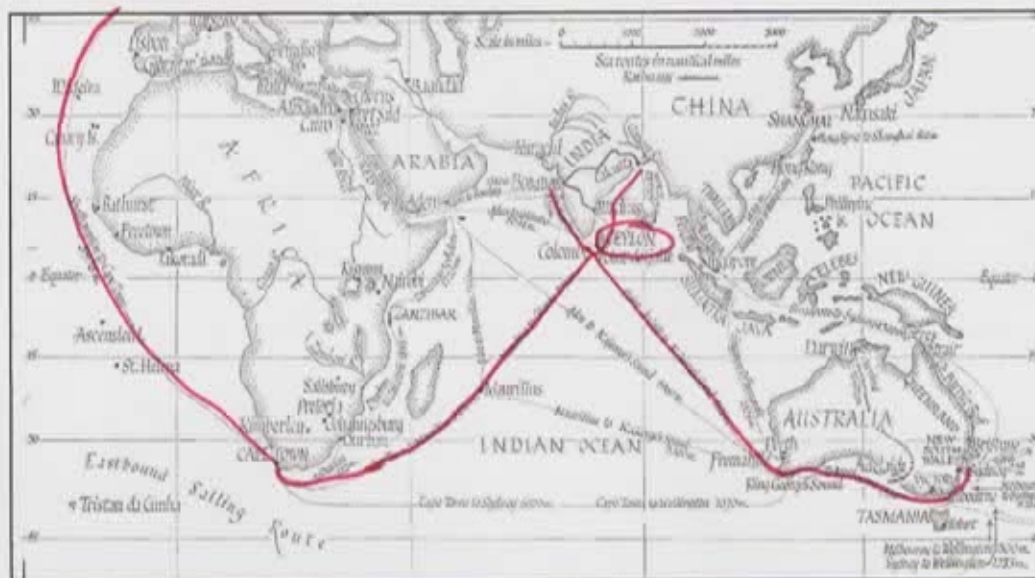
Trincomalee to London March 2, 1838



Ex Hackney, Oxley

From: Trincomalee, Post Paid To: Missionary letter to London, England March 2, 1838
Ceylon Markings: Trinco. Crown Shield. Variety: Clerk error in insertion of date slugs, year reversed and inverted.
Destination Markings: Boxed India Letter Portsmouth and "213" docking mark.
Rate: 1/- comprised of 8d from port of landing to London and 4d India Letter fee. Rate established March 1835.
Route: Carried by East India Company, via Cape of Good Hope to England, on sailing vessel *Apollo*.
 Received: June 24, 1839, 114 days transit.

Early sailing ships had long transit times and braved rough seas. **Ceylon's ports were active trans-shipment points before the trip around the base of Africa on the way to Europe from eastern points in Asia and Australia.**



The city of Galle, at the southern most tip of Ceylon, was an especially useful port for passing ships. British settlers further developed this port city, and mail service was well established by the early 1840s. In the 1840s steamer ships replaced sailing vessels, and an overland route to Europe cut transit distance. Transit time dropped in half, from over 120 days to around 60 days. This is the turning point for Ceylon, more settlers came and large scale investment in the island was set to begin.

57 Day Transit Time

Galle to London August 17, 1843



From: Galle, Post Paid

Missionary letter to London

August 17, 1843

Markings: Straight Line Post Paid, older handstamp still in use.**Rate:** 1/- per ½ oz rate comprised of 8d from port of landing to London and 4d India Letter fee.**Route:** Steamer packet per ship Hindostan, overland routing Received: October 13 1843, 57 days.

Coal steamers, such as the Hindostan, offered twice monthly mail service overland to Europe, with rates as below:

Early Ceylon Postal Rates	1840-1843	1843 -1853	1854-1863	1863-1867	1868-1872
Ceylon to United Kingdom Via Falmouth or Southampton	1/- for ½ oz via India & Falmouth	1/- for ½ oz	6d for ½ oz	6d for ½ oz	9d for ½ oz
Ceylon to United Kingdom Routing through Marseilles	2/- for ¼ oz	1/10d for ¼ oz	9d for ¼ oz	10d for ½ oz	1/1d for ½ oz
Domestic Rate Island Wide	2d for 25 miles 3d for 50 miles	2d for 25 miles 3d for 50 miles	1d for ½ oz	1d for ½ oz	1d for ½ oz

Routing Mail Overland

Routing through the Middle East, instead of going all the way around Africa, reduced earlier shipping time.

Additionally, faster coal fired steamer ships came to replace sailing vessels.

By the 1840's the British began investing in Ceylon: coffee was planted. When transit times cut in half, export to Europe was viable.




2. Era of Coffee

Frames One and Two

Introduction to Ceylon's Era of Coffee

By the 1840s, coffee was planted near coastal cities in Ceylon as a crop of opportunity. Passing ships could take on freight, and coffee was a commodity used to develop the economy. Other crops including rubber and rice were planted by subsistence farmers, but coffee was planted by British growers, with British investment dollars coming to Ceylon.



 From Ceylon
coffee
plantation
manager to his investor
in London:


**"Our estate is
advancing rapidly, we
now have over 270
acres planted."**

During the Ceylon's tea
era typical plantations
grew to over 10,000
acres in size.

From: Colombo To: London via Falmouth September 20, 1843
Marking: Colombo Crowned Oval, Post Paid. Used at the General Post Office (GPO)
Colombo only, in use for only three years.
Rate: 1/- per ½ oz comprised of 8d inland and 4d India Letter fee.
November 13, 1843 receipt, 54 days transit.



From: Colombo To: London via India "per Land Mail via Marseilles" October 17, 1844
Marking: Colombo Crowned Oval, and manuscript Land Mail via Marseilles.
Rate: 1/10d ¼ oz comprised of 1/5d British packet rate, and 5d French internal.
Backstamp: December 5, 1844, 49 days transit.

 Letter concerns the upcoming shipping of coffee casks: **"The 'Achilles' is booked
....more than the ' Hindostan."** The ship "Achilles" was a smaller, 992 ton, steamer
ship in service since 1838. The ship " Hindostan," In 1842 the new 2,017 ton steamer
ship carried freight and mail packets.

Logistical Challenges:

- * Getting milling equipment in
- * Aligning cargo space for coffee exports

2. Era of Coffee

Early Coffee Planting

Steamer ships offered improved shipping service with faster transit times, and more frequent service. **Improved shipping allowed capital equipment to more readily come to Ceylon from European manufacturers, and allowed crop exports to reach foreign shores economically.**



From: Kandy

To: Aberdeen, Scotland

October 15, 1845

Marking: Kandy Ship Letter with British and Scottish receiving markings. Ship Letter & Steamer Letter markings indicate ship mail carried by a privately owned vessel.

Rate: 1/10d, marked Prepaid. 1/5d British packet, 5d French Transit. Reverse showing receiving markings November 22 and 23rd.

Backstamp: November 24, 1845, 40 days transit.



This letter describes the receipt and set up of coffee pulpers on an inland plantation.



From George Stuart & Co.

From: Colombo

To: London

June 11, 1853

Marking: Larger 35 mm Colombo Steamer marking.

Rate: 1/ per 1/2 oz. Receiving marked London July 23, 1843.

Route: via Galle, Suez and Southampton, transit time 42 days.

Established in 1843, early trans-shipper of goods.

Company business transformed to become a coffee and later tea plantation owner and agent.

Letter is a billing statement for shipment.



Indicates early coffee planting areas

2. Era of Coffee

Ceylon Plantations Early Obliterator Cancels

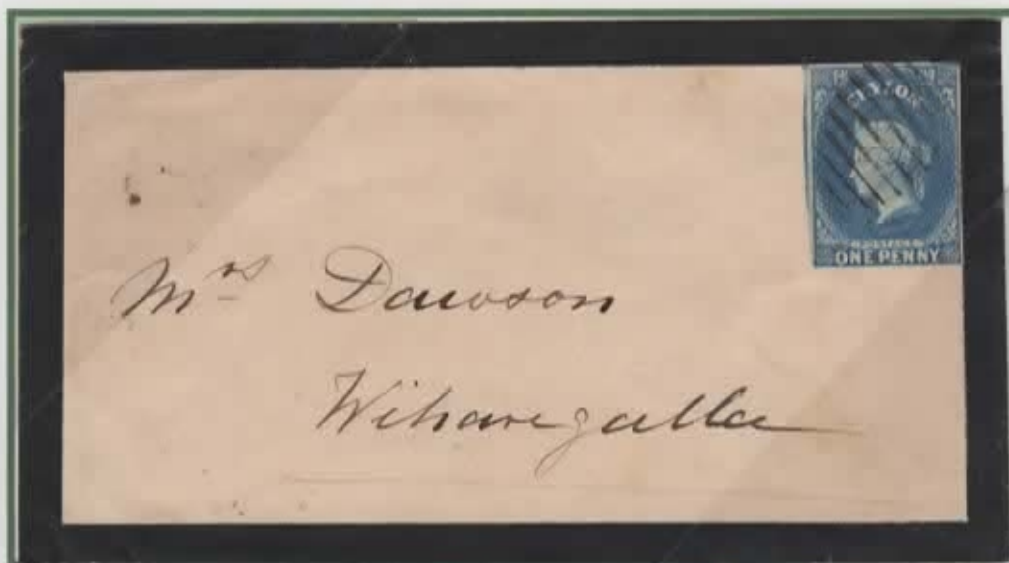
Establishing Early Plantations Drives Post Office Growth

By the 1850s, Ceylon's economy was growing. Plantations were being established around coastal cities and along river accesses, yet still most of the island remained unsettled. **As planters moved towards the interior, mail services followed.**

In 1857, when Ceylon's first stamps were issued, 52 post offices were named with most of these being just limited receiving offices. Hand stamp cancels were introduced to more cities provided location and date information. Diagonal bar obliterator cancels were introduced to cancel the new stamps. Pen cancels and commercial hand struck markings were allowed by the Postmaster General in Ceylon, as dishonest stamp removal by runners carrying the mail to the post office was common. Hand stamp cancels were introduced to more cities provided location and date information. By 1868, a series of Barred Letter and Barred Numeral obliterations were issued to the post offices in Ceylon from England, replacing the diagonal barred obliterations after roughly ten years of usage. With this series of cancels we can map Ceylon's agricultural progression.



Cancel rarely applied
with Red Ink
Red used for Receiving
and Transit Marks



Bar cancel on 1d Ceylon first issue mourning cover sent simply addressed to Mr. Dawson Wihavegalla.
Rate: 1d domestic for ½ oz letter.
Dawson established boarding houses for incoming English planters to Ceylon's interior.



Examples of stamps, lighter to heavier inked cancels

These stamps were cancelled with Diagonal Bar Obliterator cancels, made in Ceylon and India.



Heavily inked strip, note ink fill between bars



To: Hapootelle (later Haputale)

Marking: Tied Diagonal Bar obliterator.

Manuscript "stamped" lower left written to indicate postage applied by sender.

Rate: Front of 1d for ½ oz domestic letter.



Mail sent to Dawson Boarding House used by early planters in Hapootetetta. The mountain location is 146 miles inland from Colombo with gradient of one foot in forty four.

As the postal network expanded with plantation developing into the interior, the handstamp markings establish date and place of mail entering the post office, while the obliterations cancel the stamps.



From: Kandy

October 20, 1858

Marking: Tied Diagonal Bar obliterator with Colombo Post Paid handstamp. Marked "private" as letter sent unsealed. "I have left for Volkart to pay you £530 for DTH crop" Volkart Company was one of the largest exporters at the time.



Appropriate Marking:
Two tied bar obliterations
Rate: 1/6d on piece.
From an 1868-1872, 1 oz cover,
routing via Southampton.



To: Ratnapura

November 29, 1860

Marking: Tied Diagonal Bar obliterator. Unusual inverted placement of stamp. Rate: 1d domestic for ½ oz letter. Rental payments often sent by post for Boarding House use.



From: Colombo

To: London

April 14, 1860

Marking: Six with full bar obliterator cancels on six 1d strip. Forwarded partial with business content.

1. Introduction

Introduction to Ceylon's Era of Coffee and Ceylon's Foreign Bills of Exchange

This third row of the exhibit displays Ceylon revenue stamps and the stamps as used on bank drafts known as Foreign Bills of Exchange. The **Foreign Bills trace the financing of the agricultural progression in Ceylon**, beginning in the era of coffee planting. Foreign Bills of Exchange were the monetary instruments that constituted a borrowers promise to make a payment at a specified future date. **For coffee planters, foreign investors fronted the funds to establish plantations, and were repaid when the crops were sold.** Foreign Bill stamps paid the tax due.

Shown below are sterling currency early issues of 1862, at this time most transactions were quite small, and stamps found are usually the 1d and the 2d only. The large format of these stamps makes it possible to describe the cancels. The rate table shows the applicable taxes due.



Location Cancel
"Galle" script



Signature
Cancel



£2 issue: only
500 printed

Rates These Stamps Paid

Stamp	Foreign Bill
Rate	Not exceeding
1d	£2
2d	£5
6d	£25
1 sh 6d	£75
2 sh	£100
4 sh	£200
10 sh	£500
£2	£2000

The Oriental Bank was first in Ceylon, and key to the coffee and later tea story of Ceylon. From offices in Colombo and Galle, they **provided the cash infusion needed to clear the jungles, plant the coffee** and bring in the migrant labor. 1862 Foreign Bill stamps have will have only location or signature cancels, and Oriental Bank cancels shown, found in these three formats only.



"OBC" Vertical script



"OBC" Horizontal script



Oriental Bank
handstamp

Notes on this series:

- ♦ These stamps do not have a country name—no "Ceylon"
- ♦ Portrait of Queen Victorian profile to right, different from every other Ceylon stamp
- ♦ Each of the stamp values and "Foreign Bill" were individually engraved, making for design differences

2. Era of Coffee

Financing the Coffee Growing—Early Banks in Ceylon

The foreign bill stamps addressed Ordinance I of 1855 tax levied on foreign bills negotiated in Ceylon. The tax for foreign bills was paid by the stamps, and the stamps were applied by the bank processing the transaction. These stamps carry cancels of the banks involved in **financing the first British colonial investments**. The exhibit names these banks where they can be seen, and ties information about the banks and businesses to the story as is possible.



The Oriental Bank Corp. conducted most of the early financial business in Ceylon.

The Mercantile Bank of India was second, both having their businesses in foreign investments.

Coffee plantations were underway.



*Oriental Bank Handstamps
two types found*

*Mercantile Bank of India,
Chartered Colombo*

The first Foreign Bill stamps were line engraved imperforates by Perkins Bacon & Company, arranged in three plates of 64 stamps. Plate one had three values, most the 1d, arranged as shown below. Plates two low values of 2d, 4d and 6d dominate, while the third plate contained higher values. The set was printed in 1855, but not put into use in Ceylon until 1862.

Layout of Plate One →

Plate 1.															
1s.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s. 6d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.
1s. 6d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.	1d.

This second series was printed in late 1862 because of a reduction by half of the Foreign Bill levy. These two embossed stamps were the only ones issued.

Values 1s8d and 3s4d: island name Ceylon and Queen's profile facing left.



Illustration of design



One Shilling Eight Pence
Note £500 consideration
October 1869 use.



Three Shilling Four Pence
Rate for £1000 transaction
"R" stamp for Recorded.

2. Era of Coffee

The currency of Ceylon was changed to a decimal currency consisting of 100 cents to the Rupee on January 1, 1872. A new set of Foreign Bill stamps ranging from 5 cents to 3 Rupees were issued October 1, 1874 and used for over 20 years.

Low value of set: 5 cents

High value of set: 3 Rupees



Third of Exchange Second of Exchange First of Exchange



First of Exchange Second of Exchange Third of Exchange

Ceylon's exchange stamps were printed in sheets with 72 stamps, each with two panes with 4 rows of 9 stamps. Printed order is Third, Second, First, left to right, as shown left above. Cancels on the stamps include company handstamps, initials, dates, and sometimes all three.

These three part stamp sets are referred to by collectors as the "The Sinhalese Triplets." Sinhalese, the people of Ceylon.

Why in Three Parts?

The use of triplicate bill system began in the days when ocean travel was by sailing vessels.

In case one ship in which a bill was forwarded failed to reach the other side, a duplicate bill might be delivered by another vessel.

When both bills reached their destination, one was redeemed, the other retained, a final was kept where drawn in Ceylon.

Rates on the 1874 Three Part Bill of Exchange

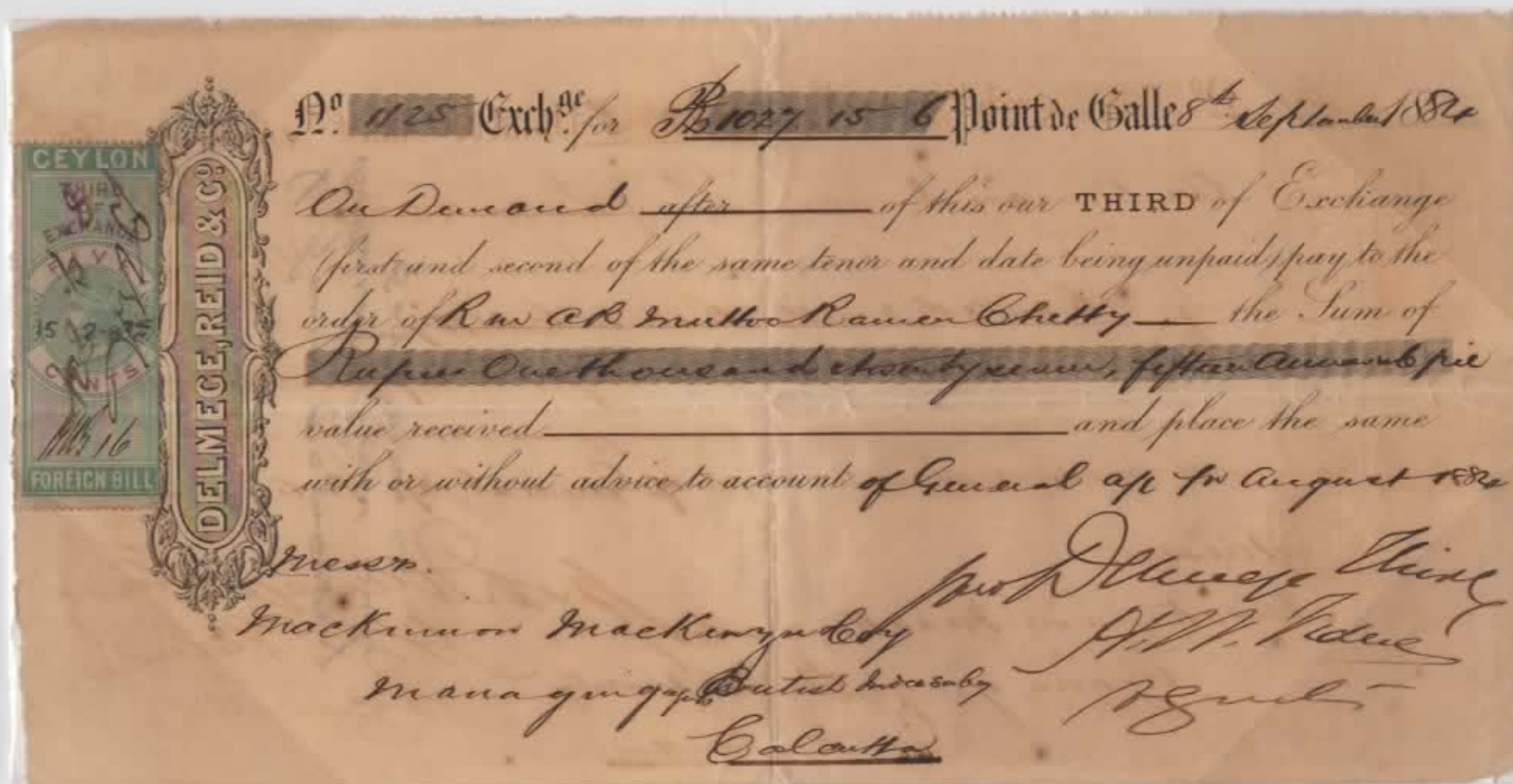
Rates of tax on foreign bills were scheduled by the amount the bill was drawn for and paid for by the stamp. In 1872 the island currency changed from British sterling to rupee, with a decimal system of 100 cents to a rupee. The exchange was four cents to one pence.

Each part of the exchange bill (first, second or third of exchange) carried 1/3rd of the total duty.

Duty Levied	Bill Payable
5 cent	Under Rs. 250
10 cent	Rs. 250 - 500
15 cent	Rs. 500 - 1000
15 cent	Every further Rs. 1000

Reading this Bill of Exchange:

- ◆ 5 cents Third of Exchange stamp paid, drawn from Point de Galle, Ceylon on September 8, 1884
1/3 of the 15 cent duty for Rs 1,000 amount
- ◆ Agent: Delmece, Reid & Co., financing guarantor
Their business was shipping coffee & providing coal for ships
- ◆ Investor: Mackennon MacKenzie Corp, British Indian Subsidiary, owner of steamer ships
- ◆ Pay to R. Raumen Chetty—this is a merchant name, the seller of the goods being shipped. Steamers would take on cargo at Galle, generally coffee or other commodities.
- ◆ On reverse, endorsed and redeemed on amount of 1,027 Rupees, 15 Annas, 6 Pie—drawn in Indian currency, noted by consideration subdivision into annas and pies.



Reverse endorsement
Scan at 80%

1. Introduction

Receipt Tax on Local Business Activities

Introduction to Ceylon's Era of Coffee—Ceylon Receipt, Impressed Revenue and Stamp Duty Issues

This row of the exhibit displays the Receipt, Impressed Revenue and Stamp Duty stamps used in Ceylon to tax businesses. Use began with a duty of one penny sterling on receipts, drafts and orders and ordained that the duty be paid by specific revenue stamps.

Overprinted Postal Issues



half penny



one penny

In 1862, the one penny "Receipt or Draft Order" revenues replaced the earlier overprints.



Date Cancel

In 1856 the first adhesive revenues stamps were made by **overprinting early postage stamps**, these were used on financing documents canceled with signatures.

Rate: One penny on receipts, drafts and orders.



↓Rate: 1 penny on document. Hunasgeria coffee plantation providing a £10 advance on February 4, 1864.



2. Era of Coffee

Acquiring Plantation Labor

In the early days Ceylon was stopover point for ships on the way to or from India. Trade evolved into trans-shipment of goods and some resupply. To further develop the economy, **coffee became a crop of opportunity** grown near the coastal regions of the island. Revenue documents show the financing to get the requiring migrant workers in for harvesting the coffee.



One Penny

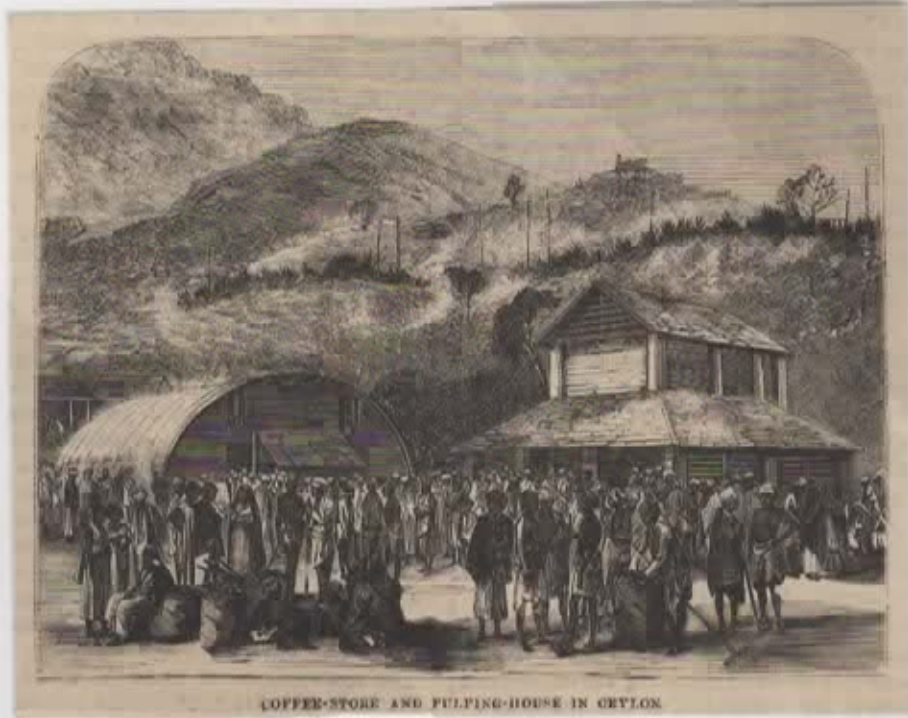


Five Cent

Currency change in 1872:
One penny to Five cents.

Below: From the Hunasgeria coffee plantation estate, **acquiring migrant labor**: "for the purpose of proceeding to the Coast shipping over the remainder of my men."

One penny tax on £5 receipt, June 27, 1866.



↑ Coffee plantations laborers shown on 1870s woodcut illustration.

£5-0-0

Hunasgeria, Bottom June 27th 1866

Received from Mr. Joseph Lindass
as Superintendent of the above estate, an
advance of Fifty rupees for the purpose of
proceeding to the Coast shipping over the
remainder of my men

Witness

J. D. Lighthart

Q. W. W. C. T.

Michael J. L.





Stamp Duty fees of 2 Shilling 6 pence Revenue. £37 19 shilling and 9 pence March 26, 1864, equating to approximately 350 Rupees at 10 Rupees per £1.

From Note: "Shall herewith proceed to the coast of India to procure a gang of men..."

Duty Levied	Transaction Value
	Note: Original Research on Rates
3 pence	50 Rupees Note
6 pence	100 Rupees Note
1 shilling	200 Rupees Note
1 shilling 6 pence	250 Rupees Note
2 shilling	300 Rupees Note
2 shilling 6 pence	350 Rupees Note

March 26th 1864
JH

Memorandum of an Agreement made this twenty-sixth day of March One thousand eight hundred sixty four Between ^{Joseph Lindell} Joseph Lindell of the Island of Ceylon of the one part & Barclay Mott Company son of Andrew Andrew Mott of the other part.

Whereas at the time of this agreement the said Barclay Mott Company was indebted to the said Joseph Lindell in the sum of seven pounds nineteen shillings since paid being received at various times And Whereas the said Joseph Lindell hath at the request of the said Barclay Mott Company

2. Era of Coffee

Ceylon Growth & Differentiation Galle Export Shipping & Trade Center

At the southern tip of Ceylon, the city of **Galle** exported coffee and served as a shipping and trade center. Ships from India and the east would exchange mail and take on freight at Galle.



On reverse:
Galle Steamer
Letter



From: Galle

To: Bombay, India

October 3, 1857

Marking: Tied barred oval cancel, earliest known use of 5d on cover. Rate: 5d per ½ oz foreign rate to India. Effective January 1, 1856, rate comprised of 4d ship rate to India and 1d Ceylon domestic to port. Backstamp: Galle Steamer Letter October 3, 1857. Arrival stamp October 9, 1857.

Significance: Lower rate established for mail to India facilitated trade and labor migration between India and Ceylon.

Business correspondence: Investors in Ceylon often had Indian holdings first, and worked with Indian agents and bankers in early business dealings.



From: Galle

To: London

July 10, 1859

Marking: Barred oval cancel. Note the fill between lines and incomplete strike of cancel needing to be cleaned. Circular Galle Post Paid on reverse.

Rate: 9d per ½ oz foreign rate to London.

Unsold goods and pricing the topic of this business correspondence with English investor.

