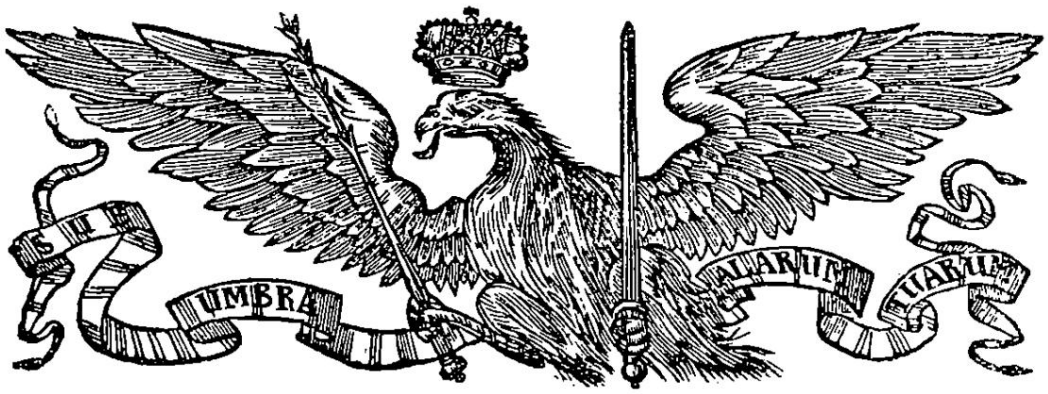


INTRODUCTION

It is a page of honour in the history of Austrian financial administration, on which the stamps are dealt with. Austria is the cradle of the stamp system. The invention of these stamps and their most significant subsequent development phases are based on verifiably indigenous concepts: the fundamental idea of replacing the traditional stamped paper with the ingenious English invention of postage stamps in a correspondingly modified form arose in Austria; and Austria was also the first state to put this idea into practice. Austria has also been a pioneer in the technical and legal design of the newly created institution and has always been "one idea ahead" of them.

This success is probably mainly due to the fact that the highest authority in the financial administration apparatus, the Ministry of Finance, never gave up control of the revenue stamp system. In this way, the Ministry ensured that it was always in close contact with the changing requirements of practice and protected this branch of the service from the rigidity that tends to befall institutions that are left entirely to the lower executive bodies. This is why all the evolutions of our revenue stamp system grew out of the actual needs of the time and therefore appear quite unique and down-to-earth: nowhere is there an imitation of foreign institutions or even just a reliance on foreign models.

How decisive the considerations of expediency were in this field at all stages of development and how exclusively they were taken into account is also shown by the fact that the fee administration subsequently did not hesitate in the least to put an end to its own creation and to replace it with the older method of stamping (by directly printing the stamp mark on a sheet of paper) as soon as it had become clear that in certain respects the stamp stamps were surpassed in expediency by the stamp signature.

Not only the invention of the stamp, but also the most important event in this field after this invention: the use of the transfer process to *prevent the repeated use of stamps,* is a credit to the Austrian financial administration. From the very beginning, it recognized that the necessary crowning achievement of the new institution was to find a means of effectively preventing this fraud. With dogged persistence, the aim was then pursued throughout the entire period. And from the moment the idea of the transfer process appeared to open up the prospect of the actual realization of the desired goal, the leading figures never lost sight of finding a suitable method of stamp production, no matter how many of them replaced one another over the course of time. Of course, it took more than a generation (1863 to 1898) before this process could be brought to maturity in a viable form after many failures and repeated attempts. With the final achievement of this goal, Austria has once again asserted its leading and pioneering role in this field and foreign financial administrations are gradually beginning to follow the example given.

It should not go unmentioned that the Imperial and Royal Court and State Printing Office in Vienna played a very important role in the technical development of the revenue stamp system. From the very beginning, the production of the stamps was carried out by the state administration itself and was always entrusted exclusively to the Court and State Printing Office. It was a fortunate coincidence that this state institution of world renown already existed when the first idea of revenue stamps emerged and that it was always available to the financial administration for all the long-term further studies and experiments.

Their exemplary performance must be remembered with satisfaction: they achieved the success that quite a few foreign states - and in some cases for decades - have their stamps produced in this Austrian state institution.

As is often the case with new inventions, the creators of the stamp system themselves had no real idea of the far-reaching significance of their invention. They believed that they were merely changing the technology of the stamp system, merely introducing a different method of payment for

to have created a tax that remained unchanged in its essence - "The introduction of stamps as a modified form of collection of the stamp" is what the head of the decree of March 28, 1854 says. In reality, however, this also gave rise to a ferment that soon had a corrosive effect on the entire area of taxes and legal processes. The easily movable stamp could also be used outside the old area of application of the paper stamp, and in very heterogeneous tax branches.

And when this happened, the boundaries of these tax structures began to blur and merge, not only for theoretical knowledge but also for reformatory activity. The previously clear separation of the three types of tax combined in Austrian fee law: the transaction tax, the fees for official acts (that is, fees in the scientific sense) and the tax on documents of legal relevance, has been significantly clouded by the fermentation and transformation process that has occurred and is still ongoing today; and it is undoubtedly primarily the aspects of transaction taxation that remain victorious in all respects over the more formalistic prerequisites of the other two types of tax and are becoming increasingly more important.

But it was also of great importance in the area of the written tax itself that the previous restriction to a smaller number of stamp classes, due to the cumbersomeness of the stamp paper, was now no longer applicable to stamps. Since it was impracticable at the time to increase the types of stamped paper that had to be kept in stock for use by the contributors to an immeasurable extent, the alternative was always to forego an increasing assessment of the more taxable cases without an upper limit on the assessment basis in the case of self-assessment by the parties and to limit oneself to a fairly moderate maximum stamp rate, or to have to set the cumbersome official assessment apparatus in motion for these large cases. Since the introduction of stamps, however, all restrictions on self-assessment by the parties have been removed.

While previously it was always just a matter of mere *classification* (i.e. placing the individual case under one of the existing fixed stamp classes), since then, due to the possibility of affixing several stamps simultaneously on *one* sheet and combining them to form all conceivable duty rates, a real and unlimited *self-assessment* can take place in every case.

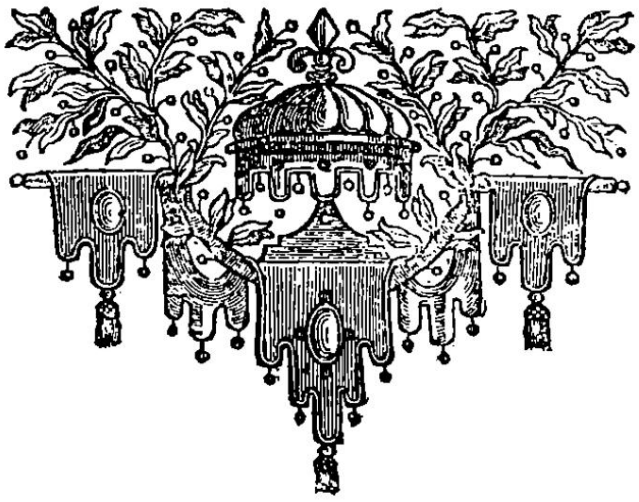
The momentous nature of this change is best illustrated by the symptomatic fact that the older expression “class-based stamping” has long since been replaced in official usage by the expression “scale-based stamping” and that the nature and name of the class system have become alien to us in general, despite its still valid legal definition (Section 14 of the Fees Act).

An innovation which played such an important role and which caused centuries-old institutions and terminologies to die out deserves a detailed description. This will be offered below on the basis of previously unpublished archival material.

The present presentation aims at exhaustive completeness. However, there are of course certain limitations in this respect: the closer it comes to the current state of affairs, the more sparingly it must, for obvious reasons, be the citation of details of a personal and technical nature.

But there is another reason, inherent in the nature of the matter itself, that the description of the older periods of stamp history is far more extensive than that of the later period. Everything had to be created from scratch at the beginning. Only after much thought and after many tentative attempts did the basic design of all the details come about. Most of it then simply remained as it was and was taken for granted. The modifications that occurred therefore only affected details of the entire system and were of a limited scope. The extent of the changes in each case is of course also the extent of their description.

Just as in every historical work, according to the well-known distinction, consideration must be given not only to the written sources, the *documenta,* but also - and to a very special extent because of their objectivity - to the *monumenta* from the period under investigation, here too there will be ongoing discussion of how the documented events can be examined and verified, and sometimes even supplemented, using the surviving stamps collected in the stamp collections.



FIRST SECTION

THE PREHISTORY

I. KAPITEL

THE FIRST APPEARANCE THE STAMP IDEA

The great reform in the area of taxation of legal life, which was created by the “Provisional Law on Fees for Legal Transactions, Documents, Letters and Official Acts” of 9 February 1850, RGBl. No. 50, came into being without affecting the traditional technology of stamping in any way. The intention to leave everything as it was in this respect was clearly evident in the fact that the stamp paper and even the previous stamps, some from 1835 and some from The stamp marks dating from 1840 were retained on the same.

This conservative attitude of the fee law towards the older stamp system also seems quite understandable if the *occasio legis* is taken into account. The revolutionary events of 1848 and 1849, the resulting transformation of Austria from a feudal corporate state into a constitutional state and the simultaneous war events had increased the public burden enormously. It was now necessary to

to achieve a corresponding increase in state revenue, and this was also stated quite openly as the purpose of the reform. Under such circumstances, it would have been unfortunate to unnecessarily change an established system and to possibly compromise the smooth implementation of the new and very significant tax burden by experimenting with the method of collection. If the editors of the fee law had actually given space to such considerations and declared that they would have to refrain from making any changes to the technology of the stamp system, no one could have argued that they were wrong. However, no statement on this point can be found in the editorial materials. It cannot therefore be said with certainty that the editors were even aware of the possibility of such a change, let alone that they would have taken a negative stance towards it. It cannot therefore be ruled out that a technical modification of the paper stamp was actually not even considered at the time.

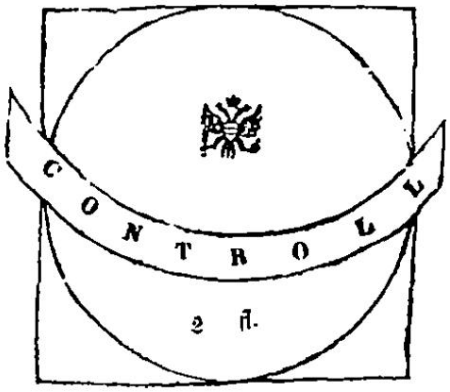
And yet at that time not only had the basic idea of creating stamps already been expressed, but there was even a corresponding project for our Austrian stamp system, worked out in many details. This "proposal for a new way of imprinting the stamp marks" is contained in a small (in the library of the Ministry of Finance of the Cameral District Administration in Capodistria *Johann Deodat Freiherr von Spiegelfeld* (Hints on the draft of a new stamp law. Innsbruck, Wagner, 1848). The author - also remarkable in that he was the last head of the Austrian finance administration in Venice when it was dissolved (1866) - makes the following proposal, which is reproduced here verbatim, because it undoubtedly deserves *priority over all stamp projects* - the preface to the little work is dated April 17, 1848 :

existing)

“The invention of the Englishman *Rowland Hill,* which was implemented in England for the letter stamp and can be assumed to be known, gave me the idea that it could also be applied to the stamp for documents and papers. It would no longer be necessary to stamp whole sheets, but only square pieces of straw paper, which are somewhat larger than the stamp itself. Only the smaller stamps, up to about 2 fl., would be applied to whole sheets, approximately 40 on each front surface of the two sheets making up the sheet, and in rows in such a way that each stamp can be easily cut off. The paper thus stamped would be covered on the back with gum or some other paste-like substance, which dissolves when moistened with water and, when the stamp is then attached to the ordinary paper on which the documents and writings were written, holds so firmly that the stamp mark, without being torn,

can no longer be removed. *A* sheet of straw paper would therefore contain *eighty* stamps, and the backs of these could be gummed either before or after stamping, whichever is more convenient. The higher stamps above 2 fl could also be produced in the same way if necessary, unless it were preferred to press them piece by piece onto individual sheets of straw paper and to pack them in well-kept boxes of 5, 10, 20, 30, 40, 50 and 100 pieces, which would be sealed with an official seal after a commission had carefully counted the stamps placed in them.... The parties would be allowed to stamp their documents and papers themselves after moistening the back, just as the public offices and bodies would have to stamp the recorded minutes and official copies requiring stamping in the same way using the stamps provided by the parties. Every office or body to which such a stamped document or document has been handed over, or by which such a stamped official copy or recorded protocol has been written, must immediately print its own control stamp over the stamp mark with ordinary printer's ink in such a way that this control stamp extends over the stamp mark on two sides of the written sheet, without, however, making the stamp class unclear, a measure which is also applied in England with regard to letter stamps by post offices. To clarify this, here is an illustration:

.... In order to make it more difficult or impossible to misuse these new stamps, or to make it more difficult or impossible to remove them from the objects bearing them and transfer them to others, there would probably be other means besides the control mark already examined, and it would be a matter of technology to arrange the stamp marks in such a way and to choose such a paste that the removal of a stamp once used or stuck on could not take place without tearing it or otherwise damaging it. In particular, chemists would be able to suggest adding a caustic dye to the paste, which dye would color or make the paper onto which the stamp is stuck transparent. Likewise, the cutting out of a used stamp and transferring it to other paper requiring a stamp could certainly be easily prevented in some way, if it were to be assumed that the control stamp could be imitated..."



Spiegelfeld's merit in being the *first* to develop the idea of stamps, is probably not diminished by the fact that not everything

and each was new in its proposal. The paper sheets gummed on one side, then moistening them and sticking them on another piece of paper to signify that payment had been made, and finally the overprinting of the stamps to prevent them from being removed and reused: all of this was already known from English stamps. With regard to the printing equipment for the stamps, *Spiegelfeld* only had in mind that the stamp office should now print the usual stamp symbols on the small paper sheets. The only new and original thing about his proposal was the idea of no longer having the *stamp paper* produced by directly printing the design on the sheets to be written on, but by sticking the already printed sheets onto these sheets, and of involving the parties in the process of producing the stamp paper. But this idea was precisely what was important.

Looking back, it does indeed seem to be the simplest and most obvious thing in the world to apply the stamp idea to the postage stamp system. In reality, however, this was a *new* idea, and new ideas are not thought of very easily and not very often. It is characteristic that it took ten years before the invention of postage stamps, which had been brought into being by the English postal administration in May 1840, and the associated establishment of penny postage, was introduced into the Austrian postal system (Decree of the Ministry of Commerce of March 26, 1850, RGBl. No. 149). Since *Spiegelfeld's* proposal is at least two years older, the remarkable fact arises that in Austria the idea of applying the stamp idea to the postage stamp system came about earlier than the idea of introducing postage stamps in their own field.

The fact that the editorial materials for the Fees Act contain no hint of the possibility of a technical redesign of the stamp system, and that *Spiegelfeld's* suggestion in particular was not taken into account at all, seems all the more surprising since *Ignaz Schwarz von Schwarzwald ,* the Cameral Councillor, who played a not unimportant role in this work alongside the Finance Minister *Philipp Freiherrn von Krauß* and the Section Head *Andreas Ritter von Baumgartner ,* had himself written a handbook on the stamp system, so that one would have to assume that he was familiar with the already rather poor literature on this subject at the time (including *Spiegelfeld's* work). He also did not fail to refer to his own handbook in several places in the materials.

Be that as it may, one thing is certain, that the unchanged retention of stamp paper, on the occasion of the passing of the Fees Act, produced strange after-effects for years to come, and that the undisguised and obstinate opposition which the stamp system encountered before, during, and long after its introduction, was mainly due to this one fact.

II. CHAPTER

THE OTHER STAMP PROJECTS

The Fees Act had barely come into force in 1850 when proposals for the introduction of stamps began to pour in from various quarters. It was evidently the postage stamps that had been in existence since the same time that gave many people the same idea. But the first, still very general and undeveloped suggestions were met with a decidedly negative attitude in the Ministry of Finance. It seems that the subconscious idea that any approval of an innovation would be tantamount to admitting a fundamental defect in the reform work and that therefore anything that could lead to a change in the new Fees Act had to be nipped in the bud. The private designers *(Alexander Kohn* from Vienna, *Michael Foith* from Moosburg, *Franz Hoffmann* from Neutra, *Franz Krasicki* from Buczyna, *August Silberstein* from Pest, *Johann Jung* from Vienna, *Hersch Margosches* from Lemberg) as well as the official proposals (Court and State Printing Office Director *Alois Ritter Auer von Welsbach,* Regional Court President *Kornel von Balogh* in Raab, Chamber of Commerce and Industry in Klagenfurt) mostly limited themselves to the general suggestion that stamps should be introduced instead of stamp paper. Only *August Silberstein* developed this further to the point that official confidants should be appointed as wearers and that they should obliterate the stamps stuck on by the parties with special seals.

Another project deserves special mention because it is the first attempt to embody the new idea and produce actual stamps - apart from the rather primitive drawing in *Spiegelfeld's* book, which was not intended to illustrate a stamp but rather the method of obliteration. This attempt was initiated by the technical director of the Vienna Central Stamp Office (i.e. the official who produced the stamp paper supplies for the entire Reich), *Franz Freiherr von Schwaben* . Since *Swabia* played a not insignificant role in the stamp service in the pre-March period, some details about it are given here.

As an accountant in the State Credit and Central Court Accounting Department, he had caused a stir with the invention of a “patented number machine” - that is, an addition machine. Since numerous defects in the stamping industry had come to light at that time, he was advised to build a stamping machine for the production of stamp paper that would exclude any malpractice. *Schwaben* solved the task set for him in 1828 in the most excellent way. Using the rotation principle, he constructed a

Machine that automatically fed, printed and deposited the paper sheets and achieved the then unheard of normal capacity of 12,000 impressions per day. The paper ran between two rollers, one of which provided it with the stamp mark in black print and in relief. The engraving that produced this print had a *convex* shape (as part of the roller surface): an arrangement of the form for letterpress which had to be reinvented many years later (1846) in North America for the high-speed press! Because of his special aptitude for the stamp service, which he had shown in this way, *Swabia* was called upon to do so. However, the position he was given after overcoming many difficulties was quite modest and did not correspond at all to his rare technical talent. Despite his inventive genius, he remained confined to narrow circumstances throughout his life which did not allow him to show his potential. His further inventions in the field of stamping were treated rather cautiously, and even his tried and tested stock stamping machines were handed over to Lombardy-Venetia in 1840 and replaced in the old Austrian provinces by machines from the invention employed by people employed at the main mint (sometimes referred to as mechanics and sometimes as engineers).

Schwabens Markenprojekt

of the *Franz Xaver Wurm* replaced. *Schwaben* was unable to rise above a subordinate position and was nearing the end of his career when the idea of stamps arose. As with all stamp-related questions, he also took part in the solution of the new problem in an original way.

On January 10, 1853, he presented Finance Minister *Baumgartner,* who had taken over the finance portfolio in December 1851 as successor to *Baron Krauss ,* with some stamps of his invention, produced in a rather primitive manner, and referred to the fact that in 1849 he had shown him samples of new stamps he had invented and had mentioned in conversation that it would also be advantageous to use stamps instead of stamp paper. The *Swabian* stamp project mentioned here is correct; in a proposal that was the subject of negotiations between the Ministry of Commerce and the Court and State Printing Office, he had proposed the use of colorless relief printing - a process that was rejected by the Court and State Printing Office Director *Auer* at the time, but was used eight years later for stamps without any reference to the author of this idea. There is therefore no doubt about *Swabian's* further statements and would therefore be of great importance to him in time.

second place among the inventors of stamps ... yes, even since, given the circumstances, he hardly knew anything about *Spiegelfeld's* book, and given the very special nature of his project, he deserves a certain co-priority. *Schwaben* further mentions in his submission that he had not pursued the stamp idea and his intention to design these stamps in such a way that any misuse of them would be excluded for the time being, and this was because a stamp project had been introduced by Councillor *Auer* in the meantime; in August 1852, however, *Auer* had invited him on behalf of the minister to take up his old plan again and present the results. The further details of his proposal given by *Schwaben* lead to the surprising result that he already wanted to use the *transfer principle* to prevent repeated use. His stamps consisted of a delicate, transparent material with a design printed on it and a layer of adhesive spread over it. If one tried to moisten and remove a stamp that had been stuck on, the design remained completely or largely on the surface. The stamp was then unsuitable for further use because the stamp image was completely or partially destroyed.

Schwaben also wanted to implement a second idea with his stamps. At that time, the so-called stamp transfer had occurred several times with stamp paper. The stamp characters were cut out of used stamp sheets by the malversers and inserted into new sheets so that these looked like unused stamp sheets. *Schwaben* tried to counteract this manipulation in an original way by making the stamps partially transparent. The stamp was to be stuck over part of the writing on the document so that this writing would be visible through the stamps in the places left free by the stamp image. This meant that the stamp was immediately recognizable as used. If one wanted to cut it out together with its backing and insert it into another sheet, the transferred lettering would have to be continued onto the sheet, which made things much more difficult. The reuse of the stamps should therefore be prevented in any case, whether it was to be done with or without leaving it on the original backing paper. It is also worth mentioning that *Schwaben* wanted to make the period of validity clear by printing on the stamps and that he therefore evidently thought of changing the issue more frequently.

As significant as this project was due to its wealth of ideas and the fact that it anticipated many things that had to be rethought and reinvented years later, it was never seriously examined and evaluated. The Finance Minister himself did carry out experiments with the *Swabian* stamps , but nothing more happened than that these stamps were returned to the designer with the warmest recognition of his efforts and the ingenuity he had shown, without his supervisor having any say in the matter.

At that time, the minister was already pursuing - as should be mentioned here in anticipation - an idea of a different kind, which he further developed in cooperation with *Auer* and finally put into practice.

All other stamp projects mentioned were rejected by *Schwarzwald,* who had to comment on them as a speaker, and found them to be “completely useless”.

If one analyses the reasons given, it is clear that the well-known method of “badmouthing” the proposed innovation was used here. The demand for absolute perfection was made against it and the faults inherent in it were eagerly sought out without considering whether these could perhaps still be remedied or whether the innovation, even with its defects, did not represent progress compared to the previous state of affairs with its irremediable disadvantages.

One of the main objections was that the stamps could be removed from the documents and reused. *Schwarzwald* seems to have imagined the use of the stamps as simply being stuck on somewhere on the sheet outside the text; for he himself adds that the situation is different with postage stamps, since here the transfer is prevented by printing with a black stamp. When the proposal was then made in *Silberstein's* project to also obliterate the stamps in this way, this was again described as impractical. The steel stamps would be very expensive; as soon as they were worn out, they would no longer produce clear impressions; and all of the numerous people called upon to assess whether the dues had been paid would have to be provided with impressions of all the obliteration stamps so that they could confirm the authenticity of the over-stamping. The following objection sounds even more far-fetched: Since the law allows a stamped document to be used repeatedly without a new stamp being required each time, the stamp on the document is obviously valid for a long time. If someone were to transfer the used stamp to a new document, he would have provided it with a valid stamp and he could not be required to have another stamp! In contrast to the claimed advantage of a large saving in paper: since previously a whole sheet had to be enclosed with each individual stamp impression, whereas in future a larger number of stamps could be printed on one sheet, it was objected (and obviously without any figures as a precaution) that the paper costs were not a significant expense for the stamp gradient. If this objection was further supplemented by the fact that *in toto* there could be no question of any saving at all, since in future the cost of the paper to be written on would fall on the parties, this was probably overshooting the mark.

because only a saving *for the financial administration* had been suggested, and compared to the undeniable fact that this was the case, it is of no consequence that the innovation could not also work the miracle of producing stamped documents without anyone having to provide the paper. The most compelling objection was that by allowing the parties to use the stamps, there would be no need to pay the fee before *the* document was issued. All of these objections were later summarized in the very general statement that the stamps were completely incompatible with the principles of the fee law and the security of the state treasury.

Finally, of historical interest is the argument put forward against a proposal to introduce revenue stamps for *bills of exchange ,* namely that neither in France nor in England, despite the incomparably greater volume of exchange traffic in those countries, such stamps exist.

These projects and the objections raised against them did have one good thing for the future: they provided a kind of guideline for the aspects that the new institution created would have to take into account. And such a case study was very necessary, since the stamps were, as mentioned at the beginning, an indigenous Austrian creation. When they were introduced, they were taking a step into the unknown, so to speak, and there was no model or example from other countries that they could have based their work on.

III. CHAPTER

THE IMPORTANT PERSONALITIES

The repeated appearance of the stamp idea and the necessity of negotiating the projects presented each time acted like a ferment that would not allow this question to settle. In order to bring it to fruition, however, a number of favorable circumstances were required. The most important of these requirements was that the right people should be present in the relevant positions to take up the idea and bring it to fruition.

This condition was precisely true at that time.

It is quite remarkable how many important men were brought forth in that turbulent time when everything had to be rebuilt after the overthrow of the old conditions, and how outstanding forces came to the fore in almost all important positions. The inevitable shadow of these lights, however, is a very

unmistakable, tenacious antagonism of mediocrities, which had to allow those others to come to the fore, because the seriousness of the times demanded extraordinary achievements, but were tirelessly endeavoring to make difficulties of all kinds for them at every turn.

Philipp Freiherr von Krauß took over the leadership of the financial administration in March 1848. As the waves of the revolutionary movement grew ever higher, he remained as the only member of the government in Vienna.
He represented the state power alone for a long time under the most difficult conditions and held out until order was restored. Equipped with eminent talent and almost astonishing efficiency, he created the essential foundations of our present financial institutions. He was the author of the Penal Code, the Customs and State Monopoly Regulations and the Fees Act, all three of which are still in force today; he organized the financial watchdog and laid the foundations for income taxation; finally, he organized the state debt system and introduced the system of public subscriptions to state loans. It was probably the stubborn opposition of the circles involved, caused by the last-mentioned measure, that was the main reason for his resignation at the end of 1851.

His successor was *Baumgartner,* also an outstanding personality in Austria at the time. After many years as a professor of mathematics and physics, also active in literature in this field and in particular the author of a natural sciences book that went through numerous editions, he then spent a decade at the head of various state manufacturing branches. A keen champion of the metric system of measurement and weight, he also played a major role in the introduction of the electric telegraph. The line of thought conditioned by this past makes it understandable that the technical side of the departmental questions that aroused his interest. So the stamps were a problem of the kind that suited him well and he set about solving it as soon as it came into his field of vision. He deserves *the* credit for having thought through this new institution in every detail and then bringing it to life.

The second most important person to be mentioned among the originators of the stamp system is the director of the court and state printing office, Alois *Ritter Auer von Welsbach .* A “trained” printer from Wels, he began the reformatory work in his field by developing the typometric system.
He continued to pursue this idea, which was extremely important for the printing industry, until he was finally able to set it down in a fully developed form in the Memoranda of the Imperial Academy of Sciences. Appointed to the management of the Court and State Printing Office, he managed to transform the miserable institution with its outdated facilities, which was capable of producing nothing other than the poorly designed state-run

cial credit effects and the state credit effects and the printed matter required by offices, to create an institute of world renown, almost the only one which was able to print scholarly works in all the languages of the world.

Auer's sensational inventions, which were tested in the state institute entrusted to him: the natural printing press, the automatic high-speed press combined with continuous paper (in rolls), then the continuous printing copperplate printing press, but especially the presentation of these innovations and the graphic achievements of the Court and State Printing Office at the world exhibitions that were emerging at the time - starting with the London exhibition (1851), at which the Court and State Printing Office was the only graphic institute to receive the highest award (the Medal of the Grand Council) - brought the director of the institute, in addition to being knighted, numerous other honors and recognitions. The best illustration of this is the fact that *Auer's* death later gave the Ministry of Justice the opportunity to issue a standard regulation on how to proceed with the recording of death certificates if the testator had possessed *foreign* orders.

The invention of the nature print, which occurred at the height of *Auer's* activity , dates from around the same time as the stamp projects mentioned above. *Auer* initially occupied himself with the idea of preparing certain objects (agates, fossils and the like) by etching in such a way that these objects themselves or electroplating copies of them could be used directly as printing blocks to produce colored impressions - particularly with the aim of providing scientific works with images that were as inexpensive as possible but more true to life than was possible with engravings by artists.

However, it was only a few years later that a chance came to a really useful implementation of this idea, which *Auer* also expressed at the Imperial Academy of Sciences (on June 14, 1849). In England, it was then common practice for lace manufacturers to compile their pattern books not from sections of the products themselves, but from lithographically produced drawings of the lace that were as accurate as possible. The Court and State Printing Office was then given the task of producing similar images of the products of the Austrian lace factories for the same purpose. *Auer* had the Court and State Printing Office carry out experiments to mold the lace in gutta-percha, which becomes plastic when heated and then solidifies in the shape given to it. The printing company factor *Andreas Worring* varied this experiment by using soft lead instead of gutta-percha. The section of lace was placed between a polished plate of harder metal (initially copper) and a smoothed lead plate and the whole thing was subjected to strong pressure. This resulted in a surprisingly accurate image of the tip in the lead plate, which reproduced the finest details. The lead plate was then used to make printing plates,

This was done either by stereotyping, in which a plaster cast was first made and then filled with molten metal, or by electroplating, which gave more precise results. This method, which quickly became world famous, was widely used until the invention of photomechanical processes, in which the image is automatically transferred to a printing plate. It had the disadvantage of only being suitable for uniform colouring; if parts of an image were to show different colours, the tricky and unsatisfactory method of rubbing individual parts of the plate with different colours had to be used.

Since a new privilege law had just been published at that time (patent of 15 August 1852, RGBl. No. 184), *Worring,* at *Auer's* instigation, had the new process discovered around the middle of 1852 privileged in the same year (12 October 1852, Z.7698).

At a meeting of the Academy of Sciences on April 7, 1853, chaired by *Baumgartner, Auer* gave a lecture with demonstrations on the new invention, which aroused general interest in it. According to an occasional, not entirely clear statement *by Auer,* he also requested that the patent be released at the highest level. In the magazine “Die Presse” of May 10, 1853, it is reported that *Auer* and *Worring* used the opportunity, when Emperor *Franz Joseph* and the King of Bavaria visited the court and state printing works together and also inspected the samples of the natural printing press, to verbally request that the invention be released. Since the same effect could have been achieved even if a privilege had not been obtained, the intention was evidently to give the matter greater public weight. At that time there had already been two world-famous cases (1837 and 1839) in which important and useful inventions - galvanoplasty in Russia and the daguerreotype in France - were bought by the governments from the inventors and then made available to the public for use. *Auer,* who was personally acquainted with *Daguerre* and the Dorpat professor *Jacobi ,* placed his own invention alongside the discoveries of these two and described it as a worthy counterpart to the other two cases.

Auer prefaced the printed edition of the lecture he gave on April 7, 1853 at the Academy of Sciences with the following somewhat boastful introduction: *“Three* great moments stand out in the cultural history of nations with regard to the press - the invention of writing - Gutenberg's artificial printing form - and the discovery of how *nature itself lends itself to printing .”* Subsequent times did not ratify this self-assessment. The outcome of the campaign to release this invention was not quite what was expected either. The “Wiener Zeitung” of May 3, 1853 published a manuscript in which

the invention of the natural printing press was released for general use because of its importance and general usefulness. At the same time, *Auer* received the Iron Crown Order and the factor *Worring ,* who was expressly named as co-inventor , the Golden Cross of Merit, the latter also receiving a monetary reward of a thousand guilders. There was no mention of a prior release of the invention. Since a waiver can only come from the holder of the privilege and the imperial release of a patented invention was by no means an institution of privilege law, this case, which by the way remained isolated, seemed to be something quite unique. The solution he found, which at first glance seemed strange, was probably not unrelated to the fact that the matter also had some serious problems.

Auer's priority with regard to the idea is clear; however, the impression in lead, which can be traced back to *Worring ,* is such a realization of the basic idea that it could well be considered an invention in itself.

The designation of both as co-inventors therefore seemed to be a way out of the matter that avoided a precise solution to the problem. The release of the invention seems to have been similar. The Court and State Printing Office is not only intended to serve the needs of the administration, but also to be a model institution.

Therefore, improvements in the graphic arts departments fall directly within their remit, and it can be argued that advances made should be regarded as inventions of the institution and not as inventions of individual employees.

However, one cannot say that it is part of the official duties of the latter to make new inventions: even less can it be said that they should have such inventions patented as their own. From this point of view, the acquisition of a personal privilege to print nature was not an entirely impeccable step. The *Auer-Worring* case in particular shows the difficulties with regard to a personal privilege that arise from the regular collaboration of several people in a state institution and from their official relationships with one another. In view of this, the release of the invention of print nature was probably the most appropriate way out. This solution to the Gordian knot then made an incident that *Auer* later recalled not without bitterness seem insignificant: namely, that the Englishman *Bradbury,* to whom *Auer* had most willingly shown all the facilities of the institution and had also demonstrated the new invention, took out a patent for print nature in his own name for England on his return home.

The natural printing process was particularly suitable for depicting leaves, whose extremely fine veins were reproduced in a lifelike manner. In this special application, the natural printing process also played an important role in the production of Austrian stamps for a long time and in this most important of its applications it has

also underwent a suitable transformation (from copperplate printing to letterpress printing). Given the circumstances, there can be no doubt that
It was *Auer* who suggested the use of the newly discovered natural printing on the stamps to be created: however, no positive information on this can be found in the records. In general, only very few and incomplete records have been made regarding the technical genesis of the stamps. Almost everything was agreed verbally between the Finance Minister *Baumgartner* and the State Printing Office Director *Auer .* This type of business dealings can be attributed mainly to the fact that

Baumgartner as president and *Auer* as a member of the Imperial Academy of Sciences, which was the most important focal point of intellectual life in Austria at that time, had other points of contact than those provided by their official relationship. This beneficial form of cooperation between the two creators of the stamps was certainly very useful for the cause itself in developing the new idea. However, in this situation it will never be possible to make completely clear what share each of them has in the jointly achieved result.

CHAPTER IV

THE THREE GENERATIVE NEGOTIATIONS

A. THE TICINO STAMP PAPER FORGERIES

If one traces the documented negotiations that led to the creation of the stamps back to their roots, one finds that *three* different starting points come into consideration, from which a number of intertwined generative actions emanated, to which a fourth negotiation (concerning the newspaper stamp) - the dress rehearsal of the stamp idea, as it were - was added.

The *oldest* of these starting points was the massive occurrence of counterfeit stamp paper in the Lombardy-Venetian kingdoms and the resulting need to consider special measures to protect the currency, after the normal means had proved inadequate. Such counterfeits had occurred repeatedly in these provinces since their incorporation into the monarchy. However, they appeared to be of lesser importance as long as the stamp norms dating from the French period remained in force there, since according to these the highest-value type of dimension - stock stamp paper, which was initially exposed to imitation, was only 1 lira 50 centesimi (since the introduction of the new stamp paper in 1823).

Introduction of the *Lire austriache* 1 Lire 75 Centesimi). However, when the Stamp Duty Act of 27 January 1840 was introduced in Lombardy-Venetia to create legal unity for the whole empire, and higher-value stamp paper classes (up to 60 Lire = 20 fl CM) were created, the counterfeiters' reward increased considerably. Shortly afterwards, rumors began to circulate that stamp paper could be bought under the table for half the face value; it was being manufactured almost in factories in the neighbouring Swiss canton of Ticino and secretly brought across the border by smugglers. It took a long time before the authorities were able to get to the bottom of these rumors. In 1842, they managed to get hold of a batch of such paper. However, the matter initially came to nothing. It took a course that was typical of the pre-March administrative process: in the absence of a specific provision of competence, each of the authorities involved refrained from expressing an opinion as to whether a forgery had even been committed, and the *corpora delicti* were sent back and forth several times until finally everything came to nothing.

The only thing of note from this oldest negotiation is the suggestion expressed by *Baron Schwaben* that the paper, which was rumored to be offered at half price, might actually be genuine, but that it had been adulterated in such a way that the writing on used sheets had been chemically removed, as is said to happen in France. When asked for his expert opinion, Councilor *Prechtl* of the Vienna Polytechnic Institute flatly denied the possibility of such “bleaching”.

After a few years, the occurrence of counterfeit stamp paper had again become so widespread and the authorities had obtained such tangible evidence that legal action was finally taken against several sellers of such forgeries and diplomatic steps were taken with the cantonal government to induce them to take action against the counterfeiters. Relations with this neighboring canton were extremely tense at the time. Not only was this malpractice based there, but there was also lively revolutionary propaganda and, hand in hand with this, no less active smuggling of goods to Lombardy. The matter progressed to the point where the setting up of a military cordon as a coercive measure was being considered. Under this pressure, the cantonal government finally began to pursue the stamp paper counterfeiters as requested, but without the right zeal. House searches at the printer *Francesco Gianelli's* in Locarno and at a paper factory in Mendrisio were unsuccessful. The Viceroy Archduke *Rainer* considered the threat to the state treasury posed by these forgeries to be so great that, in view of the apparent futility of the attempts at repression, he proposed suitable preventive measures. All the stock stamp paper in the country was to be confiscated from those who were using it, with the stamp (intended for the fulfillment stamp)

The stamps were then marked with control stamps and then issued again, so that the smuggled-in false stamp paper in the hands of unauthorized persons would have been easily recognizable by anyone due to the lack of this additional print. After this provisional measure had been implemented, however, the stamp designs were to be changed and it was planned to choose particularly artificial designs for the new stamps to make it more difficult to imitate. These energetic measures were approved in principle by the Court Chamber, but failed due to the behavior of the two cameral magistrates in Milan and Venice. It is quite astonishing what difficulties were raised by these provincial authorities. The whole matter was presented as insignificant and already effectively suppressed, dragged out with endless paperwork and literally talked to death. The plan to introduce new stamp marks progressed to the point where new designs were designed and submitted to the Court Chamber. Both provincial authorities had called in their mint offices to prepare drafts. The drawings by the engraver *Francesco Stiore* from the Zecca in Venice were so simple that it seemed a mistake to try to replace the existing stamps, of which the higher classes, made according to the artistic designs of *Franz Xaver Wurm ,* mentioned above as the inventor of stamping machines , were very difficult to copy, with such primitive symbols. The designs for the stamps to be introduced in Lombardy, on the other hand, which were made by the head engraver *Luigi Cossa* from the Zecca in Milan, were of a finer taste and conceived in an artistic manner. However, it may have been due to the author's profession and his lack of experience with the needs of the stamp industry that these drawings might have been suitable for coin minting, but did not correspond to the somewhat more robust technique of stamp signatures. A report by Professor *Georg Altmütter* from the Vienna Polytechnic Institute also expressed this view.

The case was brought before the Court Chamber on 28 February 1848.
This date alone should be enough to make it understandable that the matter remained unfinished. The revolution, the dissolution of the Court Chamber, the establishment of the Ministry of Finance and everything connected with it delayed further investigation of the matter until November 1851, when it was resumed. The latter was prompted by the fact that in that year a new and this time more successful action was taken against the continued production of counterfeit stamp paper in the canton of Ticino. The turmoil of the intervening period had meant that the state police, with their apparatus, their greater power and their more extensive means, had now drawn the Lombard-Venetian kingdom more intensively into their sphere of influence. They were now able to do more with regard to these counterfeits than the financial authorities had been able to.

A confidante, who was well-equipped with funds, contacted *Francesco Gianelli* in Ticino , who had meanwhile been arrested in Milan in 1849 for stamp forgery but had escaped from custody, and acquired 1,207 sheets of counterfeit stamps of various categories from him. As it also emerged that the counterfeiters had extended their activities to the imitation of banknotes, a more effective approach was taken. They succeeded in recruiting two Swiss officials in Lugano.

They intervened energetically and discovered considerable stocks of stamped paper in Lugano itself, where *Gianelli* had set up a formal counterfeiting point, and in Bellinzona the counterfeiting workshop, where devices for counterfeiting banknotes were also found. *Francesco Gianelli* managed to escape and several accomplices were arrested. A number of participants were also arrested in Lombardy.

B. THE MERGER OF THE CENTRAL STAMP OFFICE WITH THE COURT AND STATE PRINTING OFFICE

As already mentioned, the first news of the renewed appearance of the false stamp papers manufactured in Switzerland prompted the resumption of the dormant negotiations on the change of the stamp marks in November 1851.

At the same time, a *second* matter, which had also been pending for two years, was tackled again. In 1847, the incorporation of the stamp offices into the concrete status of the executive tax offices had been approved. As there was no hurry to implement this, two employees of the Vienna Central Stamp Office came forward in 1849 and asked for their incorporation to be accelerated. However, as the fee reform seemed imminent at the time and it was to be expected that it would have a repercussion on the stamp offices, the Court Chamber did not want to take any organizational measures at the last minute. A so-called “fast track” was therefore made and an expert opinion was requested from *Auer* . The reason given was that *Baumgartner* (who was still head of section at the time) had suggested on an unspecified occasion that the Central Stamp Office should be merged with the Court and State Printing Office; The same idea had been expressed earlier by some members of the Vienna Cameral Falls Administration: when and where is not said.

The idea of this merger was prompted by the relationship between the two companies: it was reasonable to assume that the State Printing Office could easily take care of printing the paper sheets with the stamp characters and that, in addition, two essential advantages could be achieved: the typographically trained printing staff could produce

better impressions than from the purely manual routine of the stampers; in addition, however, the connection of stamp production to the steam operation already existing in both the court and state printing works should also have a cheaper effect. This printing works, which had only 45 workers and two high-speed presses in addition to a few hand presses when *Auer* took office in 1841, experienced rapid expansion, particularly since the revolution; in 1849 it already had 400 workers and 17 high-speed presses. The printing of the newly issued debt titles, but especially the Imperial Law Gazette, which appeared in 70,000 copies and in ten languages (the other language editions always repeated the German text and thus became veritable leviathans in size), had brought about this expansion. When the steam drive was also installed, the Franciscan monastery building in Singerstrasse could only barely cope with the need to include all the courtyard rooms. *Auer* referred to this lack of space in his somewhat convoluted report. He confirmed that the use of steam power would undoubtedly be economical and that the production of stamp paper according to artistic drawings and using a different printing method than previously used could provide more effective protection against imitations. However, it would be quite impossible to find the necessary space for this branch of service in the institution's building.

This report *by Auer,* as well as the document on the new stamp designs to be introduced in Lombardy-Venetia, remained pending for two years. In November 1851, following news of the recent occurrence of Swiss forgeries, a resolution summarizing both negotiations was issued to *Auer .* With regard to the lack of space, it was stated that this could be easily remedied in some way and could not constitute an obstacle to an appropriate measure. With regard to the stamp marks, *Auer* was invited to have new artistic designs designed for the stock stamp paper, the imitation of which would be associated with the greatest possible difficulty. The intention was expressed to have this change implemented not only in Lombardy-Venetia, but also in the other provinces, including Hungary and its neighboring countries, and to introduce the same stamp marks everywhere. Only the value should be special for this latter region - because of the lira currency existing in the Lombard-Venetian kingdoms - and should be denominated in lire and centesimi (instead of guilders and kreuzers).

It is difficult to ignore the fact that the intention to redesign the stamps *for the whole empire,* which is emerging here for the first time , does not seem to be sufficiently motivated by the forgeries that have been identified. Even though these forgeries may have reached a not inconsiderable extent, they only ever affected Lombard-Venetian stamp paper and therefore only a relatively small part of the entire national territory was taken into account, since in the old Austrian provinces forgeries were not at all

This fact is not highlighted with the necessary clarity in the recorded negotiations; on the contrary, as a rule, people simply speak of forgeries of the "Imperial and Royal Austrian stamp paper", so that it is almost difficult to establish that in reality only the specific stamp paper of the Italian provinces was ever guarded. One cannot escape the impression that this was a *deliberate* ambiguity and that the appearance was deliberately left as if it was a matter of damage and endangerment of the stamp system in general. The unspoken intention was probably to make a complete reform of the stamp symbols appear necessary in order to eliminate the last remaining provincial peculiarities in the field of stamping and to introduce general uniformity. This obviously corresponded to the Greater Austrian tendencies that had reached their peak at that time. The already realized material legal unity on the basis of the stamp and fee system should now also be followed by the uniformity in the external appearance of the stamp marks.

C. NEW PRINCIPLES OF STAMP DRAWINGS

The intention, announced to Councillor *Auer* by the Ministry of Finance, to generally introduce new stamp marks was prompted not only by the political tendency indicated above, but also by a *third* negotiation which had been pending for some time.

When the drafting of the new fee law had progressed so far that it was already clear which new stamp classes would be introduced, and when it had already been decided in principle that the fee law would extend its effect to the countries of the Hungarian crown, the Finance Minister *Krauss* held discussions at the end of 1849 on the necessary purchases of stamp machines and seals. At these discussions, the head of the section, *Baumgartner,* who was in charge, expressed remarkable views on the technology of stamp symbols. Since this was the last phase of the stamp paper system in Austria and in a sense represented the sum of many years of experience, a few words should be devoted to this subject.

The stamp gap in the German-Austrian provinces was mainly determined by the (already mentioned above in the *Swabian* stamp project)
Danger of so-called stamp transfer. The malversants cut out high-quality stamp characters from used sheets and inserted them into genuine stamp sheets of lower categories, which were completely unused or only filled out to the extent that their exchange still seemed permissible, after they had extracted the printed

They were able to do this so skilfully that it could only be discovered with the greatest attention. For this operation to be successful, the impression to be inserted had to be larger than the hole in the sheet of paper to be used, even if only slightly; and it was also beneficial if the stamp marks were bordered by smooth, straight or rounded edges. With regard to the size of the stamp marks, the older Austrian stamp system was based on the principle that was beneficial to forgers: the higher value of a stamp mark should also be expressed in its larger size. The 1818 issue brought stamps of exactly the same diameter. Since all of these stamps (except for three) were bordered by fairly thick circular lines, the transfer of the stamp was still easy. The stamp marks of the 1836 issue (based on designs by the illustrator *Rauschenfels von Steinberg),* which remained in use until 1854, were already of various sizes and designs and mostly jagged on the outer edge. The reduction in diameter with the increasing stamp value, postulated to protect against stamp transfer, was partially implemented - unfortunately only for the Kreuzer values. It therefore seems that the different design of the individual categories in this issue was less about making cutting out more difficult and preventing transfer than about making the stamp marks easy to distinguish. Experience soon showed that *Rauschenfels's* drawings were not able to prevent malversations. In a single case, discovered in 1839, where only those sheets were found that had been handed over for exchange, but not those that had been secretly sold and then used by the parties, the damage amounted to more than 10,000 fl. *Franz Xaver Wurm,* who was consulted on this occasion, suggested two “new principles” to prevent future abuses, in view of the fact that the majority of the stamps transferred had a round or slightly protruding edge, which, for the sake of their originality, are quoted here verbatim:

“ a) The circle or *circulus* is the most regular figure in geometry, but also the one which, precisely because of its perfection and closed boundaries, can be copied with the greatest accuracy and can be easily transferred either by printing or cutting. The more a drawing deviates from this regularity of these uniformly flowing boundaries and ends in individual fine characters which have no connection at the outer boundaries, the more difficult it is to copy it, and a transfer by cutting almost impossible.”

“b) It will be difficult to find two people with exactly the same facial features among 100,000 people. A result which is difficult even for the forces of nature to achieve is probably beyond the reach of human skill.

remain. Therefore it would seem unmistakably appropriate to mark the lines of the stamp drawing as much as possible by facial features."

Based on these ideas, *Wurm* then made designs for some of the new stamp classes created in 1840, and these were accepted for both the German and Italian provinces. The drawings are artistic interweavings of leaves, arabesques and lines, in which, on closer inspection, numerous profiles of human faces can be recognized. One cannot help but think of the spooky fantasy of *ETA Hoffmann ,* and one would hardly be wrong in assuming that his style had an influence.

Wurm had a phenomenal virtuosity in drawing facial profiles. Every stroke, every line he makes, almost involuntarily forms a clear profile, which often even has a characteristic expression. This wealth of his creative power is particularly evident in the original drawings; in the execution by the engraver, everything became rougher and clumsier and a stamp impression hardly gives a proper idea of the charming designs.

It is not necessary to emphasize that the protection against forgery, which lies in the application of faces because our eyes perceive even the slightest deviation from the usual appearance as a changed facial expression, is a well-known matter, particularly in the field of coinage. In the field of printed stamps, however, the engineer *Wurm* should be given priority with regard to this protective measure based on the memory of physiognomy.

While the new stamps offered effective protection against imitation through their "facial features masked with arabesques or leaves", the fact that their external contour was not formed by a regular, uninterrupted line that smoothly returned to itself, but consisted entirely of points and even of individual looped and outward-running lines reminiscent of flower tendrils, as well as the fact that the value legend was placed completely outside the design, ensured fairly reliably against cutting out and transferring.

Wurm set a precedent in the stamping business. At the aforementioned meeting in December 1849, drawings were available that had been made by the court engraver *Josef Radnitzky . A* series of these designs were in *Wurm's* taste . The drawings consisted of leaf ornaments of perfect beauty, in which, upon closer inspection, one can see individual facial profiles, albeit less frequently than in *Wurm's* stamps, and at the same time, their placement was rather unmotivated and forced. This series was also similar to *Wurm's* drawings in that the value legend was placed completely free-standing outside the drawing. From the fact that *Radnitzky's* designs concerned precisely those values for which *Rauschenfels'* drawings were used in 1840,

the new *Wurm* stamps had been retained, it is clear that at some point after 1840 the intention must have existed to design all stamp characters according to *Wurm's* ideas.

A second series of drafts *by Radnitzky* was prepared especially for the negotiations held in December 1849 and concerned those classes of stamps which were to be newly created by the fee law for the German and Italian provinces (for the latter in the Austrian lira currency). It is to be assumed that *Radnitzky* had received some suggestions for these from *Baumgartner ,* which he tried to follow.

