

FISCALS AS POSTALS.

AT a recent meeting of the Nova Scotia branch of the C. P. A. the question was asked whether unused specimens of the kinds of fiscal stamps that have been authorized at any time to be employed for postal purposes can take rank as postage stamps or, indeed, whether any fiscals can properly under any circumstances be classed with postage stamps.

This question being an important one requiring a lengthy explanation and was likely to lead to considerable debate as diverse views are doubtless entertained by different members, I moved that the debate be adjourned to a subsequent meeting, which was agreed to.

My views on the subject are as follows :—

If a fiscal stamp is authorized to be thus employed it certainly deserves postally, used or unused, to take its place among postage stamps, provided it has not been used fiscally. If it bears any sign of having been so used it cannot be reckoned as a postage stamp.

For instance Venezuela has an exterior and an interior set of postage stamps. The former are used *only* for the payment of postage on letters going abroad. The latter are used both as fiscals and to pay postage on domestic mail matter. This illustration proves the correctness of my view as given above, because the "interior" stamps, if unused, are always recognised as postage stamps.

If a fiscal stamp is authorized and surcharged on its face by the Post Office Department it is in every respect a postage stamp, as in the case of the Philippine Islands and the Macau. When they are once so surcharged they cease to be fiscal stamps and cannot be used as such. Therefore they cannot be regarded as fiscals.

Fiscal or revenue stamps that are authorized to be used as postals, though not surcharged by the Post Office Department as is the case in those of Chili, Costa Rica, Great Britain, Guatemala, Hong Kong, India, Montserrat, Natal, Nevis, New Zealand, Orange Free State, Queensland, St. Christopher, St. Lucia, South Australia, Spain, Tasmania, Venezuela and Victoria come under the rule given above, *i. e.* that whether used or unused, *except when they have been used for fiscal purposes*, they must be regarded and placed as postals.

In view of these facts it is merely a matter of individual taste on the part of a collector whether he admits them to his collection used postally or unused.

I may further say for myself that I would just as soon add an unused specimen to my collection as one that had a forged post-mark, as is the case with the majority of the Australian fiscals that were authorized to be used postally which are in circulation.

I trust that the above views will commend themselves to my philatelic friends as being correct.

HENRY HÉCHLER.