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TOPICAL HAITI REVENUES

by Peter C. Jeannopoulos

Haiti's overprinted revenues provide a wealth of topical subjects: Americana, art, aviation, Boy Scouts, butterflies, Christmas, Churchill, Columbus, fish, flowers, Martin Luther King, soccer, space, sports, stamps-on-stamps, maps, marine life, as well as the Universal Postal Union. Few topical collectors are aware that the government of Haiti overprinted seventy-six face different postage stamps, transforming them into fiscals. Different overprints account for at least eighty-eight different revenue stamps. Many, if not most, are scarce.

These overprints are the result of a shortage of revenue stamps. Haitian postal authorities — in spite of their previously acquired bad philatelic reputation, and having several issues “black blot- ted” — never were criticized in the philatelic press for exploiting collectors by overprinting postage stamps for use as fiscals. Few in the philatelic community at the time even were aware that the government resorted to overprints because it lacked revenue stamps.

Shortly before the American Bank Note Company (ABNC) shipped the Timbre Mobile Coat of Arms revenue stamps in 1924, Haitian postal authorities overprinted the letters “TM” for “Timbre Mobile” within a rectangle with rounded corners on the 50-centime Nord Alexis stamp (perf 13¼) with the “GL O.Z.” overprint and the 5-, 10-, and 15-centime values of the Allegory of Agriculture and Commerce issue of 1920. It is likely that the stamps of these two issues were overprinted at about the same time, or within a short time interval.

The 50-centime Nord Alexis GL O.Z. stamp of 1914 has the “TM” overprint reading down in



Engraved Coat of Arms Timbre Mobile stamps overprinted "SPECIMEN" include the printer's imprint — American Bank Note Company — below the design. Another version, lithographed by the Compagnie Lithographique d'Haiti, has a poor impression, the result of worn plates, and no printer's imprint below the design.

blue. The GL O.Z. handstamp also is known reading up. This overprinted stamp ranks among the rarest of Haiti's revenues. Shortages of revenue stamps originally prompted these overprints on postal issues, but it was the unavailability or shortage of postage stamps, at various times, that prompted the use of these and other fiscal stamps for postal franking. Consequently, both varieties of the GL O.Z. overprinted stamp are known postally used.

Although Harry E. Huber reported in 1929 that "a large number" of Allegory Agriculture and Commerce stamps were overprinted, this might seem to be contradicted by their present day scarcity.¹ Probably unused examples of these provisional revenues were destroyed after the Timbre Mobile Coat of Arms series was received from the ABNC. The note in the Scott catalogue after no. 314 is somewhat misleading since the 3- and 25-centime values of the Allegory issue were not overprinted. The 5- and 10-centime are known overprinted in blue; the 5- and 15-centime are known overprinted in red. The 5-centime is known used on a cover with examples of both the blue and red overprinted stamps.



On the 50-centime Nord Alexis "GL O.Z." stamp of 1914 (perf 13¼) overprinted "TM" in blue, the direction of the "GL O.Z." overprint may vary, as it was applied vertically up or down.

As additional values were needed from 1924 to the mid-1950s this ABNC series grew, but in the mid-1950s the Compagnie Lithographique d'Haiti produced lithographic plates so that the country was not reliant solely on the American company. As a result, the ABNC imprint below the design was removed. Understandably, with constant reprinting the lithographic plates wore and the design became increasingly unclear. In the 1970s this likely prompted the overprinting of a surplus stock of stamps. Overprints predominately were applied in black, and include: TIMBRE MOBILE, TIMBRE SOLIDAR-

The punch canceling on a 25-centime postage stamp indicates that it was used as a fiscal.



Stamps from the 1920 Allegory of Commerce and Agriculture series were overprinted "TM" — the 5- and 10-centime overprinted in blue; the 15-centime in red.

