The issue of 1883 had been tacitly initiated as a result of latent rivalries. It is therefore understandable that *Pecher's* experiments were now aimed solely at proving the chromo paper proposed by *Lauter* to be unusable. The actual topic of the experiments, whether gelatine coatings facilitate the application of obliteration, was no longer discussed, although *Pecher's* experiment had shown that this was indeed the case.

The negotiations ended without any result.

C. TRANSFER OF SECURITIES COLLECTIONS TO ENGLAND AND SIAM

In January 1885, a delegate of the English government, *William Heberden,* appeared in Vienna to study the methods of tax collection in Austria. With a recommendation from the British Embassy, he presented the Ministry of Finance with a collection of British postage and stamped stamps, with a request for a similar collection of Austrian stamps. The Court and State Printing Office was instructed to submit six copies of each stamped stamp (stamps, calendar stamps, bills of exchange, railway waybills, promissory notes, playing card seals and newspaper stamps, revenue and signature marks for playing cards and newspapers) that would be rendered unusable by overprinting, one series in a bound volume, the rest attached to loose sheets. As the execution was delayed due to an oversight by the Central Stamp Office, the *Controller of Stamps J. Parcell* from London urged the delivery of this collection, as the postage stamp collection had already arrived and the collection had to be enclosed with a report to the government. The matter was now expedited. It is worth emphasizing that this time the laborious method of printing entire sheets with different colors was not used, as was done with the collection for Japan. Instead, the stamps were taken from the Central Stamp Office's consumable stocks and overprinted with the word "Specimen" for cancellation. As this word, which is used here for the first time in this function, suggests, the process that was seen in the collection donated by England was copied, both in the choice of specimens and in their cancellation.

Towards the end of 1885, a similar case arose again, as the Siamese government expressed its wish to receive a collection of Austrian stamps through diplomatic channels. The collection thus compiled consisted of three series. The stamps were also printed with the word “Specimen”.

D. THE DISPOSAL PROCEDURES

An incident in 1886 led to discussions that shed some light on the procedure for eliminating waste paper. *Franz Eder,* a temporary servant at the State Debt Directorate , was brought under criminal investigation because he had appropriated sheets of 1 fl. stamps while he was on duty at the time of the burning of waste stamp paper in what was then the tobacco factory in Porzellangasse. The regional court in criminal matters sent the printer 11 stamps that had been sawed by *Eder* with a request to state whether they were good or faulty. The stamps turned out to be faultless.

In order to make it clear to the court why usable stamps had been disposed of, the printing works gave a brief overview of the manufacturing process in their reply. The 1 fl stamps were printed, glued and perforated in whole sheets of 50. To make handling and control easier, they were delivered to the waste machine not in individual pieces but in sheets of 50 or 25. If, in one of the manipulations, only individual stamps were spoiled, but the sheet could be separated into two parts, one of which consisted of completely flawless stamps, this half sheet would be delivered with 25 stamps, but the other half would be considered waste paper. On a discarded whole or half sheet, there could be numerous completely flawless stamps in addition to the spoiled stamps. To identify them, the spoiled sheets were overwritten with the initial letter of the manipulation in which they were spoiled. However, this designation did not apply to all stamps and flawless stamps could therefore remain without any parts of this overwriting. The mention of the quota of 25 copies shows that the request made on the occasion of the introduction of the double format (with the start of the issue in 1883) must have been approved.

The *Eder* case gave rise to the Ministry of Finance's order that the printing works had to perforate the waste paper before delivering it to the audit committee appointed by the State Debt Directorate. In the case of stamp and newspaper stamps, this had to be done through the middle of all stamp images and in the case of playing card seal stamps, through the middle field, whereas in the case of bills of exchange, promissory notes and railway waybills, the stamp vignette had to be punched through with a hole punch.

E. MATZEK-FIALLAS PROJECT

In September 1885, the designer *Karl Matzek-Fialla* again appeared with Test marks which not only withstood removal attempts with water, but also with less commonly used agents such as alcohol and acids.

Pecher, who carried out tests with these stamps, removed them without any damage. He added to his report that the "perforation and varnishing of the stamp image" would encounter insurmountable difficulties in the mass production of the stamps. It therefore seems that perforation within the stamp played a role in this project. It is not clear whether the "varnishing" was applied to the top or bottom of the stamps. After these tests, the printing works rejected Fialla 's project completely .

XLV. CHAPTER

THE USE OF THE STATE NOTE

WORKSHOPS

The aforementioned document, which *Chiari* drew up in 1880 on the question of whether the stamps should be retained or replaced by the reintroduced stamp paper (No. 34245 ex 1880), and to which *Nejedly* added, for the information of the Finance Minister *Dunajewski,* a description of the origin of the stamps and of the attempts to apply the transfer principle to them in order to effectively prevent the extremely frequent transfers of stamps which could not be eliminated by any other means, eventually bore fruit, which led the whole matter into other and - as the future showed - more successful channels. It seems that the Finance Minister did not lose sight of this matter, which had concluded with the statement that neither the improvement of the stamps had proved feasible, nor could the reintroduced stamp paper be expected to eliminate all dangers to the gradient, and that he himself tried to find a way out and then actually found one.

In 1882, at the request of the Imperial and Royal Finance Minister *Benjamin Kállay de Nagy Kalló,* an artistic studio for the production of state notes was established in accordance with the Imperial Finance Ministry by a resolution of the Supreme Court of 15 January 1882. The Imperial Finance Minister then contacted the Austrian ministries through the Prime Minister and, considering that the proven efficiency of the state note studio could also be used to great advantage for other related purposes, offered them the services of the same for the production of valuables of all kinds, both in terms of providing explanations and information and in terms of taking on work or assisting in such work.

Finance Minister *Dunajewski* has now made use of this offer.
On May 19, 1884, he asked the Reich Minister of Finance whether the State Note Studio would be able to take on the task of improving the stamps and to use the experience it had gained in the production of stamps in the field of stamps. In view of the daily advances in the graphic arts, color chemistry and technical subjects in general, there was a need to ensure that the stamps were perfected in keeping with the times. However, since the officials of the Court and State Printing Office were fully occupied with their current tasks, this task could only be undertaken successfully by specialists from outside the institution.

The brief history of the efforts made to date to improve the stamps, which was communicated to the Reich Ministry of Finance, was conceived by *Nejedly* and read as follows:

"When in 1863 a large number of people came together in Galicia who were buying up used stamps in bulk, cleaning them and selling them on at a cheaper price, the Ministry of Finance saw itself compelled to have tests carried out by experts and by the Imperial and Royal Court and State Printing Office in order to safeguard the stamp differential in order to control the abuse that had arisen as far as possible. These experiments not only covered the material and method of producing the paper, but also the colors and adhesives to be used, and lasted, with interruptions, until 1875. The result was that a solution of ferrocyanide was added to the paper right from the start to make it more difficult to etch the writing and obliterate it, and that a more suitable paper and appropriate color mixtures were used for later issues. This, along with careful engraving, resulted in a significant reduction in abuses and the Austrian stamps receiving widespread recognition, particularly in French trade journals. The main aim of the Ministry of Finance, however, was to make the stamps irremovable, or once attached, irreusable. The experiments in this direction have progressed quite far, as Your Excellency will see from the attached samples, but are not yet complete. On these stamps, for which the paper was previously made transparent using resin solutions and balsams, part of the print is on the front and the other part on the back of the stamp, and the latter should remain on the document paper when the stamp is removed using whatever solvent and thus be non-transferable. To further protect against removal using alcohol and glycerine, part of the print on the back is made using aniline dyes. Stamps of this type, however, fell into disrepute with the individual

“Print samples did not look equally good and while some appeared to meet the requirements, others proved to be unsuitable for mass production and wear and tear. To further secure the stamp gradient, the stamps have been changed every two years since 1875.”

What is striking in this description is the inaccuracy that the impregnation of the stamp paper with prussiate is described as a result of the experiments that began after 1863, although it had already begun in 1859. *Nejedly* therefore seems to have been less familiar with the events from the time before his involvement in the relevant negotiations. In the summarizing file 31019 ex 1865 he had already named *Hausner* as the author of the impregnation proposal, but erroneously stated that his place of residence was Varazdin and did not provide any more precise information about the time.

The files do not specify which type of test stamp the Ministry of Finance included in the letter to the Reich Finance Minister. From the comment that *part* of the printing on the back of the stamps was done with aniline dyes, it could be concluded that these were stamps from the planned issue in 1869, which was the first time that such printing was done with fuchsia black and fuchsia red. But one could also think of *Pecher's* ninth attempt, in which the stamp image was already made in copperplate printing, while the red year 1870 or this annate with the value 5 kr was printed above the blue or green underprints consisting of small letters or leaf veins. In *Pecher's* other two attempts , the underprint consists of only one color and therefore *Nejedly's above-mentioned information,* if it was accurate, would no longer apply to them.

A note from 1886 shows that the State Note Studio had been sent *"various* stamps produced by the State Printing Office". The best of these were those that had two prints on the top and bottom, i.e. four in total. This would also indicate the planned issue of 1869, in which the emperor's head and the ultramarine frame were on the top, but the background and the fuchsia print were on the back.

On May 23, 1884, the Reich Minister of Finance declared his willingness to assign the task of improving the stamps to the State Note Studio.
The task for the studio was to carry out all experiments necessary for the contemporary perfection of the stamps in all directions and in the most intensive and appropriate manner and to present the results at the time.

Both the Fees Department (IX) of the
Ministry of Finance as well as the Court and State Printing Office on 31 May 1884 the
Instructed to provide the Staatsnotatelier with all requested information and to use all available resources, in particular those presented, but for the time being still

not accepted proofs for new stamps issued in 1885.

The latter statement contained several inaccuracies. The printing works had submitted the proofs for the 1885 issue to the ministry on November 28, 1883, and these had already been approved on December 4, 1883. In May 1884, other proofs were submitted, namely those for the new issue, which was scheduled to take place in 1887 and 1888.

There are only very aphoristic hints about this in the files.

In March 1883, the technical inspector at the directorate of the Court and State Printing Office suggested that the copperplate engraver and painter *Thomas Hrnÿiÿ* , who was employed by the State Institute, produce designs for new stamps . The file itself is no longer available. It is therefore only a probable conclusion to link it with a file dated February 8, 1884, in which Hofrat *Beck* submitted sketches for new stamps to the Ministry of Finance with the request for instructions as to whether they could be engraved for the 1887/1888 issue. The Ministry first requested the submission of impressions of the stamps that were worn out (i.e. from the 1883 issue), then the return of the collection of sketches that had been submitted for selection before the "first" was printed. This order is not entirely clear. Before the 1883 issue was printed, only test prints (three with stars, three with leaf veins) had been submitted with regard to the design of the underprint. This could hardly be called a collection of sketches. The State Printing Office also seems to have been in doubt about this. This can be seen from a file note dated 25 February 1884 with the following wording, which unfortunately is not entirely clear itself: "In compliance with the order, the management submits sub A and B the imprimatur prints of the currently valid stamps, sub C the stamp samples from the year 1879 and sub D the designs for new stamps."

By submitting the imprimatur copies, the institute complied with the first part of the order it had received; it would have been difficult to obtain other impressions for submission due to the existing controls. However, it is not certain what it describes as the stamp samples from 1879. If they had also been impressions, they were so similar in terms of the stamp image to the stamps issued in 1883 that a separate template would have been pointless. Since the ministry wanted to see the collection of sketches that had been made available to it at the time for selection, it is possible that the template included the original drawings that formed the basis of the final definitive selection. For these drawings in particular can no longer be found. In the same way, one must make a conjecture as to what could be meant under D by the "designs for new stamps". The ones on B.

The original drawings submitted in February 1884 as “Sketches for new stamps” were in fact part of the file.

The "drafts" must therefore have been something else and perhaps a further stage of the same projects. This could be linked to the fact that the sample collection of the Court and State Printing Office contains a number of photographs in reduced size, which contain new drawings of stamps with the legends 10 kr, 36 kr and 90 kr. (in the latter case even in two different designs). Stamps for 3 kr and 6 kr calendars have also already been printed based on similar drawings. Since these attempts cannot be accommodated anywhere else and since there is no other indication of what the project negotiated in February 1884 would have looked like, one could assume a connection in this way. The drafts referred to under D would then have been the photographs in reduced form and the drawings that were already partially printed. On May 24, 1884, the Ministry of Finance returned the templates (“18 sheets with stamp samples”) to the Court and State Printing Office, announcing that in the event of a change in the stamps - that is, in the event of a change in issue - it would be sufficient for the time being to change the colors.

This last date reveals a second inaccuracy in the communication sent to the Reich Minister of Finance on 31 May 1884. These samples for new stamps, which were to be sent to the State Banknote Studio, are described as "provisionally not yet accepted", although they had already been rejected a week earlier. Perhaps importantly, it refers to *print samples* for new stamps. This would support the assumption that the State Institute had already brought at least some of the drawings submitted on 8 February 1884 to the printing stage. The further assumption that *Hrnÿiÿ* was the author of these designs has not been confirmed. The artist who was questioned about this stated that these designs were not his and suggested that the architect *Richard Völkel* had delivered them to the State Printing Office. Whether this is true is not entirely certain, but it is probable, since the printer's invoices for the months of January and February 1884 show 40 fl and 30 fl spent on designs for stamps under the name of *Völkel* . Thus, strangely enough, in a relatively recent period there is an unresolved question in Austrian stamp history: on the one hand, it cannot be said with certainty what kind of drawings were available to the ministry at the time; on the other hand, however, the existing photographs and prints of planned stamps cannot be placed with certainty. One can only assume that the two belong together.

It is more than questionable whether these photographs and prints were actually communicated to the State Note Studio. Furthermore, there is no mention of them at all.

