

EFIRO 2008 FIP Revenue Commission



Francisc AMBRUŞ

presentation

# THE FIRST REVENUE ISSUED IN ROMANIA 1856

ORGANILOR

Romanian Flag in the time of Alexandru Ioan Cuza (1859 - 1862), after the Principalities Union.



București, 27 June 2008

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### Introduction





This year we celebrate 152 years from the birth of the fiscal stamp, Princely Stamp, crucial moment in the history of Romanian finance, event of great importance for the history of Romania. This year we also celebrate 150 years from the issue of the first Romanian stamp, the famous Auroch Head (Bull Head), issued two years later but at the same printing house and on the same infrastructure.

**T** t is impossible to study the first fiscal stamps without prior knowledge of the social and political events it generated and the history of Romania in the geo-political context of the Europe of those times. In post Second World War Romania, the systematic destruction of private and state archives through the famous paper waste recycling campaigns and their deposit in inadequate spaces make an elaborate study difficult. After 1989 a large portion of the Post and Finance Ministry archives were moved and it is very difficult to access them without special approvals, cataloging being different in comparison with the criteria of a philatelist and requiring tens of year of interventions and research to bring light to the history of fiscal philately.

I hope that in the near future the opportunities offered by internet and electronic archiving are seriously taken into consideration by the management of the respective institutions. In the specialized literature few articles are found, fragmented or ample, elaborated by famous researchers of postal history or enthusiasts of fiscal philately, articles which helped me in the present study. A special place is represented by the observations made over pieces from my personal collection. I can not ignore these researchers, known persons, people who sacrificed their time to solve the enigmas of postal and fiscal history:

Kiriac Dragomir, Leonard Pascanu, Mihail Popovici, Mihai Cojocar, Aurel Maxim, Valentin Robu, John Barefoot and Val Tebeica.

Probably there are many other who I do not know, the circulation of information being difficult. I ask for humble apologies for this situation.

Leave that this study is a useful instrument for researchers of postal and fiscal history, a start for an ample research which cannot be elaborated by one man, without the help of others. Any observation or information received shall be taken into consideration, studied and treated appropriately.

Francisc Ambrus

# A Brief History of the Territory of Romania

The principalities of Moldavia, Wallachia and Transylvania existed with various degrees of independence and territorial extent since the Middle Ages. The Turkish invasion of Europe, begun in 1353, eventually led to their subjugation as tributary states of the Ottoman Empire.

Unlike some other parts of conquered Europe, such as Bulgaria, the three principalities were not completely absorbed into the Empire, but were able to maintain a high degree of local autonomy. Transylvania became part of the Austrian Habsburg Empire in 1699, as did the Banat in 1718.

Oltenia, the western part of Wallachia, was part of the Austrian Empire from 1718 to 1739. Bucovina, previously part of Moldavia, became part of the Austrian Empire in 1775. Bessarabia, also previously part of Moldavia, became part of the Russian Empire in 1812. The Dobrudja was part of the Turkish Empire since 1417.

Between 1711 and 1821 Moldavia and Wallachia were ruled by princes, mostly of Greek origin, appointed by the Turks (the Phanariot period); afterward native princes were appointed or elected.

The Crimean War further lessened Turkey's control, and Moldavia and Wallachia were united as Romania in 1859-62. The regions of Moldavia and Wallachia were also targeted for Hungarian expansion but were incorporated into the Ottoman Empire by the 15th Century. In 1812, Russia seized an area of Moldavia from the Turks, but the remainder of Moldavia and Wallachia, with French assistance, united in 1859 under Alexandru Cuza, to form a national state which bore the name Romania from 1862.

Cuza abdicated in 1866 to be succeeded by King Carol Ist, who in 1877





declared independence from the Ottoman Empire and expanded Romanian territory by taking Dobruja in 1878. Aiming to further extend its boundaries, Romania entered the First World War on the side of the Triple Entente (UK, France, and Russia). Immediate invasion by Austria-Hungary and Bulgaria followed; however, at the Versailles Peace Conference in 1919, Romania was awarded Transylvania and Bessarabia, bringing their eth-Romanian populations within nic Romanian boundaries

After 1867 Transylvania and the Banat were under Hungarian control in the Austro-Hungarian Empire, and Bucovina under Austrian control.

Additions to and subtractions from Moldavia and Wallachia since the Crimean War are as follows: *March 30, 1856* (Treaty of Paris, Crimean War) Southern Bessarabia to Moldavia from Russia (counties Bolgrad, Cahul, Ismail)

October 20, 1878 (Congress of Berlin, Russo-Turkish War) Dobrudja and Danube Delta from Turkey (counties Constanta, Tulcea) Southern Bessarabia to Russia

August 10, 1913 (Peace of Bucharest, Second Balkan War) Southern Dobrudja from Bulgaria (counties Caliacra, Durostor)

*April 9, 1918* (popular declaration) Bessarabia from Russia November 28, 1918 (popular declaration) Bucovina from Austria

December 1, 1918 (popular declaration) Transylvania and Banat from Hungary



Wallachia 1856

## The fiscal apparatus during the Organic Regulations

Organization of the fiscal apparatus is greatly influenced by the way in which the state is organized. We will not find a fiscal apparatus organized in older times, when the State itself was not organized. The first organization of our finances were regulated by the Organic Regulation, on the 1st of January 1832, until that legislation not being able to speak of an organization of the fiscal apparatus in the real sense of the word. This does not mean that until that time there were no taxes. On the contrary, there were in excess. The inhabi-**Principalities** paid tants of the burdening taxes, reason for which they emigrated in neighboring countries, besides the fact that taxes were high they were not collected by the State but by private tax collectors who brought at auctions the right to collect taxes from the citizens.

With tax collecting there was a lot of abuse, collecting from peasants – they being the only tax payers, nobles and the clergy being exempted – many times over the amount due, the poor people having no one to complain, justice being on the side of the most powerful, meaning the tax collectors who acquired the right to collect taxes. Revolts were on the increase, the running of peasants making the Ruler of the country thinking about this.

I present some of the tax collecting systems in the 18th and 19th century:

*Cisluirea* (*Head tax*)– based on the system of distributing the tax to each person – with the exception of the privileged ones – taking into account the wealth of the tax payer.

*Dijma (Tithe)*– tax paid to the Ruler, a tenth of all major produce, such as honey, wax, wine, grain, animal, etc.

*Tax lease* – the lease of tax collecting was done annually, by public tender in front of the

Ruler, the one who offered more leasing the tax collecting. Tax collecting

lease was one of the wildest factors for tax payers, these being at the mercy of the tax collector who was covered in relation to the State by the prepaid contract.

*Excise tax* – remnant of the Middle Ages, it represented tax on consumer goods entering towns. In Romania excises were collected from 1864 to 1903, when they were repealed by the Costinescu Law and replaced with communal fund taxes.

The Principalities' fiscal administration, up to the **Organic Regulations** looked like this:

The Ruler, who received all taxes;

The High Treasurer, similar to the present Minister of Finance, administering the treasury in regards to tax collecting and the treasury revenues. He distributed the head tax throughout the country and had the situation of each village as to what tax was due.

*Gãletarii (Bucket tax collectors)*, who collected agricultural products subject to taxation in goods called "Bucket"



Organic Regulation 1832



Grigore Alexandru Ghica since 1777

(naming a measure unit for grains).

The bucket tax was a tax in products paid by all peasants when establishing anywhere, not only on a noble's property;

Vinaricerii (Wine tax), collectors who collected in nature from wine makers;

Hay tax collectors, pig tax collectors, sheep tax collectors, honey tax collectors, market tax collectors, smiths tax collectors, and many others who collected for the Ruler or in his name taxes from the people. The burdening, abusive system required a renewal which happened during the Organic Regulations, who deserves the merit of simplifying the system of taxation and established the fiscal obligations of the tax payer. The Organic Regulation imposed a quarterly tax payment, for all taxes, the issue of a receipt upon collecting, regardless if the tax payer is literate or not, the collected tax in turn being turned over on the basis of receipt. Public servants who performed many tasks appeared, accounted and registered, no longer leaving rooms for the abuse of the past. The changes eased somehow the life of the tax payer and opened the way to the future legislation.

