

The editorial policies followed in preparing this version:

Starting from scanned page images, text has been created by Optical Character Recognition followed by extensive manual proof-reading. The aim has been to produce machine-searchable text⁷

For that reason, the full stops after abbreviations and those following the day-number of a date have been removed. Face values have been expressed as number – space – currency abbreviation (kr for kreuzer, fl for gulden). So for example “Der Stempelwert zu 5 kr ist ...” and “Bei der 6 kr-Marke ...”. Similarly “25 Dezember 1850”.

The page endings of the original have been preserved – which is why most pages end with a short line! This means that the internal cross-references and the contents list are still correct. The *italics* in the original, used for *emphasis* and for *people's names*, have been retained. However the repeating quotation marks at the beginning of every line of a long quote have been deleted.

Long numbers now follow the UK system of a dot for the decimal and commas at every three numbers – eg 1,234,567.89

There appear to be a very few misprints in the original (eg “Neuem~~ession~~” in the first paragraph of page 517); in general and to preserve the antiquarian flavour of the original, only some of the most obvious ones have been corrected.

Comparison of the Appendix with the Reichgesetzblatt reveals that there is a page missing in the original; the text has been reinstated.

Units

Several of the units used may be unfamiliar....

Length: “Fromme's Wiener Auskunft-Kalender 1886” was a “businessman's desk compendium of useful facts and information”. (See [FROMME.PDF](#)) Pages 148-153 describe the new-fangled Metric System, with conversions to and from the old Viennese units. From the top of the righthand column on page 149, we find that:

1 Fuß = 0.316081 meters;

1/12th Fuß is a Zoll = 26.340 mm;

1/12th Zoll is a Linie = 2.1950 mm

The Fuß is also called the Wiener Fuß (since other cities formerly had their own differently sized Fuß) and has the abbreviation ' (also known as the single acute accent); the Zoll is also the Wiener Zoll with the abbreviation ", the double acute accent; and the Linie (or Wiener Linie) has the abbreviation "", the treble acute accent.

Volume: Formally, an **Eimer** is 56.5890 liters, although the word was also used for a wooden domestic bucket of around 10 liters. On page 212 it is stated to equal 100 Pfund of water - since a Wiener Pfund is 0.56006 kilograms (according to Fromme) this confirms that the Official Eimer is being used, not the bucket.

Weight: A **Gran** as on page 484 is a grain, not a misprinted gram; it is an Apothecary's measurement equal to 64.8 milligrams. A Wiener Lot or Loth is 17.50 grams.

Paper: A **Bogen** is a sheet, originally one piece of hand-made paper. A **Ries** is a ream of paper (in Koczyński also printed as “Rieß” according to whim). This began as 480 sheets, but in 1864 the Ries

for paper destined for printing became 500 sheets. This was also known as a Neuries, but later that term was used for a ream of 1000 sheets! See Koczyński's pages 129, 301, & 496.

Note that in Koczyński's studies the size of a Bogen is not a constant; it varies depending on where the paper was made, what it was to be used for, and so on. [For newspaper taxation purposes, a Bogen did have a fixed size in the 1800s: 474 mm by 369 mm.]

There are a few mentions (eg on page 133) of a unit abbreviated as u (usually with a twiddle on top: ū); this is normally the abbreviation for Unze (ounce) but in this context must be a weight per unit area, ie a measure of paper thickness.

Type size: Austrian printing type sizes were measured in the **Didot** system. The basic unit is the Didot Point which is 0.376 mm. The Cicero is defined as twelve of these, so is 4.512 mm; it is often used for measurements; "Cicero" is also a name given to 12-Didot-Point type. However, in this book one finds for example on page 269 "Die Schrifthöhe beträgt 12 Wiener Linien (7 Cicero)" and 12 Wiener Linien = 26.4 mm while 7 Cicero = 31.584 mm. Maybe the definition of Didot Points was different in Austria? Maybe the way the size of the type was measured was different in the two systems (eg did they allow space for accents above capital letters)? This will be left for the typographically-minded reader to pursue

Document References: "R.G.Bl." is the **Reichsgesetzblatt**, the collated laws, decrees etc of the Austro-Hungarian government. Z-numbers such as "Z.12345" mean "Zahl 12345" and is the serial number of the document in the index maintained by the part of the governmental system that issued it (hence is of no use today unless you are visiting the Austrian State archives!). Full texts of the Reichsgesetzblatt can be found as page images at <http://alex.onb.ac.at/>

And a **HOLLANDER** is a cylindrical paper-making machine!