CHAPTER XLVL

MEASURES OF THE COURT AND STATE PRINTING OFFICE

A. PECHER'S LAST ACTION

It is hardly surprising that the State Printing Office was not particularly pleased that the State Note Workshop was called upon to take on a task relating to stamps. Even though it was generally acknowledged that the State Office, with the resources and personnel at its disposal and with its full commitment to current service, was not in a position to successfully solve such extraordinary tasks, the matter still retained its sting. The relevant people in the Ministry, particularly *Nejedly,* seem to have taken a similar view. This mood can be deduced from the fact that attempts were now being made to tackle the problem again in the State Office. The elderly *Pecher* was the first to step into the spotlight. The next reason for this was that the State Note Workshop, after a period of several months, made its first sign of life in this matter. In September 1884, the same company submitted a report to the Reich Finance Ministry that, after tests, the red ink used to obliterate newspaper stamps could be removed in such a way that the stamps could be reused. This test, which was rather off topic, was reported to the Finance Ministry with the addition that the studio could suggest a way to successfully counteract such procedures. The Finance Ministry replied that many offices have recently been using various inks of unknown quality for obliteration on their own initiative; the method suggested by the State Note Studio was awaited with interest. The Reich Finance Ministry then reported on January 3, 1885 that, according to a statement from the studio, the reuse of used stamps, regardless of their brightly colored printing, was ruled out under all circumstances if they were obliterated with carbon black. Carbon black resists all possible chemical influences, while only a few dyes come close to this property, and none can match carbon black in this respect. In order to be able to comment on the use of colored obliteration dyes, the studio requested information on the nature of these colors, then the sending of stamps of the type in question and information on the chemical nature of the dyes used to print these stamps.

On this act , *Pecher* submitted an expert opinion on the question of obliteration, citing at the same time the data given above in Chapter XLIV regarding the composition of the printing inks used in the 1885 issue.

The above-mentioned submissions of the State Note Atelier contained nothing new.
As often as the question of obliterating stamps had come up over the years, the conclusion was always reached that ordinary letterpress ink was the very best obliterating ink and that, if it was allowed time to dry, it could no longer be removed without damaging the stamp image.

In the summarizing document 31019 ex 1865, which was the birthplace of the transfer principle, *Nejedly* had also dealt in detail with the question of obliteration and, evidently in an effort to keep pace with the technical advances of the day, had hoped that the self-moistening stamps, which had just been imported from France, would have advantages for the stamp gradient. The result showed that the exact opposite was the case. The letterpress ink could not be used well with the self-moistening stamps, since it only gives the desired results if it is freshly applied daily and all residues are carefully washed away. The advantage of the self-moistening devices, on the other hand, was that the ink applied to the ink pad could remain usable for a long time without requiring any manipulation. New water-soluble glycerine-aniline inks were therefore developed for these stamps. However, since the obliterations caused by these inks were easy to remove from the stamps, the danger for the stamp gap grew the more offices began to use self-moistening stamps. *Pecher* pointed out these points in his report of March 3, 1885. He stated that at the time of the introduction of stamps (beginning of November 1854), the offices were using inks made from carbon black. Since little attention was paid to cleaning the stamps of the adhering ink residue, the problem arose that the obliterations appeared unclear and illegible and often only a black blot was visible on the stamps. Self-moistening stamps were then introduced in most offices; however, the liquid inks used for this were not suitable as obliteration inks, as they could easily be removed from the stamps. The State Printing Office had therefore been commissioned by the Ministry of Finance to produce an obliteration ink that was more resistant to etching, and the purchase of this ink was then prescribed for the offices.

There is actually a document from April 1880, according to which the printing works presented the ministry with a new colour composed by *Pecher ,* which consisted of gum arabic, glycerine, aniline black and indigo carmine. It dries quickly, is deep black and can be diluted with water; the seals can also be cleaned with water. The colour can be washed by acids, alkalis and

Chlorine cannot attack it without simultaneously destroying the stamp image.

Later - *Pecher* continued in his report of March 3, 1885 - the Court and State Printing Office produced other obliteration ink - the so-called moistening stamps, which consisted of logwood, glycerine, simple chromate of potash and a minimum of water and which all offices obtained from the State Printing Office.

These statements gave *Pecher* the opportunity to refer to his logwood ink for the copperplate printing of the stamp image and to point out disapprovingly that since the issue in 1883, the use of this copperplate printing ink, which is analogous to the obliteration ink, had been replaced by color printing and that impregnation with prussiate had been discontinued. The report of the State Printing Office of April 13, 1885, with which this report was presented, was not dealt with immediately; it remained lying around and was finally added to the files on March 9, 1894 - nine years later - without being seen by the State Note Studio.

Shortly after the above-mentioned report was submitted, *Pecher* offered, in an intervention on March 19, 1885, to conduct new experiments on how to prevent the malpractice of stamps, which he had had the opportunity to learn about in detail while in charge of the stamp revision department. He cited the main cases of malpractice as follows: softening the adhesive with water and detaching the stamp; tearing the stamp from the document while it was dry; etching out the overwriting with so-called anti-ink; washing out the obliteration with petrol or turpentine; re-writing a stamp that had already been overwritten; and finally removing the obliterated part of the stamp and replacing it with the corresponding part of another stamp. Based on this offer, on March 26, 1885, Court Counselor *Beck* entrusted *Pecher* with conducting new experiments to prevent the double use of stamps. He was to carry out the

experiments outside of office hours.

For this he was granted a provisional weekly allowance of six (!) guilders for a period of three months. The total costs of these attempts to improve the stamps would therefore have amounted to 78 fl. The Ministry of Finance, which was informed of this, made a lump sum of 150 fl available for this work.

B. RENTAL SUGGESTTIONS

It is obvious that this action, which was initiated on such a modest scale, was not designed to lead to a success beyond what had been achieved so far. There is no mention of any result in the files.

There is only a brief reference from August 1, 1885, which comes from *Pecher himself* and was prompted by a recent appearance by the director of the Dutch national printing works, *CW Mieling .* Through the Austrian ambassador in The Hague, Count *von Mülinen ,* he had offered the government an obliterating ink for stamps that was used in Java and had recently been introduced in the Imperial Printing Works in Berlin, as well as stamps that he had invented and printed on prepared paper. *Pecher* had to examine both. He acknowledged the quality of the obliterating ink, but emphasized that it certainly did not do any better than good letterpress ink. He illustrated this by cleaning three Indian stamps that *Mieling* had obliterated. Regarding *Mieling's* suggestion regarding the prepared paper for stamps, *Pecher* said the following: "The undersigned had entertained the same idea himself before the communication from the named gentleman reached us (and) in his petition of 16 (actually 19) March of this year, he asked to be allowed to make attempts to prevent the stamps from being used again, with the idea of using dyes sensitive to chemicals as well as coated paper to prevent the stamps from being washed and thus destroying them, and has since achieved not entirely unfavourable results. It should not be concealed that the paper prepared by the undersigned is likely to surpass that of Mr *Mieling* in sensitivity. The transparent stamps submitted, as can be seen opposite, are beyond criticism (!). The undersigned pointed this out to Mr *Mieling* as early as 1870. " Neither this stylistically rather poor document nor the contemporaneous report from the printer to the Ministry of Finance reveals what *Mieling's* new test stamps looked like. *Pecher* was also able to remove one of these stamps undamaged.

When he heard that his obliteration ink had been successfully etched away, *Mieling* sent in another sample of the ink. It proved to be effective in further tests. The Court and State Printing Office, however, again pointed to the equally good properties of the printer's ink and the special obliteration ink it had composed and supplied to the offices, and also claimed that the tests just undertaken at the State Institute were aimed at making obliteration superfluous. Mieling's projects were therefore not accepted .

As already mentioned, there is a lack of information about how far *Pecher* 's own experiments progressed, whether they went beyond the paper preparation mentioned above and what kind of preparation this was. In fact, no further records can be found where *Pecher* 's experiments are mentioned.

Perhaps this was related to the fact that at the time of *Mieling's* renewed appearance , another person at the Court and State Printing Office was already busy carrying out experimental work on “improving the stamps”.

C. TECLUS TEST BRANDS

On 1 July 1885, the emeritus professor of chemistry *Nicolae*

Teclu, who through his method of restitution of characters on burned

Papers became known in wider circles and which at that time was

State Note Studio as a chemist, applied to the Ministry of Finance and offered to work in a laboratory of the State Printing Office with

The management of the State Institute, which was asked to comment, supported this proposal most emphatically, evidently because it meant that work on improving the stamps would return to their own area. For some time now, they had entrusted *Pecher,* a very skilled empirical worker but already advanced in age, with this kind of experimental work. Pecher tried to implement many of his seemingly practical ideas, but was unable to achieve any final and useful results due to his lack of thorough theoretical knowledge of chemistry. Since Professor *Teclu* had the prerequisite of theoretical knowledge and had made a valuable contribution to the production of the new state notes by specifying a printing ink that made photochemical and photomechanical reproduction more difficult, it would have been in the state's interest to accept his offer. In October 1885, the Ministry of Finance approved the contractual commitment of the aforementioned person, initially for one year, for a fee of 1200 fl, subject to an extension of the employment. A room in the old university building was prepared for *Teclu* as a photographic laboratory and an assistant experienced in this work was assigned to him. He began his work on November 1, 1885. *Teclu's* aggregation for the purpose of improving the stamps ended, as should be mentioned here in anticipation, in 1886, after which he was permanently appointed chemist of the Court and State Printing Office, thus beginning this newly created, still permanent position. The official task of the new body was to serve the institute as a technical advisor with regard to the quality of all materials to be procured and used (paper, printing inks, metals, oils, etc.). The first report on the results of *Teclu's* experiments is a report he submitted on March 15, 1886. From this it can be seen that *Teclu,* whose task was to protect the stamps against reuse, also worked on protecting them against counterfeiting, evidently because his previous work had led him to consider these issues. As a result, he presented test stamps that were approximately the same width as the guilder stamps issued in 1875 and 1877, but somewhat smaller in height. They were printed on very white paper, which was chosen to be quite thick so that even when the usual

Adhesive (glue) to significantly reduce fragility. Letterpress printing was used and proposed to reduce costs. The print initially consisted of a light grey-brown design, in the middle of which an upright rectangular space approximately the size of a postage stamp appeared. The "designed print" formed a drawing which consisted of white intersecting ellipses within a narrow frame. These lines dissolved the colour print into a multitude of minimal triangular and square elements. The central space was taken up by a strong blue colour print consisting of a circular medallion with the emperor's head in relief engraving, a guilloche frame and decorations in the four corners of the square. Below this is a stripe bearing the white legend 3 kr and a white grid. Above the grey-brown design, the year 1886 appeared to the right and left of the blue image, then in the upper part of the stamp the word "Day:" and in the lower part the word "Month:" printed in the same blue colour. The edges were perforated. There was no indication of the chemical composition of the two colours. However, these colours are strikingly similar to two colours used in the printing of the 1 fl. state notes of the second issue. Since *Teclu* came from the production of state notes and had specified and introduced a printing colour there, the identity of the colours is probable. In his accompanying commentary, *Teclu* called the design print the writing surface and the blue print the image surface.

The writing surface was intended to protect the stamps against reuse, as they were printed with a dye that exhibited chemical behavior similar to that of the usual *black* writing inks. Writing made with these inks on the writing surface could not be removed chemically without altering or destroying the print. To test this color, *Teclu* had subjected 57 different types of commercially available writing inks, including those from English, French, German, Austrian and Hungarian sources, to detailed tests and found that all commercially available *black* inks exhibited the behavior described. The colored writing inks, on the other hand, reacted in a different way. In *Teclu's* opinion, their use should be prohibited for this reason, because of the latter's lack of lightfastness, and because most of them can be removed with water.

The fineness of the drawing protects against the mechanical removal of lettering by erasing. *Teclu* suggested that the day of issue should be written on the upper part of the stamp and the month on the lower part, both in words, and that this should correspond to the rest of the date of the document. Such an overwriting, which would be obligatory in all cases, would make obliteration superfluous. It was evidently this combination of ideas that led him (in contrast to *Pecher,* who believed that printing ink and obliteration ink had the same chemical behaviour) to the idea of using the same method of printing and obliteration.

had sought) to establish such a correlation between ink and printing ink. This was in itself a sound idea, since the "cleaning up" of overwritten stamps is considered on a much larger scale and therefore represents a significantly greater threat to the gradient than the application of obliterations, because the documents with obliterated stamps regularly remain in official hands. It was these works *by Teclus* to which the above-mentioned reference to *Mieling's* obliteration ink was evidently related.

Regarding his own chosen goal of protecting against imitations, *Teclu* pointed out that the background color protects against lithographic transfer printing. Reproducing the entire stamp image by tracing it freehand is not only made difficult by the fineness of the graphic execution, but especially by the method chosen, namely that the actual drawing appears white, i.e. in the color of the paper, which is why the forger has to leave out the areas representing the drawing, which is incomparably more difficult. Finally, the most dangerous method of imitation, namely that using photography, is prevented by the selection of the composition of the dyes, which only allow unfavorable photographic images. Teclu demonstrated this *at* the same time by presenting photographic images, one of which was supposed to have been produced using the "orthochemical" process. Finally, he mentioned that the constitution of the printing ink also protects against attempts to chemically alter these colors in order to improve the photographic quality. On May 10, 1886, the Ministry of Finance declared that the project was not suitable for acceptance because it was not limited to the previously envisaged change in the technical method of producing stamps, but also required a change in the existing and established legal provisions on the use of stamps. Providing the parties with a different type of overwriting, allowing only black ink for this purpose, charging the offices with overwriting instead of obliteration, and changing the

stamps annually - all of this seemed inopportune under the current circumstances. The Ministry declared that the attempts to protect against photographic imitations were "not so urgently required at present" because no cases had been reported so far where such an imitation had actually been attempted.

Teclu resumed his experiments and presented a new relation on 27 November 1886, including four different test stamps. These stamps are similar to the first test stamps in that they are also printed on white paper and a blue colour was chosen for the centre piece. The colour of the rest of the print, however, is now distinctly brown. *Teclu* mentions leather glue mixed with glycerine as the adhesive used and

is characterized by high adhesive properties and special elasticity.