With regard to the first series, *Baumgartner* condemned the free-standing value designations at the hearing and considered it advisable to move them into the design itself, in rasterized fields. The designs of the second series already met this postulate insofar as all legends were placed within the stamp designs, in special fields or banners, some of which also appear rasterized with fine parallel lines.

Baumgartner's view cannot be accepted unconditionally and in all cases. The free-standing value legends make it more difficult for any forger to transfer the stamp as long as he decides to cut out the words at the same time. However, if he leaves them on the stamp sheet and has typographical aids at his disposal - which will not be the case - then it will not be very difficult to print a new legend on top of the transferred stamp.

Another requirement that *Baumgartner* described as very important: that the stamp marks should end in points and jagged edges, was met by all the designs available at the time. However, this was not at all the case with regard to the point he emphasized most, that the diameter of the design should become smaller the higher the value of the stamp mark. *Radnitzky's* drawings were almost all of the same diameter; the design for the 1kr *(5 centesimi)* stamp was even noticeably smaller. *Baumgartner* does not seem to have thought much of the inclusion of human faces in the stamp drawings ; he is silent on this, and such faces are completely absent from the second series of *Radnitzky's* designs.

Before *Baumgartner* handed over the report he had written on this consultation to the Finance Minister, he added the following remarks: "The seals can be cut into wood more quickly and at the lowest cost and then reproduced by electroplating. That is why I believe that this method of production should be recommended. But this is not all that is needed, since a system must be introduced into the nature of stamp production. The transfer of the production of stock stamps to the State Printing Office and the use of high-speed typographic presses are essential measures for a better state of affairs."

The Finance Minister approved these remarks

and ordered the submission of drafts to be completed in accordance with these. However, as he himself made a short selection from *Radnitzky's* drafts and then ordered the necessary seals, among other exhibits, without modifying the drawings, the minister's order remained unfulfilled until further notice and the approval in principle of *Baumgartner's* ideas was sufficient for the time being.

V. KAPITEL

AUERS PROPOSALS

When *Baumgartner* became Finance Minister on February 27, 1851, all of the above-mentioned matters - the remedy against stamp forgeries, the regulation of the status of the Central Stamp Office and its merger with the Court and State Printing Office, and finally the question of the most suitable design of the stamp marks - were still pending. *Auer* now set about making the statement he had been asked to make about new stamp designs for the whole empire and about the intended transfer of stamp production to the State Printing Office, and presented his detailed report on January 24, 1852. In it, he expressed the view that the desired security against imitation would not be greatly helped if one were to restrict oneself to simply choosing new artistic patterns for the stamp marks, but otherwise leave everything as it was. A different graphic production method would have to be chosen. Since such a process would necessarily cost more than the previous production process, this would constitute an obstacle to the reform, especially when the increased price of paper is taken into account, since the state administration could not easily sell the lowest category of stamp paper at cost at 3kr, which already costs almost 1kr to buy. He saw a solution to the problem of avoiding the higher costs and yet still producing the stamps with greater skill in the idea of *stamping, which was striking him.* Since 200 stamps could easily be printed on one sheet, the paper costs would be greatly reduced.

There would also be a further big saving, as almost all stamp offices could be closed. In terms of security against forgery, the stamps would be fully adequate if they were artistically designed and produced using “double printing”. Even the postage stamps, which are for smaller amounts and therefore do not require any significant production costs, would have proved their worth despite the almost hasty production and no actual forgeries would have resulted.

To explain how he imagined the technical equipment, *Auer*
Sample prints of a drawing he had commissioned.

The circular drawing contained two architecturally designed inscription fields arranged one above the other, against which (heraldically) a putto with a law book leaned on the right and a putto with a sword on the left. Here we may make the following note. Whether it is coincidence or a play on the part of the engraver: the tail of the clothing fluttering around the middle of the body of the latter putto clearly ends with a skull-like face, but that of the other putto has a physiognomy similar to that of the well-known *rè galantuomo ,* as can easily be seen if the drawing is turned over so that the legend runs from bottom to top.

In his report, *Auer* speaks highly of the artistic perfection of this design and expects it to make forgery significantly more difficult. What *Auer* calls double printing should have the same effect. The ornamental drawing of the pattern is produced in copperplate printing; the text included in it, however, is printed in letters. This combination of copperplate engraving and letterpress printing would make secret imitation very difficult, because the engraver, lithographer or engraver rarely has a printing press at his disposal, and vice versa. Artists from these two different branches of art would have to work together to produce a forgery, which is not so easy to do. This design could be used for all denominations, in a smaller form for lower denominations, but in an arbitrarily enlarged form for higher denominations. If it were to be used to produce stamps, “a jagged cutout” would have to be used “so that the many angular extensions are stuck more firmly in place to prevent or at least make it more difficult to remove and use twice; In this case, the round shape would also be preferable to the square shape because it is more difficult to cut out.” It is not entirely clear what *Auer* meant by this sentence. He probably imagined the stamps to be similar in shape to the seal stamps that are attached to the back of envelopes: these have a round shape, but at the same time also have convex or concave points on the edge. In a later document from 1864, it is alluded to the fact that the edge points, which were subsequently concave, were seen as a means of preventing repeated use when the stamps were introduced. In the case of stamps with cut edges - as the first stamps had - the lettering could be deliberately written over the white edge with only their outermost tips and these lines could then be narrowed down.

***Auer's* suggestion for stamp paper or stamps.**

cutting the edges. *Auer* is certainly not referring to this possibility here, because he explicitly only speaks of the difficulty of detachment due to the firmly adhering spouts.

Auer did not consider the use of colourless relief printing (“dry embossing”) to be advisable for stamps, because it would not be difficult for any engraver to re-engrave and any of the common seal presses would be suitable for producing relief printing; the embossing would also lose clarity if the stamps were moistened on the back during gluing and gluing. This comment had two aspects. On the one hand, it was intended to explain why the draft submitted did not contain relief printing, while such printing had been used for stamp paper stamps since 1802 and was also planned for the drafts under discussion by the mints of Milan and Venice; on the other hand, however, it was aimed at the above-mentioned *Swabian* stamp project , which *Auer* had highlighted as a shortcoming in an expert opinion submitted to the Ministry of Trade that it was easy to imitate. *Swabian,* for his part, had taken this idea from the stamp industry with which he was very familiar. In the latter case, however, relief printing had played an important role in preventing any attempts at malfeasance by the stamp authorities. From the parts of the stamp signets that had to be inked to produce the black print, it was easy to get sufficiently clean impressions without the stamp machine's counter working, by carefully pressing a sheet onto the inked signet. However, strong pressure was needed to produce the relief: if you pressed harder onto the signet to get it, the counter would go wrong and the stamper would have to pay for an impression.

As mentioned, *Auer* also recommended the drawing he had submitted in the event that the Ministry of Finance did not decide to accept the stamp system. However, he stressed that copperplate printing presses would be necessary in order to produce impressions based on this drawing. If each sheet were to be printed with only *one* stamp, the demand could only be met slowly and at considerable expense, and an increase in the number of presses in the State Printing Office and an expansion of the offices would be unavoidable; on the other hand, the Court and State Printing Office could easily take over the *production of stamps* with its existing equipment. However, if one did not want to stick with stamp paper alone, but continue to produce it with the existing stamp machines, he would suggest suitable drawings for new stamps.

Regarding the sample enclosed with *Auer's* report , it could not be determined with any certainty who had created the draft and who had engraved it in copper. There is nothing about this in the files. Regarding the time when this drawing was made, the most obvious assumption is that *Auer* placed the relevant orders.

when he received instructions on November 18, 1851 to make suggestions regarding new, difficult-to-imitate stamps. However, this assumption is contradicted by the fact that a much *earlier* date, namely December 28, 1849, is shown on the stamp. This date could also have been chosen arbitrarily. But there is another determining factor here. The text in this drawing: “Every document or document requiring a stamp must be written on paper bearing the legal stamp immediately upon issuance” corresponds word for word to Section 92 of the Stamp Duty Act of 27 January 1840, while the corresponding Section 21 of the Fees Act of 9 February 1850 has slightly changed the wording: “The basic principle is that every document or document requiring a stamp must be written on paper bearing the legal stamp immediately upon issuance.” If the stamp in question had been made between 18 November 1851 and 24 January 1852, the text of the new law would undoubtedly have been used as the basis for the legend.

The choice of the older text makes it likely that the date given in the newly produced stamp (28 December 1849) actually indicates the time of production. Furthermore, since the engraving of the image obviously had to have taken place before the selection and composition of the text (produced by letterpress) and required a corresponding amount of time, one can conclude that as soon as *Auer* received the order of 6 July 1849 to comment on the merger of the Central Stamp Office and the Court and State Printing Office, he prudently thought immediately about how the stamp could be printed in his institution and that he had a drawing and engraving prepared just in case. This stamp drawing was therefore initially only intended for stamp paper.

The idea of using it to produce stamps is therefore of a later date and should be placed at the end of 1851. It cannot be said with certainty whether *Auer* was aware that the stamp idea had already been put forward by several parties at that time. The probability is that he knew nothing about it and that he too came up with this idea, which was in the air at the time, quite independently.

WE. CHAPTER

THE FIRST BRAND TESTS

Auer’s suggestion regarding the stamps was taken into account when completing his The report was rejected by the Ministry of Finance, with the above-mentioned sharpest formulation that the stamps were inconsistent with the basic principles of

Fees Act and the security of the state treasury. This version was probably chosen because it was the first relevant act of principle that was submitted to the new Finance Minister *Baugartner* for approval. The director of the Court and State Printing Office was informed in the relevant decree that the retention of the stamp paper was to be regarded as a decided matter, and he was again asked to propose suitable new stamp designs for the stock stamp paper to be produced.

Auer did not comply with this decree, dated February 9, 1852 , until it was implemented on July 14, 1852. In his report of July 28, 1852, he again emphasized the advantages of the stamp system, but then proposed that the stamp mark already presented with copper and type printing should be accepted for stamp paper from 1 fl upwards, while the stamp machines should be retained for the lower categories under 1 fl, since the production costs using copper and letterpress presses were ten times higher than before, which these small stamp classes could not bear. After the amounts for the individual stamp categories had been announced, he would have the necessary drawings made.

The fair copy of this report is in the files of the Ministry of Finance, but does not bear any official exhibit marking. On the outside, *Baumgartner* has written in pencil: "NB. H. Regierungsrath *v. Auer* for consultation." This order, issued at the end of July 1852, marks the time when the minister took further control of the matter into his own hands. It is likely that this was the time when the decision to introduce stamps was made and a rough idea of their nature was developed. This is consistent with the above-mentioned fact that in August 1852 *Auer ,* on the instructions of the Minister of Finance, asked *Baron von Schwaben* to resume his experiments. What is extremely strange about the document just mentioned is not only the fact that it was not presented, but also the fact that a later document shows that the minister did not inform the relevant department of the receipt of this report, so that half a year later (on December 24, 1852) the department sent a new request to Auer. The minister negotiated, discussed and decided everything with *Auer personally regarding the technical design of the stamps.* There is therefore no documented record of these events. The files only contain a short reply *from Auer* (dated January 3, 1853) to the last-mentioned request, in which he states that he had already submitted his report, but that the finance minister had reserved the right to deal with it and then returned it to him "with several verbal instructions relating to the implementation of this matter.

However, these oral instructions will probably take some time to resolve."
Then there is a short, also unexhibited relation *of Auer* to the

Minister (dated February 6, 1853), in which he mentions the abrupt postponement of his report of July 28, 1852 and an order given to him on this occasion - thus evidently verbally during the consultation ordered by the Minister - to present new samples of stamps. These new stamps were *made according to the latest information from the Finance Minister* and had already been sent to him on February 4, 1853. In this connection, *Auer* also mentions a statement by the Minister that he only intends to introduce the stamps partially and gradually alongside the stamp paper.

The sample stamps mentioned in *Auer's* report , which represent the oldest official embodiment of the stamp idea, have been preserved. This was because *Baumgartner* considered them so perfect that he considered their actual implementation in this form to be possible without any problems and attached them as an appendix to his proposal to the Emperor to replace stamp paper with stamps. This appendix was then returned to the Ministry of Finance with the Most High Resolution on the Minister's "most humble presentation" and this sheet with the nineteen stamps glued to it remains in its files.

These stamp samples provide information about many things that are not mentioned in the files. The design that *Auer* recommended in the report of January 24, 1852 for general use for stamps and possibly also for stamp paper also appears there, namely for the 20 fl stamp, but without a legend. At the same time, however, there are also eighteen other circular drawings, also made in copperplate engraving, for the other stamp classes. Each stamp is different from the others in terms of the design.

Contrary to the principles adopted for stamp paper, the size of the stamp characters is not inappropriately proportionate to the value presented, but generally increases with it. In the case of stamps where the above-mentioned danger of cutting out was no longer a serious consideration, this increase in the size of the image with the value was quite harmless and could therefore be chosen as a natural and clear gradation.

The design of the smallest stamp (3kr CM) has a diameter of 8¾ lines Viennese measure; and that of the largest stamp (20 fl CM) has a diameter of 1 inch 4½ lines. The sizes of the remaining seventeen stamp images lie between these limits. The difference in size from one to the other was by no means always the same. The 4 fl stamp had a diameter of just 1 inch.

The drawings of the newly added eighteen stamp samples are all of the same character and - it can be said without further ado - just as excellent as the design of the 20 fl drawing.

Regarding these eighteen drawings, there is no information in the *files of that time.* Mention about which artist designed them and

which engraver had engraved them. Oral tradition at the Court and State Printing Office names *Leander Ruß* as the author of the drawings. This is supported first of all by the fact that he was in a “casual relationship”. In *Auer's* lectures on the activities of the institute at the London World Exhibition, published by the Court and State Printing Office in 1853, *Leander Ruß* is named alone and in the most honorable way as the draftsman working for the institute. The relevant passage reads: “When I consider what the ingenious and inexhaustible artist *Leander Ruß* drew for the State Printing Office alone in the space of four years for woodcuts and engravings? The engravers *Axmann, Kotterba, Beyer, Leipold, Schindler* and the promising *Frommböck,* who unfortunately died too early, executed his drawings with love and devotion.” Valuable evidence that *Leander Ruß* is actually the author of the stamp drawings in question is provided by an illustration included in the above-mentioned publication, which is signed by *Leander Ruß* as the artist. In particular, reference must be made to the double-headed eagles that are included in the stamp marks and also in this illustration: it is entirely *Ruß* 's style in how he hangs this eagle into the drawing, as it were, and it is also the double-headed eagle that can also be found in his other works with the heraldic error that the heads do not have their tongues knocked out. The putti that appear in most of the drawings also point to *Ruß .* Putti also appear in the 20 fl stamp, but the double-headed eagle in this drawing differs noticeably from the eagles in the other eighteen stamps. Above all, it is not hung in the manner that is typical for *Ruß ,* but enclosed in a white medallion. But then there are the following essential differences: the sceptre is clearly drawn next to the imperial sword and is moved to the edge of the wing with it; the collar of the Golden Fleece around the shield is missing; finally, this shield has a different shape and the red parts of the shield are indicated by crossed horizontal and vertical lines, which, as is well known, means a completely different tincture in heraldry (not red, but black). Nevertheless, it is still possible and even probable that this drawing also came from *Leander Ruß .* The inclusion of the eagle in a medallion may also have been caused by the fact that this drawing was originally intended for stamp paper. The double-headed eagle was included in this drawing in the first place because it had traditionally played an important role as a central piece *in relief printing* on stamp paper. It could therefore easily have been considered appropriate for the first drawing by *Ruß ,* which was also initially intended for stamp paper, to attach it in a more traditional way.

Regarding the other differences in the eagles, it should be noted that the 20 fl stamp, as the visual evidence shows, was undoubtedly engraved by a different hand.

than the other eighteen stamps. This engraver could also have made significant changes to *Leander Ruß* 's eagle drawing.

A much later date, namely from 1876, was found in the files of the Court and State Printing Office, which sheds some light on the aforementioned questions of the authorship of the oldest stamp designs and their engraving. Caution is generally advised with regard to such official information that appears more than twenty years later, as errors of memory often occur. The note pointing to *Ruß* is, however, so detailed that it must be recognized as authentic. It reads: “According to the receipt of the painter *Leander Ruß* dated September 28, 1852 on account of the kk

Ministry of Finance for 10 original drawings for the stamps 200 fl; according to the receipt of the painter *Leander Ruß* dated 28 October 1852 on account of the kk
Ministry of Finance for eight drawings for the new stamps 200 fl.” What is particularly trustworthy about this information is the mention of 18 drawings; a note written down from memory would most likely have mentioned 19 drawings. The oldest drawing, however, must have been paid for much earlier, around the autumn of 1849. In the same document there is also a passage referring to the engraver: “To *C.*

Kotterba on June 24, 1853 for 10 stamps at fl 35...350 fl.” This does not, of course, exclude the possibility that the remaining eight engravings were not also made by *Kotterba .* The similar character of the engraving suggests this.
The 20 fl stamp, however, is, as mentioned above, in all probability attributable to a different engraver.

A detailed description of the 19 designs mentioned above would probably take us too far, as they are all different from each other. In general, it can be said that ornamental depictions predominate in the stamps of the kreuzer categories, while figurative depictions predominate in those of the guilder categories. The double-headed eagle appears at least once in all of the designs; the lower values also contain heads, the higher values contain whole figures, mostly putti. In the majority of the designs, a certain division of the printed field can be seen. In the 20 fl stamp, this was originally planned for the value and a larger text legend. In the other stamps, however, the intention was probably to separate the information on the value and the currency (conventional coin).

The idea that every stamp value should have its own special design was an idea that had developed as the fruit of mature experience in the field of stamp paper and was now easily transferred to the emerging stamp industry. The graphic representations that changed from one value to another were necessary for the easy differentiation of the individual stamps on stamp paper, because everything else (namely paper and printing ink) remained the same. Since the latter was also the case with the first

The large number of different stamp designs was considered to be a useful feature.

The capital of thought and art contained in these 19 drawings was enough to sustain the stamp industry for more than twenty years, since all the subsequent changes to the stamps up to 1875, which were not insignificant in number, were always drawn from the same fund, with one single exception - the single-cross stamp from 1864, which should be mentioned in its place - by adapting and using the same drawings again and again. During this entire time, the gradient was effectively protected against imitation by the artistic execution of the drawings and engravings. For in the extremely long period of use of these stamps, not a single case of forgery has come to light.

However, in a report *from Auer* dated February 24, 1858 to the Finance Minister *Baron Bruck,* it is mentioned that since the introduction of the stamps, 890 of them had been repeatedly used “and 9 were found to be counterfeit”. Since the Finance Ministry always pursued counterfeiting of the stamps with the greatest vigor and there is absolutely no further information about counterfeiting of the stamps from that time, it must be assumed that *Auer* meant something else here. He may have confused “counterfeiting” and “falsifying”, as was often the case at the time and much later in the files. Otherwise it would be incomprehensible how, in the same proceedings for which the above-mentioned report was intended, at the meeting of May 19, 1858, in which the various opinions on the stamps clashed quite sharply, he was able to state without contradiction that “the identical imitation of the stamps is in no way possible due to the way in which they are produced”.

It should also be mentioned here that the Vienna Finance Directorate, which as the superior authority of the Central Stamp Wear Magazine for the whole of Austria was in a position to be well informed, expressly emphasized in 1862 that no forgeries (produced by printing) had occurred up to that point. The Court and State Printing Office also testified to this in two reports from January and August 1863 and finally the Ministry of Finance itself in 1865.

In the last few months of the period during which the *Rußß-Kotterba* stamps were in use, the State Printing Office had the opportunity to speak out on this subject again in 1874. Based on a confirmation from the authorities entrusted with the stamp investigation that they had indeed encountered alterations to the amounts of value contained on the stamps, but never “an imitation of the stamps produced in the State Printing Office, achieved by whatever technical or chemical means”, the printing office put it on record that

ifications (actual forgeries) of Austrian stamps had not been made known to the State Printing Office.

With regard to counterfeit stamps (imitations) - in contrast to the falsification of genuine stamps - it should be emphasized that here, in terms of their importance, on the one hand, tracings and on the other hand, imitations in a reproduction process (including photography) must be distinguished, since the former represent a far lesser danger to the state treasury, because only one individual piece is ever produced at the expense of a very extraordinary and therefore extremely rare craftsmanship.

The stamp samples that *Baumgartner* attached to his most humble presentation and that are preserved in the files show various stages of execution. The eleven drawings of the higher values from 2 fl upwards simply have the amount they should be worth when completed marked in pencil. The eight lower classes, on the other hand, already have the value designation made clear by means of copperplate printing. The 45kr piece shows a remarkable attempt to use Gothic script. The 3kr and 30kr pieces have smaller script, the others have larger script. Around each of these symbols is an *engraved* legend: "The colored extension must be overwritten or overstamped in accordance with the regulations" and the number 185 - evidently intended to be added to 1853 or 1854, thus an echo of the date on the 20 fl stamp *per extensum .*

The fact that (if we ignore the 20 fl stamp) ten stamps were printed in a half-finished state, while the value and marginal legends had already been engraved on eight stamps, could be linked to the above-mentioned mention that on June 24, 1853, 350 fl was paid to *C. Kotterba* for ten stamps, and this mention could be related to the ten drawings without a legend. The engraving of the eight stamps for the lower classes up to and including 2 fl would therefore belong to an earlier time.

The circular shape captured by the 18 drawings that were already designed for the direct purpose of stamps shows how deeply and inseparably the concepts of stamp mark and circularity were linked in the imagination. In reality, however, there was no necessary nexus, since the circular shape only came about by chance in 1802 because people wanted to give the supply and fulfillment stamps a different external design, and chose the round shape for the former and the square shape for the latter. It was a long time before people realized (from 1864 onwards) that the stamps could easily have a different design and that a square design corresponded better to the necessarily square shape of the stamp sheets and was therefore actually the only appropriate design.

Was the circular shape of the drawings, which originated from stamp paper, still a Object that is only from the artistic and aesthetic point of view

points, the above-mentioned gradation of the diameter of the designs, which also belonged to the idea of the paper stamp, had very important practical consequences, since it hindered the manufacture and distribution of the stamps of different sizes for the individual values and increased the necessary expenditure. It took some time before this was clear, but then (1875), as is usually the case, the other extreme was reached, namely excessive uniformity.

The most striking thing about the 19 sample stamps mentioned is that each of the circular stamp marks, printed in black, has an extension at the bottom in the shape of a piece of colored paper. This green extension represents a leaf reproduced using *natural printing* (intaglio printing), and the shape and veining is different for each stamp. From a later comment by Auer, it can be seen that this method of production was intended to protect against counterfeiting, and that the aim was to go as far as possible by choosing various *exotic* tree leaves. A forger would not only have had to use natural printing, but would even have had to obtain identical exotic leaves in order to produce an approximately similar product. It seems, incidentally, that the director of the state printing works made a memory error here. Some of these leaf appendages are very reminiscent of native plants. A botanical identification of the leaf veins by Prague university professor Dr. *Günter Ritter Beck von Mannagetta and Lerchenau* found, as far as some of these leaf fractions allowed a reasonably certain conclusion, that oak, echinacea, ivy, nightshade, barkthorn and daphne were represented here.

To give an idea of the time frame, the production of these stamp samples took place in the approximately six-month period from the end of July 1852, when *Auer* 's report was put on hold by the Finance Minister, to February 4, 1853, when the completed samples were handed over to the Minister. At this time, the stamp project took on its first form, which was not very practical for use, but attractive in terms of its appearance. Since *Leander Ruß* received the fee for the drawings in two repetitions (on September 28 and October 28, 1852), he must have submitted ten drawings in September and eight drawings in October. The engraving, which was started immediately, was completed in January 1853 in terms of the graphic part; the legends had already been engraved on eight drawings. Then the printing blocks for the various leaf appendices were made and printing samples were produced, all before February 4, 1853.

As already mentioned, there is no official information about the share each of the two co-creators of the stamps had in the project in the form in which it was first embodied. Only a single remark *by Auer* (in his report of

The fact that the Minister wrote to him (on 6 February 1853) that “the stamp samples were made according to His Excellency’s latest instructions” allows us to conclude, in conjunction with the whole situation, that the idea of adding a further component to the stamp marks, which would have to be subjected to a cancellation procedure when the stamps were used, came from *Baumgartner ; Auer ,* on the other hand, probably had the idea of printing this extension in order to protect it against the removal of the cancellation marks, and then also the idea of using the then completely new invention of natural printing in order to protect the stamps against imitations even more effectively than the artistic copper printing of the stamp images was already able to do.

Nothing was changed on the technical side of the project during 1853. The minister now occupied himself with the normative design of his idea.

VII. CHAPTER

INCIDENCE NEGOTIATION: INTRODUCTION OF A NEWSPAPER STAMP

In the intricate web of events that brought about the introduction of the stamps, another new element now appears which - although there is no direct connection with the actual stamps - cannot be left unmentioned here, because it was the first practical realization of the stamp idea in a limited area and the success of this experiment undoubtedly played a decisive role in the later far-reaching decisions regarding general stamps.

This concerned the stamping of foreign newspapers. The events of the revolution had naturally had a profound influence on the newspaper industry and also on the newspaper stamp. Apart from the fact that the periodical press was completely suspended in Vienna for a while and the only publication, the “Wiener Zeitung”, remained unstamped, the opposition of the press and of the liberal-minded in general to this tax was noticeable everywhere. The stamping of the papers was simply omitted: the authorities, however, turned a blind eye despite the undoubted existence of the tax, so that nobody really took the newspaper stamp seriously any more. The most humble speech of August 30, 1850, Z.12276 FM, on which the new consumption stamp patent of September 6, 1850, RG Bl. No. 345, was issued, clothed this strange pushing aside of an unpopular norm in the following, probably intentionally somewhat obscure,

Version: “As a result of the events of 1848 and the fact that the law was not drafted to take account of the circumstances at the time, the stamp of *domestic* newspapers could only be used for a few papers and at present domestic daily literature is actually almost free of stamping.” The new consumption stamp patent then dropped this stamp altogether (starting on January 1, 1851).

But a large hole had already been torn in the stamp duty for *foreign* newspapers, which was now the only thing that was no longer required . There was a very strange reason for this. On December 20, 1849, the Council of Ministers decided that political newspapers published in the German federal states would no longer be subject to stamp duty from January 1, 1850. In a note (strangely dated one day *earlier) ,* the Minister of Commerce, *Baron Bruck,* asked the Ministry of Finance to implement this decision. In vain, the speaker and the head of the department argued that the abolition of a duty could only be achieved by means of a law and that at the very least an imperial decree with provisional legal force would have to be issued. In essence, what the Council of Ministers had decided remained the same; only a sibylline version was chosen for the processing to be passed on to the lower authorities. It said that the stamp duty would be "included in the forwarding fee". However, since this postal service fee remained unchanged at its previous level, there was evidently a disguised waiver of the stamp duty.

The constitution had evidently not yet taken root properly at that time: especially in the governing spheres, people did not want to miss the freedom of movement enjoyed in the absolutist era and believed that they could circumvent the new self-created institutions at will. This was also the case here.

The version of the order chosen by the Ministry of Finance required that the privilege be restricted to those newspapers from the German federal states that were subscribed to through the postal service - a restriction that was again quite unobjectionably stipulated, without it being mentioned in the Council of Ministers' resolution. This differential treatment of some of the foreign newspapers (according to the different types of subscription) was undoubtedly connected with the negotiations for the establishment of a German-Austrian postal union, which came into being soon afterwards on the basis of treaties between Austria and Prussia (6 April 1850), Bavaria (6 April 1850) and Saxony (15 May 1850).

The masked stamp exemption was also retained in the new Consumption Stamp Act of September 6, 1850, using the diplomatic wording that, with regard to newspapers published in the postal union states, the conditions of these treaties with regard to newspaper dispatch should be complied with.

In order to protect these sheets from complaints due to the lack of a stamp mark
To protect them, they were stamped with a newly introduced control stamp

printed. If this was not done by the postal newspaper dispatches themselves, it was done by the financial administration offices, to whom the post offices had to hand over the papers with a special consignment. The tax office was actually a stamp office, then according to a later regulation it had to print not the new control stamp, but the stamp seal intended for foreign newspapers, and to cover the shortfall in stamp revenue by allocating the consignment. Newspapers from other countries and those from the postal union states that arrived by other means than by postal subscription were therefore not required for the large number of stamps. In this respect, a strange gap can be seen in the consumption stamp patent of September 6, 1850. It seems that newspapers from abroad could not be imported by any other means than through the postal administration, although there could be no objection to a bookseller wanting to have his newspapers delivered as freight. In such cases, and also when he received the newspapers as a postal parcel, he had to initiate the postmarking himself. This initiation was the responsibility of the post office, however, not only for the newspapers from foreign countries that were *subject to* postage and for which it had already collected the postage fee from the subscriber in advance, but also for all papers received by letter post (i.e. under cross band) for individual customers of newspapers outside Austria. For these, the postal administration had to advance the postmark and demand a replacement from the recipient upon delivery. If delivery could not be made, there were embarrassments. Likewise, many difficulties arose from the question of which post office had to arrange the postmarking: if this was done by the office that had direct card exchange with foreign countries, it got into complicated accounting with the destination post offices; if the latter were left to initiate the postmarking, there were often technical difficulties and delayed deliveries due to the distance from the post office designated for the postmarking.

The Ministry of Commerce addressed this issue in a note to the Ministry of Finance in 1852. Among the suggestions made by the individual postal directorates, the most notable was the proposal by the Innsbruck postal directorate that foreign newspapers should have *their own postage stamps* made in the style of postage stamps. The Ministry of Commerce dismissed this with the brief comment that this suggestion would require a complete change to the previous newspaper postage stamp system.

The relevant negotiations between the trade and the
Ministry of Finance, which *Baumgartner headed* at the time , is remarkable because it already directly describes the newspapers received by the postal administration from the postal union countries as being *stamp-free ,* and furthermore because no one thought that after the decisions taken,

Orders were to be signed not with the special control stamp, but with free impressions of the 2kr stamp. The *first* result of the negotiations was the realization that this stamping with a discount stamp could be dispensed with altogether and replaced by the imprint of the official seal of the post office to which the subscribed newspapers from the federal states were sent directly. This meant that the special control stamp, which had only been in use for a short time, disappeared. A *second* direction of the negotiations was more important. In a comment of insight, *Schwarzwald* had launched the idea that the newspapers requiring a stamp should be affixed with (newly made) 2kr stamps instead of being stamped. The obliterated stamp would be a sign and proof of the stamp duty paid, and the strict material accounting of the postal stamps would ensure receipt of the proceeds. Errors in the accounting between postal and stamp duties would be irrelevant, since the state treasury could never suffer any loss as a whole.

The Ministry of Commerce declared this proposal of May 18, 1852, to be unacceptable. Of the many far-fetched objections that were raised, the most plausible seems to be that dishonest officials could distribute the newspapers to subscribers without marking them and sell the embezzled stamps for franking purposes. In his response of November 29, 1852 , *Schwarzwald* did not make the obvious reply that the concern could easily be avoided by not allowing such 2kr stamps for franking purposes; rather, he took an even more radical approach to the matter, noting that these counterarguments from a postal point of view would lose all significance if 2kr postage stamps were used instead of 2kr stamps , since these could not be abused. The head of the department, *Schwarzhuber,* initially forwarded this response to Minister *Baumgartner* for a decision in principle as to “whether he approves of the issue of stamps and thus a new type of stamp perception, which, however, seems to have a lot to offer.” *Baumgartner’s* decision was based on the sentence: “Approve of the creation of stamps for newspapers.”

If one compares the last mentioned date (29 November 1852) with the dates given in the previous chapter regarding the production of the first test stamps, it becomes clear that the preparations for these stamps must have been at a very advanced stage at that time and that all those involved were certainly aware of the minister's ideas. Whether this contributed to *Schwarzwald's* suggestion of creating the newspaper stamps remains to be seen. Since *Baumgartner* was both finance and trade minister, all the numerous objections disappeared as if by magic. On 6 December 1852, the abolition of the control stamp was decreed.

The Ministry of Commerce was informed of the decision to introduce newspaper stamps and the Court and State Printing Office was instructed to submit sample stamps. *Auer* misunderstood the instruction and thought it was a postage stamp, which is why he suggested printing the design used in blue for domestic newspapers in bright red. In the clarification of December 23, 1852, he was given instructions, while the sample submitted was set aside, that the new sample to be produced had to contain the inscription “Kk newspaper stamp” and the fee “Two Kreutzers”.

In December, *Auer* presented three samples, which were produced with composite letters (letterpress) due to the urgency of the situation. Of these, sample no. 2 was chosen, the production of half a million stamps (which *Auer* had assured that he could produce within three days) was ordered, and on January 27, 1853, Z.48300, the introduction of these stamps from March 1, 1853 (without publication in the Imperial Gazette) was decreed. From the same date, the stamping of newspapers with the 2 kr seals for newspapers arriving by post - and therefore, as far as post offices were involved with such seals - was to cease entirely. This drastic measure was ordered by means of a simple decree from the Ministry of Finance. A more solemn form was probably not chosen because - having already returned to absolutism - it was not considered necessary in terms of effectiveness; and furthermore, because practical considerations did not seem to require a more emphatic announcement, since the taxpayers had a completely passive role in this matter and therefore the instructions of the official bodies concerned seemed sufficient.

The oldest

newspaper stamp

The introduction of this stamp, the well-known green newspaper stamp, was the first step on the new path. Its success and the familiarity now gained with the measures to be taken on such occasions ensured the success of the larger project concerning general stamps and thus contributed significantly to the fact that serious work was undertaken on its realization.

The awareness that a completely new step was being taken may have given rise to the peculiarities that were observed. The now (in the decree of 27.
The explanatory phrase “in the style of letter postage stamps” was added to the term “Stamp-Marks”, which first appeared on January 1, 1853. A short description of the stamp was also included in this introductory regulation.

The fact that the equipment of the new brand was quite modest is explained and justified by the haste of production described above. Proof of the haste in this new creation is also the fact that

It was overlooked that a special arrangement should be made for the Lombardy-Venetian Kingdom. Since the Austrian lira currency was in force there and in § 20 of the consumption stamp patent of September 6, 1850, RGBl. No. 345, the duty rate of 10 centesimi was expressly stated for newspapers in the Lombardy-Venetian Kingdom, it was undoubtedly not appropriate to introduce a stamp value there that was denominated in *Kreuzer* of the Convention coin.

When producing postage stamps, the Court and State Printing Office had already learned how to proceed rationally in the production of stamps.
The new green newspaper stamps of 2 kr CM were printed in batches of 400 on full sheets, in four blocks of 100 stamp images each. These blocks were placed at appropriate distances from each other and arranged in such a way that the images of the two blocks belonging to a half sheet were aligned, but the bow of the sheet was always above the upright stamps. The top stamps on both half sheets thus met their vertexes (separated by a white space almost the width of a hand). Within the four blocks, the individual stamp images were separated from those next to them by very narrow white stripes, and from those below or above them by wider white stripes. The individual stamps had to be separated by cutting them off. The different spaces were apparently intended to encourage the sheets to be cut off one horizontal row after the other and only then to cut the individual stamps from these strips. The latter, shorter cuts could also be made safely through narrow white spaces without damaging the stamps.

Newspaper stamps, probably because they were used for mailings and because their sale was usually in the hands of the post office, became the subject of stamp collecting (philately), despite the fact that their nature was different from that of actual postage stamps. This sport owed its origin to the invention of postage stamps and had already reached such proportions by the early 1860s that an official document of the time contained the joke that stamp collectors were “modern Marcomaniacs”. Newspaper stamps are therefore listed as recognized collectors’ items in all stamp catalogues. The green 2 kr stamp is always accompanied by the addition “Type I”.

This refers to the fact that on the (heraldic) right-hand side of the double-headed eagle, the band emerging from under the crown *touches the beak,* while on the left-hand side it stands far away from the beak. The double-headed eagle with this irregularity can also be found on other "printed items" from the court and state printing office from that time and was also used in the subsequent issues of newspaper stamps.

This was probably one of the “secret symbols” that also played such an important role in the older Austrian stamp system.

A new print of this 2 kr CM stamp is known to collectors. Its origins are as follows. In December 1872, the Vienna kk
The orphanage directorate applied to the Ministry of Finance with the request that 800 to 1000 copies of each of the five types of newspaper stamps that had been issued up to that point and were already out of print be printed for the pupils' stamp collections and that the entire edition be given to the directorate against reimbursement of the printing costs. This request concerned, as should be mentioned here in advance, in addition to the green stamp for 2 kr CM, the brown and red stamps for 4 Nkr., the red stamp for 2 Nkr. and the black stamp for 1 Nkr. The state printing office reported that the printing blocks for the green stamp and for the 4 Nkr. stamps no longer existed and would have to be made new. There would be 50 printing blocks for the green stamp and 50 for the 4 Nkr.

Drawing necessary. These cost 11 fl (22 pounds of type metal at 50 kr.). The printing of the 5000 stamps was calculated at 23 fl 45 kr. It was probably done for the values of 1 kr and 2 kr, for which printing plates were available, in denominations of 400, and for the values of 2 kr CM and 4 kr ö.W. in denominations of 50.
Strangely enough, however, the files mention sheets of 200 and elsewhere sheets of 100. 400 of each type were retained in the state printing office, but 700 of the red 4 kr stamp. Printing was completed on March 8, 1873. According to *Hans Kropf* in his work “The Postage Stamps of the Austrian Empire and the Austrian-Hungarian Monarchy (Prague, 1908)”, the new reprint of the green 2 kr stamp is recognizable by the paper and gum. However, collectors can recognize these reprints even more clearly by the stamp image. When the printing block was reassembled, the exact same typographic letters and characters were chosen from the type stocks of the court and state printing office as were used for the first printing of the green stamps. However, there is something razor-sharp and unworn about this new compilation that was not noticeable in the original stamps. Also, the green color of the reprints seems to be much more yellow than that of the original stamps.

The printer's statement that original plates were available for the 2 and 1 Nkr. denominations and therefore did not need to be specially produced was only accurate with regard to the 2 Nkr. denomination. This stamp, as will be explained in more detail elsewhere, was originally designed according to Type II (with a regular double eagle) and, as long as Austria owned the Italian provinces, was printed in red for these and in brown for the old Austrian territories. The former had ceased in 1866. Now the required red impressions were again made with the ones still in

These are therefore new prints that are almost indistinguishable from the original stamps in use at the time.

The situation was different with regard to the Lombardo-Venetian black 1Nkr. stamp. In the meantime, Austria had already switched to Type II with a regular double eagle for the (blue) 1Nkr. stamp, while the original black stamps printed up to 1866 had been Type I. Therefore, printing plates for the 1Nkr. value were available; however, they showed the well-known difference in the eagle's head on the right-hand side. The Court and State Printing Office, however, does not seem to have cared about this difference, as it simply made black impressions from the new 1Nkr. plates for the orphanage management. These black 1Nkr. stamps therefore represent a remarkable peculiarity from a philatelic point of view: they are neither reprints, because no new printing block was made; but they are also not new prints, because the old printing blocks of Type I were no longer used to produce them. They are therefore nothing more than colour variants: they are *black* impressions of the *red blue* Austrian 1 Nkr. stamp from the period after the loss of the Italian provinces. However, if the assumption is correct, for which there is evidence in the sample collection of the Court and State Printing Office, namely that before the loss of the Italian provinces black single-cross stamps in the design of Type II had already been printed but had not yet been issued for wear, then we would be dealing with a new impression here.

The reprints should of course always be unused, while most of the original stamps found in collections are obliterated with a post office seal. However, obliterated reprints also occur.

As far as the obliterations are not forgeries, they are probably so-called courtesy stamps, which collectors and dealers have been able to obtain.

As a result, and before the year 1880 in fact, all plates of the older newspaper stamps were destroyed, so that since then, especially since the type stock of the Court and State Printing Office changed over time, no further reprints were possible.

SECOND SECTION

THE INTRODUCTION OF STAMP MARKS

VIII. CHAPTER

THE CARDINAL PROVISION ON THE STAMP MARKS

A. EXTERNAL EDITORIAL HISTORY

If he wants to study the origins of the legislative act that brought the stamps into existence in all its detail, he will encounter the difficulty that the relevant preliminary documents consist almost exclusively of a number of draft regulations, of which only one is dated. The otherwise usual exhibited reports or summarizing accounts of the course of the negotiations are completely missing. The chronological order of the individual draft regulations can be determined according to internal characteristics; however, in order to obtain calendar dates, other aids must be used that shed more light on the history of the introduction regulation in question.

The oldest existing draft bears the signature *of Schwarzwald ,* who was Fees Officer was initially appointed to this work

appeared. It can be assumed with some certainty that this draft was not drawn up until after February 4, 1853, the day on which the Minister of Finance received the *Auer* stamp samples. This assumption is supported by the fact that in § 2 of the draft the stamps are described as consisting of the stamp mark and a colored extension.

On January 3, 1853, *Auer* reported that the “solution” to the orders given to him verbally by the Finance Minister would still require some time; on February 6, 1853, he then pointed out that the stamp samples handed over two days previously had been executed according to *Baumgartner’s* latest information .

If one also takes into account the still very unfinished state of even these samples, one can conclude that the above-mentioned details of the draft regarding the quality of the stamps could not have been written until the first sample stamps were actually available.

Since the *Schwarzwald* draft subsequently became the Finance Minister's decree of 28 March 1854, the drafting history of this basic norm covers a full year.

Baumgartner made several improvements to the draft that had been given to him, which was still quite imperfect, and then asked Ministerial Counsellor *Franz Leodegar Wildschgo* to give his opinion. *Wildschgo* had been a consultant on stamp matters for many years in the Court Chamber and, after the Chamber was dissolved, he had to write the first codification reform works in the newly established Finance Ministry, which later led to the creation of the Fees Act. When Finance Minister *Krauss* took over the management of this work himself, he called in *Schwarzwald* (at the time a chamber councillor in Brno) to help and assigned him the Fees Department about a year after the Fees Act was passed. The renewed call on of the former consultant to work on the stamp regulations was therefore a remarkable event. *Wildschgo* also endeavoured to justify the trust placed in him and did not limit himself to expressing an opinion, but completely revised the draft regulation and submitted it to the Finance Minister on 25 June 1853. This version met with the full approval of *Baumgartner.* He had it reproduced lithographically without making any corrections and wrote a heading for the document according to which it should have appeared as an "Imperial Regulation" with emphasis on the hearing of the entire Ministry and the hearing of the Imperial Council. At the ministerial conference on 19 July 1853 he announced his intention to introduce stamps and promised, after the other ministers had agreed in principle, to present the draft regulation soon.

He did this at the ministerial conference on 23 July 1853, in which only the Minister of Justice *Karl Freiherr von Krauß,* the brother of the former Minister of Finance, was absent. The ministers were of the opinion that the

The draft contained only detailed provisions which, once the principle had been accepted by the Ministerial Conference, would not require further discussion, and therefore the Finance Minister could submit it directly to the Emperor.
On July 24, 1853 , *Baumgartner* himself drafted the “Most Humble Presentation,” which was to be used to submit the draft for imperial sanction. Since this presentation is one of the fundamental documents of the Austrian stamp system and provides authentic information about many things that the other documents leave unclear, it is quoted here in full:

“In almost all civilized countries where indirect taxation has been introduced, documents, papers and aids are subject to a tax, the payment of which is confirmed by the impression of a stamp showing the amount of tax on the taxable object. This method of confirming payment of the tax, however, is associated with many inconveniences, so that it is worth the effort to consider how these could be eliminated or at least reduced.

“The peculiar nature of the manufacture of stamped paper for such copies subject to stamping, which are absolutely liable to tax, does not permit the care to be taken with each individual impression which is necessary to make falsification more difficult and to distinguish false stamps from genuine ones quickly and easily, because each individual sheet must be separately stamped and it is not feasible to produce a large number of them with a single impression.

“Since the same stamp is suitable for all objects subject to the same amount of tax, if it is possible to erase the writing on a stamp sheet by chemical means, the same paper can be used for a new copy and thus the purchase of a special stamp can be avoided.

“The fact just mentioned that each sheet has to be stamped individually makes a large number of rather expensive machines necessary for the production of stamp stocks; a large number of staff are required for the stamping and extensive premises are required for the stamp printing.

“This disadvantage is further increased by the fact that there are also items that are conditionally subject to stamp duty, which are only subject to this tax when they are used in a specific way, so that they cannot be issued on paper that has already been stamped, but must be subsequently stamped. Since such documents, aids and certificates are issued in many places, a stamp office is also required in each of them, if large relocations are not to be necessary, and the need for premises, machines and people is thereby increased in a way that greatly reduces the net income from this tax, an income that is already

for itself a not entirely insignificant reduction, since the Treasury must hand over the material for the paper sold in the stamped state without compensation.

“In the Austrian monarchy, in addition to the main stamp office in Vienna, where the stock stamp is primarily produced, there are other stamp offices which in 1851, including the expenses for the paper, which alone absorbed 143,053 fl, required a sum of 696,830 fl, not counting the rent for the office premises, and yet complaints are not uncommon that in some places where the occurrence of objects requiring re-stamping is not uncommon, there is no stamp office and the objects to be stamped have to be sent a considerable distance for the purpose of stamping. With the constantly increasing traffic, the establishment of additional stamp offices is becoming more and more necessary every day, and the costs of collecting this tax, calculated as a percentage of the gross revenue, are constantly increasing, while there is an ever more urgent need to reduce these costs.

“The previous method of confirming the smallest tax payment by means of a stamp has also had a detrimental effect on the amount of tax recognized as permissible. It did not seem appropriate to produce stock stamps of less than 3 kr and to go down to stamps of 1 kr, because the paper to be enclosed free of charge would absorb 25 to 50% of the tax revenue. However, a minimum stamp of 3 kr is generally too high for some documents, e.g. for accounts and receipts, such as those used by tradesmen and merchants within their business, and was almost without exception avoided as long as the stamp requirement existed on such copies, all the more so as subsequent stamping would have involved considerable effort for the tradesman and merchant. It was therefore necessary to abolish the obligation to stamp these accounts and receipts entirely and to restrict oneself to stamping certain trade and business books. However, even if this obligation is complied with, it is extremely inefficient, but it is evaded almost as often as was previously the case with accounts and receipts.

war.

"These grievances have led me to think carefully about a remedy for them, and I believe I have found one such solution in replacing the stamp with stamps such as have recently been used with great success for letters, but with those modifications which the nature of the subject requires. I now take the liberty of submitting *to Your Majesty ,* with the deepest respect , the stamps which I believe to be suitable for the purpose, on one sheet, and for comparison also the stamp seals which have been in use up to now, and then a draft of a regulation on their use in the appendices, with the respectful request that you grant this the highest approval.

"By the most gracious acceptance of my proposal, nothing will be changed in the amount of the stamp duty and in the other essential provisions of the law of February 9, 1850 and August 2, 1850, and it is really only a matter of a change in the confirmation of the tax assessment. In my opinion, however, this will counteract most of the disadvantages of the currently existing method of confirmation by stamp.

“The stamps can be produced in sufficient quantities in the Imperial and Royal State Printing Office using one or two high-speed presses, and all existing stamp offices will be dispensed with, thus achieving considerable savings in personnel, machinery and premises. The only additional expenditure that accrues to the state treasury through the general use of stamps consists in the commission to be paid to stamp sellers for those stamps that are used in cases where a subsequent stamping would otherwise have taken place. This is, however, extremely insignificant and cannot be considered in comparison with the other savings resulting from the use of stamps.

“Since as many stamps can be produced at once with one print as can be held on a sheet of paper, it is possible to take the necessary care to ensure the purity of the execution, thereby making falsification more difficult and making it easier to recognize any false stamps. This is further supported by the fact that the leaf-like extension of the stamp, which is an essential component of the stamp, can be changed from time to time with ease and without any significant cost, which should also be done according to regulations.

“Since every stamp must be overwritten by the hand of the issuer of the document or document requiring stamping, must be provided with the date of issue or must be overstamped by an imperial and royal office, it is impossible to use a piece of paper that has already been marked for another document or document after the writing has been removed by any means. Likewise, it is not possible to transfer a stamp that has already been used to another paper without making it clear that this has happened; for one would have to remove the heading or the overstamp from the stamp and would thereby alter or even destroy the colored background of the stamp.

"The production of the stamps so obediently requested is so inexpensive that it is feasible to subsequently reduce the amount of the stamp duty to 1 kr and to introduce stamps of this amount. However, the acquisition of such stamps is associated with so little inconvenience, given the fact that public offices, tobacconists and lottery collectors can be entrusted with the sale of them, that it may perhaps be considered advisable in the future to subject all invoices and receipts of tradesmen and merchants to the stamp duty of 1 kr and thereby provide a significant increase in the revenue from this tax.

“In England, as the public papers report, they are just about to introduce a penny stamp for such articles, but also to confirm the payment of this amount by means of stamps, because they are convinced that so small a tax cannot be avoided and will, on account of the frequency of taxable cases, yield a considerable revenue.

“The introduction of stamps instead of the current stamp will not only bring material benefits to the state treasury, but will also provide significant relief to taxpayers. Stamps will be available in every large town, while stamp offices will be limited to relatively few places; offices authorized to over-stamp stamps that have been subsequently used will be much more common than stamp offices that can be set up; a stamp can be affixed to any piece of paper that does not exceed the size specified and can therefore be more easily obtained in stock than stamp paper; the minor disadvantage that as a result everyone who is required to pay a stamp will no longer receive the paper free of charge is unlikely to be of any significant concern to the individual.