PREFACE

This work was handed over for printing to the Imperial and State Printing Works by **Court Councillor Dr. Stephan Koczyński** in the year of 1916. It was not granted to the author to see the completion of his work, since, after a brief illness, on the 31 August 1917 death carried him off.

The "History of Revenue Stamps in Austria" is the life work of this most thorough connoisseur of Austrian fiscal practice and forms the result of several decades of continuous, unresting, extraordinarily diligent and comprehensive work, incorporating the smallest details of the invention, manufacture and development of the revenue stamps. It appears as the only work of its type in Austria, the birth place of Revenue Stamps, an invention of the Austrian fiscal administration.

It deals in the most detailed manner with the story of the origin of the stamped value imprint from the first emergence of the basic idea to its actual execution, and illustrates this with reproductions of all of the strange forms of stamp imprint which had been proposed in the first stages as an embodiment of the new idea. The further representation of the development of Austrian Revenue Stamps through more than 60 years is at the same time a description of all the evolutions of the relevant national institutions, then the basic Currency, the taxation laws, the graphical procedures and even the chemistry of the print colours and paper manufacture, that together have left their traces in the successive variations of the Revenue Stamps.

The first design of the Revenue Stamps, created in the year 1854, was developed through multiple changes until the year 1875, in which year different Revenue Stamps were introduced with a strongly vertical shape and a center showing the Emperor's portrait. This use of a bust portrait with a similar

appearance for all the different denominations of the stamps brought about in 1879 a transition to a new, third type of revenue stamp with seven differing sizes and designs. In a series of issues, the Revenue Stamps of this basic design were altered only in fairly minor details. These three basic groups of the stamp issues lasted until the year 1898, when, with the use of the Kronen currency, a new stamp design was introduced. This was an important turning point for Austrian Revenue Stamps, mainly through the change to a newly invented manufacturing procedure.

The widest coverage, with the detailed explanation of this new procedure and of the origin of the idea originally behind it in reference to the technology of the stamps' manufacture, is given in this work. Again, this pioneering achievement by Austria, preceding all other countries, was in the use of the decal in the production of the stamp, in order to prevent the removal of a stamp from a taxable document and its subsequent re-use to the detriment of the state exchequer.

*[A 'decal' or 'transfer' (German: *Abziehbild*) is a design printed on one substrate then moved to another, usually with the aid of water or heat. The word is short for "decalcomania", derived from the French word "decalquer" and coined by Simon François Ravenet about 1750. The "mania" was added during the Decal craze of the late 1800s. Ralph Ebner considers the correct terminology to be "Decalcomania Printing". Such transfers are familiar to makers of model aeroplanes, and on a larger scale are used to put supermarket logos on the sides of lorries!]*

In this work the expert in taxation rates will find an exhaustive consideration of all stages of development of Austrian Revenue Stamps, and the illustrator will find interesting sidelights on this important and critical area of his art. From the viewpoint of the collector and the philatelist, the book provides all that could be wished for in the illustrations and in the exact citation of all important events for the Revenue Stamps considered as collection objects.

As well as the colour plates and the text illustrations, which illustrate the stages of development of the Revenue Stamps, the actual book decoration arouses particular interest. The rich Viennese art life of the 18th Century had not stopped short before even the sobriety of legislative works and had ornamented the printed patents of the period with original designs of allegorical and heraldic content, obviously a last finale of the medieval practice of adorning miniature handwriting with a rich jewellery of illustrations. The author selected a number of such pictures from patents that had slumbered for 200 years in the dust of the archives, and added them to each section of the work in reduced scale to serve as title and end-piece decorations.

The change-over to a new stamp-production method, accomplished in the year 1908, may well have resolved in part many of the traditional & fundamentally technically important questions concerning stamp production. The book should thus also become a valuable aid to the easier and correct explanation of new issues arising in the production of Revenue Stamps, in that it gives detailed information about all those previously issued, about the available resources in each situation, and about the reasons for making a particular decision in each case. The result from researches into documents from six decades is laid down in the work, which should stand in particular as a guide for those persons in professional practice, so that they can gain an exact knowledge of the procedures for the individual stages of the development of Revenue Stamps without great expenditure of time.

This work will certainly find many readers, recruit new friends and collectors, and awaken the widest interest for Revenue Stamps in general.

Simultaneously it will be able to serve as a catalogue of the Austrian Revenue Stamps and as a reference handbook for the collector of Revenue Stamps as well as for those who need to concern themselves in any way with Austrian Revenue Stamps.