The first trial stamp has the same external appearance as the stamps presented in March 1886, except that it is slightly higher. The upper three quarters consist of a blue print in relief engraving. In it is the legend KK Austrian stamp stamp, cut out in white, then a beardless male head in relief engraving and below that the indication 5 fl, again cut out in white. The lower quarter is printed in brown and contains the year 1887 over a background, the color of which is created by a tangle of very fine, intersecting

The only thing *Teclu* mentions about this stamp is that the color of this writing field changes when attempts are made to etch away the ink.

The second test stamp has a very exaggerated shape (2ÿ times as high as it is wide). The blue center piece (in relief engraving) contains the same male head in vertical hatching (but shown illuminated from behind); above it is the legend KK Austrian stamp and below the value of two guilders, both in blue. The brown print surrounding the blue center piece, broken up by white intertwined circular lines, shows a wider writing field on the upper and lower parts and on each part the year 1887 (upside down). According to *Teclus'* instructions, this stamp should be folded in the middle and stuck on both sides of the sheet of paper of the document so that its two halves cover each other. By this he evidently meant that the folded stamp should be placed like a rider on the top or one side edge of a sheet of paper and in this situation stuck on both sides.

Teclu wanted to prevent the stamp from being "dry rubbed off". This expression should not be taken quite literally. The rubbing of the paper on which the stamp is stuck in order to free it from the backing paper without damaging it or dissolving the adhesive will usually require the aid of moderate moistening. *Teclu* wanted to protect against this rubbing off of the backing by sticking the second half of the stamp to the critical spot on the back of the document, making this spot inaccessible. To prevent the stamp from being removed by means of more extensive moistening, *Teclu* provided a chemical composition of the brown dye, which caused it to turn red when moistened in this way.

With the third test stamp, *Teclu* pursued the idea of the second attempt even further. He could not hide the fact that the enclosing stamp would entail the annoying and unnecessary obligation to move the writing close to the edge of the paper chosen for the stamp. He therefore made a perforation in the middle of a long stamp, by means of which the stamp could be divided into two equal halves.

One half of the stamp should now be able to be attached by the party to any place on the first page of the sheet, just like the previous stamps. The second half, however, should be stuck on the back of the document paper so that it is positioned exactly behind the first part of the stamp. To this end , *Teclu* suggested that after sticking the first half of the stamp on, its contours should be traced into the paper with a fingernail, which would make a kind of frame for sticking it on clearly visible on the back. The second half of the stamp, which might have to be overwritten with several lines of text, should have such a graphic design that this overwriting could not make it unrecognizable. The upper and lower halves of the stamp had identical, but oppositely repeated stamp images because their upper parts touched each other. Each of these images consists of a larger blue field across the entire width of the stamp and a brown stripe underneath with the year 1887 in darker brown. This stripe is crossed by delicate white curved lines crossing each other like a network of cracks. The blue field is filled with vertical parallel hatching. The centre is occupied by a relief-engraved, front-lit beardless head; above this is the legend KK Austrian stamp mark and below this is the value 5 fl., both cut out in white.

Finally, the fourth test stamp, which was presented in two versions, one of which contained the design and legends in brown on a light background, the other in light on a brown background, consisted of a small blue central field with the same head as the second test stamp, a brown legend printed around the central field and a text field attached below with a brown ornament. The brown frame filled with legends around the blue central piece contained the years 1887, 1888, 1889 and 1890 pre-printed in the four corners, each of these annates in a square field, the first two years on the left and right in the two upper corners of the stamp, the other two in the two corners below the blue head image.

Brown stripes ran between every two years. The strip at the top of the stamp contained the legend: KK stamp stamp, the lower one the value designation: Gulden 5 Gulden. The left-hand strip was divided into twelve parts from top to bottom, and the names of the months January to December were printed in these. In the twelve corresponding divisions of the right-hand strip, the numbers one to ten, then twenty and thirty are pre-printed in words. *Teclu* then suggested the introduction of a new regulation that after the stamp had been overwritten (in the designated writing field), the issuer had to cross out the year, the name of the month and the day of the month in ink in accordance with the date of the document to be stamped. For the dates 11 to 19, 21 to 29 and 31, two places on the right-hand strip would have to be crossed out.

This cancellation would have made the mark unsuitable for transfer to a document of a different date. The four dates would have required a change of issue every four years.

Teclu also emphasized that the dyes were the same as those used for the first test stamps. Their behavior against chemical agents and against reproductions by photographic means had been subjected to further thorough testing; the sensitivity of the brown color had been increased.

There is no doubt that *Teclu's* proposals, insofar as they did not require a change to the existing regulations, offered no advantages over the existing situation with regard to the non-transferability of the stamps. The other proposals, however, contained nothing objectively new. The statements made by the tax authorities in response to the request made at the same time as the introduction of the stamps in 1854 to report on the experiences gained within a year had already suggested inserting the date in the upper part of the stamps, which was to be extended; the same was true of *Franz Hofmann's* project of "folding" the stamps in the middle and sticking them over the edge of the paper on both sides. The idea of pre-printing the date on the stamps had also been put forward several times, as mentioned above on page 422 *(Johann Pachhammer* 1861, *Karl Schipper* 1868). Only this proposed cutting out parts of the stamp, while Teclu merely suggested crossing it out, which was less radical but also less effective. Although *Teclu* could not have known about these old projects, the Ministry of Finance could not help but point out in its decision of December 22, 1886 that the same proposals had already been made by other parties. The Ministry of Finance also pointed out that the new proposals did not comply with existing laws and decided not to continue these attempts. *Teclu* was then appointed as the institute's chemist, as mentioned above.

With regard to relief engraving, which first appeared in Austrian stamping with *Teclus* test stamps, it should be noted that this is a type of machine-made plate engraving that is similar to pantographing. The scanning lever arm is moved in parallel lines over the surface of a relief. The cutting lever arm then translates the high and low of the relief into right and left and expresses the plasticity of the object through the greater or lesser lateral deviations of the engraved lines from each other. Inspecting a relief engraving print makes the matter clearer than can be done with words.

As will be mentioned in the appendix, during 1886 *Teclu* was also able to give an expert opinion on a project submitted by a third party. This request came from *Karl Barth* in Vienna. He presented

in February 1886, test stamps with an exposition. The core of the matter, as far as can be deduced from the available hints, seems to have been that the stamp cancellation was to take place by means of "perforating and piercing" the stamps, including the documents. *Teclu* was able to prepare one of the perforated and pierced stamps presented for reuse "by dry grinding" (presumably by sanding off the backing paper). He also added that the public could not be expected to buy the stamp required to cut or perforate the stamps. The project was therefore abandoned.

XLVII. CHAPTER

THE EMISSION OF 1888

1.

In Chapter XLV it was already mentioned that the Court and State Printing Office, after three stamp issues with the stamp images of *Herdtle* and *Peßler* had appeared, had in March 1883 considered the procurement of new designs for the issue, which according to the program would have been valid during the years 1887 and 1888; that the Ministry of Finance, however, announced in May 1884 that it would also like to leave it at a mere change of colors (without changing the designs) for this issue. On February 13, 1886, when it was already high time to start preparing the stocks for the new issue, the Ministry asked the printing office whether the previous experiments (by which they meant the experiments *of Pecher* and *Teclus)* had progressed so far that their results could be used in the next issue. *Nejedly* followed this inquiry with a formal technical digression. He referred to the complaints about the great fragility of the stamps and called on the institute to include in the experiments to be carried out in this regard "a substance whose many excellent properties have already secured it a wide variety of uses. It is algin, which was recently precipitated by the English chemist *Stanford* from seaweed by boiling it with a solution of soda carbonate and adding sulphuric acid to the filtered solution . It is similar to albumin, contains all the nitrogen and all the nutrients of the sea plants, of the former almost as much as Dutch cheese. What is particularly striking about its properties, however, is its stickiness, which is 14 times that of paste and

“37 times that of Arabic gum. It gives the fabrics treated with it greater density, softness and elasticity. The cellulose of the algae can be easily bleached and makes an excellent, strong and translucent paper. Algin mixed with the coal of seaweeds produces an excellent cement, especially for the pipes of steam engines. From the fact that algin has already been used in many kitchens to make jellies, candies, puddings, etc. and in Germany with great success against the deposits of scale in steam engines, it can be concluded that it is currently being produced in large quantities and has been brought onto the market.”

This chemical lecture, which appears rather strange in a decree concerning stamps, was communicated not only to the Court and State Printing Office, but also to the Reich Ministry of Finance, to the latter with reference to “the preparatory work which had progressed far in the State Note Studio for the production of non-transferable stamps”.

There was no practical consequence of this suggestion. The Court and State Printing Office reported that it would have *Teclu* conduct experiments with algin and report on the results. The State Note Studio, on the other hand, reported that it could not obtain algin because it had disappeared from the market. If it were possible to obtain this substance, the success of the experiments would be reported. With these evasive answers, the matter was definitely closed. There is no further mention of algin.

The request to the printing works on February 13, 1886, to report whether the tests carried out there could be used in the next issue, prompted the printing works to have test prints of all values prepared in different colors with the year 1887 printed in the underprint on March 25, 1886, and to submit these to the Ministry of Finance on March 29. At the same time, it was announced that *Teclu's* tests had not yet produced any results that could be used for the next issue. Such test work requires continuous and in-depth studies and must be continued for a long time before it produces a reliable result. However, since preparations for the next issue are already urgent, the retention of the existing stamp images was requested and the imprimatur for the test prints made in different colors was requested.

These test stamps represented a rehabilitation of *Pechen* 's ideas, which had meanwhile come back into the spotlight, as *Pecher's* logwood ink (mixed with letterpress ink) was to be used again for copperplate printing. The proposed underprint colors, which were to clearly distinguish the stamps not only from the last but also from earlier issues, were as follows: ½ kr, 4 kr, 12 kr and 50 kr blue; l kr, 5 kr, 15 kr and 60 kr red; 2 kr, 7 kr, 25 kr and 75 kr green; 3 kr, 10 kr, 36 kr and 90 kr yellow; calendar stamp green; l fl, 4 fl and 10 fl blue; 2 fl, 5 fl and 12 fl violet; 2½ fl, 6 fl and 15 fl red; 3 fl and 7 fl yellow;

finally 20 fl green. In another respect, too, a return to the previous situation was to take place, since it was again planned to impregnate the paper with prussiate of potassium hydroxide before printing to protect it against the use of acids (to remove obliteration or ink writing). With regard to the gluing, the printer mentioned, with a reference to the algin that could hardly be misunderstood, that since the use of the best quality Cologne glue with a five percent addition of glycerine had been used, the glue had lost its brittleness and the stamp sheets no longer rolled or broke, which is why complaints about the fragility of the stamps no longer occurred.

On April 17, the Ministry of Finance informed the printers of this report of March 29, 1886, that the issue of modified stamps would be discontinued as of January 1, 1887. Since the 1885 issue was to remain valid for more than two years, the expressly stated principle of biennial issues had now been broken. The reason for this was evidently the "attempts at improvement" *by Pecher* and *Teclus ,* as well as the fact that the work of the State Note Studio was also beginning to gain momentum. In contrast, a wait-and-see attitude seemed advisable. In the aforementioned decree of April 17, 1886, the Ministry, prompted by *Pecher's* complaints, ordered that in future the stamp paper should again be treated with ferrocyanide, in a way that was not detrimental to health and only to the extent that the colors of the paper were not changed. This impregnation, which of course meant the impregnation of the sheet immediately before the copperplate printing, was also to be applied immediately to the stamps issued in 1885. A distinction would therefore have to be made between impregnated and non-impregnated stamps in this issue.

II.

The Ministry of Finance then took up the subject of organizing a new issue again on January 5, 1887. The printing works were informed that, in the interest of the stamp rate, it seemed desirable to put new stamps into circulation at the beginning of 1888, and the institute was asked to submit proposals for appropriate changes. In the event that the original plates were no longer usable and new stamp images had to be engraved, particular consideration should be given to whether the new plates could also be used after the acceptance of future applications from the State Note Studio. The experimental work of the studio and the constant cooperation of all persons involved in the relevant examinations relieved the State Institute of the need to complete this task in writing. There is then another communication from the Ministry of Finance dated June 14, 1887, in which

the printing works were informed that, in the event that the printing results of the new stamps from the State Note Studio were not entirely satisfactory, a new issue of the existing stamps with a change in the "overprint" *(or rather* underprint) colors was planned for January 1, 1888. However, a decision was now extremely urgent if this latter date was really to be met. On July 16, 1887, 10 impressions of each of the stamp values were made with the underprint colors mentioned in the previous application of March 29, 1886 and the year 1888 in this underprint and these were presented to the Ministry on July 18, 1887.

At the same time, it was pointed out that the State Banknote Studio had not yet completed its experiments. Even after these had been completed, tests would still have to be carried out on a larger scale, particularly with regard to printing, sizing, perforation and other manipulations, before the production of new stamp images and printing material could be tackled. For these reasons, a date for the issue of such new stamps could not be given for the time being. Even for a mere change to the existing stamps, the envisaged deadline was too short, since the first print supply would take five months and the involvement of the wear and tear apparatus would then also require a considerable amount of time. Therefore, a postponement of the new issue to March 1, 1888 was requested. These requests were approved on July 25, 1887. On December 29, 1887, the printing works submitted the "technical description" to the ministry, attaching test prints with the year 1888 - this expression appears here for the first time in the records! - of the new stamps for the purpose of publication, which indicated that the stockpiling work had been completed. The now issued regulation of the Ministry of Finance of January 6, 1888, Z.43854 ex 1887, RG Bl. No.5, V. Bl No.1, made the new stamps valid and obsolete from March 1, 1888. The condominium with the 1885 issue lasted during the months of March and April. The months of May and June formed the exchange period for the older issue.