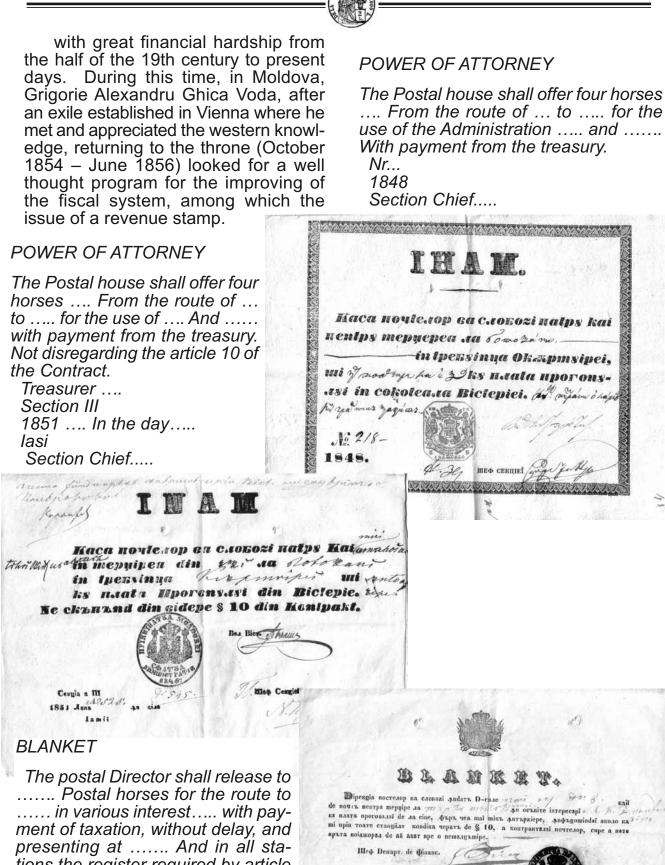




### Grigore Alexandru Ghica's seal stamp and signature

After the Revolution of 1848. though the Balta – Liman Convention of 1849, between Russia and the Ottoman Empire, the Rulers of the Romanian Principalities were named for a mandate of seven years. During their rule they sought to improve the State and administration problems. As such, in Moldova, in the beginning a long distance postal service was established for the lasi – Mihaileni and lasi – Galati routes, where all travelers, besides the mandatory pass issued by the post also received a special print – blanket bearing the seal of the Ministry of Finance. Through this document was collected from each traveler in the blanket 5 parale per hour and horse, fiscal tax destined to create revenue for the newly established Ministry of Finance. The national currency, the Leu (pl. Lei) (1 Leu=40 Parale) existed purely as a book-keeping instrument and was equal in value to the Turkish plaster (also worth 40 parale). Being under Turkish suzerainty, Moldavia was not allowed to mint or issue its own currency (first Romanian coins were issued in 1867).

In 1853 as the results of the disputes between Russia and The Ottoman Empire a new war begins, Moldova and Walachia being occupied by the Russian armies until 1854. During the occupation, both countries had to bear the high costs of maintenance of various services and the many troops transports requested by the army needs, so they ended with great debts. After the withdrawal of the Russian troops Austria occupies both Principalities which are held for a long time,



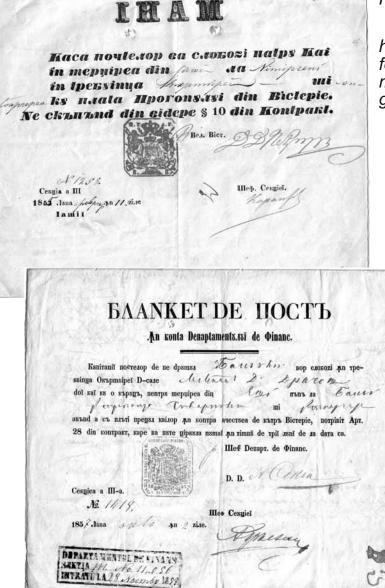
СЕКЩІА а З-а.

ME 167. 1852. Journal 22

tions the register required by article 10 of the post contract, so as to permit the traveler to observe any discontent. Finance Department Chief ...

Section III Nr. ... 1853 Section Chief ....





### POWER OF ATTORNEY

The Postal house shall offer four horses .... From the route of ... to ..... for the use of .... And .....with payment from the treasury. Not disregarding the article 10 of the Contract.

Treasurer .... Section III 1855 ....Month ...day .... Iasi Section Chief.....

### POSTAL BLANKET

To the account of the finance department

The Captains of posts on the route ..... shall release for the use of the royal administration .....two cart horses, for the route from ..... up to ..... and ..... payment of horses being done from the treasury, according to article 28 of this contract, which shall circulate only for three month from the date.

Finance Department Chief ... Section III Nr. ... 1857, month ... ... in days Section Chief .....

81

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Finance Department Chief ... Section III Nr. ... 1858, month ... ... in days Section Chief .....



### **Rulers of Moldova from the Ghica Family**



Scarlat Ghica-Voda

Matei Ghica-Voda

Gr. Al. Ghica-Voda

# Structure of the fiscal apparatus in 1856 and after



Grigore Alexandru Ghica 1849 – 1853 and 1854 – 1856, the founder of the stamp tax, nicknamed by the people "TIMBRU VODA" (Stamp Prince)

Grigore Alexandru Ghica (born 1807 dead 1857), was Ruler of Moldova under the Title Grigore the 5th Ghica from May 1849 to October 1853 and from October 1854 to the 3rd of June 1856. He was born in 1807 and died in 1857 and is the son of Alexandru G. Ghica. He was the last Ruler of the Principality of Moldova. In his term he is named in May 1849 but is crowned in October. From start he began to make a lot of improvements regarding the welfare of the country: public works, engineering school, put an end to abuse, stimulated exports and imports by lowering customs from 12% to 5%. His most important acts regard agriculture and public schooling in 1851. In the first field is regulated the reports between landowners and workers, bringing an improvement to the situation of peasants, by lowering the working days, stoping their use for other activities except agricultural, abolishing the tithe tax (dijma=zeciuiala), increases the communal grazing land and eases the relocation conditions. Regarding education are envisioned three grades with mandatory Romanian language in

all three grades, even for those in foreign languages. Two colleges are established, law and philosophy at the Mihailean Academy, seminaries are organized on the same principles as the theological colleges, the Gregorian Institute, or orphan institute, is established, the core of the school of medicine, found children and pregnant and poor women being helped, to which are added: the midwife school, the surgery school and the asylum for the crippled from Galata. He manages to correct the precarious financial state of the country, after the 1848 Revolution and after the Russian – Turkish occupation (1853). But at the same time a new Russian – Turkish War begins and in June 1853 the Russians enter Moldova. Ghica is forced to withdraw to Vienna. The country is ruled by the vice-governor Urssoff, under the direct orders of the General Governor. Baron Budberg. The war takes a European character and the Ottoman allies attack Crimea, the Russians withdraw and according to the agreement, the Austrians in 1854 replace them, occupying the country. With these Ghica returns in October. From this moment the government sticks to solving current problems and finding means to satisfy the costs of the occupiers, on the increase, the country in 1856 having a deficit of 7 million lei. The solution was the improvement of the fiscal means, among which the issue of a fiscal stamp. Grigore Alexandru Ghica orders the publishing of the "Princely Ordinance nr. 2,



for the legislation regarding the stamp tax" which established, as a stamped sheet, the first fixed stamp - the PRINCELY STAMP – in value of 20 parale and gradual stamps (the proportionate stamps of later). The necessity to create Romanian stamps for legal and commercial acts led to the establishing in lasi of a State print, named "Atelia Timbrului' (Stamp Works) who started its activity on the 12th of January 1856. Ghica's term as Ruler expires with the Paris Treaty, which ended the war, in his place having a governor named, Nicolae Vogoride, up to the final appointment of Teodor Bals. 1856-58. The first discussions of Moldavian postage stamps arose under the administrations of Teodor Bals and