2. Era of Coffee

Coffee Plantation Exports



Nuwara Ellia (later Eliya) is the gateway city to the rich agricultural land in central Ceylon by Kandy, the historic capital. It is in this area where new plantations were being developed.



From: Nuwara Ellia

To: Badulla, Happutattle Plantation

August 17, 1860

Marking: Bar cancel, and manuscript "Stamped" marking, indicating postage paid and applied by sender.

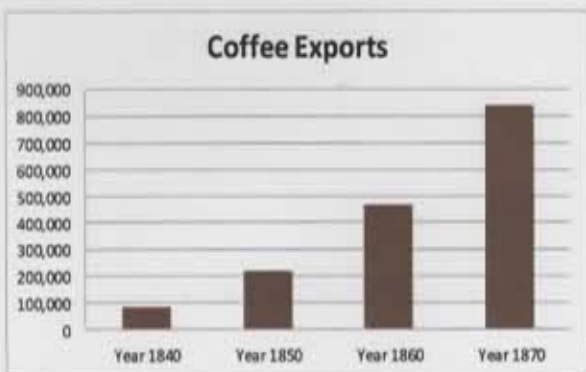
Rate: 1d domestic letter.

Backstamp: Badulla Post Paid, and Nuwara Ellia Post Paid both August 17. Transit: same day cross district delivery.

From and to relatively remote coffee plantation areas, this cover includes the pre-stamp mail markings in their last years of use. Sender marked "Stamped" which is commonly seen on early stamped mail to indicate prepaid postage.



Marked "Immediate". Urgent letter written by a jailed Happutattle Estate Plantation employee to his employer, asking to send for his release. Marking indication of urgency, not of a premium postal delivery service use.



Coffee exports grew from a small start of 80,000 cwt in 1840 to over 10 times that amount by 1870. Coffee was Ceylon's dominant export crop.

2. Era of Coffee

Ceylon Growth & Transit Time Reduction
Colombo Banking & Investing Center

Three Color Combination with 13 Bar Cancels on Each Stamp



Ex Hackmey, RPSL Cert.

From: Colombo

To: London

August 3, 1860

Marking: Cancelled with three thin, 13 bar obliterator cancels.

Three color combination of 6d, 2d and 1d used instead of single 9d stamp, overlapped stamps in European manner. Rate: 9d for ¼ oz letter rate via Marseilles.

Routing: Via Marseilles reduced travel time by one week, and cost 3d more than via Southampton.



Coffee trade grew as transit time reduced. Letter contents: business letter detailing invoice, consignment of goods and finding an investor at 2¼% interest rate. Sent from Colombo, the banking and investing hub of Ceylon.



Transit time reduction from over 120 days in the 1840s to under 30 days by the 1860s opened up Ceylon's trade with Europe.

2. Era of Coffee

Reduced Correspondence Transit Time

Most mail from Ceylon during the era of coffee was going to England or Scotland. Domestic mail, and mail to other European countries is found, but less frequently in the 1860s.

“Via Suez”→

Transit via Suez reduced delivery time, key to Ceylon's increased trade opportunities.

Travel via Suez cut out the need to go around the base of Africa, routing instead through the Middle East.



Following British convention, circular paid stamps were used on mail replacing the earlier hand stamps used.



Three Oval Bar Cancels on Piece
Rate: 3/ 4d rate, for a triple rate via Marseilles.



From: Galle

To: Bordeaux

July 21, 1866

Markings: Two tied oval bar cancels and pen cancel. Red PD marking, and Galle Paid handstamp additionally applied. French Paquebot marking. Limited mail found to France
Rate: 8d rate per ½ oz rate to France via Suez. **Transit time: 28 days.**

Backstamp: August 18, 1866

The circular paid handstamp followed London GPO style but was not found in the GPO Proof Impression books. It was likely produced in Ceylon or India.



From: Nuwara Eliya

May 7, 1869

Marking: Oval bar obliterator with red Nuwara Ellia Paid handstamp spelled Eliya.
Rate: 1d domestic letter.



Addressee J.B. Templer's parent company, Cumberbath & Co. lost its assets from failed coffee estate agency a decade later. At this time Cumberbath & Co. was buying up land.



From: Galle

To: London

April 18, 1866

Marking: Tied oval bar cancels and new Galle small circular paidstamps. Business mail.**Rate:** 10d, ½ oz applicable rate from 1863-1868, comprised of 6d per ½ oz British plus 4d per ½ oz French Transit marking. Twenty Six day transit. Datetamped: Galle Paid, April 18, 1866.

Business correspondence between Ceylon and England dominated the mail stream in the 1850s and 1860s as the plantation coffee industry grew.

This contrasts with the 1830s and 1840s, when Ceylon's mail was instead missionary and military related.



↑ From: Galle To: Darlington, England
May 17, 1864

Markings: Sender's dated script cancel, allowed by GPO. Red Galle Paid July 7, 1864.

Rate: 10d, ½ oz applicable rate from 1863-1868 via Marseilles, comprised of 6d per ½ oz British plus 4d per ½ oz French Transit. Business mail, delayed delivery, 56 days transit.

Backstamp: Darlington July 13, 1864

The coffee industry was so successful in Ceylon that by 1860, it had become the world's largest producer of coffee. In 1868, coffee export reached its zenith, and coffee was selling at a record 109s

ONE OF A SERIES OF PICTURES REPRESENTING COFFEE CULTURE. WATCH FOR THE NEXT.



←Advertising the plantation behind the coffee on an early woodcut illustration., c1880s.



Folded Letter Sheet:
Letter of introduction for a
commission based estate
agent for crop and land sales.



COMMISSION.

- 1. Per Cent on Sale of Crop.
- 21 do. on Sale of Estates and Land.
- 24 do. on purchase of Estate improvements.

Special arrangements made for the management of
Estate and for Sale of Property of considerable Value.

COLOMBO, 26 OCTOBER, 1870.

From: Colombo October 26, 1870

Marking: 14 bar obliterator with
combined Colombo B cds. Letters "B" and
"C" are used as timestamps of mail
processing, early letters for postal indication
of early in the day mail processing.
Rate: 1d domestic letter.

**Bar Obliterator with Circular Date
Stamp—the Pearson Hill Machine
Postmark.** In use for only seven years, this
combined obliterator datestamp with **heavy
bar obliterator** was issued in Colombo to
replace the fine lined bar cancel, providing
the datestamp information and more effective
cancellation.

SIR,

I have this day established myself in Colombo as Estate and Commission Agent.

I am prepared to undertake the Agency and Management of Estates and offer my services especially to
Independent Proprietors who wish to be able to secure constant and careful supervision, which having only a few
properties of my own and friends, I am able to promise, and shall be glad to carry out my constituents wishes
concerning the disposal of their crop and drawing and remitting of funds.

I am willing to assist any Proprietor in procuring Money on Mortgage of his Property allowing him the
option of selling his crops in the market and am prepared to stand security for a Bank Credit for Proprietors
requiring assistance to bring their Crops into the Market on consideration of the produce being placed in my hands
for sale.

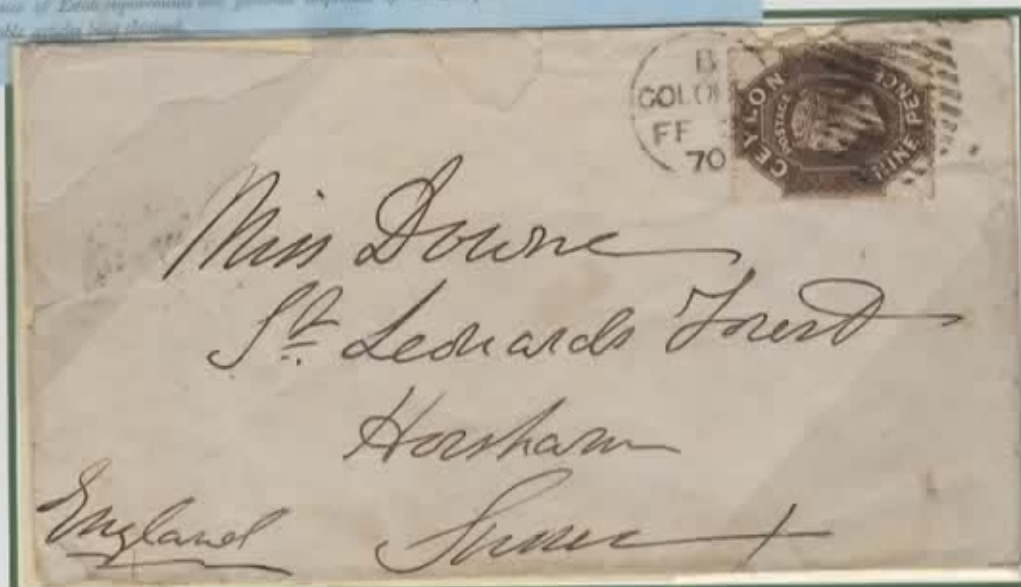
A Register of Transfer and Leased Lands for Sale will be kept, a small fee for Entry alone charged, if no
sale is effected. Enquiries will also be undertaken to meet the requirements of Purchasers, for whom Government
Licenses will also be inspected.

The Sale of Crops will receive attention. Land should be named and Seller requested to state how
payments are to be made.

Arrangements may be made to have either Estates or Crops exposed for Public Sale.

The Valuation of European Property on Properties will be most carefully undertaken.

My experience of Estate improvements and general inspection of the European and Native Markets will
insure the most suitable results being obtained.



From: Colombo

To: Horsham, UK


February 2, 1870

Marking: 14 bar obliterator with combined "B Colombo" timestamp indicator.

Rate: 9d foreign letter front, ½ oz letter 1868 rate allowed for ½ oz via Southampton vs. ¼ oz
at 10d rate for faster service via Marseilles. Backstamp: Horsham, UK, March 28, 1870.

2. Era of Coffee

Island Wide Coffee Collapse Currency & Rate Changes

 Limited mail from Ceylon in the 1870s in found, this is when coffee began to fail island wide. Fortunes were lost and foreigners left.

Forwarding Agent Delmece Reid: Remained on the island engaged primarily in exporting coffee and later tea.



From: Galle


To: London

March 3, 1876

Marking: Commercial handstamp cancel with adjacent bar and cds cancels.

Rate: 36 cent foreign letter via Southampton, sent prior to the UPU rate reduction.

Ceylon Postal Rates to ½ oz	1872 Currency Change from Pence to Cents	1877 UPU Rate	1882 Changes because of currency devaluation	1885	1892	1899
Foreign to British	36c via Southampton 48c via Marseilles 48c via Brindisi	24c letter South., Mars. and Naples 32c Brindisi	1880-1883 20c letter 1884 24c letter, 8c card Multiple changes: 1879, 1880, 1883, 1885	24c letter 10c card	15c letter 5c card	6c letter 6c card 15c other foreign
Domestic Ceylon	4c inland letter equal to earlier 1d rate	4c inland letter	5c letter, 3c card 2 & 2 ½c district card	5c letter, 3c card 2 & 2 ½c district card	5c letter 3c card	5c letter 2c card

 The late 1870s disease began to claim the coffee on isolated plantations.

By the mid-1880s, this caused a calamitous failure of the coffee crop island wide.

Of 1700 planters, only 400 remained.



From: Colombo

To: Edinburgh, Scotland

October 31, 1873

Marking: 14 bar obliterator with combined "B Colombo" timestamp indicator.

Rate: 48c per ½ oz, pr 1872 rate, routing via Brindisi.

Backstamp: Edinburgh, November 24, 1873



The size and nature of the postal system in Ceylon becomes more clear as a new scheme of letter cancels came into use. The letter A for the Colombo General Post Office got its early start in 1868, letter B for Galle, with other letters assigned replacing the earlier bar and circular hand stamps used beginning late in 1868.

↓ (inside) From George Steuart & Co. one of the larger commercial entities at the time:
"We now hand you a bill of lading and invoice for the last shipment of the Gowrakelle Crop 1867/68. Coffee 36 casks, 3 barrels cwt 293... bringing the total shipment to cwt 1766."

Single and double side bars



Large and small "A"



Ex Hackmey, RSPL Cert.

From: Colombo

To: Forres, N.B (North Britain = Scotland)

January 12, 1869

Markings: Colombo Barred A Obliterator with two side bars. Additional Colombo paid stamp marking.**One of the earlier known uses of the "A" cancel on cover.**

Rate: 9d standard 1868-1872 rate per ½ oz via Southampton. "D" on lower left indicates letter duplicate copy.

Backstamp: Forres arrival, February 15, 1869.



From: Oriental Bank,
Commercial
handstamped.

One of the largest banks on the island. Seven years later in the 1884 coffee crash, it collapsed.

From: Galle

To: Suffolk, England

May 9, 1877

Marking: "B" obliterator cancel with double side bars and Oriental Bank commercial handstamp cancel.

Rate: 32c foreign letter via Brindisi.

2. Era of Coffee

Foreign Investment—Short Term Labor Financing

The 1874 Bill of Exchange series contained 15 values, it remained in use until a new set was issued in 1885.



Learning from the pieces: 10 cent fragment stationery indicates processed by Bousted Bros., for M & Co. MacGregor & Co.



Robertson Co. Processor initial "OBC" Oriental Bank Corporation stamped

Foreign Bills were cashed to paid migrant laborers their wages.

Ceylon's Economy Growing Coffee:

- ♦ Intermittent Workforce
- ♦ Wages taken home
- ♦ Men only came to work, not families
- ♦ Social problems, crime
- ♦ Crop sold as a cash commodity



Migrant workers came to Ceylon from South India to pick coffee beans. In the 1850s over 50,000 worked the fields, by the 1870s workers numbered over 85,000. Above: Stereopticon "Coolies pick coffee on Lipton's estate in Dambutenne, Interior Ceylon".



1874 Exchange series 1 Rupee 20 cent - violet and green




Issued with error in color - violet only

2. Era of Coffee

Recognizing Island Businesses

Cancels on the revenue reveal the companies active in Ceylon's burgeoning plantation industry. Foreign investments were made and business was conveyed using the foreign bills.

Alstons Scott & Co. →
Shown on this partial: 45
cents duty paid on £300
Bill of Exchange processed
by Bank of India, 1878.

 Founded in 1848
as coffee planters.
Alstons Scott
diversified into
merchant and
plantation estate
agents.

C&W Leechman
Plantation equipment
merchants.



Enterprising European planters
started coffee plantations in
Ceylon, having bought Crown
Lands at **50 cents an acre**.

By 1877 272,000 acres were under coffee
cultivation. Plantations grew the coffee
and brought to coastal Colombo and Galle
to mill and ship.

Darley Butler & Co.

Coffee planters since 1834, one of the
earliest plantation firms on Ceylon.



Armitage Brothers (in script "A. Bros.")
Estate owners and agents.



Carlson & Co. owners and agents
for investors, shown on First Bill
of Exchange partial with British
Foreign bill cancelled on
redemption.

2. Era of Coffee

Coffee exports in the 1850s were over 200,000 cwt, and reached their zenith by 1868, when Ceylon was the world's largest producer of coffee. By the peak in the 1870s exports topped 835,000 cwt on over 330,000 acres. In the 1880s exports dropped while more acreage was under cultivation. Coffee exports collapsed to near zero by 1884.

Below: 1880s original photo: Ceylon plantation conversion to tea. The taller bushes at the bottom are coffee, the newer plantings are tea.



Coffee's Failure



THE FAILURE OF THE ORIENTAL BANK—SCENE OUTSIDE THE COLOMBO BRANCH, CEYLON, WHEN THE BANK NOTIFIED SUSPENSION OF PAYMENT

The calamitous failure of coffee due to disease in the 1880s left Ceylon in financial ruin. Investors lost, planters left, migrants had no work. The **Oriental Bank**, the first bank on the island, suspended payments. Above: London Gazette, 1884.



The revenues show the change: A Foreign Bill rate change began in 1885 due to the island wide financial crisis.

Financial Crisis:
Depreciation of the local currency after the coffee losses. This necessitated a revenues rate increased from 15 cents to 20 cents.



In 1885, overprints in 20 cent & multiples:
Cents values: 20 cent, 40 cent, 80 cent.
Rupee values: 1 Rupee and 2 Rupees as shown.

2. Era of Coffee

Labor Contracts Needed for Each Growing Season



With consideration of £20, a Stamp Duty fees of 3 pence impressed revenue stamped on document, February 16, 1866. Note the cancellation of the impressed duty with £ symbol across the duty stamping.



In 1855 Ceylon had only 404 plantations, by 1872 plantations numbered 1,087 island wide.

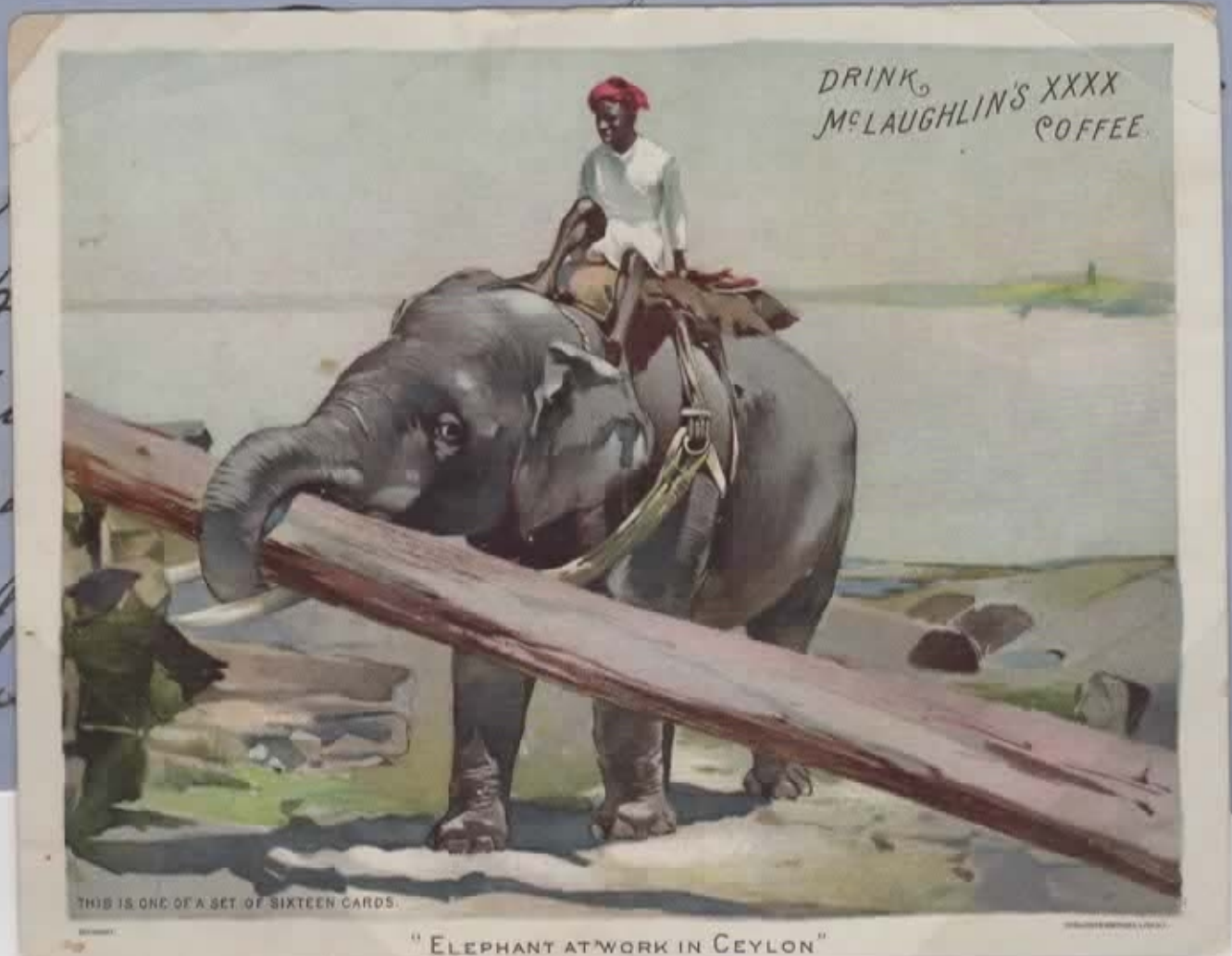
Addressing migrant labor needs: "Received from W.C. Duncan £20 sterling for the purpose of bringing 20 good men for the coming crop 1866/67."

Attaining labor is a continual problem with growing coffee. Because coffee is a seasonal crop, the labor is brought in for harvest from India and then released.

W.C. Duncan

£20

Amageria 16th February 1866





← 1864 William Tindall plantation labor contract.



Front and scan of reverse



Six pence impressed duty on these documents:

- ♦ Top: 1871 Armitage Brothers shipping document for 48 casks and 8 barrels of coffee.
- ♦ Lower: 1868 George Steuart & Co. shipping document for 32 casks and 3 barrels of coffee.
- ♦ Coffee token from George Steuart & Co. Tokens paid workers for a day's labor.

August 7th 1868
Maha Raja
Hunag
I Arripin Langany hereby agree
in consideration of receiving money
of Fourteen pounds (£14.0.0) do
thoroughly keep clean all that
Estate known as the Bangalore
Consisting of about 60 Acres
present date to April 30th 1868
that it shall be in the power of
whoever may be in charge of
to deduct such Amount of money
the above named sum as shall
be paid for the labour required
for the work.
Signed
Mark of Arripin

45-
Third
Shipped in good Order and well conditioned by Armitage Brothers
in and upon the good Ship called the "Purvis Resolute"
whereof is Master for this present voyage Mr. Hinson
and now riding at Anchor in the Colombo Roads, and bound for
London.
Forty four Casks } Plantation Coffee weight
Eight Barrels } Cwts 439. 2. 16.
Shipped in good order and well conditioned by GEORGE STEUART & CO. in
and upon the good Ship called the "Scholula"
whereof is Master for this present voyage Geo.
and now riding at Anchor in the Colombo Roads and bound for London.
Thirty two Casks and three Barrels
Coffee weight Cwts 293 3. 18.
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 London
the Act of God, the Queen's Enemies, Fire, all and every other dangers and accidents of the Seas, Rivers & Navigation of whatever
nature or kind, never accepted, unto Order
on to its Assigns, paying Freight for the said Goods Two Pounds &
fifteen Shillings per ton of 16 c
with Strime and Average accustomed. In Witness whereof the Master or Purser of the
said Ship hath offered to two Bills of Lading, all of this tenor and date, the one of
which Two Bills being accomplished, the other shall stand void.
Dated in Colombo 19th November 1868. Mox
Weights & Contents unknown to

GK		
Ouah	44	
F	3	
GK		
Ouah	17	1
S	3	
PB	2	
Triage	1	1
GK		
Ouah	6	1
		32 cks 3 Barls.

2. Era of Coffee

Stamp Duty & Banking Coffee's Failure

The Stamp Duty adhesives replaced early impressed duty revenues and were used by banks, forwarding agents, and estate agents. Commercial cancels can be found on these issues, while date cancels dominate.



Oriental Bank



Edinburg & Co.



Mercantile Bank



*Alston Scott & Co.
Forwarding Agents*

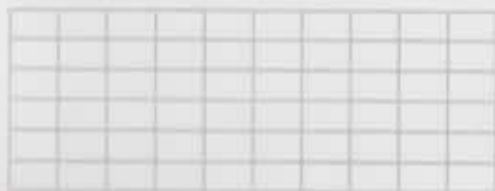
Duty Levied	Usage Example
5 & 10 cent	Foreign Bill
15 cent	Bill of Lading
25 cent	Shipping Document
50 cent	Bond
Rs 1	Ship Charter
Rs 1.50	Shipping Bond
Rs 2	Dock Warrant



Volkart Brothers



Bank of India



← High values printed in 24 mm x 40 mm horizontal size, using a pane arrangement of six rows of ten.

Shifting this arrangement vertically, ten rows of six printing used respectively on the lower values.

1885 date on original document



*New Oriental
Bank Corporation
Renamed after
recapitalization.*

Share Warrant for recapitalizing the Oriental Bank Corp in 1885 after its failure in late 1884. Scan. Original entire on reverse, size 40 cm x 36 cm.



3. Tea Agricultural Progression

Tea Replaces Coffee as the Main Plantation Crop

Early Success of Tea Creates a Rush to Add Plantations

Frames Three Through Five



Tea Agricultural Progression

Ceylon's tea agricultural progression, when tea came to replace coffee as the dominant cash crop, is shown here in frames 3 through 5. Ceylon's economy grew as **tea was soon a highly profitable export**. New plantations were established in the interior where land was cheap and British colonizers encourage development. More British came to Ceylon to find new wealth. The tea plant itself required a different labor force than coffee; planted once and harvest several times a year. **Tea provided a faster cash flow** which made financing much less risky. **Male and female laborers were needed year round**, and Indian Tamils brought their families to stay. **The postal network grew**, meeting demands of more people, and reaching out to newly developed lands rich with new tea plantations.



←Tea Plantations Develop the Interior of Ceylon
shown on impressed cardstock divided back card



Letter obliterator cancels use mirrors the beginning of Ceylon's tea agricultural progression. As plantations were started further away from urban centers, a new postal system of using District Offices cancels was formed, and Letters A through I were assigned. The Colombo General Post Office used the small and large "A" cancels.



Upper Card - From: Colombo To: Agrapatana
July 20, 1887

Marking: "A" Obliterator with separate cds.
Rate: 3c local rate on tri-lingual card.
Reverse: London & Colombo Forwarding
Agents client freight billing notice.

Lower Cover - From: Colombo To: New York
January 11, 1896

Marking: Three tied large "A" Obliterator
cancels with tied datestamps. Rate: 15c 1892
foreign letter rate to an advertiser in New York.

Tea Agricultural Progression and Ceylon's Letter Cancellations

Letter obliterator cancels were used in Ceylon from 1868 through the 1890s, overlapping earlier bar obliterator cancels. The cancels were British issued handstamps, sized 20 mm x 28 mm. Their use begins the demonstration of Ceylon's tea agricultural progression, where tea came to replace coffee as the dominant cash crop.

The letter cancels shown here are represent each of the letters issued, "A"- "I". Six Letter cancellations, letters "A"- "F", were issued beginning in 1868, and also used during the coffee planting era. The remaining letters, "G"- "I", were issued beginning in 1883 as district offices were added. **The new districts were in areas where plantations were being developed from jungle lands and population was growing.** The post office expanded to meet the need. The port city of Galle served as District Office assigned the letter "B" obliterator cancel.

I am just off to Drayton Estate. to pay my coolies working there: so may not be able to write this mail. Weather is hot & cool, and prospects of further blossoms poor, unless weather changes - Coffee otherwise looking much better than for some time past. Tea clearing coming in well now, & nurseries ditto. I send you a local paper by this mail. Y. F. W.
Dec Ry - 30th April 1884.



Rate: 8c foreign postcard.
April 30, 1884

Evidence of cross planting tea over coffee in 1884, when coffee was failing.

On reverse partial: "I'm just off the Drayton Estate to pay my coolies... Coffee otherwise looking much better.... Tea clearing coming in well..."

Scan partial below at 110%



Galle



"B" Obliterator on Imperf Two Pence

changes - Coffee otherwise looking much better than for some time past. Tea clearing coming in well now, &



Single and Double Side Bars

The significance is that areas that developed more plantations had more mail and more cancellers in use.

From: Galle August 15, 1889
Marking: Galle "B" obliterator cancel with single side bar.



3. Tea Agricultural Progression

Where the Tea was Planted Ceylon Central District, Kandy



Kandy



Kandy's location is in the high elevation center of the island. This is the historic capital as it has the richest soils for agriculture. It's where the majority of tea was grown, and the highest growth area once tea's success was discovered.