III.

In the same way as in the previous emission regulations, it was mentioned here that obliterated stamps on books and blanks would remain valid; that the newspaper stamps of 1 kr and 2 kr would not be affected by the change in emission; finally, that the year 1888 would be printed in the stamp mark on the postal address, but that the older stocks could be used up. The financial stamp of the four types of postal address (internal and international; with and without cash on delivery), which according to its annate is to be counted as an issue in 1888, retained the older leaf skeleton of the natural self-print and the smaller shape of the numbers.

With the issue in 1855, the form of the postal accompanying addresses was changed so that a coupon was added on the right-hand side to accommodate the stamps required for franking. Furthermore, based on the decisions of the Universal Postal Congress, a modified form for international accompanying addresses with and without cash on delivery was introduced with the Trade Ministerial Decree of 21 June 1892, Z.30290, from 1 July 1892, which now has the simple heading "Accompanying Address".

The issuing regulations also contained a final paragraph with the comment that there would be no change in the stamp mark of the promissory notes, or in the stamp marks printed on invoice blanks by the Vienna Central Stamp Office. The mention of the promissory notes seems strange. They had existed since 1862 and, because they had a very special stamp vignette, were not mentioned in any issuing regulations. It was only on the occasion of the introduction of the watermark in 1864 that they were treated together with the stamps in the files.

There is no foreseeable valid reason for their mention in the emissions regulations of 1888.

The second reference, concerning the invoice blank, refers to a new creation that has since arisen on the basis of the general stamp system: namely the stamp signature, which was reintroduced with the Finance Ministerial Decree of 9 December 1886, Z.39283, RG Bl. No.175, V. Bl. No.45, initially only to a limited extent (for invoice blanks and therefore only for the values of 1 kr and 5 kr, then only at the Vienna Central Stamp Office). Since these stamp symbols were completely different from the design of the stamps, the mention of them in the issuing regulations was also not justified. Strictly speaking, however, this also applies to the constant reference to the newspaper stamps; but in this case at least the stamp shape can be considered to be somewhat justifiable.

With regard to these newspaper stamps, another reprint is worth mentioning here. In July 1888, the Prague-based chairman of the German Philatelic Society, *Hans Kropf* (who later wrote the compendium on Austrian stamps mentioned above), approached the Ministry of Finance to request the release of newspaper stamps of all types that had already been issued against payment of the face value. He wanted: 2 kr CM green 150 pieces; 4 kr brown 230 pieces and red 300 pieces; 2 kr brown 30 pieces and red 270 pieces; finally 1 kr brown 30 pieces and black 270 pieces.

The State Printing Office indicated that it could issue original stamps for two values, namely 4 kr brown and 2 kr brown, since the Ministry had sent it a number of stamps of these two categories in October 1887, which were deposited with the Main Tax Office.

Leitmeritz had accidentally left behind. Furthermore, stamps of 2 kr CM green, 4 kr red, 2 kr red and 1 kr black were still available from the reprint made in 1873 for the Vienna orphanage. It was therefore only necessary to have the 1 kr brown stamp reprinted. The costs of this, including the production of a printing block with 100 units, would amount to 20 fl. This reprint was made with the authorization of the ministry and *Kropf* received 30 of these, along with the other stamps he requested. No piece of this reprint has yet appeared in the collections. Such a piece should have attracted particular attention because a color mix-up caused by *Kropf* had taken place during its production. In the list attached to his petition he had listed stamps of 1 kr. in black and brown, although there had never been *any brown* stamps of this value, since the 1 kr. stamps that had been in existence since 1859 were blue (and black in Lombardy). The management of the Court and State Printing Office had apparently commissioned the technical inspectorate to investigate, in agreement with the credit department, whether the newspaper stamp issues listed in the list had been printed at the time and produced in the specified colors. The printing office's officials did not, however, discover the error, because only black prints were available for the 1 kr. value. The documents from these negotiations therefore continue to speak of the printing of *brown* 1 kr. stamps, and there is no doubt that they were actually produced in this color.

Strangely enough, *Kropf* does not mention his intervention or its success in his compendium. Instead, he cites two documents (the numbers 2036 ex 1880 and 1779 ex 1885 from the Court and State Printing Office) that also referred to these stamps. The first case involved an intervention by the merchant *Adolf Hirt,* the second by the teacher at the Temesvár Cadet School, First Lieutenant *Franz Jerzabek,* regarding the provision of older newspaper stamps. In both cases it was stated that no printing blocks from the older issues were available and that new printing blocks would have to be cast in the event of a new print. If the cost of a printing block is given as 5 fl, this probably referred to 50 appoints; because 100 appointments were estimated at 11 fl in 1873 and at 20 fl in 1888 (including the printing of 100 sheets).

IV.

If the stamps of the issues since 1879 are arranged in the manner already mentioned, that the same drawings are always in a horizontal line and that four columns tapering towards the top are placed next to each other, it follows that for the issues of 1879 and 1881

in terms of the background colour, the first column is definitely red, the second green, the third blue and the fourth brown. In the 1883 issue, only the first and third columns are one colour (green and pink respectively). In the second and fourth columns, there is a jump in colour when the guilder values are reached and another jump at the highest value. In the 1885 issue, there are no longer any single-coloured columns. In the first three columns, the colour changes at the guilder values; in the fourth column, first at the second and then at the highest guilder value.

The 1888 issue now has one completely single-coloured column (the first) and one almost completely single-coloured (the fourth), where only the highest value is filled out. The change in colour occurs in the two middle columns for the guilder values. In connection with the consistent use of black colour for the copperplate printing, this gives the 1888 issue a reactionary character, so to speak.

In any case, as mentioned above, this also represented a certain rehabilitation *for Pecher,* which, however, he could not enjoy for long, as he died on December 12, 1888.

Of the *five* colors of natural printing used for the 1888 issue (blue, red, green, yellow, violet), the chemical constitution of the first four was identified in a negotiation in 1891. A designer named *Mendel Schlosser* aka *Glasberg* had drawn attention to the possibility of producing ink writing from stamps by immersing them in a solution of tartaric acid and soda. The Court and State Printing Office reported that *Pecher* had already carried out experiments with this method in 1885 or 1886. The ink could not be *completely* erased *without* damaging the stamp image; there was always enough left in the paper fibers to be clearly visible using ammonium sulphate. *Teclu* also carried out experiments which showed that alizarin ink could be easily removed completely, while anthracene and gallnut ink were more resistant and required more effort. *Teclu* concluded from his experiments that the re-used impregnation with prussiate of potassium hydroxide offered only very limited protection to the stamps. A better solution would be a combination of security paper and security printing, both of which would have to be designed in such a way that they react even more sensitively to the agents acting on the ink than the ink itself.

In this case it appears that the underprint inks were blue Paris blue, red pink, green chrome green and yellow chrome yellow.

V.

Regarding the adhesive used for the stamps of the 1888 issue, a fact must be mentioned that is probably known to all collectors, to their dismay. Although according to the documents on the manufacture of the adhesive

layer only Cologne glue of the highest quality should have been used, it often happens when stamps from this issue are removed that the glue layer does not dissolve even in hot water. It slowly absorbs more and more water and swells to a considerable thickness, but does not dissolve. Rubbing with the fingers does not remove the adhesive layer either. You have to use a knife for this and in doing so you can easily damage the stamp itself. This behavior only occurs in very isolated cases with stamps from other issues and could be explained in these cases by the fact that the parties applied a poor quality adhesive to stamps that did not stick well. However, the glue supplier in Mitte may have been less reliable for the 1888 issue.

WE.

More than with other issues, copies of the 1888 issue have appeared: both supposed and real, but strangely enough, all at a time when this issue was already out of force.

In July 1894, the Court and State Printing Office received a report from the Landstrasse Police District Commissariat that the security guard inspector *Wenzel Krotz* had found a sheet of 39 "unadjusted" stamps and a sheet of 55 "unadjusted" postage stamps on the sidewalk in front of the front door of house number 6 on Kleine Stadtgutgasse in Leopoldstadt. At the same time, the police authorities requested that the data necessary to initiate criminal proceedings be disclosed in the event of a criminal offense. The printing office informed the police that these prints were forgeries that had been produced using lithography. The inauthenticity could be recognized by the fact that different values were printed on one and the same sheet at the same time, whereas the State Printing Office only ever printed 100 identical pieces on one sheet. The paper was also much stronger than the genuine stamps and was white, whereas the State Printing Office used fibered paper, especially for the postage stamps. The counterfeits were to be described as successful and must have come from a well-equipped printing works. Everything was to be done to find the perpetrators. At the same time, the State Printing Office reported the incident to the Ministry of Finance and the Ministry of Commerce. The Ministry of Finance demanded a report on the further course of the matter. However, this did not happen. Years later, the relevant file from the printing works merely contained the laconic note that there had been no further reason for reporting. The Ministry of Finance learned from the Ministry of Commerce that the manufacturer of the stamps could not be identified. In the relevant report from the Ministry of Finance, it appears that the production of the counterfeits was a complete deception of the public.

was insufficient; in the stamps of 1, 2 and 3 kr the imperial eagle was missing in the upper corners, in the stamps of 1, 5, 12 and 25 kr the imperial eagle was missing in the top of the shield.

It is surprising that, despite the clear appearance of such important elements, the truth was not discovered. Not only were these stamps, as was correctly recognized, not suitable for deception, but the omission of essential parts of the drawing showed quite unambiguously that deception was not intended at all, but that the omission was actually intended to prevent such deception. The citation of these incompletenesses in the drawings, in conjunction with the fact that different stamp values were combined on one sheet, leaves no doubt as to the nature of these supposed forgeries. Every stamp collector knows that they were nothing other than *teaching stamps.* In commercial schools, it is customary to have students prepare documents that are often used in business life when teaching business style: postal orders, accompanying addresses, consignment notes, bills of exchange, receipts and the like. In order to familiarize the students with these subjects, specially produced printed materials are used, which are roughly replicas of the relevant blanks, postage and stamps. These teaching stamps are now traditionally produced in such a way that the most diverse values appear on one sheet.

Collectors are also particularly familiar with those instruction stamps which were intended to illustrate the stamps of the 1888 issue. They have come into the collectors' field of vision precisely because their similarity
with the real stamps was probably an exaggerated and too extensive one in view of their purpose. It seems that a skilled lithographer wanted to make the most of his artistry when tracing - if he did not perhaps use the transfer process - and considered the omission of individual parts of the image sufficient to prevent the appearance of any malicious intent. Strangely enough, the files do not even mention the most important difference from the real stamps: the teaching stamps are only printed in black and they completely lack the colored underprint representing leaf veins. Instead, the year 1888 is printed in open letters (only indicating the contours) in the writing field in the same place where the natural print of the stamps contains this year. In all probability, therefore, some commercial student must have lost the sheets found by the police from his school folder. It is equally likely that the publishers of these forms, known in the trade as "practice forms", somehow became aware of the above-mentioned discovery and were very worried about the possible consequences of the excessive similarity of the stamps. From then on, these forms only retained the general shape (size, perforation, annate) of the letter and

Stamps were added; however, the design no longer bears the slightest resemblance to the state stamps.

As is well known, there is another type of imitation in the field of postage stamps (for "postal games"), the Lilliput stamps, which look almost identical to the real stamps and postal stationery, but are very small, so that any confusion is impossible. In the field of stamps, nothing of the kind has yet come onto the market. Games and legal life - the latter of which are served by postage stamps - are obviously not easy to combine: legal life is far too serious for that.

VII.

The fact, repeatedly emphasized with satisfaction by the fee administration, but especially by the Court and State Printing Office, that in all the decades of the existence of the stamps there have been almost no counterfeits - and in fact, apart from several partial falsifications of genuine stamps, only one real forgery has become known *(Krischay* in Graz, issued in 1875) - has recently been subsequently disavowed.

In order to clarify the reason for this remarkable occurrence, we must go into a little more detail. It arose in the situation created by the so-called lottery ban law of March 28, 1889, RG Bl No. 32. Certain bonds from foreign states, which circulated in Austria in very large quantities, had taken on the nature of lotteries due to the low nominal value of the individual appoints and the premiums (formed from the interest) which the holders of individual drawn items were to receive as winnings, to such an extent that this appeared to be a serious infringement of the state's sovereign right with regard to games of chance. This led to the Lottery Blocking Act of March 28, 1889, RG Bl No. 32, reserving the issue of bonds with premiums exclusively to state legislation and, with regard to such foreign lots, the order was made that only those items that had already been put into circulation in the country before March 1, 1889 were to remain commercially viable, whereas all other lots of this type were to be excluded from legal circulation, otherwise they would be confiscated and punished. To indicate their commercial viability, lots in Austria on the cut-off date were to be given an official designation. For foreign lots, a fee according to scale III (½ percent with a 25 percent surcharge) was to be paid. The corresponding stamps were attached to the lots and obliterated with an official seal. Hungarian lots received this seal free of charge, without the use of stamps. All lots had to be submitted with consignments for this stamping.

Among the foreign securities that were stamped in this way in 1889, the Ottoman premium bonds (Turkish bonds) played a prominent role. Of the total issue of 1,980,000 bonds at 400 francs, a quarter (488,184 bonds) was stamped at that time.

Since they were evidently the subject of lively domestic traffic, the loss of commercial viability in Austria meant a not inconsiderable devaluation of the remainder of the loan, consisting of unstamped pieces.

Speculative minds now sought to remedy this situation. In 1895 it was established that mainly Krakow merchants, who had purchased unstamped Turkish tickets from Paris, then provided them with (partly used, partly unused) stamps from the 1888 issue - which had been in force at the time the ticket ban law was implemented - obliterated the stamps with a forged official seal and then put these tickets into circulation. They had purchased the stamps from Viennese stamp dealers.