Haiti's Overprints for Revenue Use

Scott No.	Subject & Date of Issue	Overprint/Surcharge	Earliest Known Use
175	50-c Nord Alexis with GL O.Z. Type 1 reading up (1914)	TM (<i>reading down within a rectangle with rounded corners; blue</i>)	
175	50-c Nord Alexis GL O.Z. Type 1 reading down (1914)	TM (<i>reading down within a rectangle with rounded corners; blue</i>)	
311	5-c Allegory of Agriculture (April 1920)	TM (<i>within a rectangle with rounded corners; blue</i>)	
311	5-c Allegory of Agriculture (April 1920)	TM (<i>within a rectangle with rounded corners; red</i>)	
312	10-c Allegory of Commerce (April 1920)	TM (<i>within a rectangle with rounded corners; blue</i>)	
313	15-c Allegory of Commerce (April 1920)	TM (<i>within a rectangle with rounded corners; red</i>)	
491	3-c Haitian Scout Emblem (8/6/62)	TIMBRE MOBILE / G. 0.50	9/71
494	25-c Haitian Scout Emblem (8/6/62)	TIMBRE MOBILE / 0.50	10/71
C214	50-c Dessalines Type of Regular Issue (10/17/63)	TIMBRE / MOBILE	2/71
C215	50-c Dessalines Type of Regular Issue (10/17/63)	TIMBRE / MOBILE	4/70
556	5-c "ABC," Boy and Girl (10/18/66)	TIMBRE MOBILE / G. 0.50	12/70
556	5-c "ABC," Boy and Girl (10/18/66)	TIMBRE MOBILE / Gde. 0.50	5/70
556	5-c "ABC," Boy and Girl (10/18/66)	G. 0.50 / TIMBRE MOBILE	2/71
557	10-c Scout Symbols (10/18/66)	TIMBRE MOBILE / G. 1.00	2/71
558	25-c Television Set, Book and Communications Satellite (10/18/66)	TIMBRE MOBILE / Gdes. 10	
C272	1.50-g Television Set, Book and Communications Satellite (10/18/66)	G. 0.50 / TIMBRE MOBILE	11/72
575	5-c Writing Hands (12/11/67)	G. 0.50 / TIMBRE MOBILE	6/71
575	5-c Writing Hands (12/11/67)	TIMBRE MOBILE / G. 0.50	5/71
575	5-c Writing Hands (12/11/67)	SOLIDARITE / G. 0.50	11/73
576	10-c Scout Emblem and Scouts (12/11/67)	TIMBRE MOBILE / G. 1.00	10/71
577	25-c Audio-Visual Teaching of Algebra (12/11/67)	TIMBRE MOBILE / Gdes. 10	
C293	1.50-g Caiman Woods Type of Regular Issue (5/22/68)	TIMBRE SOLIDARITE / G. 2.00	
588	25-c Monument to the Unknown Maroon (5/22/68)	TIMBRE / MOBILE / G. 0.50	8/79
C300	1-g Monument to the Unknown Maroon (5/22/68)	TIMBRE / DE SOLIDARITE / G. 2.00 (<i>with two floral squares; blue</i>)	
590	5-c Palm Tree and Provincial Coats of Arms (8/16/68)C303	G. 0.50 / TIMBRE / MOBILE (<i>blue</i>)	7/75
C303	1-g Madonna, Papal Arms, and Arms of Haiti (8/16/68)	TIMBRE / MOBILE / G. 0.50 (<i>blue</i>)	4/75
C304	1.50-g Cathedral, Arms of Pope Paul VI, and Arms of Haiti (8/16/68)	TIMBRE / MOBILE / G. 0.50 (<i>blue</i>)	6/75
C305	2.50-g Madonna, Papal Arms, and Arms of Haiti (8/16/68)	TIMBRE / MOBILE / G. 0.50 (<i>blue</i>)	7/75
C312	1.50-g Freed Slaves Type of Regular Issue (10/28/68)	G. 0.50 / TIMBRE / MOBILE (<i>blue</i>)	11/75
599	5-c Children Learning to Read (11/14/68)	TIMBRE MOBILE / G. 0.50	4/72
599	5-c Children Learning to Read (11/14/68)	SOLIDARITE / G. 0.50	2/72
599	5-c Children Learning to Read (11/14/68)	TIMBRE / MOBILE G. 3.00	
600	10-c Children Watching Television (11/14/68)	SOLIDARITE / G. 0.50	

ITE, TIMBRE DE SOLIDARITE, and SOLIDARITE. Most of the postage stamps transformed into fiscals are issues dating from 1962-70. An issue of 1978, commemorating the centenary of the telephone in 1976, is the most recent known overprint.

Because overprints often covered the value and/or the words designating a stamp as regular postage or air mail, it is easy to misidentify the basic issue. A stamp with a repeated design in a series frequently can be identified by its color, since each value was printed in a different color and typically values were not repeated in the same series. Sometimes obliterating marks intended for placement over the value are misaligned slightly so that the original value is recognizable. Also, if an overprint was printed lightly, the value can be seen under the obliterating block. If the value is not visible at first, hold the stamp up to a strong light while under a magnifying glass. Changing the angle of the stamp and thus the angle that the light hits the stamp also helps in reading the value under an overprint.