Letter "C" obliterator, designated for the Central District, Kandy, was in use from 1868 to 1895. The busy post office used many cancellers: Serif and Sans Serif formats of the letter "C" cancel were used, and a type "C1" is also recorded. The cancel was used individually, with or without a Kandy paid stamp marking.



Why so many letters addressed to women?

It was young men who went off to Ceylon to find their fortunes as planters, often sending letters to young women back home.

Evidence

of multiple cancellers in use at the high volume Kandy district post office.



#1

#2

#1 Sans Serif used 1881-1891

#2 Serif used 1881-1885



#3

#4

#3 Used 1883-1895

#4 Used 1886-1888



"C1" Cancel Used
One Year:
May, 1878 -
April, 1879 only.



From: Kandy

To: Chelsea, England

July 23, 1881

Marking: Sans Serif "C" Cancels with Kandy Paid stamp.

Rate: 20c foreign letter rate on envelope front.



From: Kandy

To: Surry, England

February 16, 1892

Marking: Serif "C" Cancels with Kandy Paid stamp.

Rate: Oversized 30c double foreign letter rate.

Father & son business, F. B. Templer, Esq in England receiving correspondence from Kandy, Ceylon, the location of R.S. Templer's tea businesses under the direction of Cumberbatch & Co.

3. Tea Agricultural Progression

Northern and Northwestern Ceylon

Letters "D" and "E" were assigned to districts in the less populated northern area of the island. These cancels each had only one issued cancel format, and no varieties are noted.



Cancel in use: 1871-1900, 20 mm x 28 mm. Image shaded at 70% contrast.

Letter	Main Office	District
D 1871	Jaffna	Northern
E 1877	Kurunegalle	North Western



At the northern tip of Ceylon, **Jaffna** was the crossing point for Tamil laborers coming from India.

Kurunegalle was an area of new plantation development 1880s.

From: Kurunegala March 2, 1892→

Marking: Kurunegalle "E" cancel.

Rate: 3c domestic postcard.



From: Jaffna

July 6, 1886

Marking: Jaffna "D" obliterator cancel. Rate: 2 ½c domestic overprint 3c postcard.

Rate: 3c domestic postcard rate. Commercial order into Colombo's Pettah markets.



←From: Kurunegala To: England
January 8, 1884

Marking: Kurunegalle "E" cancel.

Rate: 24c foreign letter.



Templer Esq. foreign investor in tea plantations and local businesses.

3. Tea Agricultural Progression

Eastern and North Central Districts



Earliest Recorded Use→
April 2, 1869
Cancel in use:
1869-1870 in Trincomalee

From: Trincomalee April 2, 1869 →
Marking: "F" with Trincomalee cds.
Rate: 1d domestic letter from eastern the port city.



Letter sent to the Mercantile Bank, one of the first banks investing on the island beginning in the 1850s. Mercantile Bank cancels found on coffee and tea letters and revenue documents.



Letter & Year	District Office	District
F 1869	Trincomalee, later Batticaloa	Eastern
G 1883	Anuradhapura	North Central



Trincomalee and Anuradhapura did not have land as suitable for tea.

Development was slower, less mail sent, and fewer plantations established.



From: Kurunegala December 22, 1883
Marking: "F" obliterator with Batticaloa cds. Rate: 2c domestic postcard.



"G" Obliterator
Wide Format



"G" Obliterator
Narrow Format

From: Anuradhapura →
July 23, 1894
Marking: "G" obliterator handstamps with Anuradhapura cds.
Rate: 5c domestic letter.



3. Tea Agricultural Progression

Added Districts in Tea Growing Areas

District boundary changes and growth lead to creation of these additional district post offices. The districts represented by letters "H" and "I" served the tea growing middle highlands areas of Ceylon. These cancels each had only one format.



Ceylon Independent, one of three papers serving the island by the 1890s. Enhanced postal services made possible island-wise newspaper service.

Letter & Year	District Office	District
H 1888	Badulla	South Central
I 1890	Ratnapura	Subanagamuwa (Western Central)



From: Badulla

March 13, 1891

Marking: Badulla "H" obliterator with Badulla paidstamp. Rate: 3c domestic postcard.

Large Multiple on piece: →
12 5c stamps, six "I" obliterations.



From: Ratnapura

To: London, England

October 25, 1893

Marking: Dual Ratnapura "I" obliterator handstamps with Ratnapura cds.

Rate: 15c foreign letter rate paid on 5c lettercard uprated 10c.



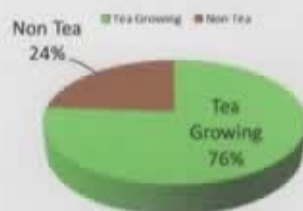
Cancels in use:
1868-1893
18 mm x 30 mm

Tea Agricultural Progression and Ceylon's Barred Numeral Cancellations

As Ceylon's tea export profits replaced coffee, more and more plantations were established by clearing jungles in the interior. **This agricultural progression is evidenced by the assignment of the barred numeral cancels.** First introduced in 1868, cancels numbered 1-70 were allocated alphabetically by geographic district, and put into use as planned post offices were opened. This section is organized numerically and presents a selection of Barred Numeral cancels on stamps and covers from each of the districts. Through this postal evidence, the exhibit shows where these post offices were opened—largely in tea growing areas.

By 1890, the allocation increased cancels to 118, largely to accommodate the mail stream from yet more new plantations. What is interesting is the **overlay of the allocation against where plantations were developed.** More than $\frac{3}{4}$ were in tea growing areas. All of these cancels were handstamps, measuring 18 x 30 mm, three digit formats to 28 mm. Separate datestamps were used with the cancels. Barred numeral cancels were withdrawn in 1893.

Where New Post Offices Opened



Post offices openings following tea's agricultural progression.

Earliest Recorded Use: →

February 25, 1889
Large "T" Symbol
from Avisawella



#3 Balangoda in use 1868-1892

#4 Barbeyn in use 1868-1892



#5 Ja-Ela in use 1868-1892



Marking: #1 Aranayaka

March 27, 1891

Rate: 3c domestic postcard to Cave & Co. the all purpose store and printer in Ceylon.



From: Avisawella

To: India

February 26, 1889

Marking: #2 cancel and Large "T" applied in Avisawella. India overland postage due marking, and Avisawella paid cds marked off.

Rate: 15c foreign letter. 10c due converted and paid at 2 anna rate in India.

3. Tea Agricultural Progression

1. Western District - Tea Growing Area by Colombo Numbers 6-10

An Early Allocation Error: #6 and #9 both Kalutara

#9 Allocated to Kalutara and was used from 1868-1871. Later #6 was substituted and used 1871-1898.

↓ Marking: #9 Kalutara - May 3, 1869
Kalutara #9 cancel on 1d early use.



↑ Marking: #6 Kalutara March 15, 1898
#6 issued with dot orientation marking.
Rate: 5c domestic letter.
Mail to Chartered Mercantile Bank; a new bank that opened in the 1890s as the tea economy grew.



Scan of reverse of cover left
Kalutara 1869



#7 Kegala, #8 Galkissa
#9 Morotuwa, #10 Negomba
Morotuwa received #9 from Kalutara, an orientation “.” mark was added.



Marking: #8 Galkissa To: Somerset, England July 28, 1882
Four #8 bar cancels on five 4c stamps. Marked, “by first mail.” Rate: 20c ½ oz 1882 foreign letter rate.
Galkissa was a post office selling only 864 Rupees worth of stamps in one year (1891), about 32 letters a day.

3. Tea Agricultural Progression

Labor and the Depressed Economy

Tea Agricultural Progression and Ceylon Foreign Bill Revenue

The crash of the coffee industry in the 1880s created a depression in the value of currency. Local overprinting, on a demand driven basis, allowed existing stocks of Foreign Bill issues to be used. Values needed were printed, the configuration of the overprint text was modified with each annual subsequent printing. **All rates increased from 15 cents to 20 cents** and remained at the new rate structure into the Edwardian era.

Text over existing values used on all 1886 overprints.

Four values: 20 cent, 40 cent, 1 Rupee and 2 Rupees.



CHILDREN EMPLOYED

Above: "Children Employed on Tea Plantations" from London's "The Sphere" magazine.

Right: French undivided back lithograph card "... Ceylon groupe de coolies" plantation labor.



Guellette du thé à Ceylan (Groupe de coolies)

Skrine & Co., Weicht & Co. Colombo, George Steuart and M & Co. (Mac Gregor) company cancels left to right.



Harsh Economic Conditions:

The crash of the mono-crop coffee market crippled Ceylon's economy in the mid-1880s. As tea came to replace coffee, labor was needed to remove the coffee bushes, plant tea and harvest the crop.

3. Tea Agricultural Progression

Labor Intensive:
After picking tea, the drying, cutting and packing processes were costly operations.

Financing for the tea crop was transacted through **Foreign Bills of Exchange**.



Financing the Tea Crop: On September 17, 1897 Charles Mackwood & Co. in Ceylon entered into a Foreign Bill of Exchange for £200 for the Imboolpittia Estate Crop payable in six months on February 9, 1898. London based W. H. Tindall & Co., estate owner, provided this financing. Tindall redeemed the bill on February 28, 1898 in London. Scans below to explain the bill taken from Bill on right. →

Contract Date: September 17, 1897

Date Payable: February 9, 1898

Charles → Mackwood First Bill of Exchange stationery, and revenue cancellation.

Investor: W. H. Tindall Co.

British → Foreign Bill Stamp applied when redeemed.

Payment Made: February 28, 1898

How the Foreign Bill worked:
Ceylon Plantation Example

First of Exchange:
Held by the foreign investor—
English Plantation Estate

Second of Exchange:
Held by financier—
Bank or Agent

Third of Exchange:
Held by producer—
Ceylon Tea Plantation Owner

Financing the Tea Crop

The Three Part Foreign Bill of Exchange was specifically appropriate for Ceylon Plantation investment. **Foreign investors provided the upfront money to pay workers and run the plantation**, and bills are often found written in British currency. Foreign Bill of Exchange financed plantation operations from the 1860s through the turn of the century.

Duty Levied	Bill Payable in British Pounds Exchange Rated at 10 Rs to £1
20 cent	Under £100
40 cent	£100 to £150
60 cent	£150 to £200
Add 15 cent	Every further £100

£200 Bill revenue stamps 60 cent on Ceylon First of Exchange & redeemed with British two shilling in London.

3. Tea Agricultural Progression

Foreign Investment in Capital Equipment

While many foreign bills were used to front needed funds for crops, foreign investors also provided **funds for capital equipment purchases**. Coffee was wholesale commodity crop, but tea required processing and was sold at a higher profit as a finished good. The processing required capital equipment, the investments drove the economic growth.

In 1888, two values overprints:
Cents values: 20 cent, 40 cent.
Local overprinting, on a demand driven basis,
allowed existing stocks of Foreign Bills to be used.

The Foreign Bills usage causes considerable confusion, these provisionals are often found used some years after having been overprinted. Why? It was customary for bill brokers to hold in stock these Foreign Bill stamps.



The Expanding Tea Industry:

Four elephants needed to bring an English 9 1/4 ton 10' in diameter boiler up steep roads in the heart of the jungle. Larger equipment was put into service as tea plantations grew in size, putting foreign investor funds to work.



"Sending a boiler to the Tea Factory, Ceylon"
Skeen-Photo lithographed split back post card.

3. Tea Agricultural Progression

Allied Businesses Serving the Tea Industry

Tea Agricultural Progression—Stamp Duty Issues

As the tea industry grew, profitable businesses operated plantations and served the tea industry as **agents, merchants, shippers, bankers and more**. The cancellations on the Stamp Duty revenues used in the 1880s and early 1890s give name to these early coffee and later tea industry companies active in Ceylon.



Whittall & Co.

Owned steamer ships and tea estates.



Aitken Spence & Co.

Owned steamers and shipping lines.



Alstons Scott & Co.

Founded in 1848 as coffee planters. Diversified merchant and plantation agents.



Delmege & Reid Co.

Estate Agency & Investors



Skrine & Co.

Investors in tea and the tea shipping business.



Coffee plantations were being planted with tea. In 1882, with coffee falling, 20,000 acres had been converted to tea. By 1897 tea plantations covered more than 340,000 acres. Below: Megget's Ceylon Tea shown on glass slide.



Aligning the cancels: Volkart Brothers
Shippers: import & export with Europe.

Buying Land for Tea Plantations

Stamp Duty issues were used to pay tax on Land Registration documents, shown on Negombo recorded deed.

Duty Levied: 2 Rupee 50 cents Transaction: 200 Rupees



When coffee plantations failed in the 1880s tea replaced coffee on those existing plantations. As the profits from tea profits from tea well exceed that of coffee, a **LAND GRAB** began. In the 1890s the revenue stamped land transfer documents are evidence of the transformation of jungle lands into new plantations.



Registered £80

Negambo 123 124
21st Sept: 1898

Edmon mmbci No 200. ov

21st Sept. 1898
The Librarian
No. 7322 Reg

മിഥയ്ക്കു നമുക്കു മെയിന്റു നാലാലു നാലി.

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[illegible]

Three Rupee duty stamped on a 600 Rupee land registration document, transaction in Chilaw, Ceylon.

Inset picture: tea estate carved from the jungle in Ceylon on lithographed undivided back postcard.

Prior Registration. *M 29* Registered *M 29*
207 Chilaw 6 April 1899.

W. J. J. J.
Registrar

රුපිය. 100.

බදුකරු මුල Rs. 600—

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වි. 6548

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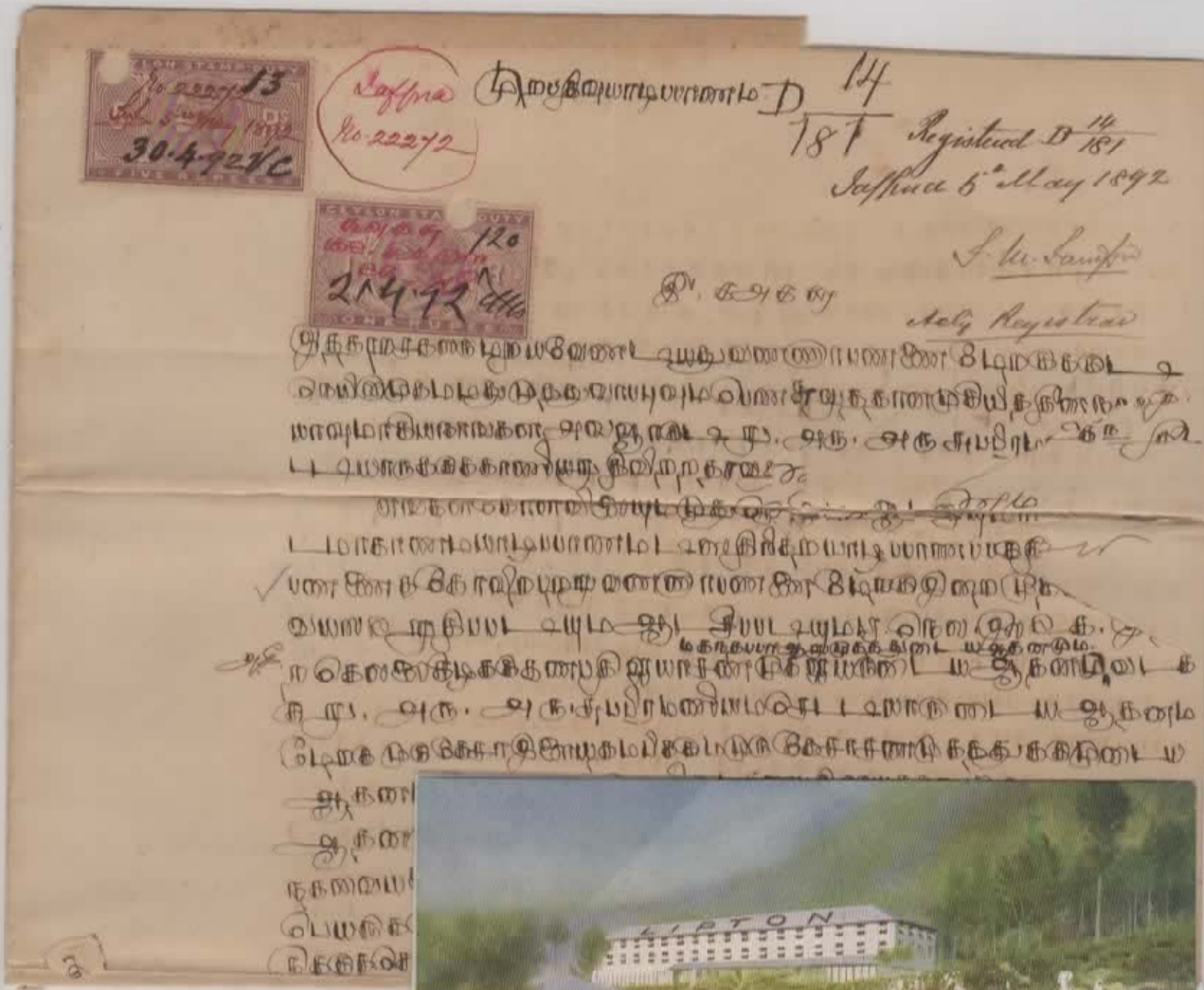


General View of a tea Estate.

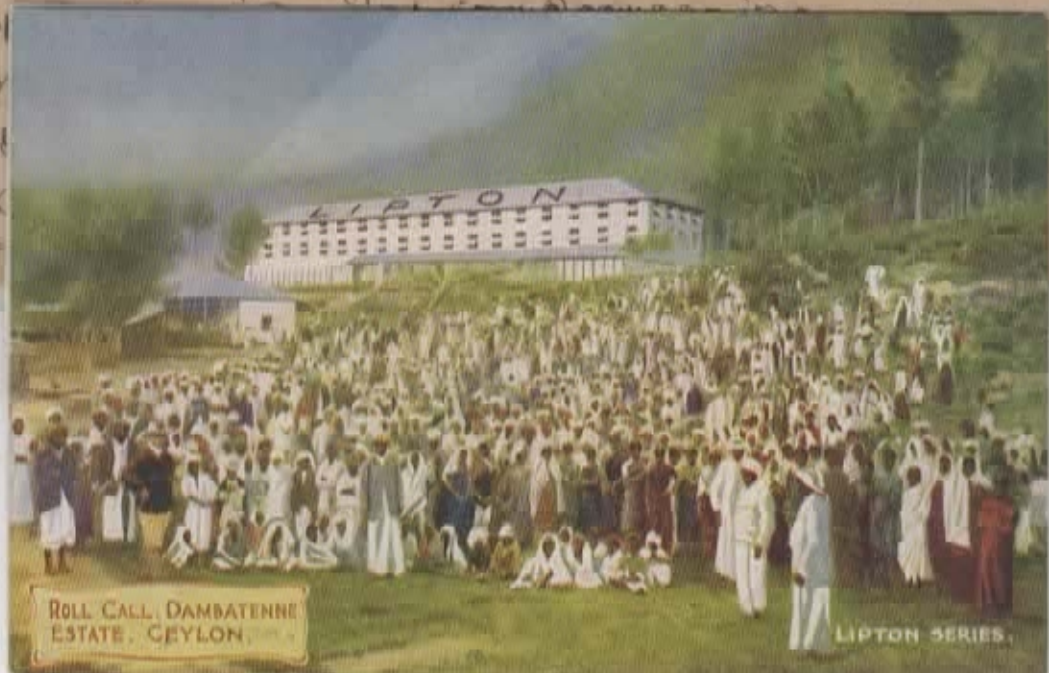
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From northern Ceylon a Land Registry document in Tamil. Note the cancellation of the revenue stamps here entails date, initials, document number, punch holes and description in Tamil.

Duty Levied: 6 Rupees Transaction: 1,200 Rupees




Tea became big business!
Lipton promotion of plantation tea
from Photochrom Company.





Marking: #11 Panadura July 12, 1883
Rate: 2c domestic postcard.

 Ceylon's western district was closest to the capital of Colombo and was an early gateway to the tea plantations.



#13 Rakwana used 1877-1893
#14 Ratnapura until 1889,
Wellawatta became #14 1890.



Marking: #12 Pelmadulla
#12 with pencil 4c marking and red cds. Rate: 4c domestic letter.


May 12, 1873



Marking: #16 Maskelya
Rate: 3c domestic postcard.

July 24, 1887

On reverse:

 "I've received advice of the dispatch of Kinnaird & Richardson's (tea) roller from Colombo...please dispatch without delay by cart to Markeilya (plantation)."

I have received advice of the dispatch of a Kinnaird & Richardson's roller from Colombo on 18th to your

Tea rollers are used in the withering and drying of tea, done on the plantation prior to shipping to avoid spoilage.

3. Tea Agricultural Progression



**#18 Balapitimodera
then Ambalanoda**
Used 1877-1885.

Marking: #17 Baddegama March 29, 1876
Rate: 4c domestic letter.
From a remote area in South Central Ceylon,
Baddegama mail service was initially carried by
foot. Those early mail carriers were called
tappel runners.

2. Southern District—Tea Growing by Port City of Galle Numbers 17-19



Baillie Street, Fort, Colombo

Marking #19 Bentota November 29, 1887
Rate: 5c domestic letter. Sent to Schultze
Brothers merchants on Baillie Street, in the
Colombo commercial district of Fort.

Baillie Street in Fort, Colombo on Plâté
lithographed divided back card.



Growth of the merchant areas is
further evidence of the economic
development on the island.

As Tamil families moved to the island
to pick tea year around, they spend
money in Ceylon instead of sending it
home. Native Sinhalese found jobs in
those supporting merchant businesses.

3. Tea Agricultural Progression

2. Southern District—Tea Growing by Port City of Galle Numbers 20-26



#21 Hambatota from 1868
Pair with tea
plantation named
Security Cancel.



Marking: #20 Dodanduwa To: Leeds, England
Single obliterator with Colombo Paidstamp, and pen cancel.
Rate: 20c foreign letter.

February 23, 1883



← "Tea Estate Coolie Lines" Plâte lithographed divided back card.

Post card illustrates the poor, hot and drier conditions of early estates closer to the coastal low lands of this Southern District by Galle.

The finer tea and better conditions for the laborers were found in the higher altitudes Central Ceylon.



#23 Matara from 1868
#24 Morawaka from 1868
#25 Tangalle from 1868



Marking: #22 Hikkaduwa November 1, 1875
Rate 4c domestic letter.
Town name both Hikkaduwa and also Hickedde.

3. Tea Agricultural Progression



Ceylon's Central District:
Area of greatest tea
agricultural progression.

Marking: #28 Badulla April 17, 1888→

This #28 cancel used in Badulla from
early 1877 until July 1, 1888, afterwards
Badulla became district office "H".

Rate: 5c domestic letter.

Home of one of Ceylon's Botanic
research gardens.



←From: #29 Dimbulla To: England

January 24, 1882

Marked "By First Mail" for next packet ship departure.

Rate: 20c foreign letter.



On card below:

Asking agent for George Steuart &
Co. to provide valuations on tea
samples prior to shipment.



Marking: #31 Deltota

September 2, 1891

Rate: 3c domestic postcard. Scan of tea valuation request text below.

I forward you today 3 samples
of Candamona I to V. I should
like to get them by valuation
for the same at as early a
date as possible so as to
get the valuation.

#27 Ambagamuwa until 1891, then Watawala

#30 Dambool also Dambulla and Dimbulla.

#32 Elkaduwa from 1868

#33 Fort McDonald until 1883, then Uda Pusselawa

#34 Gampola from 1868

#35 Haldumulla from 1868

3. Tea Agricultural Progression



By the 1880s, tea was growing on more and more plantations, with new plantations carved from mountainous jungle acreage. Roads were built to improve access and move the tea crop out. Mail services connected the island, and allowed plantation businesses to remain connected while operated remotely.



Tea Plantation Post Offices

- ◆ Some post offices were for single plantations
- ◆ Over 25 post offices opened for Central District plantation mail services
- ◆ Post offices were located just a short distance apart as the crow flies, but miles from other postal facilities on difficult mountain roadways.

↓ Marking: #44 Navalapitiya

April 2, 1885

Rate: 2 ½c district postcard.



3. The Tea Growing Central District Numbers 36-45

Representative locations:

These post offices all within the Central District.



#36 Haputale, #37 Hatton

#38 Kaduganawa, #39 Kotmale #40 Madawalatenna

#41 Madukele, #42 Matale, #43 Maturata



← Marking: #45

Nuwara Eliya

April 1, 1881

Rate: 4c 1878 UPU domestic letter.

3. Tea Agricultural Progression



Ceylon's Central District: The core of Lipton's Tea growing empire.
Ceylon labeled products shown on c1900 billhead.

Marking: #47 Pundul Oya

Rate: 2 1/2c domestic post card. Overprint 3c including the card on a 2c card.

3. The Tea Growing Central District

Numbers 46-49

July 3, 1883



#46 Lunugala



#49 Ramboda



BUY
ONLY

LIPTON'S TEA

WHICH IS

The **FINEST** the **WORLD** PRODUCES.



Marking: #48 Pussellaya

To: Salisbury England

July 18, 1884

Rate: 48c, three times foreign rate on folded oversized envelope, sent via Brindisi, backstamped Salisbury arrival, 25 days transit.
Business Correspondence sized for legal documents, sent from Pussellaya tea district to England.

3. Tea Agricultural Progression



Ceylon's Central and Western Districts grew tea so successfully, why not grow tea everywhere? In the Northern Districts tea was tried as well, land was sold for plantations, but results were not as good. This results are mirrored by the limited growth in post offices. In these districts, rubber, rice and coconuts continued to be grown, and less success in growing the cash crop of tea.

The Northern Districts of Jaffna, Kurunegalle, and Trincomalee were allocated only 17 post offices of the 118 total, most hugged the coasts and fewer new offices opened as time went on. Mail from this area is infrequently found.



#50 Rattota, #51 Teldeniya



#52 Anuradhapura
Numeral used by
Hunguranketa and
Hewaheta as well.

TOO LATE markings were applied to mail →
received after a 5 pm cutoff time for mail
processing and when a fee for late processing
was not paid.



#57 Mannar
Full bar cancel
shows on winged
margin stamp

4. Northern Districts Numbers 50-59



Marking: #54 Jaffna Kachcheri

June 26, 1883

Rate: 2c domestic wrapper rate. Used for daily news. Marked "Too Late." Arrival June 27th in Kurunegalle.



Marking: #58 Bogawantalawa

June 6, 1887

Rate: 3c domestic postcard.

On reverse partial: Banking transacted through the mails Card from customer in Bogawantalawa to the Chartered Merchant Bank inquiring about check fees.



3. Tea Agricultural Progression

4. Northern Districts Numbers 60-70



#62 Valvettiturai used 1872-1886

#64 Chilaw used 1868-1891

#65 Kalpitiya used only 1883-1892



#67 Puttalam used 1879-1892

#68 Polgahawela used only 1883-1892



Marking: #60 Pallai

To: Bastia, Corsica

July 2, 1879

Commercial letter with three #60 Pallai tied bar cancels. Pallai paid and French transit. Rate: Front with 30c French packet rate to Corsica, comprised of 4c postal envelope with added 24c and 2c stamps. Routing via Brindisi and Suez. From a very small post office selling only 366 Rupees worth of stamps in one year (1891).

This post office sent about 13 letters a day only.



From: Trincomalee

Insufficiently Paid December 19, 1884

Marking: Colombo Insufficiently Paid in red with "T" due handstamp applied in Trincomalee. Seven "70" bar obliterations.