These lots were found to have forged obliterations from the Kraków Main Tax Office, the Brno Main Customs Office and the Vienna Central Stamp Office. These incidents, which also led to the ban on trading in stamps from older issues mentioned above (page 195), led to lively concern in stock exchange circles and to a disruption of trade in Turkish lots, as suspicion arose in every case as to whether the items delivered did not bear forged seal impressions. At the suggestion of the daily press and a proposal from the Vienna Stock Exchange Chamber, an official list of the numbers of the cancelled Turkish lots was compiled from the cancellation consignments submitted in 1889, printed and put into circulation so that all interested parties would have a reliable means of checking whether their lots had really been cancelled at the time. However, since the consignments proved not to be completely reliable and there was a possibility that some genuinely stamped Turkish tickets were not included in the printed list, a kind of edict procedure was initiated by a generally announced decree of the Ministry of Finance. Anyone who owned stamped Turkish tickets that did not appear in the new number list had to submit them for official verification in the first four months of 1896. The official list was then supplemented on this basis. The Vienna Stock Exchange Chamber was also given the freedom to add its own note to the tickets listed in the supplemented list.

These measures were sufficient for many years to prevent further intrusions of Turks. But as the circles involved became more careless, new and this time even more alarming manipulations occurred. In July 1913, news appeared in the daily papers that a considerable number of Turks had been sold in Vienna and Krakow, bearing *false stamps* from the 1888 issue, over which counterfeit obliteration stamps were also printed.

These were stamps of denominations of 1 fl, 25 kr and 12 kr, which had been counterfeited with the aid of photography in a rather crude and - once you noticed - easily recognizable manner. Arrests were made in Vienna, Warsaw and Oderberg, as a whole consortium was involved in this business. As in 1895, the financial authorities hastened to publish the information in order to alert the public and warn them to be cautious.

This incident raises a whole series of interesting questions. The counterfeiting involved two types of "official designations": stamps and official seals. Since the lots were among those that were excluded, there was no duty to pay them because they were not allowed to exist. This meant that it was not a case of reducing a duty claim by using fake stamps, but of feigning a claim that did not exist and creating the appearance of having satisfied it. Such fraud could have been committed even during the existence of the 1888 issue with genuine stamps and counterfeit (or fraudulently applied genuine) official seals. Even afterwards, someone could still have used spare, already invalidated unused stamps from this issue. When, as happened in 1895, used stamps or, as happened in 1913, counterfeits were used, these were additional means of deception in addition to the main one - the seal impression. However, this always involved fraud against the purchasers of the tickets and a violation of the ticket ban, but in no way a reduced tax claim.

The facts of the case here are somewhat different from the case of "collectors' forgeries" discussed above (page 92). There it was argued that after thirty years had passed since a stamp issue was cancelled, the state treasury certainly no longer had any interest in criminal protection against counterfeits. The question remained open whether the counterfeiting of older stamps should only be punished as fraud against collectors or at the same time as counterfeiting. For stamp issues that were cancelled less than thirty years ago, a concurrent punishment could therefore be considered possible, unless one wanted to accept the view that criminal protection against counterfeits only applies to the current issue. The cases in question here also involve fraud against private individuals who are not stamp collectors but rather purchasers of securities. The thirty-year period since the change of issue has not yet expired: therefore, according to the above-mentioned view, a punishment for counterfeiting of stamps could be considered permissible.

The most important difference, however, would be that the possibility of collectors' forgeries increases over time, as the number of old issues increases.

is becoming ever more extensive, whereas the lottery ticket ban law is a norm whose objects of action are in a state of constant dismantling, so that after some time, when the foreign lottery tickets banned in 1885 cease to exist, offences of the type mentioned (and thus these cases of the occurrence of forgeries of the stamps from the 1888 issue) will no longer be possible.

XLVIII. CHAPTER

THE EXPERIMENTAL BRANDS OF STATE NOTE ATELIER

The first actions of the State Note Atelier regarding the obliterations mentioned above could be described as a mere skirmish that preceded the actual battle and had only the purpose of gaining time.

The head of the State Music Studio was the director of the School of Applied Arts of the Austrian Museum of Art and Industry, *Josef C. von Storck,* the person who completed the building of the Court Opera, and was equally well known as an architect, as well as a flower painter and "designer". He was responsible for the artistic tasks. Rumor had it that he could trace the most complicated guilloche patterns with his pen and ink so precisely that no one could distinguish the two. Dr. *Ernst Ludwig ,* professor of chemistry at the medical faculty of the University of Vienna, was assigned to him as a consultant for scientific questions. Professor *Teclu* initially served as the employed chemist , but after his aforementioned retirement, Dr. *Wilhelm Suida* took over these functions in July 1885.

Storck had to make the drawings of the stamps in collaboration with the security technician *Johannes Broer,* whose appointment to the State Printing Office *Beck* was unable to get through at the time. The latter then took care of the original engravings. The reproduction photographer *A. Klein* also worked on this, as the method of reducing large hand drawings to the required final format for the engraver by photographic means had long been observed.

Another person should be mentioned here who, although he was not a member of the studio, had close relations with it as a result of his activity as a supplier (of paper and printing inks) and was subsequently automatically called upon to help solve the studio's new task regarding the stamps.

This was *Eduard Musil,* one of the most striking figures in the Austrian industrial world during the last decades of the 19th century. From very small

Having started out in the paper industry - the *Musil* notebooks he introduced are probably still widely remembered - he rose to a prominent position in the paper industry mainly due to his connection with the state administration as a paper supplier, acquired rich properties and a large fortune, was decorated several times and in 1901 was ennobled as *Edler von Mollenbruck.* At the time in question he was the central director of the Neusiedler Papierfabriksaktiengesellschaft, as he was already mentioned above (Chapter XLIII under III); from 1 May 1887 he became the independent owner of the Neubruck paper factory.

Having become familiar with the requirements of stamp technology through the supply of paper for state notes, he made the production of the security papers required for this his speciality, which also found favour abroad. The chance meeting of such a paper specialist, who helped to overcome one of the main obstacles in the new experiments that had caused the State Printing Office's earlier attempts to fail - namely the procurement of suitable paper - through his expertise in this field (which the other participants lacked), with a chemist with theoretical and practical experience such as Dr. *Suida ,* who now had the main part of the task with regard to the type of printing to be chosen on the paper for the stamps, and finally the wealth of experience and graphic skills of the trained staff of the Court and State Printing Office - these three circumstances were primarily what led to a successful result and ensured that the process of intellectual struggle with the problem of transfer stamps, which had been ongoing since the 1960s, did not come to a halt again. But there was no lack of difficulties of all kinds until the definitive solution was found. *Two* types of experimental stamps were not only conceived but also produced at the State Note Studio. Then the Court and State Printing Office was called in to carry out larger-scale experiments in conjunction with the State Note Studio. Of course, many years went by with these experiments. But in the end, complete success was not lacking.

A. THE FIRST ATTEMPT (NOVEMBER 1885 AND APRIL 1886)

A few months after *Suida's* entry, the State Note Studio was already in a position to submit a report on the experiments carried out to the Reich Ministry of Finance on 24 November 1885 and at the same time to present test stamps.
The report mentioned that an adhesive had been found which made the stamps completely indetachable. However, the effectiveness of this adhesive depended on a very specific quality of the document paper to which the stamps were to be stuck. However, since it was not feasible to force the parties to use

of this paper, the idea had to be abandoned. The further tests were based in principle on those carried out at the time by the Court and State Printing Office, i.e. they aimed to use the transfer process. The stamps of the State Printing Office did not meet the requirements because they were brittle and did not resist removal by diluted acids, diluted alcohol and alkaline liquids. The newly produced test stamps do not roll at room temperature, are not brittle and, once dried after being stuck on, cannot be removed by liquids that a layman or even a person with some chemical knowledge would use (cold or hot water, steam, alcohol, alkaline or acidic liquids) without suffering radical and immediately noticeable changes and thus becoming unusable. Liquids of the nature of carbon disulfide and benzene do not cause removal. Lettering written over the stamps cannot be removed without damage. The State Note Studio expressly emphasized that the design of the experimental stamps did not mean anything in terms of graphics, since in the absence of suitable stamp printing plates, fragments of plates that were available at the time would have had to be used.

In a later report (dated February 22, 1887), the State Note Studio repeatedly refers to April 13, 1886 as the day on which the previous test stamps were presented. It therefore appears that after the first stamps, a second, slightly modified type was presented to the Reich Ministry of Finance, and that the Ministry then arranged for further processing of both stamps. This would agree that two types of stamps can actually be distinguished among these stamps (after small differences in their printing).

The stamps were printed on a very thin and supple yellowish paper that had been made very transparent by impregnation. The entire print was on the underside and a layer of glue was applied on top of that. It is not clear whether there was also an "insulating layer" (made of glue) under the print. The rather primitive design consisted of an upper square part, under which a rectangular writing field surrounded by four border lines was placed separately. The square part was printed in blue. It had a circular central cutout and round medallions with the number 5 in the four corners. In the central circle a well-executed emperor's head (presumably from the state banknote production) was printed in brown-violet. In the middle of the writing field was the legend 5 Gulden, also printed in brown-violet. The border lines of the writing field were light red on some of these stamps;

in another type they were the same blue as the square part. In the latter type of stamps the whole writing field was overprinted with a narrow light red dot pattern. These dotted stamps could perhaps be considered to be those of the second original (dated April 13, 1886). Both types of stamps therefore required three printing manipulations. Everything was done in letterpress.

The Reich Ministry of Finance communicated the report of the State Note Studio to the kk

The Ministry of Finance informed the Court and State Printing Office, which asked the Court and State Printing Office to examine the test stamps and issue an expert opinion. Professor *Teclu* and Factor *Pecher* were entrusted with this work. Both succeeded in removing the stamps stuck on without causing any damage and removing the lettering from them. The Ministry of Finance summarized the two completely negative reports (based verbatim) into six points and reported them to the Reich Ministry of Finance on June 2, 1886, without issuing its own opinion, as the result of the expert examination. These points were as follows:

I. Successful removal by rubbing the backing paper with wet fingers as well as diluted glycerine;

II. Removal of the ink writing by alternating treatment with hypochlorous acid soda and citric acid solution;

III. Damage to the red dotted print on the writing field when moving the wet stamp;

IV. unpleasant taste of the glue;

V. Paper that is too thin and inappropriately colored;

VI. complicated manufacturing process of the stamps.

The aforementioned mere communication of the negative opinion of the two experts from the Court and State Printing Office was made without the knowledge of the Finance Minister and appears to have had little effect on either the State Note Studio or the Reich Finance Minister. On July 1, 1886, a reply was received by the Finance Minister, in which it was emphasized that the issue of stamps was not the responsibility of the Reich Finance Ministry and that by calling in the State Note Studio, the Ministry had only complied with a request from the Finance Minister. The extremely negative opinion of the experts was nevertheless sent to the studio for comment. The work of the studio had complied with the Finance Ministry's own request to eliminate as far as possible the defects inherent in the printing office's test stamps. However, the State Note Studio had omitted to include a point-by-point comparison of its tests with those of the Court and State Printing Office. This was not done because the expert of the department *(Nejedly)* and the vice-director of the State Printing Office had personally convinced themselves of the quality of the test stamps and their reaction to various means. The Reich Finance Ministry also sent the response of the State Note Studio, which was written by Hofrat *Storck* and Professor *Ludwig .* It also suggested a collaboration between the experts.

between the State Printing Office and the State Note Studio to eliminate the remaining deficiencies in the new test stamps.

The vice-director of the State Printing Office, mentioned above, was the former head of the technical group of the Military Geographical Institute and Lieutenant Colonel of Artillery *Ottomar Volkmer,* who was appointed vice-director on May 29, 1885 with the title of government councilor. He became increasingly influential in the last period of *Beck's* long-term activity and became his successor on November 19, 1892.

The reply from the State Note Studio followed the line of thought in the negative report that had been sent to it. First, it was emphasized that it seemed most natural to build on the results of the State Printing Office's 20-year efforts and studies, especially since the Ministry of Finance was also in favor of maintaining the principle of these experiments and only wanted the remaining defects to be remedied. In detail, the reply stated the following:

I. There is no remedy against rubbing the backing paper from the back (with a wet finger) any more than against the same fraudulent process with a pumice stone or a delicate file. At most one could try to knock out a finely perforated star in the middle of the stamp.

The studio had interrupted long-continued and successful studies on an adhesive which would resist all liquids used for removal, when it was pointed out that such an adhesive would not at all disturb those who knew how to rub it off with a pumice stone or a file.

The studio did not consider glycerine as a solvent.
Recent tests have shown that when moistened from the back with this agent, the moistened backing paper splits to some extent and the stamp can be removed with a layer of backing paper adhering to it. But even for this to happen, the right degree of glycerine exposure must be observed, otherwise the stamp will be destroyed.

II. The etching away of the ink writing with hypochlorous acid of soda and diluted citric acid is not something that just anyone can do; it requires a certain level of skill. The test stamps are protected against the acids that are usually used. The mixture of acid and hypochlorous acid is certainly not known to many as a means for this purpose. But even this means brought about a noticeable change in color.

III. Regarding the blurring of the dot print made with red aniline ink when the stamp is heavily moistened or moved, the studio pointed out that such an aniline print on the back had also been applied by the state printing office as protection against removal with alcohol or glycerine. If a frame or a similar design were printed instead of dots, the displacement would be hardly noticeable. The same could also be prevented by a

by a suitable choice between the various commercially available types of aniline dyes and the agents used to rub the dyes.

IV. In response to *Pecher's* comment that the adhesive on the stamps tasted unpleasant and apparently contained calcium chloride or magnesium chloride, both of which were hygroscopic and caused stamp sheets to stick together to form a solid block, the studio stressed that an expert examining such difficult objects as these stamps could not rely on his tongue and palate, but had to work with exact chemical analyses. He would then have found that the test stamps did not contain any other adhesive than the stamps in circulation and that neither calcium chloride nor magnesium chloride had been used.