My collection includes eighty-eight different fiscal stamps. Previous lists, in addition to misidentification of the stamp to which an overprint was applied, have included typographical errors. In the list accompanying this article, a slash (/) in the overprint description indicates a separate line of text. The unit of currency in Haiti is the gourde, abbreviated "g" in the listing, where 100 centimes equals 1 gourde. The unit amount usually is written with a decimal point, e.g., 1.20 g. I did not indicate the presence or absence of an obliterating rectangle, used frequently to obscure the original value of a stamp. I have noted, however, that five stamps, instead of having a rectangle, have two floral squares. Three postage stamps are known with as many as three different overprints applied.

The dates of usage of these fiscals, if not

Bottom half of a "bill of lading" with the tax for the document paid with Scott 557 overprinted "TIMBRE MOBILE / G. 1.00" and a 5-gourde consular tax stamp.



An electricity bill with 50-centime (Scott C214) overprinted "TIMBRE / MOBILE" was canceled "15 MAR 1971."



This cover franked with 5-centime Allegory of Agriculture stamps (Scott 311) — one overprinted in blue and the other in red — was machine-canceled "PORT-AU-PRINCE / 12 - MAI / 1930."



Haiti's Overprints for Revenue Use

Scott No.	Subject & Date of Issue	Overprint/Surcharge	Earliest Known Use
601	50-c Hands Setting Volleyball and Sports Medal (11/14/68)	TIMBRE MOBILE	5/72
601	50-c Hands Setting Volleyball and Sports Medal (11/14/68)	SOLIDARITE	2/72
C315	1-g Hands Setting Volleyball and Sports Medal (11/14/68)	TIMBRE MOBILE / G. 0.50	5/72
C315	1-g Hands Setting Volleyball and Sports Medal (11/14/68)	TIMBRE / MOBILE	5/72
C316	1.50-g Children Watching Television	TIMBRE DE SOLIDARITE / G.2.00	
605	15-c Churchill and Soldiers at Normandy (12/23/68)	G. 3.00 / TIMBRE MOBILE	
605	15-c Churchill and Soldiers at Normandy (12/23/68)	G. 3:00 / TIMBRE MOBILE	
C339	25-c Electric Power Type of 1969 (5/22/69)	TIMBRE MOBILE / G. 0.50 (<i>one rectangular block</i>)	1/78
C339	25-c Electric Power Type of 1969 (5/22/69)	TIMBRE MOBILE / G. 0.50 (<i>two floral squares</i>)	12/78
C340	25-c Electric Power Type of 1969 (5/22/69)	TIMBRE MOBILE / G. 0.50	10/77
618	5-c Learning to Write (8/12/69)	TIMBRE MOBILE / G. 3.00	
C344	1.50-g Children Playing (8/12/69)	TIMBRE MOBILE (<i>vert.</i>) / G. 0.50 (<i>horiz.</i>)	6/72
C345	25-c International Labor Organ (9/22/69)	TIMBRE MOBILE G. 0.20	5/75
625	10-c Butterfly (11/14/69)	0.50 / TIMBRE MOBILE	2/73
626	20-c Butterfly (11/14/69)	0.50 / TIMBRE MOBILE	3/73
626	20-c Butterfly (11/14/69)	0,50 / TIMBRE MOBILE	
627	25-c Butterfly (11/14/69)	0.50 / TIMBRE MOBILE	5/73
C349	1.50-g Butterfly (11/14/69)	0.50 / TIMBRE MOBILE	6/73
C350	2-g Butterfly (11/14/69)	0.50 / TIMBRE MOBILE	6/73
RAC18	25-c Hydroelectric Type of 1970 (1970-74)	TIMBRE MOBILE / G. 0.50 (<i>with two floral squares</i>)	
RAC18	25-c Hydroelectric Type of 1970 (1970-74)	TIMBRE MOBILE / G. 0.50 (<i>with rectangle</i>)	10/79
RAC19	25-c Hydroelectric Type of 1970 (1970-74)	TIMBRE MOBILE / G. 0.50 (<i>with two floral squares</i>)	1/79
RAC23	25-c Hydroelectric Type of 1970 (1980 year date of issue as noted in Scott catalogue evidently incorrect)	TIMBRE MOBILE / G. 0.50 (<i>with two floral squares</i>)	6/79
629	20-c Martin Luther King (1/12/70)	TIMBRE SOLIDARITE G. 2.00	
C352	1-g Martin Luther King (1/12/70)	TIMBRE SOLIDARITE G. 4.00	
C353	1.50-g Martin Luther King (1/12/70)	TIMBRE SOLIDARITE G. 4.00	
C355	1.50-g Orchids of Haiti (4/3/70)	G. 5.00 / OBLIGATION / PELIGRE	2/76
635	25-c Propeller and UPU Emblem (6/23/70)	TIMBRE / MOBILE / G. 1.00	
C358	1.50-g Propeller and UPU Emblem (6/23/70)	G. 1.00 / TIMBRE MOBILE	6/77
C359	2-g UPU Monument and Map of Haiti (6/23/70)	G. 1.00 / TIMBRE MOBILE	
638	25-c Map of Haiti, Dam and Generator (1970)	G. 0.50 / TIMBRE / MOBILE	4/78
641	3-c Fort Nativity, Drawing by Columbus (12/22/70)	TIMBRE MOBILE / 0,05 (<i>red</i>)	