Rate: 32c paid by seven 4c stamps on OHMS trimmed cover, marked 50 to Bombay, assessed due 8 annas 6 pies in Bombay and paid in Bombay. OHMS mail free of postal charge on domestic mail only, address and return blocked on this government document.

Earliest Recorded Use:

December 19, 1884

Both Colombo Insufficiently Paid Marking and Colombo "T" Postage Due Mark



Mail to India:

Workers, merchants and banks and government in Ceylon had ties to India. India, like Ceylon, had a growing agricultural progression, with tea as just one of its cash crops.

3. Tea Agricultural Progression

The “Sinhalese Triplets,” as these revenues were termed, are made more interesting by a long series of overprints. A levy increase because of currency devaluation after the coffee collapse brought about a spate of overprints for needed values in the subsequent years. **Locally printed provisional overprints** changed in format each year.



No. 123. Colombo Harbour and Shipping.

↑ 1 Rupee, 20 cents on partial paying duty on £400+ Boustead Brothers foreign bill September 16, 1891.

←Lithographed UPU split back postcard by S.D.H MaSadoon, Colombo c1900.

The Tea Industry Sales:
Ceylon tea was sold to England at first, but quickly the tea was being sold in many overseas markets.

Shipping the Tea:
The Colombo harbor was the point of export for most tea shipments. Government Agents collected the taxes by way of these duty stamps affixed on documents.



Partial front at 75%

Overprint formats varying by year →



↑ Full First Bill of Exchange levied overprinted 1 Rupee and 1 Rupees 25 cents. Reverse: £1,100 on May 13, 1887 for the St. Margaret's estate by Herbert Trubridge, Esq. Three month crop financing, assessed 11/ duty on redemption in London.

Recovery Years—Tea Industry Grows
1889 & 1890 Foreign Bill Overprints

In 1890, another five sets of overprints:
Cents values: 20 cent, 2 values of 40 cent, 60 cent.
Rupee values: 1 Rupee only.



Increasingly the low values are in demand. They were created from existing stocks of higher denomination issues. The multiples of 15 cent values: 1 Re 25, 1 Re 50 & 2 Rs 25.



1 Rupee 40 cents on partial paying duty on £450+ Boustead Brothers foreign bill July 28, 1891.



←Small pieces tell stories: Boustead Bros as agent, with obliterator on redeeming partial, redeemed at the Chartered Bank of India and Australia.

The first plantations were close to transportation to get goods to the harbor.

Installation of rail began in Ceylon in the 1860s, but it took over 30 years to complete.

Mountain passes were engineering challenges. Shown: Kadugannawa Incline.



Kadugannawa Incline

Lithographed UPU split back postcard by Sken-Photo c1900.

3. Tea Agricultural Progression

Notice (below) the tea bush kept to waist high for plucking, and the tree planted to shade the tea. That shade trees aided in growing better tea was discovered when tea was planted alongside coffee in Ceylon.

"A Tea Plucker, Ceylon" on split-back lithographed Plâté & Co.



1890-91 Foreign Bill Overprints
Using just the surplus 3 Rupee values:
Cents values: 20 cent, 40 cent, 60 cent, 80 cent.
Rupee values: 1 Rupee only.



Duty Rs.1 20 for a foreign bill partial of over £300 dated February 18, 1892.

At £300, this would represent a crop from a smaller plantation.



Imperforate right side error.
Missing line on perforation.



Redeemed with British 4 sh
Foreign Bill stamp.
Reverse shown at 80%.

Women and children pluck the tea leaves, men supervise and tend fields. Sepia illustration incorrectly identifies "Singhalese tea-pickers", when they are actually ethnic Tamils.



3. Tea Agricultural Progression

Larger Estate Land Purchases

Using both horizontal 1 Rupee and vertical 25 cent format Stamp Duty issues, this land purchase document is written in Sinhalese and indicates a total fee of 8 Rupee 50 cents on a 2,750 Rupee consideration in 1897.

Inset cover: Helping drive the rush to purchase land, "The Tropical Agriculturist" detailed the fortunes made in tea.



சு. வி. ஸ்டா (1)

மெஜிஸ்ட்ரேட் ம. 8/118

N° 2264.

அசுதிச்சாதனம் ரூ 2750-

*Chudaw
200
Jan 20/97*

சுயிர் தீவிர ஆணை மூலம் தீவிர ஆணை மூலம் தீவிர ஆணை மூலம்
தீவிர ஆணை மூலம் தீவிர ஆணை மூலம் தீவிர ஆணை மூலம்

சு. வி. ஸ்டா (1) ம. 8/118



**The
Tropical
Agriculturist**

**The Agricultural Journal
of Ceylon.**

Founded in 1881
by the late MR. JOHN FERGUSON, C.M.G.

Published by
The Department of Agriculture
Peradeniya, Ceylon.

1897

3. Tea Agricultural Progression

Evidence of Business Growth Low Value Stamp Duty Usage

In 1882, a third set of Stamp Duties was issued, returning to lilac in color for all denominations. Doubly fugitive ink, which were inks that would wash off easily. These inks were employed to prevent stamp reuse. Ceylon's revenues printed with this ink were followed by Indian Court fee stamps and Western Australian fiscals.



←Note the light or faded appearance.



1888 document indicates business growth. This is a promissory note, lending money to a Chettiar, which is a merchant, a term used for Tamil shopkeepers.

Five months after date of.
Kannathas Sumatambay residing
at Vennankannam promise to pay
to R. M. A. R. A. R. Palanisappa
Chettiar of Vannarponne the sum of
Six hundred Rupees only for value
received.

A. Sumatambay

Witness
Sing & Co. 10/12/88

87777777



Stamp Duty revenues were used on all domestic revenue documents. This set is the workhorse of the Ceylon Revenues, shown on this Promissory Note: Promise to pay 600 Rupees, November 11, 1888 duty stamped 50 cents.



In the mountain elevations of Ceylon's tea estates, the island economy grew under direct foreign investment. With population increases and the tea economy on stronger footing, the revenue stamped documents provide evidence of a developing economy. Shown: Stamp Duty paid at 150 Rupees for a one year liquor licenses in central Ceylon tea country: Badulla & Haputale.



LICENSE TO *sell intoxicating liquor*

No. *5*

UNDER the provisions of the Ordinance No. *12* of 18*81*,
cl. *12*, I, *Keith William Bruce Macleod*, Government Agent
for the *Uva* Province, do hereby License

Mr. J. Paris of *Haputale*
to *sell by retail intoxicating liquor to be consumed on the*
premises at his shop at Haputale



LICENSE TO *sell intoxicating liquor*

No. *32*

UNDER the provisions of the Ordinance No. *12* of 18*81*,
cl. *12*, I, *H. White*, Government Agent
for the *Uva* Province, do hereby License

C. F. Don of *Badulla*
to *sell by retail intoxicating liquor to be consumed*



Local overprinting of existing inventories of Ceylon Stamp Duty issues continued instead of requisitioning new issues. These are examples of the formats used between 1884 and 1895.



Lower values were overprinted on higher values, and lower tax revenues of the 1880s equaled reduced spending on island infrastructure, fewer openings of new post offices, at the time when the coffee crop was collapsing and tea was just being planted.



On Receipt issue



Delmege, Reid Corp.



Five Cent overprints



25 cent overprints on up to 500 Rupee stamps value



Men's work: After the failure of coffee, men's work changed from tending to seasonal coffee plants to the year around work of hauling, processing and packing of the tea. Below: Lipton promotional photo: unloading tea sacks from the aerial line at the tea factory.



Courtesy, Messrs. Lipton

A HARVEST DOWN THE MOUNTAINSIDE BY AIR

In Ceylon, the freshly picked tea is sent in sacks along an aerial line to the factories, where it goes through various processes.

3. Tea Agricultural Progression

5. Post Offices Follow the Plantations Postal Network Expansion—Cancels 71-118 Numbers 71-77

Soon after the postal network expansion put all barred numerals 1-70 into use, an allocation of additional numerals 71-118 was made. While numerals 1-70 were geographically assigned, the additional allocation of 71-118 was assigned just as post offices opened, most opened for tea plantations. Business was conducted through the mail, as trips from rural plantations to Ceylon's urban centers could take days. Barred Numeral obliterations and accompanying datestamps were in use until withdrawn in 1893.

Post Offices
follow the
Plantations to
Central Ceylon



↑ Marking: #72 Dickoya July 5, 1881
Rate: 3c domestic card.

↑ Marking: #74 Lindoola January 15, 1890
On reverse. Rate: 3c domestic postcard.

Notice of dispatch of 11,405 pounds of tea. Notation: "Sample by today's post" to agent owner Bosanquet & Co.



#75 Hanwella from 1883 to 1893.
#76 Wilson's Bungalow from 1872.
#77 Mankulum until 1885, then Marawila.



#71 Wattegama two strikes on strip of three. Seven on #71 cover above appear Sans Serif, but on strip reveals Serif.

Marking: #74 Lindoola →
August 15, 1881
Rate: 4c domestic letter to
the Oriental Bank.



3. Tea Agricultural Progression




#79 Copay also Kopai until 1883,
then Delft until 1891.
#80 Rangala from 1873.



#81 Yatiyantota from 1873.
#83 Urugalla 1874 to 1887.
#84 Lemastota from 1874.




#87 Colombo Courts used for Officials
#88 Passara from 1878-1892.
#89 Mutwal from 1888-1892.

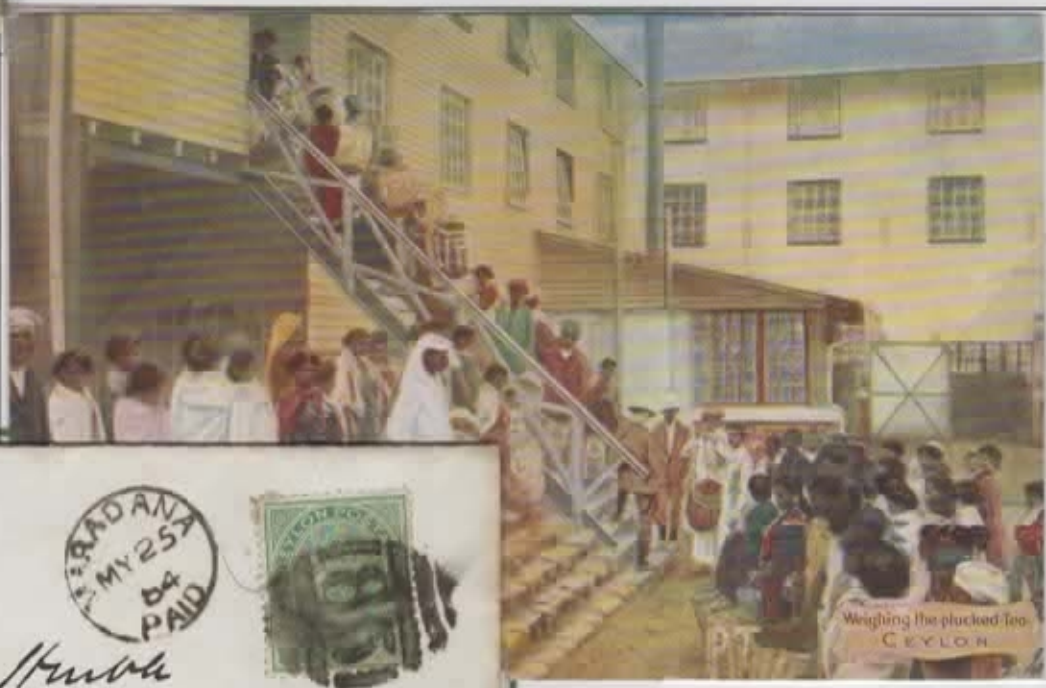
 The tea economy brought many kinds of jobs: here "Weighing the Plucked Tea" and urban jobs: Colombo-Maradana for marketing, packaging & shipping of tea. Lipton Series split back Faulkner & Co. London lithographed card.

5. Post Offices Follow the Plantations Numbers 78-89



Marking: #78 Batticotta To: New York January 26, 1889
Rate: 28c per ½ oz foreign letter, per September 1, 1885 Postal Union country rate designation.

 As the economy recovered from the losses of coffee, more mail is found going to overseas locations. Shown here are letters to London and New York.



Marking: #85 Maradana To: London
May 25, 1884
Maradana served as a Colombo mail handling station, located close to the Colombo GPO and grew into a productive city-suburb area. Rate: 24c foreign letter using 1878 UPU rate.

3. Tea Agricultural Progression

5. Post Offices Follow the Plantations Numbers 90-94

On
Reverse



↑ Marking: #90 Agrapatna To: London
February 22, 1881
Markings: Six #90 obliterations, front and reverse.
Rate: 24c foreign letter, 6 4c stamps & 3 4c stamps
for 12c Registration fee.

The Auditors! Addressee G. F. Green, Esq.
Ceylon Wharfage Co., Ltd. — Tea Shippers
used Green as their auditing firm.

Marking: #94 Grand Pass November 15, 1893
Rate: 2c domestic postcard. Tamil script with English town and "Urgent" notation.

The Banks that Served the Tea Industry:

Bank Correspondence on
Numeral Cancel Covers Shown:
#6 to Chartered Mercantile
#74 to Oriental Bank
#28 & #93 Bank of Madras —



Marking # 93 Haputale
Rate: 5c domestic letter to the Bank of Madras.

May 5, 1898

3. Tea Agricultural Progression

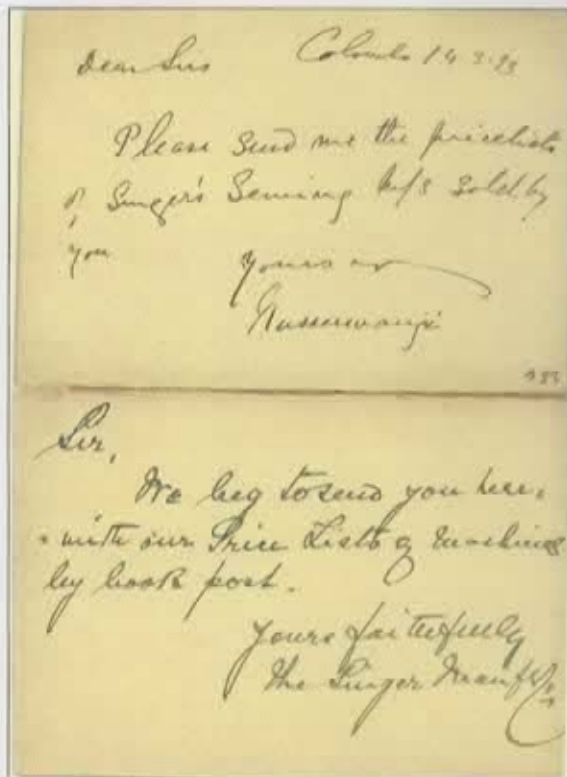


#95 Slave Island



Slave Island: Once home to African slaves, became a popular tourist spot and take off point for tours "up country to the tea plantations"

As the economy prospered in Ceylon, merchants had the supplies desired by residents. Here a Singer sewing machine is stocked locally, instead of coming the great distance from New York.



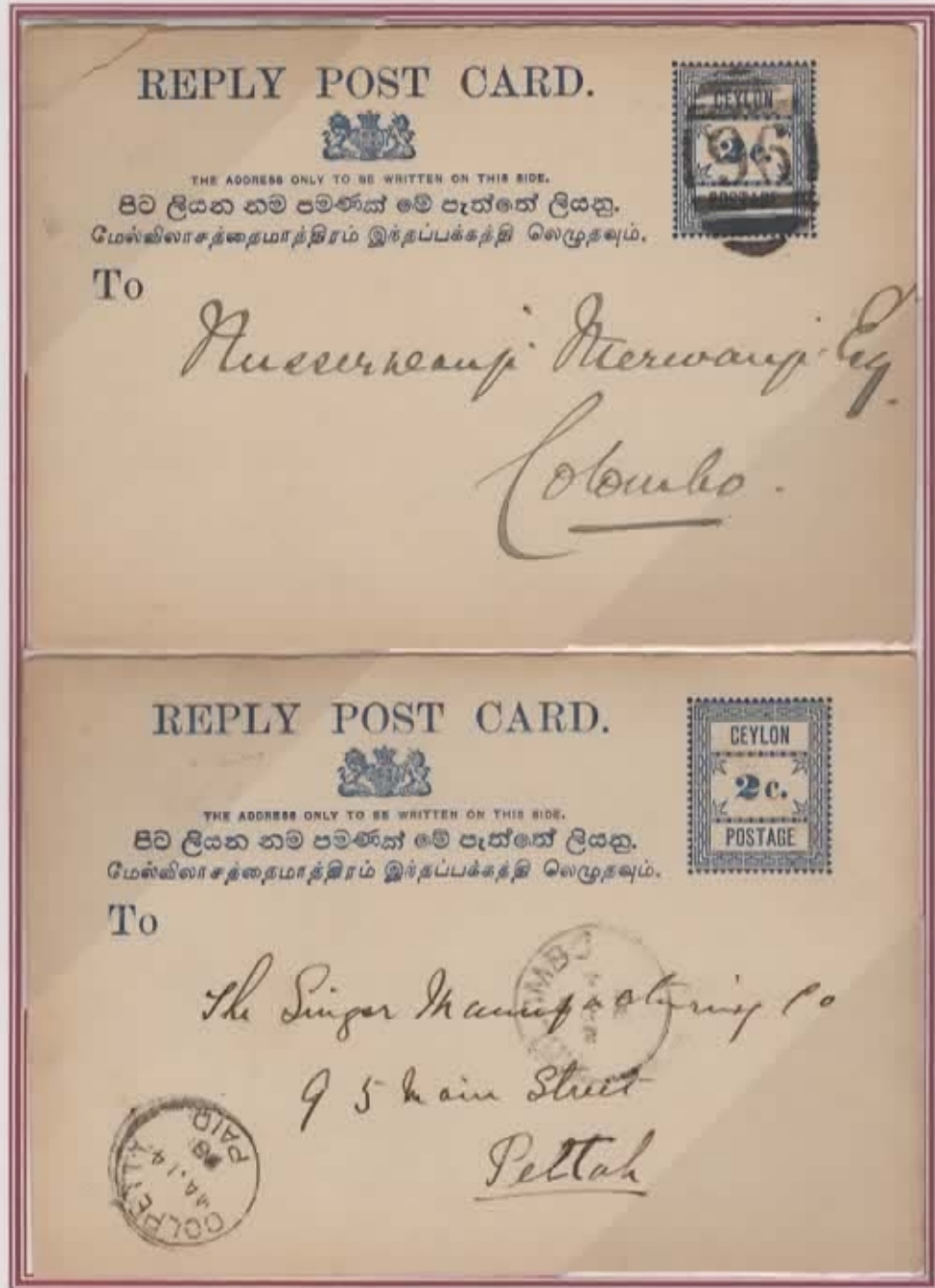
Reverse of reply card pair:

Request for price list, response that price list sent by book post.

5. Post Offices Follow the Plantations Numbers 95-96

Used Reply Card Pair

Seldom Found Sent and Received Communication by post.



Marking #96 Colpetty

May 14, 1898

Rate: 2c domestic Reply Card pair. One side bearing the #96 obliterator, the other receiving the Colpetty paid cds.

3. Tea Agricultural Progression

5. Post Offices Follow the Plantations

St. Catherine Tea Estate Crop Report

Progress of Crop and Work on St. CATHERINE ESTATE										
For the week ending 22 nd July 1884										
Days	Corn planted	Turn out of the	Wheat Top out	Wheat Top in	Wheat Top out	Wheat Top in	Wheat Top out	Wheat Top in	Wheat Top out	Wheat Top in
18	44	40	Total this week						Grain	
19	25	130	2366						Shower	
20	24	136							Grain	
21	107	136							Shower	
22	59	292							Shower	
10114		834								

Should have been plucking this week, as case will be ready to hand

On Reverse of this card:

Typical of commercial mail sent in Ceylon, this weekly crop report is written on a form printed onto the 3c domestic postal card.

On Billhead below:

Commercial sale of Ceylon tea, successful in the middle east.



Marking: #97 Dolosbage

July 25, 1887

Rate: 3c domestic postcard. Sent from the St. Catherine tea estate in Dolosbage to offices in nearby Hatton. **Small tea plantation estate post office sending less than 50 pieces of mail per day.**



Marking: #100 Udugama

September 9, 1889

Bar cancel #100 cancel with Udagama paid stamp. This cancel was previously allocated to the town of Pearl Fishery, operating seasonally and reallocated as demand grew.

#98 Nainamadam from 1880

#99 Veyangoda from 1881

3. Tea Agricultural Progression

5. Post Offices Follow the Plantations Numbers 101-106

"FIVE CENTS" Overprint Variety: Inverted

Reallocation of Hatton Cancel→

Reallocated from #37 to #101

Cancel #101 allocated when a new post office opened in 1885 and used until 1892.



↑Marking: #101 Hatton December 7, 1890
New post office #101 cancel.

The Hatton post office, originally #37, operated on the **Hatton Plantation Estate**. Letter above sent to Armitage Co. The Armitage Brothers, tea agents and shippers.

↑Marking: #103 Talawakele December 7, 1890
Small format three digit cancel, variety. This #103 cancel measures 24 mm x 32 mm like two digit format cancels.

Cancel In Use: 1885-1892

Rate: 3c domestic postcard, redirected.



#102 Peradeniya from 1885 to 1892

#105 Mallakam 1884-1889, later

Ruwanwella from 1889-1892.



Marking: #106 Naun Oya

January 31, 1890

Cancel larger sized three digit type. #106 cancel measures 27 mm x 38 mm versus 24 mm x 32 mm two digit format. Cancel In Use: 1886-1893, Marked Too Late.

Rate: 3c domestic postcard.

3. Tea Agricultural Progression

5. Post Offices Follow the Plantations Numbers 107-116

Earliest Recorded Use →
November 20, 1887
Cancel in use:
1887-1892

↓ Only Recorded Use:
November 19, 1891



↑ Marking: #108 Kochchikade
November 20, 1887 Large 24 x 28 mm cancel.
Rate: 3c domestic postcard.

Mail sent by coach and runner from this low volume post office 26 miles from Colombo.

Ceylon Botanic Gardens—Serious Business
Interested in never losing their economy to crop failure, six research gardens were developed.

- ♦ Peradeniya wet zone 1,600 feet
- ♦ Henaratgoda wet zone 30 feet
- ♦ Hakgala wet zone 5,500 feet
- ♦ Nuwara Eliya wet zone 6,200 feet
- ♦ Badulla eastern wet zone 2,200 feet
- ♦ Anuradapura dry zone 300 feet

↑ Marking: #107 Katamayaka
November 19, 1891
Double strike of cancel with
Katamayaka and Colombo cds.
Rate: 3c domestic postcard.

Marking: #110 Heneratgoda →
To: Berlin, Germany
January 31, 1890
Cancel In Use: 1888-1893.
Rate: 5c foreign postcard.

**To Director, Royal Botanic
Gardens.**
On Reverse of this card:
Sending price list for Ceylon's
now world famous tropical seeds.



3. Tea Agricultural Progression

5. Post Offices Follow the Plantations Numbers 117-118



Too many post offices! After the initial allocation of 70 offices was assigned and used, in short order so many new post offices were added—a 40% increase over the plan. At 118 post offices identified by numeral bar cancels, it was hard to know by sight which was which, and a new system was needed.

Only Known Registered Use:

Cancel in Use:
June 1891– December 1892
18 months only.

Why so many rarities on these last few pages? The reason is that these cancels had just come into use when the cancel format was set to change with the introduction of the circular datestamps.

These markings were for new post offices, smaller when they started and they were used for a short time.



Marking: #117 Pettah

To: Germany

August 14, 1891

Large 24 x 28 mm format cancel. Low volume post office, mail was carried by runner.
Rate: 5c foreign postcard and 15c Registration, paid with overprinted 3c card, overprinted 2c stamp and 15c Registration.

Lastest Recorded Use:

Cancel in Use:
Sept. 1891– June 1, 1893



Marking: #118 Dehiowita

August 14, 1891

Rate: 2c overprint on 3c postcard. Low volume post office, opened as receiving office.

3. Tea Agricultural Progression

Redeemed Foreign Bill, right, showing British revenue stamp cancelled on redemption. Foreign Bills allowed the upfront payment of cash needed for labor and shipping from the island's interior of crops from the plantation:

"On the account of Auibaupitiya Crop"

Below: From 1893-1895 Foreign Bill Overprint set.



Bottom: Rail shipment of tea reduced cost and brought the crop to the coast for shipping quickly.



Redeemed Foreign Bill



The railway extension into the central highlands of Ceylon required cutting into rock on steep mountain sides. **Coffee, a seasonal crop, did not justify the initial investment in interior rail service.** Tea was higher value crop, and picked and shipped year round, justifying the rail service expansion.

3. Tea Agricultural Progression

Recognizing Island Businesses



As the tea industry grew, profitable businesses operated plantations and served the tea industry as agents, merchants, shippers and more. Tea production fundamentally drove a diversified economy on the island of Ceylon.

← George Steuart & Co. Tea estate agent, owner and merchant banker.



Tea leaves require quick processing.

Plantations on site factories need to have the machinery to cut and dry the tea leaves after plucking. Tea left the plantation as a finished good, unlike coffee.

↓ Real Photo post card by Ceylon Pictorials.



W & Co.
Whittall & Co. owned
steamer ships and tea estates.



Bois Brothers
Agents of the Colombo Ice
Company, Slave Island Ceylon.



3. Tea Agricultural Progression



Overprint Issues - Recognizing Island Businesses

Island Banks →
New Oriental Bank
Corporation
National Bank of
India.



M. Robertson & Co.
Coffee, and later tea plantation owner.



↓ C & Co. (cancel above)
Cargill & Co. Warehouse
and shipping operations.



Kandy Street Scene showing Cargill Co. & Miller Co. retail stores.

Tea became big business! Shipping
plantation tea from Colombo shown on
"Skeen Photo" split back card.

← Miller & Company
(shown below)
Plantation owners & Merchant.



3. Tea Agricultural Progression

Plantation Crop Foreign Bills and Need for New Stamp Values

On the stoppage of overprinting, five new values were ordered. These 1894 issues remained in use for a decade. Values of new issues, in multiples of 20 cents:

Cents values: 20 cent, 40 cent, 80 cent., 1 and 2 Rupees.



Above: New Foreign Bill 20 cent value, stamps in 20 cent multiples. Why 20 cents and 40 cent low values? Low values were used together with other stamps on Bills of Exchange to pay the appropriate tax.



"A Tea Estate Foot-Path, Ceylon" on split-back → lithographed Plâté & Co. postcard.

Image includes male and female workers on a luxurious up-country estate.

↓ Below a solo use of a 40 cent paying duty on a £121 bill in 1898.

At bottom: "Drawn under Letter of Credit..." - this lower amounts were commonly used to fund payroll during the growing season.



A Tea Estate Foot-Path, Ceylon.



£121.0.2 Colombo 19 July 1898
 In sight of this our First of Exchange (second and
 3rd being unpaid) please pay to Ourselves or
 our order one hundred and twenty one pounds
 and no pence
 place the same with or without Advice to account of
 Cash 1898/98
 235
 COLONBO CARSON & CO
 H. Baerach
 Letter of Credit dated 1 April 1898

3. Tea Agricultural Progression

Banking and the Economy Stamp Duty - Local Overprinting



National Bank of India Cancels

After the Oriental Bank suspended payments in 1884, the National Bank of India got their market share.

Bank of Madras
New bank
operating in
Ceylon.

*New Oriental
Bank cancel.*
New name after
this bank's 1884
collapse.

Women's work:

Entire families migrated from India to pick tea. The work was year round, and there was work for women and children plucking the tea. Tamils from India came to stay, **the tea industry created this permanent social and economic change in Ceylon.**



Tamil women plucking tea, a male supervisor looks on.