V. The paper used was thin, but it had to be thin; it was also strong, of excellent quality and would certainly stand the test of time. The paper used for the State Printing Office's test stamps was even thinner. The color tone corresponded to that of the State notes, where controllability and clarity of the print were particularly important.

VI. In response to the objection that the method of production was complicated, it was pointed out that three prints of the test stamps were in any case less complicated than the *four* prints of the stamps from the State Printing Office. The preparation of the paper, about which the experts could not judge because they were not familiar with it, was also easy to carry out and did not incur any special costs. Moreover, with the current state of technical resources, the question of whether something is more or less complicated can no longer be considered when it comes to producing a stamp that is to be effectively protected.

The Ministry of Finance informed the State Printing Office of the studio's reply, but without demanding a further reply, and instructed the management to support the studio in its work as vigorously as possible and to appoint Councillor *Volkmer* and Factor *Pecher* to this end . If printing tests on a larger scale were necessary, they were to be carried out with the utmost care.

In order to calm the sensitivities that had come to light and to ensure that the trial work continued smoothly, the Finance Ministry informed the Reich Finance Minister of the measures taken and added that it had been pleased to learn from the response from the State Note Studio that the objections raised by the experts against the new trial stamps were for the most part completely unfounded. Even though there may still be a number of minor defects in the new stamps that can be remedied through continued testing, significant progress has been made through the elasticity achieved and the difficulty of replacing them. It is hardly possible to make the stamps absolutely non-transferable: in this case,

A lot would be gained by making the replacement more difficult for the lay public. Scientifically trained experts would probably feel neither the calling nor the inclination to engage in the replacement of stamps for profit. Of the State Printing Office's organs designated to work with the State Note Studio on further experiments, Government Councilor *Volkmer* would have his extensive technical knowledge at his side, while Factor *Pecher* would have the mature experience of his own experimental work and his constant concern with the abuses that occur with stamps.

B. THE SECOND ATTEMPT (JANUARY 1887)

The State Note Studio appears to have rushed to produce new, improved test stamps. A report from the Court and State Printing Office dated February 19, 1887 states that *Volkmer* and *Pecher* intervened twice in January 1887 during tests with improved stamps in the State Note Studio and that further tests with these stamps were carried out on February 18, which were also attended by Ministerial Counselor *Chiari* and Ministerial Secretary *Nejedly* . The paper of these stamps was made elastic and supple by appropriate impregnation and the type of gluing and therefore resists breaking. The printing ink is sensitive to water as well as to alcohol, acids, bases and carbonates.

Now it would be a matter of carrying out a larger pressure test in order to gain an opinion on the nature of unhindered mass production.

With the report prepared by *Storck* and *Suida* on February 22, 1887, test stamps of this new (second) type, which had to have been produced in November, December or January, were presented to the Reich Minister of Finance and communicated by him to the Imperial and Royal Ministry of Finance.

According to the report from the State Banknote Studio, a new, strong, colorless and highly transparent paper was used for this purpose, through which the printed image on the underside was clearly visible. This transparency provided protection against the backing paper being rubbed off from behind, because the smallest residues of this would be visible as dark spots when viewed through the paper; however, it was extremely difficult to completely remove these residues without damaging the stamp. The paper was also soft and supple and did not bend. The inks used for printing were sensitive to the various chemical agents that come into play when stamps were removed (alcohol, acetic acid, hydrochloric acid, sulfuric acid, oxalic acid, soda, ammonia, potassium hydroxide, caustic soda, glycerine, steam, etc.) and were therefore subject to noticeable changes or destruction. Only *one* type of removal could not be prevented, namely that a counterfeiter could remove the stamp from the front.

The stamps are prepared in such a way that they can be removed easily and without alteration after use. There is hardly any remedy for this. However, this presupposes the rare case that the counterfeiter gets hold of the stamp he has stuck on himself in order to remove it.

To print these experimental stamps, the State Note Studio once again used a fragment of a state note printing plate that was available at the time, namely the central piece attached to the foot of the blue 1 fl state note of the second issue, which has a drawing like a closet or epitaph. This motif, evidently conceived by Hofrat *Storck ,* found its way into Austrian stamping through these experimental stamps and the further work of Stockt. The epitaph on these experimental stamps is enclosed in a rectangular frame consisting of a pearl bar with border lines on both sides. An upright ellipse is cut out in the middle, in which the number l can be seen; in an elongated square panel below - which takes up roughly the space of a drawer in a chest - the legend 1 gulden is attached.

This legend, the number l and the frame appear to have been on a different plate than the epitaph, because these three pieces could be printed in a second color. There are two - and if one takes into account an accident - even four types of these stamps: two main types and two secondary types. One main type has the epitaph printed in yellow, the frame, the legend and the central number in brown-violet; in the second main type, both prints are brown. The two secondary types came about because a brown-violet dot pattern appears over the bottom part of some stamps - evidently to protect the writing field against etching and etching - on the top of the stamp, while the two main prints are on the bottom in accordance with the transfer principle. The studio does not seem to have taken this dotted print into account when it claimed that the stamps only required two prints. The studio report gives no information about the pellucidity impregnation of the paper or about the gluing.

Nor is there any information about the composition of the printing inks specified by Dr. *Suida ,* as can be concluded from later hints . All three inks probably contained a reddish aniline component, as can be seen from the fact that they rub off red on the wax paper that is used as a protective sheet over the stamps in the collections - a phenomenon that only occurs for the first time and becomes more and more drastic in the later stages of the stamping process, sometimes even causing a calamity for the collections, as the ink bleeds through several pieces of cardboard. The reason for this is probably the acids contained in these tracing papers, which cause the inks to react. The State Note Studio finally suggested the use of security paper for printing stamps. This is compatible with the test stamps.

protective agents would be quite acceptable and would provide additional protection, since the removal of writing from such paper is not possible without changing the colour of the paper.

The report from the studio and its test stamps were simply sent to the court and state printing office for information, and on March 11, 1887, the Ministry of Finance issued instructions to now produce a larger print sample and to check the postulates of wear and tear, namely whether there would be any problems with packaging, shipping and storage, and whether the stamps would be used by less than delicate hands. The larger-scale tests had to be carried out at the state printing office because the state note studio only had a hand press, which was just enough for the small-scale tests that had been carried out up to that point. With this decree, Hofrat *Beck* commissioned the technical inspector *Georg Fritz* to make the further arrangements in agreement with *Volkmer .*

Neither *Pecher* nor *Teclu* were able to test these stamps and give their opinion on them. No tests were carried out at the State Printing Office with these second stamps from the State Note Studio.

carried out.

A peculiar wavy texture of the glue side of these stamps shows that Dr. *Suida* had already realized a *new idea* in these test stamps , which was then retained in the later stages. There were now a number of secondary factors, which had previously been lacking, which in this phase favored and made possible the success of the long-pursued goal. They consisted of better paper, better impregnation, better colors and better printing technology - all things which the progress that had taken place in all areas in the meantime offered of their own accord. But all of this still did not form the core of the innovation: it lay rather in the *new idea mentioned above. As* has already been emphasized elsewhere, in the first stages of the experiments based on the transfer principle, it was impossible to break away from the idea that the aim was to ensure that the print on the back of the paper remained as complete and intact as possible - as if the aim had been to produce successful transfers! At one point, the further idea was discussed that the detached stamp leaflet could be glued back to its previous position, after which the stamp would appear undamaged: but just as well, such an upper part of a second stamp, which did not bear a cancellation mark, could be combined with the lower part separated from the first stamp, thus creating an apparently unused (but glued-on)

However, this procedure, which is possible, remains unclear as to why this could cause damage to the slope. The pure

The upper part of the second stamp was almost impossible to obtain without destroying a good stamp; and the newly created hybrid stamp could only have been sold by way of exchange, which in turn had such prerequisites with regard to the quality of the sheet on which the hybrid was attached that it is not clear why the first stamp itself should not have been submitted for exchange.

As unclear as this reasoning was, it returned again, but this time it led to important practical results. Dr. *Suida* recognized that such reconstruction of stamps (by joining previously separated parts together) could be effectively prevented if the stamps were designed in such a way that the transfer was *destroyed* when removed , and in a slightly different way for each stamp. To this end, he arranged for the first layer of adhesive resting directly on the stamp paper (the so-called insulating layer) not to cover the entire stamp surface continuously, but to have strip-like interruptions. The transfer printed on top of it then only partially rested on the adhesive; the other part fell on the bare paper of the stamp. This print then remained firmly attached to the latter (the stamp sheet) when the stamp was removed.

Since the rest of the print remained as a transfer on the backing paper, the image was torn into two pieces. The stamp sheet could have been glued back on again, however. However, this obviously could not serve any sensible purpose, otherwise there would have been no need to try to remove it at all. However, using the upper part of a *second* stamp now seemed very difficult, because the distortion of the image would hardly ever occur in exactly the same way on two stamps.

Although, as mentioned, the production of hybrids, which the new arrangement of the first gluing was intended to prevent, was not something that posed any noticeable danger to the gradient, the new method of gluing and its consequences were in fact of great importance - only this was in a different area. In practice, strangely enough, even very extensive changes to a stamp are not noticed and are not objected to as long as they show a certain uniformity and symmetry.

Even the detached upper part of a decal stamp, which has retained nothing but the upper print and shows no trace of the underprint, has a better chance of remaining unnoticed and unobjectionable than an upper part which shows irregularly torn remains of the underprint. This irregularity is eye-catching and is sure to attract attention. Thus, the discontinuity of the insulating layer devised by *Suida* and the resulting tearing of the decal provide essential protection for the stamp gradient.

Apart from this *one* modification, *Suida* built on the creation of his

He continued to produce transfer stamps on the basis of principles which the Court and State Printing Office, and *Pecher* in particular , had devised long before. One thing cannot be seen from the files, however, namely whether the State Printing Office had informed him, in addition to the fact that a double layer of glue was being used, how the two adhesive layers should behave in relation to one another according to the experience gained in 1869 in order to reliably guarantee that the negative pressure remains on the backing paper in the event of detachment. This mutual behavior is an unconditional postulate of the transfer principle for stamps and can best be described as *the differential solubility* of the two adhesive layers. The adhesive used for the insulating layer must be *more easily* soluble than the external glue used to stick the stamp on. The effect of this difference is then apparent in the normal case of stamp removal by malversants, for which normal case, due to the interest of the customer, suitable precautions must be taken: namely, when the stamp is glued on and has already dried and is to be removed from the base using a wet method. For this purpose, the outer (adhesive) glue must be softened and dissolved. This requires such an extensive supply of liquid, given the lower solubility of this adhesive glue, that the liquid also penetrates to the insulating layer and this has already completely lost its adhesive power, even if the outer adhesive layer is still sticky and holding on to something.

If you try to remove the stamp sheet at this stage, the underprint will remain on the outer glue layer and the backing paper and the stamp paper will come off without this pressure. However, where the insulating layer had gaps, the stamp sheet will of course retain the corresponding fragments of the underprint in the same way as its upper print.

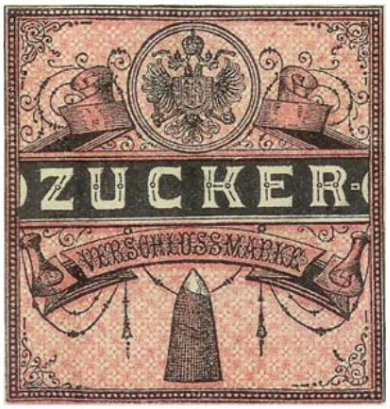
While it can be inferred with certainty from the files that the composition of the sensitive printing inks and the fractionation of the insulating layer were Dr. *Suida's* intellectual property , it must remain an open question whether the differential solubility of the two adhesive layers was one of the achievements of the Hob and State Printing Office that had been passed down to him or whether it had to be invented anew.

It should be noted here that in April 1887 the State Banknote Studio charged the Ministry of Finance 7 fl 52 kr for nine zinc etchings for the production of irremovable Austrian stamps. This probably refers to the printing blocks that the studio used in the first two experiments alongside the fragments of State Banknote printing plates in order to give the test prints a stamp-like appearance.

IL. CHAPTER

THE SUGAR CAP BRANDS

Even before the efforts to develop stamps, which were now entrusted to the State Note Studio, had progressed to a larger-scale trial, the Court and State Printing Office found an opportunity to actually introduce a stamp produced using the decalcomania process. These were the sealing stamps designed to indicate that sugar products had been taxed. According to Section 2b of the law of June 20, 1888, RGBl No. 97, V.Bl. No. 23, taxed products must be provided with such official stamps before being taken away from the production site or from the free warehouse, and must bear such stamps at all times within the customs line. Section 15 of the implementing regulation of July 9, 1888, Z.23912, RGBl. No. 111, V.Bl. No. 26, it said: “The official seal stamps are produced using the peel-off process, so that if you try to remove them from the packaging by moistening them, the drawing and writing on the back and which is translucent in the second color on the front of the stamp would peel off the stamp, stick to the packaging and thus destroy the overall image. The back of the official seal stamp is already coated with an adhesive. Nevertheless, to make it more durable, it should not just be coated with water when in use, but with a suitable adhesive. In those cases where the official seal stamp has to be stuck over the hemp cord, the latter should be coated with an appropriately thicker adhesive before the stamp is attached. It is also advisable to plane or scrape off the spot on boxes and barrels where the official seal stamp is to be attached beforehand.” This regulation, which was unique since the existence of the Imperial Law Gazette in terms of stamps, contained images of the Austrian and the Hungarian seal stamps issued at the same time (and also produced in the State Printing Office). In a later decree (dated 4 June 1890, Z.19948, RGBl No.108, V.Bl No.28) it was permitted to “use hot bone glue as an additional adhesive (apart from water) when sticking on the seal stamps”.



Zuckerverschlußmarke.