“The stamps here enclosed with the deepest respect do not refer to the Lombardy-Venetian Kingdom, but it will be easy to initiate the corresponding measures for this as well, if this subject has received the Most High approval.

"Calendars, like other documents, should be stamped with a stamp instead of a hand stamp; only playing cards should be stamped for the time being until a suitable substitute is found. I have also considered this matter and have already got so far that I will shortly be able to make my most humble report *to Your Majesty* on the subject.

“By the way, it is not necessary to imprint the hand stamp on playing cards
require their own personnel.

“If *Your Majesty* should most graciously decide to approve my most respectful request, all stamp offices could soon be abolished. However, *Your Majesty* should most graciously decide to grant the preferential year to those officials who become available.

“The draft of the Most High Resolution is most respectfully enclosed.”

Two passages in this lecture deserve special mention: the passage where *Baumgartner* says that he has thought about a remedy for the problems described and believes that he has found one in replacing the stamp with stamps, and the passage where he mentions that, according to newspaper reports, England intends to introduce a small fixed stamp and to allow payment for it by means of a stamp. The fact that *Baumgartner is* not aware of this plan by the English financial administration

cannot be detrimental to Austria's priority over England with regard to the creation of revenue stamps. For he wrote about this news in July 1853, but had already decided a year earlier to introduce a much more extensive system and had already thought up the design of the stamps by January 1853 at the latest.

The first passage is of course not to be understood as if *Baumgartner* were claiming to be the author of the stamp idea. He had used a report *by Auer,* in which this idea was discussed, as the starting point for his further actions, and he had also become aware of the negative opinions about the earlier stamp projects, and thus of the stamp projects themselves. What *Baumgartner* says here refers to the fact that these earlier suggestions were mostly limited to the launch of the stamp idea, but that, insofar as the project had already reached a certain level of maturity at the time of writing the most humble presentation, he was actually the first to go into the way in which this idea could be realized and to think up appropriate modalities for using the stamps and the design required for them.

While one could perhaps dispute that *Baumgartner* was actually the *inventor* of the Austrian stamps in the light of his older projects, he can nevertheless be described as their *creator .*

The draft of the most humble report initially shows an older date, which was later removed (24 July 1853). It seems that the actual drafting of the report was initially suspended because a concern arose that had to be resolved first. The decree was to apply to the entire monarchy. Since the military border was then under the administration of the Army High Command, the minister found it expedient to inform this authority of his project immediately in order to prevent later objections. The answer was ambivalent: no advantage could be seen in the introduction of stamps, but no objection was raised either. The minister had hardly received this notification on 7 August 1853 when he added it to his report, which had since been suspended, and let it expire on 8 August. As *Baumgartner* had anticipated and indicated in the opening words of his proposal, it was submitted to the Imperial Council for review. The Director of the Cabinet Chancellery handed the document over to the President of the Imperial Council, *Baron von Kübeck,* on 15 August 1853. The negotiations at the Imperial Council took a very strange course.

Kübeck, who had previously been President of the Court Chamber, recognized the far-reaching significance of the project and initiated a treatment appropriate to its importance. He entrusted the former Finance Minister and current Reichsrat Philipp *Freiherrn von Krauß* with the presentation in agreement with the Reichsrat *Dr. Haimberger.*

The so-called preparatory committee, which consisted of these two, only had a sham existence, as *Haimberger* remained completely passive and *Krauss* was the only one to act. *Krauss* initially raised a formal objection: the reform had civil significance, as it concerned the form in which legal documents were to be drawn up; criminal law was also to be considered, as the draft qualified certain manipulations of the stamps as fraud; however, the justice administration had not yet taken a position on either of these matters, as the Minister of Justice was not present at the ministerial conference on July 23, 1853.

Kübeck instructed the preparatory committee to verbally communicate this matter to the Finance Minister, whereupon *Baumgartner* promised to maintain an agreement with the Justice Minister and to communicate the result. This was done by sending the written reply from the Justice Ministry, dated October 17, 1853, to the Reichsrat. *Krauss* wrote a report on this for the Reichsrat meeting to be held and also prepared a *new draft* of the stamp ordinance to be issued. The latter created a difficult situation, since such a shift in the functions of the minister on the one hand and the body of the Reichsrat, which was only called upon to assess the matter, on the other hand, did not seem to be feasible. In order to facilitate and facilitate a solution, *Kübeck* invited the Finance Minister to the Reichsrat meeting on December 22, 1853. The opinions of the Reichsrat members were very divided. Since new suggestions were also put forward, *Baumgartner* undertook to have a new draft of the regulation drawn up in consideration of the issues raised. This was done over the course of the next month. *Wildschgo* was initially called upon to do this work; however, his draft, completed on January 11, 1854, did not satisfy the minister and remained unused. The files contain a second draft that took over some of the elements from *Krauss'* draft and was most likely written by *Baumgartner* himself. This draft, which had also been corrected by the finance minister, was handed over to the President of the Reichsrat on January 26, 1854. *Philipp Krauss* wrote a new report on this (February 6, 1854), in which he condemned the entire innovation and advocated retaining the stamped paper. Since no successful result could be expected from further discussions in such a tense situation, *Kübeck* submitted the entire negotiation to the emperor on March 1, 1854. His opinion was rather convoluted: he gave great weight to the objections raised, but at the same time emphasised the financial advantages of the planned measure as claimed by the Finance Minister. But when he then left the choice between accepting or rejecting the project to the Emperor, this was only a veiled support for the ministerial proposal. In the event of acceptance, he recommended the approval of the Finance Minister's last project and indicated that it was still

was in need of improvement. In the spirit of this advice, the Supreme Resolution was issued on March 6, 1854. It did not contain a direct approval of the draft regulation, but rather gave the minister the authority to allow the use of stamps in the manner planned in the last draft. The final imperial version made it possible to re-edit the project. This final editing, in which the draft took on its final form, was carried out by *Schwarzwald* in the three weeks from March 8 to 28, 1854, and only modified in a few points by *Baumgartner .*

Philipp Krauss had spoken out against the proposed norm being issued in the form of an imperial decree without giving any further reasons, and simply declared that the form of a ministerial decree was more appropriate. He entitled his draft “Decree of the Minister of Finance”, but at the same time included in the opening words of the regulation a reference to a Supreme Resolution. This meant that the norm was no longer a mere emanation of the executive and it must be recognised as a legal regulation, which was, however, capable of repealing the relevant provisions of the Fees Act and replacing them with others.

substitute.

Baumgartner accommodated the former finance minister's idea, although it would have been easy to fight against the introduction of such a legislative hybrid. So the decree retained this title, with which it was then inserted into the Imperial Law Gazette under No. 70 as the "Decree of the Finance Minister of March 28, 1854, on the introduction of stamps as a modified form of collecting the stamp of legal transactions, documents, papers, official acts, calendars and announcements" and thus duly announced. In the "Decree Gazette for the service area of the Imperial and Royal Finance Ministry for the kingdoms and countries represented in the Imperial Council", the first year of which was published at that time, the decree was printed under No. 25. Its start of effect was set by the decree of September 29, 1854, Z.41713-3364, RGBl. No. 248, V.Bl. No. 73, set for November 1, 1854.

B. INTERNAL EDITORIAL HISTORY

With regard to the extent of the territorial effectiveness of the reform, the intention was from the outset to introduce the stamps everywhere where the fee law applied. This was now, as the head of the decree of 28 March 1854 stated, actually the whole of the empire, since the fee law of 9 February 1850 also applied to the Lombardy-Venetian kingdom, and since the same law was also passed for Hungary on 2 August 1850 as No. 329 of the Imperial Law Gazette (incorporating the additions made since February).

The introduction of the stamps now provided the opportunity - as indicated above - to emphasize the unitary state even more and to make the status attributed to these two areas as mere provinces clearly apparent, whereas they had previously possessed certain peculiarities with regard to the stamp paper.

For the area covered by the newer fee law of August 2, 1850, where stamps were a novelty, this peculiarity consisted in the fact that the Austrian stamp paper marks had been subjected to a small redesign when they were introduced, with special initials being inserted into each stamp to designate the territory (Hungary, Transylvania, Croatia, Vojvodina) for which it was intended, and special places being provided for the insertion of the movable date. This deviation was limited to the fulfillment stamp to be pressed at the individual signature points and had only the practical purpose of saving the separate control stamp customary in the other provinces (and thus the purchase of a number of expensive stamping machines). It was thus only a matter of simplifying the service and was by no means directly intended to establish any regional differences as an expression of the special status of the Hungarian provinces. This would have contradicted the efforts at the time to introduce a completely uniform administration throughout the monarchy. This tendency was also clearly expressed in the stamp system with regard to Hungary, in that the Hungarian provinces were provided with the same stock stamp paper (produced by the Vienna Central Stamp Office) as the old Austrian provinces. In all Hungarian districts, the same Vienna stock stamp paper was used between 1850 and 1854 as elsewhere in Austria. In the Italian provinces, on the other hand, the stamp paper and fulfillment stamps not only contained the stamp value in the (Austrian)

Not only were the stamps expressed in the lira currency (1fl CM = 3 lire), but they also had very special designs that only vaguely resembled the corresponding Austrian stamps.

All of this was to cease, unless it was absolutely necessary, with the introduction of stamps. No special mention was made of the Hungarian countries. For the purposes of financial administration, they were divided into a number of regional financial directorate districts, for which the same rules applied as for all other equal districts of the monarchy. Only with regard to Lombardy-Venetia did the existing currency differences have to be taken into account. This was hinted at in a rather hidden way, as § 2 of the regulation states that each stamp contains the stamp mark *expressing the stamp class .* In the older drafts, there was a reference to § 14 of the Fees Act, which also listed the special stamp classes of the Italian provinces. The later omission of this quotation has made the matter more difficult.

undoubtedly obscured. *Baumgartner* mentioned towards the end of the most humble speech that the enclosed stamp designs (some of which already had the value legend in Convention coinage) were not intended for the Lombard-Venetian Kingdom, but that it would be easy to introduce the corresponding measures for this as well.

A very strange circumstance must be mentioned here. The introduction to §2, which was just mentioned and which also contained the statement that the green, leaf-shaped appendix was to be added to the actual stamp mark, was reworked several times by Finance Minister *Baumgartner ,* so that in the end not much of the original *Schwarzwald* version remained. Now, in the spontaneous draft by Reichsrat *Krauss* (§1) mentioned above, a stylization appeared which must be seen as a restitution of the original *Schwarzwald* version . Since the draft regulation was only submitted to the Reichsrat in its final form, threads of an unofficial nature were evidently spun here too.

At the end of the most humble lecture, *Baumgartner* speaks about calendars and emphasizes that stamps should also be used for them, whereas playing cards cannot be provided with such stamps. Adding that there is no need for a separate signature staff because of the playing card stamp, he suggests that a separate lecture will be held on this subject.

At this point the minister made a small oversight: he forgot to include the announcement stamp. This was confirmed at the Reichsrat meeting on 23.
The proposal was taken up by Imperial *Councillor Baron von Krieg* on 10 December 1853 ; he said it would be desirable for stamps to be created not only for calendars but also for announcements, and that this should not be left for the future but should be done immediately when general stamps are introduced. *Baumgartner* took up this suggestion because it was conducive to his intention of abolishing the stamp offices altogether: *one* of his two main arguments for the proposed reform, the possibility of making significant savings, received significant support as a result. This is how it came about that stamps went beyond the scope of stamp paper right from *the start* and were applied not only to written taxes but also to consumption stamps. This encouraged the realisation that they were only a method of payment and contributed not a little to the fact that the stamps were subsequently applied to other types of duties.

In relation to the previous stamp paper (the writing tax, which is the Delivery of documents and correspondence between authorities and parties), *Baumgartner* stuck to his initial decision until the end.
Intention to use the stamps for all cases of this document tax, i.e. not only for the filing of correspondence, but also for the securitization

tax, while *Krauß* wanted the stamps to be applied only to entries and accessories, to business books and to documents that only subsequently became subject to stamping.

It was emphasized above that one of *Baumgartner's* two main arguments for his proposal was the cost savings that could be achieved. This *ultima ratio* of all financial measures was also the consideration which, after the memorable negotiations in the Reichsrat, was decisive in the proposal of the Reichsrat President and in the imperial decision.

Baumgartner's second argument , which was perhaps brought to the fore with too much zeal, was the consideration of the security of the tax. This stated main purpose, for which stamp paper was to be *replaced* by stamps, makes those provisions in the newly created standards, which had in mind a better protection of the tax against fraud, seem worthy of special attention.

If one examines more closely all the directions in which the stamp gradient can be damaged, it becomes clear that in some cases the danger remains exactly the same, whatever technical design of the stamp system one may choose; that in other cases, however, there is a great difference whether stamp paper or stamps are taken into consideration.

If the parties prepare and execute a document without using a stamp at all, if they use a stamp that is too small or a stamp that has been used for other purposes, it makes little difference whether it is stamped paper or stamps. Only retaliatory provisions can be effective against such cases. Preventive measures are not easily conceivable, either with regard to the design of the stamps or with regard to the correct modalities of their use. The situation is different in the type of case where the document gives the *impression* that the stamps have been correctly selected and correctly used, but in reality *no* such correct stamping has taken place. Here, however, more or less significant differences come into play, sometimes as advantages of the stamped paper, sometimes as advantages of the stamps.

The cases in question are of two kinds:

1. The stamp is *counterfeit* or *falsified,* or
2. The stamp is genuine, but it has been *“repeatedly used”.*

Ad 1. The more artistic design and method of production of the stamps, which are produced in an artistic establishment of world renown by staff who are able to meet the highest demands, appears *a priori* to be more suitable for preventing forgeries than the in every respect more modest technique of the signature. This has also proven itself to be fully effective. During the more than half-century-old existence of the stamps

the question of counterfeiting played almost no role. This protection of the trademark system was supported by the measure (initially established by another point of view, to be mentioned below) that a change in the trademarks had to take place from time to time. Even if a very skilful counterfeiter had succeeded in producing a counterfeit that was really suitable for deception, all his results would become worthless at once through a change in issue and he would have to start his laborious work all over again.

Ad 2. When practice speaks of “repeated use” of a stamp, it means those cases of (subject to assessment)
Use where the tax capacity of the stamp mark had already been consumed by a previous act of use. Since this consumption (due to the nature of stamp duties) occurs when the stamp and the writing enter into a certain relationship with each other, the first part of the fraud is based on the fact that such a relationship that has already occurred is dissolved in such a way that it appears as if it had never taken place. To this end, either the stamp is removed from the written sheet and placed on another sheet (“stamp transfer”) or the stamp remains where it was, while the writing is removed from there.

As long as stamp paper existed, it was very popular for the latter purpose to leave a considerable space between the stamp mark on the upper edge of the sheet and the beginning of the text. If the lower part of the sheet with the writing on it was then cut away and the remaining piece did *not* have any writing on the spine, it could be used without hindrance for a new, short copy, for example a receipt. There was no effective way to prevent this. A regulation was issued for this purpose that the text had to begin just below the stamp mark. However, since no exact measurements were given which had to be observed and since there was no sanction in the event of infringement, this regulation had little effect. In this respect, the method of using stamps devised by *Baumgartner* provided a radical remedy.

Another way of removing the writing from the stamp was by mechanical erasure or chemical etching. In reality, both methods were more theoretical than practical. This method could only be considered when a few characters, i.e. a few lines at most, were to be removed, since the difficulty of manipulation and the danger of leaving visible traces or even making the stamp unusable increased considerably with the volume of the writing to be erased.

Here it may be noted that in 1857 from Berlin through the
Merchants *Delius* and *Hagelberg* under the name “Deliuspapier”

Writing material came onto the market from which the writing, written with a specially prepared ink, could be erased without leaving a trace using a special eraser. The negative effects on the stamp gradient that were initially feared did not actually occur and this paper was never accepted. It turned out that legal documents are generally meant seriously and that hardly anyone is inclined to accept a form of evidence that they know lacks the properties of durability and immutability. The issuer must also be cautious about using such documentary material because of the easier and therefore increased possibility that the text could be altered to his disadvantage.

Experience has shown that where legal certainty is seriously at stake, saving on stamps does not play any significant role.

Much more important for the security of the banknotes than the cases of the removal of the lettering were the "stamp transfers". If there were no positive reports of very extensive subversions of this kind that occurred during the period of use of stamp paper, it would be difficult to imagine how such a thing could have been done in a form suitable for deception. But if one remembers that there were people who could split banknotes, it is not surprising that they were able to insert the stamps cut out of one sheet into another sheet in an almost imperceptible manner. A comment by Minister *Baumgartner* himself deserves mention here, which refers to such insertion not using an adhesive but using *paper pulp ,* which is said to have caused the two separating pieces to grow together in an almost organic way, although this would be difficult to detect and prove. Whether such a thing is technically possible at all remains to be seen.

With regard to the transfer of stamps, the choice of stamps instead of stamp paper shifted the risk in an unfavourable way. *Baumgartner* did not fail to recognise from the outset that this was, so to speak, the Achilles heel of the stamp system. Whereas previously it required particular skill and sophistication to successfully transfer a stamp impression, it was now impossible to conceal the fact that anyone could now easily moisten a stuck-on stamp, remove it and transfer it to another sheet of paper without this manipulation leaving any visible traces. This had to be counteracted by special measures. However, what was initially devised in this case was only able to achieve this goal incompletely. The effective prevention of the repeated use of stamps therefore remained the key issue around which all reform efforts revolved for a long time, until the transfer principle finally led to a satisfactory solution.

With postage stamps, too, it was possible to remove a stamp and re-stick it; and so that this did not harm the post office, over-stamping (obliteration) had already been introduced in England. The office accepting the letter for delivery had to print a black seal over the stamp in such a way that part of the imprint also appeared on the white paper of the postal items themselves. This provided sufficient security for postage stamps. If an obliterated stamp was removed and stuck on to another letter, it was easy to recognize at first glance that it had already been used. Only if the malversant had the agreement of the same office that had previously overstamped the stamp could an attempt now be made to re-print the stamp exactly over the previous imprint and thus add the missing part of the stamp (on the white paper) without it being clear that the stamp itself had been printed twice. However, this possibility was too small to be given any particular importance, particularly because of the reduction in postage rates that occurred at the same time as the first introduction of postage stamps.

In the area of stamps, the situation was very different. Not all stamped documents had to appear in an office: the most important ones and those that require higher stamps may never even appear in an office. Only the petitions and enclosures and the documents that were initially conditionally exempted had to appear in an official manner; in these cases, the official obliteration that is usual for postage stamps could therefore be considered a sufficiently effective cancellation procedure and could be applied.

For the large number of private documents, however, another means was required to permanently mark the connection between a stamp and the document paper. One such devaluation measure with universal applicability was the *overwriting* of the stamps with the written text, devised by *Baumgartner .*

It formed the core of his reform. In addition to the effect of cancellation, which it had in common with the obliteration, it had two further effects: it radically eliminated the aforementioned space of respect and thereby prevented the re-issuance of small documents on the stamped strips of paper that were left over after the text had been cut out; at the same time, however, it also prevented the most important objection that had been raised against the stamp stamp projects. It had been pointed out that by involving the party in the production of the stamped paper, the previously existing necessity of having the stamp stamped before *the* document was written would be eliminated. Of course, this only applied to the full extent if the idea was to simply have the stamp stuck to any place on the document without any devaluation occurring. The order that the first line of the document had to go over the stamp now required

It goes without saying that the stamp had to be attached to the paper before the *writing* had even begun. To avoid any doubt, this prior attachment of the stamp was also stated by a peremptory provision of the regulation.

However, it had to be clear that the parties could also fail to comply with this order. This could seem particularly possible if the person who had written the text of the document remained in possession of the document, which he initially issued without a stamp, but also without specifying the passage of text with which the stamps should have been overwritten. He kept open the possibility of sticking the stamp in later, if circumstances required him to come forward with this document, and subsequently adding to the text in such a way that no one would be able to tell whether it had not originally been written down in one go. Mainly for the purpose of at least limiting this possibility as far as possible, although it is by no means possible to prevent it completely, a frequent change in the design of the stamps was envisaged from the outset. The owner of the unstamped document, if he wanted to subsequently create the impression that it had been stamped when it was first issued, had to stamp it with a stamp of the type that was in force at the time of the imperfect issue. The fear of not being able to obtain such stamps at a later date because of a possible change in issue by then will deter such a course of action all the more surely, the more risky the latter becomes due to the frequent alterations to the stamps, as experience shows. If, for this reason and because of the above-mentioned protection against counterfeiting, a more frequent periodic change of issue is recommended, the high costs associated with it, which consist of the preliminary expenditure for the new stamps (especially for the procurement of new drawings and plates), but above all of the lost production costs of the unused remaining stocks, which are destroyed, form a counterweight to the too frequent application of this measure. This explains the fact that the validity period of the individual issues of our stamps lasted longer the more artificial and therefore expensive their production was: if the protection against imitations and counterfeiting proved to be permanently effective, the expected loss of production costs already incurred was naturally avoided as long as possible.

Regarding the cancellation of the stamps by overwriting, it should be mentioned that *Wildschgo* had planned a special design for this cancellation procedure in the project that was attached to the most humble presentation. Not only was the first line of text to be written continuously over the colored stamp extension, but also above this line one of the issuing persons was to write the date of the writing and its

Insert signature into the stamp extension. This three-line overwriting seems to have been the reason for the conspicuous length of the green leaf extensions of the first test stamps. Overwriting with date and signature would of course have significantly impaired the transferability of the stamp used in this way, as it could only have been used for another document from the same issuer and with the same date, whereas a stamp overwritten with only the first line of text - and in particular with certain conventional words that recur at this point in most documents of the same type - can be reused in far more cases by the person whose handwriting it bears. The prerequisite for the effectiveness of the duplicated cancellation was, however, that the entry of name and date actually took place; but this was where things were a little shaky, because the replacement and reuse of stamps was mainly considered for documents that remained permanently in the hands of the parties and therefore did not come under official control; In such cases, however, the temptation was obvious to temporarily omit the entry of the date and name, so as not to make it more difficult to reuse the stamp in the event that the document was no longer needed and could be destroyed. The Minister of Justice and the Imperial Councillor *Baron von Krauß* were generally against the stamp being stuck onto the still blank paper, and therefore also against writing over it with the written text. The latter wanted to keep the stamp paper for documents as a rule. Accordingly, only cancellation by obliteration seemed to be an appropriate option for the stamp stamps. Of the proposal in *Wildschgo* 's draft, *Krauß* only declared the entry of the date on the stamp (which later played a role in bills of exchange) to be acceptable; in his own draft regulation he himself refrained from this type of handwritten cancellation.

Baumgartner also completely abandoned the idea of three-line overwriting in the drafts edited after the Imperial Council meeting on December 22, 1853. He probably saw that it had little practical value and believed that he had to drop it in order to counter the objection that the parties would be saddled with extra work and inconvenience for purely fiscal control purposes. He only retained the simple overwriting of the stamp (with the written text, and at least one line of it), so that the party did not have to make a single additional mark in drawing up the legal documents than it would have done anyway.

In addition, a second method of cancellation was provided for, which was not objected to by any party, by obliteration, which was to be carried out by official bodies using official seals and black ink in such a way that part of the seal impression would be on the stamp and the other part on the paper of the document. This created a permanent, recognizable connection between this stamp and this sheet and at the same time achieved the effect that

that when the stamp was removed from the sheet, it was clearly visible that it must have been attached somewhere. This practical method of cancellation, based on the idea of notched sticks, had, as mentioned above, already been used in England for postage stamps. A branch of this is the so-called stamping of customs documents, whereby several related batches are placed on top of each other in such a way that each lower sheet protrudes a little further, after which a wet seal is printed over all these edges; each sheet bears a part of the seal impression and in it the proof of its authenticity and its connection with the other copies. Whether this procedure is not older than stamping over stamps remains to be seen. In any case, it should be emphasized that it probably only came into being after the French period (1809), since wet seals were probably not common in official use in Austria before this time. Even at the time of the introduction of the stamps, it soon became apparent that far from all Austrian dicasteries were in possession of such wet stamps, and a considerable amount of effort had to be made to purchase them in order to make it possible to obliterate the stamps everywhere.

As regards the etymology of the word “obliterate”, the derivation from the Latin word components *(ob* and *litera)* is too obvious and, given the continuing fluency of Latin expressions of more or less dubious classicism in chancellery usage up to our time, it is all too probable to follow Heckel (Textbook of Financial Science, Leipzig 1907) in the derivation of this word from “oblinere” (to smear).

Official obliteration is of two kinds: the parties must either *initiate it,* that is, they must expressly ask an authority to do so, or they must *leave* it to the authority (in the case of petitions and their accessories). In the latter case, they are also free to choose overwriting instead of obliteration. One could therefore divide obliteration into obligatory and optional in terms of the attitude to be observed by the party.

In his draft, *Krauss* had chosen the term “official stamping” for this, while *Baumgartner* had used the term “overstamping”. This gave rise to a controversy at the Reichsrat meeting, which, as one can read between the lines of the carefully edited minutes, was conducted with some irritation. *Baumgartner* seems to have suspected that the choice of the term “stamping” was intended to reduce his project *to absurdity* by making it seem to the layperson that the matter would not work without a stamp, so that it would obviously be easier to leave out the stamp and leave it as before with the official stamp.

The provisions on the penal protection of stamps contained in the Finance Minister's draft also gave rise to criticism in the Reichsrat. *Baumgartner* had already provided in the first drafts that not only stamp forgeries, but also stamp transfers and the use of stamps after the cancellation marks have been erased should be punished by the criminal judge. *Wildschgo* also added the case where the stamp is subsequently glued into a document issued without a stamp. This was probably too far-reaching, especially in view of the traditional laxity in the social assessment of crimes committed for reasons of pleasure. The Finance Minister was therefore forced to withdraw. In the decree of March 28, 1854, nothing of this remains except the meaningless sentence that "according to the nature of the case" the provisions of the general penal code should be applied.

Another plan had to be abandoned: namely, that each submission should be accompanied by a clean sheet of paper, on which the stamps for all the attachments to the intervention should be affixed. This project was connected with the original intention of requiring the attachment stamp under all circumstances, whether the attachment already bore a stamp or not. This intention had already been modified before the revised draft was handed over to *Kübeck ,* so that for those attachments which were properly stamped by nature, but whose stamp did not reach the amount of the normal attachment stamp, only the required difference would be paid on the separate sheet.

This idea, which was then completely abandoned, of the necessity of supplementing the stamp of a document with the amount of the accompanying stamp, later resurfaced with regard to commercial invoices and was laid down in general terms for their scope of application in the Court Fees Amendment of 15 September 1915, RGBl. No. 279.

If one looks at the negotiations in the Reichsrat on the revenue stamp project, one must be surprised that an objection was not raised that *Wildschgo* had already foreseen and that could have caused the whole project to fail because of the interest in *legal certainty* that came into play . In later stages, and in particular with regard to bills of exchange, this objection was repeatedly raised. Its tenor is that when the stamps are transferred, *essential* parts of the document may end up on the stamp sheets: if a stamp then falls off and is lost, the document would not be able to fulfil its evidential purpose and the legal certainty intended by certification would be endangered. As dubious as this objection may sound, more than half a century of experience has shown it to be unfounded. There has never been a complaint about spontaneous stamp detachments (except in the very early days).

IX. CHAPTER

THE IMPLEMENTING REGULATIONS

The Supreme Resolution of March 6, 1854, which was received by the Minister of Finance on March 7, 1854 in response to his presentation of August 8, 1853, Z.12619 FM, and was exhibited under the number 4484 FM for further implementation, had the following wording (advised by *Kübeck):*

"I authorize you to allow the proposed use of the stamps to take effect from the appropriate time, as contained in the enclosed regulation newly drafted by you and submitted to my final version through the mediation of my President of the Reichsrat. The stamp offices are to be abolished as soon as they become superfluous as a result of this new institution, and I grant the officials of these offices who have become available a year of preferential treatment. I am also awaiting the proposals of my Finance Minister for a new measure regarding the playing card stamp. Finally, the effect of the new measure is to be closely observed both in relation to the facilitation or inconvenience of implementation and in terms of profit, and the result of this observation with the resulting proposals is to be presented to me one year after the date of introduction."

The instruction to report on the experiences made after one year was not carried out, as should be noted here. The anti-postage stamp movement in the Ministry of Finance wanted to use the measures required to carry out this task as an opportunity to launch an attack on the new institution. However, as this action also met with resistance and was dragged on - particularly in order to await a situation more favorable to their intentions - the aforementioned task was finally forgotten and, after several years had passed, it would no longer have been advisable to carry it out.

As the above text of the Supreme Resolution shows and has already been emphasized above, no direct and explicit sanction was given to the text of the regulation. Rather, there was only an approval in principle, which was followed by the authorization given to the Finance Minister to take all further necessary measures. *Baumgartner* was thus able to make a final revision of the regulation to be issued. This work filled the time until March 28, 1854, on which day it was completed and the announcement was ordered.

As soon as this first stage of completion was completed, the Finance Minister, and indeed on the very next day after the aforementioned

Date, a report was submitted regarding further implementation. This consisted of a decree to the Court and State Printing Office and a general decree to be inserted in the Ordinance Gazette.

The production of the stamps was expressly entrusted to the Court and State Printing Office. It was mentioned that the instruction “regarding the determination of the symbols for the individual stamp classes and their type” had already been issued in a short time. Then came the order: to prepare impressions of the stamps for allocation to the planned special announcements for the Lombard-Venetian Kingdom and for all other crown lands. The production of the stamps for wear and tear was to be started immediately. A supply of each type was to be produced in the amount of the empirical requirement for a six-month period. The handover was to be made to the stamp wear and tear warehouse in Vienna, which was set up to handle the wear and tear business and which had arisen from the stamp material accounting of the Central Stamp Office.

The decree inserted in the Ordinance Gazette at the same time made the above-mentioned orders concerning the production and forwarding of stamp stocks and the intended closure of the stamp offices generally known. The order that the net procurement of paper and the production of stock stamp paper at the stamp offices in Vienna, Milan and Venice were to be limited to the approximate requirements until the end of October 1854 already indicated the date which was envisaged for the actual implementation of the stamps.

In the draft of this decree intended for the Ordinance Gazette, a proposed passage which would have provided for the announcement at a later date of the chosen stamp marks and the date on which the use of the stamps would begin was deleted by *Schwarzwald .*

As far as the *terminus a quo* for the stamps was concerned, this passage was superfluous, since the announcement of such a publication was already contained in § 19 of the regulation of March 28, 1854. It may also have seemed pointless to send a special notice of the time when it would be technically possible to publish the stamp designs without the already intended issuance of such a publication. However, there was certainly no intention at that time to *refrain from* publishing the marks , otherwise the corresponding instruction to the Court and State Printing Office would have been deleted.

After a few months, when the production of the stamps had progressed to such an extent that it was possible to determine with some certainty the date from which the stamps could be put into use, the Commission supervising the first production and distribution

The Vienna Finance Directorate suggested that the reserved announcement be issued now. This resulted in the ordinance of September 29, 1854, Z.41713-3364, RGBl. No. 248, which set November 1, 1854 as the date of commencement of effectiveness.

In the meantime, a slight change had occurred in the relevant intentions of the Minister of Finance. In § 19 of the regulation of March 28, 1854, a single day was envisaged, which was to constitute the *dies a quem* for stamp paper and the *dies a quo* for stamps . Now, however, only the latter date was mentioned; the withdrawal from use of stamp paper, on the other hand, was postponed to a later date, again to be announced separately. Anyone in possession of stamp paper could continue to use it. Even the wear and tear offices could sell their stocks until they were exhausted. The production of new stock stamp paper had already been stopped, however, and the printing of the fulfillment stamp also stopped on that day as a result of the closure of all stamp offices on November 1, 1854. It was therefore a system of drying up through consumption that was used here. The files give no indication as to why this was chosen. Was it not intended to lose the considerable amount of money invested in the stamp paper stocks? Or was it intended, by allowing the use of stamp paper, to prevent all the criticism that would be raised by certain circles whose conservative habits were disturbed at every change of this kind? Or was it intended, in the knowledge that a risky experiment was being undertaken, to burn all the bridges by which one could easily and without attracting attention return to the old system? If the latter consideration had been decisive, it must be seen as a consideration for the opposition encountered in the Reichsrat.

The transitional period created in the above-mentioned manner lasted, as should be mentioned here in anticipation, four years. On the occasion of the introduction of the Austrian currency and the resulting change in the stamp rates and stamp symbols, the stamp paper was definitively abolished on November 1, 1858, since it was neither possible nor desired to convert the remaining pieces of it to the new currency, since the entire manufacturing apparatus had long since disappeared.

When the decree of 29 September 1854 was being drafted, a sentence was also proposed that would finally realise the above-mentioned intention of announcing the stamp designs. According to the draft, the Court and State Printing Office should have been given the task of producing so many sheets with sample impressions that they could be included with all copies of the Imperial Law Gazette and the State Law Gazettes that were to be issued. The passage on the

The regulation was worded as follows: “The shape and distinguishing features of the new stamps can be taken from the sample impressions contained in the appendix, from which it can also be seen how the overwriting is to be carried out, and if the overstamping is sufficient, the latter is to be carried out in accordance with the regulations.” However, the order to the State Printing Office and the quoted sentence were deleted. The reason for this came from *Auer .* A comment by the department to which the printing office belonged at the report shows that *Auer* had argued about the difficulty of producing the sample impressions and had specifically emphasized how time-consuming such work would be. This objection had to be taken into account, however, since work was being carried out at full speed at the time to complete the first stock of stamps and any hindrance to this work seemed quite unfortunate. It was also argued that in an analogous case when the Reich Treasury notes were issued, the publication of sample impressions had been omitted. As a replacement, the department in question requested that a precise description of the shape and color of the new stamps be included in the regulation. *Schwarzwald* declared that it would be preferable if the paragraph in question were to be omitted entirely. The regulation of March 28, 1854 only provided for the public to be informed of any future changes to the shape and color of the stamps. Paragraph 2 already contained a general description of the stamps; an individual description would be difficult and would place an unreasonable burden on taxpayers to acquire and keep track of it.
Because of this objection, which probably sounds somewhat exaggerated, an announcement about the shape of the stamps was omitted altogether. Thus it came about that at this important turning point in the stamping system, the old tradition of illustrating the new stamps to the public by announcing impressions or drawings was abandoned and that in the standard regulations no other description of the first stamps can be found than that contained in Section 2 of the regulation.”

This paragraph, which brought the first news of the new invention to the public, had the following wording: "Each such stamp contains the stamp symbol expressing the stamp class in a colored field provided with a design by natural printing. The stamp is coated on the back with a durable adhesive substance, by moistening which it can be attached to the paper and generally to the material used to make an article that requires a stamp. The shape and color of the stamp will be changed from time to time and this will be made public by special announcements."

The description contained in the first sentence was, as the editorial history shows, initially tailored to the *Auer* test stamps with green leaf appendages. Although then, when the first stamps were produced

Although the original design was significantly deviated from, this description is still applicable to the new design of the marks. This alone shows clearly how general and meaningless it must be. This description is the part of the successive draft regulations that has undergone the most changes and which evidently presented the greatest difficulties in drafting. It was a completely new matter for which there was no generally used terminology. An exact description was even more difficult at the time because the people involved themselves had no clear idea of how these marks would look when actually implemented.

How and when the transition from the stamps with the leaf extensions to the designs that *de facto* make up the first issue took place can only be speculated upon. In the above-mentioned decree issued to the Court and State Printing Office on April 1, 1854 under the Z.4484 FM, reference is made, as mentioned, to oral instructions “on the determination of the symbols for the individual stamp classes and their type”. However, the files of the Ministry of Finance and those of the Court and State Printing Office are silent on the exact content of these instructions, in particular on whether they concerned the transition to the rectangular shape. What appears to be *probable* with regard to this content will be discussed in the next (X.) chapter.

As mentioned above, *Auer* first imagined the stamps to be somewhat like seal stamps. They should therefore generally be round, but have enough white margin around the black stamp mark to make teeth and prongs. Later he imagined the stamps as the first samples show: a round stamp mark, to which the green leaf-shaped appendage (forming the overwriting field) is attached at the bottom, tapering off into lobes, prongs or points. With these two forms, the manipulation of the wearers and the parties would always have had to deal only with loose individual pieces, which would have had to be placed on top of one another in packets or even stored in boxes, as *Spiegelfeld* had planned. But since *Auer* claimed right from the start that a hundred stamps could be produced simultaneously on one sheet by a single print, as he was well aware of from stamp production, it is clear that there was still a gap in his ideas at that time regarding the path by which one should get from the sheet with the hundred stamp images to the hundred separated individual stamps. However, negotiations were already underway at that time regarding just such a transition, which initially concerned the stamps and led to an exemplary solution to this question, as will be shown below.

CHAPTER X

THE BRAND PERFORATION

A. HISTORY OF ORIGIN

As is well known, the first postage stamps and also the green newspaper stamps were sold in whole sheets. On each sheet, a large number of individual images were printed at the required distance from each other.
If one wanted to separate individual stamps, corresponding cuts had to be made through the white spaces between the images. This laborious manipulation made a remedy seem desirable. A series of documents from the Court and State Printing Office, for which the corresponding documents from the Ministry of Trade are unfortunately no longer available, show that negotiations on this matter were initiated in the first year of the stamps' validity.

The impetus was given by a report from the Lower Austrian postal director von *Giuliani* to *Baumgartner* (who, as mentioned above, was Minister for Trade, Industry and Public Works and at the same time Minister of Finance), in which the former presented a postage stamp from England and pointed out that a newly invented process was being used there “by means of which the sheets of postage stamps are prepared in such a way that the individual stamps can be easily separated from one another, whereas those stuck to the letters can be removed from them with greater difficulty than is now the case”.

On September 22, 1851, *Auer* was asked by *Baumgartner* to comment on the applicability and advantages of this invention. From the files, one gets the impression that *Auer* was very reserved about inventions that came from third parties. In his report of November 10, 1851, “regarding the process used in England of cutting the whole sheet with a machine in such a way that each stamp has a jagged edge, which makes it more difficult to remove the glued-on stamps and at the same time makes it easier to deal with small wear and tear,” he limited himself to the comment that the resulting advantages were recognized as very valuable and noteworthy and that the implementation of this process could be arranged by the institute without difficulty. On 24 November 1851, the General Postal Director *Böcking* was instructed to negotiate orally with *Auer* about the applicability of “cutting the stamp sheets”, and then “about the time at which and the manner in which” this measure was to be implemented. In the decree of 2 February 1852,

Z.480 P., the Ministry of Trade then announced that it had been decided "that in future the stamps should be notched at the edges according to the procedure in England and the sheets of paper on which they are printed should be notched accordingly." The decree addressed to *Auer* then continued: "Since the manufacture of the relevant device is not at all difficult, according to your assurance given in a short time, we look forward to the presentation of such a sample sheet of stamps, completely prepared for use, in the shortest possible time." On March 18, the Ministry urged this sample sheet, pointing out that *Auer* had stated that he would be able to do this within four to six weeks.

Notes on the first decree and on the order show that the manufacture of the necessary machines took more time than *Auer* had anticipated. The first document contains a note *dated* February 7, 1852, made by the head of the mechanical department of the printing works, the mechanic *Anton Török,* that he guarantees that the stamp cutting machines manufactured under his supervision are fully usable and that there will be no problems with their use, even if there is a large quantity of demand, and that only a small amount of waste will result. The second document then contains the note “By April 6th. *Török.”* On April 18, 1852, *Auer* reported to the Ministry of Commerce that the machine for cutting stamp sheets had been completed. At the same time, he presented a sample sheet with 240 3 kr stamps that had been “cut” with the new machine.

Section Counsellor *Löwenthal* then informed the printer verbally that the stamps presented were too jagged and showed them a complete sheet of English stamps, “which had been perforated by a machine in such a way that each individual stamp can be easily removed by tearing it off and then has a *finely* jagged edge”. The English stamp sheet had probably been sent to the Ministry of Trade by the Austrian Consulate General in London, since the Court and State Printing Office was also informed of a relevant report from this consulate at the same time. Shortly afterwards, the Ministry also sent the printer three “official publications received from the consulate, which refer to the planned introduction of stamps with jagged edges in England and contain interesting data on the system currently used in London to produce stamps and on the new perforating machine”.

These printed documents consisted of the report of a parliamentary commission dated 21 May 1852 together with some printed pieces of correspondence.
Then, on October 6, 1851, *Henry Archer* turned to the English Postmaster General with the offer to take over the delivery of postage stamps in such a way that 2,000 pounds sterling would be saved annually.

He would use letterpress printing instead of the inaccurate copperplate printing used up to now, have the engraving done himself and deliver the stamps gummed and pierced. The new stamps would be worn out at the same time as the old ones: if the public did not generally prefer the new ones, he would not ask for any compensation. In a memorial at the same time, *Archer* explained the origins of his invention. The English postal administration then offered him the option of selling the machine to the state administration for £400 and accepting £200 for his invention. As *Archer* rejected these amounts as inadequate, the Director General of the Post Office requested a total compensation of £2,000.

Archer also rejected a similar offer from the Chancellor of the Exchequer and insisted that the stamp production, which had previously been left to the printers *Bacon and Petsh ,* be transferred to him under contract at a lower price. Nevertheless, the previous contract was renewed for five years; the paper was to be provided to the printers; each sheet was to contain 240 stamps and the fee was to be 5 pence for every thousand stamps. It is not clear how the negotiations with *Archer* and the contract with *Bacon and Petsh* came to be dealt with in Parliament. The committee strongly criticized the actions of the government. It described *Archer's* invention as very advantageous and its purchase as advisable. The defects of the previous stamps should definitely have prompted the government to consult experts on the choice between letterpress and intaglio printing. Important public interests had been neglected by the hasty long-term contract extension. The effect of this censure is not clear from the documents sent by the London Consulate. However, a newspaper article from another time shows that the English government bought *Archer's* invention for 4,000 pounds in 1853.

In order to meet the Ministry of Commerce's wish for closer perforation, *Auer* had the institute's mechanic make a device (only a model for the time being) with which closer perforation could be achieved, and on August 6, 1852, he presented "patterns with finely serrated edges"; if this edge cut-out received the Ministry's approval, a machine could be made very quickly. Since these patterns are still in the files and consist of small sheets in which rows of fine holes are punched at appropriate intervals, crossing one another vertically, between which rectangles the size of the postage stamps of the time appear to be enclosed, it is quite clear, despite the expressions used in this case having no clear meaning, that *perforations* were always involved here, and that *Török's* first machine was already a perforating machine. A different expression was used in almost every document of this negotiation. After

the cautious phrase “preparation of stamp sheets” came: cutting, trimming, tooth-like cutting, notching, making jagged edges, cutting out edges, and finally drilling and perforating. What we are dealing with here is obviously a laborious search for a somewhat descriptive term for a new thing - and one such term was perforation, which was completely unknown until then.

This difficulty in finding new and appropriate names for newly invented things is often noticeable in the field of stamps. In this case, we only need to refer to the strange legend “K. k. Post-Stämpel” in the first stamps. Especially with regard to perforation, attempts were made to use a wide variety of expressions. For example: “Durchpressen”, “Durchschlagen”, “Berärern”, “Punching”, “Auszacken”, “Randauszackung” and “Randdurchbohrung”. As a result, the foreign word “perforieren” became common not only in the language of the court and state printing works, but also in the paper and printing industry in general, although “perforieren” as well as its literal translation “Durchlochen” are not descriptive enough.

These words are literally true even if only a single hole is made through the paper. But here we are dealing with whole rows of holes of the same size, more or less close to one another.

This reduces the tear resistance of the paper along this line to such an extent that, with a small amount of force, the sheet can be divided along the tear line created in this way. This is made much easier and more effective if the stamp sheet is first sharply folded along the perforated line. Since the holes mark this line, it would perhaps be better to use the term “pre-punching”. Pre-punching or perforating therefore means punching rows of holes to create a tear line.

The samples of narrow perforation presented by *Auer* were approved by the Ministry of Commerce on August 19, 1852. The manufacture of the machine was authorized. It is probably significant for the views on inventor protection at the time that the Ministry simultaneously expressed its satisfaction that we could achieve the same thing with the expenditure of a few hundred guilders that the inventor in England had thought 2,000 pounds too little for. *Auer* was finally invited to announce the date on which the delivery of the "newly edged" stamps would begin. This did not happen so soon. There was a pause in negotiations lasting several years, not only with regard to this change in the stamp production process, but also with regard to the question of the new design of the stamps in general.

It was not until April 1855, when *Baumgartner* had resigned and *Toggenburg* was Minister of Trade, that *Auer* was invited to report on the status of all these questions.

Decrees state: “The government councillor remembers the negotiations that lasted several years regarding the removal of our stamps, which are only a very imperfect technical product, and the production of these on the copper printing press with jagged edges, and finally the use of natural printing for this purpose. Since these negotiations have so far remained without result as a result of an instruction given to you orally by my predecessor in office....” No details could be ascertained about the events mentioned here. It is only striking that all of these negotiations with *Auer* took a very slow course and that repeated legal action against the printing works became necessary. It almost seems as if *Auer* was upset and disgusted by the failure of some of his suggestions regarding the graphic design of the stamps. Even after *Toggenburg* resumed negotiations, progress was slow.

The question of the most suitable printing process was discussed again and new stamp designs were chosen. However, the latter were not implemented for the time being. The first unperforated stamps, which were declared unsatisfactory and designated as a temporary solution, remained unchanged year after year. It was only the introduction of the Austrian currency in 1858 that made a new issue of stamps denominated in this currency inevitable. These new stamps were then issued perforated.

At that time, however, the stamps had already existed for four years and perforation had been applied to them as soon as they appeared.
In this and in many other respects, the creation of revenue stamps was facilitated and encouraged by the experience gained with postage stamps and by the aspects that had emerged in the manufacture and use of the latter. Thus it came about that the perforation, which was invented in England for postage stamps and which was also used in Austria

It was first realized as an internal experiment in the field of postage stamps and first appeared to the public as an institution for the stamp issue.

B. LINE, COMPLETE AND COMB CUTTING MACHINES

From the time between the appearance of the stamps and the production of perforated stamps, there are some documents which show that the Court and State Printing Office had planned a further improvement in the perforation of the stamps.

At the beginning of 1855, the printing works had two mechanics,
Andreas Gotthardt and *Michael Grünberger,* who entered into a kind of temporary employment relationship with the institution for this purpose, a “stamp–

They had to build a "trimming (punching) machine" which cost 828 fl CM. Work on its construction took place from January 22 to June 8, 1855. When the payment was made, both parties committed themselves to completing a second machine within 15 weeks. Finally, there is also a declaration *from Gotthardt* dated December 31, 1855 , in which he committed himself to building a third such machine within 9 months. It is not clear from the file whether the second and third machines were actually built. The invoice for the first machine shows that 4,000 steel pins (3 fl per thousand) supplied by *Petzold* were used for it.

At the beginning of 1856, the Paris General Post Office, to which the mechanic *Michael Grünberger* had offered to supply such a machine, turned to the Austrian government for further information. The printing company reported that *Grünberger* had left the state institution in December 1855 and was reportedly currently working at the *Günther* machine factory in Wiener-Neustadt. A machine he had started for pressing (piercing) stamps had been completed by another mechanic named *Gotthardt* - a statement that does not quite match the records. The machine was practical; in a ten-hour working day, 6,000 to 7,000 sheets of stamps could be "pierced" daily. According to *Gotthardt's* information, such a machine would cost the French government around 1,000 fl.

The rest of the report is of interest for the stamp business: “As far as the machines in the company for piercing the stamps are concerned, these were not built by *Grünberger,* but by the head of the mechanical department, who was in service at the time. The performance of such a machine is apparently far inferior to that of stamps, since only about 300 to 350 stamp sheets can be pressed through in the daily working hours mentioned above, which is explained by the fact that all stamp sheets are the same format and a whole sheet is punched through at once, so that it can be quickly inserted and manipulated by the individual concerned, whereas the stamp sheets consist of a wide variety of larger and smaller formats and always only consist of one row of needles (!), so that the larger printing sheets have to be carefully pushed in the machine. If one wanted to avoid this, one would have to have almost as many machines for the 24 different categories of stamps, which would not be justifiable. In addition, the purchase price of such a machine is in a reasonable proportion, as the incidental production price is deciphered at 250 fl BV.” Despite the somewhat clumsy expression of this report, it is quite clear what it means. It follows from this that the first perforating machine that *Auer* installed on the goods arriving from England

and had *Török* construct a very simple device (a so-called line perforating machine, perhaps better described as a series or row perforating machine) based on an English postage stamp illustrating the new method .

All perforating machines essentially consist of a metal plate (thrust plate) into which the required holes are drilled. The corresponding number of steel pins (needles) with sharp edges are then inserted into a movable upper part (comb) in such a way that when this upper part is pressed down, each pin hits the corresponding hole. If the paper is then placed between them, the pins punch out the same number of round holes and the separated paper discs fall out of the holes.

The oldest Perforating machines were, as mentioned above, *line perforating machines,* were i.e. their holes and the corresponding pins were arranged in *a single* row. The paper therefore had to be pushed the required distance after each punch when the row of pins had gone up again. Likewise, when all the rows of holes required in one direction had been punched, the sheets had to be turned 90 degrees in order to be perforated in the transverse direction (crosswise).