Overprints on the little used
One Cent Stamp Duty issues.



5 and 10 Rupee overprinted on little used 100 Rupee and 500 Rupee issues.

3. Tea Agricultural Progression

Shipping Ceylon Tea Stamp Duty New Issues

1894 reissue of the Stamp Duty series, which served as general duty revenue, were reissued retaining and improving the **fugitive ink** used to discourage removal of cancels for reuse. This was important because **higher values of revenues were in use in the improved economy**. Larger crops and higher sale value for tea = more tax revenue and higher tax stamps.



Processing Agent initials cancel

10 & 20 Rupee: Set high values

Native Sinhalese's work:

Native Sinhalese were especially employed in the coastal cities with crating, packing and shipping tea. Unlike coffee, the tea industry created a wide range of jobs off of the plantation, developing the economy with skilled workers.



*Volkart Brothers
2 Rupees pair
Note sequential
recordings 153, 154.*

Five cent on 1896 receipt partial.
Carson & Co. processing drawn on
National Bank of India for William
Tindall, coffee then tea plantation
owner for over forty years.

Healthy Economic Signs: Hotel Revenue

Terms Strictly Cash.

Muwara Olya, December 1899
(CEYLON.)

G. Phillips Esq.

Dr. to **The Nuwara Eliya Hotels Co., Ltd.**

All communications to be addressed and remittances made payable to the Manager, Nuwara Eliya Hotels Company, Limited.

[illegible]

Folio No.

Room No. 32

Grand Hotel.

Newman Eliza 27 Feb 1871

Received from Mr. Phillips
with Thanks

Rs. 80.65-



Grand Central Hotel, Nuwara, Eliya, Ceylon

30 - 30 - 15 - 60 - 15 - 30

Bilhardis

Lawn Tennis

Discussion

3. Tea Agricultural Progression

Tea Creates Warehouse and Shipping Work Warehouse Warrant Duty Stamps

Warehouse Warrant stamps paid fees on goods held in **government bonded warehousing**, and were applied to the negotiable instrument similar to a bill of lading. The tax established in 1871 was a **fixed fee of one shilling**.

The first stamp issued reached Ceylon in mid 1871. The resolution to abolish the sterling currency had been made.



These stamps were **not placed into use**. Most of this first issue was destroyed.



In 1875, fee **reduced to five cents**. From 1875 to 1884 the Government printers, in Colombo, Ceylon over-printed the Stamp Duty for 5 cent Warehouse Warrant.

In 1885, a **fee increase to 50 cents**. From 1885 to 1901 these issues were overprinted locally.

Government bonded warehousing at Colombo Harbor shown on Plâté divided back lithographed UPU card.



Existing stocks were replaced by the Edwardian issues in 1903.



Edwardian
50 cent Stamp Duty



Shipping tea from Ceylon: 34.1 million pounds shipped in 1890. Tea delivered for shipment to Colombo harbor's warehousing, shown above. With this volume of tea moving, warehouse and shipping jobs also developed in the economy. Shown on a Plâté & Co. split-back lithographed post card.

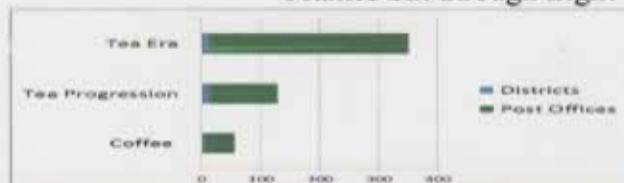
Warehouse Warrant stamps were abolished in March, 1910.

4. Ceylon's Tea Era

Postal Network Expansion
Rail Service Furthers Growth

Characteristic: Worldwide Tea Marketing & Export

Frames Six through Eight



Introduction to Ceylon's Tea Era

With growth in the interior driven by the tea industry, Ceylon had 226 post offices in operation, up from 118 a dozen years earlier. Ceylon's Tea Era was underway! An important change had happened in tea estate ownership: shares of plantations were sold, allowing for multiple ownership, shared risk, more investors and more plantations overall. **Expanding the rail service** to the interior to ship tea out was financially justified with crops picked and brought to market continuously, unlike the season coffee. The expanded rail network was also used to provide more postal services and post offices along the station lines. **By 1900 post offices numbered 305, and by 1903, 340 post offices.** Tea was being picked and processed in the interior, finished and packaged by the coasts, and then sold worldwide.

In 1892, Circular Datestamps were issued for use in Ceylon. These cancels were phased in and replaced the earlier letter and numeral cancels. With 9 letters and 118 numeral cancels, it was difficult to know off hand which represented which post office; the established system had become outgrown. The circular datestamp provided the benefit of town name, date and obliterator in one marking. These new circular cancels remained in use until 1903, when they were withdrawn and replaced. The cancels in this section are displayed by size and type, versus the many specific cities, as these cancels were used by many more post offices. Auxiliary postal service markings use and types increased, these are displayed by size and type, versus by specific cities as well.

Three Circular Datestamp Appearing on one post card →

Small: 20 mm Maradana Stamp Cancel
Medium: 22 mm Kotte Receiving Mark
Large: 25 mm Colombo Transit Mark



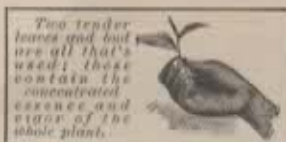
TEA FROM CEYLON AND INDIA.

The Flavor, Strength, Aroma and Purity of these Teas is due to their being prepared *entirely* by cleanly machinery, and their absolute freedom from adulteration and coloring. They are untainted by the impurities inseparable from tea hand-twisted, as in China and Japan, by unclean, unsavory Mongolians.

Those who try the clean, pure-tasting tea of Ceylon and India may at first miss the greasy Chinese flavor, but a short acquaintance soon demonstrates the pure and cleanly article as

incomparably the **Best**, the **Most Refreshing**, the **Most Soothing** and the **Most Wholesome**.

Buy Only from Reliable Grocers
or in Sealed Packets.



↑From: Maradana January 30, 1896
Marking: Maradana small cds, with Kotte medium and Colombo large.
Rate: 2c domestic postcard.

Once the jungle was cleared and tea was grown on higher elevations, the quality of Ceylon's tea was among the finest.

Branding of Ceylon tea had begun. Here tea from "Ceylon and India" London Gazette, 1892.

4. Ceylon's Tea Era

Railway Network Expansion

Rail Expansion allows Postal Network to Triple in a Dozen Years

From 118 post offices in 1891 to 340 by 1903.

The majority of the rail network was completed by the mid 1890s. The British invested in rail to tap Ceylon's fertile interior highlands to improve crop export. Post offices were added along the rail routes, and rail carried the mail. Service frequency improved dramatically in a dozen years.



Marking: Rambukkana

Small 20 mm Railway Post Office marking. Low volume post office which sold only 549 Rupees of stamps in a year (1891), about 21 letters a day. Rate: 2c domestic postcard.

Railway Post April 2, 1894

Ceylon Rail Network



44444444 Broad Gauge 5' 6"
11111111 Narrow Gauge 2' 6"



Large Marking
in use:
1894 - 1898

Earliest Recorded Use →
October 8, 1894
Railway Post Office format



Marking: Colombo

Large 25 mm Railway Post Office cancel. Rate: 2c domestic postcard. Commercial goods order, one coil of wire.

Railway Post October 8, 1894

4. Ceylon's Tea Era

Railway Network Expansion Railway Post Offices

Railway Post markings, used from 1892 until 1904, indicate mail picked up and processed from postal stations along the rail lines. The Ceylon Railway Post Office network, also referred to as the **Traveling Post Office**, processed mail along the route, greatly improving the reach and speed of mail service on the island. Seven routes were established, and much of the island had same day delivery.

Railway Post Markings Sizes:

Small: 20 mm
Medium: 22 mm
Large: 25 mm



The introduction of the Travelling Post Offices in Ceylon was intimately connected with the development of the tea industry. Planters and estate managers were engaged from the United Kingdom for a normal period of three years to supervise the year-around labor force at a salary of £100. To satisfy the needs of these up-country rural tea planters here from abroad with comforts from home, a push was made to have the Colombo evening newspaper and business postal card communications delivered as soon as possible.



Small Marking
in use:
1892 - 1894



Colombo - Jaffna
Railway Ticket



Marking: Vavuniya

Railway Post July 26, 1893

Vavuniya cds and Railway Post Office 20 mm black cancel same day. Vavuniya, located 183 miles from Colombo, sold only 587 Rupees of stamps in a year (1891), about 22 letters a day. Rate: 2c domestic postcard.



Medium Marking
in use:
1902 - 1904



Marking: Kegalla

To: Baltimore, MD

Railway Post July 22, 1903

Medium 22 mm Railway Post Office marking applied. Rate: 15c foreign letter.

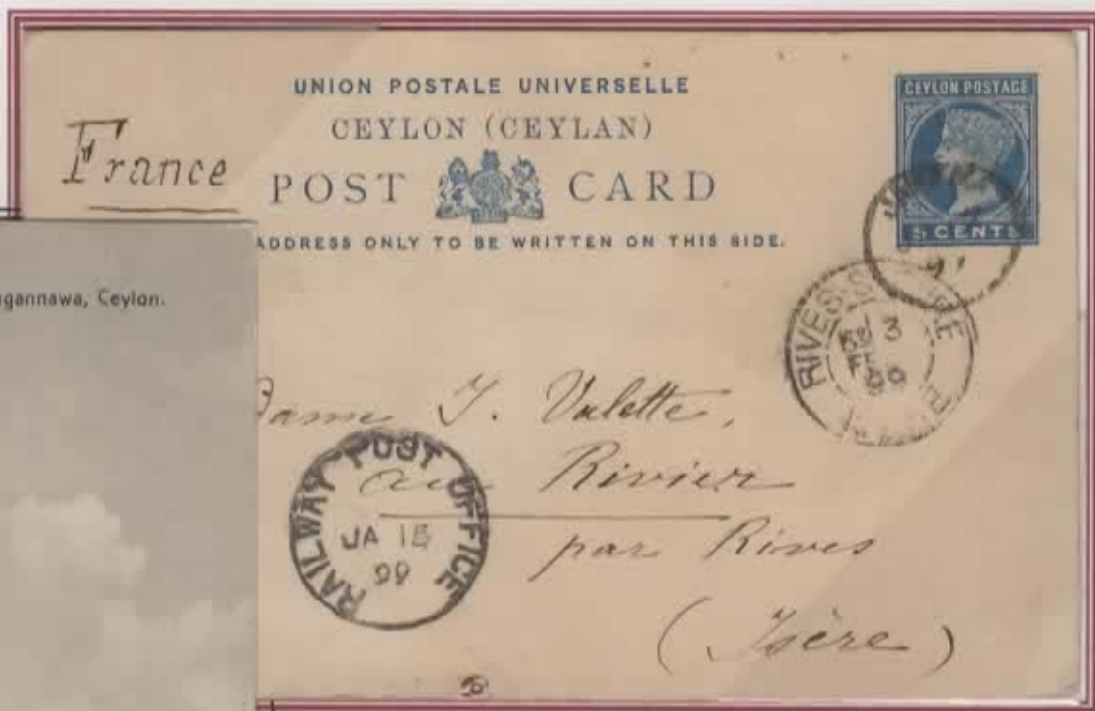
4. Ceylon's Tea Era

Railway Network Expansion Railway Post Offices

Rail Network by 1900: 1000 Miles of Track and Six Lines of Service.

Rail service reached deep into Ceylon's interior, and was built to bring out increasing amounts of tea for export around the world. Mail service expanded with the new rail network, and Royal Mail Coaches were then deployed further into remote areas.

Variety: Ring Dented between "Railway" and "Post"



Marking: Jaffna To: Tserre, France Railway Post January 15, 1899
Large 25 mm black Railway Post Office marking and Jaffna cds cancel, with French receiving marking.
This variety identified in this marking is found only on strikes dated after June, 1898.



Sensation Rock, Kadugannawa, Ceylon.



Bringing rail service through the steep mountain passes to central Ceylon's tea growing region took over 30 years to construct.

Marking: Kegala August 16, 1895 →
Large 25 mm Railway Post Office and Kegala cds cancel, marked with unboxed Too Late. Rate: 2c domestic postcard.

4. Ceylon's Tea Era

Railway Network Expansion Railway Post Office Markings

Evidence of **expanded postal services** is shown by these Colombo P.B. and K.L. markings. They were used to indicate mail was collected from along the rail line, and cancels used for railway mail processing. On the left, a Pillar Box at the Colombo station and right, the Kandy Line rail post.



These specific cancels were used as accountability indicators of service. This service was **established to and from the central tea growing areas only**, making clear the importance of service to the tea industry.



Marking in use:
1888 - 1893
25 mm
Pillar Box



Marking in use:
1884 - 1895
25 mm
Kandy Line



↑ Latest Known Use:
Colombo P.B. cds
July 4, 1893

**Identified use one year
later than previously
recorded**



Marking: Kandy To: Colombo K.L. Marking November 27, 1884
Colombo "A" and circular Colombo "K.L." marking indicating collection from
station boxes on the Kandy Railway Line.
Rate: 2c domestic postcard.



Marking in use:
1888 - 1896
18 mm x 12 mm
Pillar Box

Latest Known Use →
August 18, 1896
Pillar Box Marking



Marking: Kandy P.B. Marking August 18, 1896
Large Colombo cds and Pillar Box "P.B." auxiliary marking. The "P.B." marking was used in
Kandy indicating collection from the Kandy Pillar Box, believed located at the station.
This usage confirms the P.B. markings use for five years longer than previously recorded.
Rate: 2c domestic postcard.

4. Ceylon's Tea Era

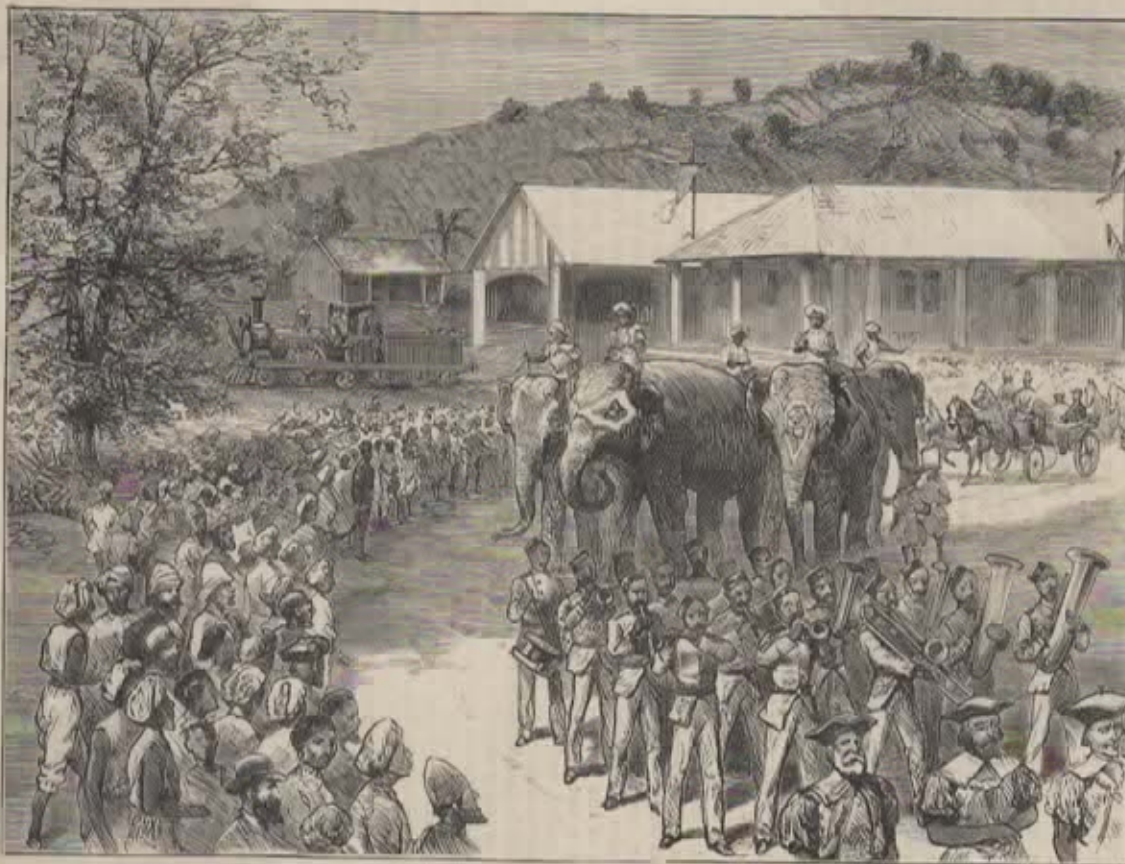
The engine of Ceylon's economic growth was the rural tea plantation. As the mail service was the method of communication available, investments in infrastructure and service were made.

From: Matale July 23, 1889
 Marking: Matale small cds, large railway post on reverse.
 Rate: 28c foreign letter.

Sent to New York via Colombo.

Matale's location is a gateway into tea producing central Ceylon.

Mail Service to the Tea Plantations



RAILWAY EXTENSION IN CEYLON—OPENING OF THE NEW LINE AT MATALLE



The 1881
 Railway
 extension to
 Matale, illustrated in the
 London "The Graphic".

Matale is located 88
 miles from Colombo in
 the Central District tea
 growing highlands.



THE ADDRESS ONLY TO BE WRITTEN ON THIS SIDE

වෙළෙඳාමට පමණක් භාවිතයට ලක්වනු
 යුතුයි. මෙයින් පමණක් ලියනු ලබන ලේඛන
 මෙයින් පමණක් ලියනු ලබන ලේඛන

Messrs. **Eck Brothers**
 Tea Plantation, "Palmgarden"
 Ratnapura

Marking: Ratnapura August 2, 1902
 Ratnapura small cds on Preprinted Tea
 Plantation Post Card.
 Rate: 2c domestic postcard.

4. Ceylon's Tea Era

Comparing Tea Exports and Post Office Growth

Railway Network Allows Ceylon's Tea Export Growth

Ceylon Postal Network Grows with Rail Expansion



As Ceylon's tea exports grew, so did the branding of Ceylon's tea as the "World's Finest Tea." Ceylon quickly then became the world's largest exporter of tea.

New manufacturing equipment, growth in the working immigrant population, and especially a rail network all helped to bring larger tea crops from the remote Ceylon interior to docks for export.



From: Trincomalee

Railway Post January 17, 1893

Railway Post Office marking. New service lines—185 miles from Colombo to Trincomalee at eastern most point of new rail service. Rate: 3c domestic postcard.

Why So Many Post Offices on Such a Small Island?

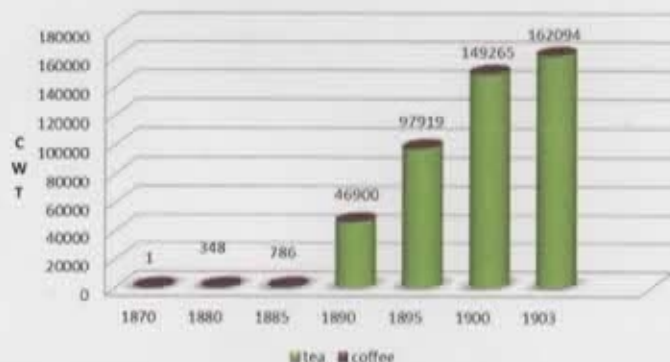
Why the sudden Ceylon Tea Export growth:

- ◆ Climate and Geography—Able to grow the best tea
- ◆ From limited acreage to 380,000 acres of tea plantations
- ◆ Branding Ceylon tea as the "World's Finest Tea"

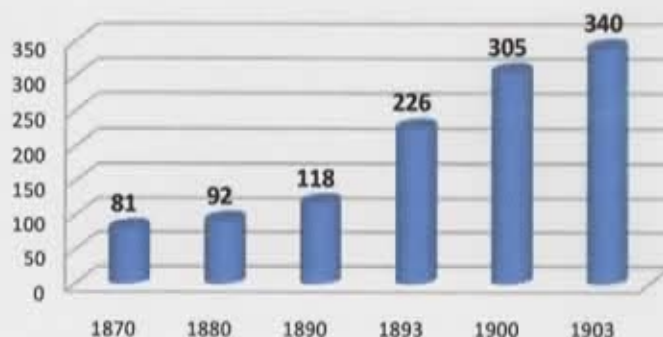
In a decade, why the sudden Ceylon Post Office growth:

- ◆ Plantations employing from 450,000 to 800,000 = more mail
- ◆ Railway Expansion—1000 miles of new track = more access
- ◆ Mail Coach Expansion—Coaches reach remote plantation outposts

Growth in Ceylon Tea Export



Growth in Ceylon Post Offices



4. Ceylon's Tea Era

Postal Uses: Wrappers, Tags for Tea Samples

Wrapper sent to Hong Kong Shanghai Bank:

One of the main investment banks in the tea industry in Ceylon.



From: Puttoor

August 2, 1895

Marking: Puttoor cds, also Putur. Small post offices were opened in growth areas. This office initially sold only 92 Rupees of stamps in a year (1891), which equates to sending out about 4 letters a day.



Network Expansion:

Growing to over 340 post offices, uniformity was lost.

Note the differing sizes of text and thickness of letters found on cancels.



Evidence of Export Business - Reverse of this tag:

Sample of tea, from Ceylon to Canada.

Reverse:
Tea Sample Tag



From: Hewaheta

To: Ontario, Canada

May 30, 1902

Marking: Four Hewaheta small cds. Tea Sample Tag. Rate: 8c international sample rate.

4. Ceylon's Tea Era

Ceylon Plantation Bills of Exchange & Rates

Front showing of Rs 1.20 paid with two 60 cent stamps Inboolpittia Plantation.
Reverse stamped side showing: 40 cent, 60 cent and 80 cent Hylton, Brainley and Dehiowild Plantations.

Taxing Plantation Crops
The Bill of Exchange

Tea plantations had become highly profitable, Ceylon's high altitudes grew what became known as the world's finest tea. British investors redeemed Bills of Exchange for their investment in the those tea crops.

- 1 Rs 1.20↓
- 2 40 cents↓
- 3 60 cents↓
- 4 80 cents↓

CEYLON
FIRST
OF
EXCHANGE
FORTY
CENTS
9 MAR 98
FOREIGN BILL

CEYLON
FIRST
OF
EXCHANGE
SIXTY
CENTS
FOREIGN BILL

CEYLON
FIRST
OF
EXCHANGE
EIGHTY
CENTS
FOREIGN BILL

No. 15

Exchange for £300 Sterling Colombo, 22 March 1898

Six months after sight of this FIRST of Exchange (second and third of the same tenor and date being unpaid) pay to the order of Ourselves. the sum of Three hundred and fifty pounds only

to account of Imboolpittia Estate under No dated 14 Sept 94

To Messrs W. & A. G. P. Co. Ltd.

1036

1390

H. P. Charles Mackwood & Co. Ltd.

15710

156ct.

9 MAR 98

1036

1390

	Geo. White & Co.	Dr. 7930 154	
	To Sundries		
40	Imboolpittia	2599 1 3	
14	Henfold	3524 2 2	
9	Scarborough	870 8 1	
12	Razalla	368 1 10	
11	Catteractme	569 2	
	for proceeds Tea sales		
		7930 15 4	7930 15 4

New Research: Determining Rates

Reference Above	Duty Levied	Bill Payable	Crop Value	Tea Plantation
1	Rs 1.20	£300-£350	£340	Inboolpittia
2	40 cent	£100-£150	£102	Hylton
3	60 cent	£150-£200	£150	Brainley
4	80 cent	£200-£250	£238	Dehiowild
Following Pages ↓ 5	Rs 1.80	£500-£550	£550	Inboolpittia
6	Rs 1	£300-£350	£306	Henfold
7	Rs 1.60	£500-£550	£517	Henfold

4. Ceylon's Tea Era

Ceylon Plantation Bills of Exchange & Rates

Front showing of Rs 1 80 cents Inboolpittia Plantation.

Reverse stamped side showing: 1 Rupee and 1 Rupee 60 cent from the Henfold Plantation.

5 Rs 1.80↓



Tea plantations did more than just grow tea. The tea factory would dry, cut and package the tea for shipping overseas. Investor money was needed not just for the crops, but also for building & equipment.

6 Rs 1.0↓

7 Rs 1.60↓



Crop Reports were sent weekly to the all of the parties of the Foreign Bill: Banks or Agents in Ceylon and Investors overseas.

Ceylon Plantation Crop Report

Progress of Crop on St. Catherine Estate
For the week ending 16th September 1889

Date	Early pick mg	Daily Leaf	Water Leaf	Wash Leaf	Total Leaf	Rain fall	Weather
Mo	9	13	173		1037	2.58	Drizzle - Rain
Tu	10	24	364			4.10	Rain
W	11	24	344			0.82	Showers
Th	12	29	423			0.17	do
Fr	13	15	292			0.58	do
S	14	"				0.76	do
S	15	"		1629	2666	12.487	4.57 Rain
							<u>Hot & Humid</u>



Tea Develops the Economy:

After picking and packing the tea, tea growers develop vertical integration, producing a retail ready product. This added jobs and captured all the markups they never had with coffee.

Native Sinhalese took on many of these jobs, leaving their subsistence agriculture past forever.

Packing Plantation Tea—This work typically done by native Sinhalese.



4. Ceylon's Tea Era

New plantations carved from the jungle highlands in central Ceylon were producing world class tea. The Chinese found it impossible to compete with efficient British tea plantation and shipping operations.



Branding the Tea Whittall & Co. Stamp Duty

Whittall & Co. grew from sole proprietor of tea estates to the second largest agency owner in Ceylon.

The leader, George Steuart & Co., began in Ceylon in 1843 shipping goods before coffee and later tea plantations.



Marketing Ceylon Tea: The Superior Product

Ceylon teas virtually wiped out Chinese tea exports. Chinese tea exports of over 111 million pounds dropped to 61 million in seven years.

Whittall & Co. Commercial handstamp cancels on 25 cent duty stamped document partials.

Lipton Promotion Lifts Island Economy

Nawalapitiya, 6th Dec. 1890

Ceylon five cent "Postage and Revenue" stamp found used on this February, 1900 *The Central Hotel* receipt.

← The Central Hotel was a popular tourist hotel. Tourist visited the tea plantations, providing yet more economic growth diversity to the Ceylon economy.

Receipt shows client billed for having his Ceylon tea service each day.

Go THE CENTRAL HOTEL.

Proprietor: F.

7th 3 To Galip's B. Fast
 " tea/50 Dinner 2/50
 " " Galip's B. Fast
 4 " tea/50 B. Fast 2/50
 " " tea/50 Dinner 2/50
 " " B. Fast 2/50
 5 " tea/50 B. Fast 2/50
 " 2 Galip's/50 Dinner
 " B. Fast 2/50
 6 Tea

Recd
with thanks
+ Pardon

The Finest Tea the World Produces

LIPTON'S **1/9** LIPTON'S

LIPTON'S TEAS ARE WONDERFUL VALUE



WEIGHING LEAF AT LIPTONS MONERAKANDE FACTORY, HAPUTALE, CEYLON.