Nicolae Vogoride. Bals was appointed

confirmed in July 1856 by the Congress of Paris. As defined in the Treaty of Akkerman (1826), the caimacam (regent or lieutenant) ruled when the hospodar (prince) had abdicated or died, pending replacement by the Divan (assembly). The adhoc Divans required by the Congress of Paris were finally called to be convened in a firman of Jan. 13, 1857; the Austrians were to leave by March 30. Balş died March 1, and was succeeded as caimacam by Vogoride. Vogoride had been finance minister under Balş; he had married into the wealthy Conachi family, and sometimes used the name Nicolae Conachi-Vogoride. Politically, he was an ultra-conservative and anti-unionist. Vogoride forged the Assembly's election returns of July 19, 1857, by rigging the election lists, and when Turkey did not void the election, France, Russia, Prussia and Sardinia broke diplomatic relations with the Porte on August 4 (their ambassadors had been charged with supervising the election). By August 9 a compromise was reached, annulling the elections, and a new one was held soon after, on Sept. 20. The majority of those elected were in favor of the union of the principalities, which Vogoride was not; his fear of this result was what prompted the affair. Vogoride was thrown out in October 1858, about the time the second issue of Moldavian stamps appeared.

May 10/22 - Aug. 7/19, 1858. Paris Convention, authorizing formation of the United Principalities of Moldavia and Wallachia, each with its own government, legislature and prince, but still under Turkish suzerainty, and with a Central Commission at Focşani to coordinate laws of common interest, such as for the post and telegraph. Remained in force until 1864.

July 15, 1858. Postage stamps introduced in Moldavia.

Jan. 5/17, 1859. Alexandru Ioan Cuza elected Prince of Moldavia.

Jan. 24 / Feb. 5, 1859. Cuza elected Prince of Wallachia also.Sept. 1859. European powers reconfirm the sepa-





rate principalities, but accept a personal union for the lifetime of Cuza. Firmans of investiture issued for Cuza, Sept. 24, 1859. 1860, before Sept. Moldavian and Wallachian post and telegraph administrations unified, with headquarters in Bucharest.

April 19 / May 1, 1861. The Ottoman government gives Cuza permission to unite the ministries and assemblies, and dissolve the Central Commission, but limited to the reign of Cuza himself. Nov. 20 / Dec. 2, 1861. Union of principalities granted by a firman of the Sultan, proclaimed Dec. 11/23, 1861 by Cuza under the name of Romania. Jan. 22 / Feb. 3, 1862. Establishment



Alexandru Ioan Cuza 1859 - 1866

of a unified government at Bucharest. May 1864. Cuza's coup d'etat: parliament dismissed, and a new constitution established by plebiscite, giving the prince greater powers. Many of Cuza's reforms were opposed by the wealthy landowners, who controlled the legis-lature, and by the European powers, as they violated parts of the Paris Convention of 1858.

June 16/28, 1864. Agreement between Turkey and Cuza (with the support of the European powers) relative to the administration of the United Principalities, confirming Romania's right to change internal laws without prior approval of the Ottoman government. This did not extend to international relations.

Feb. 11/23, 1866. Cuza forced to abdicate, having alienated almost every powerful faction in the country. An interim government was established with a regency pending selection of a foreign prince.

May 10/22, 1866. Carol of Hohenzollern-Sigmaringen (born April 20, 1839) proclaimed Prince of Romania, having been elected by a carefully controlled plebiscite from April 2/14 to 8/20. Recognized by the Ottoman government on October 11/23, and given the right to issue his own coinage, but with Ottoman insignia. From the firman of investiture (the Sultan is addressing Carol):

For the first decade of Carol's reign, the Romanian government sought to assert its autonomy by various actions, such as obtaining international recognition of the name Romania in place of the United Principalities of Moldavia and Wallachia, the right to mint coins with a national emblem, and to make postal and consular conventions without the involvement of the Ottoman government. The right to mint coins was considered to apply only to independent states, and Turkey would not permit this of Romania without restrictions. We must note that the early postage stamps, though inscribed Romania,



### **King Charles Ist** 1866 - 1914

were valid only within the country itself, and therefore brought no objection from the Turks. By Feb. 1870, Turkey and the European powers had recognized the name change.

On the 28th of February 1872, King Charles Ist, promulgates the "Law for the establishment of the Tax and Registration Tax", followed on the 1st of September by the release into circulation of a number of mobile revenue stamps. This Law is the first that introduced in our country the stamp and registration tax over all court and administrative acts, be them civil, commercial and over the movement of real securities and real estates. This Law, modified by the requirements of time, exists to this day and governs the issue of general use revenue stamps.

Romania 1869





## GHICA's DECREE published in "Adaos la foaea publicațiilor oficiale", the 12<sup>th</sup> of January, 1856

### SECRETARY OF STATE

No. 65. We hereby publish for the community knowledge, Royal Ordinance number 2, for the legislation of the establishment of the stamp tax.

### **ROYAL DECREE**

### We

### **GRIGORIE A. GIKA BBD.**

### By the Will of God

### RULER OF THE COUNTRY OF MOLDOVA

"The financial crisis resulted from the State budget deficit and the ever rising increase of extraordinary expenses motivated by actual events, necessitated the appearance of new resources for the budget. This being the reason for the introduction of the stamp tax, the Department of Finance releasing the necessary project, modified by Our Council and recommended to the General Divan.

This project being adopted by the Divan, unanimously, subject to our approval.

Considering that it is necessary to adopt this measure,

Over the General Divan report number 31

According to article 52 of the Organic Regulations, We have endorsed the cited project, giving it the power of the Law and ordering:

### CHAPTER I.

Art. 1. The stamp tax is established for all documents which private parties desire to submit to the power of the law, with no exception for those from a foreign country. Only those papers which are clearly stated on article 19 are not subject to the stamp.

### ABOUT THE TAX.

Art. 2. Taxation is of two kinds, meaning: I, the gradual stamp and II, the fixed stamp.

### GRADUAL STAMP.

a) The gradual stamp shall be applied on: documents of any kind, (vecsele, sineturi, trate), contracts of any kind and without exception and those which shall be done for the Govern and for the Clerical patrimony. The price of this stamp shall be in proportion with the value of this document of two to the thousand, without the price to exceed over the amount of two thousand lei, to the proportion of a million, according to annexed Table A.

b) And for those acts of transfer of patrimony from a party to another, through sale, donation, collateral inheritance, it shall be of 5 lei, for each thousand, and so progressive until the amount of 15,000 lei, in proportion to the capital of three million according to annexed Table B.

Art. 3. Rental or property contracts concluded before the release into application of the present law shall be in force for a period which shall be extended from the day of application of the law, being exempted of the tax for the period prior to the law, and for the remaining period they shall be subject to the stamp tax, in the end all documents subject to the tax being obliged to be presented to the Department of Finance, for payment of the due tax, and to receive the recognition of the act. It is understood that to contracts prior to the promulgation of the law payment of the stamp tax shall be made by both contracting parties.

Art. 4. The value of the paper on which the document at term shall be made is to the done for the total amount of the entire term, meaning for all the years provisioned in the document.

Art. 5. For documents with value included, contracts which are deemed necessary to be duplicated, so as not to be taxed twice for the value included in them, one will shall be noted on the value paper and the other on the revenue stamp paper, with the provision to be registered at the competent court, where a copy of the document shall remain.

### FIXED STAMP

**Art. 6.** The fixed stamp is for any document issued by a private person or by an Administrative of Legal Court; the price for this stamp is established at 20 parale per sheet with the exceptions provisioned by article 19.

**Art. 7.** If from the documents provisioned by article 2 letter a, and to whom gradual stamp is applied, some could not be included on one sheet of value, then all the other sheets which shall be added to the gradual value, shall be of that fixed stamp.

**Art. 8.** Also to the use of the fixed stamp, on documents which solicit the use of more than one sheet of paper, all sheets shall be stamped.

