REVENUE DEPARTMENT.

THE INSURANCE STAMPS OF MAURITIUS.

BY RUDOLPH C. BACH.

The Mauritius Revenues form a very pretty set, but the prettiest of all are the Insurance stamps. They are very interesting, and are, with a few exceptions, inexpensive. I will now endeavour to describe these interesting stamps, and I have added their present market value, as given to me by a correspondent in Mauritius.

The first issue of insurance stamps appeared in March 1869. It consisted of the letters INCE surcharged in black on the postage stamps. Perforated 14, and w'mk'd crown and C.C. In April, 1869, one month later, this issue was withdrawn, and in its place appeared the '' Internal Revenues," surcharged INCE.

In February 1878, when the coinage was changed to cents, the Internal Revenues were surcharged INCE and the new value in cents. There are two varities of surcharge, one 9 mms high, the other 6 mms high. In June 1879, the present issue appeared. The Internal Revenues were surcharged INSURANCE, in black. These stamps are very pretty and form an attractive set.

CATALOGUE.

March 1869, surcharge INCE in black, Per. 14, W'mk. crown C.C. on:

| 3d rose, | postage | e stamp | | | | .\$ | I | 00 |
|------------|---------|---------|-------|---|--|-----|---|----|
| 6d green | ** | ** | | | | | I | 00 |
| 1 shilling | yellow | postage | stamp | | | | I | 50 |
| 4 shilling | mauve | ** | 66 | , | | | 4 | 00 |

April 1869. Internal revenue stamps surcharged INCE in black, Perf. 14, W'mk. crown C.C.;

| | blue | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|-------|---|---|---|----|---|----|----|---|-----|---|---|---|-----|----|---|---|---|---|---|---|----|---|---|---|-----|-----|---|----|
| 6d | 4.4 | | | , | | | | | | | | | | | | | | | | | | ٠ | | | | | | | 60 |
| IS | prowi | n | | | | | | | | | | | | | | | | | | | | | | | | | | I | 00 |
| 28 | 4. | | | | | | | | | | | | , | | | | | | | | | | | | | | | I | 50 |
| 38 | 6.6 | | | , | | | | | | . , | | | | | | | | | | | | | | | | | | I | 00 |
| 45 | " | | | | | | | | | | | | | | | | | | | | | | | | | | | I | 50 |
| 58 | " | | | | | | | | | | | | | | | | | | | | | | | | | | . : | 2 | 00 |
| IOS | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 00 |
| 20S | viol | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | ame. | | 1 | V | V: | a | te | 21 | τ | n | 2 | u | ŀ | : 6 | 20 | 1 | (| C | r | 0 | ı | 71 | 1 | (| 2 | . E | ١. | | |

2s ". 5 oo Internal revenue stamps surcharged INCE and new value in cents, in black, w'm'k. crown C.C., perf. 14:

1s brown..... 5 00

| | | | S | urcha | rge | |
|--------|----------|-------|------|-------|-----|----|
| | | | | | 6 m | |
| | | | high | | hi | gh |
| 13c on | 3d blu | | | | \$4 | 00 |
| 26c " | 6d " | | 1 0 | 0 | 4 | 00 |
| 39c " | is brov | vn | 1 0 | 0 | 4 | 00 |
| 52C " | 28 " | | 2 5 | 0 | 5 | 00 |
| R 56c | on 3s b | rown. | 2 0 | 0 | 5 | 00 |
| 2R 8c | 14 15 | 66 | | | | 00 |
| 2R 60c | " 55 | " | 4 0 | 0 | 10 | 00 |
| 5R 20C | " 10S | ** | 4 0 | 0 | 10 | 00 |
| | c on 20s | | | | 10 | 00 |
| | ary 187 | | | | te | 61 |

January 1879, value in cents. surcharged INSURANCE, in black, perf. 14, w'mk, crown C. A.:

| 26c pale blue | | ora | | | | | | | | | | | | | | | | |
|------------------------------|-----|-------|-------|----------|--|---|---|---|---|--|---|---|--|-------|---|--|--|--|
| 39c chocolate 52c carmine | 26c | pale | blue | A | | , | | , | ٠ | | , | , | | , | | | | |
| | 39c | choc | olate | ٠. | | , | | | | | | , | | | , | | | |
| IR 56c green | 52C | carn | nine. | | | | × | | | | | | | | | | | |
| | 1R | 56c g | reen | ١. | | | | | | | | | | | | | | |

ERRORS AND MINOR VARITIES.

There are many such, but I will just describe those in my collection. They are all of the last issue.

13c orange surcharged INSUPANCE, P instead of R.

13c orange surcharged INSURANCE, inverted V instead of A.

2R 8c blue surcharged INSURAN E, C dropped out.

My correspondent informs me that while printing these stamps, the C on one plate dropped out, and it was not discovered until quite a few had been printed.

Newfoundland has issued its first revenues. We have not yet seen them, but they are said to be magnificent stamps. They were printed by the Amrican Bank Note Co. at Ottawa.

One review editor. in reviewing the M. wanted us to devote most of our space to revenues. Sorry we cant oblige you, we would like to, though.

Revenue Collector's desiring a catalogue, can obtain Walter Morleys "Catalogue of the Revenue stamps of the British Colonies," from the publisher of the Montreal Philatelist at 60c., each.

The nevery population of the nevery population of the never population of the

Speakin printed on value. I follows: th the top, th a half circ with the corners.

The new the first t issued.

Twenty on sale at t The late Britain.

Advice t Get two "Imperial be enough

Toronto. master Pa special deli had been gradually and will c ages becon the summe the winter cars. Botl ent and I trolley ser in the speci a bell whi clerk's atte quently the letter leavin special del more in Te Canada."