The files only mention the first machine, whose coarse perforation did not meet with the approval of the Ministry of Trade, and a second model, which produced the desired close perforation. Whether *Auer* had other such machines made immediately, or whether this only happened when the introduction of stamps became a reality and he wanted to bring them into being equipped with all the latest stamping inventions, remains to be seen. The fact that stamps would have to be perforated was considered so obvious that there is no mention of it in the files from the early days. Only the above-mentioned report from 1856 contains such information, but at the same time it also shows that the Court and State Printing Office had already considered another system of perforating machines for the planned perforation of stamps and had had it made in stock. This was a so-called complete, box or square perforating machine. In this case, there are as many criss-cross rows of holes in the fixed base plate (and the same number of rows of needles in the upper moving part of the machine) as there are criss-cross rows of holes (tear lines) in the stamp sheet. The whole sheet is perforated in one go. In the report mentioned, *Auer* already indicated the reason why such machines were suitable for postage stamps but not for revenue stamps. All categories of postage stamps were of the same size, whereas the first revenue stamps had 19 different sizes. All of the stamps could have been perforated on a single complete machine.

For the stamps, however, it would have been necessary to purchase 19 machines, each of which cost 800 to 900 fl. In some categories with low sales As *Auer* put it, the purchase could not have been justified. Therefore, the cheaper line machines remained for the stamps, but be purchased in larger numbers due to their lower performance had to.

There is a third type of perforating machine that was invented later, the These are Comb cutting machines, unsuitable also sometimes called complete machines. Like the line perforating machines, initially only a horizontal row of pins running from right to left, which should first punch out the *upper* edge of the stamps. However, downwards, as many short rows of pins are connected vertically as Perforation of the side edges *of a* horizontal series of stamps is necessary. This short rows of pins and the short rows of holes they produce are spaced apart precisely and invariably in the required mark width. If the first hit has taken place, the stamp paper is pushed forward so far that the new long Pin row exactly at the free ends of the previously created short (vertical) The new long row of holes forms the lower edge of the first row of stamps and at the same time the upper edge of the second row. With With a little imagination, you can imagine the long horizontal row of holes as the solid body of a comb and the vertical short rows of holes as the teeth of the comb. Hence the name of this device. That one can Configuration of rows of holes in the same way as the “comb” as the movable upper part of the line apparatus with the protruding row of needles, is a bit confusing. The term “cut” refers to the perforated base plate together with the corresponding upper parts carrying the corresponding rows of needles. advantageously builds the devices with interchangeable cuts of different Dimensions. The machines have hand-foot or motor drive. With a For mass-produced items such as stamps, the latter is the most efficient. Needles are either ground flat or hollow at the cutting ends (concave) ground. In the latter case, the edges are sharper, but more difficult to sharpen.

C. OBSERVING THE BRAND PERFORATION IN THE PHILATELIE

The stamp pre-punching produced with the perforating machines is the subject eager attention from stamp collectors and forms a separate chapter in of philatelic theory. Philately is in its use of language not to the appearance of the entire stamp sheet, which has horizontal and vertical rows of holes, smaller rounds

but rather to the appearance of the individual stamp that has been separated, which is the regular object of philatelic activity. If a stamp is separated from the entire stamp sheet, the paper bridges between every two holes usually tear through at their narrowest point. If the separating pieces are removed from each other, the idea that it was a series of circular holes disappears remarkably quickly. What can be seen on each separated piece appears as a series of points or teeth. Philately therefore speaks (following the French model) of a *perforation* of stamps and has set up a whole system for distinguishing between coarser and finer perforations, which is based on the number of teeth or holes contained in the space of two centimeters. The different perforations are designated by Arabic numerals and, for example, “perforation 12” means that there are twelve teeth in two centimeters. The smaller the number, the coarser the perforation.

Some philatelists believed that the classification of perforations should go even further and also include half and quarter teeth. However, the latter is probably no longer justified. Such a fine distinction could only be made with reliability if the rigid metal components of the perforating machines were available for measurement. However, the paper stamps on which these measurements are actually made are not nearly as rigid and unchanging. However, the main reason which sometimes causes noticeable deformation of the paper and the stamp images printed on it, namely the strong moistening during gluing and the tugging of the weight on the sheet hung up to dry, is not taken into account with regard to perforation, since the stamp sheets are only perforated in a dry state after the back has been glued. Nevertheless, the stamps that make up the bulk of the collections, which have already been used and have mostly been freed of the adhesive layer by treatment with water, have expanded to a greater or lesser extent during repeated moistening, and it is questionable whether the conditions during the subsequent drying were so uniform for all of them that the contraction took place completely evenly. A stamp that has been heavily moistened and stuck to stiff paper will not contract as much when dried as a stamp that has been washed off the adhesive and dried under gentle pressure. It is safe to assume that this is how differences in quarter teeth arise in stamps that have been perforated with one and the same perforating machine. The same should apply to half teeth in the narrower perforations. It would therefore really only be plausible to count half teeth in the case of coarser perforations.

To determine the perforations, philatelists use printed
“Tooth key” (“odontometer”, allegedly an invention of *Dr. Legrand*

in Paris, who wrote in the field of philately under the pseudonym Dr. *Magnus).* These keys contain the representation of all the usual perforations by means of printed (narrower and wider) rows of dots, to which the stamps are placed and moved until the exact perforation is found. According to the perforations commonly used on postage stamps, these keys range from 7 to 17. The latter is almost too few for the oldest Austrian stamps.

When stamps are perforated using line perforating machines, it can happen that one worker only perforates the sheets in one direction and a second worker then carries out the second perforation (crosswise) on a different machine. This could be due to expeditiousness, but more likely because of the different lengths of the "cut" of the machines available. In fact, there are *records* that there were short and long perforating machines of this type in the court and state printing works. In the former, the dimensions of the perforation line or perforated plate are given as 11 and 11½ inches, in the latter as 16 and 17 inches. This difference may have been caused by the fact that the stamp sheets were initially very exaggerated rectangles.

If the two machines on which a sheet was successively fed for the purpose of perforation had a cut of different density, this had to mean that each stamp on this sheet had two types of perforation: one on its upper and lower edge and another, different from this, on its right and left edge. According to philatelic practice, this is indicated by the two perforations being given in the form of an arithmetic ratio (for example 14:15), where the stamp is imagined in the correct reading position and the first number indicates the vertical row of holes and the second the horizontal row. This is not difficult to remember if you ask yourself which row of teeth you come to next on the stamp in the reading direction (i.e. from left to right). This is the left-hand vertical edge (usually the longer one). The first number refers to this first row of teeth.

D. THE PERFORATION PROCEDURE

With line perforating machines, the sheet of paper was pushed forward by hand after a row of holes had been punched, always away from the worker's body. Since each of these machines perforated a wide variety of stamp categories, the use of carriages to automatically push the paper forward was not feasible. There would have had to be as many carriages as stamp categories. Because it is extremely difficult to push the paper forward exactly the required amount each time by eye, and because the

at this kind Work

Since haste and the inattention of the worker are very noticeable, it is understandable that the stamps perforated on these machines often show very considerable differences in height or width, or in both directions at the same time. It is easy to find stamps of the same value which look like giants and dwarfs next to each other. Sometimes the perforation even goes through the stamp image itself, while the white edge intended for piercing remains intact.
This is known as a faulty perforation. Double perforation is the phenomenon in which a stamp has a second row of holes not far from the edge perforation. The latter usually goes right through the stamp image. This is probably an attempt by the worker who noticed the faulty perforation to correct the error by punching another hole in the right place.

With comb cutting machines, the possibility and risk of a deviation from the normal mark size is arithmetically reduced to half, which means that the marks can differ in height in exceptional cases if the mechanism of the machine does not work properly, but their width is always exactly the same (or vice versa, depending on the design of the machine). The teeth of the comb (these are the short rows of needles) are, however, a fixed distance apart and therefore the width of the marks is always the same and unchangeable. If the paper is moved further after the first stroke, the next stroke must create the lower edge of the first row of marks.

If the paper is pushed forward too far, these marks will be too low; if it is not pushed forward far enough, the marks will be too high. To avoid such irregularities, these machines use automatic guide carriages which always push the paper forward just enough so that the new long row of holes running from right to left fits very closely to the lowest holes of the previously punched vertical rows of holes.

In the case of such comb-cutting machines with automatic forward movement of the paper, where not only the width but also the length of the stamps is mechanically determined, special measures are required to compensate for the difference in the stretch of the stamp sheets, which may have occurred as a result of the previous manufacturing processes or caused by the humidity of the air. In the case of line perforating machines, this compensation is left to the attention and eye of the worker.

In the case of comb perforating machines, this is done by sorting the stamp sheets according to the extent of the expansion that has occurred. The worker measures each individual sheet on a steel ruler to determine how large the deformation has been. Several notches are cut into the ruler. By comparing them, the stamp sheets are divided into several categories. How many such categories have to be made depends on the weather. Paper is suitable for the

More sensitive to weather than is generally believed. The relatively small sheets of paper (roughly half a sheet of writing paper) that are generally used for stamps can show dimensional differences of up to one centimeter in damp weather. It has proven sufficient to divide the sheets into (at most) six categories in order to prevent damage to the actual stamp image by the perforating needles.

This measuring and categorizing always refers to only one dimension of the blade, namely the longer dimension. In this dimension, the deformation is naturally more noticeable than in the shorter dimension. The change in the shorter dimension is usually correlated with the other, but is in any case so small that it can easily be compensated by adjusting the guide carriage accordingly or can be ignored without causing significant damage.

The laborious work of measuring and dividing into categories, in addition to ensuring accurate perforation, also has the great advantage, which speeds up the work considerably, that it is possible to place sheets of one and the same category on top of one another in large numbers (up to ten) and perforate them with a single blow, whereas with the line perforating machine only a single sheet can be inserted at a time.

Each packet of stamp sheets, which are separated according to size categories, is first “pinned”. For this purpose, frames are used on which two needles are attached with the point upwards. The distance between the two needles is different for each frame and is related to the notches on the steel ruler. The stamp sheets now have the white (tamper)
Margins Small symbols, so-called dots, mostly crosses, pre-printed, which already play a role in the fitting together of several consecutive prints (combination, precision printing). The sheets are now pinned onto these pins and the latter must fit exactly into the pins if the division into several categories has been carried out precisely. Usually ten sheets are pinned on top of each other. Then their white edges are glued together, which can be done without any problems because the sheets are glued and only need to be moistened a little. Each such frame corresponds to a different comb cut of the perforating machine. Once all the ten-sheet blocks from one and the same needle frame have been perforated, the cut must be changed. After the corresponding comb cut has been applied, the worker's entire further task consists of placing the block in the correct place, securing it with foldable side flaps, starting the motor and finally removing the block.

Since the stamp sheets are divided into two parts, depending on the degree of deformation in their longer
Dimension, the difference between the several associated
Comb cuts mainly in that the comb teeth (that is, the short

The rows of needles are positioned slightly closer or further apart. For each of these cuts, however, the length of these rows of holes is also empirically related to the distance between them. This then requires a corresponding regulation of the automatic forward movement after each stroke.

The comb cutting machines are of course made with such precision that the density of the needles is always the same both in the long row and in the comb teeth of one and the same cut. However, if one were to assume the theoretical possibility that a different density could exist, this would be apparent in the stamps in that a stamp could have at most *three* different perforations. This is because the upper and lower perforations in the direction of the machine movement must of course always be the same. From the same hypothetical point of view, it could then be said that if a square perforating machine were used, a stamp could have *four* different perforations. The deformation of the paper would have to be taken into account in machines of the latter type either by a whole series of perforated plates with corresponding upper parts or by making the white spaces between the stamp images so wide that the rows of holes would always fall into these spaces. Machines of this type were never used in the Austrian stamp system.

Perforation is the last step in the series of stamp manufacturing processes (printing, gluing, pressing, punching holes). Once it is done, the edge strips, some of which have been glued together, are torn off. Usually, the paper mills agree to take back this waste against a credit against the price of the paper. The finished stamp material is then subjected to a more thorough inspection to ensure that no defective products are used up. Then the final counting takes place, with larger numbers being marked by inserting strips, and the “packing” takes place.

Finally, the delivery to the wear organism takes place.

The tearing off of the edge strips, which can only be done if they are adjacent to rows of holes, is currently an effective guarantee that no unperforated sheets are used. At the time when line perforating machines were used, it sometimes happened that one or more lines of perforation were missing. Collectors even know of whole sheets that have no rows of perforations at all, apart from the four rows of holes on the edges, which made it possible to tear off the edge strips and could have been used alone. Such incompletely perforated sheets, which were the result of an oversight by the worker when perforating sheets, were then treated by the wearers in the same way as they were used to with stamps, i.e. the stamps were cut off with scissors where necessary. This explains the precedent

come from brands - even from used pieces of one or more -, where the perforation pages.

As mentioned above, as soon as the production of the stamps became a topic in March 1854, it was considered a matter of course and therefore not specifically mentioned in the documents that these stamps should already be produced with perforated edges. Strangely enough, however, this idea was not conceived very long *before* this point in time, although at least *one* perforating machine had long been available in the State Printing Office. This is evident from two price calculations of the production costs of the intended stamps, which can be found in the files of the Court and State Printing Office and were apparently compiled for the Finance Minister for use in these negotiations (as can be seen from the estimate of 36 stamps per half sheet of median format, which *Baumgartner* cited in the Imperial Council meeting on December 22, 1853).

were.

In these calculations, dated November 22 and December 20, 1853, everything is taken into account, except for perforation. And yet this should have been the case if the use of this manipulation had already been envisaged at that time, because the calculation is carried out up to the determination of the production costs of the individual stamp and therefore the preparation for separation could not be ignored.

The idea of using the pre-punching machine is undoubtedly also connected with the transformation that the external shape of the green natural stamp was given when the first issue was produced: the perforation required the rectangular shape of the stamps and this naturally led to the rectangular shape of the natural stamp.

According to the above , both of these changes to the earlier project and thus the dropping of the lobed leaf shapes of the green appendixes were probably decided *after* December 1853 and before the start of production work for the first stamp issue in the first half of April 1854. If one compares this result with the documents, it is likely that it was precisely these two changes that were the subject of the instructions given orally to the State Printing Office between March 9 and 28, 1854 (mentioned above on page 69).

Perforation was never considered an *essential* element of the stamps: there was never a normative determination of its nature and effects and the Court and State Printing Office therefore took it for granted that changes in the perforation could be made by itself without further ado and without any need to mention them. It was therefore not concerned whether all perforating machines produced exactly the same perforation. In each case, a finer or a coarser perforation was considered practical and

It was sufficient if the individual perforating machines produced approximately the type of perforation that had been envisaged.

The connection between the perforation of the oldest stamps and the previous negotiations regarding the perforation of the stamps, as described above, explains why the first Austrian stamps have *the close* perforation that the Ministry of Commerce wanted. On closer inspection, it becomes clear that several different perforations can be distinguished.

The widest is 13½, the narrowest 17. Depending on whether one considers the findings on the stamps as they currently exist to be decisive or considers smaller differences as accidental deformations, one can distinguish a larger or smaller number of perforations that lie between the two extremes mentioned.

Some therefore only recognise *four* perforations of the first issue (13½, 15, 16 and 17), while others assume *eight* perforations (13½, 14, 14½, 15, 15½, 16, 16½ and 17). In view of this, it must be described as uncertain how many perforating machines of different widths were used in the court and state printing works in the early days. Because each different perforation had to correspond to a special machine. Perforations 14, 14½ and 17 are described as the rarer ones. This would suggest that these machines were only made later, unless they were just paper deformations.

XI. CHAPTER

THE TERMINOLOGY OF BRANDING

Before entering into a more detailed description of the first stamp issue issued in implementation of the basic regulation of 28 March 1854, a few general statements on the relevant terminology must be made.

A. VALORIZATION, EMISSION, VARIANTS AND TYPES

Anyone can make or have made trademarks. Although there are important public interests linked to the trademark form, it is by no means reserved for public administration, but is generally available. However, since the manner in which trademarks are made is entirely up to private discretion, a definition of the terminology relating to trademarks (in the general sense) is of no particular interest. This only applies when *official* trademarks are

is thought of. The state administration or another public authority comes first and foremost into consideration here. *Mutatis mutandis,* however, the same terminology can also be applied to other official stamps (for example, of an exhibition committee, an association, etc.). Here, of course, we are only talking about state stamps. The official character of these stamps is given by the fact that it is expressly awarded to them by the state fee administration. Since they are a means of paying taxes, i.e. of presenting monetary services, the award of official character consists in the clothing with a monetary value (valorization). The stamps thus become objects that "represent money", tokens of value. It is in the nature of things that a legal act is necessary for this: whether a law or merely a regulation is an open question here. It is also self-evident that in every such legislative act the stamps to which it refers must be clearly and identifiably identified.

It is customary to refer to all stamps produced on the basis of such a published regulation and put into use as one *issue* . This ignores the fact that stamps are not usually produced for the entire period of validity at the beginning. This cannot happen because this period of validity is not limited from the outset and is therefore uncertain, so that the total requirement cannot be fixed. Rather, during the period of validity of the relevant standard, depending on the demand given by sales, the stamps are repeatedly produced anew, sometimes consisting of individual larger print runs, but sometimes almost continuously. This makes it understandable that the use of the term "issue" has stopped with the change in the introduction regulations (emission standards). If one wanted to apply it to the individual print runs (caused by the respective reorders from the official wear and tear apparatus), one would run into a limitless mess. However, it should not go unmentioned that this production, which takes place in multiple instalments within the validity period of an issue, can lead to quite noticeable differences in the appearance of the products. The printing works are sometimes unable to obtain exactly the same paper or exactly the same inks for the subsequent period as for the first supply. The paper mill or ink factory in question may cease to exist, or the economic situation may lead to these materials being obtained from another source. One of the most common cases is that when using ink mixtures for printing, it is no longer possible to produce a completely identical mixture after the first supply has been used up. One must therefore expect deviations within issues, which can be quite significant.

However, such differences only have real significance if they were not entirely accidental or unavoidable, but rather the result of official and even desired innovations. The intention behind such innovations may also have been to preserve the previous external appearance of the stamp as far as possible, so that the visible difference that actually occurred as a result was not a desired but even an unwelcome side effect. In all of these cases, we speak of *variants* (varieties). If the innovation extended to several or all stamp categories, for example if a chemically different dye or a different type of paper was used for all subsequent stamp production, then entire *series of variants arise.*

The concept of *variants* includes the fact that they are the results of (regularly also temporally) *different* production processes (editions, printing, perforations). Random products with different appearances within one and the same production process do not deserve this designation and it is excessive meticulousness on the part of some philatelists to elevate the visible results of coincidences, which can never be completely ruled out in the production process, to the rank of variants, when in reality they are only individual pieces that have turned out differently or are downright unsuccessful. The aforementioned characteristic of variants, namely the difference in the production process, may be missing in a similar category, the *types .* Different types of a stamp can, however, be produced at the same time and by one and the same process. For example, in the case of a plate with a number of individual stamp images, each individual image was composed of typographic elements, but the letters or their composition resulted in visible differences. However, for the practical purposes of philatelists, the above statement that variants must come from different productions, but types can be produced in one and the same production, is of little use, because the individual collector's items usually do not provide any information about the chronology of production. It is therefore better to focus on whether there is a difference in the design of the printed image or in other elements of the stamp, and in the former case speak of types, in the latter of variants.

B. IDEA, DRAWING, PRINTING BOX, BRAND, PROJECT

The fundamental importance of the legislative valorisation act is also reflected in the terminology for all stages involved in the creation of trademarks, but there are also a number of
There are terms that apply without distinction as to whether a valorization

takes place or not. The most distant stage, the germinal state, is the stage where only a *brand idea* exists. Even if it has been expressed or even written down in a description and has thus passed from the inner spiritual world into the external world of objects, it still remains a mere idea. As with every object of representational art, the idea must be embodied in a (graphic) representation in order for it to really come into existence. *Studies* represent details, *drafts* represent the whole of the idea. Once the drawing has been created, the bridge from it to the targeted production of numerous copies of it is the *production of the printing block,* which varies depending on the graphic method chosen. The last stage is then *reproduction* by means of printing.

Of course, some elements of this series can be omitted. For example, if the author of the idea is himself an engraver and produces the printing block directly, or if a printing block is assembled from ready-made typographical components (such as eagles, letters, corner decorations, lines, etc.).

At all stages from the mere idea to the finished stamps, the author can approach the competent administrative bodies with the request to accept the newly conceived representation for the production of official stamps.
The content of such a proposal is called a trademark project. Such projects can therefore relate to all of the stages mentioned up to and including the availability of fully usable trademarks. If a proposal is not accepted by the competent authority, it remains a mere project forever.

C. TEST, SAMPLE AND PATTERN

The official choice of a stamp design and its valorization through a public announcement are essential moments, which are linked to a specific terminology. The three terms that come into consideration here are *trial, sample* and *model .* The term *"essai",* which is often used in philately, has no precise or fixed meaning and is often used to refer to anything that is not a stamp that has been sold for a fee. It therefore has no value and would be better avoided altogether.

In the technical sense, trial, sample and pattern are *only* applicable to impressions that are ordered by the official authority. *Trial* (trial impressions, trial stamps, stamp trials) and *sample* (test impressions, test stamps, stamp samples) have in common that an official choice of this design of the impression has already taken place, but no valorizing announcement has yet been made. The difference then lies in the intention accompanying the official choice. If the choice was made for the purpose of producing real stamps in the chosen form at the time, then all impressions that are made in the course of

of the initiated production of stamps, *test impressions.* Completely designed, ready-to-use sample stamps are rarely produced. As a rule, the design in one or more directions is omitted because the purpose of printing the samples is to illustrate one or another detail of the production process. Therefore, sample stamps belonging to one and the same case can very well have a different appearance. The production of test impressions is conventional, on the basis of which the Ministry of Finance issues the final printing orders, and which usually only lack the perforation and gumming. The name test impression or sample stamp must remain for such printed products even if an original intention to valorize them subsequently ceases to exist.

We speak of *experimental stamps* when there was no intention of valorizing the stamp when choosing a stamp design, i.e. when there was no intention of producing actual stamps in the chosen form at the time, but rather the only purpose was to test details other than the graphic appearance, and in particular to study a special manufacturing process in order to apply it to another definitive design if the tests were successful. Experimental stamps are therefore stamps produced specifically for the purpose of experiments. In practice, however, the term "test stamps" is often used here.

Samples can only be mentioned at a later stage of the production process, namely *after* the stamp design in question has been revalued. The essence of *samples* is that either the character of a stamp has been stripped from completely finished pieces, i.e. that they have been individually devalued; or that the production of individual pieces does not go as far as the complete, normal design. The samples *can* be the same as the original stamps in all pieces, but they do not *have to* be. Depending on the type of illustration intended, it seems advisable to allow for changes in directions that are not essential to this. Such changes, such as omitting parts of the printed image, adding an overprint, using differently colored paper or other printing inks, and the like, naturally have the purpose of preventing any fraudulent use. For the same purpose, individual phases of normal use that cannot be easily reversed were sometimes carried out, such as gluing or individual devaluation procedures, i.e. cancellation or devaluation by overwriting or over-stamping. The latter, in cases where it appears on stamps that are not glued on, is to be described as *irregular* obliteration. This type of cancellation is known in philately as the so-called courtesy cancellations of stamps that acquire special collector's value when they are provided with a usage mark.

If, for example, completely ready-to-use trademarks are supplied as samples to other governments in international trade without such modifications, the only thing that matters is the confidence that misuse will not be permitted: these are not sample trademarks, but authentic, usable trademarks intended as samples.

According to the above, sample stamps belong to a type that can be valorized but has not yet been valorized; sample stamps, on the other hand, are devalued pieces of a valorized type. Since the word “sample” has the - admittedly rarely used - secondary meaning of “proof” from the Romance languages, “sample stamps” could also be understood in the sense given here to the expression “sample stamps”. The word “sample stamps” would then become ambiguous. Therefore, it seems advisable to always stick to the interpretation sample = attempt and leave aside the interpretation sample = proof.

Finally, it should be mentioned here as an established terminology that the draft drawing, when it is officially executed, is called the “original drawing”.

It is not necessary that the stamps of an issue should be only impressions of one and the same printing plate. Given the massive demand and the resulting production of millions of impressions, a single plate is not enough. Usually several plates are used for printing at the same time, and new plates are used when they are worn out. Since the galvanoplastic process is used to produce the required plates, almost complete uniformity of all plates is guaranteed. However, minor differences do arise, partly as a result of the progressive dulling of the negatives (which in practice is hardly ever a consideration, given the short lifespan of the issues), and partly as a result of accidental contamination. It can even happen that a new engraving has to be made within one and the same issue, either of parts of the stamp image or even of the entire printed image. The latter is of course particularly important when switching from one graphic method to another (for example from letterpress to copperplate printing). One can therefore speak of identical and modified print runs (print runs) within one issue.

D. IMITATION AND COPYING, REPRINTING AND RE-REPRINTING

All stamps are equal *bearers of value from the time they are created.* This characteristic is lacking in *reproductions* (facsimiles or imitations) of stamps. These are not prints of the stamps used to create the stamps.

printing blocks, but only images of genuine stamps, and therefore impressions of new, specially made printing blocks. Such images intended for teaching purposes, for games, but especially for illustrating scientific works or price lists of foreign stamp dealers are usually smaller in size than the original stamps for practical reasons. If images of stamped documents are produced for scientific or advertising purposes, they naturally also contain facsimiles of the stamp characters, often in a perfectly executed manner.

Where the line is drawn between non-punishable *imitations* and punishable *imitations* (counterfeiting) of stamps is probably *a quaestio facti* in each individual case. It also seems to be an open question whether the criminal protection of these stamps continues even when they have already been withdrawn from use (disreputable, generally devalued).

The penal protection of stamped stamps against counterfeiting has some notable peculiarities. It is of two kinds, since such imitation is punishable as fraud under the general penal law of May 27, 1852, and as evasion of the fee under the Penal Code of July 11, 1835.

Furthermore, the two punishments are not alternative, but must be applied independently of one another according to the introductory patent to the general criminal law and according to Section 103 of the Penal Code. This cumulative double punishment was expressly stipulated for the counterfeiting of stamps by the Finance Ministry's decree of July 8, 1859, Z.31382-1930, RGBl. No.126, V. Bl. No.39. As a counterweight to this abundance of criminal protection, there are then restrictions that arise from its conceptual prerequisites. The criminal liability of stamp counterfeiting before the general and penal courts is by no means justified by the mere fact of counterfeiting: the concept of fraud in general criminal law rather requires that *damage* be considered; likewise, the concept of tax reduction requires that the *withdrawal* of an indirect *tax* must be considered. Specifically for the revenue stamps, the ministerial decree of 21 June 1865, RGBl. No.37, V.Bl. No.42, concerning the international prosecution of counterfeiting, expressly states the condition that the forgery must have occurred in order to thereby reduce the tax.

Another special feature of the protection against stamp forgeries is that, according to Section 408, Item 5, of the Penal Code, the imitation must be accompanied by the *transfer* to another person or to another place in order for a punishable offense to be committed. The offense is therefore not referred to in Section 417 as "stamp paper forgery" but as *"sales of* fake stamp paper." The punishable offense is not yet determined by the forgery alone; it is rather only one of its elements.

The latter provision also stipulates that the penalty multiple must be based on *at least* the nominal amount of the counterfeit stamp. If this nominal amount represents a minimum, then in certain other cases a *higher* amount must be used as the basis for the multiplication. In the appropriate case, this is the fee for the legal document in question (document or petition). However, this fee is sometimes quite uncertain.

It follows from this that the provision of Section 417 is not only practical in the case where the forged stamp paper has already been used to produce a legal document, but the legal duty subject to reduction is less than the nominal value of the false stamp; but also in the case where a criminal transaction has already taken place, but the production of the legal document has not yet begun or has not progressed to such an extent that the amount of the relevant duty has already been determined. It is clear from this that the law always regards the normal tax on a legal document as the "duty subject to reduction" and does not consider the nominal value of the false stamp as a "duty" but only as a numerical minimum limit, as a means of determining the penalty. If the latter is therefore applied because the actual duty has *not yet* been determined, the existence of such a fee must have been within the realm of possibility. Otherwise there could be no talk of it being subject to reduction. The fact that the face value of the counterfeit stamp never comes into consideration as a "tax" cannot be changed by the fact that such a stamp can generally be regarded as an anticipated tax receipt, i.e. as the embodiment of a tax amount (which has not yet been specified and is not linked to any specific taxable offense). This latter fiction must be excluded for the application of the penal provisions.

It follows from the above that for the criminal liability of counterfeiting a stamp (or more correctly the “sales” of a counterfeit stamp) it is not important whether the stamp is intended to belong to an issue that is still valid - because a nominal amount, which may be the only thing that plays a role here, is also indicated by a devalued stamp, but that in any case the reduction of a fee must be within the realm of possibility.

This possibility does not cease completely with a change of issue and the devaluation of the older type of stamps. However, after this point in time, newly issued legal documents can no longer be provided with stamps of the older issue in such a way that the appearance of effective taxation is created, and this applies equally to genuine stamps of the older type as well as to counterfeit ones. However, after the change of issue, there may still be a larger or smaller number of older legal documents which were not stamped when they were issued.

Must an official use be made of this now

are to be issued, their owners have a great interest in making the documents look as if they had already been properly stamped at the time by subsequently attaching stamps dating from the time of issue. In addition to genuine stamps from the older issue, imitations of such stamps can also be used for this purpose. In these cases, however, the continued fee claim may be exposed to the risk of reduction through the use of forgeries. Accordingly, protection against counterfeit stamps for paid-out issues will also have to take effect. But not without a time limit. Protection against penalties can no longer continue if the claims that the criminal sanctions are intended to protect have already completely expired. If there is no longer a fee claim that can be subject to reduction, then there is no longer any offence of reducing the fee. Such a situation is actually created for fee payments by the Limitation Act of 18 March 1878, RGBl.

No. 31. While Section 9 of the Fees Act previously excluded a statute of limitations for fees, any claim to fees now expires after *thirty* years at the latest. If, after this period has elapsed, it emerges that a taxable act has not been paid, it no longer needs to be paid. No one now has any interest in creating the illusion of timely stamping by attaching (real or fake)

To produce stamps from the time of the document's creation. Because the document can be left without any stamps at all without any further consequences.
If thirty years have therefore passed since an issue was declared invalid, there can no longer be any cases in which a *reduction in the value of the stamp* could be committed by using counterfeit stamps of the old type. However, the protection against penalty for the stamp has therefore automatically expired for this issue.

The emergence of *philately* has brought with it an interesting new perspective on stamps that are no longer valid. Even a stamp that has expired is an object of property that has a certain value.

This (collector's) value can sometimes be quite significant as a rarity value and even exceed the original face value by a huge amount. In this situation, replicas of expired stamps can appear to be counterfeits of genuine collector's items (collector's counterfeits) in the same sense as counterfeits of antiques and works of art. However, this would be a fraud to the detriment of collectors and would only be subject to the protection provided by the general penal code - but this is not limited to the thirty years mentioned above. Rather, by its very nature, it is all the more important the older the stamps are.

In this context, a very special category is newly published
of the stamps of a certain type, namely those issued by the State

administration itself, mostly for philatelic purposes. A distinction must be made here as to whether the printing plates used at the time, or even just the original engravings, by means of which new plates can be made, are still available or whether a new engraving or analogous new production of the printing block is necessary. In the first case, where the complete identity of the new printed products with the stamps of the time in terms of the design is guaranteed - even if there are differences in terms of paper, colors, perforation, sizing, etc. - such a stamp would be described as *a new print .* However, if a new engraving (or assembly of the printing block from typographic elements) has to take place, only an *image* of the genuine stamps is created, which by its nature is easy to distinguish from these, even if no intentional deviations from the design have been made. The only special feature here is that these images are produced by the state administration itself and therefore have an authentic character. The state administration itself can, of course, even if one assumes that the criminal protection continues after the bearer of value has been discredited, easily go as far as to reproduce the stamps to such an extent that the design is deceptively similar. Such a printed product would be called *a new reprint .*

E. STAMP IMAGE, STAMP SIGN, STAMP SIGN

A fixed terminology must also be established with regard to all components of the *finished* trademarks if doubts and cumbersomeness are to be avoided.

The word *stamp* refers to the individual stamp sheet in its graphically finished state. Whether the stamp has already been separated or is still connected to the other stamps on the same sheet of paper (with full or already perforated edges) is not expressed here. Nor is it expressed whether the stamp is already glued on the back or not. However, when talking about stamps that are legal for sale or ready for use, the gluing and - if perforation is prescribed or usual - this must also be present in any case. The graphically produced part of the stamp, i.e. the stamp *without* the paper material, is called *the stamp image .* For example, one says: the whole sheet *contains* (or bears) 100 stamp images and *is divided* into 100 stamp stamps.

The cardinal regulation for the first issue then distinguished as parts of the stamp image: the “ stamp *mark expressing the stamp class”* and a *“coloured* field with a design by natural printing”. The application of the word “stamp mark” to the round black print of the older Austrian stamps (which word was last used by the finance

ministerial decree of December 16, 1865, Z.59094, RGBl. No.140, while the corresponding decree of January 7, 1870, Z.42641 ex 1869, RGBl. No.3 ex 1870, used the term “stamp image” in the same sense) was all the more obvious, as it can be deduced from several points that the creators of the stamps initially had nothing more in mind than a new way of producing stamp paper. The conventional, more or less round stamp characters were no longer to be printed directly on the paper to be written on, but on the small pieces of paper and these were then to be glued to the sheet of paper. This idea of producing the usual stamp paper in a small detour corresponded both to the traditional round shape of the new stamp designs and the inclusion of the eagle in each of these designs.

The eagle in colourless relief had been the centrepiece of every stamp since 1802 and therefore must have seemed an indispensable component to the designer of the stamp designs. The fact that the cardinal regulation regarded the black print as "the stamp mark", as the essential part that actually gave the stamp its value, shows how much people still clung to the old stamp paper. What was added: the square green print and the square paper sheet, these were only secondary elements whose significance did not extend beyond their immediate purpose and which accordingly were not noticed or mentioned not only in the first regulation but also for a long time in the documented negotiations.

The square print, the “coloured field”, is in practice mostly called “background”, a term that is usually used for a field filled with a uniform and indifferent design. This term was first used in the files of the Court and State Printing Office in June 1876. In the early days, the term “overprint” was *used* in these files for the “stamp mark” and the word *“underprint ”* for the part produced by natural printing . Since the latter was not to be covered in any part by the black print, these two terms were completely inappropriate for the first issue. For the other two issues, where certain legends (value, year) were printed above the leaf veins, one can, however, speak of an underprint.

Even in the round stamp itself, *two* components had to be distinguished: the graphic design, which is not inaccurately referred to as *a stamp plate* in a document from the Ministry of Finance, and the *value indication* consisting of numbers and letters (value designation, value legend). This distinction is important because in the early days it was repeatedly the case that each of these two components was produced using a different graphic process, which was sometimes made even more conspicuous by the choice of different printing inks.

With regard to the word “shield” in the above application, it should be noted that the use of the corresponding article (the shield or the shield) in the documents is fluctuating. Since this is neither a depiction of a coat of arms nor of an inscription, it is not possible to decide with certainty which is more correct.

XII. CHAPTER

THE PRINTING BLOCKS

In order to carry out a stamp design and to get from the chosen drawing to the stamps to be used, an important intermediate link is required: the printing block. The printing block, which is used directly for stamp production by being inked and transferring the colored drawing to the paper, has a special feature that is not usually found in other plates used for printing: it is a plate of considerable size because a whole number of stamp drawings are applied to it at once, so that a large number of stamp images can be produced with *one* print on a corresponding sheet of paper. Stamp production had already taught us that it would not be economical to print one stamp after the other individually. When stamps were first produced, the production of plates was therefore immediately started which enabled the simultaneous production of a larger number of stamps because they themselves consisted of the combination of just as many small printing blocks for individual stamps.

Obtaining such a simultaneous plate naturally causes the least difficulty and time expenditure when only a collection of existing pieces (types) intended for book printing is to be used, as was mentioned above with regard to the green newspaper stamp. A set of the entire desired plate size is then put together, in which the stamp design formed from the pieces that are as even as possible appears as often as is required by their size and by taking into account an appropriate distance between the stamp images, which must not be too narrow because of the perforation, but not too wide because of the paper saving. A cast is made of this form in plaster or cardboard, and as many printing plates as necessary are produced using the latter in the stereotype process, unless the finer but more expensive and time-consuming galvanic duplication process is preferred.

However, if the first printing block is not a typographical set (a “form”), the simultaneous plate intended for the production of paper impressions is only the final link in a whole series of products, the first link of which is the graphic design.

Today's photomechanical reproduction processes, which, once a drawing is available, allow everything else to be produced in a purely mechanical manner up to the work plate ready for printing, were still unknown at the time when stamps were created. At that time, as a rule, a second visual (producing - not just reproducing) artist had to be involved alongside the draftsman, the engraver, who cut the drawing into a metal (usually copper) in a shape suitable for the chosen graphic process - for the first stamps this was *intaglio printing .* The work of this artist is absolutely essential for some stamp components, particularly human figures or even heads, if these representations are to meet higher standards. In some secondary cases, however, mechanical aids can be used, such as cutting using a pantograph, guilloche machines, relief engraving machines and similar means. An etching process is used here, as is sometimes the case for drawn, simpler stamp parts.

In the latter case, the draftsman applies his design directly to the metal coated with an etching base, after which he scratches the drawing into the etching base. An etchant then deepens these lines, which reach down to the metal, into the metal as far as necessary.

It is very rare for an engraver to engrave the complete design of the stamp on a single metal plate, so that a complete proof can be made immediately. The rule is that the stamp design is broken down into its elements in order to produce the engraving.

Particularly with high-quality stamps, the stamp images are to be as perfect as possible for aesthetic reasons and to ensure that they are as accurate as possible. For this purpose, several artists are usually brought in to work with each other, each of whom produces the part of the drawing that corresponds to his or her particular talent. It is not the case that one artist works on the same piece of metal after the other, but rather that each artist produces his or her work on a different piece of metal. The same thing happens when, as described above, the methods of engraving, cutting, etching, etc. are used in parallel. It is not easy to risk that if one of these procedures fails, the previous successful work will also be lost. Therefore, in order to protect the expensive and difficult to replace original works, the original works are not made themselves, but rather copies made by electroplating, which already contain the details achieved so far, are given to the other artist to engrave, etch, etc. the parts of the overall drawing that he or she is to add. Less certain

and therefore the soldering together of electroplated copies of the works of two different artists is rarer. This method is often not even applicable, as for example when one artist has to produce the drawing and the second a legend which belongs inside the drawing.

When the stage has been reached in which all the components of the stamp image appear for the first time in a single piece, such a plate is called an *original* in the same way as if an engraver or etcher had produced the entire image in one go on a single copper plate.

However, it should be noted that this expression is ambiguous and that different originals must be distinguished, in particular the fact that the stamps usually contain legends in addition to the graphic image of the stamp. There is an original without a legend, but also one with a legend, a daughter original, so to speak. In the not uncommon case that several stamps have the same design and can only be distinguished from one another by their value legends, there are even several daughter originals alongside the mother original. If part of the legend is such that it is the same for all values, the further complication arises that next to the mother original without a legend there is first a daughter original with the part of the legend that fits everywhere, and only then are the several grandchild originals with the other special value legends produced.

For the original, which in addition to the figurative and ornamental parts of the stamp already contains the complete legend, the term *"original type"* has become common in the internal language of the Court and State Printing Office, a term which, as far as could be determined, was initially used in the existing state note studio responsible for producing state money tokens.

The originals up to and including the original type can still be improved (retouched). In particular, if after combining all the parts of the picture it turns out that one of them, which seemed successful on its own, does not harmonize with the later additions, a change may be necessary.

With the definitive completion of the original type, the work of the engraving artist ends and the work of external preparation and reproduction begins. The aim of this, in keeping with the special nature of the stamping business, is to produce a large (simultaneous) plate, which is composed of a whole number of individual engravings (multiplicated plate, original plate).

Economic reasons require, as mentioned above, that a large number of stamps are always produced with a single print. A large number of stamp engravings must therefore be combined in the printing block. Since the reliability of the printing process requires that all the stamps subject to wear and tear

If stamps are to be as identical to one another as if they were products of one and the same printing block, all copies of the (fully completed) original type must be as identical as possible. This is achieved by electroplating. Due to the extraordinary accuracy with which the copper deposits created in the electroplating bath reproduce all the fine details of the original, this process is superior to other molding methods, in particular pressing a harder original into a softer material and also the (relatively more accurate) stereotype process, and can only be used on its own, especially when it comes to the sensitive copper print that we are considering first. The original type is first silver-plated (with silver nitrate and potassium cyanide) and then wiped over as thinly as possible with a volatile oil (usually petroleum) so that the conductivity is not significantly impaired and yet the caking of the precipitate with the original type is prevented and the separation of the two (extraction) is made easier: To improve the conductivity, the oil layer is sometimes dusted with graphite dust.

In order to get from the individual plate to the complete plate, galvanic copies of the former must be assembled in the required number and firmly and permanently joined together by soldering (with a soft tin solder). This manipulation is carried out with relief plates, that is, galvanic deposits which have been taken directly from the original type and therefore show the engraving raised in relief. Now all traces of work, soldering, etc. can easily be erased by grinding and polishing the joining points. This must be done very carefully and with the utmost perfection, since in copperplate printing, unlike in letterpress printing, the non-printing part of the plate also comes into contact with the paper, which is why its quality is important.

A whole plate could now be assembled in this way by producing the required number of relief plates, then fitting them together and soldering them together. This would involve a great deal of effort because it is necessary that the distances (spaces) between the individual mark engravings be exactly the same in every part of the plate, both in terms of the width of the plate and in terms of height. To make the work easier (and at the same time to speed up the completion of the first plate considerably), a few relief plates are first combined into a group, for example plates next to plates in a row in the future width of the plate. If one then hangs such a row in the galvanic apparatus and produces the required number of rows, all one has to do when assembling them is to ensure that the distances between the rows always remain the same and that the marks are positioned exactly one below the other. The distances between the individual engravings to the right and left, on the other hand, are already fixed when the first row is produced.

and do not require any further work. Of course, the work of joining the blocks together is made even easier and safer if, for example, after soldering two rows together, the resulting block piece is copied galvanically and then two such two-row blocks are soldered together, etc.

Since the exact repetition of the chosen spaces in the vertical and horizontal direction is required, the four-block system is popular for multiplying the tiles. First, four individual relief tiles are fitted together and soldered. In this block of four, both of the spaces in question are already fixed. Three copies are then made of this block and all of them are then combined to form a block of sixteen. The larger blocks you create and combine, the easier the work is, because they only need to be trimmed and soldered together on two edges. Of course, with tiles whose denomination is not a multiple of 4, smaller combinations of units or even individual pieces must also be soldered on at the end, which is of course not the case with the row method.

The simultaneous hanging of all the finished, more attractive blocks in the galvanoplastic apparatus was at that time the most important means of speeding up the production of plates, which in the first decades of the existence of stamps was the most time-consuming and tedious part of the preparations for new issues. At that time it was believed that this process did not allow for any acceleration (“exaggeration”) without damaging the product, an opinion which is no longer shared today in view of the successes that can be achieved by using elevated temperatures (30 to 40 degrees) and concentrated baths (copper sulfate solution mixed with sulfuric acid).

The aim of all these procedures is, as mentioned above (if copperplate printing is chosen), to obtain a complete plate containing the required number of stamp images. This aim must be achieved in the raised plate stage, on which the final soldering and polishing is then carried out. This plate is usually not kept permanently because of the doubtful reliability of the soldering points; nor are all intermediate products from the original type. On the other hand, all original plates (with and without legend) which have recorded the work of the engraver, etc., are kept as long as there is still a possibility that they could be used again as the starting point for plate production. A recessed impression (counterform) is produced from the aforementioned soldered complete plate, which is also kept permanently and is again called the “original”. Other names for this are: mother plate, original mother plate, original plate, plate original, original deep plate, matrix, multiplicate plate. Very rarely, and only in the case of brand categories that have a high sales volume, a number of master records are produced from the outset. On the other hand, where it is not known in advance that the printing of a brand value

during the existence of the issue, *several* raised plates were produced from this master plate and kept for safekeeping. These plates are sometimes referred to as "patterns" and are used to make the actual work plates used for stamp printing (printing plates, printing blocks). The copper work plates are subject to fairly rapid wear and tear and therefore have to be replaced frequently. Anyone who has experienced how quickly the best knives become blunt on paper will understand how short-lived a heavily used plate is and how soon it has to be scrapped and destroyed as a "printed out" because the fine details of the drawing are no longer visible. This rapid wear and tear is also the reason for the well-known large price differences in copper engravings, depending on whether the prints come from the first or later stages of use of the printing plates. To extend the life of a copper worktop, the galvanic “steel plating” of its surface serves - a speciality of the court and state printing office, which was not yet known at the time of the first stamp production, but according to a later note was already practiced before the year 1864.

The replacement of worn-out printing plates with new copies of the model plates and, if necessary, the production of further such plates with the help of the master plate (or possibly several master plates) is considered to be part of normal operations during the issue period and the necessary expenditure must be covered by the unit price of the stamps produced. The first equipment for master plates, relief plates and printing plates must be financed from the costs of the issue change, which also include the expenses for drawings and engravings. Since the model plates and the master plates suffer somewhat with each use that becomes necessary and gradually no longer produce usable copper copies, once they have been spoiled, a new complete plate would have to be produced again from the original type, since all the intermediate links of the galvanoplastic process have been melted down. However, this probably never happens, or at least only very rarely, namely only with issues that remain in force for a long time, contrary to the fundamental requirement of frequent issue changes, and only with regard to those brand categories that are the most used and therefore the most produced. Each issue consists of a whole series of different brands: a new issue is not immediately issued because one or two categories whose matrices are worn out. However, as soon as the majority of brand categories would require the matrices to be renewed, it is better to switch to another subscription straight away, since the costs of a new issue are not significantly higher and the interest in changing the issue is in favor of a change in price. The (on the whole by no means frequent) cases where individual brand categories

categories within one and the same issue, can be easily recognized from the stamp material kept by collectors, namely by the more detailed appearance of the prints. The regeneration is most noticeable when there is also a more or less significant difference in the graphic appearance (especially with regard to the legends): in such cases the original type, which had directly incorporated part of the engraving, for example the value designation, was probably no longer usable or no longer available, so that it was necessary to have the missing element (the value legend) re-engraved in galvanic replicas of the older original plate *without* a legend that was still available. In such cases the new engraving is usually quite easy to distinguish for careful inspection and is referred to as a "new type".

If, during the production of a new original type within the validity period of an issue, the previous legend is not retained, but a different legend is engraved - perhaps because this brand design was intended for a newly created value - then the newly printed stamps also display the aforementioned wealth of detail in the brand image, referred to as "regeneration". Further details will be given below (Chapter XIX) on the various types of such regenerations and the most important cases in which they were used in Austrian revenue stamps.

It should be mentioned here that another type of subsequent engraving of value legends has also occurred: the manual engraving of the same into already finished stamps consisting of a whole number of stamp engravings that do not yet have a legend (and thus are complete in terms of size).
Deep flats.

The legend is the element of the stamp image whose production is always considered as the last step. This can go so far that it is not even present in the *printing plates* of the stamp images and that the stamp sheets printed with it have to be subjected to a second print, in which the legend is added using special printing plates.

If the printing plates already contain the legends in addition to the stamp plates, two cases must be distinguished. In one case, the electroformed copies of the original type combined in the plate already contain the legend because it was already engraved in the original type. In such *multiplicated plates,* all the legends are of course identical.

In the other case, an original without a legend was first duplicated by electroplating, or a galvanic copy was made from a whole plate after grinding out the old legends, and only in the finished plate was the engraving of the new legend added by hand, step by step from plate to plate *(adapted*

Plates). Multiplicated plates are of course the rule because they take into account the cardinal requirement of the stamping business, the complete identity of all stamps. The adapted plates meet this requirement less because the individual legend engravings can at most be similar to each other. The first-mentioned method of value printing in the typographic process is even more imperfect because of the great difficulty of correctly coinciding the two prints (“keeping in register”, “fitting together”, also called “register”). It is therefore considered even more of a mere stopgap measure than plate adaptation and is only used when there is no other way of dealing with urgent cases.

If letterpress printing (letterpress) is chosen for the production of the stamps rather than copperplate printing (intaglio printing), the only difference with regard to the production of the worktops is that they (the printing plates)
Relief plates and therefore the patterns are intaglio plates. As the paper is much less supple in letterpress printing than in copperplate printing due to the much lower or no moistening of the paper, the pressure must be much stronger. For this reason, the printing plate in typography must be incomparably thicker and stronger. It is therefore often enclosed in an iron frame and, after being tinned, cast from behind with lead or type metal (“back casting”) or adjusted to a wooden plate in order to produce a strong solid, whereas intaglio printing back casting is usually dispensed with and the plate is instead made sufficiently strong in a galvanic bath. Of course, when choosing the drawing and engraving, the process used for printing must also be taken into account. Letterpress printing is the faster and cheaper process, but also more robust and therefore less able to meet higher artistic demands.

In intaglio printing, the drawing is scratched into a polished plate. The ink applied during inking fills these depressions, while it is carefully removed from the polished areas by wiping twice. A damp sheet of paper is then spread over the plate and pressed down so that the ink is drawn out of all the depressions. Since even the most delicate scratch absorbs ink and releases it during printing, extremely fine drawings can be reproduced. The accumulation of ink in the deeper areas also enables a formal relief of the dye and thus effects that no other printing process can achieve. This accumulation of ink also causes the oil of the printing ink to seep into the paper at the edges of strong pressure points. Warming the plates slightly speeds up the work.

In letterpress printing, the ink that is to be transferred to the paper adheres to raised areas of the plate, which are all on one level. In order for these to absorb the ink safely, they must not be too fine or too delicate.

The strong pressure to which all raised parts are exposed also means that they must be designed to be quite strong and resistant.