**Art. 9.** For the use of the fixed stamp, it is not allowed to include on one sheet of paper more than 36 written lines. If this number is exceeded, the paper shall not be received by to authority to which it is addressed.

**Art. 10.** The part remaining from the trial besides the damages due to the wining side, for the stamped papers, given for the respective protest, shall also pay to the State all amounts which belong to the trial, written of paper, 20 parale a sheet.

Art. 11. Are to be deducted various documents, if their originals are found in the acts, so as not to pay twice for a 14

paper.

Art. 12. At the end of the trial in each court, shall be counted in Court, the minutes of the court which form the trial and which shall attest by signature the exact number to be taxed for the State, this document being attached to the end of the final document.

Art. 13. For trials ended at the Justice Department, the department shall clear, according to the final documents of each Court, attached to the end of each document, the number of sheets to be paid, and after the revision, for the amount to be paid, by the party in the benefice of the Fisk, the Department shall order the amount due, notifying the Department of Finance.

Art. 14. For trials finished by mutual agreement or abandon, the respective Court shall announce to the authorities through a legalized copy the document to be attached to the acts, for the amount due, the authorities being mandated to enforce the payment and notify the Department of Finance.

Art. 15. It is understood that for trials abandoned, the person who owes is that which lost in a previous court, and if the abandon happens before a court decision is given, payment is due by the plaintiff.

**Art. 16.** For trials finished through mutual agreement, if payment is not agreed upon by the parties involved, it shall be due by both parties.

Art. 17. Courts where the trials ended shall add the damages due to the wining party and as mentioned above shall make the necessary notifications.

**Art. 18.** Because it regards trials, stamp shall be applied, from the term of the statute of limitations determined by the promulgation of the law, paragraph 7 of the Civil Code.

# About acts not subject to the Stamp tax.

**Art. 19.** The following papers are not subject to the stamp tax:



# 1. Journals and works of enquiring commissions, followed by the need of the Government;

# 2. All acquisition acts necessary to the Govern-ment;

# 3. All papers addressed to Administrative Courts by any person, besides those which request amounts of money, enforcement of contracts and insolvency petitions of any kind. The documents of this kind shall be taxed similar to court documents;

# 4. Petitions requesting clemency, vacancy or resignation;

# 5. Receipts for compensation paid to the needing, compensations for house arson, flooding, epizooty, and other unforeseen cases. Also, all receipts between private parties, for loans of any kind or amount, as well as petitions addressed to the legislative body, whose object is the request of absolute or limited vacancy, or other help, as well as poverty certificates,

# 6. All documents regarding the correctional materials for poverty;

# 7. Journals or Gazettes and periodicals, writings and prints of any kinds, posters and similar papers;

# 8. Working tenants who perform adobe bricks for the community are exempted of any kind of stamp tax, as seen in the exemptions provisioned by # 3, 5 and 6; and free peasants shall submit to the law;

# 9. All documents regarding the patrimony of orphans, of all kinds, shall be exempted of the stamp tax, and the selling and buying of burial ground, the putting in possession or the settlement of property for orphans, loans of money and trials regarding the tutors of such possessions, shall be subject to the general rules of this law, meaning those tutors to pay, from the patrimony under their tutorial, the legal stamp taxes,

# 10. All agreements made in writing, for rents regarding the work of the land, for salaries, of manual labor, shall be subject only to the fixed stamp.

### CHAPTER II.

**Art. 20.** The stamp shall be of two kinds: one applied dry, printed in white, with the title "Royal Stamp" representing inside the Country's Coat of Arms. This shall be applied on all documents of all kind. The second type shall be printed with black, and shall be used to tax the paper. This shall contain inside the amounts.

Art. 21. A paper which shall not bear both stamps shall not be usable.

**Art. 22.** The paper for the gradual stamp shall be of four types:

1. For contracts and acts of all kinds;

2. For property deeds;

3. For sineturi or vecsele.

4. For payment orders.

The one for contracts and documents of any kind shall be a ministerial format sheet, and shall have the inscription within the stamp of the value from 1 to 1000 lei, and underneath the tax of 2 lei and so forth according to the proportion established by article 2 letter a).

The one for property deeds shall have within the stamp the value of 1 to 1000 lei and the tax of 5 lei and so forth according to the proportion established by article 2 letter b).

The one for sineturi or vecsele shall be on half a sheet, with the title "Obligabie" and shall have the value and the contracts of the facts.

The one for payment orders shall be on ordinary commercial bill paper and shall bear the inscription of the contract taxed.

**Art. 23.** The paper for the fixed stamp shall be on a ministerial sheet of paper, and shall have inside the stamp the value of the tax, 20 parale. This shall be used for petitions of any kind, for acts which represent no value and for copies of any kind, issued by the authorities as well as for documents provisioned by # 10 Art. 19.

**Art. 24**. For the manufacture of the paper needed, in a special mode, with



the Country Coat of Arms and in the water mark the number of lines provisioned by Art. 9., The Department of Finance shall start with the manufacture abroad, and shall be diligent to establish as soon as possible the means to manufacture it in the country.

### CHAPTER III.

### About the Stamp Administration

**Art. 25.** All the works attributed to the administration and accounting of the stamp, shall be granted to the Section I of the Department of Finance, to whom a second office shall be established, made by one Chief of Office and two writers.

**Art. 26.** The paper issued by the factory shall be received in blocks by the Department of Finance and from there it shall be send to the stamp workshop.

Art. 27. That administration shall have as attribute the technical manipulation of the stamp.

Art. 28. The Stamp Administration shall be made up of:

1 Director, 1 secretary, 2 employees, 1 warehouse guard, 2 employees for the handling of the paper received by the warehouse, 2 diggers, 1 stamp workshop chief, 4 printers, 1 controler of the stamped paper, 1 employee.

### About the Director

**Art. 29.** All the operations needed by the various parts of the stamp manufacture, from its entrance in the warehouse until the distribution to the beneficiary are subject to the management and responsibility of the Director, which received his instructions from the Department of Finance, and to whom the entire workshop administration is entrusted.

### About the warehouse guard

**Art. 30.** The warehouse guard receives the papers sent by the Department of Finance to the warehouse. It shall be registered in the entrance register, making sure that the qualities an-

nounced by the expenditure notice are according. It notes in the presence of the employee of the Department of Finance the differences and damages present, and both sign the respective registrations.

The warehouse guard has under his orders two employees for the preparation of the papers which are ready to be sent to the workshop.

The sheets which will not be used shall be set apart for control.

The papers sent by the warehouse guard shall be registered in the exit register, and shall be signed upon reception by the stamp workshop chief.

All movement of documents shall be endorsed and kept by the Direction.

### About the stamp workshop chief

Art. 31. The stamp workshop chief coordinates all the necessary work requested by the stamp manufacture, is responsible for all the machinery and stamps in his workshop. Has under his supervision the necessary employees for execution, receives from the warehouse guard the paper necessary to be stamped and signs of reception in the exit register.

The paper after it is stamped is given to the receiving office at the Department of Finance, who signs of reception in the exit register of the manufacture workshop.

This transaction being made, the Direction has no other attribute in other operations.

# About the controller and receiver of the stamped paper

**Art. 32.** The receiver of the stamped paper has its office at the Stamp Workshop for the facility of the task, is appointed by the Minister of Finance, and shall submit a guarantee proportionate to the values at his disposal. The paper at his disposal shall be at his office, so that in a short time the stamp is to be finished.



Art. 33. This employee has no pecuniary operation, it releases at the Fisk orders the quantity and quality of paper to be stamped.

**Art. 34.** Therefore the employees and beneficiaries submit their requests to the Department of Finance and pay the value of the paper they receive.

Art. 35. For the sale of the stamped paper and re-moval from an accounting complicated in costs, the Department of Finance shall renew the sale of stamped paper in the various locations and in a limited number, leaving for the use of those empowered one percent and collecting the due guarantee, to the value of the paper entrusted to them.