This requirement, together with the references to the smoothing of the surface to be glued and the gluing of strings on top, show that the use of the transfer process for these stamps was not entirely appropriate. It produces very delicate products, whereas the boxes, barrels, sacks and sugar loaves would have required a sturdy paper vignette. In fact, this manufacturing process was subsequently abandoned - and, remarkably, *without* revoking the passage in the normative provisions that mentioned the transfer process - and the stamps were simply printed on the top. A clue as to when this happened is provided by the announcement of the description of the newly introduced sugar seal stamps for Bosnia and Herzegovina by the Finance Ministry's decree of March 25, 1893, Z.12282, RG Bl No.47, V. Bl No.16, which was essentially similar to the Austrian and Hungarian stamps - except for a deviation in the arrangement of the text caused by linguistic reasons. Only copies of this stamp, which was also illustrated by an image accompanying the decree, produced using ordinary book printing are known. It therefore seems that the transfer process had already been abandoned by the beginning of 1893. The transfer stamps were printed on postal velour paper in two colors. Lithography was used first, and later etchings (lithographic hand engraving). The paper was first gummed and then black printing was carried out. This was followed by printing the red background on the top. Then, over the gum and black print, a full white print covering the entire image surface was applied so that the glued objects would not show through. The top side was then given a full varnish print, which made the paper transparent and allowed the black print to show through. Finally, the sizing was carried out.

This complicated manufacturing process resulted in a lot of waste. The varnish reduced the adhesive's ability to stick and this caused problems. It was therefore understandable that the difficult, expensive and actually unnecessary transfer process was soon quietly abandoned.

L. CHAPTER

THE LAST NEWSPAPER STAMPS

A. THE INCREASE IN NEWSPAPER STAMPS

In Chapter XXXVII, the second type change in the newspaper stamps of 1 kr (blue) and 2 kr (brown) was mentioned. The new types with small crowns and large shields remained of the presumed

The date of this change in type, which was originally set for 1878, remained unchanged for many years. It was not until 1890 that a change occurred. In January of that year, the Corporation of Viennese Book, Art and Music Dealers submitted a petition to the Ministry of Finance, in which the introduction of newspaper stamp seals of 2 kr, 3 kr, 4 kr and 5 kr was suggested in order to sign those foreign journals that were subject to stamping and which were published for Austria in a special issue (each comprising several issues).

These booklets had previously had to be provided with the appropriate number of signature impressions on the first page at a cost of 1 kr, which "defaced" the appearance of the booklets and caused complaints from customers.

The following was the case with these issues. The condition for the stamp requirement was according to the Imperial Decree of 23 November 1858, RG
Bl. No. 217, that the magazine would appear "once or several times a week". For the (mostly illustrated) journals, which occupied a middle position between the actual magazines (the daily press) and the works published in installments and were only loosely connected with contemporary history, so that it did not matter too much whether they reached their readers a little earlier or later, a way was found to avoid the oppressive newspaper stamp. The foreign journals, which were published as weeklies in their place of publication, were placed by the editors in two or even four issues each in an envelope printed especially for Austria, so that issues were sent out fortnightly or monthly. A *benigna interpretatio* of the Ministry of Finance (decrees of October 31, 1877, Z.24416, and of November 10, 1880, Z.33386) left such issues free of stamps, since the only thing that mattered was that these magazines could not be distributed within the country on a weekly basis. The first-mentioned decree required that the issues be stapled into the cover to ensure this condition; the second stated that gluing was essential. In response to this practice, the Administrative Court then declared in a ruling of February 22, 1881, No.1022 Budw., that from a legal point of view these issues grouped together in booklets were also subject to stamping, since what was important was publication and not mailing. Practice subsequently adopted this stricter view. Now, in some cases, all issues of the booklet were individually stamped on their first page or the cover of the booklet was provided with the required number of stamps (signature impressions or obliterated newspaper stamps).

Although there was no longer any advantage in combining the issues into booklets, the practice of publishing special issues for Austria strangely enough continued.

The cumulative stamp on the cover could go up to 25 if more weekly issues were stapled together. Through § 1

According to the patent for consumption stamps of September 6, 1850, RG Bl. No. 345, the obligation to stamp magazines (“political content... which contain political news and discussions”) was to be waived for magazines that were published more than six months ago. This was how topicality was judged according to the circumstances at the time! In half-yearly volumes of a weekly magazine (26 issues), the oldest issue was therefore left stamp-free due to the passage of time between its publication and the day of stamping, and only the 25 others at most were to be stamped. Since in such a case cumulative stamping (with stamps or stamp impressions) caused even greater problems than had been pointed out by the booksellers' committee - which had only considered the ordinary books containing a few issues - and since stamping number by number required a lot of time and effort, the Ministry of Finance itself, even before the intervention mentioned above was received, came up with the idea of remedying the situation. However, the most extreme (for weekly magazines)

The case of the accumulation of 25 stamps was considered. On 16 January 1896, the Court and State Printing Office received the order to produce 25 kr newspaper stamps, initially 100 sheets of 100 stamps each, and to deliver them to the Central Stamp Office. They were to be similar in design to the 1 kr and 2 kr stamps (with a small crown and a large coat of arms) and to differ only in the value and colour.

When the booksellers' request was received, the ministry was pleased to point out that the measures had already been taken. Although, after a more detailed discussion of the situation, it was difficult to ignore the fact that a 25 kr stamp was not what was needed, because magazines of such a size were rare and the issue of magazines was expected to cease, and because the booksellers had not asked for higher rates for newspaper stamps, but for higher-value signature marks, which were more convenient for them, *Nejedly,* who had already arranged for the printing of the 25 kr stamp, was not prepared to deviate from this. The argument against an increase in signature marks was that this would mean an increase in the number of expensive stamping machines or at least a significant complication of the stamping service. As an extreme concession, it was permitted that the newspaper stamp signet of 2 kr, which had been introduced for the Lemberg stamp office by the decree of 13 May 1887, RG Bl. No.61, V. Bl. No.14, should now also be used at the Central Stamp Office in Vienna.

The Court and State Printing Office seems to have had reservations about issuing a stamp of a higher value with the extremely simple design as that of the

previous newspaper stamps of 1 kr and 2 kr. Oral negotiations were therefore held with the Ministry of Finance and the Ministry approved that not only should the 25 kr stamp be issued in a different, more appropriate form, but that this opportunity should also be used to change the design of the newspaper stamps of 1 kr and 2 kr. The painter *Rudolf Bernt* now supplied the designs: one for the new value and a second for the two previous values. After producing the engravings for the letterpress, the printing works produced colour prints of the designs of 25 kr and 1 kr in light green, dark green, blue, brown, carmine and brown-red. Section Chief *Chiari* approved, on *Nejedly's* suggestion , the carmine red colour for the 25 kr, the stronger green colour for the 2 kr and the brown colour for the 1 kr. There are also test prints of the above-mentioned stamps in black, which were probably made earlier in order to obtain approval of the chosen designs. The later printing in full color was then only for the choice of color. On April 30, 1890, the printing house presented the technical description of the stamps, which had been approved by *Bernt ,* and asked for instructions on whether perforation should be used, which would increase the production costs by about 7 fl for 1000 sheets of 100 stamps. *Nejedly* suggested only using the 25 kr stamp.

The last newspaper stamps

perforated, "while the 1 kr and 2 kr stamps would have to be separated by the buyer using scissors as before". Since the parties were used to carrying out this operation and the perforation costs would have been considerable given the high consumption of these stamps, this decision seemed understandable. At the same time, the Ministry of Finance issued the regulation of 25 May 1890, Z.16089, RG Bl. No.92, V. Bl. No.24, "regarding the introduction of 25 kr newspaper stamps and the change of the 1 kr and 2 kr newspaper stamps".

The new stamps came into force on June 1, 1890. The older newspaper stamps were, however, kept in force until they were completely used up. In view of the unlimited condominium, this was a *cumulative* new issue and not a change of issue. The issue regulations also contained a description of the newly created 25 kr stamp and a second description concerning the 1 and 2 kr values, both of which (as before) had a common design.

These “technical descriptions” were:

“The above-mentioned stamps of 25 kr have a format of 28 mm high and 22 mm wide and are perforated on the edge. The stamp image itself has a height of 26 mm and a width of 20 mm and consists of a three-part cartouche, the middle part of which is an oval shield with the imperial eagle in full drawing on white

“Ground, which appears to be framed on both sides by fantasy figures with foliage running downwards. The upper part of the cartouche is formed by a field framed by rolled up and rolled in leather-like (!) ornaments, in which the value designation 'Kreuzer 25 Kreuzer' can be seen in Gothic script. The lower part is a shell-shaped field, which also contains the designation 'Kais. Koen. Zeitungs-Stempel' in Gothic script. The spaces around the design of the rectangularly framed stamp are filled with a dark white dotted background. The color of the stamp image is red.

"The newspaper stamps of 1 kr and 2 kr have a format of 25 mm high and 22 mm wide. The size of the stamp image is 23 mm high and 20 mm wide. The stamp image consists of two parts, namely the lower part, which serves as the base, is a slightly curved white panel on a dark white dotted background, which has the inscription, '1 Kreuzer' or '2 Kreuzer' in medieval antiqua script with common (small)

letters. In the middle of the upper part the kk eagle appears in full drawing. Around the eagle is a double (fine and bold)
A circular line is drawn, which together with a second, also double (fine and bold) concentric circular line forms a white field in which the inscription 'Kais.
Royal newspaper stamps are also printed in medieval antiqua script, but with capital letters (large letters). The entire stamp image is framed with a fine right-angled line, and the upper part is also framed with a second parallel line. The spandrels between the circular and the framing line are decorated with niello ornaments. The 1 kr newspaper stamps are printed in brown and those in green ink.

It must be noted in this description that the specification of the stamp sizes, i.e. the entire paper sheet including the white margins, should be taken *with a grain of salt .* Half the distance between each two stamp images on the plate (i.e. a whole distance) was probably added to the dimensions of the actual stamp images. In reality, however, the paper size of the individual stamp depended on the randomness of the perforation and, with regard to the cut stamps, even on the arbitrariness of the person using the scissors. Other emission regulations have therefore rightly restricted themselves to specifying the image dimensions.

The Ministry of Finance found it appropriate to draw the attention of the state financial authorities to this new issue. Apparently the purpose of the 25 kr stamp was to be made clear to them. The following was said about these stamps: “The... 25 kr stamps are for imported and in volumes

“They are intended for bound magazines that require a stamp, where half a year has not yet passed since the issue they contain was published, and they also have the purpose of not spoiling the volume in question with too many individual stamp impressions of 1 kr made using seals. Depending on the number of issues bound, the newly introduced stamps are to be used and obliterated with the greatest possible care; for example, if there are 26 issues in a volume, the existing newspaper seal can be used to obliterate the 25 kr stamp at the same time, whereby the lost stamp amount of 26 kr will be paid.”

It was evidently important *to Nejedly* to encourage the use of the 25 kr stamps as much as possible through this recommendation, as he may already have had reservations about the advisability of introducing such a high value.
In fact, it soon became apparent that sales of these brands were minimal.
In addition, the majority of the stamps sold were probably not used for their intended purpose, but were added to philatelists' collections, since this stamp value is considered an object of philately, just like other newspaper stamps.

The combination suggested in the above-mentioned ministerial decree, that the newspaper stamp seal should also be used to obliterate a 25 kr stamp, was probably never practical in view of the rarity of cases in which standing stamps were stuck onto magazine volumes. Another obstacle to this was that it was much simpler and easier for any stamp office to obliterate the stamp with the usual official seal than with the newspaper seal. The use of the latter, attached to a machine with a counter, involved disproportionate inconvenience. It was also not easy to get the magazine volume under the stamping machine. If such an obliterated 25 kr newspaper stamp were found, it would certainly be considered a collector's rarity.

With regard to the newspaper stamps issued in 1890, it should be noted that the 1 kr and 2 kr stamps were printed on paper intended for newspaper postage stamps, like the older type (since 1864), and therefore bear the newspaper stamp watermark. The 25 kr denomination, on the other hand, which, due to its shape and perforated edges, resembled the general stamps in appearance (while the 1 kr and 2 kr denominations had retained the previous size and shape), has the remarkable peculiarity that the paper intended for general stamps with the stamp stamp watermark (specifically with the watermark No. 4 that existed at the time) was used for it. It cannot be said whether these 25 kr stamps were actually printed in sheets of 100 and which of the four formats of general stamp paper was determined by this denomination.

B. THE ABOLITION OF THE NEWSPAPER AND CALENDAR STAMP

By the law of August 2, 1892, RG Bl. No.126, V. Bl. No.39, the gold standard was "established" based on the crown as the monetary unit (the crown currency). One kilogram of fine gold was to yield 3280 K and one kilogram of coin gold (900 parts gold and 100 parts copper) 2952 K. However, only 10 K pieces were produced as the smallest gold coin, while silver was used for the one-crown pieces. 200 one-crown pieces were to be minted from one kilogram of coin silver (835 parts silver and 165 parts copper).

For various reasons, the most important of which was the constitutional relationship with the other half of the empire, the new currency did not immediately replace the older Austrian currency, but only existed *alongside* it for the time being. The coins of the latter also remained in circulation for the time being, so that this was a cumulative currency change and not a currency switch. The relationship between the two currencies was very simple and facilitated coexistence, with 1 guilder being equal to 2 crowns and 1 kreuzer equal to 2 hellers. This situation meant that the stamped stamps could remain unchanged for years. Even when a new issue of general stamps became necessary (1893), and even when a new type of stamp was created in the form of securities sales tax stamps, the older Austrian currency was still used and the "established" new crown currency was left aside.

Only with the approach of the date for the renewal of the constitutional compromise with Hungary, through which the crown currency was to become the exclusive currency, did the resulting consequences come into sharper focus.
The first fruit of this was the new stamp issue in crown currency in 1898, which will be described in a further section. Then came the new settlement with Hungary, activated by the Imperial Decree of September 21, 1899, RG Bl. No. 176, V. Bl. No. 184. Part III of this decreed that the crown currency was to replace the previous Austrian currency as the legal national currency *and* that the entire state budget was to be managed in crown currency from January 1, 1900. This obligatory accounting in KW (as the official abbreviation is) meant that all stamp stamps had to be converted to the new currency by the aforementioned date.