M *2* *1* *2* *3* *4* *5* *6* *7* *8* *9* *10* *11* *12* *13* *14* *15* *16* *17* *18* *19* *20* *21* *22* *23* *24* *25* *26* *27* *28* *29* *30* *31* *32* *33* *34* *35* *36* *37* *38* *39* *40* *41* *42* *43* *44* *45* *46* *47* *48* *49* *50* *51* *52* *53* *54* *55* *56* *57* *58* *59* *60* *61* *62* *63* *64* *65* *66* *67* *68* *69* *70* *71* *72* *73* *74* *75* *76* *77* *78* *79* *80* *81* *82* *83* *84* *85* *86* *87* *88* *89* *90* *91* *92* *93* *94* *95* *96* *97* *98* *99* *100* *101* *102* *103* *104* *105* *106* *107* *108* *109* *110* *111* *112* *113* *114* *115* *116* *117* *118* *119* *120* *121* *122* *123* *124* *125* *126* *127* *128* *129* *130* *131* *132* *133* *134* *135* *136* *137* *138* *139* *140* *141* *142* *143* *144* *145* *146* *147* *148* *149* *150* *151* *152* *153* *154* *155* *156* *157* *158* *159* *160* *161* *162* *163* *164* *165* *166* *167* *168* *169* *170* *171* *172* *173* *174* *175* *176* *177* *178* *179* *180* *181* *182* *183* *184* *185* *186* *187* *188* *189* *190* *191* *192* *193* *194* *195* *196* *197* *198* *199* *200* *201* *202* *203* *204* *205* *206* *207* *208* *209* *210* *211* *212* *213* *214* *215* *216* *217* *218* *219* *220* *221* *222* *223* *224* *225* *226* *227* *228* *229* *230* *231* *232* *233* *234* *235* *236* *237* *238* *239* *240* *241* *242* *243* *244* *245* *246* *247* *248* *249* *250* *251* *252* *253* *254* *255* *256* *257* *258* *259* *260* *261* *262* *263* *264* *265* *266* *267* *268* *269* *270* *271* *272* *273* *274* *275* *276* *277* *278* *279* *280* *281* *282* *283* *284* *285* *286* *287* *288* *289* *290* *291* *292* *293* *294* *295* *296* *297* *298* *299* *300* *301* *302* *303* *304* *305* *306* *307* *308* *309* *310* *311* *312* *313* *314* *315* *316* *317* *318* *319* *320* *321* *322* *323* *324* *325* *326* *327* *328* *329* *330* *331* *332* *333* *334* *335* *336* *337* *338* *339* *340* *341* *342* *343* *344* *345* *346* *347* *348* *349* *350* *351* *352* *353* *354* *355* *356* *357* *358* *359* *360* *361* *362* *363* *364* *365* *366* *367* *368* *369* *370* *371* *372* *373* *374* *375* *376* *377* *378* *379* *380* *381* *382* *383* *384* *385* *386* *387* *388* *389* *390* *391* *392* *393* *394* *395* *396* *397* *398* *399* *400* *401* *402* *403* *404* *405* *406* *407* *408* *409* *410* *411* *412* *413* *414* *415* *416* *417* *418* *419* *420* *421* *422* *423* *424* *425* *426* *427* *428* *429* *430* *431* *432* *433* *434* *435* *436* *437* *438* *439* *440* *441* *442* *443* *444* *445* *446* *447* *448* *449* *450* *451* *452* *453* *454* *455* *456* *457* *458* *459* *460* *461* *462* *463* *464* *465* *46*

←Revenue stamped receipt is
Pen cancel signed & dated.



Loading Elephant
 Emma Tea Estate, Ceylon



Lipton's Promotion:
Marketing Ceylon with the
Lipton Brand.

Lipton advertising on a grocer's bill head promoting Ceylon plantation and plantation workers. Margin shows 1/9, 1/4 and 1/6 selling units of tea.

Lipton post card promotes Ceylon tea and tourism.

4. Ceylon's Tea Era

Foreign Bill stamps generally are used on Foreign Bill of Exchange, but not here.

Transaction: over £401 Credit Letter

Below: A Five Cent Stamp Duty is used in Ceylon, with a corresponding One Penny in London.

Shown with Bank of England accompanying Draft, also revenue stamped, William H. Tindall, owner.



Marketing Ceylon Tea:

- ♦ Economical - Use less tea
- ♦ Clean Tea - Machine picked



Growers Advertise Jointly:

- ♦ 10 brands together
- ♦ India & Ceylon joined

Ceylon and India Tea Branding Stamp Duty Bill of Exchange

A REVELATION TO THE PALATE Ceylon and India Teas

These Fragrant and Refreshing Teas are most Economical—BECAUSE—one spoonful goes as far as two of China or Japan Tea.

They are the Purest—BECAUSE—they are prepared entirely by machinery and therefore unpolluted by the unclean hands of "Jap" or "John." Two young leaves and the bud is all that is picked.



Boil the water, never the Tea, Draw 3 to 5 minutes.



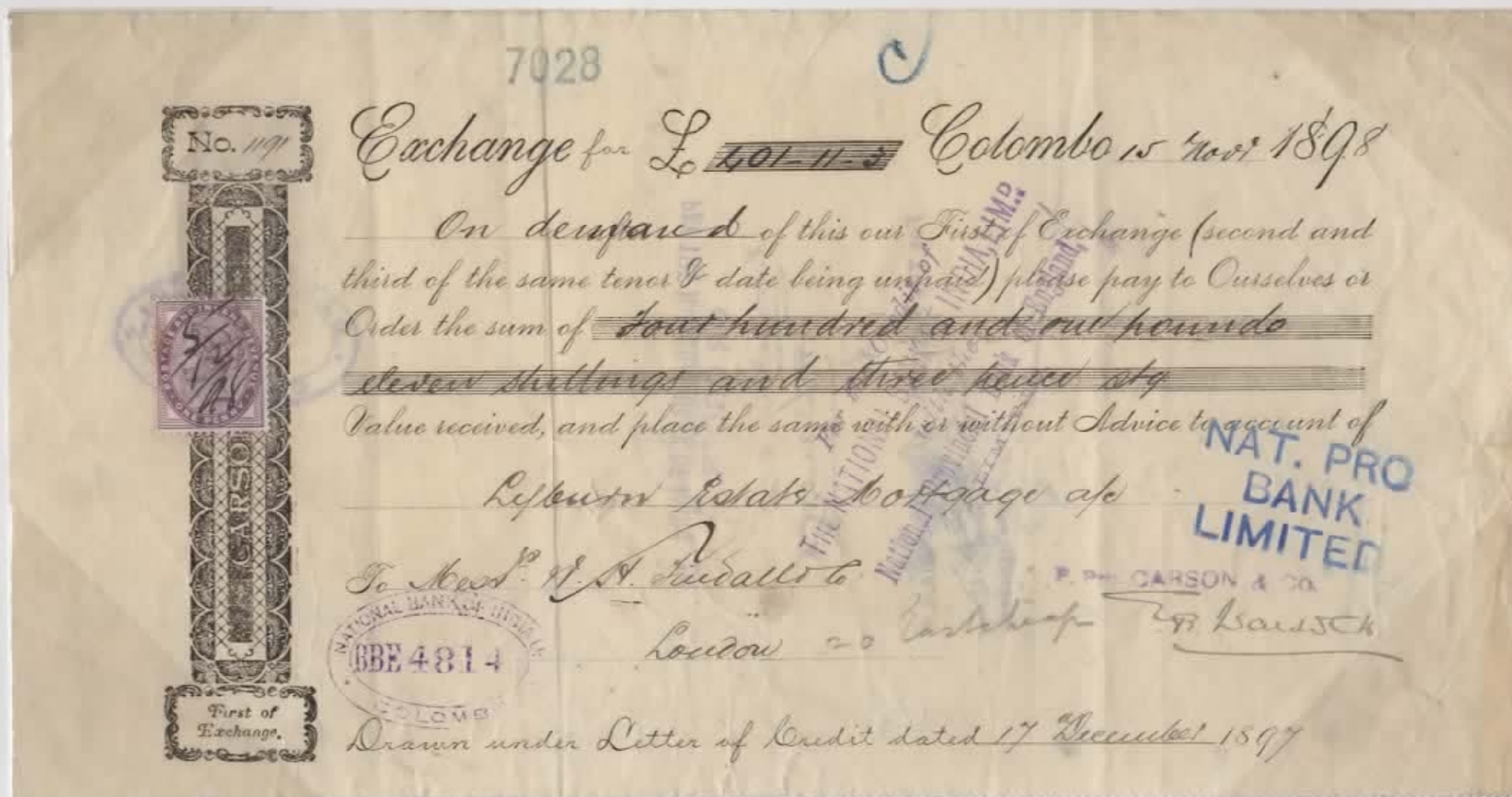
May be had from all up-to-date grocers fresh from the original box or in packets, of which the following brands are excellent:

APPLETON'S—B. & B.—COOPER & COOPER,
EAST INDIES TEA CO.—GOLD CAMEL—LIPTON'S,
MAZAPURA—SALADA—SIVA—TETLEY'S.

THE BEST TEAS ARE THE CHEAPEST IN THE END



On Reverse: Five Cent Stamp Duty



£401 First Bill of Exchange.

British 1d revenue stamp affix at payment time.

Ceylon 5c Duty when issued.

Issued: December 17, 1897
Redeemed: November 15, 1898



William Tindall:
(name shown left)
Sole Proprietor
with plantations owned in
Ceylon and India.

4. Ceylon's Tea Era

Redeployed Royal Mail Coaches Carry Mail Deeper into Plantation Areas

Royal Mail Coach Network of Twenty Routes Augmented Railway Mail

With rail service replacing the early mail coach delivery routes, the mail coaches were redeployed, adding twenty new routes. This allowed for more post offices to serve the island's growth. As the postal network grew from 118 post offices in 1891 to 340 by 1903, many of the new offices were limited services post offices, termed Receiving Offices, were added and given cds with the R.O. indicator at the base.



Marking: Cinnamon Gardens

To: Leeds, England

September 12, 1895

Three Circular Receiving Office marks used to cancel. Rate: 15c foreign. Cinnamon Gardens, a Colombo city neighborhood, housed the offices of the Lipton Tea Company.

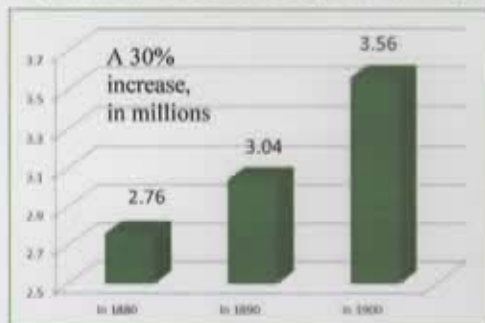


Royal Mail Coach Route Network



Royal Mail Coaches were first operated by horse carriage, and later by motor coach.


Population Growth in Ceylon: Immigrants



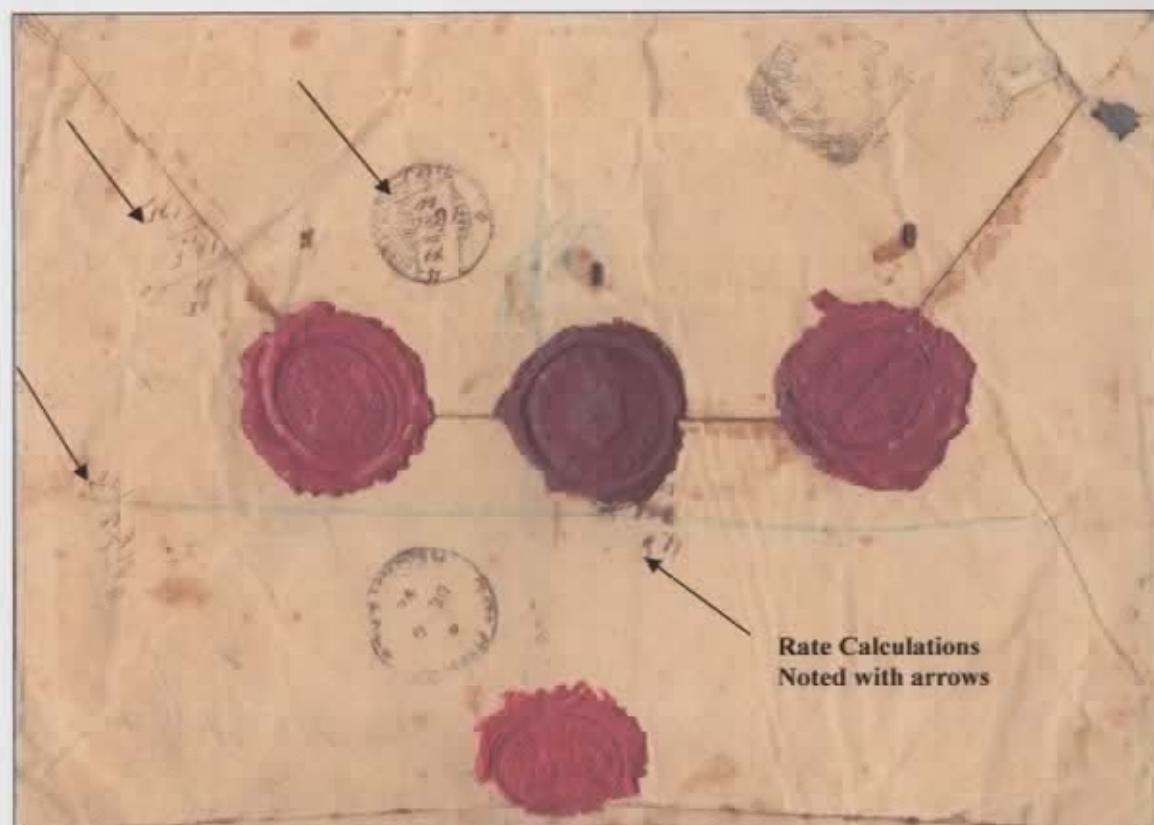
With new wealth found in tea export profits, more people came to Ceylon. Population in 1880 was 2.76 million, by 1890 3.01 million, and by 1900 3.56 million. A 30% increase, with over 750,000 being immigrants coming in for tea plantation work.

Marking: Padiapalelle
November 9, 1894
Circular Receiving Office
with bar obliterator canceling.
Mail conveyed by mail coach
from the small town Receiving
Office of Padiapalelle.
Rate: 5c domestic letter.



 Volkart Brothers was an early exporter of Ceylon coffee. It shipped island grown tea and other export goods. In a thrifty fashion, they turned the envelope received December 9, 1898 inside-out for reuse.

Turned Cover: Looking at the Inside of this Envelope



Rate Calculations
Noted with arrows

Reverse of cover: Colombo Registered cds, Swiss arrival markings. Company seals, "Volkart Bros. Colombo, Galle Agency" and crowned Galle Post Office seal at center. Notation inside, "Samples of No Value."


Largest Known Mixed Multiple: 45 Stamps Cancelled with 26 Galle CDS Cancels



11 oz Registered Envelope to Switzerland

December 15, 1898

Rate: 175c. Comprised of 15c per ounce rate x 11 ounces, plus 10c Registration fee.

 **What was inside the envelope?** This envelope fits an 8 ounce tea sample, the exact amount of tea for 100 tea bags. With two sheets of paper, a tea sample tag and the weight of the envelope equals the actual shipping weight of 11 ounces.

4. Ceylon's Tea Era

Business Expansion in the Tea Industry

The circular paid stamps came into use in the late 1880s. Shown here on postcard to H.W. Cave & Co., the largest general merchant in Ceylon. Cave orders are found island wide.



↓ **Selling Tea Plucking Baskets**

Allied Tea Industry Business Developed Locally.



Dear Sir,

I have the pleasure to inform you that I have in stock, Plucking, Transport, and Manure baskets strongly made of well seasoned cane.

Tea Plucking baskets Cylinder shape	10 x 16	14 Cts each
" " " " " "	11 x 18	15 "
" " " " " "	12 x 20	16 "
" Egg shape Tea plucking baskets		20 "
Tea Transport baskets to contain	60 to 80 lbs leaf	[Rs 0.75 each]
Manure baskets	15 Cts each	
Bamboo tats per foot	8 "	
Do, painted	16 "	

Soliciting the favor of a Trial

Yours faithfully

S. ASSEN LEBBE

No. 299 Peradeniya Road,

KANDY

Marking: Kandapola

February 23, 1893

Clear Kandapola paidstamp used to cancel card.
Rate: 2c domestic postcard to Colombo merchant H. W. Cave & Co. from Hillside Estate, Kandapola.

It is significant that tea estate ownership opened up to smaller investors. When shares of plantations were sold, risk was shared and more investors helped increase Ceylon's tea industry.



↓ **Ceylon Tea Plantations Company, Ltd.**
1889 Letter regarding stock shares.

THE CEYLON TEA PLANTATIONS COMPANY, LIMITED,

21, MINCING LANE,

LONDON, *26th Sept* 1889

E.C.

DEAR *for*

At a Meeting of the Directors of the CEYLON TEA PLANTATIONS COMPANY, LIMITED, held on the 18th inst., it was Resolved :—

4. Ceylon's Tea Era

Moving the Tea Monies



Registered mail provided higher security in mailing, which was important to Ceylon's tea industry. Registered mail services were used for foreign mail generally sent back to England and domestic banking and business matters.



Bills of Exchange funded payroll and plantation operating costs. Folded documents fit the standard "G" sized Registered Envelope.

From: Colombo
To: London February 27, 1888
Registered cds in red, black
UPU "R" handstamp.
Rate: 56c double letter, 15c "G"
sized Registered envelope.



To Bank of Madras. Registered mail domestic banking correspondence.

From: Bentota
To: Colombo
September 11, 1894
Box Registered R. Reverse Red
Colombo Registered.
Rate: 5c domestic letter, 10 cent "F"
sized Registered envelope.

4. Ceylon's Tea Era

From: Diyatalawa To: France→
September 27, 1900

Marking: Black boxed "R" on Reverse black Registered cds. Registered mail from temporary camp post office, this mail infrequently found.
Rate: 30c franking 15c registration, 15c postage.

Why a Boer War P.O.W. camp in Ceylon's tea area?
The reason is the remote location—15¼ hours train ride to coastal Colombo, Diyatalawa is not a camp to easily leave—and the labor potential was good.



MEKANALA GALLERY, KADUGANNAWA INCLINE,
COLOMBO-KANDY RAILWAY.

To get to Diyatalawa, the rail system had climbed 1,368 feet and travelled through 13 tunnels in a stretch of 13 miles and was engineered to run along cliffs with falls of 1,200 feet. An amazing investment by the British Government agents to bring tea out.

Registered Mail Uses



A prisoner also would not be able to buy a ticket.



On Reverse: 10 cent Victorian indicia (below).



←From: Colombo
To: London
February 1, 1894
Marking: Red Registered cds.
Rate: 15c letter
10c Registered Envelope.

Registered Mail to London:

With British workers living in Ceylon, typical Registered Mail sent to England might be checks or crop reports.

4. Ceylon's Tea Era



Redirected and returned mail markings are frequently found on Ceylon mail during this era. Not only was the postal network going through a lot of change and expansion, but also island plantations were being established, enlarged and being exchanged. Along with postal and land ownership changes, staff changed frequently on rotation between plantations.



Redirected and Returned Mail:



On Reverse, above, merchant order notification.

Tea Planters and Tea Estate Managers, hired by British Plantation owners, typically came to Ceylon on 3 year contracts, paid £100 per year.

While in Ceylon, a planter would typically work on 3 to 6 different plantations, moving each time, then finally sail back to Europe.



From: Colombo

October 7, 1892

Marking: "Colombo Returned Letter Office." with Large Colombo A cancel and Kandy Paid stamp, manuscript, "Left Ceylon." Letter sent to tea estate, Kandy.

Rate: 3c postcard.

Government Mail & Tea:

Below: Government Agent Request for coolie labor hours. Reverse: Addressed Glassaugh Tea Estate, Nanu-oya.



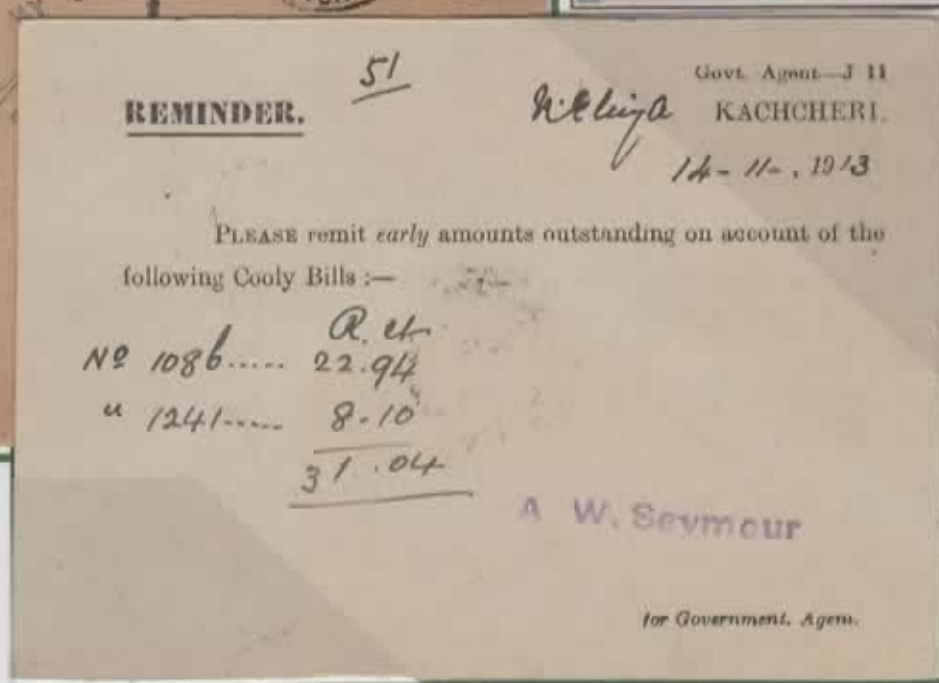
From: Colombo

May 3, 1898

Marking: Colombo Returned Letter Office.

Government Mail on OHMS envelope with crowned Ceylon General Post Office.

Rate: OHMS mail sent free domestically.



REMINDER.

51

Govt. Agent—J 11

KACHCHERI.

14-11-1913

PLEASE remit early amounts outstanding on account of the following Cooly Bills:—

No 1086..... R. 4
 " 1241..... 22.94
 " 1241..... 8.10
 31.04

W. Seymour

for Government. Agent.

4. Ceylon's Tea Era

Evidence of Post Office Effort Forwarding & Returned Mail



Ceylon's Post Office was especially diligent in the forwarding of mail.

As tea planters customarily moved back home and from estate to estate, forwarding of mail was commonplace. So, too, was the importance of daily newspapers and post cards for business and personal communications.

A lot of postal service for 2 cents.

From: Colombo

To: Bandaragama & Madulsima
Colombo, September 10, 1890

Marking: Wrapper redirected with six eds markings over a two week period, then forwarded to Colombo Returned Letter Office.

Sent 202 miles and marked,
"Try there again, not here."

Rate: 2c domestic newspaper rate.



On c1900 Billhead:



Lipton's Tea—it was Lipton Co. that had the largest number of planters on rotation from England.

From: Kochchikade

RETURNED November 20, 1897

Marking: Forwarded to Colombo return letter office January 11, 1898. "Not Known."

No street address, pencil markings and red "Not Known." Kochchikade post office sold only 348 Rupees of stamps in a year (1891), about 13 letters a day. Rate: 2c domestic postcard.



4. Ceylon's Tea Era

Economic Growth & The Foreign Bill

In 1894 new Foreign Bill stamps were issued including a new set of high values of one through three rupees stamps, we can see the need for the high values in the use on the partials below. These new stamps, issued in the format of the earlier bills, were used for over a decade until Edwardian issues gradually replaced existing stocks.

Sign of economic growth: in earlier days the 5c through 20 cent values saw most use. Here high values are printed and used in European format layered multiples. The make up of rates with multiple stamps happened as banking agents used what stamps they already had on hand.

14 Rs 80 cent partial, pays £4,400 crop.



Hong Kong & Shanghai Bank cancel



Printing freak - fold
Remarkably few errors found.



2 Rs 40 cent partial, by J.H.Vavasseru & Co.& Mercantile Bank.

Marketing Tea:
Indian & Ceylon
Teas Choice
Blend shown
as an indicator of
quality tea.



The Early Tea Bag— A bag that loose tea was put in at the market.

4. Ceylon's Tea Era

Paying Foreign Investors for Tea First of Exchange - Redeemed Bill



Second and Third of exchange cancelled and retained where first of exchange is known to be the redeeming copy.



Ceylon revenue stamps were often placed on the back of the Bill of Exchange.
Rate: 80 cents on £238 Bathford 1897/8 plantation crop. Investor's redeemed First of Exchange. How do we know? Perfin "Cancelled" and British duty stamped front.



Very large scale Tea Processing Plant in Ceylon's highlands. Notice the sign of wealth: large plantation estate overlooking the plant.



4. Ceylon's Tea Era

Different Ways Foreign Bill Stamps Were Used

When the first, second and third of exchange stamps are found cancelled and still joined together it was because tax paid and a three part document was not needed. The stamps were cancelled as evidence of the tax paid.



Foreign Bill of Exchange printing order is shown: third, second, first of exchange order on Five and Ten Cents issues.

An inside job: View from the floor of a tea plant: withered leaves after drying, set to bulk package.
"Bulking Tea" Players Cigarettes Card #45 in Products of the World.



There many jobs created by the tea industry differentiate it from coffee growing entirely.

Tea is marketed, processed, packaged and sold as a finished good in Ceylon's Tea Era. Once Ceylon had branded it fine teas the variety of permanent jobs served to further develop Ceylon's beyond a mono-crop and commodity price driven structure forever.



Unusual pair
Both First of Exchange



Large scale operations: Tea Estates grow and process tea.

4. Ceylon's Tea Era

Whittall & Company Tea Estates



Less famous than Lipton & Co., Whittall & Co., was typical of island investing companies at the time. It was an owner of steamer ships and tea estates, a multi-generational family owned businesses operating since 1843.

On Reverse →

Messrs. J. WHITTALL & Co.,

ALLIANCE TEA COMPANY OF CEYLON, LIMITED.

W & Co.

Whittall & Co.

W & Co.

Whittall & Co.