In the districts there will be appointed three or four locations in the residence cities, amd one location in the other similar towns.

The Treasury clerk and the local clerks shall have the right to sell the paper with the same profit of one percent.

**Art. 36.** Only those persons who are mandated by the Department of Finance can sell the stamps and nobody else.

**Art. 37.** The Department of Finance shall keep the accounting for this income, quarterly, and shall be subject to State control.

### CHAPTER IV.

### **General Dispositions**

**Art. 38.** All petitions addressed by a party from abroad can be received by the competent Court on ordinary paper, subject to taxation later according to the provisions of article 10.

Art. 39. All acts concluded abroad have to be annexed to a stamped paper, according to their type to be empowered by law.

Art. 40. A stamped sheet of paper, used one cannot be reused.

Art. 41. It is not allowed to cover the stamp by writing or to abuse it in any kinds.

Art. 42. All taxes established by this law are due during the life.

Art. 43. It is not forgiven to any Administrative or Legal Court to receive any paper (of the kind subject to the stamp tax, or to register it if not written on stamped paper, or on a sheet of paper whose price is not according to that provisioned by article 2 letter a) or if observed to default from the rule established by article 9, under penalty for the employee or court to pay, double of the stamp tax due for the action.

Art. 44. All those who do not observe the provisions of article 41 shall pay penalty to the Fisk of 40 lei, and if on the gradual stamp paper, regardless of the value, an error occurs, which cannot be straightened latter without damages, the persons to whom such a mistake appeared can request from the Department of Finance the replacement of the paper paying a galvan penalty for the mistake. Those who shall write on a paper of incorrect price, the act shall be consider written on unstamped paper and the contracting parties shall lose the price of the incorrect paper with the value of the stamp, without any other penalty.

**Art. 45.** Employees who receive the State stamps and shall do damage to the State with them will be criminally charged and shall be punished, in analogy, according to the Criminal Code, chapter VIII # 208.

Art. 46. Those found to conspire to forge the stamp paper, shall be criminally charger and shall be punished according to the cited paragraph.

Art. 47. Similarly, criminally charged, shall be those found to use forged stamps with their knowledge, according to the articles mentioned above.



Union of Principalities Roman District Court 1858, seal

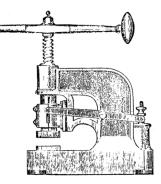
17



The full of the stamp proportionate 2 to 1000										
Lei			Lei							
2		till 1000	580	from 260000	to 290000					
10	from 1000	to 5000	640	290000	320000					
20	5000	10000	700	320000	350000					
30	10000	15000	760	350000	380000					
40	15000	20000	840	380000	420000					
60	20000	30000	920	420000	460000					
80	30000	40000	1000	460000	500000					
100	40000	50000	1080	500000	540000					
120	50000	60000	1160	540000	580000					
140	60000	70000	1240	580000	620000					
160	70000	80000	1320	620000	660000					
200	80000	100000	1400	660000	700000					
240	100000	120000	1500	700000	750000					
280	120000	140000	1600	750000	800000					
320	140000	160000	1700	800000	850000					
360	160000	180000	1800	850000	900000					
400	180000	200000	1900	900000	950000					
460	200000	230000	2000	950000	1000000					
520	230000	260000								

 TABLE A. Tariff of the stamp proportionate 2 to 1000

Austrian hand-press based on a balancing mechanism probably used to printing the Princely Stamps First time described by Kiriac Dragomir with Gabriel Sassower aid.



### **Types of revenue stamped paper**

The official decree announcing the issue was published in an Addition to the Official Bulletin of the Principality of Moldavia on 12 January 1856 (it is worth remembering that all dates refer to the Julian calendar, in use in the Romanian principalities at the time, which in the 19th century was 12 days behind the Gregorian one). It established two types of stamp duty:

"Gradual stamp", where the amount of the contribution increased proportional to the value of the transaction. Two classes of contribution were established:

- 2‰ (2 parts in one thousand) up to a maximum amount of 2000 lei (i.e. transactions of value up to 1 million lei), which was levied on all contracts, policies and bills of exchange (including those involving the government and members of the clergy)

- 5‰ (5 parts in one thousand), up to a maximum of 15000 lei (for transactions of value up to 3 million lei). This was levied on all official papers involving property transfers such as sales, gifts or inheritances.

"Fixed stamp", where the amount paid was irrespective of the value of the contract and was fixed at 20 parale for a double-sided sheet of ministerial paper. The fixed tax was applied on all official papers made by a private person in connection to an adminis-18 trative or judicial authority. In practice this included most judicial papers, contracts, rents (including land rents, an important economic activity in Moldavia of the period), salaries, etc. – with some exceptions, which are too detailed for the scope of this article.

		Lei			Lei
to 750000	from 700000	3750	till 1000		5
800000	750000	4000	to 5000	from 1000	25
850000	800000	4250	10000	5000	50
900000	850000	4500	15000	10000	75
950000	900000	4750	20000	15000	100
1000000	950000	5000			
			30000	20000	150
1060000	1000000	5300	40000	30000	200
1120000	1060000	5600	50000	40000	250
1180000	1120000	5900	60000	50000	300
1240000	1180000	6200	70000	60000	350
1300000	1240000	6500	80000	70000	400
1360000	1300000	6800			
1420000	1360000	7100	100000	80000	500
1480000	1420000	7400	120000	100000	600
1540000	1480000	7700	140000	120000	700
1600000	1540000	8000	160000	140000	800
			180000	160000	900
1680000	1600000	8400	200000	180000	1000
1760000	1680000	8800			
1840000	1760000	9200	230000	200000	1150
1920000	1840000	9600	260000	230000	1300
2000000	1920000	10000	290000	260000	1450
2080000	2000000	10400	320000	290000	1600
2160000	2080000	10800	350000	320000	1750
2240000	2160000	11200	380000	350000	1900
2320000	2240000	11600			
2400000	2320000	12000	420000	380000	2100
			460000	420000	2300
2500000	2400000	12500	500000	460000	2500
2600000	2500000	13000	540000	500000	2700
2700000	2600000	13500	580000	540000	2900
2800000	2700000	14000	620000	580000	3100
2900000	2800000	14500	660000	620000	3300
3000000	2900000	15000	700000	660000	3500

### **TABLE B. Tariff of the stamp proportionate 5 to 1000**

### The revenue stamped paper





Fixed stamp

Graduate stamp



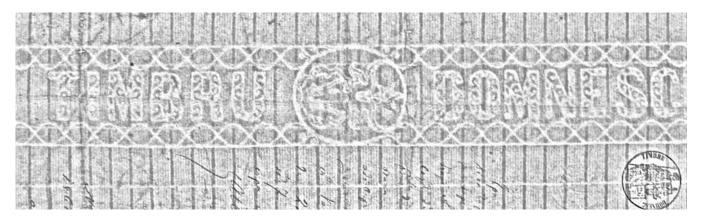
Dry stamp

Stamps were "fixed" (directly imprinted on) the official paper they are intended to tax. Official papers consisted of a double folded sheet of ministerial size (20.5 by 35 cm), so slightly larger than the modern A4 paper (which is 21 by 30 cm). The paper bears a watermark of fine-stripped lines, distanced every 1 mm. The central part of the paper (where the two sheets of paper fold), bears a vertical watermark 8 mm wide for the entire length of the paper with the Bull Head (heraldic symbol of Moldavia) and the inscription "Timbru Domnesc" ("Princely Stamp").