The reverse side of a casualty renewal certificate, folded in thirds, dated "1 October 1975" has Scott C303 overprinted "TIMBRE / MOBILE / G.0.50" and the 10-centime Coat of Arms lithographed Timbre Mobile stamp canceled "AMERICAN HOME ASSURANCE CO."

RENEWAL RECEIPT

N^o 21

Issued by THE HOME INSURANCE COMPANY (Name of Company) June 19, 1963 19

In consequence of the Insured having paid to this Company the premium hereinafter stated the insurance policy referred to below is hereby continued in force for the period indicated hereunder, subject nevertheless to all terms and conditions of the policy.

THE INSURED Madame LOUISE E. ESTEVE
Port au Prince, Haiti

POLICY No.	RENEWAL PERIOD FROM	TO	PREMIUM	CLASS OF INSURANCE
6132718	June 19, 1973	June 19, 1974	\$70.00	Fires 0.506
PROPERTY COVERED/COVERAGE				AMOUNT OF INSURANCE
Maison à Aménagement Résidence Rue de la Montagne Noire à Pétionville				\$1,000.00

Branch/Agency Phelps & Co.
At Port au Prince, Haiti

Authorized Representative

An insurance renewal receipt dated "June 19, 1963" includes Scott C350 overprinted "0.50 / TIMBRE MOBILE."

detailed in government documents, can best be determined from their earliest known use (EKU) on a document. The majority of stamps and documents in my collection date from the 1970s. Different types of documents include water, electricity, and telephone bills, as well as bills of lading, insurance renewal certificates, and promissory notes. Frequently, revenues were pen canceled and affixed to the reverse side of the document. Often, the stamps were not tied to documents. Documents with this type of revenue used after 1979 are not known.

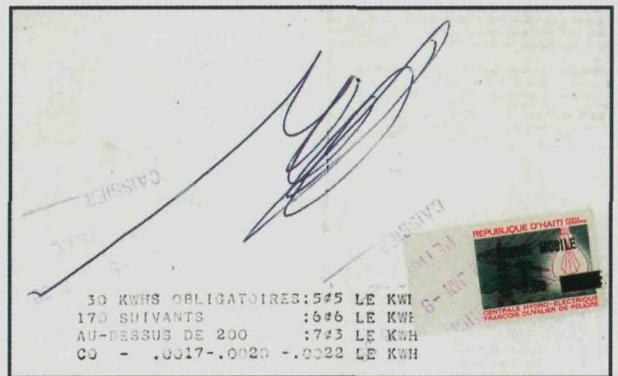
This overprinting was done strictly for practical purposes and, despite their topical appeal, these stamps were not promoted or distributed by the Philatelic Agency of Haiti. Few errors or varieties are known. Scott 557 can be found with a double overprint, one of which is inverted. Scott



A portion of a bill of lading dated "SEP 6 1978" includes proof that the tax was paid with Scott C358 overprinted "G.1.00 / TIMBRE MOBILE", a 5-gourde Consular tax stamp, and a 15-gourde consular tax stamp. The bill was canceled at the Haitian Consulate in Tokyo, Japan.

C359 is known with a double overprint.