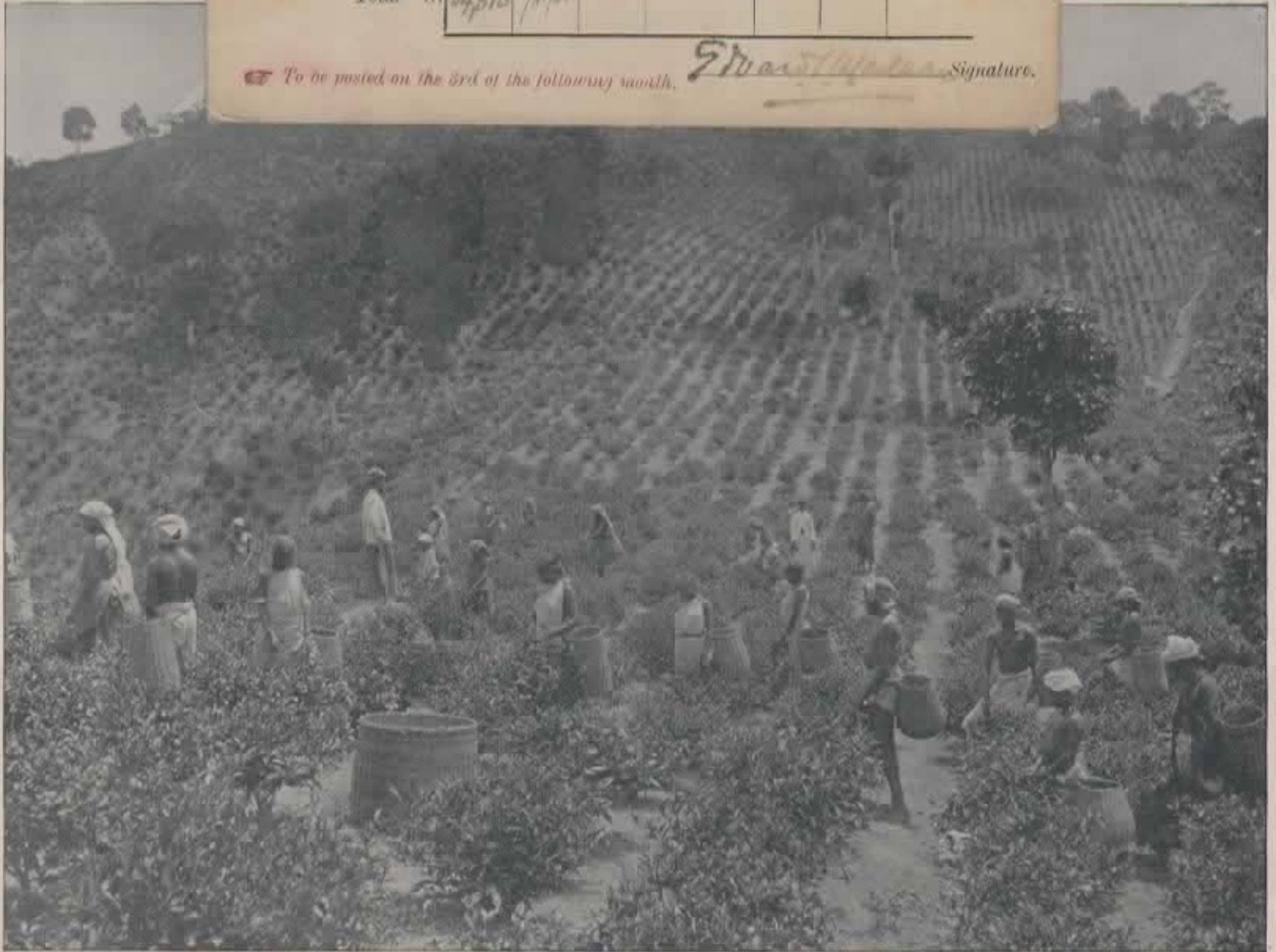


ALLIANCE TEA COMPANY OF CEYLON, LTD. 118
017

Monthly Tea Crop Return to *April 30th* 190*7*

ESTATE.	Estate Leaf Tea.		Bought Leaf Tea.	TOTAL.	Tea made for others.	Estate and Bought Leaf Tea.	
	Tea made to date this year 190 <i>7</i> .	Tea made to date this year 190 <i>8</i> .	Tea made to date this.		Tea made to date this.	Despatched to Colombo.	Balance in Factory at date.
<i>Hla. Pindilla</i>							
Previously ...	<i>5325</i>	<i>16,022</i>				<i>6076</i>	<i>10000</i>
This month ...	<i>11,591</i>	<i>33,818</i>					
Total ...	<i>64876</i>	<i>78,740</i>					

To be posted on the 3rd of the following month. *W. H. Whittall* Signature.



In foreground, mature tea bushes, in the background, young tea plants which mature at 3½ to 4 foot. Shown on early halfpence print.

APRIL 28, 1894

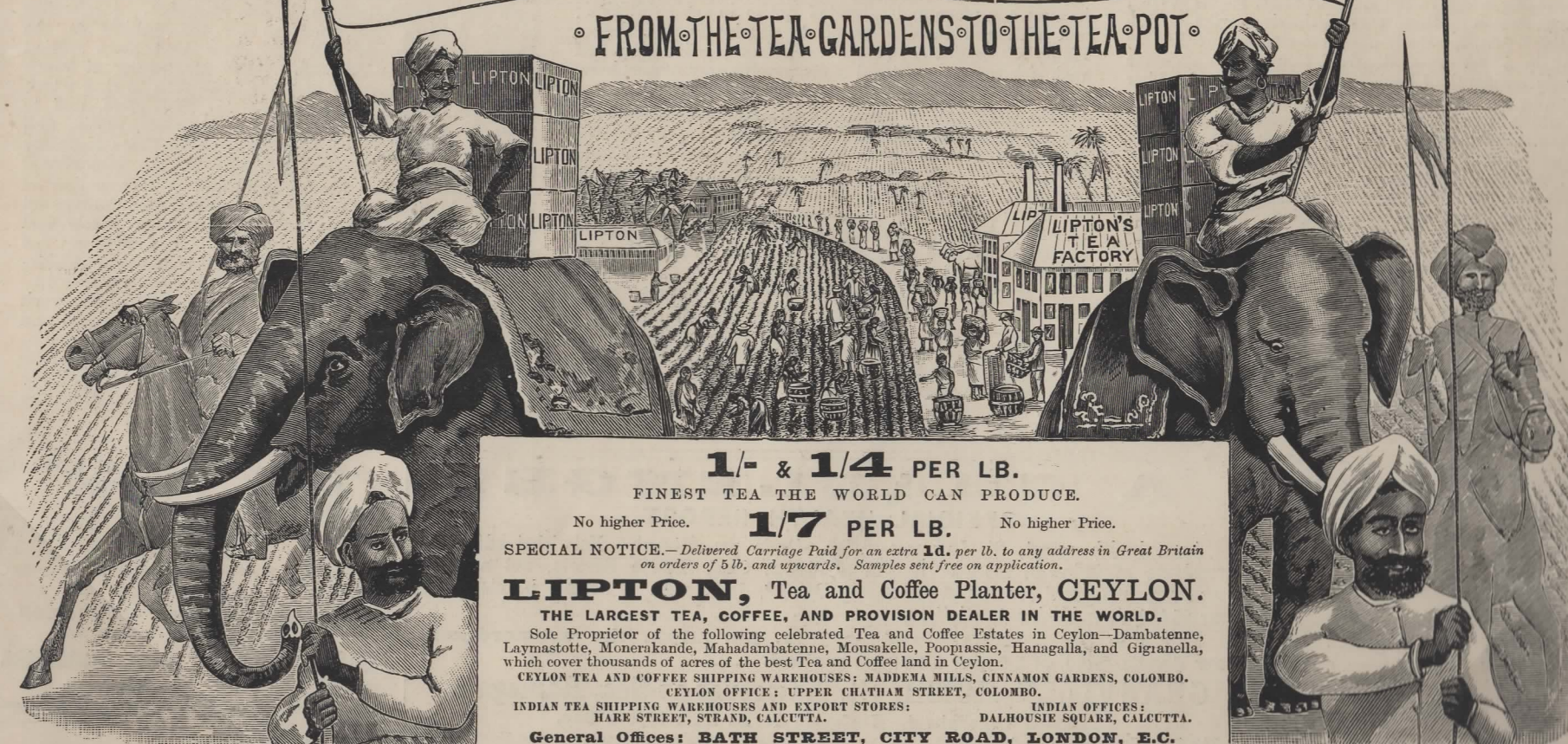
THE ILLUSTRATED LONDON NEWS

531

HIGHEST HONOURS. LIPTON'S DELICIOUS TEAS

Have gained the HIGHEST and ONLY AWARD in the British Section at the
WORLD'S FAIR, CHICAGO.

◦ FROM THE TEA GARDENS TO THE TEA POT ◦



1/- & 1/4 PER LB.

FINEST TEA THE WORLD CAN PRODUCE.

No higher Price.

1/7 PER LB.

No higher Price.

SPECIAL NOTICE.—Delivered Carriage Paid for an extra 1d. per lb. to any address in Great Britain on orders of 5 lb. and upwards. Samples sent free on application.

LIPTON, Tea and Coffee Planter, CEYLON.

THE LARGEST TEA, COFFEE, AND PROVISION DEALER IN THE WORLD.

Sole Proprietor of the following celebrated Tea and Coffee Estates in Ceylon—Dambattenne, Laymattotte, Monerakande, Mahadambattenne, Mousakelle, Poomassie, Hanagalla, and Gignanella, which cover thousands of acres of the best Tea and Coffee land in Ceylon.

CEYLON TEA AND COFFEE SHIPPING WAREHOUSES: MADDENA MILLS, CINNAMON GARDENS, COLOMBO.

CEYLON OFFICE: UPPER CHATHAM STREET, COLOMBO.

INDIAN TEA SHIPPING WAREHOUSES AND EXPORT STORES:

HARE STREET, STRAND, CALCUTTA.

INDIAN OFFICES:

DALHOUSIE SQUARE, CALCUTTA.

General Offices: BATH STREET, CITY ROAD, LONDON, E.C.

BRANCHES AND AGENCIES THROUGHOUT THE WORLD.

Brands & Quality

While early advertising of Ceylon tea promoted **value**, with Ceylon the "Cheapest Tea." An important change in how Ceylon Tea was received in the world market was the marketing of the tea's **quality**. Creating a presence at World's Fairs provided the opportunity to compete and advertise the award winning quality of Ceylon Tea.

Quality tea and increasing production spelled increased tax revenues. Stamp Duty issues in higher denominations are more frequently found in issues cancelled in the 1890s.



Vertical Integration:

Ceylon's tea industry - more than a cash crop commodity.

Tea processing, packaging for retail and shipping captures all the mark-ups that a commodity based economy misses.

Lipton Ceylon tea packaging →



Lipton's Delicious Tea:

Marketing Ceylon with the Lipton Brand

Lipton had become the largest tea provision dealer in the world. Its advertising promotes its Ceylon plantation and plantation workers.

Tea promotion intern promotes Ceylon tourism, developing the economy further.



Higher quality tea & vertical integration to capture all the mark-ups - here the high denomination revenues in use, taxing larger transactions of Ceylon's tea business.



4. Ceylon's Tea Era

The International Business of Tea 1905 Edwardian Stamp Duty Issues

GLASGOW
LIPTON'S
CELEBRATED
Tea, Coffee & Cocoa Estates

Cover several thousand acres of the finest Tea, Coffee and Cocoa land in Ceylon, viz.: — Damblatenne, Laymasiotte, Monerakanda, Poo-prassie, Lesmoir, Hanagalla, Giza-nella, Mahadambatenne, Karanda-galla, Sunny Peak, Torrington, Oakfield, Nahakettia, Upper Lye-grove, Banyan, Eadella, Ovoca, Panikande, Bandara Eliya, Cairn-bill, Lowlands.

Ceylon Offices:
CINNAMON GARDENS,
COLOMBO.

Indian Chief Offices:
LIPTON'S BUILDINGS,
CALCUTTA.

Australian Office:
414 KENT STREET,
SYDNEY, N.S.W.

New Zealand:
47 CUSTOM HOUSE ST.,
AUCKLAND, N.Z.

Malta Depot:
39 STRADA REALE,
VALLETTA

Gibraltar:
D. S. H. 24 TURNBULLS LANE
Alexandria:

COFFEE WAREHOUSE
& ESSENCE MANUFACTORY
OLD ST LONDON

CEYLON OFFICES

TEA MERCHANTS
BY SPECIAL APPOINTMENT

GOVERNMENT
CONTRACTORS

Chief Offices & Warehouses, CITY RD LONDON.

PRESERVE WORKS,
ROUEL ROAD,
S.E.

LIVERPOOL

DUBLIN

CALCUTTA OFFICES

Lipton, LTD

*Mr Cochrane
Preston Hill*



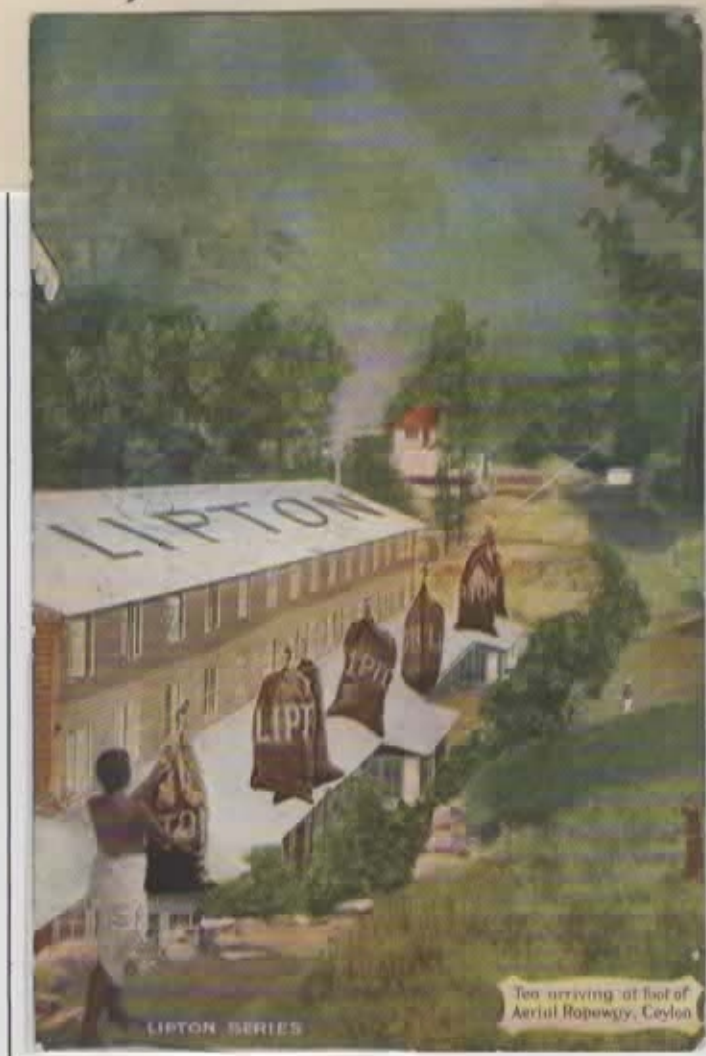
A household name in tea. On this billhead, Lipton's Tea lists 20 plantation owned and operating in Ceylon, covering several thousand acres.



Low values: used on receipts like above



Higher values: used for taxes on notes



Promotional Lipton Series card, Aerial Ropeway.

4. Ceylon's Tea Era

A Diversifying Economy 1905 Duty Stamped Liquor License Example

Sign of a prospering and diversifying economy: Taxed stamped license to sell "Intoxicating Liquor." June 27, 1905 license with 50 & 20 Rupee Victorian Duty stamps & 5 Rupee Edwardian issue. License for a bar in **Badulla**, central tea district, to Keith William and Bruce Macleod, proprietors making further foreign investment in Ceylon.

LICENSE TO *sell intoxicating liquor*



No. 7

UNDER the provisions of the Ordinance No. 12 of 1881,
cl. 12, I, *Keith William Bruce Macleod*, Government Agent
for the *Uva* Province, do hereby License
M. V. Francis Delva of *Kaldanulla*
to *sell by wholesale and by retail intoxicating liquor not*
to be consumed on the premises at his shop at Kaldanulla

This License to remain in force until

30th June 1906

Government Agent's Office,

Badulla 27th June 1895

Intoxicating
for Government Agent.

Note the Government taxing function indication, signed off on by the "Government Agent's Office"

4. Ceylon's Tea Era

Service Improvement

Improving the Efficiency of Postal Services

Double ringed obliterator CDS which included timestamps came to replace all earlier cancels, but the process of doing so took some years. These double ringed obl iterators were sent to Ceylon December 4, 1897. The cancels, mirroring formats used in much of the Commonwealth, were not found in use until 1900, first in Colombo, and later in district offices, followed by village post offices. Finally, this cancel replaced all earlier cancels by 1904. The significance is that the expanding economy sought to improve the efficiency of the post, the timestamps were an early attempt provided by the post office.

Typical Double Ring Obliterator



Obliterator Band Width Sizes:

2 mm wide on right

4 mm wide below

From: Kandy

To: Barbarossa, Suez

November 10, 1900

Kandy: Old format cds, Colombo

New Double Ring 2 mm sized ring cds with 8:30 pm timestamp.

Rate: 6c foreign postcard.

Redirected. Appears business correspondence, sent from central tea district.



On reverse: A small grocery order → sent in to Pettah, Colombo. Pettah is the market place, shown below on a Colombo Apothecaries colorized photo split back post card.



The Pettah, Colombo: marketplaces, as shown below, developed as the tea industry grew, when families moved to Ceylon and earnings were reinvested in the economy.



52. - Street scene Pettah, Colombo.




From: Kadugannawa, Colombo
December 21, 1902

Marking: Colombo double ring cds with 6:30 pm timestamp and 4 mm wide obliterator band. The timestamps are indications of increasing levels of postal service and accountability.
Rate: 2c domestic postcard.

4. Ceylon's Tea Era

Developing a Mature Economy: Merchant, Commercial and Hotels


 Tea develops the economy, which then fosters secondary businesses underpinned by the success of tea.

Grand Oriental Hotel,
Colombo

Serving business and tourists.
Letter on hotel stationery.



Lee, Hedges & Co.

 Large tea estate agency business, began as coffee planters in 1871. Grew to have local Colombo businesses and 10 tea plantations under its management.



From: Colombo

To: Santa Cruz, California

September 8, 1908

Two 25 mm cancels and commercial handstamps on Victorian & Edwardian issues.

Rate: 15c foreign letter.



Local order for slippers sent from Avisawella to Ratnapura. This is typical of something that would have come from abroad just a dozen years ago, and is shown here available locally.

From: Avisawella

July 23, 1907

25 mm double ring cds: Avisawella
Ratnapura receiving cds.

Rate: 2c domestic postcard.

4. Ceylon's Tea Era

Postcards with Weekly Crop Statements



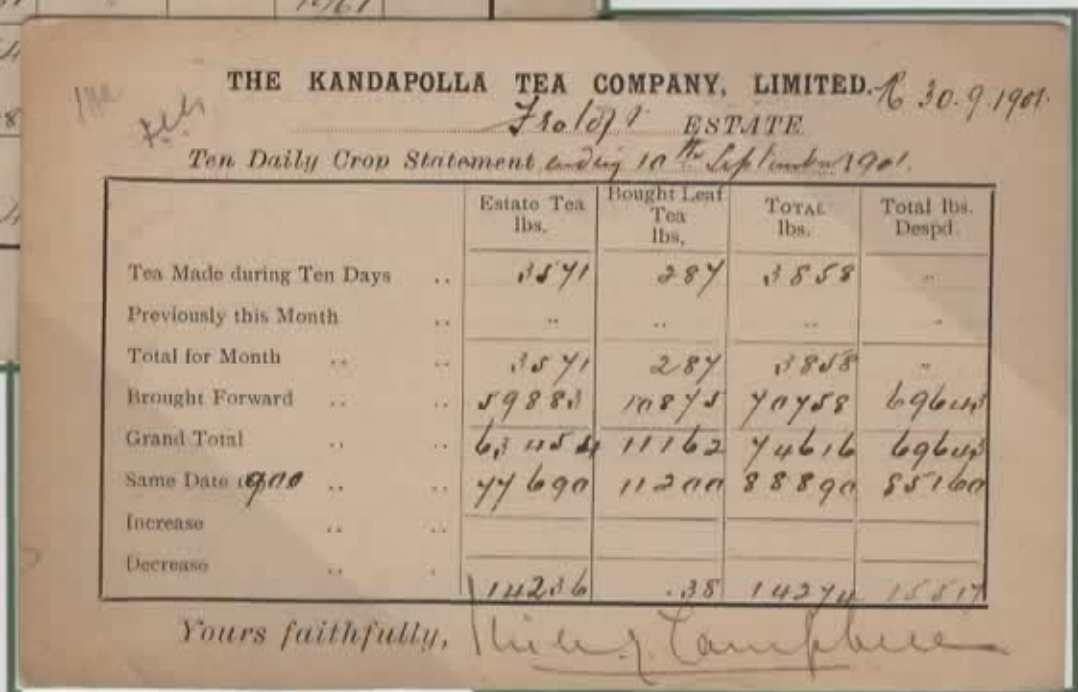
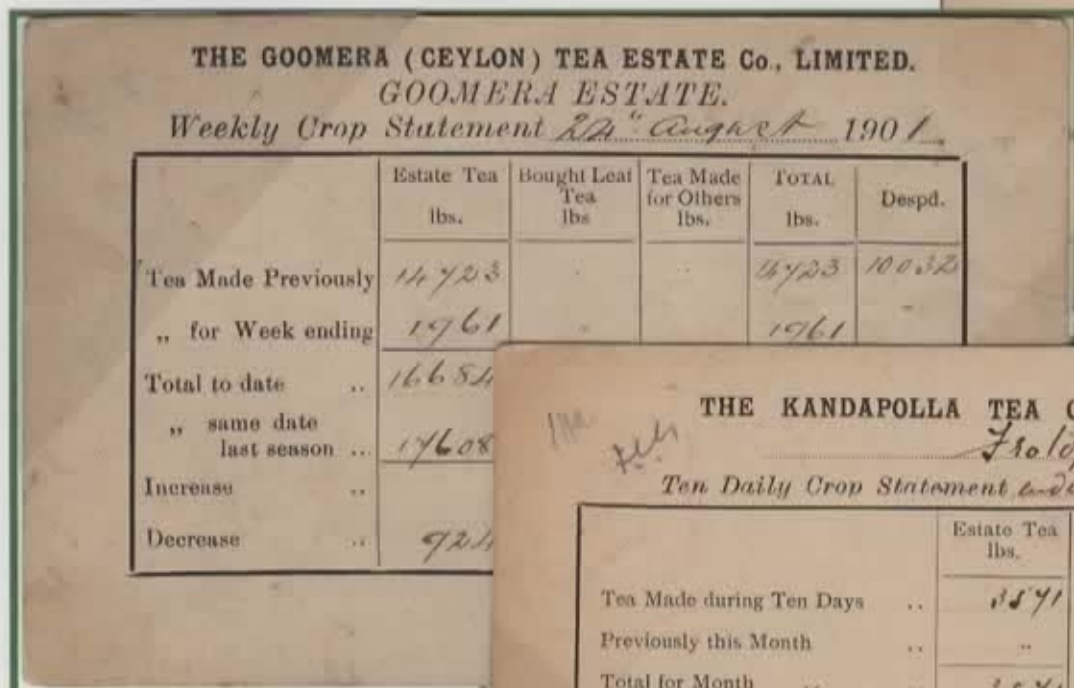
The weekly production of tea was rather uniformly reported from the rural tea plantation to foreign owners & investors through the mail. The agricultural progression from smaller plantation to larger, smaller crops to larger, and individual owners to company ownership is shown in the change in these cards.



Manuscript tea report from a small plantation. Reverse at 70%

Shown below the preprinted front and reverse of company tea reporting.

Marking: Agrapatna Paid & 90 Bar To: Cheshire, England December 4, 1888
Rate: 10c foreign post card, marked Too Late. Manuscript tea report reverse.




4. Ceylon's Tea Era

Commercial Foreign Mail

Commercial Mail to Further Foreign Destinations




From: Colombo
To: **Launceston, Tasmania**
April 24, 1906
Rate: 6c foreign postcard.
Export report to Tasmania, evidence of further export growth.

 *Henderson & Co. Tea exporter, a consolidated company owning multiple plantations. Front shown at 60%.*




From: Colombo
To: **New Zealand**
January 17, 1905
Colombo 3mm double ring cds
Rate: 6c foreign postcard.

 *Forwarded by Skrine & Company Investors in tea and tea shipping.*



From: Colombo
To: **Hamilton, Ontario, Canada**
August 17, 1908
2 mm double ring cds with commercial handstamp
Rate: 8c foreign rate for shipping a tagged sample.

 *Crosfield, Lampard & Co. commercial handstamp on Tea Sample tag, reverse shown at 60%.*



4. Ceylon's Tea Era

Ancillary Business Expansion

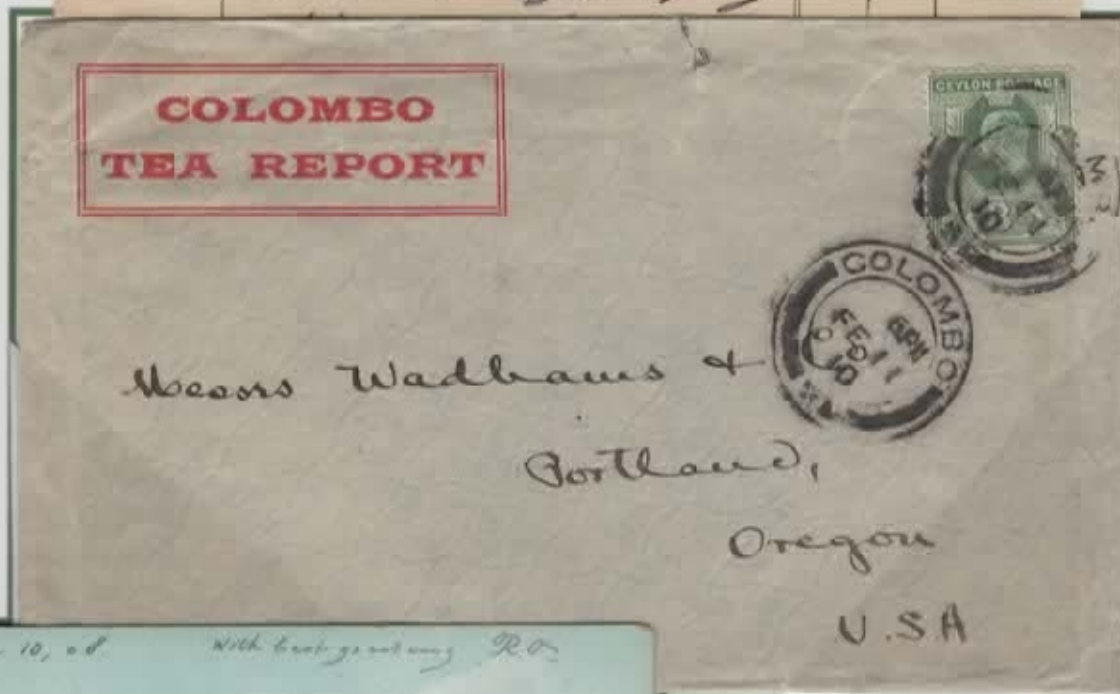


Marketing "High Caste" Tea as brand and quality indicator on this bill head from Ely, Ceylon.



Colombo Tea Report by Kearley & Tonge, Ltd. Sent to Portland, Oregon.

From: Colombo
To: Santa Cruz, California
September 8, 1908
Two 28 mm cancels.
Reverse handstamped
"Forwarded by Kearley & Tonge, Ltd. Colombo"
Rate: 15c foreign letter, sent underpaid.



Expanding tourist appeal: Post card series showing Ceylon's Tea Industry.

From: Colombo
December 10, 1908
Reverse: 25 mm double ring cds:
Rate: 6c foreign postcard.

UPU split back postcard
Colorized photo
Printed by Colombo Apothecaries
No. 6 "Tea Estate Plucking"



*The Cargo Boat Despatch Co Shipping Ceylon
Tea to England N. B. de Silva & Staff
Colombo July 1906*




Ceylon Tea Pavilion - Chicago World's
Fair the Columbian Exhibition. Tea
Pavilion modeled after Ceylon's
"Temple of the (Buddha) Tooth" in
Kandy, Ceylon.



Ceylon Building.

4. Ceylon's Tea Era - The Story Ending is Just the Beginning

Ceylon Tea at the World's Fair

 **World Exposure:** At the 1893 Chicago World's Fair over 1 million packets of Ceylon Tea were sold.
Tea remains Ceylon's (now Sri Lanka) top export.

To: Stanley Bois, Ceylon Commissioner General →
St. Louis World's Fair October 12, 1904
Marking: Colombo Double Ring Obliterators on front.
Commercial marking, "Bois Brothers, Colombo."