The stamp itself is applied in the upper left corner of the first sheet of paper. It is composed of two parts:

- The "humid" stamp, which is basically the part surface printed with black ink on the paper. It shows the image of the balance of justice, the Bull Head and underneath the value in a rectangular inset (see image). This part is differentiated based on the type of tax levied: stamps corresponding to a fixed tax stamp bear the inscription "Timbru Domnesc", while the proportional stamp is inscribed with the range of the value the contract for that tax level ("from 15.000 to 20.000 L" for a 100 Lei tax)

The "dry stamp", which is basically an embossed seal, bearing the coat of arms of the principality. This part is the same for all values and all types of tax. The French influence on the design is highly pronounced, a testimony of the fact that the engraver of the dies was Beissagnet, who also designed the imperial French revenues of the period. The figure holding the balance of justice is, in fact, the same as in the French revenue stamped paper of the time. Only the coat of arms is changed from the imperial French eagle to the bull head of Moldavia (and, of course, the inscription and values differ). We know from the archives that 128 dies (i.e. printing plates) were brought from France by Sachetti. Of these, 110 were meant for printing the "humid" part of the



Watermarked paper, PRINCELY STAMP inscription and center Bull Head



stamps and 10 for embossing the "dry" stamps. Finally 8 were "reserve plates", which had no value engraved and were meant for unforeseen cases. This detail is actually important, because these spare plates were in 1858 re-engraved by a local draftsman, lancu Pecetaru, and used to produce the famous "Bull Heads", the first postage stamps of Moldavia.

As mentioned, the printing machines were hand operated and allowed printing one sheet of paper at a time. For ef-

The decision to found a state stamp printing works in Iaşi (the capital of Moldavia) was taken in the summer of 1855, with a view of starting printing the stamped papers beginning with 1856 thus within a relatively tight time frame. All materials needed for printing were to be imported from abroad, namely from Vienna and Paris. The job of procuring these materials and setting up operation was assigned by the prince to someone he trusted, in the persons of Aga Julie Sacheti and Dadion de Perieri. Sacheti, an interesting personality of his time, was a Frenchman by birth and the personal tutor of the children of prince Ghica. He and his wife Charlotte founded the first French girls' school in laşi, starting a fashion for French language education that was to continue for the rest of the century. For his services, he was naturalized and even awarded traditional nobility titles such as Spătar ("spade-bearer") and Agă (type of commander of internal forces).

The visit of Sacheti to Vienna and Paris was not without its share of adventures. First, 10 printing machines were ordered from Georg Sigl of Vienna, one of the leading manufacturers of printing machines of the time. The machines were hand-operated, allowing the printing of one stamp at a time, and most likely were a model based on a balancing mechanism. In total, 10 machine were ordered: 4 for the humid, fixed stamp, 4 for the "dry" stamp and 2 for the proporficiency, the humid and dry stamps on each paper were printed on different machines, since they are placed at different distances from the paper's edge (the dry stamp being always placed under the "humid" one). Another aspect worth studying is that, because each die (printing plate) was engraved by hand, there are small but visible differences between stamps produced by different machines – especially for the more common values like 20 P, for which more than one die was used.

# Moldavian stamp printing works

tional stamps.

The dies were ordered from J. Beissagnet in Paris (here by dies it is meant the actual steel plates used to print the stamps). Their design closely resembles the design used to print the French imperial revenues of the time. In total 110 dies for humid stamp and 10 dies for dry stamp were bought from France.

Another 8 dry dies without numbers were made for unpredictival situations. Finally, paper watermarked with the Moldavian coat-of-arms was ordered from the Leidesdorf company in Vienna. Tmaterial was brought, in November 1855 by boat down the Danube – a trip which, according to Saketi's journal was not without risks, since waters began to freeze around this time.

The stamp printing works set up in lasi proved to be a success – and the machines and even some of the re-engraved plates were use to print not only the first revenue issue, but also the famous "Bull Head" issues (first Romanian postage stamps). On March 24 1856 the number of personel was reduced with 12 workers because the small number of comands. The enterprise and some of it personnel, llie Enescu, Dumitru Gafencu, Costache Florescu, Vasile Oprescu and Stefan Poenaru were transferred to Bucharest in 1862, after the union and the formation of the Romanian state, and functioned until 1865.

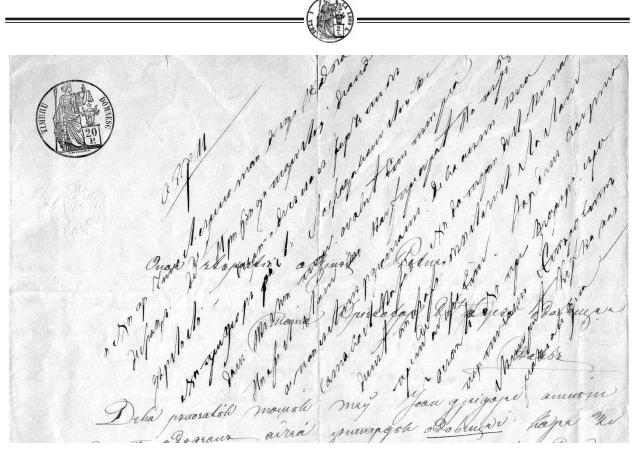


In this section, I will briefly describe the documents which I had the opportunity to examine myself. Twenty of these came from my own collection: twelwe with 20 P fixed stamp and eight with Proportionate stamp. These are used for illustration of this article. Another informations about twelwe documents I've collected from articles or from other collectors (three from Valentin robu, three publish by Mihai Popovici, four publish by Aurel Maxim and two sold on Ebay). As a general remark, all the documents I encountered were written using the Cyrillic alphabet. Cyrillic was the official alphabet for writing Romanian language up to 1862, and most documents likely to be encountered are dated before this year. Deciphering the often complex Cyrillic calligraphy is not an easy task even for Romanians, especially as writing is not always clearly legible.

My description of these documents would not be complete without at least touching on the issue of the rarity and value of such documents. Since I have only seen 20 documents myself, I cannot really make an estimate with any accuracy, other than to say they appear to be very rare. The use of stamped paper was compulsory on many types of documents for a relatively extended period (1856-1862), but because so far they attracted only weak interest from collectors, we have no clear idea how many such papers have survived. Also, it may be fair to say that proportional tax revenues (mostly used on bills of exchange) are probably somewhat rarer than fixed tax ones – especially some of the very high values.

The private bill for 463 piastri from lasi issued in lasi the 20th of March 1858, tax of 2 lei being paid with a proportionate stamp from 1 to 1000 lei, according to article 2a of the Princely Office/ 12th of January 1856.

N 3771 - ab - 8 Jr. 463\_ de Jarsy den 20 ter Many 1858 n. J. Am zwanzigoten et a.c. Kahlen J. Prima an die Ore der Herren die Summe von : Viert? dert Sechogig drei den Werth empfangen mid stellen Sie es auf Rechnung ohne allen Sterrn Michael Falon Hi Alicheel Schousses Mihaleny -abi-8 Bill watermark. in gwanzigoten an a c. bahlen Ser gege the center the Trima an die One der Herren In Soldhe die Summe von Jack dist Juhogre dru Sawyer De den Vorthe emplorent mit attain die es auf Stechnung Moldavian Principate flags with center Bull Head the Alice Ferrir Michael Falor and in the corners the same four Bull Head's.



Earliest recorded usage of the Royal Stamp, 11th of April 1856, The Putna Enforcement Court. Act of enforcement of an acquisition of an older real estate debt dated 1838, June 19th. Issued on paper without watermark and in Latin script.

wape seb supissts Ipigopie Ilitos, deulen intertepnints " Ilpin un din aupten sopopii mete Imapanda Miles, upin aleminetena din B. ale grenzie lani Mai legalinute de Undinstopier des Taurs la 14. In te 3153 de a aste linde arminte quiulstsi din suipucreni re trayim dene moma nostpr Elenus Milos mi mape aleniasterup se alstopeass ac linge nosuste sta adilepesur, upin autili de fauto se das Dimisale Tuan Teopgi Joslesur, ut areste urmint's din Saipuereni

1862, June 30th – latest recorded usage of a sales act of land, in Slavonic script, issued in lasi, for a total of 1200 gold coins. The document issued on stamped paper with royal stamp of 20 P. 23

Pripa "Hein' go nteen high Cap nete Dannapa's, Ba'testand' Tropin 2 april 20 nteen high Cap nete Dannapa's, Ba'testand' Tropin 2 april 2 and An's to " and a print the second of the approximation of the state of the st L'an Di mener kapson, Jap 212 Di Dub, Bris apri Di Laston

1860 May 31st, Focsani – Agreement to share the arrangement of a property with communal elements. The fixed 20 parale stamps attests to the payment of the fiscal tax for a private act by an Administrative Court according to article 6 of the Princely Office – the 12th of January 1856.