A listing provided by Felix Salnave, who was employed with the Bureau des Contributions, includes eleven postage stamps that were transformed into fiscals, but have not yet been seen (see *Haiti Philately* 3, No. 1 [January-March 1977]: 12). The existence of these stamps never has been confirmed. Although Salnave was a stamp collector, his listing contained some errors. He may have been responsible for some errors; other listing errors may be blamed on faulty information provided to him. Salnave's listing included the dates of transformation. Without exception, there is an interval of several months between the



Payment for an electric bill tax on "1978 JAN - 9" was acknowledged by Scott C339 overprinted "TIMBRE MOBILE / G. 0.50."



Reverse side of a water bill paid "13 DEC. 1978" with Scott C339 overprinted "TIMBRE MOBILE / G. 0.50" (with two floral squares).

Haiti's Overprints for Revenue Use

Scott No.	Subject & Date of Issue	Overprint/Surcharge	Earliest Known Use
642	5-c Fort Nativity, Drawing by Columbus (12/22/70)	TIMBRE MOBILE / 0,50 (red)	12/73
C363	1.50-g Haitian Nativity (12/22/70)	0,50 / TIMBRE MOBILE (red)	10/74
C364	1.50-g Haitian Nativity (12/22/70)	0,50 / TIMBRE MOBILE (red)	10/74
C365	2-g Haitian Nativity (12/22/70)	TIMBRE SOLIDARITE (red)	
654	5-g Jules Rimet Cup (6/14/71)	TIMBRE / MOBILE	
C383	1.50-g Supersonic Transport and Haiti No. C2 ovpt. HAIPEX 5ème CONGRES (5/4/72)	TIMBRE SOLIDARITE / G. 1.00	
661	25-c "Sun" and EXPO '70 Emblem (10/27/72)	TIMBRE MOBILE / 0.50	12/79
C393	1.50-g Headquarters and Map of Americas (5/11/73)	TIMBRE MOBILE / G. 0.50	2/76
C394	2-g Headquarters and Map of Americas (5/11/73)	TIMBRE MOBILE / G.	1/76
C397	1.50-g Marine Life (9/4/73)	TIMBRE MOBILE / 0,50	4/76
C398	2-g Marine Life (9/4/73)	TIMBRE MOBILE / 0.50	5/76
C399	50-c Fish Type of Regular Issue (1973)	1.00 / TIMBRE MOBILE	
C401	1.50-g Fish Type of Regular Issue (1973)	TIMBRE MOBILE / 0,50	11/76
C402	5-g Fish Type of Regular Issue (1973)	1.00 / TIMBRE MOBILE	6/79
C407	50-c Soccer Type of Regular Issue (11/29/73)	TIMBRE MOBILE	10/79
C414	Dessalines Type of 1974 (4/22/74)	TIMBRE / DE SOLIDARITE / G. 2.00	
681	25-c Nicolaus Copernicus (5/24/74)	TIMBRE MOBILE / G. 1.00	
C434	50-c Names of Haitian Participants at Siege of Savannah (4/22/76)	TIMBRE MOBILE	11/79
C434	50-c Names of Haitian Participants at Siege of Savannah (4/22/76)	TIMBRE MOBILE / G. 1.00	
C455	2-g Dessalines Type of 1972 (5/12/76)	TIMBRES / SOLIDARITE	
C457	5-g Dessalines Type of 1972 (5/12/76)	TIMBRE / MOBILE	
697	10-c Dessalines Type of 1972 (11/14/77)	TIMBRE / MOBILE / 0.50	8/78
711	20-c Video Telephone (6/19/78)	TIMBRE / MOBILE / G. 3.00	



An electricity bill tax paid "17 FEB 1972" includes Scott 601 overprinted "SOLIDARITE."

noted date of transformation and the earliest known use.

My list is based upon my collection and I have made every effort to ensure its accuracy. I used the 1998 edition of the Scott catalogue, and stamps are listed according to the date of issuance of the basic stamp. Accordingly, regular postage and air mail stamps have been grouped together to keep stamps of the same series together. If a fiscal has not been

seen on a document, an earliest known use (EKU) is not noted.

Endnote

Harry E. Huber, "T.M." Overprints, 1923," *Mekeel's Weekly Stamp News* 43, no. 50 (December 16, 1929).

The Author

Since 1975, Peter C. Jeannopoulos has specialized in the stamps and postal history of Haiti. A founding member of the Haiti Philatelic Society, he served in various capacities, including president from 1985-95.