In Austria, therefore, as long as the main requirement in the production of stamps was to create stamps which, by their very artistic design and execution, should be protected against imitation, copperplate printing was always preferred. Nor is it really understandable why the opposite opinion was so emphatically held in England, as mentioned above. In Austria, letterpress printing was only used when it was either a less important stamp that could not bear the higher costs of intaglio printing, or when the stamp production had other tasks than the above-mentioned requirement, which were better suited to letterpress printing. This was particularly the case when it was a question of using inks which were particularly sensitive to manipulation by malversants and which were intended to make the use of acids, caustics, alcohol, etc. clearly visible. Since the intended purpose is achieved better the more extensive the coloured drawing is applied to the paper during printing, copperplate printing is obviously less indicated here, because its strength lies precisely in the application of the finest lines with very little colour. It is often also excluded by the fact that the paper in question cannot be moistened for printing.

If letterpress printing is chosen for stamp production, two methods are commonly used to produce plates with the required number of stamp images: a pressing process and the overprinting process.

In the first case, the mark design is engraved in steel and, after the latter has hardened, is pressed into lead cubes as many times as the plate is to have appointments. These lead blocks are easy to work with and can therefore be fitted together at the required distances without difficulty. They are then firmly secured in a frame and are now used to produce galvanic plates in the full plate size. Deep plates can be taken from these, which serve as molds for the printing plates if the latter are not also to be produced by the galvanic process.

For this pressing process and for the analogous sinking process, where an engraved and hardened piece of steel is pressed into an unhardened piece under high pressure, the terms matrices or mother plates for deep plates and patrixes or counter plates for high plates have become common in reference to obvious natural processes. In practice, however, these terms are also used in the opposite sense.

The raised plate method requires a longer production time, but can also be used for more delicate drawings. First, a deep plate is made in copper, using the guilloche machine, the pantograph or in relief engraving, but also by etching or freehand engraving. The depressions are filled with asphalt, then the

Planium is wiped completely clean and moistened with soldering fluid. The plate is then heated and a cadmium solder is applied to it, which melts easily. The solder is repelled by the asphalt, but adheres to the bare metal areas. If the asphalt is now washed away, the difference between the depth of the engraving and the planium formed by the solder is already as great as is necessary for letterpress printing. If a galvanoplastic copy is now made and the raised areas of the latter are ground down a little if necessary, a suitable letterpress printing plate is obtained.

Intaglio and relief printing have such peculiarities and such different requirements that a galvanic copy of a plate is by no means automatically suitable for the opposite, so to speak complementary, process.
The path of transformation is also only possible in *one* direction: one can certainly get from an intaglio plate to a relief plate using the tricks described, but the reverse is not possible.

Apart from intaglio and relief printing, the *third* graphic method, planographic printing, played no role in Austrian stamp production. The use of lithography as an auxiliary method for the approximate visualization of how a drawing of the stamp would look after execution was not advanced, and this did not happen before the second half of the 1970s. This process, which is ultimately based on the fact that fat and moisture repel each other and therefore do not stick to each other, is not suitable for mass production such as stamp production. It would be very difficult to apply the large number of identical stamp images required for simultaneous printing to a stone plate. The closest we could get to this goal was by transferring drawings made with a particularly fatty ink; however, there could be no question of absolute identity. Another very hindering circumstance is that the prepared stone only allows a limited number of impressions and then the transfer has to be carried out again.

Lithography can only be chosen for stamp production where there is no significant financial interest in the individual appointments and where only small print runs are involved. If it was actually used in several cases (Bosnia, Liechtenstein, Montenegro), it was probably mainly due to urgency. This is the advantage of planographic printing over letterpress and intaglio printing: it does not require a large preparatory apparatus and can be done quickly.

XIII. CHAPTER

THE FIRST BRAND EMISSION IN CONVENTION COIN

When the regulation of March 28, 1854, RGBl. No. 70, was published and the first stamp issue was put into use on November 1, 1854, the “convention coin” of 20 fl foot was the legal tender in Austria. This is the reason why the letters CM appear on the individual stamps of the value designation in Roman script.

(Antiqua capitals) were printed. There were 19 such stamp amounts, for which stock stamp paper had been produced and worn out up to that point. They were called stamp classes. These were the amounts of 3 kr, 6 kr, 10 kr, 15 kr, 30 kr, 45 kr, 1 fl, 2 fl, 3 fl, 4 fl, 5 fl, 6 fl, 8 fl, 10 fl, 12 fl, 14 fl, 16 fl, 18 fl and 20 fl. The general stamps were now also issued in these nineteen categories. The circular stamp symbols, printed in black, are designed differently for each category and correspond completely with the drawings of the stamp samples (with sheet attachments) attributed by *Baumgartner* to the most humble presentation mentioned above. The designs and engravings that were created for 18 categories between July 1852 and February 1853 - and for one type (20 fl) even earlier - have been retained and mostly reused. The marginal legends that were engraved on eight sample stamps (up to 2 fl) have been omitted, however; the new value legends are also strikingly different from those on the stamp samples. They are less bold, of the same size and are all in Roman script, including the 45 kr stamp.

If you compare stamps of the same value, no matter how large the number, you will always find that the denominations on all of these stamps are designed in exactly the same way. The reason for this absolute uniformity is that all stamp engravings on the printing plates are based on a single original type, that is, that the legend was engraved on a galvanic copy of the original, which only had the drawing (the stamp shield), and that this completed original plate was the starting point for the galvanic production of the complete original plate and the printing plates. In contrast, the difference between the eight sample stamps with leaf attachments and the eight lowest stamp values shows that the first plates with the hand-engraved value and edge legends were no longer used. Rather, at the same time as

In addition to engraving the value legends in a copper plate for each of the designs intended for the stamps from 3 fl to 20 fl, new galvanic copies of the original engravings of the eight smallest designs were made and new legends were engraved into them. This was easier than removing the marginal legends. Incidentally, the Fraktur font would also have had to be changed for the 45 kr stamp, which would have been particularly difficult.

The stamps of the first issue differ from the above-mentioned stamp samples even more noticeably in their external appearance than in their legends. The jagged, lobed or pointed leaf projections on the lower part of the circular stamp mark have been omitted. The stamps are upright rectangles of various sizes. The edge is formed by a fine perforation, usually even on all sides. A delicate, green design in a rectangular shape, which represents the veins of a tree leaf and is printed in natural print, is slightly smaller than the paper of the stamp and therefore leaves a white border on all four sides. This green print is of different sizes for all stamp classes. As with the corresponding round stamp mark, the dimensions here also generally increase with the value presented.

In this green print, as high as possible towards the upper edge, a circular space has been left out, which corresponds exactly to the size of the corresponding stamp mark. This asymmetrical design of the green background makes its lower part appear to be prepared for the cancellation procedures and in particular for overwriting. The transformation of the sheet shapes into rectangles with green leaf veins was probably primarily due to the abandonment of the idea that the date and signature of one of the parties should also be placed on the sheet appendix above the text. Now it was no longer necessary to give the stamp below the black print a greater length, sufficient for three horizontal lines. For reasons of economy and probably also for aesthetic reasons, the shortening of this lower space was now so great that it seemed as though only *one* line of text could be written above it, whereas the wording of the decree of March 28, 1854, did not contain such a restriction and the order that *at least* one line should continue above the stamp evidently had the possibility of overwriting with more than one line in mind.

Since the natural print covers the area it occupies quite densely, the light colour of the paper stands out clearly and in a pleasant contrast at the edges of the stamps, especially in the interior of the stamp plates, where the green print does not reach.

As mentioned, the size of the green rectangles changes with the radius of the round stamp characters. Exact dimensions cannot be given here (as with the stamp characters themselves) because the metal plates with

their rigid and almost unchangeable engravings are no longer present and only the impressions on paper remain, which have undergone the most varied stretching and shrinking. Since the green backgrounds form larger areas than the round stamps, deformations are even more obvious on them. The follow-up measurements also show that an obvious assumption, namely that with deformations of all kinds, every increase in *one* dimension (for example, height) must correspond to a decrease in the other (for example, width), and that the product of these, the area, always remains the same, is not always and completely correct. One sometimes finds stamps in which the underpressure is smaller in both the height and width than in other pieces, so that the paper must have shrunk in all directions.

In general, it can be said that the ratio of the width of the natural print to its height is sometimes 3:4, sometimes 4:5. But this is only very approximate. The dimensions of the smallest fund (for the 3 kr stamp) are approximately 9x12 Viennese lines, and those of the largest (for the 20 fl stamp) are also approximately 16x20 Viennese lines. However, it will be difficult to find pieces where these dimensions can be determined in an exact manner. Between these two extreme sizes lie the dimensions of the remaining 17 stamp images, which (with one exception to be mentioned later) are graded according to the stamp value.

In the 1870s, after an experiment with a very long stamp shape, the stamp shape that *Auer* had chosen for the first issue was returned to, and which was therefore recognized as the most practical. However, since it was not desired to create as many size categories as existed in the first issue, the smallest (3 kr) and the largest (20 fl) of the sizes for the issue in conventional coin were chosen, as well as five in between. In the implementation, however, these dimensions were modified somewhat, so that the sizes of the new stamps (issued in 1879) that were subsequently officially announced do not exactly match those of the 1854 issue. The more correct measurements for height and width of the values under consideration of 3 kr, 10 kr, 45 kr, 2 fl, 3 fl, 10 fl and 20 fl CM would be in millimeters as follows: 28x21, 31x23, 33x25, 36x28, 37x30, 41x32 and 45x37.

As mentioned above when naming the artists who are most likely to be responsible for the creation of these stamp images, these drawings remained in use for more than twenty years. In addition to three total issues and one partial issue, the stamp system also underwent many other minor changes during this time, and a change in currency (the transition to the Austrian currency in 1858) also had a profound effect. In all these changes, the original 19 engravings were retained.

This is a beautiful testimony for

their practicality and artistic perfection. All issues that used these designs could be summarized as the *first group* of Austrian stamps.

The fact that the Ministry of Finance, after overcoming so many difficulties and finally achieving the normative definition of the new form of stamping, after some time began to worry that the technical implementation might become a new obstacle and that the completion of the necessary stamp stocks might be delayed means that we have some documented information on the method of production of the first issue. On May 18, 1853, the Court and State Printing Office was commissioned to report on the status of the relevant preparatory work. Since the galvanoplastic work had only just begun at that time, the State Printing Office's report of June 6, 1854, deals primarily with this stage.

From this report we can first of all see that the galvanoplastic department had received the originals of the stamps from 3 kr to 20 fl, which had been "completed" by copperplate engraving, for reproduction on April 11, 1854. Since the drawings of these 19 categories, with the exception of the legends, are identical to those of the sample stamps that were attached to *Baumgartner's* most humble presentation , it can be concluded from this fact alone that galvanoplastic "originals" without any legend must still have existed. The "completion" of each such original by copperplate engraving therefore meant the engraving of the value information, which was carried out between March 29 and April 10, 1854. The report also shows that reproduction was generally carried out according to the block of four system.

It would be interesting to include here some of *Auer's* comments from a later time (January 31, 1856) which refer to these first works: "It should be known that the undersigned and the local institution played a very significant role in this measure (from the moment the idea of introducing these stamps was conceived) and can claim the credit for having solved a problem of combining hundreds of such stamps into a large plate by means of electroplating from a single engraved plate of a stamp, while also combining the almost inimitable natural self-printing with copper printing and producing stamps in the same way which must without bias (sic!) be called the most artistic and beautiful of all competitors."

The draft of the report of June 6, 1854 includes a report (used for the report) by *Andreas Worring,* the co-inventor of the natural self-printing process, in which some useful information about the production of the green underprint is given. It emerges from this that the natural self-printing process

This was initially done as intaglio printing. This is also obvious, since the leaf veins are not only of different thicknesses, but also rise up at different heights. If the inked depressions in the printing plate are sometimes shallower, sometimes deeper, this does not make much difference in copperplate printing: with the supple, moistened paper and the elastic wool or felt blankets that are spread over it and go through the press at the same time, the ink is easily extracted from everywhere. For letterpress printing, however, a raised plate designed in this way is not well suited. The leaf veins can be thicker or thinner; but everything that is to carry ink must be in one and the same plane. The leaf appendages in the first 19 stamp samples were still produced using the copperplate printing process.

The relatively short period of time available to the Court and State Printing Office for the production of the first stock of stamps, which had to be carried out entirely *from scratch ,* forced it to use every means possible to speed up its work, and one such means was a new invention: a modification of the natural printing press, which made the application of the letterpress printing process possible.

The first galvanic relief copy of the selected tree leaf was subjected to “careful leveling”. Presumably partly by removing ribs that protruded too high, but partly by pressing out the finer veins that were too deep by means of rolling, the network that was to be printed was brought almost into a level and could be used in the typographic press with sufficient success - but also with the loss of the last fine details. Square plates in the 19 possible sizes were then cut out of galvanoplastic, carefully leveled replicas of one and the same leaf - the use of different leaves, which can be seen in the two test stamps, has now been dropped without further ado as it is not at all necessary. The circular cutout corresponding to the corresponding stamp mark was then made in each plate. The multiplication patterns (matrices) were made from the required number of copies of these plates, from which the actual printing blocks could then be taken. With the high-speed typographic press, the underprint on the stamp sheet could of course be produced more quickly and cheaply than if copperplate printing had also been used for this purpose.

This is a much slower and more expensive process because of its delicate nature, the need for more careful preparation and the increased demands on the printers' skills.

The plant from which the leaf used in this nature print of the first stamp issue was taken appears, as can be seen and as was also described as probable by the botanist Professor Dr. *Günther Ritter Beck of Mannagetta and Lerchenau* in Prague, to have come from the tulip tree *(Liriodendron tulipifera) . Auer's* claim, cited elsewhere , that the leaf appendages of the

The fact that *exotic* plants were chosen for the first sample stamps could therefore be due to confusion with the natural prints of the first stamp issue.

The production of natural printing plates made of copper must have been stopped very soon. There is no mention anywhere in the files that among the copper electroplatings used for the production of stamps, which were melted down with particular care after they were worn out, there were also those with leaf veins. On the other hand, a calculation of the production costs of stamps mentions a considerable and annually increasing number of stereotype plates. Since this type of plate can again mainly have been used for nothing other than natural printing, the necessary duplication must have been carried out shortly after the first copper plates for this type of printing were ready using stereotype (cast raised plates made of type metal), which was graphically sufficient for this purpose and far cheaper. A special controlled process was provided within the institute itself for the melting down of “printed” plates of this type, while the more valuable copper plates were sent for coinage in a more complicated way.

It remains to be seen whether the natural printing of at least some stamp categories was still produced using intaglio plates when they were first produced. This difference could perhaps be recognized from the impressions themselves, as the copperplate printing would have to show a strong contrast in the coloring of these ribs and the rest of the veins due to the accumulation of color in the stronger leaf veins, particularly in the midrib, whereas in letterpress printing the midrib would be broader but not significantly darker. So far *no* stamps have been found whose natural printing would clearly indicate the use of copperplate printing. Whether a copperplate or a cast stereotype plate was used to print a leaf vein is of course not in any way recognizable from the stamp mark.

When cutting out the plates, which have different dimensions for each stamp category, from the galvanos taken from one and the same tree leaf, it seems that some values were not handled with particular care, unless an asymmetrical design of the leaf was also involved. In the case of the stamps for 8, 14, 16, 18 and 20 fl, the stronger central rib of the leaf does not fall in the vertical center line of the stamp; rather, it is shifted considerably to the side, and in all of these stamps to the right (from the viewer). This asymmetry is striking and somewhat disturbing, because it occurs in the two largest stamps.

In the aforementioned report of the Court and State Printing Office of 6 June 1854,

It has been argued that one of the reasons for the transition to printing was
Leaf veins *that* had been that the production of copper printing plates for the
“underpressure” until the completion of the plates for the

The “top printing” would have had to wait in order to achieve the precise interlocking of the two. This is probably not an accurate expression, since the production of the letterpress plates for the same purpose would have had to wait just as long. The difference, however, is that if copperplate printing had been chosen, the lengthy procedure of successively producing ever larger pieces would have had to be started, whereas if letterpress printing had been chosen, the required number of individual raised plates had been produced in the meantime and these could now be combined in one go to form a raised plate (which corresponds exactly to the “top printing plate”) by inserting the necessary intermediate strips. With these plates, the unevenness of the soldering points does not matter at all, whereas for intaglio printing they have to be removed by careful grinding, which is why the number of soldering points is reduced as much as possible.

However, the time savings in the production of the plates for the natural printing and in the printing itself had already become very important. The stamps were to come into use on November 1, 1854, so all the agencies responsible for distribution had to be provided with the necessary supplies in October.

There was not much time left until then. If that had not been the case, the State Printing Office would probably have tackled the plates for the natural printing first. The square images make it much easier to see the correct distance when fitting and soldering the individual pieces together than the round stamp characters. Combining the pieces with the round engravings at such distances that the finished stamp images are the same distance apart in all directions is much easier to do properly once the natural printing plate is available and the round cutouts give the exact typometric space for the black stamp characters.

The different order in which the State Printing Office produced the plates resulted in all 20 fl stamps having wider white margins on the left and right than on the top and bottom. The plates of the first four galvanic stamp image engravings were evidently accidentally cut wider than necessary and soldered together. This larger distance was then repeated on all blocks of four connected to the first plate.

This was only noticed later, when all the plates for the natural printing were ready and needed to be fitted together. If the galvanos with the stamp images were not to be completely reworked at this point, the plates for the natural printing had to be moved further apart in width by inserting thicker intermediate strips.

The opposite case seems to have occurred with another relevant anomaly. The natural impression of the 12 fl stamp is always shorter than that of the 10 fl stamp, but this is compensated by a wider white border.
The reason for this is not the distances between the round stamps, which are quite correct, but an oversight

when making the original for the natural printing of the 12 fl stamp, the galvano was cut too short. This was also evidently only discovered when the plate was assembled for the printing and had to be corrected by moving the superimposed plates further away from each other.

The purpose of matching the plates for copperplate printing and letterpress printing was to ensure that the black stamp characters on the paper would be placed as precisely as possible in the round spaces left out within the natural print. Such prints, which require exact matching, are called *precision prints.* They cause great difficulties in the printing process and, despite the greatest care, result in a high percentage of waste. The larger sheets of paper are used to speed up the work, the more easily it can happen that the two or more prints to be combined match up perfectly at one edge of the sheet, while at the other end of the sheet they fall apart so much (due to the deformation of the paper that has occurred since the first print was applied) that this sheet cannot be used for wear and tear.

In order to facilitate the matching of the prints, the traditional method is to have the first plate print a few markings (punctures) on the edge of the paper, which are then impaled on spikes when the sheet is placed on top for the next print. The spikes are attached to the corresponding points on the other plates, which have been precisely determined by careful trial and error.

The sequence of the two graphic impression acts in the production of the stamp was, as can be seen from a document and also from the nature of the matter, that first the copper printing was carried out, which required an intensive moistening of the paper, while the subsequent (single, or twice)

Letterpress printing did not require this. If the paper had settled down somewhat after the copperplate printing, the conditions for precise matching of the print were more favorable than if the reverse order had been followed. The renewed strong moistening that occurs after the printing has been completed during gluing naturally no longer has any influence on the print image as far as the precision printing is concerned. The entire stamp image can be distorted, but a mutual displacement of its components is no longer possible.

It should be noted here that such distortions, which are more conspicuous in the large circular stamps of the higher values, gave collectors, who knew nothing about how these deviations from the exact circular shape had come about, the opportunity to distinguish between special upright oval and transverse oval types of these stamps (of the first and second issues).

The aforementioned report of the State Printing Office of June 6, 1854 is also important because it contains information about how many stamp images were combined on one plate at that time. These data are reproduced here in such a way that each stamp amount is accompanied in brackets by the number of stamp characters combined on one plate: 3 kr (120), 6 kr (90), 10 kr (84), 15 kr (80), 30 kr (80), 45 kr (40), 1 fl (40), 2 fl (35), 3 fl (30), 4 fl (35), 5 fl (30), 6 fl (30), 8 fl (25), 10 fl (25), 12 fl (25), 14 fl (25), 16 fl (25), 18 fl (25), 20 fl (20).

The fact that the 4 fl stamp has the number 35, while only 30 of the 3 fl stamps were printed on a plate, is not a mistake, but rather has to do with the fact that this stamp is *de facto smaller* in the stamp mark and in the natural print than the less valuable 3 fl stamp. If we look into the matter further, it turns out that an oversight had already been made in this regard in the stamp samples with the green leaf attachments. Of the 19 designs, the eight smallest were already provided with the value information in copperplate (up to and including 2 fl) when the sheet was compiled, which was submitted to the Emperor for approval. The others have values entered in pencil. It is not possible to determine with certainty who made these entries.

This must have been an authoritative person, because these pencil markings were later seen as a firm instruction and were carried out, although a mix-up had occurred. While the general principle was to choose a larger drawing for the higher value, a drawing was actually chosen for the 4 fl stamp that was *smaller* than the 3 fl stamp. Whether this deviation was noticed when the values were engraved on the originals or only when the size of the natural printing plates was determined based on the diameter of each stamp is an open question. In any case, when the plates for the stamps were put together, it had to be considered how many drawings could be accommodated in the space given by the paper size in order to make the best possible use of it. This was done by combining as many 4 fl drawings into one plate (35) as for the 2 fl stamp, which was closest in size. More information about the denominations for the individual brand categories will be provided below when the paper formats used are mentioned.

Another noteworthy feature of the act on the preparatory work for the first stamp issue is that the deadline for producing the plates required for the 19 stamp categories was set at the end of August 1854.

Also not unimportant is the information that the State Printing Office was the first stock for a six-month wear and tear to produce 17,596,698 stamps

205,959 printing sheets were declared necessary for this. As this results in an average of more than 85 stamps per sheet, the 3 kr and 6 kr stamps, of which 120 and 90 respectively went on a sheet, must have predominated by far in the production quota given. This is also consistent with the statement that 120 printing plates had to be used, and 40 relief plates (high plates) were required to produce them more quickly. It is likely that some of the 19 stamp categories were limited to a single high plate and perhaps also a single printing plate, while the other categories had a much larger plate apparatus.

While the postage stamps and the first newspaper stamps were still printed in one color, the first issue of stamps was already printed in two colors - black and green. The fact that it was precisely the green color that was added to the black print is due to the fact that it was decided to use natural printing in the production of stamps.

The depiction of a tree leaf was chosen: however, for foliage, the green colour was the most natural and obvious.

The chemical composition of the green ink used alongside the usual copper printing ink (soot ink) is nowhere explicitly stated: however, it can be concluded from later events that chromium oxide was used. Both printing inks must have been of the highest quality: the stamps of the first issue are now more than half a century old and have proven their durability and immutability in the best possible way. *Auer* himself emphasized this with satisfaction on a later occasion. However, since the subject of this discussion was precisely the question of how to make stamp printing as sensitive as possible to fraudulent manipulation, there was little inclination to consider the proven resistance of the stamp inks as an advantage to *Auer .*

Finally, it should be noted that stamp collectors distinguish between color variants with regard to the green natural print of the first issue. In fact, the background on some stamps appears light yellow-green, on others a strong bluish-green. However, since the first tone almost always seems to coincide with a yellowish coloring of the paper and the second with a pure white coloring, this is probably largely an optical illusion due to contrast effects. There may also be subsequent changes due to the considerable age of these printed products and the individual fates of the individual stamps. As already mentioned, different color tones can easily arise in subsequent print runs if, after the first stocks have been used up, the necessary materials are reordered from the same or even from other suppliers. Since these, in turn, usually obtain the raw materials and ingredients from different sources,

and carefully guard the method of manufacture as a factory secret, it would be a remarkable coincidence if the colors of different origins could not be distinguished from one another. It seems, however, that no such radical change in the green color took place in the first emission. For there are so many transitions between the two extreme colors mentioned that a sharp distinction becomes impossible.

B. THE ADNEXES OF THE FIRST EMISSION

It is striking that the report of the Court and State Printing Office of June 6, 1854 on the preparations for the first stamp issue only mentions the 19 categories that were to replace the stock stamp paper in the old Austrian countries. When the State Printing Office was given responsibility for producing the stamps on April 1, 1854, reference was made to brief instructions concerning “the determination of the symbols for the individual stamp classes and their type” that had already been issued (between March 9 and 28, 1854). The content of these instructions cannot be determined with any certainty from the very imprecise indication given. Determining the symbols for the individual stamp classes would probably have been superfluous at this point, because in all probability the pencil entries were already present in the stamp samples when they were submitted to the most humble presentation. This can be concluded from the fact that the attempts at overwriting that can be seen on the stamps, also made in pencil, were certainly made before the most humble report was submitted, because by the time these stamp samples were returned to the Finance Minister, the three-line method of overwriting that had been planned had already been abandoned. As stated above, it can be assumed that the brief instructions regarding the "type" of stamps probably referred to the use of perforation and, in connection with this, to the rectangular design of the natural print. The question that arises here as to whether orders were also placed on this occasion for what else was to be produced in addition to the 19 categories that were already available in proofs must be answered in the negative. Otherwise, the State Printing Office would have had to make some mention of these other items in the report of June 6, 1854, in which it developed the entire further work program up to November 1, 1854. It therefore seems that the people involved made a rather serious oversight here, as they forgot that in addition to the 19 types of trademarks mentioned, 29 further trademark categories were required. At the very least, they failed to express themselves as clearly and precisely as a purely

technical institute would have been necessary to avoid misunderstandings. The 29 overlooked stamps consist of: the 19 classes of stamp paper in use in the Lombardy-Venetian kingdom, which corresponded to the classes of the old Austrian provinces already mentioned, but were expressed in the Austrian lira currency (15, 30, 50, 75 centesimi, 1 lira 25 centesimi, 2 lire 25 centesimi, 3, 6, 9, 12, 15, 18, 24, 30, 36, 42, 48, 54 and 60 lire); furthermore, the two fulfillment stamps of 1 and 2 kr, and 5 and 10 centesimi for commercial records; finally, the stamps issued by the consumption stamp patent of September 6, 1850, RGBl. No. 345, introduced stamp types: the announcement stamps of ½ kr and 1 kr, or 3 and 5 centesimi; and the calendar stamp of 3 kr, or 15 centesimi.

As a comparison of the stamp amounts in lira currency with the stamp classes expressed in conventional coinage shows, the correlation with regard to the guilder stamps is easy to remember because the lira was identical with the legendary 20-franc, the third part of the then (60-franc) guilder, so that each guilder amount must be multiplied by 3 to obtain the corresponding stamp amount in lira currency. The conversion is more complicated for the kreuzer values because the lira was divided into hundred parts and in some stamp sets the exact conversion had been deviated from in order to achieve round amounts.

In the documents of the time, the stamps for the Italian provinces, which bore the value legends in Italian, are often referred to as "Italian" stamps, and in contrast, the stamps with German legends are called "German" stamps. When the production of stamps was transferred to the Court and State Printing Office, the Italian stamps were only mentioned insofar as the order was given to enclose impressions "of the selected symbols for the Lombard-Venetian Kingdom and for all other crown lands" with the announcements made in this regard. However, if nothing had actually been expressly agreed upon with regard to the stamps for the Italian provinces, this could easily have been misunderstood, since the State Printing Office did not have to worry about whether the stamps ordered from it could also be intended for Lombardy-Venetia or not.

Furthermore, the cardinal regulation of March 28, 1854, did indeed mention the provision of stamps for announcements, trade notices and calendars. However, it was also not the printer's job to consider that the application of general stamps to announcements and trade notices was impossible simply because the required appoints of ½ kr, 1 kr and 2 kr did not exist under these stamps.

So there must have been an oversight when the order was placed.

When it was discovered can only be determined in very general terms.
June 1854, when *Auer's* report of June 6, 1854 on the preparations made for the production of stamps was “taken as reassuring news”

There was no mention of these necessary annexes to the basis of the issue. The other documents also do not contain the slightest relevant hint. It was not until the ordinance of September 29, 1854, Z.41713-3364, RG Bl.
No. 248, in which the beginning of the administrative year 1855, that is, November 1, 1854, was determined as the date on which the regulation on stamps was to come into effect, the stamps for calendars, announcements, and then trade and business books are mentioned, the latter in particular only in passing (by mentioning the offices appointed to over-stamp them) and in a way that is so easily misunderstood that one has to read the relevant passage very carefully in order not to think of general stamps used on the occasion of a general stamping on the first page of the book. The above-mentioned act is the same one in which the issue of sample impressions or even just descriptions of the new stamp marks was abandoned. This isolated deviation from the custom that had always been observed before and since then appears in a different light when one thinks of the oversight mentioned. This should have become clear if samples or descriptions had been published. In order to conceal the fact, such a publication was omitted. The manner in which these appendices are mentioned in the decree of September 29, 1854, which does not even list the value of the individual stamps, also shows that there was an attempt to conceal the matter as much as possible. This is how it came about that a number of stamps were issued for the old Austrian provinces and a complete series of the same for the Italian provinces, without there being any express provision for their introduction.

This fact also explains the peculiarities which
attached to these tokens of value issued in this way “in an unsupervised manner”.

Whenever the oversight occurred in the period from mid-June to mid-September 1854, it was already too late for special, differently designed stamps to be produced for the 29 categories in question. Even the full time from the beginning of April would hardly have been enough to produce the drawings and engravings, and then to produce the necessary plates by electroplating, because this deadline was quite short even for the 19 categories, even though the originals (without value engraving) were already available, since the plates were scheduled to be completed at the end of August, so that only September and October were left for printing and shipping. The company was therefore in a difficult situation and had to resort to makeshift measures. Above all, it was necessary to refrain from producing and using new drawings and to equip the 29 stamp types with the drawings already used elsewhere, *mutatis mutandis* . This made it possible to use the already finished engravings, which again saved time

This use could only be made with certain modifications, the most important of which, given the impossibility of producing printing plates with engraved legends, was that these legends were produced by letterpress printing. This, however, slowed down and made the actual printing work more expensive, because each sheet was now printed three times (with the round stamp in copperplate printing, then with the natural print belonging to the relevant category and with the legend in letterpress printing), whereas previously only two prints were required. The production of the printing blocks prior to printing was, however, made disproportionately easier and faster in this way.

1. THE GENERAL STAMPS FOR LOMBARDO-VENETO

There is no record of any of these events from the time. Only a single occasional comment from much later times, namely from 1858, could be found, which contains a relevant hint. In that year, in an analogous situation, it was proposed "that the existing designations be completely removed from the plates by scraping them away and that the new values be printed by special printing using types in the space provided for this purpose, *as was initially done when the stamps for the Lombardy-Venetian kingdom were printed".* This explains the fact, known to collectors and cited in all stamp catalogues, that there is a complete series of 19 appoints from the first issue of the Lombardy-Venetian stamps, on which the value designation is printed in letterpress (auxiliary letterpress printing). The passage in the files cited also provides information on two further things: namely, that *this* typographic value printing was only carried out *initially* and that the Italian stamps were later (at least for the most part) also printed in copperplate *with* the value legend (full copperplate printing), and furthermore, that in the emergency situation described, help was found by adapting *ready-made plates* with German value legends, which plates were mostly used in their previous size, but in the five smallest categories after being halved.

Since the fee law with its stamp classes also applied in Lombardy-Venetia - only that these classes were expressed in the lira currency - it seemed the most natural thing to use the 19 stamp designs for the equivalent Lombardy-Venetia stamps. Of course, raised plates had to be chosen for the transformation, because only these could be used to refine the raised German value legends. This resulted in a series of plates that only contained the empty stamp plates. The negative printing plates were taken from these, which could be used for copper printing. To imprint the value

To produce stamps using letterpress printing, a set "form" had to be produced in the entire chosen plate size, in which the value legend was repeated as often as the copper plate contained stamp plates. It was of course very important that all letters of the same type in these legends were as identical as possible, so that the individual stamps of the same value did not show any noticeable deviations from one another. However, this requirement could not be fully met. There are often pieces of the small denominations (especially 50 and 75 centesimi) whose value legends appear to be produced using clearly different alphabets. This is further evidence of the haste in which these stamps were produced, since there was not even time to cast completely uniform letters in the required, albeit insignificant, number. Whether different alphabets were used for individual value legends on one and the same plate or whether several such sets were produced in plate size and a different type of letter was used for each set could only be determined if entire stamp sheets or larger pieces of such still existed.

Eine Sammlerfälschung.

It should be mentioned here that two examples of a very strange deviation have appeared in collectors' hands with regard to *one* type of stamp, namely the 42 lire stamp, and there are doubts about the authenticity of the value imprint. While the otherwise known examples of this value produced by letterpress printing have the same two-line arrangement of the legend, which was later fixed by engraving during the transition to full copper printing - precisely in order to make this transition as inconspicuous as possible - on the two examples mentioned the value legend appears arranged in a single line. In the two-line legend, the number 42 is in the upper part of the stamp and the word lire in the lower part in an inscription plate prepared for this purpose. The one-line legend (42 lire.), on the other hand, is entirely at the top, so that the inscription plate remains *completely blank* - the only case of this kind in the first stamp issue! In addition to this abnormality, there are other concerns about the two examples mentioned. It would have been an act of recklessness beyond compare and a breach of the most elementary obligations incumbent upon the Court and State Printing Office as the manufacturer of state stamps if it had produced such a stamp in *two* strikingly different designs from the outset. There was no reason for this. If there were not enough types in stock to set a whole form with value legends for the 42 lire value in a completely uniform font, then the (possible, because also perceptible with regard to other values)

partial use of other fonts, the two-line arrangement could still be maintained. Furthermore, because of the relatively rare use of the 42 lire value, it is probable that only a single form was set with the value legends. The one-line legend would therefore have had to appear on the same plate as the two-line ones, which would have been even more impermissible. If a second complete form with the one-line legend had been set at that time, other pieces of this type would have come to light long ago. It is also worrying that both pieces mentioned were evidently overwritten with the word *Stipulato* by the same hand and in the same ink . If perhaps only individual stamps on each entire stamp sheet of 42 lire value had possessed the one-line legend: what an improbable accumulation of coincidences it must have been, by which only those two pieces survived that came into one and the same hand, which was able to make two identical copies with 42 lire stamps and to overwrite the stamps both times with the same ink and the same word!

Nothing certain can be deduced from the technical nature of these two stamps. The paper appears to be different in each case and in both cases of a type that was first used for the full copper printing of the Lombard stamps.
It can be said with greater certainty, however, that the bold and highly penetrating letterpress ink used for the two single-line legends is of a quality that, according to the specimens in the collections, was not used at that time and for the production of the stamps in lira currency (with the value designations in letterpress) in the court and state printing offices.

On the other hand, it must be admitted that the letters used for the one-line legends on these pieces are similar to the typeface used at the time in the court and state printing office for Italian typesetting. If these are really forgeries for collectors, that is, genuine stamps made with full copperplate printing for the purpose of being able to sell them to collectors as special items at good prices, then it must be admitted that both the preparation of the original stamps by erasing the original legends and the new one-line legend printing were carried out in a masterly manner. The collection of stamped stamps only began in the last few decades, so the forgery is also probably of relatively recent date. So obtaining the letters in the design that was common at the time must have caused double difficulties. However, Lombardy was the classic country for forging Austrian stamps from the very beginning.

Whether the one-line value printing on these two stamps of the lira currency is real or fake, they can be described as the most interesting phenomena of this stamp design.

In order to produce the value overprint on the oldest Lombard
Returning to brands in general, it should be noted that from the

full-size sets containing the value legends in the required number and distribution - as can be seen from an overview of the costs of stamp production up to and including 1857 presented by *Auer* to the Finance Minister *Baron Bruck* in February 1858 , which also mentions a large number of stereotype plates - plaster molds were taken for casting stereotype plates made of type material, which latter plates were then used for printing. The fact that an additional print was required for these stamps also increased the risk that the individual prints would not fit together well. The legend was normally given a very specific position within the stamp plate due to considerations of symmetry and a pleasing appearance, which the engraver could easily maintain when engraving the legend in the copper negative. When producing the legend using letterpress printing, it was important to place the numbers and the other value designation exactly in their typometric place (as *Auer* never expressed it). Even if the copperplate printing plate of the stamp plates and the letterpress printing plate of the value legends matched each other perfectly, an inaccurate insertion of the paper for the letterpress or even an uneven drying of the paper already provided with the copperplate printing could all too easily result in a shift in the letterpress printing. This asymmetrical position of the value legend, which can often be observed on stamps, is in most cases the best and most reliable sign that one is dealing with a letterpress printing (of the value legend).

Usually, one can recognize letterpress printing by the thin, irregular, worn-looking shape of the letters (probably caused by the plaster molding), by the force of the impression in the paper, which sometimes even produces clear raised areas on the back of the paper (so-called shading), and by the different shape of some characters, such as the ones, the sevens and the dots, and finally by the lack of the oil seepage at the edge of the letters that is characteristic of copperplate printing. In some cases, however, these characteristics fail, and then only the aforementioned shift in the value designation is usually required as an unmistakable characteristic.

The combination letterpress printing required for these stamps not only jeopardized the success of the printing of the stamps and thus increased the waste, but also constantly delayed and increased the cost of the production process. It was therefore natural that the Court and State Printing Office set about producing galvanos with engraved value legends for the Lombard-Venetian stamps as soon as possible.

For economic reasons, the copper plates adapted for combination printing - they were called “blanquettes” in the language of the printing press because they had no legends - were usually only taken out of service when they had been “printed out”, i.e. became unusable due to wear and tear. Given the softness of the copper and the required mass production of some of the smaller categories,

It was not very long before new printing plates were needed. The new plates, which were then successively used for the individual types of stamps, were already equipped with complete engravings, so that the stamp images of these stamps, including the value legends, appeared in copperplate printing. There is no explicit information about this change of plates; however, some documents provide indirect evidence that enables a reconstruction of the relevant events.

Since this is related to the format of the plates and the format of the sheets of paper used for printing, which will be discussed in detail below, we shall only anticipate here that in the case of the Italian stamps, the transition from letterpress printing of the legend to copperplate printing coincided with the transition from the quarto format of the plates and sheets to folio plates and half-sheets.

The easy dating of the latter changes shows that copper printing for the centesimi values must have begun in the first half of 1855. For the higher values, it began at different times depending on their different dates; the later, the rarer the stamps in question are to be found. This is why the 18 and 30 lire copper-printed values are rare, while those for 48 and 54 lire have not yet been found in copper-printed form, so that it seems doubtful whether they were ever printed in this version. The plates for this were, however, prepared, as can be seen from a document from 1859 concerning the destruction of all copper plates that had become superfluous due to the first change in issue.

The natural self-printing of the Lombard stamps is green, just like the German stamps. The leaf idea that *Auer* brought into the invention of the stamp stamps - the idea of incorporating the natural veining of leaves into the stamp image as a protective measure - made the use of the green color seem almost natural, as mentioned above. According to a file note from 1874, it could be assumed that chromium oxide green was used as the colorant. However, the state printing office does not seem to have adhered strictly to this. For, especially among the Lombard stamps, a bluish-green coloring of the natural self-printing, which sometimes goes as far as a distinct blue, is more often seen than with the German stamps.

2. THE STAMPS FOR COMMERCIAL AND BUSINESS RECORDS

When the drawings for the stamp samples with attached sheets were made, as mentioned above, only the 19 stamp classes for which stock stamp paper was worn out were considered. The subsequent work also dealt only with these 19 stamp classes for too long. There were

but at the same time, throughout Austria, there were also two other stamp sets that only existed in the form of fulfillment stamps: the 1 kr stamp and the 2 kr stamp. These stamp sets formed part of the special stamp treatment of industry, trade and commerce. In the most humble speech by Minister *Krauss* on January 26, 1850, with which the fee law was submitted for imperial sanction, the relevant regulations are briefly characterized as follows: “To facilitate commercial operations, the fee for the main ledger, which was previously subject to stamping, is to be reduced and conditional stamp exemption is to be granted for all commercial accounts and consignment notes, but all other commercial ledgers, with the exception of the copy book, are to be stamped with the lowest amount of 1 kr for each sheet.” The actual reason for these orders was only revealed in *Baumgartner's* most humble speech of 8 June 1913 , reproduced above (Chapter VIII, A).

August 1853 on the introduction of stamps revealed: "It did not seem appropriate to produce stock stamps of less than 3 kr and to go down to a stamp of 1 kr, because the paper to be included free of charge would have absorbed 25 - 50% of the tax amount. Therefore, it was necessary to completely abandon the obligation to stamp these types and to restrict oneself to stamping the books." An unspoken comment on this must be the fact already mentioned that there had been a great increase in the price of paper since 1849. If one wanted to declare invoices and consignment notes subject to stamping, one would also have had to issue stamp paper for their production, and with a stamp of less than 3 kr, because they could not bear the latter rate. Compared to a rate of around 1 kr, however, the acquisition value of the paper sheet, which had to be added to the collection costs, was so disproportionately high that it seemed more advisable to forego the small profit that would be made and to seek compensation in another direction. This was found in the subjection of the auxiliary books, which had previously been stamp-free, to the duty. The stamp introduced for these books, which also included the books of notaries and sensals, was 1 kr per sheet (tariff items 59, 74 and 94 of the Fees Act). When the modifications to the older stamp system required by the Fees Act were implemented, a 1 kr signet had to be created for this purpose. The design was provided by the court engraver *Josef Radnitzky,* and the mint carried out the engraving.
As a result of a misunderstanding, in addition to the seals for the fulfillment stamps bearing the respective provincial letters, a reserve stamp seal (which bore a star-shaped design instead of a letter) was also produced according to this design, and the Central Stamp Office even produced and issued stamp paper with it, which then revealed the relatively high production costs that had been sought to be avoided. When the Ministry of Finance became aware of this, this paper had to be withdrawn from circulation immediately and confiscated.

In practice, this tax rate, which has since existed only as a performance stamp, only occurred in the case of business records on loose sheets. Anyone who kept a business book generally preferred to make use of the advantageous collective stamping, as they had to go to the stamp office in any case. Loose business records, however, were kept by the railway companies in particular, as can be seen from the records of the time. The records of their individual stations were subject to stamping: since they were collected at the head office at short intervals for control purposes, keeping bound books seemed inappropriate and individual stamping with the 1 kr signet was preferred.

As a result of the regulations on the maximum permissible surface area of a sheet, if a commercial record on loose sheets of paper was larger than normal, it was possible that a sheet of paper required a double stamp. Since the printing of two stamps on the same paper was avoided as far as possible, a new 2 kr signet was created for this case (which had become practical at the stations on the Northern Railway) by Finance Ministry decree of February 20, 1851, Z.2692. This signet was also engraved by the Vienna Mint. The regulations on these two minimum stamp amounts also extended their effect to the Lombardy-Venetian Kingdom. Here, in 1850, a 5 centesimi stamp was engraved based on a design of its own in the country itself. In 1851, the 10 centesimi stamp followed, corresponding to the 2 kr stamp. While the 5 centesimi stamp had the same design in both provinces, the latter stamp had a different design in each province. The stamp of the 10 Centesimi value, made in the Milan Zecca, is so similar to the above-mentioned designs of the chief engraver *Luigi Cossa* for stamp paper marks of all categories that it can be reasonably concluded that it is the author.

In his most humble speech on August 8, 1853 , *Baumgartner* hinted at the possibility of England and the penny stamp that was reportedly planned there, after the introduction of stamps, of subjecting the copies of traders and businessmen to a 1 kr stamp and thereby providing the state treasury with a significant inflow of money.

However, this intention was not implemented, since the decree of 28 March 1854 did not stipulate any meritorious changes to the stamp regulations, but left everything as it was.

Since, according to § 1 of this cardinal provision, even in those cases where previously the Imprinting of a stamp mark (and not use of
Stock stamp paper), and since this mode was moreover in view of the closure of the stamp offices for the

Commercial records was the only practical option, so the need arose to also introduce the stamp rates of 1 kr and 2 kr

to take precautions and create stamps for this purpose. The files are completely silent about the production of these two stamps, which were not even explicitly mentioned in the regulations in terms of the stamp amount. Both stamps are well known to collectors, although they are relatively rarer to find than the general stamps. The natural printing and stamp image plates intended for the 3 kr stamp were used to produce *both* stamps, the former unchanged, the latter without the (sophisticated)

Value legend 3 kr CM The natural print remained green; the design of the stamp shields, however, is printed in a reddish color, namely in an almost rust-brown shade (sepia) for the 1 kr stamp, and madder red for the 2 kr stamp. The value legends (1 kr CM and 2 kr CM) are produced in auxiliary letterpress printing with printer's ink. The letters CM are different from the same letters in the 3 kr stamp. The latter could not remain in the printing blocks because otherwise they would have appeared in the reddish color on the stamps. The choice of red color for the (copper) printing of the stamp shields was evidently made to prevent confusion with the 3 kr stamp, for which purpose the now very strikingly colorful appearance of the stamps was useful. These two stamps existed as long as the issue in 1854 and were always produced in letterpress printing with regard to the value indication throughout the entire period.

In the same way and with the same equipment, stamps of 5 and 10 centesimi with these denominations in black letterpress and with the rust-brown or madder-red stamp plates were produced for the stamping of trade records in the Lombard-Venetian kingdoms.

These four types of stamps deserve to be called special stamps only in a non-literal sense. If they stood out from the large series of 19 stamps in their external appearance due to the three-color printing, this was, as mentioned, only due to the coincidence that, on the one hand, an existing design had to be used for this purpose and, on the other hand, the aim was to give this design a noticeably different appearance by using a contrasting color. The fact that they were (primarily) intended for use in commercial records was also only due to the fact that no other tax item had such low rates. However, they lacked an essential characteristic of special stamps, namely exclusive validity for their intended purpose, as is the case today with securities sales tax stamps, for example. While these are simply not valid when used for a receipt, power of attorney and the like, the commercial book stamps could easily be used for documents, petitions and the like at the time.

3. THE CONSUMPTION STAMPS FOR ANNOUNCEMENTS AND CALENDARS

The same situation existed with the stamps for the announcements and calendars as with the first production of the Lombard stamps from 15 centesimi to 60 lire and as with the two commercial book stamps in the German and Italian provinces. Here too, completed relief plates had to be prepared for other uses by scraping away the value legend and the impression of the new legend had to be made using letterpress printing.

The design of the 3 kr stamp was also retained for the two *announcement stamps* for ½ kr and 1 kr, so that it was used five times. The green natural print was also retained. The necessary difference from the 3 kr stamp on the one hand, and from the two stamps for trade records on the other, was achieved by printing the stamp plate in black, while the letterpress legends were printed in bright colors, namely in red for the ½ kr stamp (which is more or less in the middle between the two shades of the trade book stamps) and in blue for the 1 kr stamp. To make the value more clearly distinguishable, the words “announcement stamp” are added to the value information. However, the addition CM has been omitted because there was not enough space for it. For the Lombardy-Venetian Kingdom, similar stamps for 3 and 5 centesimi were issued with the legends “3 Centesimi Bollo per gli annunci” in red and “5 Cen. Bollo per gli annunci” in blue; both legends in letterpress printing.

The *calendar stamp* looks very unique . The plates of the 6 kr stamp were chosen for this. The legend 6 kr CM has been replaced by the legend “3 kr calendar stamp” *(without* CM), or “15 Cen. Bollo per gli almanacchi”. Like the stamp plate, it is printed in black. However, to clearly highlight the difference from the general 6 kr stamp, the natural self-print is printed in light pink. From later documents, it is likely that the dye used for this was red lacquer. It may not always have had a uniform consistency; one finds calendar stamps with both German and Italian legends on which the natural self-print has faded to the point of being completely unrecognizable, while other stamps retained their fresh, bright color despite all the manipulations that had been carried out on them. Since the laconic description of the stamps in § 2 of the cardinal regulation only mentions the existence of a “natural print” but not its color, it probably also fits the pink calendar stamps.

As explained above when mentioning the stamps from 15 centesimi to 60 lire was created by the application of auxiliary printing to produce

The increase in the cost of the production process, which resulted from the creation of the value legend, led to an understandable tendency to switch to producing the entire black print using a single copper printing plate as soon as possible. This was now also possible with calendar stamps, because here too both the stamp plates and the value legends were printed in black and both could therefore easily be printed on *one* plate. However, this was not possible with commercial book stamps and announcement stamps due to the difference in color between the stamp plate and the legend, which is why letterpress printing could not be used here.

As far as can be concluded from the stamps found, the possibility of printing the entire black print of the calendar stamps (including the legend) in copperplate has only been used for the German calendar stamps. These are known - as far as the legend is concerned - in letterpress and copperplate printing, while calendar stamps for 15 centesimi have only been found in letterpress printing.

The peculiarity of the calendar stamp, which was mainly purchased and applied only once a year at certain times when the new calendars were issued, together with the fact that it can only have been used on four years of calendars (1855, 1856, 1857 and 1858), leads to the conclusion that German calendar stamps in copperplate printing can only be found in the last three years and that the probability of their use is greater the later.

C. THE STAMP BEARER

A description of stamps does not only include a description of the graphic appearance, that is, everything that is produced by a printing process; it must also contain details about the stamp carrier, that is, the material on which the print is made. This is the square sheet of paper, the stamp itself. With regard to the paper, there are quite a few aspects to consider, which first of all relate to its condition before printing (raw material, type of manufacture, finish, coloring, impregnation, thickness or weight, appearance when viewed through, watermarks, sheet format, etc.), but then concern the changes that occur during all phases of processing up to the completion of the commercial stamps (appearance of the printed sheets, size and number of stamp images, spaces, gluing, perforation, presentation for delivery and wear, etc.).

Since the days of stamp paper, people were accustomed to not attaching any importance to the bearer of the stamp. Anyone could print the stamp on their own paper of any quality.