Otopation Depightomore Queen gottes fra , Domma copifif Epa ha 28. azji Mapminay 2: Di E por un disa: magda kine lapsmalere Matage Manin is the pankung Advagram an capi dann es amer En coflis erga un adi Cepaga 2 at 83 gin M Rapi et ap apra C am flis syomate in fuestatope fil late her

"The honored Prefecture of the Putna District" – Master Prefect – Request for the interpretation of a debt of 2440 lei with certificate from 1839 December 14th, debt paid with witnesses. The fixed 20 parale stamps attests to the payment of the fiscal tax for a private act by an Administrative Court according to article 6 of the 24 Princely Office – the 12th of January 1856.

Hageter to The ap Deposto Does mo In Drans wins, why take Paloys mus & ale: Low Pour Tapal autale Parco par afris me dins. as apal star is for to an Produce. Det Durine Promer me Dors Begne feet apologe Dimens Dor Reget Do migras un Buli and Dal and 1856: 40 18; Do Viops huns a wife's apellizion Ditor ago to pominio Celorio Dago ange S-640 = On us Drive giblanto. Control Lething Dousd Strang Di mins. Atts. mint. Dopose. , ho aid aris an represendered lin waant town hant. wie opind non topm us opginaly on Imup Simpars de up arnal autopmen vagi spomiers aes da inverpit migie Art. acous Elunuy Souan pourgies on cups repipe nay fougt. And op . M. magpada Mara 1 A69235

Copy from the Civil Register as a result of the request from 1857, March 16th made to Dorohoi Court to certify property of an estate so as to be auctioned. The petitioner declares that she has no claim and that her share can be auctioned for 1640 thallers. legalized copy from Dorohoi Court on the 16th of October 1857 – "according to original". The fixed 20 parale stamps attests to the payment of the fiscal tax for a private act by an Administrative Court according to article 6 of the Princely Office – the 12th of January 1856. Issued on paper without watermark even though the Royal Stamps were already issued on stamped paper with watermark. A rare demonstration of the usage of stamped paper. 25

Sating Inbefun his 67 2apr Tomuagon mangol neurbriand massails-unodop of he an fr sopaten Tahayn s' magahaoadn balm abou yn & onalisiefner & og pien ligs gridnimi prent. hold work ma - anen normana hain mitte arhun langendo adphreno pr li yor 410. 2 erna /-T Canpudorin Rapubok en mogantilan s'malin Sparga lapsonsom. 40. croznhaumpelapspolom pr banani & 12. Kornehn och laprang 3, Hoa an came out 2 bog his HElstin Thesimings havapren 35 30 pr uraps simhin Hofaaim Z: Trop This. carps? 100. If adness y Halion Talon sign como aparmet-ais do alm somismha milm-apace S. coor Chimmapmer avaaran & prann hin a an Trava pm capion admens of 20 and in and 1832. mais. 15: ad Dian 1853. Drendyn 3. achten & In samapor an 2ad. Stanswith the 15. Gringe Indihuduo Stand & 3m Johnaop provind. - ragrink bar artting ala aporonicana accura the man the 2 monals

Earliest recorded usage of a proportionate stamp 1856, May 7 – Receipt for the sale of a house with 100 gold coins together with the old receipts from 1832 May 15th and from 1853 December 3rd. The stamp tax of 25 lei paid by proportion-ate stamp from 1000 to 5000 lei, according to article 2b of the Princely Office/ 12th of January 1856



Obligatie.



Receipt issued by the Neamt District , Defeating distant Prefecture on the 20th of May 1860, which attests the receipt of the amount which attests the receipt of the amount of 600 francs to the account of the Neamt Monastery, amount colected from To Similal Dinity: ampil To millie Dinity: am

ale D.D. Kyicous fodola Annonis 400; 4

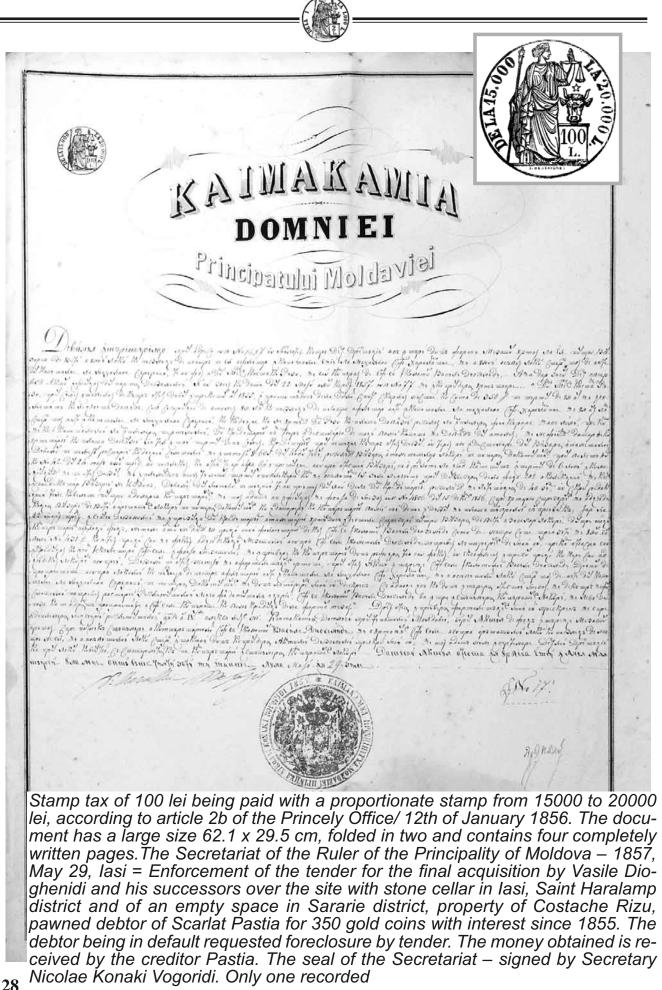


schie the Nº 147

1260: mais 20

May 1860, which attests the receipt of the amount of 400 receipt of the amount of 400 francs to the account of the Neamt Monastery, amount colected from a private per-son. The stamp tax of 60 lei paid by proportionate stamp from 20000 to 30000 lei (the from 20000 to 30000 lei (the franc rated at 3 lei) according Office/ 12th of January 1856.

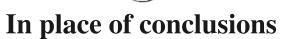
# 9093 834 als 3



2024 Bon 1. 2. Come: Verile Samatia, pe puteres ere; si hein Monatorial 12 24 New S. I in termin de 40 dele, ca comenis washatile souders, save inglite. impleminer catalulus termin, pres bloc is dile, leginite pero degle. besice partes all' cindu in di de 1861, February 20th – Enforcement from 1861, April 7th from the "Moldamultemarca Vanzalarialus, procume vian – Romanian United Principalities Manta, are asá Monra adjudera fier asapra celus ce av – Enforcement Court of Moldova – Act las cumparatorial es as de, Unecade sia comforma of perpetual sale" - Act for the sale of las civil pentra envantal cà vanzarea oface faca houses at public tender on the 3rd of udu implimit terminal de 40 dile impressia seco February 1861 for the amount of 750 si incussul les canere impedicateare Vanzares nei gold coins. The act being issued on Astical Supliers danga torin las en conice de era desi unstamped paper was attached by tat vangarea aratatelor fondure, dupà l'amurinele sowing a stamped sheet with the tax value of 150 lei for a proportionate ; se spre llemarca Strigarilor se adjuderation lor value of 20000 to 30000 lei. 259 - din 27 Genare, and Corent, en accasta co cum in caste untregul preto adingente; si la Be Ferry heart, in Stamation, is acceditorialies san den Manta Maisteder pentra d'angeren Carles, se in esabe pontra Dangaren is der Spat Mitail Thematin and dat pretal de say " 150 gg, pontra care, en care multenundusa atar vanja " facat adjudecatica numitilar casa, asoper de the The mai was descried ; An das glinder es creditarial de Alifie a capitalie At 2933 - prin Suplice in cons coan indestalat dela Mui Vante Stamaten en raterial prin suplice in registrate la A 1316 20 consentimental atal a Garos princeste Sarcina meeter asignsets in a utrate legalização as inane asigurate surver de sile Stamation D: hum " Bacuis de Brenika Isan Bape " so Burniers down open dilitus, for unered upon autite riper, Regionstate Sin Hacade Miles Justi and ange Sakanikades ster arforences des des minime actazione, Soute ciek Deas accapted a Desse Justi de at su anenopominal, de cusione maplie Desuger possision secondice piece de familier of Desse un Brindan Ber, articular Precedys, respect Desugerings de acce requiere de handside, de

the Enforcement Divan, 19th of September 1857. deside Sumping De time steadering the The stamp tax of 200 lei paid by proportionate stamp from 30000 to 40000 lei, according to article 2b of the Princely Office/ 12th of January 1856.