← Ladies Hat Pin
St. Louis World's Fair 1904
Inscribed on reverse:
"Lipton Tea"

World Fair Exposure in Ceylon's Tea

Chicago World's Fair 1893

Inside the Pavilion Electrified Tea Room (center).

St. Louis World Fair Pavilion card 1904

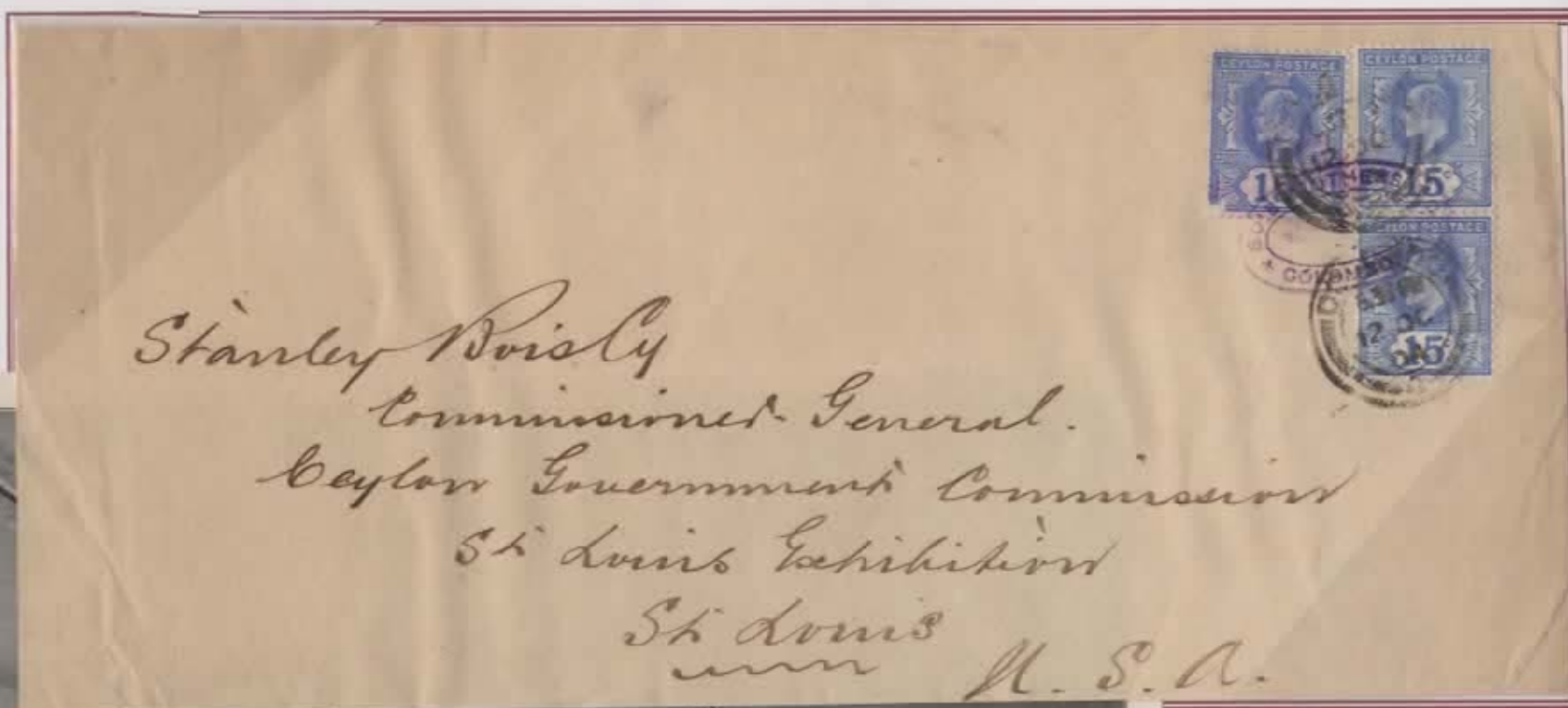
Sent locally with tea recipe on reverse (bottom).


Seattle World's Fair Colombo card 1909

Dual cancel Colombo & Seattle (middle).

The Ceylon Pavilion—Serving Ceylon Tea

Tuck "Oilfacsim" Oilette (top).

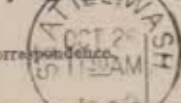


 Commercial Cancel from
Bois Brothers, Colombo.

This letter to Stanley Bois at the
St. Louis World's Fair. Bois
Brothers specialized in exporting
tea to the United States.



POST CARD



WORLD'S
FAIR
SEATTLE
1909



INDIA AND CEYLON TEA PAVILIONS



Inside the Ceylon Pavilion
1893 Chicago World's Fair
Columbian Exposition

"The Tea Room"
Original halftone print from 1894.

4. Ceylon's Tea Era

Foreign Investment Opportunities in Ceylon 1905 Edwardian Foreign Bill

In 1905, Foreign Bill stamps were sent out again from England, an eleven value set the low five cent value and commonly used denominations. See how layering of the duty stamps “makes up” the total rate of 3 Rupees 80 cents.



Common values: 5 cent & 1 Rupee



British duty stamped redeemed 1905 Bill of Exchange partial for £1,257. Duty stamped 3 Rupee 80 cents. On reverse £1,257 crop.

Enlarged Reverse



Fiscal documents show much larger crops, yielding different and less risky investments opportunities.

For foreign investors, this is a three month investment in an established plantation crop.



4. Ceylon's Tea Era

Volume of Tea Produced Grows 1905 Edwardian Foreign Bill



← Ever growing tea estates.



Below: an enlarged rail system to carry the tea out.

Both on Colombo Apothecaries colorized photos on UPU split-back post cards.

Impressed Marking Cancel
Framjee Bhikhajee, Colombo
on 80 cent on 1905 Foreign Bill.



These mid-range values of the 1905 Foreign Bills would have been little used high values in earlier plantation days.

LIPTON'S TEAS.

DIRECT
FROM THE
GARDENS.

NOTE THE PRICES.

FINEST
THE WORLD
CAN PRODUCE
per **1/7** lb.
NO HIGHER PRICE.

RICH, PURE,
AND FRAGRANT.

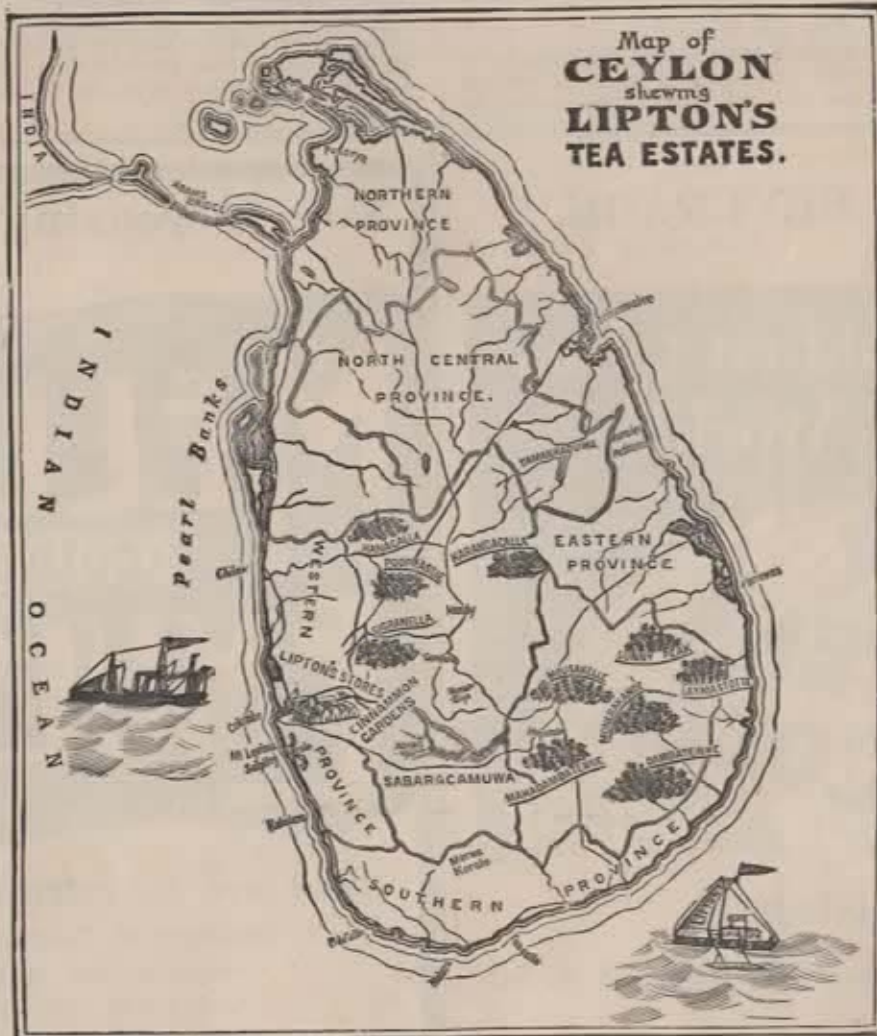
Per **1/- & 1/4** lb.

Millions of people are daily drinking and enjoying these delicious Teas, fresh from the sweet-scented Island of Ceylon. Lipton is sole owner of some of the most famous estates in Ceylon, which cover thousands of acres of the best tea-growing land.

Ceylon Offices and Shipping
Warehouses:
PRINCE ST., AND MADDEMA MILLS,
CINNAMON GARDENS, COLOMBO.

LIPTON, TEA, COFFEE, & COCOA PLANT
BRANCHES AND AGENCIES THROUGHOUT THE

City Offices: **CITY ROAD, LONDON, E.C.**



Map of
CEYLON
showing
LIPTON'S
TEA ESTATES.

BUY
FROM THE
GROWER.

TEA MERCHANT
BY SPECIAL
APPOINTMENT
TO
HER MAJESTY
THE QUEEN.

THE LARGEST SALE IN THE WORLD.

£50,513 11 5

represents Duty on over 1,300
Tons of Tea, and is the
amount of

THE WORLD'S
RECORD DUTY CHEQUE

for TEA, Paid to Her Majesty's
Customs, London, by **LIPTON**, for
HIS WEEK'S CLEARANCE.

This speaks for itself, and represents
considerably more than half the entire
quantity of Tea used per week in the

Indi
hou



4. Ceylon's Tea Era

Successful Plantation Foreign Investment
Drives the Economy to over £10,000,000

By 1910 the total capital invested in Ceylon has exceeded £10,000,000. To scale this magnitude, this was well more than the \$15 million paid for the Louisiana Purchase. The foreign investments in the tea plantation economy created wealth in Ceylon that continues to today.

Newer investors in Ceylon: benefiting from the profitable tea economy

**Clark Young &
Company**
Tea Masters &
Tea Tasters

**Arthur J.
Fernando,**
Investor,
Colombo

**Orient, Co.
Ltd.**
Owner
Shipping Lines

**Brooke, Bond
& Co.**
Tea Estate
Owners



Reaping the Rewards:

Evidence of Tea
delivering tax revenues

£50,513 duty on
1,300 tons of tea.

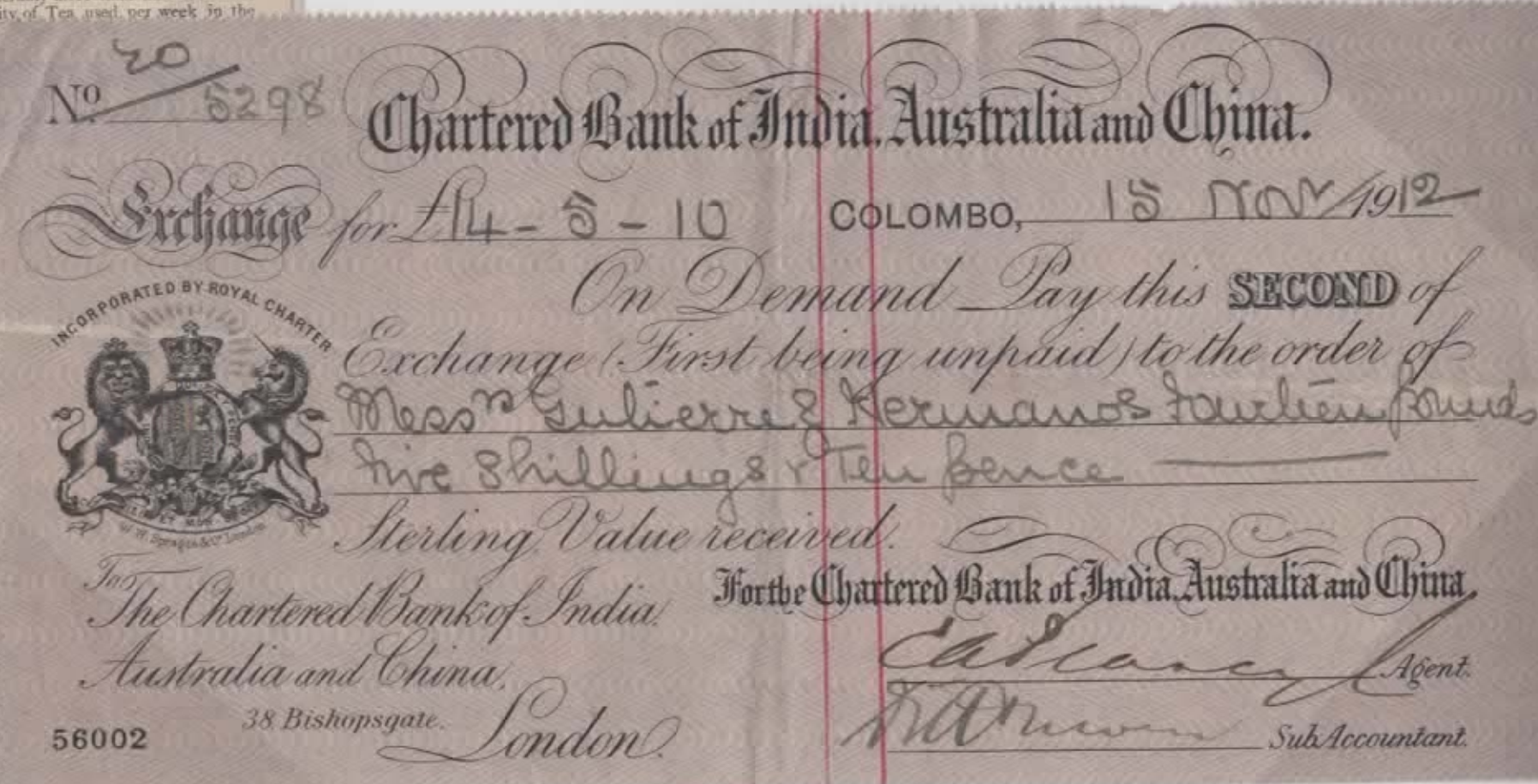
Ending the Era: It was in 1910 that the three part Foreign Bill stamps use was discontinued and made obsolete. It was replaced with dual purpose postal and revenue stamps. This Foreign Bill is a *Second of Exchange* dated in 1912, it does not bear a revenue stamps as only the *First of Exchange* would be stamped.



It all
started
with a
tea leaf!



Coolie Woman Picking



4. Ceylon's Tea Era

Stamp Duty Final Issue

The new stamps were printed again using doubly fugitive ink, now in two colors: low values in lilac and the rupee values in green. Printed in single plates of two panes side by side, six rows of ten stamps as introduced in 1894.



Multiple stamps used for 7 Rupee 50 cent duty.



Examples of double fugitive ink
- washed off from soaking.



A 20 Rupee with the
fugitive ink removed



Cancel: Fruedenberg & Co. Tea Merchant.
On Reverse: Account order partial.

Housekeeper's
release and
reference form
with a 25 cent
stamp duty.

N.B.—Employers and Servants are requested for their own sakes to read the first pages of this book.

உத்தரவு:—வேலைக்காரர்களும் வேலைக்காரரும் தங்கள் தன்மைக்காக இந்தப் புத்தகத்தில் முதல்
ஒற்றைகளை வாசிச்சுகலும்.

Employers should particularly see that the holder of this book has the marks described in item 10 of page 46.

1. Name, designation, and address of employer. *John A. Abeyesekera Esq.*

2. Capacity in which servant engaged and amount of pay. *Housekeeper Rs 15/- per month*

3. Date of engagement in words and in figures. *1st October 1904*

4. Date of discharge in words and in figures. *10th July 1906*

5. Cause of discharge. *Went to his country*

M. S. Silva

CEYLON
STAMP DUTY
25 CENTS

TESTIMONIAL FROM EMPLOYER

Servant's character as regards—

Honesty. *Good*

Sobriety. *Good*

Truthfulness. *Good*

Temper. *Good*

Cleanliness. *Good*

Activity. *Good*

General efficiency. *Good*

Signature of Employer. *M. S. Silva*

Certified. *M. S. Silva*

Register.

← Reverse: Servant's
Character Reference

"Good and careful
horsekeeper"

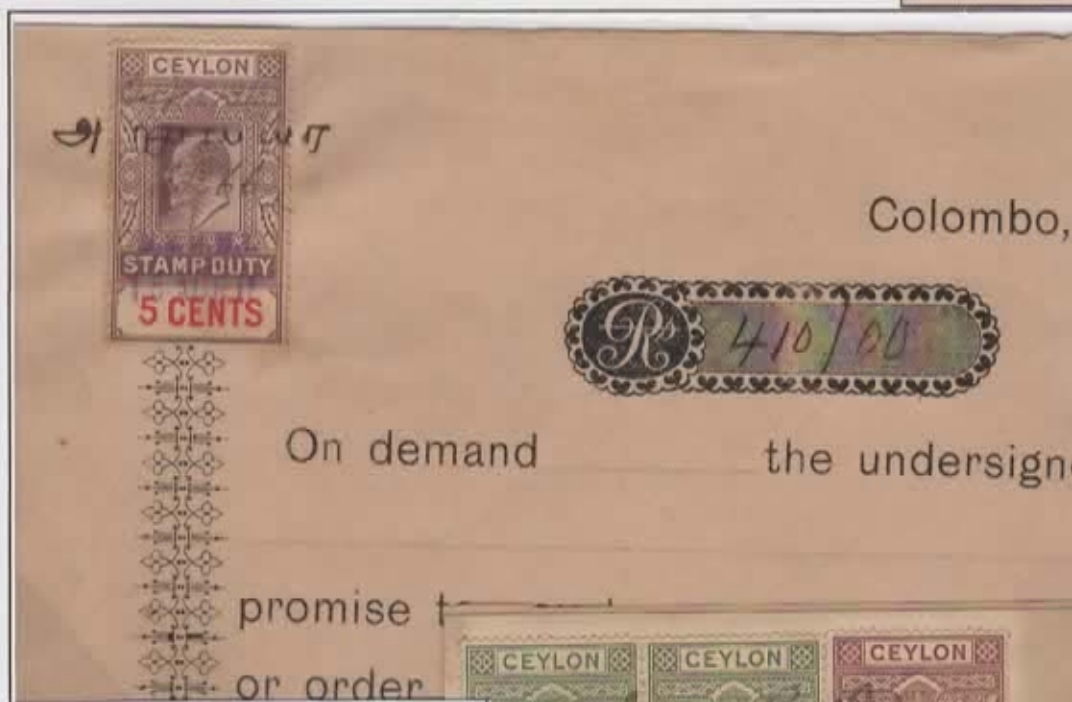
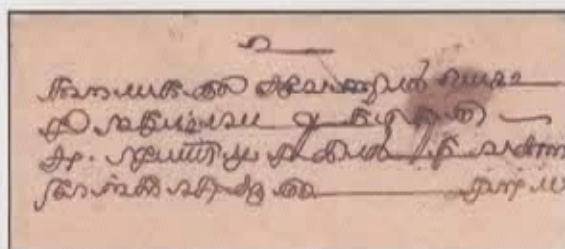
Revenue document
form used for service
providers.


4. Ceylon's Tea Era

Use on Promise to Pay



Final Stamp Duty stamps issued on new chalky paper, a paper designed to safeguard against cleaning the fugitive inks. These stamps, like the Foreign Bill, were used until withdrawn in 1910 and replaced with "Postage and Revenue" stamps.

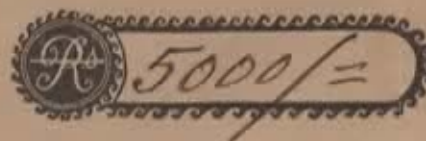


 Promissory note, below, looks blank, but it is not. On Reverse (above) Sinhalese script. English language document stamped, but details written on reverse, likely by non-English users.

A 410 Rupee Promissory Note executed with 1905 series 5 cent stamp duty.



DUE
COLOMBO, 29th Dec



High values used on large shipping documents and business licenses.

A 5,000 Rupee Promissory Note executed with 2 Rupee 50 cent stamp duty.

4. Ceylon's Tea Era

Maturing Tea Industry

Edwardian Stamp Duty issues were received in Ceylon in July of 1903, and higher values are found used. Tea profits were at all time highs, and plantation operators managed larger estates. The new stamps were printed again using doubly fugitive inks, with higher values in use in the mature tea economy, the inks were key preserving tax revenues.



White value background
George Steuart & Co. cancel



Marketing the
Ceylon tea
industry, this image
presents the tea picker
as more glamorous and has
a tourist buying tea.



Stamp Duty Notice →

1908 Legal notice of departure from the island after a three year plantation rotation. Recorded notice commonly used for creditors and business associates.

A final set of Edwardian Stamp Duties were issued and little used before withdrawn. With the strong economy, this set **included the higher values of 20, 50 and 100 Rupees**, values that were unneeded and over-printed to create low values just a decade earlier.



No. _____

To All to Whom This
Seyna Muna Mathu Rame
Street Kandy in the Central

of the Island of Ceylon, **Send Greeting**
Whereas I am about to leave
parts beyond the Seas :

And Whereas I am desiro
as my Attorney
business and affairs in the said Island during n

Now know Ye and Th
Seyna Muna Mathu Rame

4. Ceylon's Tea Era

In 1910 all revenue issues were abolished. "Postage and Revenue" stamp issued in 1910 replaced all earlier issues.

Commercial handstamps, script markings, pen strokes, circular punches and combinations of all of these are easy to spot as revenue uses on the new stamps that replaced revenue issues.



By 1910, Ceylon's economy had strengthened from tea in ways it did not and could not from coffee. Tea, marketed as the finest, and produced and sold as a finished good had brought wealth and stability to Ceylon that lasts to this day.

Conclusion



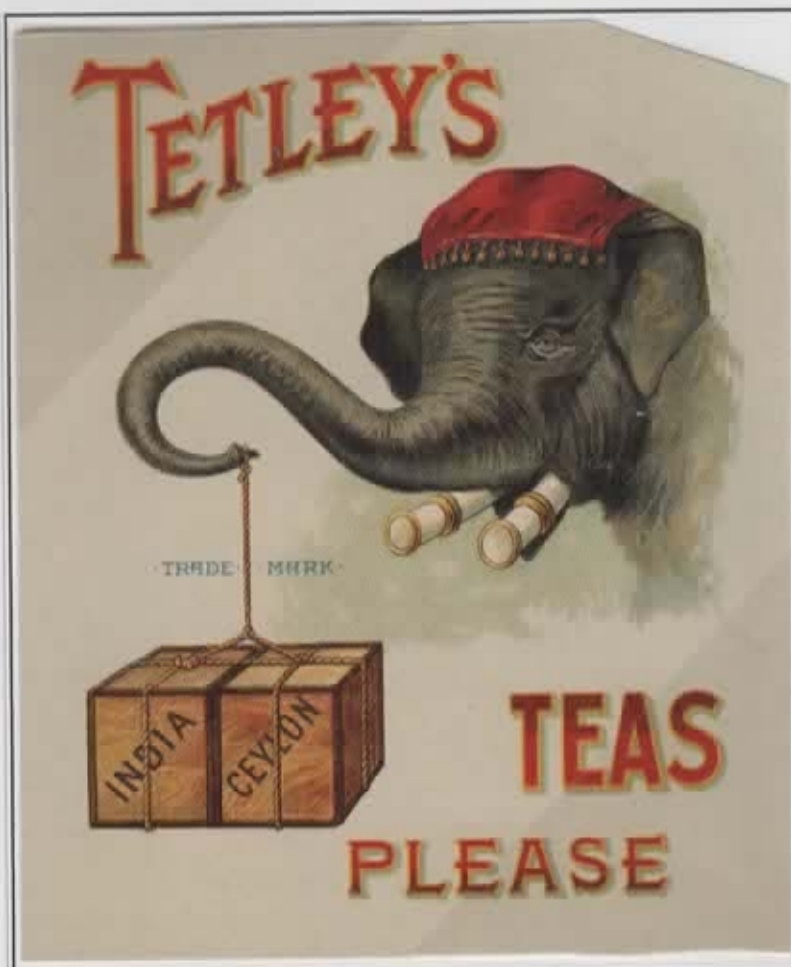
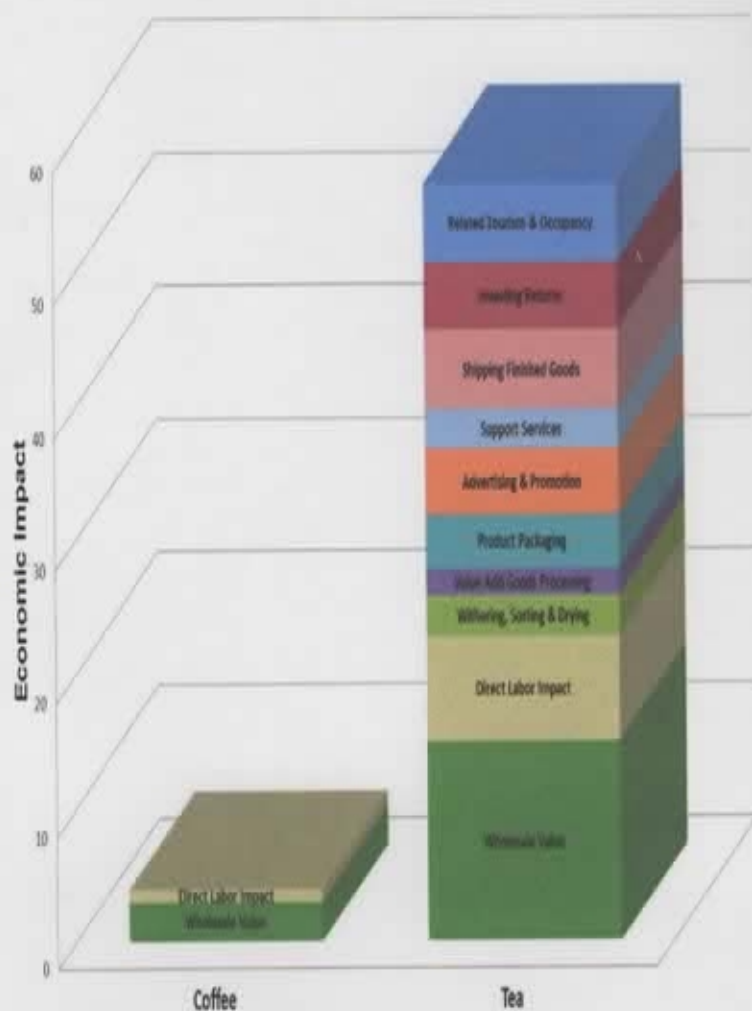
1910 issued "Postage and Revenue" with Revenue cancels

In 1912, new higher denominations were issued. While available for postal use, they were generally used for revenues purposes.

These shown have typical revenue pen stroked and punch cancels.



Coffee vs. Tea's Contribution to Ceylon's Economy



The elephant, long a symbol associated with Ceylon, dressed up here with golden tusks and adornments to hoist your Tetley's tea. Branded and sold world-wide, Tetley features both India and Ceylon teas.