There was therefore no obvious purpose at the time to choose a certain, consistent quality for the “stock stamp paper” that the state administration had ready for sale. The only thing that was taken into account was that there were no justified complaints about the poor quality of the stamp paper. For a short time after 1802 there was a stock stamp paper with special watermarks that varied from stamp class to stamp class. But even this paper was of very variable quality. Things only got better when, from 1819 onwards, a fairly similar paper with a uniform watermark was provided from the Rannersdorf state paper factory for the higher-value stamp classes from 7 fl onwards. This paper was stamped by the Vienna stamp office and distributed to all provincial stamp offices, so that the production of stock stamps for these higher stamp classes was already concentrated in Vienna. When this concentration was extended to all classes of stamps in 1835, the use of watermarks and the provision of a uniform quality of paper were only continued for the higher classes. The demand for the smaller classes of stamps - and this was by far the predominant demand - was periodically "secured" by means of a minuendo-dolizitation. It was therefore purely a matter of chance whether the same quality of paper remained in use for longer or was replaced after a short time by a different paper from another purchaser. The quality of the delivery was ensured by the deposit of sample sheets, with which each delivery was compared, as far as was possible given the (manual) manufacture of paper at that time.

This tradition explains why, when stamp production began, the only concern was to use suitable paper that met all requirements. However, this was not considered to be of any essential importance. Therefore, there was no official watermark in the paper and nothing was seen in it when the shade and thickness of the paper changed.

Just at the time when the creation of the stamps began, a change had taken place in the procurement of paper for state purposes in Vienna. Until then, the Court and State Printing Office had had a fairly extensive paper depot in two departments. The first contained the paper for the office requirements of all Viennese dicasteries, the second the paper for the institution's own printing work. On June 1, 1854, the first depot department was dissolved and its responsibilities passed to the office supplies department in the Ministry of Finance. Paper procurement was generally carried out in such a way that deliveries were awarded to the minimum demander in annual or semesterly competitive negotiations with the paper manufacturers. As a result of the increase in the price of paper that had occurred since 1849, some deviations from this procedure had taken place. The deliveries were divided and awarded to different counterparties; with

Agreements were also made freely. The paper suppliers at the time the stamps were created were: the owner of the privileged Stattersdorf paper factory, *Matthäus Salzer ,* and the owner of the Franzensthal and Oberwaltersdorf paper factories, *Josef Reichle.* The delivery contracts were concluded using fixed forms. The most important condition of these was that the paper to be delivered had to be made of linen rags without the addition of foreign substances and without artificial bleaching, and that it had to be durable and long-lasting, and that, in particular, writing paper had to be well-glued and carefully finished. It was also stipulated that “the Rieß” writing paper would be without the cover sheet made of 480 sheets and “the Rieß”

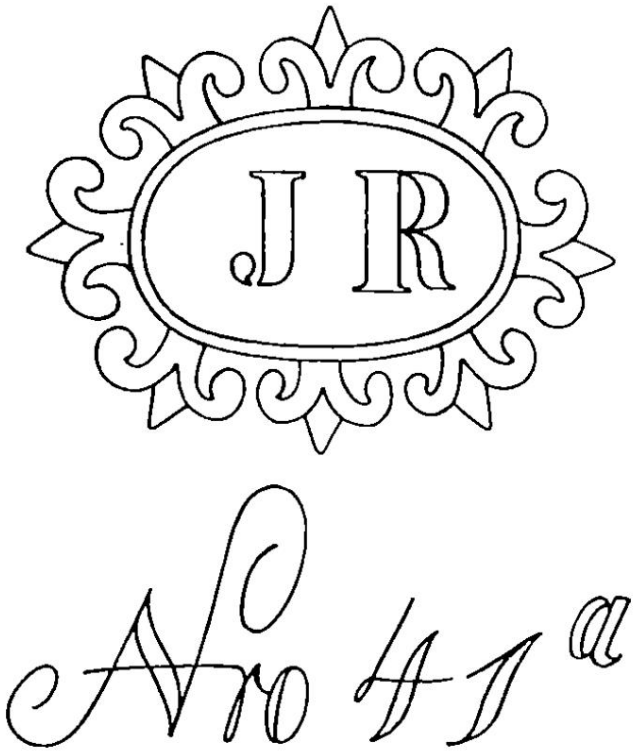
Printing paper was to consist of 500 sheets and that the former was to be delivered as usual in individual reams, but the printing paper was to be laid out in bales, divided into 5 reams by 5 with wooden rails.

From the outset, writing paper was planned for the production of stamps. In the cost estimate mentioned above, which *Baumgartner* used at the Imperial Council meeting on December 22, 1853, the use of a very thin median paper was taken into account and the ream was calculated at 480 sheets. This cost estimate had no significance for the subsequent period: the format mentioned above and the number of 72 stamps per sheet evidently referred to the stamp project in its then form, where the stamps with the long leaf attachments would have required fairly large stamps.

By chance, an almost complete sheet of stamps of the 6 kr design has been preserved. This is from a later period, but as part of the first group of stamps it provides a very valuable indication of the size of the sheets used. This sheet contained 90 stamp images, namely 9 vertical rows of 10 each, if the stamps were held in front of one in their natural reading position. With the empty margins, the base measures 9 inches 8 lines, the height 15 inches 6 lines. This is obviously half a sheet. If you double the base, you get the dimensions of 15½ x 19½ inches. These were the dimensions of the large office format, which is sometimes listed in the paper supply contracts as 15½ x 19½ inches, sometimes as 15½ x 19 inches.

Not many documents could be found regarding the procurement of the paper for the stamps of the first period, or regarding their appearance and quality; perhaps there were never complete documents on this matter, as was the case for many other relevant questions. The little that emerged from such documents was, however, supplemented in such a fortunate way by the results of a detailed study of the stamp collections that almost all doubts regarding the paper used for the first issue have been resolved. A Viennese stamp collector, Medical Councillor Dr. *Julius Krueg* (Deutsche Briefmarkenzeitung 1908, No. 6, page 104), attempted to use the observation that some relatively

rarer pieces of the first issue had parts of watermarks, to reconstruct these watermarks as far as possible from a rich material. It turned out that there were four different designs on these stamps: a double-headed eagle with a crown floating above it, the letters S. Æ. F. in antiqua capitals, the designation No. 41a in Latin script and a two-line transverse ellipse, which appeared to be decorated with heraldic lilies on the outer edge and inside which were the antiqua capitals JR. Despite all efforts, this fourth design could not be completely put together, which led to the conclusion that the missing middle part must have been in a place on the sheet that was never used for printing, so probably at the bow of the sheet. Of all these four designs, two clearly different types could be identified.



Wasserzeichen des Papierfabrikanten *Josef Reichle*.

In the files of the Court and State Printing Office, an offer from the manufacturer *Josef Reichle* dated June 24, 1854 was found, in which he offered to supply such paper according to the enclosed samples at 8 fl bank value per ream, assuming that a fine and thin handmade paper without watermarks would be chosen for the intended stamps, and declared that he would also supply the same in half sheets or quarto sheets upon request.

There is no record of this offer being dealt with in the records. However, some records from 1855 and 1856 show that the state printing office purchased a type of paper intended exclusively for the production of stamps under the title “certificate stamp paper”, “certificate paper” or “document paper” - the second term seems to be a misleading abbreviation of the first and the third a translation of the second - the delivery of which it had commissioned on a free hand basis (“on a piecework basis”). It is mentioned that this paper was paid for at 8 fl per ream. A sample sheet of this paper is also included in one of the records.
It is a fairly thin but strong, vellum-like (i.e., with no trace of ribbing) handmade paper measuring 15½ x 19 Vienna inches.
If you hold the opened sheet against the light, you will see the oval shape about 2 inches from the bottom edge across the fold of the paper.

Ornament with the letters J R and to the right of it, quite far towards the edge, the legend No. 41a can be seen. Both legends consist of so-called light letters and drawings, i.e. letters and drawings that only indicate the contours with thin lines. Watermarks always require this because the thinned areas of paper should not take up a large area. Since similar drawings or the letters JR without such decorations, as well as other numbers following the above-mentioned number (41 a), can be found on papers that were supplied to the tax authorities by the manufacturer *Josef Reichle* under contract at the time, and since the letters mentioned match his name, there is no doubt that *Reichle* was the supplier of the oldest stamp paper. Of the stamps of the first issue, those that show fragments of the two watermarks mentioned or are completely similar in their nature to the stamps that were definitely identified in this way are to be assigned to the first series of production. The papers supplied by *Reichle* were not entirely uniform : there were considerable differences in colour, thickness and consistency, which can be explained by the nature of handmade paper production. *Reichle* was also able to supply paper from each of his two factories, whose products naturally had a slightly different appearance.

In 1855, the question of supplying the court and state printing office with paper from the new state paper factory in Schlöglmühle arose.

It was probably mainly the price gouging in the paper industry at that time that caused the financial authorities to consider the new construction of an imperial paper factory. A still existing document shows that from the creation of the Imperial Law Gazette (November 1849) to the end of 1853, 78,942,628 printed sheets were used for it. This new increase in consumption was enough, given the conditions at the time, to lead to an increase in the price of paper.

In this case (in the last months of his service) , *Auer* cited some characteristic moments in a pamphlet that was not made available to the public: “In 1849, under the ministry *of B. Krauss ,* the institute had to print money, central bank notes, imperial treasury notes and deliver imperial legal gazettes, so that even the post office could no longer find enough means of transport and warehouses for the latter to be used in a timely manner and for storage. There was such a shortage of paper that it increased by 100% and more. The rag business was taken over by a dizzying profiteering. The state built a paper factory to protect itself against excessive prices.” By a most high resolution of March 28, 1851, the former Imperial Cast Mirror and Smalt Factory in Schlöglmühle, which had most recently been used by the Mining Administration for iron production experiments, was converted into a paper factory.

But it was not until 1853 that the work was completed to the point where the Belgian engineer *Eugene Laroche* could be given control. The actual commissioning of the factory, for which the Viennese

The bourgeois form maker *Josef Herndlhofer* had supplied the paper and screen forms, eagles, letters and lids, but it was not until the last months of 1853 that the first products were wrapping and preserving paper for official use, produced on a *Gilain* machine. At the same time, steps were taken to ensure that the State Printing Office's paper requirements would be met by the State Paper Factory.

Since the latter's printing machines (initially two, since April 1854 six) were fully used for the credit securities to be produced on handmade paper, only the machine paper was to be supplied to the State Printing Office at first. However, the paper factory could not be brought up to a sufficient level of efficiency so quickly and the start of the effective supply of the Court and State Printing Office's requirements was therefore delayed until January 1, 1856. This delay meant that the production of the paper, which was due to end with the administrative year 1855, that is, on January 30, 1856, was no longer sufficient.

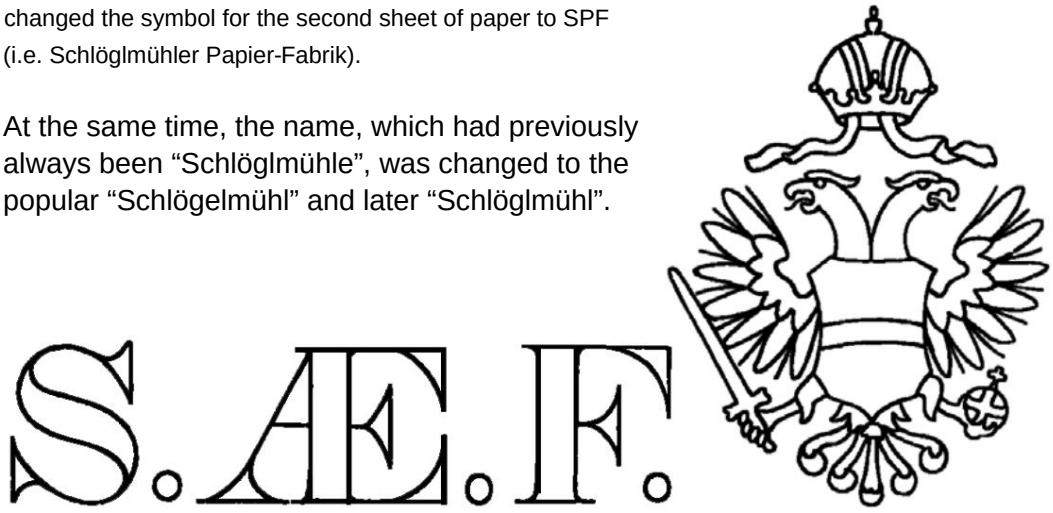
The paper delivery contracts which had expired in October 1855 were extended at short notice for the months of November and December. It appears in the relevant document that such an extension was not necessary with regard to stamp paper, as there was a sufficient supply of it.

This act is remarkable because it shows that the printing works were trying to maintain their independence with regard to the supply of paper, at least with regard to stamped paper. They had shown the actual consumption in half of 1855 and the expected demand for all papers under contract and agreed outside of the contract, so that one could believe that this was the printing works' entire demand. However, only the demand for *the paper depot* was ever mentioned. It now appears that the stamped paper, which was one of the most expensive types, was in storage but not in the paper depot's accounts and was therefore not initially affected by the negotiations about the supply of the state printing works from the state paper factory. It was not until February 1856 that the Ministry of Finance, on the occasion of the payment of an invoice for paper of this type - without noticing the gap in the previous files - raised the question for negotiation as to whether this stamped paper could also be supplied by the state paper factory. When the latter responded to an inquiry, it stated that it could supply such a paper (corresponding to the sample sheet provided to it) for 6 fl 50 kr per ream, and the purchase of this paper from the Schlöglmühle was approved by the Ministry of Finance on June 7, 1856 under the number 8050 FM. However, the delivery does not seem to have started until the later months of that year. There is a letter from the factory management to the state printing office from August 1856, in which it asks for the quantity required and promises delivery from stocks already produced. The papers made by the treasury paper factory, which can be found in many of the files of the finance departments since the beginning of 1856, as they were used for fair copies, have two watermarks.

which are in the middle of the first and second sheets: and these are precisely the two remaining watermarks mentioned above, which can be found in the stamps, the double-headed eagle with the crown floating above it and the letters S.Æ.F., which would therefore probably be read as Schlöglmühler Erarial-Fabrik. Consequently, there can be no doubt that those stamps of the first issue in which fragments of these watermarks (produced with the *Herndlhofer* forms) can be found were printed on handmade paper from the Erarial-Paper-Fabrik. This printing cannot have started before September 1856.

It should be noted here that after the sale of the paper factory to the Imperial and Royal Privileged Stock Company of the Schlöglmühle Paper Factory, this company for papermaking kept the eagle, but changed the symbol for the second sheet of paper to SPF (i.e. Schlöglmühler Papier-Fabrik).

At the same time, the name, which had previously always been “Schlöglmühle”, was changed to the popular “Schlögelmühl” and later “Schlöglmühl”.



Watermark of the Schlöglmühle eracial paper factory

There is also a remarkable document about the end of the use of Schlöglmühler handmade paper for the production of stamps. Without any previous or subsequent negotiations being apparent, the senior officials of the court and state printing office (factors and senior factors) and the counterparty for bookbinding work, *Karl Rollfinger,* recorded a protocol on June 11, 1858 about the test results regarding a newly manufactured *machine paper* for printing stamps. It stated: “The newly manufactured machine paper is not only perfectly suited to printing stamps, but also has the following advantages over the previously used handmade paper. The ream of machine paper is 2 fl 35 kr cheaper than the paper used previously, as the latter costs 6 fl 50 kr, whereas the former only costs 4 fl 50 kr (sic! more correctly 4 fl 15 kr) per ream. Furthermore, the paper is also 1ÿ lighter, as the ream of the paper used previously weighs 7ÿ, whereas the new paper only weighs 6ÿ, which can only be an advantage for larger shipments. The new paper is also significantly thinner and therefore represents a

"It is more difficult to remove the stamps illegally; it also has a slightly lighter colour, a smoother surface and a greater uniformity of mass compared to handmade paper, which means that the stamp image and especially the green underprint can be printed more delicately, more cleanly and more clearly. In terms of strength and stability, it is in no way inferior to handmade paper; and despite its thinness, the colour of the paper is not changed in any way by gluing the stamps on the back."

Auer added the following instruction to this protocol : “In future, the above-mentioned more advantageous machine paper is to be used and ordered immediately.” Whether *Auer* was competent to make such an important change is an open question. Since he was in charge of both the paper factory and the printing works, he evidently saw this as an official matter that he could arrange as quickly as possible. This paper had no watermark. Much of the stamp material from the first issue could not have been produced on the new machine paper. About a month after the date of the protocol, the introduction of a new stamp issue was decided. It was therefore necessary to start producing stocks of new stamps immediately, as these were already due to be worn out by November 1, 1858, and only as many of the stamps in conventional coinage were printed as were absolutely necessary.

If a collector asks himself which of his stamps from the first issue were printed on machine paper, this question is easier asked than answered.
The fact that stamps with green natural printing were produced on this paper is already clear from the above report. Chemistry also provides a means of deciding with certainty whether one is dealing with handmade or machine-made paper, because machine-made paper production simultaneously brought about the transition from animal sizing of paper sheets to resin sizing of paper stock.
This theoretical possibility is, however, of little practical use in the present case. For the purposes of the relevant chemical reactions, larger pieces of paper must be used; but in this case, only individual stamps are involved. Even if one wanted to sacrifice them, one could hardly hope for a reliable result. Nevertheless, some stamps can be described with some probability as machine paper. They consist of more or less thin paper, which, when viewed through, and especially when placed on a black base, reveals a clearly plain-weave structure. This texture is a characteristic of machine paper. In the case of ladle paper, where the worker shakes the form with the pulp sideways while the water drains off in order to cause the fibers to mat, the fibers assume a completely irregular arrangement.

In machine-made paper, however, the fibres tend to settle in the direction of movement due to the flow of the pulp and the continuous movement of the endless screen.

When the sieve is shaken exactly perpendicular to the direction of movement, some of the fibres assume the corresponding position, so that when viewed through the sieve a fabric-like (plain weave) crossing of the fibres sometimes becomes visible.

The general stamps of the first issue, both the German and the Italian ones, were, according to the above, printed on two and perhaps partly on three different papers: *Reichle* 's handmade paper, Schlöglmühler handmade paper and, finally, Schlöglmühler machine paper. The same can be assumed with regard to the adnexa.

However, if one actually wants to put these three series together from the stamps in the collections on this basis, even if one ignores the distinction between handmade and machine-made paper and only wants to distinguish between *Reichlesches* and *Schlöglmühler* handmade paper, immense difficulties arise. If one wants to be absolutely sure, one can only consider those pieces to be properly identified which are unmistakably identified by the presence of fractions of the watermark. Equipping pieces without a watermark with stamps which have a watermark is usually very questionable. It is in the nature of handmade paper that each sheet is, so to speak, an individual and can even differ considerably in thickness and structure from a second sheet of the same production from the same paper pulp. Only stamps which were once on the same sheet can be identified with a fair degree of certainty based on the paper material. Sheets of the same production would probably have the same shade of color. In this case, however, the later fate of the individual stamps may have led to noticeable differences. Of course, the differences between products from one and the same factory from different periods can be even greater, while conversely it is quite possible that *Reichle* and *Schlögmühle* papers may look very similar. The only reliable clue is the watermark. However, the pieces with watermarks are relatively rare.

There is also a protocol in the State Printing Office's files regarding the gluing of the back of the stamps mentioned in the above-mentioned document of June 11, 1858. According to this protocol, the gluing of the stamps was counted as bookbinding work. Since 1846, this work had been contracted out to the court and civic bookbinder *Josef Sebastian Rollinger* and his son *Karl* . On the occasion of the introduction of the stamps, the latter was allocated two separate rooms in the building of the Court and State Printing Office, where he was to glue the postage and stamps and "punch" the latter with the most proven and reliable workers. The completed printed sheets were to be sent to a

appointed representative, who had to return the glued and perforated stamp sheets to the supervisory commissioner. The official bookbinder was liable for any losses according to their face value. Since this protocol of 6.

Dated October 1854, just before the stamps came into use, some batches of the new stamps must have been completed and sent long ago. The work involved was probably carried out in the bookbinding staff's existing workrooms, and it seems that this was precisely when the need to dedicate separate rooms to this for reasons of slope safety arose.

Regarding the material used for gluing, several documents show that bone glue was used for this purpose. There were several complaints that the stamps did not adhere firmly and were easy to remove or even fell off by themselves. *Auer,* on the other hand, stressed the need for thorough moistening and careful gluing and cited the opinion of the professors of the Polytechnic Institute *Schrötter* and *Rettenbacher* that bone glue was the best adhesive for postage stamps and that there was no substitute for it.

This glue was allowed to swell and dissolved in warm water to the required consistency. The printed stamp sheets were placed on a surface (table) and the glue solution was applied to the back using a wide brush (roughly the shape of a clothes brush). The glued sheets were then hung on wooden poles or strings to dry, with the printed and therefore unglued side placed over them so that the two halves of the paper hung down to the right and left of the pole (string). Once the required degree of dryness had been achieved, the sheets were put together in layers and subjected to pressure in the packing press for a few hours to make them lie flat. They were then fed to the perforation machine.

D. THE PANELING

The question that still needs to be addressed here is in which sections (formats) the paper sheets were used when printing the stamps. This is related to the size of the printing plates, because economics required that paper and plates be the same size in order to use the paper as efficiently as possible. The factors that had to be combined here to achieve the best possible mutual relationship were, on the one hand, the dimensions of the factory and commercially available paper formats and, on the other hand, the dimensions of the engraved stamp characters, or rather the plates adapted to these engravings for natural printing. To avoid cumbersome repetitions, it is necessary here to specify the number of appoints (units) that each

on a printing plate and, after printing, on a sheet of paper, special terms are used. In the case of a sheet of paper printed with stamp images, which is intended to be divided into as many pieces as necessary, one can speak of a “denomination”. This expression is less applicable to printing plates, unless one wants to consider that they are made from individual pieces. Here, the word “paneling”, taken from architecture, would perhaps be more appropriate. What denomination is for a printed sheet of stamps, paneling is for a printing plate: the number of associated appointments.

The number of stamp engravings for each category on one printing plate has been stated above. To facilitate understanding of what follows, these data are repeated here: 3 kr (120); 6 kr (90); 10 kr (84); 15 kr (80); 30 kr (80); 45 kr (40); 1 fl (40); 2 fl (35); 3 fl (30); 4 fl (35); 5 fl (30); 6 fl (30); 8 fl (25); 10 fl (25); 12 fl (25); 14 fl (25); 16 fl (25); 18 fl (25); 20 fl (20).

The (almost complete) sheet of stamp images of the 6 kr type mentioned above (Chapter XIII, C) provides a valuable clue as to how the engravings were arranged in these plates. This sheet contained 90 stamp images. If you held the stamps in their natural position (as they should be stuck on and as the legends indicate), i.e. “reading correctly”, they were arranged in nine vertical rows (vertical rows) of ten each, or in other words in ten imaginary horizontal rows (dwarf rows) running from left to right, each of nine. The imaginary sheet of 9 inches 8 lines base and 15 inches 6 lines sideways height forms just half a sheet of the large chancery format 15½ x 19½.

From this it can be safely concluded that the paper of this format was not used in *whole* sheets when printing the stamps, but that at most *half* sheets were used.

If one goes through the series of figures given, it also seems beyond doubt that the striking jump between the denominations of the 30 kr and 45 kr stamps from 80 appoints to 40, in view of the small difference in size of these two stamp images, can only be attributed to the fact that starting with the 45 kr stamp, for all higher values, no longer half sheets were used , but only quarter sheets of the large chancellery format, i.e. quarto sheets with the dimensions 7 inches 9 lines x 9 inches 8 lines.

Accordingly, the size of the printing blocks was also graded in two ways. The connection between the size of the plate and the corresponding paper format is already evident from the fact that the two plate formats were known in the language of the court and state printing office as *folio plates* and *quarto plates* . Folio plates included half sheets, since in the book industry, folio format is not understood to mean the usual shape of the sheet when it is spread out, but the shape of the sheet once bent and folded (at the bow).

The figures given above, which refer to the *first* printing of the German stamps, show that folio plates were used for the five smallest values, but quarto plates for the 14 higher values. The use of the quarto format was - like the use of letterpress for the adnexa of the main series - perhaps only a makeshift measure caused by the different nature of the printing presses available at the time. From an analogous process observed in 1868 in the State Printing Office when printing the first Hungarian stamps, however, it was assumed that the slow operation of the galvanic process was the main reason. However, as soon as it became possible, the double format of the plates was used throughout, which allowed a significant saving in printers' wages. The fact that *Reichle* had offered to supply the stamp paper in half or quarter sheets at the same price was probably a result of his familiarity with the conditions of the state printing office, which meant that he knew that the office would have to use two different sizes of plate for printing the stamps until further notice. Since the contract with *Reichle* made no difference in the costs whether the paper was used in folio or quarto, the question of when to switch to the procurement and use of folio plates depended only on the ratio of the costs already incurred and the costs to be incurred for the production of new plates to the savings in printer's wages that could be achieved. The result may have been that the changeover only began when the most commonly used printing plates began to become unusable due to wear and tear, and new ones would therefore have had to be produced anyway.

There are some documented clues as to when the transition from quarto format to folio format for German stamps (from 45 kr upwards) took place. In a stamp purchase order from the Vienna Central Stamp Consumption Magazine on May 13, 1856, the quarter and half sheets are still specified in the individual categories according to the original denomination. The State Printing Office then corrected the word “quarter” to “half”. In May 1856, the transition to the large plate format had already been completed at the printing office, but was still unknown to the consumption bodies because they had not yet received a delivery of this quality. An order from the aforementioned magazine from July 1856 already mentions *half* sheets throughout (for the 1 fl, 2 fl and 3 fl stamps).

Another document also points to the same date, namely a protocol from November 25, 1856, on the *first* destruction of printed copper plates. Plates of the values of 45 kr, 1 fl and 2 fl with the addition “quarter” are mentioned. Of the higher categories, the quarto

plates were still in such good condition that their eradication was not undertaken
was, although folio plates had already been made for all higher categories
and were already in use. The quarto plates that still exist
Rather, they were retained until the issue change, but then as
certainly no longer usable with all other printing blocks of the first issue
melted down.

In the meantime between these two meltdowns mentioned above
On 26 February 1858, such a survey was also carried out.
worn plates came to German stamps of the eight lowest categories
for destruction, all of which have the double format. So they were the plates of the
Values of 45 kr, 1 fl and 2 fl of this large format had already been in circulation for so long
Use that they had already become unusable.

From the documents mentioned above, as summarized here,
It is clear that the transition from quarto plates to folio format took place before the
May 1856 and was gradually expanded over the next two years by the
more frequently to the less frequently printed stamps.
There is no evidence of how far the beginning of this action was before May 1856.
A document-based clue. To one (in the chapter on perforation already
mentioned) Act of 29 February 1856, according to which the Ministry of Commerce was
Communication to the French General Postal Directorate from the State Printing Office the
Submission of one complete sheet of each stamp category
Auer had a calculation made of the monetary value of such a
I would present a template to demonstrate its impracticality. In this
Calculation still involves the jump from folio to quarto format between
The values of 30 kr and 45 kr are available and all higher values have only the
Quart format. The months of March or April 1856 therefore mark the beginning of the change
the initial plate formats.

The aforementioned act on the melting down of the plates of 26 February 1858 is
much more precise than the first destruction protocol; it is not content with
a general term like “Folio”, but makes the
explicit indication “plates in half sheets” and also lists the number of
brand engravings contained on each plate. After that, the plates had
Value amounts of:

DKK 3	(German stamps)	120 stamp engravings,
DKK 6	“	90 “
DKK 10	“	84 “
“ DKK 15	“	80 “
“ DKK 30	“	80 “
“ DKK 45	“ 1 fl 2 fl	80 “
	“	60 “

A comparison of these figures with the information in the State Printing Office Report of 6 June 1854 on the original panelling reveals a striking fact that the original number of 35 on the 2 fl stamp was not increased to 70 doubled, but only increased to 60. Later data show that that the same change (transition from 35 to 60 pieces) also applies to the 4 fl value has occurred.

That this reduction in appointments does not only occur when the format is doubled but that even earlier, as long as the quarto format was still in Use, the denomination 35 has been abandoned, also follows from the above mentioned act of 29 February 1856 concerning the Ministry of Commerce required submission of complete sheets of all stamp categories for the Paris General Post Office. In the report on this act, A summary of the monetary value of such a template is available at Values of 2 and 4 fl the denomination 30 - so no longer 35 and not yet 60! - The reduction from 35 to 30 is therefore likely to have taken place during the year 1855. have taken hold.

If one wants to visualize in what way the individual Brand categories the engravings on the plates and the stamp images on the printed sheets were arranged according to the *original* denomination, You can start from the dimensions of the individual brands and calculate how the specified number of stamps in the half and quarter sheets respectively This leads to the following results:

I. *Half the book.*

The sheets 9¾ inch x 15½ inch were printed at 3 kr, 6 kr, 15 kr and 30 kr superscript, with the value 10 kr horizontal. It then contained a sheet with the value from:

3 kr 12 horizontal lines of 10 upright stamps each,							
DKK 6 10	"	"	9	"	"	"	"
DKK 10 6	"	"	14	"	"	"	"
DKK 15 10	"	"	8	"	"	"	"
DKK 30 10	"	"	8	"	"	"	"

II. *Quarter arch.*

The sheets 7¾ inches x 9¾ inches were printed at the values 3 fl, 5 fl, 6 fl, 8 fl, 10 fl, 12 fl, 14 fl, 16 fl and 18 fl superscript, for the values 45 kr, 1 fl, 2 fl, 4 fl and 20 fl placed sideways. It then contained a sheet with the value of:

45 kr 5 Horizontalzeilen zu je 1 fl 5 2 fl 5 3 fl			8 upright stamps,				
6 4 fl 5 5	"	"	8	"	"	"	"
fl 6	"	"	7	"	"	"	"
	"	"	5	"	"	"	"
	"	"	7	"	"	"	"
	"	"	5	"	"	"	"

6 in 6 Horizontalzeilen zu je 8 in 5 10 in 5 upright stamps,
5 12 in 5
14 in 5 16
in 5 18 in
5 20 in 4

It is now interesting to compare the results with these results, to which the above-mentioned Viennese stamp collector with regard to the watermarks and arrived at the mutual position of these and the stamp images. As with an unofficial watermark, which merely represents a factory mark, by its very nature, only a small fraction of the surviving number of brands and even then only one fragment could occur, As was to be expected, the printing of the stamps on this Watermarks were not taken into account in any way. The individual sheets were whatever situation chance had given them, they were placed under the press.

If you hold a printed sheet against the light so that the Watermark is in a readable position, the brand images on the side facing the viewer, but also printed on the other side of the sheet On both sides they can also be seen standing upright or upside down However, the stamp images can also be printed (in four different ways) across so that the reading directions of the watermarks and the stamps However, these *eight* theoretical possibilities are reduced to individual stamp categories actually amount to *four,* if one considers that plates and The sheets of paper were not square but rectangular. The plates were used to make the best possible use of the paper from the available Maximum of stamp images composed in such a way that they are at the individual values either an elevated or a horizontal rectangle. Accordingly, it was Just by the position of the stamp images in the plate for each individual value a It is now clear whether the stamp images and the watermark figures in the In the first case, the Then another distinction becomes clear: whether the Value legend and watermark legend in the same reading direction or are opposite, and in each of these two cases was able to determine the value legend upright or inverted. In case of crossing watermark and It is important to distinguish whether the stamp image is on the viewer printed on the side of the sheet facing or facing away from it, and in each of these cases, whether the value legend is going up or down. Here you always have the sheet of paper so

held up to the light, one can imagine that the watermark can be read correctly when viewed through it.

From a wealth of material it was now clear that the crossing of watermark and stamp image occurs on the stamps for 45 kr, 3 fl, 5 fl, 6 fl, 8 fl, 10 fl, 12 fl, 14 fl, 16 fl, 18 fl, while on the other stamps the stamp design and watermark are aligned in the same way. Only on the stamps for 2 fl and 4 fl do *both* modalities occur. This is evidently related to the change in the denomination of these two values from 35 to 30 or 60. When the same arrangement was adopted for the stamps for 2 fl and 4 fl as for the values of 3 fl, 5 fl and 6 fl, a crossing of stamp image and watermark must have resulted, whereas both were originally aligned in the same way.

It was also observed that the *Reichle* watermark appears both aligned and crossed for these two values, whereas the Schlöglmühle watermark appears only crossed. This leads to the conclusion that the production of the plates with 35 appoints and the transition to denomination 30 for the values of 2 fl and 4 fl took place at a time when the delivery of Schlöglmühle paper had not yet begun, i.e. at least *before* the autumn of 1856. This agrees with the result obtained above that this transition was completed in 1855.

The denomination of the Italian general stamps, which, like the other adnexa, were always printed on the same paper as the German stamps, only differs from that of the analogous German stamps in that the quarto format was originally used for the five smallest denominations. The numbers of the first and second denominations are shown in brackets next to the individual values:

15 Centsimi (60-120), 30 Centsimi (45-90), 50 Centsimi (42-84), 75 Centsimi (40-80), 1 Lira 50 Centsimi (40-80), 2 Lira 25 Centsimi (40-80), 3 Lira (40-80), 6 Lira (35 denominations 30-60), 9 Lira (30-60), 12 Lira (35 denominations 30-60), 15 Lira (30-60), 18 Lira (30-60), 24 Lira (25-50), 30 Lira (25-50), 36 Lira (25-50), 42 Lira (25-50), 48 Lira (25-50), 54 Lira (25-50), 60 Lira (20-40).

The transition from quarto to folio format did not take place at the same time as the German stamps, but much earlier, as it occurred at the same time as the letterpress printing of the value legends was replaced by copperplate printing. The first half of 1855 was mentioned above as the start of this process, while the change in format for the German stamps did not begin until 1856.

During the first melting down of the
Printed Galvanos were also used to produce plates for the Italian stamp

stamps of 15, 30, 50 and 75 centesimi, then 1 lira 50 centesimi. Two types of plates were mentioned here, namely:

15 Centesimi	200 quarto plates “without amount” and 20 folio plates “with amount”, 120 quarto
30 “	plates “without amount” and 30 folio plates “with amount”, 10 quarto plates
50 “	“without amount”, 110 quarto plates
75 “	“without amount” and 30 folio plates “with amount”, 20 quarto plates “without
1 Lira 50 “	amount”.

Since the list of plates melted down at the same time for the German stamps always includes the addition “with amount” and the categories up to 30 kr are labelled “folio” and the higher ones are labelled “quarto”, there is no doubt that “with” and “without” amount coincide with copperplate printing and letterpress printing of the value legends, and that this transition must have been made much earlier for the Italian stamps, because a considerable number of the newly produced complete copperplate printing plates had already been printed and were sent for scraping. The coincidence of this change with the change in format is also clearly visible here; but also that the plates for the German stamps at this time still retained their original design.

When the change in the Italian stamps may have taken place is revealed by an order for stamps of the five lowest values which the Central Stamp Consumption Magazine placed on 25 June 1855, in which it purchased the required quantities of ¼ sheet sheets, but noted that only half the quantities of sheets would be required if these stamp classes had been printed on half sheets for the fourth quarter of the 1855 administrative year. The fact that the Stamp Magazine felt compelled to make such a note must have been due to the fact that it had already received orders for stamps of the lowest values before 25 June 1855.

June 1855, Italian stamps in half sheets had come into view and it was now in doubt to what extent this change had already been implemented.
The State Printing Office fulfilled the order in half sheets. For these five categories, the change in format and the change in the graphic process had already been carried out in June 1855. On this basis, the start of copper printing for the Italian stamps could be postponed to the first half of 1855.

As can be seen from the documents on the destruction of all remaining galvanic plates on May 9, 1859, after the cancellation of the first issue, the last plates in use for the Italian stamps of 6 and 12 lire, which correspond to the German values of 2 and 4 fl, had the panel 60. Here too, the quarto plates of 35 appoints were probably initially replaced by those of

30 appointments and not directly folio panels with the paneling 60, as will be stated below.

These files also contain other relevant information of a noteworthy nature. A detailed list of the galvanic copper plates contained therein, some of which were no longer usable due to wear and tear and some of which were melted down due to the change in issue, lists such plates for German and Italian stamps in four columns each. The first columns list the folio plates, which were the two higher values of the German stamps and were a later introduction for all Italian stamps. The second column contains the quarto plates: for the Austrian stamps, of course, only those from 45 kr upwards, for the Italian stamps the entire series (with the exception of the stamp for 15 centesimi and for 1 lira 50 centesimi). However, these quarto plates are now so small that they are clearly the remnants of the original plate format that were left over from the format change, which were still usable in themselves but are actually no longer used.

In the *third* two columns, folio plates are listed for the lower values of both the German and Italian stamps, and quarto plates for the higher values, and usually only *one* deep plate each. There is no doubt that these plates must be of a different nature to the folio and quarto plates listed in the first two columns: otherwise it would be incomprehensible why the corresponding numbers in the first or second column were not simply written 1 higher. It is not certain what the purpose of these individual plates was. It is only assumed that they date from the time of preparations for the stamp production. This assumption is based on the fact that in this third column for the German stamps, after the entire series of guilder stamps, four plates with 8, or 16, 18 and 18 stamp characters *"of various* amounts" are mentioned, then two plates with 8 stamp characters "with border". The latter undoubtedly refers to the eight stamp marks (with engraved marginal legends) from 3 kr to 2 fl, which, with green leaf appendages, were attached to a sample sheet by *Baumgartner* in his most humble presentation. The individual intaglio plates of each stamp value shown above could then perhaps be the somewhat more recent plate originals, which were to form the starting point for the continuous addition to the printing plate apparatus and therefore had to be retained for the entire duration of the use of these stamp designs. These original plates differed from the working plates in that they were not provided with the adjustment of the back required for printing.

The third column concerning the Italian stamps also contains strange information, namely the denomination number 64 for the 75 centesimi stamp and the 1 lira 50 centesimi stamp the citation of a folio number.

plate with the normal denomination 80 and two folio plates with the denomination 64.
What this might have been about remains to be seen.

The most remarkable thing about the list is contained in the *fourth* two columns: complete series of *individual pieces* are listed for both the German and Italian stamps, both raised and indented plates. The initial assumption that these are the originals, which were also individual plates and of which there were both *with* and *without* an engraved value legend (original types), is not sufficient to explain this, because the number of these individual pieces is extremely considerable (1336 raised and 634 indented plates for the German stamps; 261 raised and 203 indented plates for the Italian stamps, a total of 2434 pieces). Could this have been an attempt to mount these plates in a frame as in book printing? Or were these individual pieces that had been prepared as supplementary pieces to produce the most practical paneling of the first original plates (for which, however, only raised plates could be used)?

Finally, it is also noteworthy that in this list, wherever quarto plates of the values of 2 and 4 fl, then 6 and 12 lire are listed, the denomination of these is given as 30 and not 35. It therefore seems that the original number of appoints in these cases was abandoned so early (1855) that quarto plates with the original denomination had not survived at all by the time of the change of issue.

Concerning the denominations of the other annexes to the first issue, namely the commercial book stamps of 1 kr and 2 kr, then 5 and 10 centesimi; the announcement stamps of ½ and 1kr, then 3 and 5 centesimi; and finally the calendar stamps of 3 kr and 15 centesimi, the information in the records is very scant.

With regard to the eight types of stamps mentioned above, for all of which the stamp plate of the 3 kr stamp was used, it can be seen from the list of plates destroyed after the change of issue that plates for (German) ½ kr stamps were melted down in both folio and quarto format. The indication ½ kr could perhaps be understood in general terms and applied to all eight types with the 3 kr design, since these are always only plates with “blanquettes”, i.e. without legends. Whether the quarto plates, of which only the small remainder of two deep plates remained and which were therefore only used initially, were only used for the German stamps and not also for the Italian stamps will probably never be decided. The only thing that emerges from the stamp purchases is that in May 1856, when the central stamp collection magazine, which did not yet know that the general stamps for the lire and guilder amounts were already printed in half sheets and therefore requested quarter sheets, ordered the Italian announcement stamps for 3 and 5 centesimi in half sheets (folio).

With regard to the German announcement stamps, the already repeatedly cited act shows a presentation of all

Postage stamp in full sheets for the French General Postal Directorate, that on February 29, 1856, folio plates of 60 appoints were already in use.

With regard to the calendar stamps, the few clues found in this case only indicate the existence of folio plates, although it is likely that quarto plates were initially used at least for the Italian calendar stamps. A document from December 1854, i.e. from the early days of stamp production, speaks of a delivery in quarter sheets for the German calendar stamps and for all Italian consumption and trade book stamps. It is also not possible to determine whether the folio format, which therefore only came into use later, was chosen for the German calendar stamp at the same time as the transition from letterpress to copperplate printing took place, especially since the time of this transition is also quite uncertain. Only one thing emerges from the document on an ordered stamp template for the French General Postal Directorate, which has already been cited several times, that the (German) calendar stamp on February 29, 1856 still had the denomination 45, i.e. the quarto format.

A document from 1851, which deals with the remaining stocks of the first stamp issue that were to be destroyed, shows that the denominations of the analogous German and Italian general stamps of all categories were consistently the same for the subsequent period. It also shows that all calendar and announcement stamps corresponded in denomination to the general 6 kr and 3 kr stamps, and thus also had the folio format. The same applies to the trade book stamps of 1 kr and 5 centesimi. On the other hand, the denomination 60 is given for the trade book stamps of 2 kr and 10 centesimi. The quarto format was therefore evidently still in use for these at the end of the issue. This is not surprising when one considers how relatively rare the cases in which this rate of duty was applicable and how low the consumption of these stamps must have been. If few stamps of this type were used, reorders were also low and there was no wear and tear or replacement of the original plates.

CHAPTER XIV

EXPANSION OF THE NEW FACILITIES

I.

The extremely great strain on state credit, which was caused by the events of the revolutionary years and the subsequent restructuring of state institutions, required a strict control of the credit effects that had been created as a result, in order to prevent misuse.

customs. The relevant activities of the Court and State Printing Office were therefore placed under intensive supervision by the Imperial and Royal Directorate of the State Debt Redemption Fund. The organs of this second authority, the “supervisory commissioners”, had to be permanently present in the institution, to keep all means for the production of valuable securities and, after the completion of the latter, to keep these under their control until further notice, and to assist in every production process.

At the same time that the first draft of the cardinal regulation on the stamps to be introduced was being prepared in the Ministry of Finance, a regulation was issued regarding the supervision of the production of the work plates required for credit securities, which were produced by stereotyping or electroplating using the original printing blocks that were under special protection. Plaster molds (matrices) were first made from the movable original set, i.e. the form composed of typographic elements in the size of a sheet of paper to be printed. Failed or unusable matrices were to be "broken" into small pieces and thrown into a water container, which had to remain in a locked room overnight and could not be emptied until the next morning. The plaster matrices were placed in a pan and then the stereotype plates were cast using molten type metal. Failed or unusable casts were to be melted down again. The electroplating production also had to take place from start to finish in the presence of the supervisory commissioners.

In paragraph 16 of this instruction of July 4, 1853, it was also declared applicable to items intended for the production of postage and stamps. The inclusion of this provision is clear evidence that Finance Minister *Baumgartner* had already decided to introduce stamps at that time, so that he considered it appropriate to make provision for the intended production of stamps in the normative measures that had just been taken.

Auer was evidently not a fan of such controls of his institution by external bodies; he considered that supervision by his own responsible bodies was sufficient. This would explain the repeated frictions that arose in this case and in which he regularly came out on the short end. In the present case, the fact that the stamps were only mentioned in the last instruction on the control of plate production, but not in the older instruction on the control of the printing of credit papers, gave him a reason to have the stamps printed without any interference from the “supervisory service”. Since it was now clear that strict control of plate production would be of no use if the plates then had to be handed over for uncontrolled use, it was also foreseeable that

that Section Councillor *von Schultes,* who was the director of the redemption fund at the time , would be proven right when the Ministry of Finance learned in September 1854 that the production of stamps had taken place without supervision up to that point and that *Auer* had delayed the initiation of an inspection by pretending to have given the minister an oral report. The introduction of the supervisory service was now ordered, but at the same time a modification of it was envisaged in the event that this resulted in a delay in the production process, which did not subsequently happen. The supervisory service was activated on October 2nd, 1854, when a large part of the first stock of stamps had already been completed and deliveries had already begun (in the second half of September). This activation gave rise to new difficulties. The copper plates for the stamps were manufactured in the 5th quarter of 1854.

Floors, but the stereotype plates were produced on the 2nd floor of the printing building; the stamps were printed on the 1st floor and their gluing ("sticking", "applying glue" is what this manipulation is called here) took place in another location. The supervisory commissioner, on the other hand, was in the credit department on the 2nd floor. floors and therefore could not possibly effectively monitor all of this.
However, *Auer* opposed the appointment of a special commissioner to produce stamps and demanded that the inspection be restricted to a mere inspection of the paper material, i.e. to intervention when the printing paper was counted and again when the finished prints were handed over. The objection that inspection was only effective if it could also ensure that no other paper was printed with stamps in addition to the paper counted was then decisive for the decision. When the comment was made in this hearing that the paper intended for the stamps was *not watermarked ,* this is to be understood from the point of view of the supervisory service to mean that there was no *official* watermark and that paper without a watermark could therefore very well be used in printing, which is why malpractice through the use of such paper could not be ruled out.

II.

The second act of paper control, namely the return of the printed sheets, took place in two phases: handover of the *consumable* printed products and counting of the *waste paper* by the printing staff.
Both together had to cover the number of white sheets taken over. Revision, that is, the examination and sorting of successful and unsuccessful prints, was the task of special departments of the printing works. In the first few years, around 10 percent of the paper was waste. The more printing

operations on a sheet had to follow one another, the greater the possibility and probability of printing. All relevant possibilities can be listed here. However, a main classification can be made that the unusability can be caused either by errors in the paper (namely excessive or uneven stretching) or by errors on the part of the printer. In the first case, despite the correct placement of the sheet, there is such a noticeable mismatch in the combination prints in one part of it that the product is unusable. Of the misprints caused by the printer, the most well-known are double prints, in which the same print is made twice, as well as the opposite, where one of the several prints is forgotten or takes place on the back of the sheet, and finally the cases where one of the prints is made “upside down” in relation to the others. Despite all controls, such faulty sheets sometimes become worn out and are even bought and used. They then become particularly valued collector's items. A special type of “upside down”

Stamps where, during the assembly of the printing block, a single plate is accidentally soldered in the wrong position and therefore two stamp images in the stamp sheet abut one another with their vertices, have not yet been observed in the field of stamps.

The stamps were usually delivered in whole sheets of the same format in which they were printed. However, when checking the waste paper in folio format, it was not uncommon for it to emerge that only a small part of the sheet was definitely misprinted, while the other part was perfectly usable. The State Printing Office split these sheets in half and gave the good halves away for wear and tear. This was called “delivery in a split state”. The State Printing Office wanted to go even further and have individual, faultless stamps picked out from the scrapped sheets. This was approved.

The delivery of such individual items naturally had a positive effect on the percentage of waste, but it made manipulation considerably more difficult, both for the authorities responsible for distributing the usable stamps and for the authorities responsible for further processing the waste. Nevertheless, this method of delivery continued until the first months of 1864.

The experience of estimating waste paper at 10 percent soon led to the arrangement that the printer was given a ten percent allowance on the exact quantity of paper from the outset in order to ensure that the entire quantity of stamp sheets ordered was produced.

If the printer was then skilful and careful in his work, so that he spoiled fewer sheets than expected, this resulted in a profit which reduced the production costs and of which the printing house was justifiably proud.

III.

Although the Court and State Printing Office was part of the financial administration, it retained the status of a commercial enterprise in the production of stamps: it is a state institution, not a state office. It periodically accounted for the expenditure associated with stamp production and the costs calculated according to the established standards were reimbursed from the stamp duty. In addition to these production costs, this duty also had to cover transport costs and wear and tear provisions: only then does the net profit become superfluous.

Some statistical data has been preserved from the early days of stamp production. From the start of printing to the end of 1857, 863,498 sheets with a purchase price of 15,154 fl CM were printed with 158,699,650 stamps with a monetary value of 44,155,690 fl CM. 1,522 folio plates and 612 quarto plates were used for this. The cost of these galvanoplastic copper plates was estimated by the State Printing Office at 10 fl for a folio plate and 6 fl for a quarto plate, both assuming that the proceeds from the melted copper remained in the printing office's treasury. The total cost, including paper and plate costs, was 152,499 fl 32 kr, of which 118,453 fl 32 kr was for the printer's wages, gluing and perforation.

After their production, the stamps were distributed to consumers using the same machine that had previously distributed the stamp paper. The Court and State Printing Office had nothing to do with this.

It remained a purely technical institution, which - as if it were a private company - only produced brands when and to the extent that they were purchased. A special central body had to place orders.

When the former Lower Austrian Central Stamp Office was closed like all other stamp offices on November 1, 1854, a part of it, the stamp material accounting department, which had already provided the stamp service in the previous months, remained and was then soon transformed into the (already mentioned several times) Central Stamp Wear Magazine.

On the one hand, this magazine received orders from the stamp-wearing magazines in the individual crown lands and used them as the basis for its own purchases; on the other hand, however, it sent the stamp material supplied by the printing works to the customers. In the provinces, the stamp material was then distributed to the publishing offices, which in turn had to fund the contract wearers (tobacconists).

The delivery of the stamps by the State Printing Office was carried out in an open state, as soon as the order was placed. A suggestion from the Central Warehouse that sealed packages with specific contents should be produced in the printing office to facilitate the handling of the material in transit.