haute standhow Dear wahow South Press Santisuperisti Standaring A der mahour, datoges with maine for any and praises to have by so ail us de och det Delixher- mores tim marin; 29



### The number of sheets of paper bought

Two transports of paper were brought, the first of 2597 blocks of paper in December 1855, in 64 crates, paper without watermark and the second of 3122 blocks of watermark paper in May 1856.

The number of sheets of paper (probably 100 sheets per block) contained by the blocks of paper remain an unsolved mystery.

#### Facts that demonstrate their rarities

Due to the fact that documents with **Princely Stamps** (Timbru Domnesc) or gradual stamps are **extremely rare**, the archives being partially destroyed, from 1862 up to the new Stamp and Registration Law of 1872 there are no documents discovered for this entire period, bearing these stamps applied. Most likely the tax was paid directly to the cashiers of the Ministry of Finance, receipts being issued.

On March 24 1856 the number of personel was reduced with 12 workers because the small number of comands.

In my collection there are 12 documents with Princely Stamps and 8 with gradual stamps issued between 1856 and 1862, all of them issued in Moldova. In other private collections there are twelwe more documents with Princely Stamp for the same period.

The administrative union of the two principalities (Walachia and Moldova) was done in the autumn of 1861 and the unification of the two governments after January 1862. In this period and up to the reform unification of 1866 a series of new laws appear aimed at improving the fiscal system. These should be the main reasons for the disuse of the Princely Stamp throughout the country. For the period of 1862 - 1872 there is no concrete evidence, only personal observations of a number of documents from various parts of the country, who initially should have been subject to fiscal tax, issued by different authorities, absolutely all of them without Princely Stamp, fixed or gradual.

According to the law, documents subject to taxation were mandatory printed on watermarked paper (the so called "stamped paper"), in the period mentioned being no reports of such documents. The authors of the book "100 years of Official Bulletin 1832 - 1932" mention the faulty accounting of the Princely Stamps and the fact that they were recalled due to inefficiency, but do not mention the year it happened. Other authors, J. Barefoot and Mihai Cojocar, present in their catalogues an issue of 1860 with the characteristics of the 1872 issue. It is possible for confusions to be made in the reading of the documents, being frequent extracts of the birth or death registers, for the '60th but usually issued much later. Examples are found in the pages on the study of documents. It is up to later studies to clear this issue.

The question is, only 32 stamped paper known or recorded in the World ??? One question unanswered.

If you can help me to complette one list with the number of Princely Stamp 20 P and Gradual Princely Stamp, please contact to me:

> FRANCISC AMBRUS Po. Box. 27 - 0470 062540 Bucuresti ROMANIA

phone +4(0)722 934 317 +4(0)741 706 392 e-mail:fery@ess.ro franambrus@yahoo.com

#### I will answer to all questions.

#### Calendar

The new style (Gregorian) calendar was adopted by the postal service on Jan. 1/13, 1865 (see Tebeica), and by the nation on April 1/14, 1919. Dates given here are new style, unless given as old/new. The difference in dates was 12 days before 1900, 13 days after. The Romanian church did not switch to the Gregorian calendar until Oct. 1/14, 1924.

Domike Driviape epal my aumanisiga i Stepanha Compania Cantow, noshito Seme, Testeape akand and ethastica bisapabili, about wire and Meherta above nomine kateape, wi finder wiste mante a suste hillopouis, as gosit mai de febes wonthe sim he eniper i publiche mi as dezcher it Rokughi Schustand Meedige Ibandini Varmenu are upifice and tani, he hape so kommen almest ha housh the se after trastarps; unter banzage de ber a auster " mountary's, an unter fary aluelles de annine buzape), sepa me apusme un kommatche mis, mai guiret privit a mini a hope formale quelies behilving prastite a homentente Villesconti a quet Coperi un will die Obhastica Compatie anch 1833 abgot My set Nº 92, wi autopita anasta; & Thenschate Josumaski Sine Sami ha 1853 Catembri 10 A. 2950. Anape anote abopi so after un o mouie, za sinstel Parkinkai, monto lighnii, hape coi Internal die meruiche Coprinciji, Rendprugii i achurche gen elekel mite houskei man tik Manie, teate wriste on a surange & and biphacher, upusm we wapte Gon monies Makmanugi republices negacishe re bine on optimate and Copharches, aresau of thehe Etibninshi a heast wi Suchaile anasta de cuapite, hape tente auste de auspeper sai durassoit mi se durasseresti ha en hel? Menunal areasta hape as tours) on upenistati Sepepine, dens akunde snaspyshi forgrozi lin 13%, Anaspil) & Winchs gunst Mentis Sch M ha Inseriou Seperime he Olan Meeter Cantine; Quartat gut have wester he dunch wi Intotepipi de gestre .- Themps availa dape, menuea nemetro Wolinii, Anaupanate din aspyche set nomite, And Smansmite wie kontroktokosite uchope has one hoks, ha 14 algar 1855 antandeste mangeper The Swalp auson togo Neuchar Repienne, upon bens achustip am substants to The telmahas unape buniks bengape a menine remante, to heringishe sponsteape 1" Dernika anasti lanzaper a nemitri menin, I ter schipunt Gans sunasnipe abeas te septeme, wi a restope Dekementikep i a hydrer pungen hite ope Spin te piker de apenistate he teate apstergabe ation go to ape De areath bounder above, winter wi die kennepa, se ap fe governte and akom, sai de abor

Eternal Sale Contract issued by the Administrative Divan, Moldova Principality on the 11th of December 1857, regarding the sale of a property with the amount of 7000 Austrian gulden (Trade orders course 1850 – 1867 31 lei and 40 parale to a gulden "The history of our monetary policy and of the National Bank" volume I, 1932), stamp tax of 1300 lei being paid with a proportionate stamp from 230000 to 260000 lei, according to article 2b of the Princely Office/ 12th of January 1856. The document has a large size 62.1 x 29.5 cm, folded in two and contains four completely written pages.



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Postal Station - "Album Moldo-Walque" wood engraved by Charles Doussault

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http://www.revenues.ro



Born in Bucharest, in 1956, philatelist since 1964, member of the Romanian Philatelic Federation since 1968, collector and exhibitor of revenue stamps since 2004. Up to date participant with 15 revenue stamps exhibits to 8 national expositions and 6 international expositions, receiving some Vermeil, Large Vermeil medals and one Gold medal in Israel 2008. Author of one exposition catalogue and various fiscal philately articles in philatelic publications. Philatelic Webmaster Organisation member, founding member of the World Philatelic Academy and national delegate for the FIP Revenues Commission to EFIRO 2008.

We continue to search for collaborators for the issue of studies on Romanian fiscal stamps and also to develop and promote this new philatelic current at a national level. The activity, studies and research can be found on the dedicated site: http://www.revenues.ro, site that is developing continuously.



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