The Court and State Printing Office rejected the proposal in 1856 that, in order to reduce production costs, it should be allowed to work continuously even without an order and that it should store the products itself until the orders were received.

The wear and tear of stamps was not uniform for all types. The general stamps from 3 kr to 20 fl and the special stamps of 1 kr and 2 kr for business records were offered for sale at all wear and tear points. The calendar and announcement stamps, on the other hand, were not distributed to those who wore out, but remained with the offices that were called upon to obliterate them. These were the tax offices and, if there was no tax office at the location of a state finance authority, another specially designated tax office located there. The party had to bring the calendars or the printing paper intended for announcements to the office, buy the necessary stamps and stick them on, whereupon the office would overstamp them.

The entry of the Ministry of Finance of September 29, 1854, Z.41713, which made these regulations on the wear and tear of stamps, also contained a new regulation on the use of green newspaper stamps. Due to the abolition of the stamp offices, from November 1, 1854, it was impossible to stamp those foreign and postal union newspapers that arrived by other means than the post, and for which both stamp offices had previously had 2 kr stamps. It was therefore necessary to allow the use of green newspaper stamps for these newspapers as well. Accordingly, the regulation was issued that such newspapers were to be brought to the post office in the same place where a stamp office had previously existed. There, the necessary stamps had to be bought, affixed by the office and immediately obliterated with the post office seal.

IV.

The delay mentioned above, which occurred in the start of the production of the consumption stamps, meant that in many places there was not enough stock of these stamps to meet demand when the new regulation came into effect. This forced some authorities to continue the signature, which should have ended at the end of October 1854, in these two matters, as best they could after the dissolution of the stamp offices, on their own responsibility. The Ministry of Finance even issued a general authorization to this effect on 17 October 1854, Z.45450. Thus, with regard to the application of the stamps to the consumption stamp, which was to lead to an exclusive

declared that it was its intention to close the stamp offices completely and to be able to claim this considerable saving as an advantage of the new structure of the stamp system, the retreat had begun quite unnoticed.

However, this was initially not something that anyone wanted to admit to the outside world and in terms of regulations. At the beginning of November, the Viennese booksellers' committee submitted a request to retain the calendar signature, arguing that publishers would now have to put in more effort: previously, they would simply have to submit the calendars to the office for stamping - now they would first have to buy and stick the stamps on and then submit the calendars to the office for cancellation. The request was rejected on the grounds that publishers who lived outside the location of the old stamp offices and who previously had to send their calendars to the capital for stamping would find it considerably easier because the stamps would now be worn out and cancelled at the tax offices closer to them, and that the legal equality achieved in this way would not be altered.

Not long afterwards, however, the Ministry of Finance abandoned this position. The Milan Finance Prefecture had argued that the calendar stamps were too large for calendars of small format, as they and the obliteration would obscure important parts of the print, and that the often greasy obliteration would devalue the calendars.

The Court and State Printing Office was commissioned to design *smaller* stamps and submit them for approval. This order was unusually even announced in the Ordinance Gazette. The printing office then submitted a smaller version of the calendar stamp, achieved by photographic means. But by now a different view had already gained ground: in addition to the disfigurement of the fine calendars by the obliteration, attention was drawn to the effort incurred by the publishers in the stamp offices and by the (published in the Reichsgesetzblatt as No. 92)

Ordinance of 16 May 1855, Z.5928-426, again permitted calendar signature as an optional modality at the locations of the state financial authorities.

Soon afterwards, the same thing happened with regard to the signature of the announcement stamp (Ministerial Finance Decree of 13 September 1855, Z.38244-2833, RGBl. No.164), when the Vienna University printer *Zamarski* suggested such a permission.

For obvious reasons, the stamp form could not be easily applied to the third branch of the consumption stamp system, the playing card stamp.
A stamp stuck on the card creates such a relief that it can easily be felt when the cards are dealt. This makes it difficult to guess which card is stamped, which of course makes such games unsuitable for use. Much later (1878), the Court and State Printing Office believed that this would make it possible to use stamps on playing cards.

that the stamps should be printed on very thin paper and that the stamp sheets should be satined or varnished after the stamps were stuck on. This project was not approved. The modality which *Baumgartner* had envisaged and which he had indicated in his most humble speech on July 24th (or August 8th) 1853, in order to make the signature unnecessary for playing cards and to be able to abolish the stamp offices altogether, consisted of a tax settlement with the playing card factories. However, this did not come to fruition.

The reintroduction of the calendar and announcement signature resulted in the continued use of the seals that had been made in 1850. Only the special announcement seals engraved for the financial district directorates remained permanently discontinued. The planned small calendar stamp was also cancelled and the cancellation of the relevant order was announced.

From now on, stamps and signatures continued to exist side by side for the consumption stamps of calendars and announcements. In the state capitals, the signature was the more convenient mode for the parties; outside these cities, stamps were used. The occurrence of one or the other type of stamping was regulated accordingly.

V.

The fact that the production of stamps was carried out exclusively by the Court and State Printing Office from the beginning meant that it was granted the status of an expert authorized to provide evidentiary findings and opinions on the authenticity of stamps and was reserved the sole right to assess relevant cases. By the Finance Ministry's decree of December 1, 1855, Z.41809, V.Bl. No.58, the criminal authorities and by the Justice Ministry's decree of January 3, 1856, RGBl. No.6, the courts were directed exclusively to the Court and State Printing Office in this regard.

CHAPTER XV

THE ADVANCE AGAINST THE STAMP SYSTEM

If in 1855 a breach was made in the structure of the stamp system by the reactivation of the consumption stamp signature, while at the same time
At the end of 1854, a proposal concerning the calendars for reasons of principle
reasons, it is likely that an external

This circumstance may not have been insignificant: the Minister of Finance and Trade *Baumgartner* had resigned in February 1855 and handed over the leadership of the Ministry of Finance to his successor, the founder of the Austrian Lloyd and former Minister of Trade *Karl Ludwig Freiherr von Bruck,* on March 15, 1855. It seems as if the relegation of stamps to the secondary area of consumption stamps was an attempt to prepare a more radical attack on the general stamp system and to pave the way for it with the new minister.

This action was initiated when the fee officer, Section Councillor *Schwarzwald,* in November 1855 - and significantly without waiting for the reports from the state authorities regarding their observations during the trial year of the stamps - submitted a document to the Finance Minister on his own initiative, which he described as his observations "on the use of stamps and proposals to eliminate the dangers associated with them". He mentions right at the beginning that he had already spoken out against the first suggestions for introducing stamps, explaining the reasons . These concerns were all discussed verbally within the Finance Ministry. *Schwarzwald* then adds that he is unaware of the reasons which, despite what he has put forward, could *justify* the introduction of stamps without restrictions . This unusually sharp expression clearly contains a barb against the outgoing minister and his work and shows not only that *Baumgartner* had decided to introduce the stamps independently and had ignored all objections, but also what sensitivities he had aroused by doing so.

Schwarzwald states that his main concern was that with the stamps there was no longer any guarantee that the payment of taxes would be made immediately and not temporarily omitted in order to be added later if the need for official use of the document arose. This objection of his was to be countered (apparently on *Baumgartner's part)* by the design of the stamps and by the instruction to *overwrite* a part of them . This is where *Schwarzwald* takes the plunge and wants to demonstrate the inadequacy of the collection method devised by *Baumgartner* by pointing out that the parties can initially leave out the space for the stamp in the minutes and draw up the rest of the document; the stamp can then be subsequently pasted in and overwritten without anyone being able to recognize the earlier tax evasion. Even in the case where an unstamped document was completely written down, but a stamp was subsequently stuck over some characters and these were traced on the stamp, this malversation could not be discovered without removing the stamp. In general, however, the

detachability of the brands

a constant threat to the state treasury. Removed stamps can be reused, whether the overwriting or obliteration is removed or whether they are left on but the writing or the official seal print is continued and supplemented on the new sheet.

In order to eliminate all these dangers, *Schwarzwald* proposed the abolition of the stamps for all cases where the transfer had to take place and the reintroduction of stamp paper to this extent. On the other hand, in cases where a subsequent stamping had to take place, the stamps should then continue to be used for blanks and trade books (with the obligatory obliteration by the tax offices). For this obliteration he suggested the use of a colorless relief stamp.

Finance Minister *Bruck* personally undertook a preliminary settlement of this document by decreeing it to the State Printing Office Director *Auer* for comment on November 27, 1855. *Auer* would probably have been called upon to comment on the relevant technical questions from the printing office's point of view. Accordingly, he would only have had to deal with the question of stamp replacement and the removal of obliteration and overwriting, while *Schwarzwald's main objection,* that the parties could omit the stamping for the time being and only add it in an emergency, was actually more the subject of legal-political considerations.

Auer, however, ignored this distinction and, with the full force of his impulsive temperament, supported the contested institution of stamps in every respect. On January 31, 1856, he made a lengthy statement which clearly shows the irritation that already existed between the two men. He points out that the speaker himself had declared himself an opponent of stamps from the outset and was therefore prejudiced against the matter. Of *Auer's* statements, it is worth noting that the printing works, on behalf of the Ministry of Finance, were already in negotiations with the management of the Polytechnic Institute regarding a more durable adhesive and suitable means to prevent the washing out of obliterations and overwriting, and that the choice of a thinner stamp paper to make it more difficult to remove them had also been considered.

Regarding the easy removal of the stamps, which has been criticized by many, *Auer* pointed out (as he had done on several previous occasions) that the prerequisite for a durable adhesion is that the stamp must have been carefully stuck on beforehand, and he suggested publishing instructions from time to time that the stamps should be thoroughly moistened before being stuck on. On this point, however, the Ministry of Finance may have come closer to the truth by pointing out that the thickness of the paper plays an important role here: because even today

The oldest stamps are still easy to remove when dry, precisely because of the extremely strong nature of the stamp paper, while even the stamps on the handmade Schlöglmühler paper tear easily during such a procedure. With regard to the etching of cancellation marks , *Auer* points out that ink cannot be removed without leaving clear traces, and that even the easier erasure of the oily printing inks changes the delicate green natural print so that even an untrained eye can easily see this. With regard to obliteration, *Auer* points out the need to use good letterpress ink and agrees with *Schwarzwald* that cancellation by means of a sharp, colorless embossed print would be even better. In view of the many complaints regarding the use of stamps on bills of exchange, he suggests that bills of exchange blanks with stamp marks printed on them should be subject to wear and tear. Pointing out that stamp paper had many disadvantages and that there were many major obstacles to its reintroduction, he also stressed that *Schwarzwald* only touched on the downsides of stamping and remained silent on its major advantages. Among these, he cites in particular the cheapness of production and calculates that the costs for 11½

stamps only amount to one kreuzer.

Schwarzwald then submitted an even more extensive reply on April 14, 1856, in which he polemicized with *Auer* point by point and maintained his earlier objections throughout. He begins by saying that he intends to pass over in silence everything that concerns his and *Auer's* personal position on the subject. However, at another point he cannot help but point out that

In an earlier statement, *Auer* had made particular reference to the immutability of the green underprint ink of the stamps in the face of harmful influences.

This refers to the negotiations on an advertisement by the historical painter *Franz von Zalder* that he could remove the obliteration of postage and stamps without leaving a trace by immersing them in turpentine spirit, rubbing them and washing them with soap and water. *Zalder* then suggested that the stamps should be printed using the same dye as the obliteration, so that everything printed would disappear if the attempt was made. *Auer* declared this suggestion to be “completely reprehensible” because a printing ink that was easier to wipe off would suffer in damp places and one could then not make a reliable judgement about the authenticity of the stamps. He contrasts the idea of printing and obliteration with equally sensitive inks with the other idea of using equally durable and insensitive inks for both, and finds new reassurance in the fact that the best and most permanent printing ink he uses resists both moisture and all criminal attempts. *Auer* was now, however, reassured by his newly formulated

However, the assertion of the delicate nature of nature's self-pressure contradicts itself.

Auer and later Worring *often* placed the printed brand image's ability to withstand moisture, stuffy air, harmful gases, atmospheric influences and similar harmful factors as the main requirement for good brands, without considering that the entire production of brands was geared towards rapid sales and that there was no intention of running out of stocks of brands for years. In the case of stamped documents, however, the owner's own legal interests dictate that he should be careful and protect the documents from harmful influences; this also protects the brands. The conditions that *Auer* and *Worring* had in mind therefore hardly apply in practice.

In his recent statement, *Schwarzwald* also presents the content of the state authorities' relations with the experiences with the stamps
together.

The following points, which formed the basis for many later developments, should be highlighted from the suggestions made. There was a fairly general demand for thinner paper and better sizing. One suggestion was to enlarge the stamp format so that at least *two* lines could be written on top. Another suggestion was to create a stamp field above the stamp mark for the entry of the date.

The Hungarian Finance Directorate suggested that the year be included in the stamp image and that it be changed annually; and that the eagle on the stamps be surrounded by a perforated circle. Another idea adopted by this directorate, as the files show, came from the Szeged excise tax collector *Franz Hofmann .* In view of the perception that the usual glued stamp paper could not be stuck firmly enough to the documents, he proposed that the stamps should be made of two layers of paper. The lower layer should consist of unsized tissue paper, which would be visible in an opening cut out in the upper ordinary paper and would have an eagle printed on it. The glue on this tissue paper would adhere much more tightly to the document paper and the tissue paper itself could hardly be removed without destroying it and the connection with the upper layer of stamps. In order to prevent even a careful moistening from the back, *Hofmann* proposed giving the stamps a very long shape, folding them in the middle and sticking them over the top edge of the document paper so that one arm of the stamp would stick to the front and the other exactly the same to the back. Any type of moistening would therefore dissolve at least one of the halves of the stamp. For greater effectiveness, a small hole should also be placed *in the document paper* where the eagles of the front and back arms of the stamp meet .

meet, a corresponding hole should be punched before gluing so that tissue paper can stick to tissue paper. *Hofmann* also suggested printing the background or the edges of the stamp with water-soluble colors. Due to the complexity of the proposed arrangements, no use was made of these suggestions *by Hoffmann ;* however, some ideas later resurfaced under another company.

Schwarzwald again submitted its request to restrict the area of application of the stamps. If they were to remain permissible, a new issue would have to be made, which would only involve a change in the color of the natural print in order to save costs. The obliteration stamps, which should ideally be set up for colorless relief printing, should indicate the date of the over-stamping using interchangeable types.

Schwarzwald's new statement reached the head of the section, *Schwarzhuber, through official channels.* He expressed his opinion that it seemed premature to him to abandon the revenue stamp system. The main danger of replacing and reusing the stamps could perhaps be partially eliminated by the technical improvements that were pending. Only with regard to bills of exchange did the abandonment of revenue stamps seem urgent.

This objection caused *Schwarzwald* to let the negotiations rest for almost two years and only to raise the issue again in January 1858, when *Schwarzhuber* had already left the service. He then submitted the draft of the imperial decree to be issued in his favour.

A section meeting was held on the subject on January 1, 1858, at which the section councillor *Dessary* even proposed the radical abolition of the entire stamp system, while other voters did not want to go beyond the speaker's proposal and one side declared that retaining the stamps for small tax amounts of up to 4 fl was expedient. According to the minutes of the meeting, the section head *Ritter von Hock,* who was chairing the meeting, stated emphatically that the absolute necessity of abolishing the stamps in accordance with the speaker's proposal had become completely clear to him. This comment in the minutes, which was put into the mouth of the chairman under the influence of *Schwarzwald,* does not seem to have pleased the latter: he weakened it considerably with a marginal note and added that he had been informed by a third party that adding the year to the stamp would eliminate the abuses.

The Finance Minister , *Baron Bruck,* whose decision was now again at stake, now took an action which, although it had a valid reason in the circumstances, had no previous precedent and was not repeated in later times: he turned to the resigned Minister *Baumgartner* at the end of the entire discussion and asked him for his opinion as to whether the stamps should be retained or whether a return to stamp paper should be made.

Baumgartner complied with this request and sent the Finance Minister a detailed exposé within a few days. *Hock's* submission is dated 16.
January, *Baumgartner's* document of January 22, 1858. *Baumgartner* explains clearly that his approach was influenced by the frequent stamp frauds, but especially by the Swiss forgeries. He initially thought of introducing more artificial, more carefully printed and more resistant to imitation stamp marks on stamp paper. The choice of a specially produced security paper was not considered for this purpose, since it was known what futile efforts had been made in France and England to produce a really useful product. Since the production of stamp paper with more artificial stamp marks encountered difficulties, and since this would not have ruled out other malpractices, such as the transfer of stamp marks, the erasure of writing and the omission of a space between the stamp and the writing, he proposed the introduction of stamps. *Baumgartner* then emphasizes that *Schwarzwald* only presents the deficiencies with regard to the stamps, but tacitly ignores the many and predominant deficiencies of the stamp paper to be reintroduced.

From *Baumgartner's* replies to *Schwarzwald's* individual objections , the reference (already mentioned above) to the transfer of stamps should be highlighted, which could be achieved in a completely unrecognizable manner using liquid paper. To make it more difficult to remove the stamp, he recommends adding a "finely perforated grid" to the stamp mark. With regard to obliteration, *Baumgartner* speaks out against relief stamps, which lose their clarity when wet, and considers the choice of an obliteration liquid of a special color that is not easily available commercially to be more appropriate. The conclusion is the reference that the stamp system can be improved, while the defects of the stamp paper have proven to be irreparable.

The deputy finance minister, Undersecretary of State *Michael Baron Rueßkefer von Wellenthal,* had to comment on this discussion. He countered the section's motion, pointing out that the reasons for the abolition of stamp paper at the time had been ignored and not a single means had been suggested as to how the reduction in rates for stamp paper could be prevented after its possible reintroduction. As there were two types of malpractice in the case of stamp paper: counterfeiting and double use, but only the latter was possible with stamps; and as the collection costs had also been reduced and the public was already used to the convenience of stamps, a return to the previous system was out of the question. Everything now seemed to depend on whether some means could be found to prevent the reduction in rates for stamp paper.

the transfer of the stamps at least, could be made more difficult, since no method of collection could be expected to make tax evasion completely impossible.

Bruck now decided *to* retain the stamps and ordered that, with *Auer's* assistance, consultations should be held on how to prevent the transfer of the stamps and on how to issue the exchange stamp. This consultation took place on May 19, 1858, under the chairmanship of *Rueßkefer .* Five points were put forward for discussion.

The *first* question, whether there was a means of preventing the transfer of the stamps, was answered in the negative, since *Auer himself* rejected the three means mentioned in this case: changing the adhesive, attaching a grid in the stamp that could be torn when it was removed and requiring the party to pierce the stamp in one place, and the speaker had no interest in contradicting him on this point.

The *second* question of protection against counterfeiting led *Auer* to give a lengthy explanation of the method of manufacturing the earlier stamp paper and the possibility of reprinting the stamp image on stone by moistening the paper and using a chemical solvent and then reproducing it, whereas the delicate nervation of the exotic leaf of the natural self-printing of the stamps could no longer be copied even by the state printing office if the original matrix was lost: no copy of it capable of deception could be produced by human hands. *Schwarzwald* limited himself to the objection of why the banks had not used this method for their notes, which guaranteed that they could not be copied so reliably. As a result, it was announced that the stamps were better protected against counterfeiting than the stamp paper.

On the *third* point: what was more dangerous for the gradient, the easier imitation of the stamp paper or the easier transferability of the stamps, and then on the *fourth* point: which of the two systems was the cheaper, *Auer* proved himself no match for *Schwarzwald's* agility in the debate .

On the last point, *Auer* returned to his suggestion that the State Printing Office should produce artistic bills of exchange with stamped stamps. The Commission only spoke in favor of the optional use of such state-issued bills of exchange and it was also considered that the costs of printing and paper could be included in the scale when the tax was soon to be implemented according to the new standard of coinage.

Minister *Bruck* was right when he commented on the negotiation on July 27, 1858: “Given the ineffectiveness of the discussions that have taken place, the use of the stamps must remain the more important, as the time is already very short to produce the new stamps in the new currency. The speaker must therefore investigate and propose whether the penal provisions should not be made more severe.

should occur, then the order should be given to the Directorate of the State Printing Office to prepare the bill of exchange sheets, the draft of which should be submitted to me."

Schwarzwald was not in favor of tougher penalties for stamp redemption and only issued the order for a draft of the official bill of exchange sheets to be submitted. This minor result marked the end of the described attack on the revenue stamp system. The reintroduction of stamp paper was subsequently discussed from time to time, but rarely got beyond the stage of negative discussions. The existence of revenue stamps, however, was never seriously questioned again.

CHAPTER XVI

OBLITERATION AND POSTAL USE OF STAMPS

Among the obstacles that the stamp system had to overcome in the early days of its existence were the apparently exaggerated complaints about difficulties in providing public authorities with the wet seals required for obliteration. It is true, however, that many authorities were only provided with the traditional, deeply engraved official seals (seal blocks) intended for the production of wax seals (as traditionally still called). These seals could be used in a variety of ways, since the wax seals (or wafer seals with paper cover sheets) were not only used alongside the signature to reinforce authentication, but also effectively sealed documents. In addition, however, in some places - and in particular in the areas where the French administration had introduced its practices in 1805 and 1809 - embossed seal blocks were already in use for the former purpose, which, after being inked (on a pad of ink), transferred the design to the paper. Incidentally, this method, which corresponds to book printing, had been known and used for paper stamps since the 17th century.

Even more reason to consider the introduction of revenue stamps as extremely costly because of the need to procure a large number of obliteration stamps was the fact that at that time the reorganization of the patrimonial authorities into state judicial and administrative authorities was in progress.

It was therefore quite natural that the new offices needed a huge number of official seals; only malice could have caused this to the stamp system.
Cutting the notched stick.

Another fact worth mentioning here is known to all stamp and revenue stamp collectors: namely, that revenue stamps of the first issue, both German and Italian, are used on *letters ,* which was caused and encouraged in particular by the equal amounts of the lowest denominations of both types of stamps mentioned above.

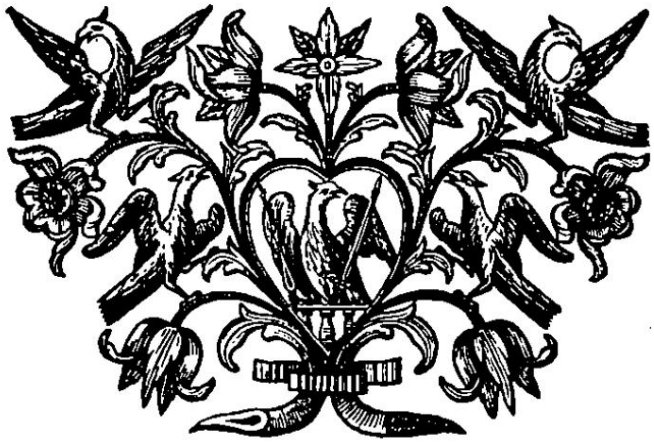
The Ministry of Commerce brought the occurrence of such cases to the attention of the Ministry of Finance shortly after the stamps came into force.
Pointing out that this would make it more difficult to determine the true income from the postal duty, the Ministry of Commerce announced its intention to treat such stamps as non-existent and therefore such letters as unstamped. The *Schwarzwald* department declared itself in complete agreement with this and pointed out the importance of precise knowledge of the income from the postal duty with far greater emphasis than even the Ministry of Commerce. This seems all the more surprising since *Schwarzwald* was the one who had expressed the view in the negotiations on the creation of the green newspaper stamp that it was rather unimportant whether a payment went into one or the other of the duty funds.

Undersecretary *Rueßkefer* opposed strict action, pointing out that such cases were isolated. *Baumgartner,* who headed both ministries and therefore had the final say, let the matter rest, saying that it was a case of confusion that had only occurred in the first few days.

A few months later, the Ministry of Commerce brought this matter up again. According to reports from the postal directorates, confusion between postage and postage stamps had occurred everywhere, and several postal directorates had arbitrarily treated these letters as unstamped, a practice which the Ministry of Commerce declared it wanted to make a general rule. The Ministry of Finance objected to this. It did not underestimate the importance of an accurate statement of postage revenue, but cases of confusion were rare. The public should be made aware through the press of the inadmissibility of stamping letters with postage stamps, and the directorates should be instructed to re-introduce the matter if it continued to exist to an extent that significantly altered the revenue figure. In April 1856, the Ministry of Commerce returned to this question for the third time, citing the fact that, according to the available records, 80,000 letters had been stamped with postage stamps in six months. *Schwarzwald* stuck to his opinion and pointed out that the correct yield of the postal rate could also be achieved by calculating the stamp amounts used on letters. But mainly he referred to the pending question that the stamps should be abolished altogether or at least withdrawn from free wear and tear, which made the raising of secondary questions seem out of date.

The postal administration, however, did not let this matter rest. In April 1857, the Ministry of Commerce approached the Ministry of Finance for the fourth time, asking for the agreement that letters bearing postage stamps should be treated as unstamped. It was mentioned that this confusion had decreased in the old Austrian provinces, but had increased in the Italian ones, so that the General Postal Directorate in Verona had ordered that such letters be rejected. The Ministry of Commerce also pointed out that the Treasury as a whole was suffering damage because the postage stampers received a commission, but the post offices did not. However, in view of the insignificance of the commission in question, the Ministry of Finance did not give in and even demanded that the Lombardy General Postal Directorate's order be revoked.

The Ministry of Commerce then took a different approach. It brought the matter to the attention of the Ministerial Conference and then, with the approval of the Minister of Finance, the instructions that had been suggested in vain up to that point were issued (that letters bearing postage stamps instead of postage stamps were to be treated as unstamped). The only doubt that now remained was whether or not these stamps had to be cancelled by the post office. In November 1857, the Ministry of Finance answered this question in the negative, since there was no use of the stamps based on a stamping requirement. It was left to the postal administration to overwrite such stamps with the word “invalid”. This is the end of all official information on this subject.



THIRD SECTION

THE EMISSION IN AUSTRIA= REICHISH CURRENCY

CHAPTER XVII

THE IMPLEMENTATION OF THE STAMP CLASSES

A. THE GENERAL STAMPS

The most characteristic circumstance in the *second* issue of the Austrian stamps is the hasty haste with which they had to be produced, similar to the case four years earlier with the appendices to the first issue. For this very reason, the same technical phenomena became apparent again which had been associated with the forced abbreviation of the normal production process of the plate machine in the case of the first Italian stamps and the consumption and trade book stamps of the Convention currency.

The reason for the first issue of the currency was the change in the currency in 1857. The high silver premium that occurred in the wake of the events of 1848 and the shift in the value of money by the rich

Gold discoveries in California and Australia had so disrupted the currency situation that special measures to regulate it proved necessary.
This led to the Vienna Coin Conference of the German states in 1856. This action also corresponded to the Greater Austrian aspirations of the time.
Despite the original tendency towards the creation of a gold standard, the majority of the conference decided in favour of a pure silver standard. In the coinage contract of January 24, 1857, RGBl. No. 101, the transition from the previous 20 fl foot to 21 fl foot (that is 20 or 21 fl from the Cologne mark of fine silver) or, as it was now expressed, to 45 fl foot (that is 45 fl from 500 grams of coin pound of fine silver) was agreed. On the basis of this contract, the patent of September 19, 1857, RGBl. No. 169, V.Bl. No. 43, introduced the “Austrian currency”. The patent of April 27, 1858, RGBl. No. 63, V.Bl.

No. 18, established the value relations of the new currency to the Convention coin, the Viennese currency, the Reich currency (24 fl foot), the Lire Austriache and the Polish currency used in the Kraków area and fixed the 1st.
November 1858, i.e. the beginning of the military and administrative year 1859, as the starting point from which all state income and expenditure would have to be made in the new currency. The Finance Ministerial Decree of April 28, 1858, Z.2041 FM, RGBl. No.65, V.Bl. No.18, additionally stipulated that the hundredths of the new guilder were to be called Neukreuzer, or *soldi austriaci .*

It now became necessary to regulate the repercussions of the new currency on the fee payment. The value relationship between the old guilder and the new guilder, and in particular the fact that the change was made from a sixty-part guilder to a hundred-part guilder, meant that the *conversion* of the fees into the new currency could not consist of a mere conversion, as was later the case with the change to the crown currency.

The percentage fees did not cause any difficulties; it was sufficient to stipulate that the assessment basis was to be established in Austrian currency and that the respective fee was to be calculated in Austrian currency using the statutory percentages.

The matter was more difficult with the scaled fees. At that time there were two scales, both of which were based on the traditional stamp classes of 3 kr, 6 kr, 10 kr, 15 kr, 30 kr and 45 kr, etc., dating back to the days of stamp paper. Previously, the stamp classes (the types of stamp paper) were considered to be unchangeable, to which the gradations of the taxable values had to be accommodated, but now the aim was to maintain the previous value levels, to which the public was already accustomed, as far as possible. This then resulted in the need to set the corresponding fee amounts in

These conversions, which are mainly used in
had to be designed so that the state treasury would not suffer any loss, led to the
Determination of the scale fee amounts of 5, 10, 15, 25, 50 and 75 Neukreuzer,
to which the guilder amounts were then added in the same way as before.

The third type of fees, the fixed fee rates of 1 kr, 2 kr, 3kr, 6
kr, 15 kr and 30 kr CM, the conversion yielded 1.75, 3.5, 5.25, 10.5, 26.25 and
52.5 Neukreuzer. Since the application of such sentences in practice is technically impractical
was, it was obvious to round up, that is, with a small increase upwards
This resulted in the fee rates of 2, 4,
6, 12, 30 and 60 Neukreuzer. While up to then eight sets of the cruiser categories
There were now twelve sets of Neukreuzer categories. Their mutual
The relationship is clear from the following compilation:

They were replaced by

	the scale fee from	fixed die fee of
1 kr CM	NOK 2	
2 kr CM	4Nkr	
3 kr CM	5Nkr	and 6Nkr
6 kr CM	10Nkr	and 12Nkr
10 kr CM	15 Nkr	
15 kr CM	25Nkr	and 30Nkr
30 kr CM	50Nkr	and 60Nkr
45 kr CM	75Nkr	

Four of the new fee codes (6, 10, 15 and 30) had already been
Financially speaking, there was of course no identity between the
identical rates in Convention coins and in Neukreuzers and
Therefore, in order to meet the expected demand for stamps, for example, 15Nkr
to be able to estimate, not on the previous sales of the 15 kr CM stamps,
but the stamps of 10 kr CM. For the question that now arises
However, this difference had no effect on the graphic design of the new stamps.
no significance. For example, an engraving for 15 kr CM was already available
and it was only a question of what would have to be changed in order to make it
for 15Nkr. Since the higher scale fee rates the
Earlier guilder amount figures had been preserved and since the
Implementation of the fixed fees of 1, 4, 8 and 10 fl CM into 1, 4, 10 and 12 fl ö.W.
such amount numbers were chosen for which there were already stamps, so
The thought actually occurred to me that the vast majority of
previous brand engravings could be used mutatis mutandis and
that it is not absolutely necessary to completely redesign the
Incidentally, even if one had really thought about it,
would have completely new designs for the stamps in Austrian currency,

To have engravings and plates made, this was hardly possible as things stood. Time was pressing imperatively. The imperial patent of April 27, 1858 had fixed November 1, 1858 as the deadline for the entry of the Austrian currency into practical life. The most humble presentation on the repercussions of the new currency on the fee system and the implementation of the fee rates was made on June 14, 1858. The most supreme resolution on this was made on July 8, 1858 and was announced as an imperial decree in the Imperial Law Gazette under No. 102. To implement this, the Finance Minister's decree of July 15, 1858, Z.3299 FM, RGBl. No. 103, V.Bl. No. 32, which thus appears to be the *new emission regulation ,* although it did not contain many things that belong to the essential content of such a regulation, because it could not yet contain them. Only a period of 3½ months separated the date of the emission regulation's publication from November 1, 1858, on which day the new stamps had to be available for use in all places in Austria.

Since the stamp dispatches were to begin earlier, namely at the beginning of October, as the Ministry of Finance expressly ordered, there was only a period of ten weeks to effect the change of issue.

The experience of 1854 had shown that the galvanic process in particular made it impossible to force the plates to a greater extent and that the complete preparatory work for an issue required about a year. The Ministry of Finance therefore decided to retain the existing designs and simply change the color of the natural print: an idea that *Schwarzwald* had already expressed earlier in his push against the stamp system and which had also been expressed in the cardinal regulation. In a decree issued to *Auer* at the same time as the issue regulation (on July 15, 1858), it was stated:

"The change in the stamps must consist not only in the omission of the currency designation but also in the change of the color of the natural print and every effort should be made to ensure that no special stamps are required for the Lombardy-Venetian Kingdom. .... I expect from your proven zeal for service that you will endeavor to solve this task in a timely manner as usual ... and I will, among other things, take the precautions based on this requirement."

On July 21, 1858, the State Printing Office submitted a report on the detailed modalities of the execution of this order. First and foremost, it pointed out that, given the time, the task could only be fulfilled if the existing *complete plates* could be used. If the Ministry of Finance's instructions were carried out normally, all printing plates in use (intaglio plates), then all raised plates (models) and intaglio plates (original master plates) intended for reproduction would have been used.

Finally, the original types in which the denominations were engraved in conventional coinage would have to be destroyed. The new denominations would then have to be engraved on new galvanic copies of the original plates *without* denominations, and the engravings thus completed would have to be duplicated until the paneling required for the entire plate was achieved. As this was no longer possible, because this procedure would have required at least nine months, the chief factor *Worring* suggested adapting the existing entire plates, a proposal which *Auer* accepted.

In the relevant file of the Court and State Printing Office, in addition to a note in *Worring's* handwriting with his relevant applications, there is also a sheet on which all the new fee rates are written in pencil, which, judging by the handwriting , is in *Schwarzwald's* hand. This confirms the assumption, which arises from some other circumstances, that oral negotiations were held with the State Printing Office before the issuance of the decree of July 15, 1858, Z.3299 FM, and that *Worring's* note was written even earlier, namely *before* April 28, 1858. In this note, the need to use a new designation instead of the previous currency designation plays a major role. For the guilder values, the letters ö.W. should replace the letters CM. For the kreuzer amounts, the designation should now be Nkr instead of kr CM. For the Italian stamps, *Worring* saw the legend N.car for the kreuzer amounts. *(Nuovi carantani) ,* while he knew no Italian translation at all for ö.W. In the relevant sheet, the designation fi. VA *(fiorini Valuta Austriaca)* was subsequently added in pencil for the latter and the designation SA *(Soldi Austriaci)* for Kreuzer . Since these designations became official through the decree of April 28, 1858, this suggests that *Worring's* literal translation of Neukreuzer into *Nuovi carantani* had been created even earlier. *Auer* must have subsequently realized that the matter would be greatly simplified if the letters CM were removed from those stamps whose amount figures were to remain, but if they were not replaced by a reference to the Austrian currency. This solution, which he also proposed in his report, was rather violent and the use of the letters kr instead of Nkr was even contrary to regulations. He therefore requested the Minister's express approval for the latter. Both means of information were actually retained because they seemed to be an effective means of expediency in the urgent situation. That this departure from *Worring* 's cumbersome proposals was agreed upon in a short time seems to be evident from the fact that the decree of 15 July 1858 already speaks of the *omission* of the currency designation. In addition to the simultaneous suggestion that the issue of special Italian stamps should be avoided as far as possible, *Auer,* probably also as a result of a later

oral discussion, it was noted on the original decree that “also in Italy kr beleidigt” (to be left). *Auer* then interpreted this so radically that he proposed to apply exactly the same brands to Lombardy-Venetia as to the rest of Austria.

The simple removal of the CM designation was particularly applicable to the guilder category stamps, as the numerically identical appointments remained throughout. The "grinding out" or "scraping away" of the CM designation could of course not be done on the printing plates in use. In these cases, the recessed letters would have had to be filled in, which does not seem to be easily possible for such a sensitive mistake as copperplate printing. On the other hand, it was easy to remove the raised CM characters from the samples and polish the relevant areas so that no trace remained and the new printing plates, which were then produced using the galvanic process, formed a completely flat surface that did not absorb any color. With regard to the kreuzer categories, Worring made *suggestions ,* which *Auer* only partially accepted. *Worring* wanted to use existing complete plates here too and adapt them so that as little as possible would have to be ground out and engraved. He suggested using the plates from the Italian stamps of 15, 30, 50 and 75 centesimi for the values of 15, 30, 50 and 75 Nkr or SA, apparently because this would allow the original engraving of the value to be retained.

The reason why he did not want to keep the plates for 15 and 30 kr CM for the first two values mentioned was evidently that the figures were not alone in their line and were therefore difficult to use. For other values, *Worring* requested that the entire value legend be scraped away from all the plates of the pattern and that new legends be engraved in indentations taken from them. For those designs that were to be used for several values, he wanted different-colored printing to be used for better differentiation, as had been the case with the trade and consumption stamps of the first issue.

Strangely enough, in his proposals, *Auer* does not even mention the modality of completely removing the legends from all the raised plates and instead having new legends engraved freehand, plate by plate, on electroplated copies, although it is clear from a whole series of stamps that - albeit not immediately, but only subsequently - *Worring's* advice was actually used.

Auer's application was made easier by the fact that the Ministry of Finance had already given instructions to remove the letters CM and to make do with the ligatures fl and kr. This made it possible to use all plates in the guilder category and those of the eight kreuzer categories for 6, 10, 15 and 30 kr, otherwise completely unchanged, after the letters CM had been removed from the raised plates.

Worring's suggestion to use the Italian plates, as far as their numbers are usable
published, *Auer* took the plates at 50 and 75 centesimi
Here, in the two-line legend, the word Centesimi should be replaced by the
Designation kr should be replaced.

It was therefore only necessary to set the values of six Kreuzer (2, 4, 5, 12, 25 and 60)
To do this, the three stamp images of 3, 6 and 45 kr CM
which had become vacant due to the stamp rate reform.
For both values of 2 and 4 kr, it was obvious to choose the 3 kr drawing, since this
Values were the converted trade book stamps, which had already previously both the
The same design as the 3 kr stamp. They now lost their
Tricolor caused a different appearance and lined up quite
Correctly, since they were not really special stamps, simply put them in the
Series of general stamps. Of the remaining four sets,
natural order the values of 5 and 12 kr of the vacant 6 kr drawing and
the values of 25 and 60 kr assigned to the vacant 45 kr drawing. According to *Auers*
Application should be made from the plates of the 6 and 45 kr stamps so-called blanks
be produced; from the 3 kr drawing there were already such from earlier. The
The new six value legends themselves should, as at the beginning of the first issue,
Italian brands, by means of auxiliary letterpress printing (typographic printing)
The fact that this is also the case with the trade book stamps, the
Announcement stamps and the Italian calendar stamps in the same way
had happened and even continued to happen, escaped attention
Auers. Since these proposals allow the use of one and the same drawing
on several stamp classes no longer as with the first issue on the lowest
values, it seemed very important to consider the different
To make marks with the same design even more clearly distinguishable than
by the mere legend. *Auer* therefore proposed to put the stamp images in
to print different colors.

It should then be executed:

at the stamp for 2Nkr the image of 3 kr CM in black color

"	4Nkr	DKK	red
"	5Nkr	3 DKK	black blue
"	6Nkr	6 DKK	green
"	12Nkr	6 DKK	black red
"	10Nkr	10 DKK	black
"	50Nkr	10 DKK	
"	15Nkr	15 DKK	
"	75Nkr	15 DKK	red
"	25Nkr	45 DKK	black
"	60Nkr	45	red

Whether for those brands whose value legends are printed in auxiliary letterpress
were to be carried out, the colours listed above were also to be used for this

It is not explicitly stated in the proposal, but it was certainly intended that way. *Auer* originally wanted to make an alternative suggestion, but he himself abandoned it, namely to print the stamp images entirely with printing ink, and to use paper in the various colors mentioned.

Of course, he could not have been thinking of black paper, but rather of white paper (with black print). Auer suggested *brown for* the natural print . The dye used was, as can be seen from later negotiations, Van Dyk brown. Brown, as the color of withered leaves, was indicated for the natural print chosen by the nature of the matter, just as green was at the time. *Auer's* proposals were accepted by the Finance Ministry's decree of July 28, 1858, Z.3641 FM, as far as the adaptation of the plates and the color of the natural print were concerned. The stamp plates, however, were to be printed in black throughout. What *Auer's* proposals were regarding the consumption stamps and what instructions the aforementioned decree gave him regarding these stamps, and the stamps for the Lombardy-Venetian Kingdom, will be explained below.

Apart from the value legends and the color of the natural printing, the appearance of the stamps has remained unchanged compared to the stamps of the first issue. Perhaps this was the reason why an amendment to the issue regulations of July 15, 1858, RGBl. No. 103, was not considered necessary. The failure to make such an announcement has, however, meant that *nothing can be learned from the normal regulations about the appearance (and in part also about the existence) of the second issue of Austrian stamps.* The researcher must first try to learn about them from the stamped archive files and documents of this period as well as from the stamp collections.

The new stamps were printed on machine paper from the Schlöglmühler eradicated paper factory, which was used from autumn 1858 onwards, is thinner than the previous handmade paper and has no watermark. It is in the nature of machine paper that the stamps from now on generally have a somewhat greater uniformity of the stamp carrier. Now, as with handmade paper, not only is the uniformity of the material produced for a particular paper production noticeable; much more importantly, within the individual production, there is no longer any difference in the consistency of the paper from sheet to sheet, because the work of the paper machine, once it is set to a certain thickness of the product, is of absolutely exact uniformity. Of course, the differences from production to production remain, and unfortunately there are far too many of them, so that an exhaustive list of all the paper varieties of the stamp issue of 1858 is probably impossible. This change in paper quality was related to the procurement system at the time: the accumulation of large stocks was avoided

of stamps and paper and only ever placed orders for immediate needs. The products of these often repeated smaller paper productions were of course very different. Papers of different thickness, consistency, transparency and coloring can be found. In the latter respect, three coloring groups (which themselves have more or less numerous nuances and transitions) can be distinguished: a fairly white paper, a light ash-colored paper and one with a kind of gray-pink tint, which could be described as light mauve. The second mentioned (light yellow) paper was probably the one used when the issue was first printed in 1858, because the values were printed on this paper using auxiliary letterpress printing. However, it is not at all impossible that such paper was used again later.

A noticeable phenomenon that was not previously seen in the handmade papers is the yellowing that is now more frequently noticeable, which in some brands almost goes as far as brown. This is a result of the effect of light on the resin sizing of the machine paper.

A peculiarity associated with the use of machine paper is the strong distortion of some stamp designs. In particular, with the 15 kr and 1 fl stamps, this is sometimes so noticeable that one could believe that there is a difference in type (caused by new engraving). In reality, however, the fact that machine paper has a lower stretchability and tendency to shrink when drying in the direction of the machine run than across it is at work here. If the printing sheets are decoupled from the paper web for one and the same stamp category in such a way that the direction of greater stretchability runs from top to bottom in some stamp sheets and from right to left in others, and these stamp sheets are then hung up to dry after gluing so that this greater stretchability can come into play, distortions in the design arise. With some stamps, everything is stretched out lengthways, with others, everything is stretched out widthways. If two such stamps are placed next to each other, one has to doubt the identity of the printing block used.

However, such distorted marks are not common because quite a few moments have to coincide for them to come into being.

The perforations are the same narrow (13½ to 17) as in the 1854 issue.

The first production of these stamps is to be divided into three batches as described above:

a) The mutilated old classes, which include the four kreuzer values 6, 10, 15 and 30 kr and all thirteen guilder values. In these classes, only the earlier letters CM are missing from the drawings, which is very noticeable in the case of the stamps for 30 kr, then 4, 5, 6, 8, 10, 12, 14, 18 and 20 fl, where separate spaces were provided for these letters in the drawing, but is downright disturbing in the case of the stamps for 6 fl and 20 fl, because the empty cartouches now appear completely pointless.

b) The two new classes of 50 and 75 kr with centesimi numerals used.
The fact that the ligature kr replaced the word Centesimi resulted in *two-line* value legends, whereas in the first issue the ligatures (kr and fl) were always placed *next to* the value number on the same line. This history of the origin of the 50 and 75 kr stamps makes it understandable why the value numbers 50 and 75 are completely identical in all stamps of these two values, while differences can be easily seen in the ligatures kr. The numbers 50 and 75 all come from a single engraving, which was made when the Italian stamps were completely printed in copper.

The kr ligatures, on the other hand, were engraved one by one on a deep plate that had been removed from the high plate after all the individual words “Centesimi” had been ground away. No matter how hard the engraver tried to make the 84 engravings of the conventional designation kr on the 50 Centesimi plate and the 80 engravings of the same letters on the 75 Centesimi plate as uniform as possible, it is easy to see from the clearly visible differences that this is a freehand work that has been repeated just as often. A collector would therefore have to try to bring together the entire sheets of both values and thus try to find 84 or 80 variants. For these two values of 50 and 75 kr, the adapted plates were retained until the end of the first group of stamps (1874) and no new engravings were made.

c) The six new classes of 2, 4, 5, 12, 25 and 60 kr, which bring the total number of stamps of the new issue to 25, are recognizable by the fact that the value legends are initially produced using letterpress printing. The features by which letterpress printing can be recognized in this use have already been explained above for the Italian stamps of the first issue. Stereotyped plates were produced to carry out this letterpress printing. With regard to the 2 kr stamp, it has been claimed that the old letterpress plate used for the 2 kr commercial book stamp was adapted accordingly by removing the CM letters and changing the typometric position of the remaining 2 kr legend by adjusting the entire plate so that this legend now appears lower in the stamp shield. This was certainly not the case. The striking similarity of the value designation in the commercial book stamp and in the new value of 2 kr is only due to the fact that one and the same alphabet was used for the auxiliary printing of the commercial book stamps and the new stamps of 2, 4 and 5 kr (i.e. in the production of the stereotype plates for this printing). However, since the distance between the number 2 and the ligature kr is *different* in both cases , a new set - albeit with the old letters - was undoubtedly produced for the 1858 issue.

The relatively rare occurrence of these six values in letterpress printing and the conspicuous zeal with which *Auer ,* on the occasion of his proposal on how the stamps for the Austrian currency should be redesigned, prophesied how unsatisfactory the combination of copperplate and letterpress printing would turn out from the point of view of graphic success, particularly with regard to the displacement of the value legend in relation to the typometric point intended for it in the printing space, suggest that *Auer* was worried that the institute would expose itself through these stamps and that this would give ill-wishers a point of attack to speak of a decline in the institute's performance. He therefore changed the method of production for these six values as soon as possible, in the way that *Worring* had suggested, namely that the value legends were engraved freehand, one plate at a time, into the "blanquettes" (debossed plates) produced by grinding for combination printing. Here too, this method of production is clearly recognizable by the small differences in the value legends on individual stamps. This does not only refer to the kr ligature, but also to the value number. The fact that the *old* plates were subjected to this second adaptation can be seen from the lack of detail in the printed images. A collector who wanted to be complete would have to collect 120 different engravings of the 2 and 4 kr stamps (in full copperplate printing), 90 of the 5 and 12 kr stamps, and 80 of the 25 and 60 kr stamps in order to be able to reconstruct the entire sheets or plates. It is unlikely that more than one plate was engraved for each of these values.

How important it must have been for *Auer* to abandon the auxiliary printing (which produced only less successful products) as soon as possible can be seen from the fact that he was prepared to use the method of adapting the existing complete plates, which *Worring* had suggested but which he did not initially adopt. This seemed to be the quicker way, because the production of new original types and the subsequent manufacture of multiplicated plates would have required many months of work. Compared to the auxiliary printing, which required the stamp sheets to be printed three times, the use of adapted plates was the cheaper method and therefore, from this point of view, the early discontinuation of the auxiliary printing was indicated.

Regarding the time when this initial auxiliary printing of the six values ceased and printing with the adapted multiplicative plates began, it must be said that this must have happened before August 1859, because in this month the use of a new special stamp paper began, on which these values no longer appear in letterpress printing. Furthermore, since full copperplate prints of all these six values had already been made on the older (unprepared)

Paper of the 1858 issue are known, especially

even of the denominations of 25 and 60 kr, which were not among the most used and most printed, the auxiliary printing must have been abandoned quite a long time before August 1859.

A note from the main accounting department on the printing costs of the State Printing Office for the stamps delivered in the 1st, 2nd and 3rd military quarters of 1859 shows that the six adapted plates were completed in the course of these three quarters, i.e. in the period from 1st November 1858 to the end of July 1859, which is consistent with what has been said, but does not provide any more precise details. However, for *a* value of 5 kr, the fact that the State Printing Office produced a test print (to be mentioned later) with a Berlin blue natural print in the last days of December 1858 or the first days of January 1859 makes it possible to specify the point in time when it was able to replace the value overprint with full copper printing. The Berlin blue stamps already show the print with the adapted plate, so that it must have been completed by the time given.

Further information about the time and sequence when the initial auxiliary printing was replaced by full copperplate printing for the six new stamp classes mentioned (2, 4, 5, 12, 25 and 60 kr) is provided by a special phenomenon that will be discussed again later, namely the existence of *sample impressions* of the stamps that the Court and State Printing Office had made for its own use (as an aid to assessing the authenticity of stamps that were contested or presented for exchange, but also as a collection of samples and a store of ideas for future stamp issues). Due to the precise control to which the production of stamps was subjected in order to prevent fraud, such sample impressions had to be designed in such a way that no misuse was possible. For this reason, the State Institute used to make such impressions on *colored* paper and leave them without perforations at the edges . The oldest such sample impressions belong to the 1858 issue. They have cut edges and are printed on *light brown* paper. The Vandyke brown natural print does not stand out much against the paper colour. Two values (50 kr and 75 kr) have a red natural print rather than a brown one and would therefore belong to the Lombardo-Venetia stamp series mentioned below. Strangely enough, these are the same two values for which plates from the Lombardy Lire austriache series were adapted. There is also a sample print on reddish paper of one value, the 20 fl. However, this one lacks the leaf veins.

What is important is the fact that in this series, which was apparently produced at the same time on brown paper, the denominations of 4, 5, 12, 25 and 60 kr still show the auxiliary letterpress printing, while the denomination of 2 kr is already printed in full copperplate. This shows that the idea of producing such sample impressions did not even exist when the new issue was first printed and only came about later.

However, there are also no sample impressions of the earlier stamps of the first issue in conventional coinage. In the files of the Court and State Printing Office, there is a repeated comment that the office itself does not possess any impressions of this first issue. Furthermore, this brown series shows that the 2 kr value was the first for which the printing office abandoned auxiliary letterpress printing. This must of course have happened before the end of 1858, because on this date, adapted plates for the 5 kr value were already available and had probably only just been completed, which suggested that they should be used for the test print. Since all six adapted plates only date from *after* 1 January 1858, the printing office has no further copies of the 2 kr value.

November 1858, the full copper printing of the 2 kr value must have started in November or December. The whole series of brown sample impressions must also have been made within the same two months, and certainly *before* the first days of January 1859, because it still contains the 5 kr value in auxiliary book printing.

In a file of the Court and State Printing Office from July 1858, which contains the institution's application for the 1858 issue, an insert sheet is included on which the following pencil note appears much later (after the date of March 16, 1859): "The stamps of all categories glued onto 2 sheets handed over to the Court Councilor." Given the circumstances, this note can only have referred to such brown sample impressions and it can therefore be assumed that on March 16, 1859, individual appoints were cut out of the sample sheets of all categories printed on brown paper and glued onto sheets for *Auer's* use.

This of course means nothing more than that on March 16, 1859, such brown impressions, which were evidently made before the end of 1858, were still present. It is not clear from this whether the other four values (4, 12, 25 and 60 kr) were still produced in auxiliary letterpress printing at that time. However, it has already been stated above that this did not continue beyond July 1859. More details can only be ascertained by looking at a large number of stamped and properly dated documents.

It should be noted here that the above-mentioned adaptation of the plates of the 50 and 75 centesimi stamps and the choice of the vacant design of the 45 kr CM stamp for the 25 and 60 Nkr values resulted in some deviations from the original principle that the larger the stamp image should correspond to the higher value. Now the 30 kr stamp is smaller than the 25 kr stamp; furthermore the 50 kr stamp is smaller than the 15, 25 and 30 kr stamps; finally the 75 kr stamp is smaller than the 60 kr stamp.

B. THE ADNEXES

1. As mentioned above, the revenue stamps intended for commercial records were included in the series of general revenue stamps on the occasion of the conversion of the values of 1 kr and 2 kr CM into 2 and 4 Neukreuzer.

They remained in this form even when the duty rates for commercial records were subsequently changed and these two categories of marks lost their original scope of application. These marks will therefore not be discussed further in this chapter.

2. The stamps for the Lombardy-Venetian Kingdom lost much of their previous distinctiveness with the abolition of the Austrian lira currency and the inclusion of these provinces in the new Austrian currency. Even though the differences in the value figures had to end, a differentiation of the remaining part of the value legends would still have been appropriate, because the regulations themselves listed the Italian names (such as Soldi austriaci) as fully valid alongside the German names of the currency elements (such as Neukreuzer), which was not the case for any other language used in Austria other than German and was therefore all the more important. However, the already planned use of the names “fi. VA” and “SA” in the stamps did not come about because, as mentioned above, it was necessary to refrain from listing the new currency in the old Austrian provinces in accordance with the regulations. In this situation , *Auer* believed that he could meet the suggestion that he should "endeavour to ensure that no special stamps are required for the Lombardy-Venetian Kingdom" by completely dispensing with any distinguishing feature for the Italian stamps, so that only one type of stamp would have to exist and all the countries of the monarchy would have to be provided with the same stamps. In reality, however, this was not feasible because the Lombardy-Venetian Kingdom only had hard currency in circulation, while the other provinces had paper money. This *privilegium odiosum,* which has never been abolished since the acquisition of the Italian provinces , meant that, because of the agios that existed in the other countries, the stamps were actually cheaper in the latter provinces. If someone brought a stamp bought in Vienna for 1 fl. in banknotes to Venice, he would have saved something if he had been allowed to use it to stamp a document for which he would otherwise have had to buy a stamp there for 1 fl. in hard currency. If the government wanted to ensure that the full legal amount of taxes in the Italian provinces was paid in hard cash, the import and use of stamps from other crown lands had to be stopped and a safe way of doing this had to be created by giving the stamps a different appearance. This prompted the Ministry of Finance to inform the State Printing Office in a decree dated July 28, 1858, Z.3641 FM, that “the stamps for the Lombardy-Venetian Kingdom, which are becoming worn out, should continue to be distinguished from the stamps intended for the other crown lands by this.

received that the brown print proposed should not be used for them, but a different coloured natural print". It is easy to understand that the different money circulation conditions in the various parts of the empire and the resulting greater burden on one part were rather embarrassing matters that were not made public. Therefore, there is no *explicit* reference in the regulations on currency exchange to this difference, which had already existed before and now simply continued to exist. Perhaps this also contributed to the aforementioned failure to supplement the issuing regulations. So it came about that in no regulation, not even in one that was issued without announcement, was there any hint that *different* stamps were produced for the Lombardy-Venetian kingdom than for the other provinces. Even the fact that the State Printing Office chose red varnish after the Ministry of Finance had only generally decreed that the natural printing should be produced in a different color is not recorded anywhere. It is only later mentioned as something that had existed from the very beginning. Collectors can confirm this fact purely *via facti* by finding stamps with the natural printing in red varnish on the documents of that time that were subject to cancellation, starting from November 1, 1858.

Given the silence of the regulations on the different appearance of the stamps, it is quite understandable that there was even less of a normative prohibition on using the brown stamps in the Lombardy-Venetian kingdoms, although this would have been very important because of the agio. The absence of such a prohibition was later expressly recognized in the Finance Ministerial Decree of June 27, 1862, Z.33760-1963. Administrative maneuvers were therefore the only means of preventing the import of brown stamps into the Italian provinces.

The general stamps for these provinces could no longer bear the distinguishing designation of "Italian" stamps, which had been given to them in the language of the Court and State Printing Office and the consumables department during the first issue (in lira currency) not so much because of their destination, but because of the language of their legends. This designation remains in use only for consumption stamps.

The general stamps with the red natural self-print now receive in the official style the (arose by metathesis from the term "rose-red stamps")
Named "red rose stamps".

3. While the Finance Minister *Bruck* had suggested considerable rounding up in his proposals for the implementation of the fixed rates for general stamp duties and the imperial decision was also made in this sense, he only recommended such an increase for consumption stamps with regard to the calendar, but with regard to the other relevant fees (for domestic and foreign

However, this favorable opinion on the above-mentioned questions relating to the press was evidently not approved by the Imperial Council and the imperial decision was taken to round up the amount. Since the insertion fee was paid in cash and the newspaper stamp will be discussed below, only the calendar stamp and the announcement stamp will be discussed in more detail here.

A simple conversion would have resulted in: with	
the calendar stamp of 3 kr CM with the	5.25Nkr,
announcement stamp of ½ kr CM with the	0.87Nkr,
announcement stamp of 1 kr CM	1.75Nkr,

Bruck requested an increase to 6 Nkr for the calendar stamp, but a reduction to ½ Nkr and 1 Nkr for the announcement stamps. The imperial decision approved the rate of 6 kr for the calendar, but specified the stamp rates of 1 kr and 2 kr for the announcements. From *Auer's* requests for the implementation of these changes, it can be seen that he was in favor of the

continued use of the previous engravings, which originally belonged to the 3 and 6 kr CM stamps, for these consumption stamps, but in a different arrangement than before.

While in the first issue the calendar stamp had the design of the 6 kr stamp and the design of the 3 kr stamp was used in the same way for *both* announcement stamps, now the lower announcement stamp of 1 Nkr and the calendar stamp of 6 Nkr were to have the design of the old 3 kr stamp, while the higher announcement stamp of 2 Nkr was to be made using the 6 kr design. This was clearly intended to prevent confusion between the two announcement stamps, which was more likely to happen given the greater similarity of the legend than confusion with the calendar stamp. Such confusion was also to be prevented in particular by the fact that, according to the proposal, the natural print of the calendar stamp was to be made in blue, while the background of both announcement stamps was to be brown, like the general stamps.

As far as the other features were concerned , *Auer* originally considered having these three stamps printed with letterpress ink but on different coloured paper, namely the 1 kr announcement stamp on blue paper, the 2 kr on red paper and the calendar stamp on green paper. However, he dropped this idea and simply requested that the stamp images be printed in the colours just mentioned (blue, red, green). Here too, it is not entirely clear whether these colours - as with the 1 and 2 kr CM trade book stamps - were to be used only for the stamp plates or also for the value legends produced using the letterpress process. The latter would seem to be the case, as future full copper printing had to be considered.

In its decree of July 28, 1858, Z.3641 FM, the Ministry of Finance did not address the color printing of the stamp images, as with regard to the Kreuzer values of the general stamps, or with regard to the consumption stamps, and ordered that not only the calendar stamps, but also both announcement stamps, should be printed in blue. Black printing should be used for the stamp shields and the value designations on all stamps without exception.

The Ministry of Finance's order did not mention that there would be a special arrangement for the calendar and announcement stamps for the Lombardy-Venetian Kingdom. There was also no reason for this, as these stamps were not subject to general wear and tear, but were always to be used and cancelled in the presence of the office which issued them. If there had been no concern that imports from the other provinces might take hold for this reason alone, this was completely eliminated by the fact that these stamps retained the legends "Bollo per gli almanacchi" and "Bollo per gli annunci" that were visible on the analogous values of the first issue - which now looked quite strange next to the ligature kr, which could only be read in German. In all other respects, they were completely identical to the German calendar and announcement stamps: natural Parisian blue printing, black stamp plate in copperplate printing, value indication and destination legend in letterpress printing - this and the copperplate printing in letterpress printing in printer's ink. With regard to the continued existence of the (partially) Italian legends, these consumption stamps can still justifiably be called "Italian" (as opposed to the "German" consumption stamps). However, as mentioned, these terms had lost their applicability for *general stamps .*

4. As already mentioned, sample impressions on brown paper were made for the red rose stamps for the 50 and 75 kr values. No such impressions seem to have existed for the other values of these Lombard stamps, just as, conversely, no sample impressions with brown natural printing were found for the two values just mentioned.

Brown samples were also printed on the consumption stamps with blue natural printing, namely six different types (1 kr announcement stamp; 2 kr announcement stamps; 6 kr calendar stamps; 1 kr *Bollo per gli annunci;* 2 kr *Bollo per gli annunci* and 6 kr *Bollo per gli almanacchi).* All of these impressions show the auxiliary printing.

C. THE NEWSPAPER STAMPS

Newspaper stamps have always had a very special place in the system of Austrian stamps. As mentioned, the first stamp of this type (the green one for 2 kr CM) appeared before the introduction of the

actual postage stamps and therefore had a completely different design. Newspaper postage stamps continued to retain this peculiarity in their external appearance and only a single category (25 kr) was issued in a form similar to the other postage stamps shortly before this branch of duty was completely abolished. All other stamps of this type were more similar in appearance to postage stamps, especially newspaper postage stamps. This and the fact that the sale of newspaper postage stamps was generally in the hands of the post office and that they were used on postal items may have contributed to the fact that philately also recognized them as collector's items.

The fact that the first newspaper stamp and the natural print of the first stamp issue both had the same green coloring was - as should be noted here - a purely coincidental coincidence. There was no planned connection.

Even before the introduction of the Austrian currency made it necessary to implement the newspaper stamp duty, a change in the duty had occurred in this area. The events following the year of the revolution had brought about a return to absolutism. It was now believed, as it was expressed, that "the current situation no longer requires the concessions (with regard to the press) that were made to Zeitansichten in 1850." First of all, the reins were tightened in terms of press police. The press regulations of May 27, 1852, RGBl. No. 122, introduced the *obligation to provide a deposit* for periodicals with political content . In a very broad sense, even printed publications that appeared once a month (and at uneven intervals) were considered periodicals. Soon, the newspaper stamp was reintroduced for domestic newspapers, not only to increase the flow of funds into the state treasury, but also with the express intention of counteracting “the emergence and mass distribution of such daily papers, which are not always intended for the lowest strata of the population with the purest intentions”. With the Imperial Decree of October 23, 1857, RGBl. No. 207, V.Bl. No. 49, the stamp of 1 kr CM for each copy of domestic periodicals, which were subject to a deposit under the Press Law, was introduced with effect from January 1, 1858; however, they were only subject to it if they appeared at least once a week. In addition, advertising papers that appeared independently (periodically or not) and all periodicals in general, provided they carried advertisements, were declared to be subject to a stamp.

Paragraph 4 of the above-mentioned Imperial Decree contains the provision that newspapers from the Postal Union that are received by postal subscription are to be “treated like domestic newspapers with regard to fees”.

The post office has to collect the stamp duty on the subscription and only put the postmark on the individual papers when they are issued.

This provision had a history of its own. The Consumption Stamp Patent of September 6, 1850, RGBl. No. 345, took it for granted that newspapers from the postal union states were guaranteed freedom from stamps by the relevant treaties. Therefore, Section 22 simply ordered that the relevant treaties should be followed with regard to these newspapers.

The treaty with Prussia of April 6, 1850, RGBl. No. 253, “on the foundations of the German-Austrian Postal Union” had created the norms for a mutual postal subscription in international traffic and the “semi-separated”
The “common forwarding fee” was to be divided between the ordering and the sending post office. The sending post office was to pay the publisher the price he demanded (net price); the ordering office, on the other hand, had to collect the money from the subscribers. The critical sentence then read: “Subscribers are only to be charged the net price plus the relevant forwarding fee.” The forwarding fee, if it was not fixed, was determined as a percentage of the net price.

Prussia subsequently abandoned the Stamp Act of 2 June 1852, G. Bl.
No. 20, the view that the contract excluded the collection of a stamp duty and subjected all foreign newspapers to stamp duty without allowing any special treatment for those from the German Union. The stamp duty on all foreign newspapers was set at 10 percent of the subscription price applicable at the place of publication. This naturally meant that the ordering (Prussian) post office collected the net price from the customer plus a 10 percent surcharge. With regard to the forwarding fee (postal commission) that was to be collected at the same time and which was also a percentage surcharge on the net price, the Prussian Stamp Law stipulated that only the actual net price and not the tax should be taken into account when calculating this fee. This quite obvious rule was not even apparently a reward for the postal contract because it was not restricted to the German Union newspapers. However, when Prussia wanted to tax its own newspapers, it could no longer leave the German Union newspapers stamp-free.

This action by Prussia gave Austria the opportunity to also withdraw from the treaty and to subject the Vereinsland papers to the tax (Imperial Decree of 23 October 1857, RGBl. No. 207).

As a result, a stamp could also be collected from the domestic press. Because the national newspapers, provided they were received by postal subscription, were not subject to the stamp rate for foreign newspapers, but to the lower rate for domestic newspapers, the equality of these national newspapers with the domestic newspapers was maintained, just as if both had been stamp-free, and approached

This situation is more in keeping with the treaty than the one created by Prussia. The implementing regulation of 14 November 1857, Z.46357-2283, RGBl. No.221, V.Bl. No. 51, emphasized that the papers from the Swiss Confederation not received by postal subscription (i.e. also those received by post in other ways, such as under cross-band) were subject to a stamp of 2 kr, like those from other foreign countries.

On this occasion (Commerce Ministerial Decree of 8. December 1857, Z.27857) for the sake of uniformity, the effective stamping by using the 2 kr stamps was also introduced for the sheets received from abroad outside the Union states by subscription (for which the stamp amount was collected in advance from the subscriber). These sheets were also to be stamped only with the official stamp of the delivery post office and the stamp amounts paid by the subscriber were to be added to the stamp collection. The use of the 2 kr stamp for postal traffic was then restricted to sheets received under a cross band or bow.

The national newspapers allocated to the 1 kr stamp could only be marked with the postal delivery stamp and therefore a stamp with a 1 kr stamp mark only seemed necessary for the newspapers printed in the country. Since this had to take place with the signature of the unprinted paper for these newspapers, there was no need for a 1 kr newspaper stamp; the introduction of an eagle signet and the purchase of the necessary stamping machines were sufficient.

Now came the currency change. The conversion of the stamp duties from the Convention coin into the Austrian currency had taken place at two rates of the newspaper stamp. The simple conversion resulted in 1.75Nkr instead of the 1 kr CM stamp and 3.5Nkr instead of the 2 kr stamp. As indicated above, *Bruck* requested a reduction of these figures to 1½ and 3Nkr, assuming that consumption would increase as a result of the reduction. However, this request did not receive the support of the Imperial Council and resulted in the stamp rates being rounded up to 2 and 4Nkr (Imperial Decree of July 8, 1858, RGBl. No. 102, V.Bl. No. 32). This resulted in the need to create a stamp for 4Nkr instead of the green newspaper stamp for 2 kr CM, while the eagle signet of the stamp for 1 kr CM, which did not contain a value legend, could be retained without further ado and only (from 1 January 1939)

November 1858) had to be paid with 2Nkr.

In the negotiations on the design of the stamps in Austrian currency, it was only briefly mentioned with regard to the stamp for foreign newspapers that a new form would be produced for this, as this stamp would be produced using type printing. There was no mention of a change in colour. In the decree of July 28, 1858, Z.3641 FM, which instructed the State Printing Office to print the new stamps

The newspaper stamp is also not mentioned. The State Printing Office therefore proceeded entirely independently with regard to the design of these stamps and, as can be seen from the stamps of this type that exist, sought to adapt this design to the principles that had been established for the rest of the stamp system.

The new stamp looks generally similar to the green 2 kr stamp. There are small differences in that the 4 Nkr stamp is slightly higher and a little wider than the square green stamp. The eagle in the middle has remained the same; here too, on the (heraldic) right-hand side of the double-headed eagle's head, the crown band touches the beak, so that once again we have what is known in philately as Type I. The inner square is smaller than on the green stamp and the eagle is therefore more tightly enclosed. The stripe running around the four sides is wider. The letters of the legend "Kais. Kön.
The “newspaper stamps” are smaller and the corner decorations are simpler. The outer border now consists of a double line.

First stamp in Austrian for foreign magazines (Type I)

The stamp for use in the old Austrian provinces is printed in brown: this was intended to be an application of the order that the natural printing for these provinces should be carried out in brown. This becomes even clearer when one notices that the 4kr stamp for the Lombard-Venetian kingdom appears to be printed in red. The aim was to create the same contrast as had been introduced with the natural printing of the stamps for both parts of the empire. However, it does not appear that one stamp was produced with Van Dyk brown and the other with red lacquer, because the color is essentially different. With regard to the value legend, an approximation to the peculiarities of the general stamps of this issue can also be seen. Although there was no question of adapting finished plates for the newspaper stamps and there was no reason to deviate from the exact prescribed form of the value legends, the designation Kreuzer (and not Neukreuzer) was applied to the brown newspaper stamps. The red stamps for the Italian provinces are completely identical in terms of the legend, i.e. they contain neither the complete prescribed German, let alone the Italian currency designation, nor a legend in Italian at all. However, a newspaper stamp with a German inscription had been in use in the Lombard-Venetian kingdoms since 1853.

However, this stamp was a uniform one for the whole of Austria. The new red stamp, on the other hand, was a particular stamp for the Italian provinces and could therefore have expressed this purpose linguistically.

However, it is hardly likely that there is a political intention here, for example in sense of a displacement of the Italian language, was involved

otherwise, such a change would have had to be made in the legends of the announcement and calendar stamps. This was probably just a short-sighted application of the instructions given for the other stamps (red color, value designation without any indication of the currency) to the old stamp and its retained German text.

The Finance Minister's decree of July 15, 1858, Z.3299 FM, RGBl. No.103, V.Bl. No.32, which announced the issue of stamps in Austrian currency and prohibited the further use of stamps in Convention coinage as well as any stamp paper still in existence after January 1, 1858, was amended by the Austrian Federal Constitution.
November 1858 and granted a changeover period until the end of January 1859, also dealt with newspaper stamps. Because of the closure of the stamp offices, the signing of foreign newspapers had become impossible from November 1, 1854 and the original area of application of the green 2 kr stamp had been expanded. While these stamps were originally only to be affixed and overstamped by the post offices to newspapers originating from abroad (outside Germany) and arriving through the post office, because of the closure of the stamp offices this was now extended to all other foreign newspapers arriving in any way and requiring a stamp. The post offices now also had to affix stamps and overstamp all newspapers upon notification from booksellers, forwarding agents or private individuals who had imported the newspapers in any other way. Only the post office at the headquarters of a state finance authority was authorized to carry out this official act on arrivals from such importers. This restriction was a nuisance to the parties, just as it was a nuisance to the post offices, who had to stick the stamps on newspapers not only in cases where the letter post was the importer, but also for third-party importers. Both were changed on the occasion of the currency change: now the party itself had to do the sticking and the post office only had to take care of the obliteration. Likewise, this official act could now be carried out by *any* post office.

The requirement that the office itself affix the stamp was, as can be seen from earlier negotiations, a result of concern about repeated use of the stamps. If the office did not release them until they had been affixed to the taxable object and overstamped, it would be of no use to the party if it could cleverly remove a stamp and erase the obliteration. For it was not permissible for the party to take an already stamped newspaper to the post office just to have it obliterated. But it was certainly not necessary to burden the office with the manual work of affixing it. If the party had to do this *in continuity* in the office, the security remained the same.

The Finance Minister *Bruck,* contrary to his request, occasionally left it
the conversion into the Austrian currency resulted in an increase in newspaper

stamp duties. The matter had become a political issue because voices were raised in the German federal states that the newspaper stamp had made it very difficult for the local press to support Austria, and that the impending increase in the stamp would now make it almost impossible. In view of the already acute rivalry with Prussia, this consideration carried enormous weight. In order to be able to provide supporting data for the domestic press, the Minister of Finance had *Siegmund Pohan ,* the administrator of the Vienna Central Stamp Collection Magazine , submit a report on the effects of the newspaper stamp that had been in place for domestic newspapers since January 1, 1858. The report concluded that several newspapers requiring a the deposit had had to cease publication, and that almost all of them had seen a a sharp drop in circulation. On this basis, amid lively and very unusual resistance *from the Black Forest,* a new proposal for a reduction in newspaper stamp rates was submitted to the Emperor just before the Austrian currency came into force. *Schwarzwald* pointed out in his opinion that the amount of these fees had only recently been increased by a Supreme Resolution and that it would seem strange and would cast a dubious light on the maturity of the imperial resolutions if a change in the amount of the fees were to be made at the last minute, and indeed, as he added sarcastically and disdainfully, “at the suggestion of the stamp collector”. However, political considerations were so important that they did not even stick with the rounded conversion values (of 1½ and 3 Nkr) that *Bruck* had previously proposed, but proposed an even greater reduction to 1 and 2 Nkr. The Supreme Resolution approving this only came when the rates of 2 and 4 Nkr were already in effect. The Imperial Decree of November 23, 1858, RGBl. No. 217, V.Bl. No. 59, therefore set the starting point for the tax reduction to January 1, 1859.

The Ministry of Finance then took the necessary implementation measures (Ministerial Decree of 1 December 1858, Z.63571). Regarding the stamping of domestic newspapers, the solution was easy: the eagle signet was retained for the signature and only paid for with 1 Nkr from 1 January 1859. This signet thus presented three different values: 1 kr CM, 2N kr and finally 1 Nkr. The State Printing Office was ordered to immediately produce modified newspaper stamps for 2 Nkr. However, as it seemed doubtful whether all the relevant offices would be able to be provided with these stamps in time, it was permitted that the 4 kr stamps should continue to be used after 31 December 1858, but only be paid for with 2 kr until the 2 kr stamps arrived. In order to control the invoices, all these offices were to have a check on 31 December 1858.

the stock of 4 kr stamps will be officially increased. Whether this provisional measure was actually used could not be determined, but it is unlikely, since the Court and State Printing Office on 6.

December 1858 indicated that the production of plates for the 2 kr stamps had begun immediately and that the required number of stamps would be delivered by December 24th. The brown and red 4 kr stamps therefore had no longer than a two-month lifespan, which explains their rare occurrence.

The 2 kr stamp, which was discontinued on January 1, 1859, is an exact replica of the 4 kr stamp in terms of design and dimensions. The brown color for the old Austrian provinces (but apparently in a slightly reddish modification) and the brick red color for the Lombard-Venetian kingdom were also retained. But there is also a clear difference apart from the amount: the band of the (heraldic) right-headed crown now does *not touch the beak,* so that this is the philatelic type II.

During the time when work was being carried out on the 2 kr stamps, a further change occurred in the existence of newspaper stamps. The political considerations which were decisive in the reduction of the stamp duties made it seem advisable to grant equal treatment with domestic newspapers to all newspapers in the postal union countries, without further consideration of the postal agreement which had now been breached on all sides on this point, and without restricting the lower stamp rate to the union newspapers received by postal subscription, as had been done in the Imperial Decree of October 23, 1857. The Most High Resolution of November 23, 1858 and the Imperial Decree issued thereafter on the same date, RGBl. No. 217, according to their wording, stated that "the stamp duty for periodicals published in the country and in the postal union states would be reduced from *two* to *one* Neukreuzer, and for other foreign periodicals from four to two Neukreuzer." A Finance Ministry decree was then issued on December 12, 1858, Z.66724, which referred to the fact that the Imperial decree of December 23, 1858 had reduced the stamp duty by 1.500 to 2.000 euros.

After reduction of tax rate (Type II)

November 1858, the periodicals published in the postal union states were made equal to domestic ones with regard to stamp duty, “recalled” that a distinction could no longer be made between union papers that were obtained by postal subscription or by other means.

Accordingly, all newspapers from the Vereinland were only subject to the tax rate of 1 Nkr. The postal subscription now only had the effect that the newspapers received in this way were still only to be stamped with the post office stamp; because the (now at the rate of 1 Nkr)

stamp duty collected was added to the stamp duty balance.
On the other hand, newspapers from the member states arriving by other means were to be effectively stamped, but no longer at 4 kr, but at 1 kr per copy. This stamping was to be achieved in such a way that in the large cities, where signature offices for domestic newspapers - whose printing paper had to be stamped *in bianco* - were set up, the newspapers were to be made available to them for signature. If the people who had received a newspaper under Kreuzband, for example, lived outside such cities, sending the newspapers for stamping would have been time-consuming and expensive: it was therefore decided to create a new 1 kr newspaper stamp and to fund the post offices or collection offices in smaller towns with it.

There is no need for a detailed explanation that this whole measure had no legal basis. The Imperial Decree of November 23, 1858 did indeed name the national newspapers alongside the domestic ones, without *explicitly* mentioning the postal subscription. However, such a mention seems to have been made indirectly by the fact that the stamp duty for national newspapers was reduced from 2 to 1 Nkr. This norm only affected the national newspapers of the countries that had previously been subject to a 2 Nkr fee - and these were just those that were subscribed to by postal subscription! The other national newspapers were subject to the 4 kr stamp until the Supreme Resolution of November 23, 1858: and in this Resolution the 4 kr stamp was only reduced to 2 Nkr, but not in any way to 1 Nkr. Legally, the matter is clear. But the matter is equally clear. But it is equally clear that the government intended to take political considerations into account. And since this occurred at a time of absolute government power - *stat pro ratione voluntas!*

stamp for club-country magazines (Type I)

The state printing works, which received the order on December 12, 1858 to produce these 1 kr stamps, which were to be used from January 1, 1859, was no longer in a position to produce new printing plates. They helped themselves by adapting the plates of the 4 kr newspaper stamp, which had been out of use since November 1 of the same year, that were still available. This adjustment had to apply to all the stamp images on the printing block, but was in itself of a fairly minor nature. As *Auer* put it, using the language of the time, it was "made into the number 1 by grinding down the number 4". If one compares the printed images of these two numbers on 4 kr and 1 kr stamps, it becomes clear that only one horizontal line needed to be removed. Since these were letterpress plates, this operation could be carried out directly on the (raised) printing plates. This explains why the 1 kr newspaper stamp was initially assigned to the so-called

Type I, like the 4 kr stamps. For Lombardy-Venetia this stamp was printed in black, for the other areas in blue.

Since the aforementioned conversion of the number 4 to 1 was carried out on the printing plates in stock, it was obvious that sooner or later the moment would come when these plates would be “printed out” and new printing plates would have to be purchased. When this happened, the new plates were no longer equipped with the Type I eagle, but with that of Type II. This ensured uniformity with the 2 kr stamp, which had belonged to Type II from the start.

It is not possible to say exactly when this *first type change* (which only affected the 1 kr value) was made, as there is no mention of it in the records. However, it must have taken place before May 1866, because - as a great rarity - a black newspaper stamp of type II is available in the court and state printing works, meaning that such stamps were still being produced for the Lombardy-Venetian kingdom. Against this argument, it could well be objected that the black 1 kr stamp of type II mentioned above is glued into the sample book, which was only created in 1875, and that the printing works already had the orphanage reprints from 1873, designed according to type II, mentioned in the first section, Chapter VII. However, it is documented that in 1867 the printing works also received a 1 kr newspaper stamp for its collection, among other Lombardy stamps. It is therefore hardly possible that it was not this stamp but a piece cut out of the reprints for the orphanage that was incorporated into the pattern book.

first
Typuswechsel
(Type II)

Once a newspaper stamp of 1 kr had been created, its area of application was soon considerably expanded. The Finance Ministry's decree of January 4, 1859, Z.69756 ex 1858, ordered that all offices that were provided with eagle seals for stamping net paper for domestic newspapers, but did not also have stamping machines with a control counter, had to hand over the seals and in return be provided with newspaper stamps of 1 kr. These stamps were to be attached to the paper by the parties and then obliterated by the office with the official seal. This practical innovation was in the interest of ensuring the security of the state. When using hand stamps, the security of the state treasury lay solely in trusting in the honesty of the official bodies, since this only allowed for expensive and unreliable personal control. When using stamps, this could be replaced by cheap and effective material control.

In 1864 it was discovered that a certain *G. Zechmeyer* in Nuremberg had counterfeited Austrian newspaper stamps. Further investigations revealed that only the types of stamps that had been used out of date were the subject of the

The counterfeit stamps could only have been the green stamp for 2 kr CM and the red and brown stamps for 4 Nkr. Since the matter was only aimed at deceiving collectors and could not be prosecuted under the law at the time, no further details about these forgeries appear to be recorded in the files. This incident did, however, give rise to agreements with several German states on the mutual criminal protection of public stamps.

Collectors also have several counterfeits of the red 2 kr stamp and the black 1 kr stamp. Since some of these items appear to have been used for postal purposes, they are obviously counterfeits that were made while these stamps were still in use and were actually used to the detriment of the state treasury in the Italian provinces, which have always been the classic place for counterfeiting Austrian stamps. Such counterfeits on the one hand and the recent imitations of expired stamps to the detriment of trusting collectors on the other must be carefully distinguished as counterfeit stamps and counterfeit collectors' items.

As mentioned above in Chapter VII, official reprints of the newspaper stamps in Austrian currency were made in 1873 following an order from the Vienna Orphanage Directorate. This order concerned (apart from the green stamp of 2 kr CM) the 4Nkr stamp (brown and red), the red 2Nkr stamp and the black 1Nkr stamp. With regard to the last two categories, the Court and State Printing Office was able to fulfil the order without any special precautions because printing blocks for these values were still in use (for the brown 2Nkr and the blue 1Nkr stamp, although the latter were of a different type). The plates for the 4Nkr value no longer existed, however, because they had been converted into 1Nkr plates by grinding them down. A new plate had to be made for this, which was then printed in brown and red. The orphanage prints on these two stamps also appear in Type II, which is quite strange, since the printing house, as the reprint of the green stamp for 2 kr CM shows, was still in possession of Type I double eagles at that time.

A collector's forgery of the brown 2 kr stamp in lithography has become known. This forgery is difficult to recognize on individual pieces.
On the other hand, you can immediately see from block pieces that the individual stamp images are not as far apart from each other as they are on real sheets. It is therefore likely that individual pieces and not a whole block were used when transferring to the stone; the individual images were then placed very close together.

XVIII. CHAPTER

THE TECHNOLOGY OF EMISSION CHANGE

In the regulation of the Minister of Finance of 28 March 1854, RGBl. No.70, V.Bl. No. 25, which created the stamps, the date on which they were to come into use was not yet specified. Section 19 of this regulation reserved the right to determine by special announcement on which day the use of stamp paper would cease and that of stamps would begin. This one day, which should have been the end of the stamp paper and the beginning of the real existence of stamps as a token of value, subsequently became *two* days. In the regulation of September 29, 1854, RGBl. No. 248, November 1, 1854 is only mentioned with regard to the stamps as the date from which they were to be used. With regard to stamp paper, however, the date on which it was to cease to be used was further postponed, once again for an indefinite period of time until a more precise determination was made by special announcement at that time. For the time being, the stamp paper continued to exist alongside the stamps and could be used alternatively or even cumulatively. However, this only applied to the quantities of stock stamp paper that were in the hands of the parties or the wearing bodies on November 1, 1854. No further stock stamp paper was produced from that day on, as the Vienna Central Stamp Office, which had been appointed for this purpose, was dissolved.

The closure of all stamp offices on November 1, 1854 also made the stamping of fulfillment impossible for the time being. This measure shows that the permission to continue using stamp paper was hardly intended to preserve a bridge over which the previous situation could be reverted if the stamps did not prove to be effective. Closing the stamp offices meant burning all bridges behind them, because this was the most important, most drastic and, from a cost perspective, the most significant part of the whole measure. The reason given above, given the silence in the files on the motive for retaining stamp paper, that the intention was to make a small concession to the fierce opposition to the new arrangement by leaving the illusion of the possibility of a return to the previous situation, is also hardly accurate. Rather, one will not be wrong if one looks for the real reason for this measure in the fact that paper itself has a not inconsiderable value and was even quite respectably expensive at the time, to which the stamping costs already invested had to be added. The aim was evidently to use the money that was in the stamp paper stocks that were currently available.

not lose any value through a devaluation of these stocks. It was therefore decided to allow the use of stamp paper. As long as stocks of it were available, they were to be distributed to those who used up the paper and sold by them; and as long as the contributors had such paper in their hands, they were to be able to use it. This situation could then have continued until the stamp paper disappeared completely, had there not been a change in currency and thus a change in the issue of stamp stamps. After the conversion of the fees into Austrian currency, it was quite impractical to allow the continued use of stamp paper denominated in amounts of the Convention coin. This would have led to countless difficulties and further complications. To issue new stamp paper in Austrian currency by exchange in place of any remaining stocks of this stamp paper would have violated the purpose that had been intended when the old stamp paper was retained, and was also practically impossible because the official apparatus for producing stamp paper no longer existed.

This meant that the stamp paper was definitively abolished along with the stamps of the first issue. The Finance Ministry's decree of July 15, 1858, Z.3299 FM, RGBl. No.103, set November 1, 1858 as the date on which these two types of stamps were to cease to be used. The deadline for exchanging them for stamps of the Austrian currency was January 31, 1859. Any remaining amounts of money that could not be compensated for by stamps upon exchange were to be paid in cash by the parties. This *first issue of bills of exchange* is of particular interest from a theoretical point of view because it clearly shows all the elements of such a measure.

An issue of stamps essentially requires an issue or introduction regulation by which the newly introduced stamps are *valorized .* In relation to a previous issue, the new issue can either be *cumulative ,* so that the old and the new stamps can be used side by side until further notice; or *alternative,* if the new stamps exclude the existing ones and therefore - apart from a short transitional period of course - both *cannot* be used simultaneously or side by side. In the latter case, one speaks of a *change of issue.*

The stamps of the older issue must be cancelled when the issue changes. This cancellation of the older issue consists of several orders from the state stamp administration, which *affect* the official apparatus, then the wear and tear apparatus that is contractually connected with it, and finally the general public of contributors. If one wanted to describe it briefly with one - admittedly rather cumbersome - expression, one would have to say that here four

cassation measures would have to take place: a *cessation of production,* a *suspension of wear and tear,* a *suspension of use* and a *suspension of validity.*
For each of these measures, a deadline must be set when they are ordered.
The previous behavior is to be continued until the deadline, but is to be stopped after that date. The further production of older types of stamps will be limited or stopped entirely depending on the available stocks. While on the one hand rational economy requires that no more of these stamps, which are destined to disappear completely in the near future, are produced than are necessary for the most stringent needs, on the other hand it seems to be an unavoidable requirement that there should never be a lack of the legal means to meet the tax obligation at any time. This measure, as a purely internal one, does not require any announcement. The orders concerning the three cancellation measures mentioned above, on the other hand, must also be made known to the general public as they affect the general public: the last two even require the general announcement prescribed for norms with legal force because they affect property rights.

If there is an interest in stopping the use of a type of stamp without causing a stir, a *withdrawal from use* is carried out without any announcement. By withdrawing all stocks in the possession of the stamp collector on the cut-off date, this type of stamp disappears from use in a very short time, since the stocks in the hands of private individuals are usually very insignificant. If the process then proceeds to decommissioning and invalidation, there is no longer any need for an explicit decommissioning, since the effect of such a decommissioning has already been achieved by the measure taken. The difference between a decommissioning and a withdrawal from use is that in the latter case the decommissioning bodies do not have to take an active role in exchanging their stocks, but have to behave passively, since this exchange is brought about by the official bodies who appear at the decommissioners' premises everywhere at the same time and without prior notice. The aim here is to use surprise to prevent illegitimate supplies from being introduced into circulation.

A *decommissioning* cannot be set at any point in time, as it *cannot* take place before the *new* stamps are decommissioned (which will of course depend on the stage of production), but also *not later* than the old stamps are decommissioned. A vacuum must not arise in the decommissioning process, during which neither the old nor the new stamps are available. Stamps whose applicability has ceased must of course no longer be decommissioned. However, it is not necessary that the decommissioning of the old stamps should stop when the decommissioning of the new stamps begins.

In order to render the former useless, both types of stamps can be issued side by side and used by the parties side by side (condominium of two issues).

When stamps *are taken out of use,* they lose their tax capacity, i.e. their suitability to be used for the payment of taxes.
If they are used now, they are considered as if they did not exist at all; in themselves, however, they still carry value. The *devaluation process,* which means that their character as a token of value expires, is different. The stamps thereby lose their imaginary value completely and become a piece of printed paper that is almost worthless in itself and can only regain a market value as a collector's item.

Cancellation is usually preceded by permission to exchange the old type of stamps that are not yet in use for new types within a certain period of time (call for exchange). The period of time for exchange must necessarily run at a time when the new stamps are already in use and worn out. The wear and tear of the old stamps cannot, rationally, extend beyond this period; cancellation must therefore have been completed earlier. On the other hand, it is entirely possible (but not necessary) for cancellation and cancellation to occur at the same time and for the periods for use and exchange to coincide in terms of their end point.

If the somewhat complicated relationship between the three aforementioned cassation measures is to be reduced to a simple formula, it would be as follows:

1. that the termination of wear and tear, the termination of use and the termination of validity can be linked, in their natural order, to three different consecutive points in time;

2. that it is possible to combine the middle measure with either the first or
to connect temporally with the third;

3. that it is finally not possible to make all *three* coincide with each other.

Which of these possible constructions in individual cases corresponds to an emission change should be given depends on the circumstances at hand.

In general, the tendency will be to encourage the use of remaining stocks as much as possible in order to avoid a major loss of material value and production costs. As a result, decommissioning will generally be postponed as far as possible and the exchange period will be set quite short.

However, if the state administration has a reason to aim for the disappearance of the older stamps as quickly as possible, for example because counterfeits have come into circulation or large stocks of stamps have fallen into unauthorized hands, the expiration will be accelerated as much as possible. An extension of the expiration period and

A simultaneous use of older and newer types of stamps will not be possible if there is a currency exchange in the middle.

A *type* change differs from a *change of issue* in that in the latter case no announcements are made and therefore no devaluation (and no cancellation acts whatsoever) takes place with regard to the older stamps or the new stamps. The technical basis of the type change, namely the change in the appearance of the stamp, is sometimes so large and striking that it could easily have been used as the basis for a change of issue. In such a case it would be advisable to choose the form of a *cumulative* new issue in order to inform the public. In both cases the actual situation is the same: two clearly different designs of the same stamp will be in use alongside one another without any time limit.

The stamps withdrawn from the consumables system when a change of issue occurs and the (unused) stamps exchanged for the parties are regularly *destroyed .* The practice that arose with postage stamps of keeping the remaining stocks in a central warehouse and continually selling them to collectors and dealers at face value, which brings considerable benefits to the state treasury, has not been adopted in the Austrian stamp system because the situation is different here. Postage stamps must be *officially* cancelled each time they are used. It is therefore perfectly possible to effectively stop their use on a specific date and make them impossible for the future. There is no danger to the postal service from unused pieces remaining in the hands of parties after the change of issue. They are no longer suitable for anything other than collecting purposes. In the case of stamps, on the other hand, a very significant part of their normal use is left to completely uncontrolled private activity. The main reason for using stamps immediately when producing documents is the fear that it might later become impossible, perhaps as a result of a change in issue, to obtain the stamps valid at the time the document was issued and, if necessary, to add the stamp to the document that was initially left unstamped by fraud. This reason would not apply if the necessary stamps were easily available at any time. For this reason, the remaining stocks of stamps - which, incidentally, are worth far more than the postal stamps - are destroyed after they have been withdrawn and there is also a ban on trading in stamps from older issues.

The fact that it also applies to *used* pieces, for which the reason mentioned does not apply, is based on practical considerations: the question of whether used or unused could often become controversial and doubtful and would also give rise to a

It can be extremely difficult to check whether the trade in used brands also extends to unused ones.

However, all stamps that remain unused in private hands after a change of issue have already been paid to the state treasury and it could be said that, economically speaking, the rate of return is not reduced if such a stamp is subsequently affixed to a document that has not been stamped. However, these cases are less important than those in which there is no need to subsequently affix a stamp. There is concern that the number of *such* cases would increase with the certainty of being able to obtain the old stamps at any time. This possible loss would be offset by the positive gain from the stamp material in the remaining stocks, which would be absorbed by the authorized trade and collections. It is not possible to say with certainty which would predominate. But it is probably too far-reaching to extend the above-mentioned concern to too long a period. If five years have passed since a change of issue, anyone holding an unstamped document from the time of the older issue no longer has any interest in acquiring stamps of this older type and subsequently making the document look as if it had been properly stamped when it was issued. Since the amendment of December 13, 1862, the adverse consequences of not stamping expire within five years and the holder of the document, if he now presents it unstamped to the court, for example, he risks no more than being forced to pay the simple fee, i.e. at most the same outlay as if he had had to obtain a stamp that had been paid off. The stamp differential therefore only has an interest in preventing the possibility of acquiring the stamps that have just been paid off by prohibiting trade in the document in the first five years after a change of issue.

There is no such trading ban outside Austria. The existence of extensive catalogues and price lists alone shows how active the trade is there to supply collectors with stamps and how significant the turnover is. Since these catalogues also include Austrian stamps of all issues, it is evident that any Austrian stamp can be bought from foreign dealers. Given the current trading conditions, such things can hardly be effectively prevented. The ban on trading in stamps of older issues can therefore only fulfil its purpose very imperfectly, even for the critical five years.

After the conversion of the fees into Austrian currency by the Imperial Decree of 8 July 1858, RGBl. No.102, the Finance Ministerial Decree of 15 July 1858, Z.3299 FM, was published as an implementing regulation under the subsequent number 103 of the Imperial Law Gazette, by which 1 November 1858 was set as the date for the discontinuation of use of the stamp paper and stamp paper, which had not been produced since 1854.

stamps in Convention coinage and for the wearing out and use of the new stamps in Austrian currency (with brown or blue natural print). In the further period up to the end of January 1859, the unused stamp values of the abolished types were to be exchangeable, but would definitely lose their validity on February 1, 1859, so that neither exchange nor any other compensation could take place afterwards.

The main part of the stocks of older stamps that remained after a change of issue and had to be destroyed was not played by the quantities brought by the parties for exchange or by the small-scale wearers, but by the remaining stocks that were piled up in the stamp warehouses in the crown lands and in the central warehouse in Vienna: While private individuals and small-scale wearers have to invest their own funds and are therefore guided by their own interests not to stock up beyond what is necessary, warehouse offices are more inclined to do too much in this direction for the good in order to effectively prevent any possible responsibility for the running out of a stamp type. If such a procedure is disadvantageous even during the existence of an issue because an excessively high amount of production costs is fixed and stored fruitlessly, and furthermore because the excessive but less frequent orders make the activity of producing stamps uneven, then this can result in very significant damage in the event of a change of issue.

This was already apparent at the first issue change. The Ministry of Finance had instructed all the state financial authorities to destroy the remaining stocks of the first issue by fire. It is not possible to determine how much was subsequently burned in the provinces. However, the Vienna central stamp waste warehouse alone had such a quantity of material to be destroyed that initiating this procedure was difficult. 217,364 stamp sheets weighing around 23 hundredweight and also stamped blanks weighing 15 hundredweight remained. The State Finance Directorate turned to the Court and State Printing Office so that the incineration could be carried out in the boiler room of the institution's steam boiler. *Auer* refused this because the waste paper incineration already posed a fire hazard due to the smoldering paper particles flying out of the chimney and because complaints had been made by the neighborhood. *Auer* also pointed out that the stockpiling was excessive, far exceeding quarterly requirements.

Particularly in the case of Italian stamps, the remaining stock of 9 million stamps seemed noticeably high compared to the quarterly requirement of 3 million. *Auer* calculated the loss, which could have been avoided by more cautious purchasing, at more than 8,000 fl CM, estimating the printing costs for 1,000 transparencies including paper and galvanic plates at 65 fl 38 kr CM.

In view of the great weight of the remaining stocks, the stamp magazine requested that they be pulped in the state paper factory so that at least the raw material of these stamp sheets could be used. Since *Auer* declared this to be impractical with regard to the gummed stamps, the Ministry of Finance decided that these stamps should be burned; on the other hand, the stamps on the blanks should be cancelled by means of carbon copying and these blanks should then be sold as scrap paper. The burning was then carried out in the "burning house" on the Glacis (under the administration of the Dicastery Building Directorate), which was intended for the burning of the confiscated state securities.

At the same time, the Ministry of Finance instructed all stamp magazines that stockpiles should not exceed quarterly requirements and that monthly outflows should be replaced by monthly reorders.

This incident prompted *Auer* to propose in 1860 that the waste paper that was continually produced during the printing of stamps be burned outside the state printing office. The Ministry of Finance agreed to this and ordered that the waste paper, verified and sealed by the Vienna Financial District Directorate, be handed over to the State Debt Directorate, which was to keep it and, when the opportunity arose to destroy government bonds, have it destroyed in the incineration house. This is how the State Debt Directorate came to deal with this waste paper. the

XIX. KAPITEL

EVENTS IN THE PERIOD FROM 1858 TO 1863

The issue of 1858, the first in Austrian currency and the second since the creation of stamps, has a bad reputation among collectors as a *vera crux .* It is also a difficult cross to bear in terms of representation.

There is almost no element of the revenue stamp system that has not been subject to change during the period of this issue. Above all, it was the multiple and far-reaching modifications of the fee legislation that had a setback for the existence of revenue stamps. The war years of 1859 and 1866 and the resulting increased financial needs of the state led to reforms of the fee system, of which the introduction of the extraordinary war surcharge in 1859 and the amendments of 1862 and 1864 are particularly noteworthy because of their repercussions on the revenue stamp system. On the one hand, new

stamp classes, on the other hand, existing ones were abandoned. Some stamp designs were used in a new way, others fell out of use; *one* design was created from scratch. A separate print of the value legend was introduced on some of the stamps. The change between letterpress and copperplate printing can be seen on several stamps. Even within the copperplate printing itself, new, clearly distinguishable engravings were made.

The chemical composition of the ink of the natural print has been changed.
The denomination of the stamp sheets was radically changed. The perforation changed repeatedly. Finally, a whole series of changes occurred with regard to the paper: chemical impregnation and a watermark were officially introduced; the preparation, color and thickness of the paper also changed several times. In addition to all this, the measure which normally means the end of an issue, namely the cancellation of validity, came into effect twice during the validity of this issue, but only for individual parts of the stamp system: once as a particular measure for part of the area of validity, but for all stamp classes, and a second time as a singular measure for part of the stamp classes, but for the entire area of validity of the issue. Therefore, within the 1858 issue, a distinction must be made between a particular issue and a partial issue, and because of these phenomena, the definition of the issue should actually be reformed. The period of validity of this issue also saw territorial restrictions on the area of application of the stamps: Lombardy was lost except for the district of Mantua, which continued to be administered jointly with Veneto, after which these remnants of the Italian provinces also fell away in 1866; but even more important was the first compromise with the lands of the Hungarian crown, through which the area of application of the Austrian stamps was restricted to the “kingdoms and countries represented in the Imperial Council”.

All these modifications, which often crossed each other, make a systematic presentation very difficult. If one wanted to deal with each of the elements of the trademark system in detail, with regard to all the changes that occurred in each of them from the beginning to the expiration of the issue, there would have to be too many repetitions. It is therefore advisable to give a kind of chronicle-like presentation of all the successive modifications that occurred here, following the passage of time.

A. THE WAR SURCHARGE AND THE FIRST TWO ADDITIONS TO THE INVENTORY

The unfortunate war events of 1859, which continued to loss of Lombardy (except for Mantua); the enormous increase in the state's financial needs due to the war; and finally the simultaneous