The Ministry of Finance tackled this issue in September 1899 and negotiated it briefly with the Court and State Printing Office and with the Engraving Academy of the Mint. With regard to the newspaper stamps, it was planned to have the stamps of 1 kr and 2 kr printed in the same design as before, but with the denominations of two hellers and four hellers.

On the other hand, it was believed that a new edition of the 25 kr stamp should not be made, as it had very low sales and therefore large stocks were still available.
On 30 September 1899, the printing works received the order to produce (among other things) test impressions of these stamps with the denominations in KW. Since it had not been informed of the intention to exclude the 25 kr stamp from the redesign, the printing works produced test impressions of all three newspaper stamps in the previous design, but with the legends: "2 Heller", "4 Heller" and "Heller 50 Heller" and submitted them to the Ministry of Finance on 16 November 1899 (along with railway waybills, playing card seal stamps and calendar stamps, all of which had also undergone the redesign with regard to the value legends). The redesign of these stamps was approved - with the exception of the newspaper and calendar stamps - on 1 December 1899, and the State Printing Work was informed that a new edition of the newspaper stamps with the denomination in krone currency should be suspended for the time being. The reason for this exception was that the complete abolition of this excise stamp duty had already been in the pipeline. The House of Representatives had been protesting against the newspaper stamp for years. The obligation to pay a deposit and the stamp appeared to be the two obstacles that made it difficult for poor individuals and groups to set up newspapers and influence public opinion from their own particular point of view. The existing large newspaper companies saw the stamp as a protection against competition, but in view of the power of the slogans used to abolish the stamp, they did not dare to advocate the continued existence of the stamp from the point of view of their material interests. The government also felt compelled to give in to the agitation. In 1898 it submitted a motion for the complete abolition of both excise stamp duties, in such a way that they would have to cease on January 1, 1899. In the strange situation, since a tax was to be abolished which provided a secure and easily collected income and with which the largest taxpayers were quite satisfied, resistance arose which delayed the passing of the law. It was not passed until December 27, 1899, RG Bl.

No. 261, V. Bl. No. 254, and was effective from 1 January 1900. Thus, the newspaper stamps in crown currency were no longer issued.

The same applies to the calendar stamp. The agitation against the newspaper stamp always took aim at the calendar stamp in order to secure the support of rural districts, where calendars play an important role and are often the only reading material. Therefore, the above-mentioned draft law also affected this consumption stamp and the latter also ceased to exist at the end of 1899.

With regard to the calendar stamp, the State Printing Office was also commissioned on 30 September 1899 to produce proofs in crown currency.

On 16 November, it submitted impressions (in the previous colours) which had the denominations “12 h” and “Twelve Heller” in green copperplate printing and the year 1900 in violet natural printing. The denomination 12 h mentioned above corresponded, as should be added here, with regard to its second component to the Finance Ministerial Decree of 1 April 1893, Z.2112FM, V.

Sheet No. 17, through which the abbreviations K and h for Krone and Heller were officially established. The calendar stamps mentioned were never issued again.

At the end of 1899, the signature of the newspaper and calendar stamps also naturally ceased to exist. Thus, these two consumption stamps, which were created in the 18th century, came to an end at the end of the 19th century.

For the sake of accuracy, it is necessary to highlight one particular fact here concerning the legends of the consumption stamps. The newspaper stamps have kept the original legend: Imperial Royal Newspaper Stamp (modified only in terms of the spelling of the last word, and only since 1890) until the end. The same applies to the announcement stamp, which incidentally had the spelling “stamp” (and not “stamp”) from the very beginning. The calendar stamp, on the other hand, was brought closer to the design of the general stamps in terms of text during the preparations for the planned issue in 1869 and then effectively during the new issue in 1875, when it was decided to add borders with the legend Imperial Royal Austrian Stamp Stamp. The only thing left for the distinguishing designation was the legend 6 kr Calendar, which was repeated several times. The 1879 issue brought a further change in the text, which continued with the new stamp image until the calendar stamp disappeared. The value was now expressed once in numbers and once in letters (6 kr Six Kreuzer), but the stamp destination was included in the legend surrounding the middle stamp image in a circle. This legend read: “Imperial Royal Austrian Calendar Stamp”.

The latter expression therefore presented itself as a novelty.

LI. CHAPTER

FURTHER NEGOTIATIONS UNTIL COMPLETION OF THE FIRST LARGE PROBE

The great test, which is expected from all those involved in the work to improve the
The authorities involved in stamping have repeatedly spoken about this and what a
should enable a judgement as to whether the small-scale experiments carried out successfully

would also prove successful in the mass production necessary for the stamp system, did not come about as quickly as everyone had assumed.
It is strange how this matter was subject to one delay after another, and how new difficulties continually arose, and which then took years to solve.

After receiving the instructions from the Ministry of Finance on March 11, 1887, the Court and State Printing Office initially tackled the matter with all its energy.
As early as March 20, 1887, a joint commission meeting was held in the State Note Studio “to discuss the implementation of the irremovable stamps proposed by the State Note Studio,” in which *Storck, Ludwig, Suida, Volkmer, Fritz* and “as an expert” the imperial councilor *Eduard Musil* took part.

The main issue was the large sample. The work for this was distributed in such a way that the court and state printing office had to take care of the production of the printing plates and the execution of the printing, the sizing of the stamps and the testing of their usability, etc.; the state note studio took over the production of the amount of ink required for the sample; finally, *Musil* was to have the production of the paper and its impregnation and insulation carried out in his factory. Government Councillor *Volkmer* presented the commission with prints of several "printing models", of which one was chosen, which was to be made in two colors. It was determined that one of these colors should be "indifferent" (i.e. insensitive or fixed, as was previously said), but the other "sensitive" ("perishable" when the agents used in malversation are used). The sensitive color to be used was the brown 1:4, which is a combination of yellow and dark brown, at a price of 11 fl per kilogram. Since the chemical laboratory was too cramped to produce the 5 kilograms of the color composed by Dr. *Suida* needed for the large sample , this color was to be produced in Musil's factory, which was also equipped for such work. The middle part of the chosen drawing was to be printed with the usual color, but the "frame" with the sensitive color. From these hints, and from the fact that the production of the printing blocks, which was associated with considerable costs, was immediately started and that there was no further talk of producing other printing blocks for this purpose, it can be concluded that the drawing chosen at the commission meeting on March 20, 1887, is the same one that the test stamps, the so-called Mercury head stamps, which were later printed repeatedly and in large numbers, *have* . The drawing represented an upright rectangle in the usual manner for stamps, in which there was an epitaph-like image. The legend "Test stamp" was written at the top and the word "Vienna" at the bottom. The space between the epitaph and the stamp edge

is filled on all four sides by a background made up of small white circles that are a certain distance apart and are intersected by other white circles of the same size, which in turn are the same distance apart: this creates small, drop-shaped, brown spots that appear to come together to form four-armed crosses. Inside the epitaph there is a central circle containing a Mercury head turned to the right (heraldically), then tangential to the circle (horizontally and vertically) four stripes with the legend Gulden, and finally the number 10 (four times) in four round corner medallions. The background and the epitaph should be printed in brown, the head and the four legends 10 Gulden in the colored color.

Around 5,000 sheets of 100 stamps each were to be produced, and *Volkmer* suggested that the security paper that had been decided to be used for the planned new issue should be used for this purpose. Since *Musil* explained that he would not be able to complete the specified quantity of security paper before the end of May, it was agreed that in the meantime tests on a smaller scale on around 100 sheets should be carried out. This paper should be similar to the one that *Musil* had provided to the state note studio for the second test (with the fragment of the 1 fl state note plate) and of which he brought samples to the meeting, which were found to be very suitable. Musil should also prepare and insulate the paper, i.e. make it transparent and apply strips of the more easily soluble adhesive.

It should be noted here that from now on, the terms isolating and preparing are joined by the third term, security preparation (security preparation - as opposed to the pellucidity preparation that is of course required for the decal process), because the aim was to use a paper that would also offer protection from the slope through its impregnation. While the experiments of the court and state printing works had already produced fairly usable recipes for gluing and resining, which were not subject to any significant modifications from then on, the means of producing the security paper and the ingredients of the printing ink mentioned above were the secret of the inventors and only appear in the files much later and only incompletely. Incidentally, even if they could be seen precisely, starting with the Mercury head stamps, no further information could be given here for easily understandable reasons, because there is a straight line from these stamps to the stamps currently in use. Even if some of it is no longer relevant because it has subsequently been abandoned, it is advisable to limit the presentation to those details which the tax authorities have specifically announced for the information of the contributors or which anyone can easily see by carefully examining the stamps or which can be found through

simple detachment and etching tests can determine this for themselves. From now on, no further details can be given about the prices of the paper, because in this case a pricing policy that continues up to the present day is taken into account.

The purpose of security paper, like *Hausner's* impregnation, was to indicate the application of cancellation marks by discoloration. Modern chemical advances over the older method meant that this discoloration should not be as easy to remove as the Prussian blue produced from prussiate. Ferrocyanide lead and diphenylamine are known to produce better results in this case. Other recipes known in the literature are: impregnating the dry paper with a solution of manganese sulfate, nickel sulfate and prussiate; adding 5 percent iron phosphate, 2 percent manganese phosphate and 5 percent prussiate or ferrocyanide manganese with a little ferrocyanide lead to the paper mass. Experience had shown that the sensitivity to acids or chlorine caused by such a security impregnation was significantly reduced by resinifying the paper. In fact, it subsequently played almost no role at all in decal stamps. The removal of overwriting or obliteration is hardly an option in cases where the stamp is to remain on the paper on which it was stuck, because then the etching would have to extend to the entire more or less extensive document. The only thing that was ever considered dangerous was the "cleaning up" of stamps that had previously been removed. Since transfer stamps are protected against the latter by their principle, it was unnecessary to use impregnated paper for them. This was a useless increase in production costs. Here too, as with all new things, people exaggerated and went as far as possible in the application of protective measures, and then soon had to realize that they partly counteracted and canceled each other out.

The resin impregnation (which was detrimental to the safety impregnation and made printing very difficult) was carried out with a mixture of two resin solutions, for which two different resins and two different solvents were used. The thin tissue paper, which was made into rolls, was fed through the heated mixture of the two solutions, then freed of the excess liquid between two felt rollers, dried on a drying machine and wound up again. The so-called insulating layer, which was given a differentially greater solubility than the outer adhesive layer that was added later, was applied using roller pressure. After drying, the paper was calendered at a temperature that was not too high and then cut into the required sheet size.

In the commission meeting of 20 March 1887, in view of the fact that the Ministry of Finance might intend to replace the 1885 issue in circulation with an issue of decal stamps,

could, considered how long the preparatory work for a new issue would take. For the work of the State Printing Office, this was given as six months after receipt of the original type, although it seems that it had already been thought of that the original type would have to be provided by the State Note Studio. Before reporting the outcome of the meeting to the Ministry of Finance, the State Printing Office made a rough estimate of how much the intended large sample would cost. Of the total costs, estimated at 1,400 fl. and approved by the Ministry of Finance, the paper was the main factor at 900 fl. Also important is the fact that 100 galvanic printing blocks were to be made at 40 kr, 100 at 50 kr and 100 at 70 kr. It therefore appears that the overall image was to be made up of three individual prints. In fact, it can be seen from later test stamps that there was only one printing block for the brown print, but two printing blocks for the colored print, one for the head of Mercury and the other for the four value legends (“10 guilders”).

The test prints were made on larger sheets of paper. However, printing plates of the appropriate size were not used for this purpose; instead, the required number of individual printing blocks were assembled in iron frames in the usual way to form a typographic form.

The invoice from the Court and State Printing Office also contains an item of 21 fl 20 kr for “previous and current samples (prints, gluing, perforating)”, which probably refers to the “series of impressions from printing models” presented by *Volkmer* to the commission, among which was the drawing with the head of Mercury. In the same file from the printing office there is also an apparently later extract on the cost price for the samples for the new stamps, according to which six galvanoplastic works and five printing works (with letterpress) were carried out. The amount “for copperplate printing” is 3 fl and “for woodcut” is 20 fl. The latter could have referred to the original for the head of Mercury stamps.

It should be emphasized here that for the test stamps and also for the new issue using the transfer process, only the use of letterpress printing was ever considered. In the same way as with the planned issue in 1869, the decisive factor here was not so much the cheapness as the peculiarity of the new process: the "insulating layer" consisting of glue prevented the paper from being moistened as intensively as is necessary for copperplate printing; but the resin impregnation of the paper also had such an adverse effect on its printability that even letterpress printing was a real struggle and it was hardly possible to produce halfway satisfactory print images. There was no question of the more subtle copperplate printing process.

Musil appears to have delivered the quantity of paper of around 100 sheets mentioned at the commission meeting, which had to be processed before the large test . However, the delivery of the 5000 sheets, which had been promised by the end of May 1887, was delayed considerably. The files contain a letter *from Musil* to the State Printing Office, written on March 14, 1888, almost a year after the meeting, in which Musil states that he had been able to produce the smaller quantity with the primitive equipment in his factory. However, this was no longer possible with the larger quantity, consisting of several neuries. He would have to procure special machines for this at a cost of 5000 to 6000 fl. and in view of this he would have to consider the economic aspect and the question of how these investment costs would be amortized. In fact, the situation was such that the manufacturer had reservations about the one delivery at 900 fl.

Installations costing 5,000 to 6,000 fl., which perhaps were not used any further. *Musil* probably sought a verbal promise that he would be given responsibility for supplying the paper for the decal stamps, since the State Printing Office reported this to the Ministry of Finance in March 1888.

This was a fatal incident for the reform work, which had taken a promising turn and seemed to be on the eve of complete success. Based on previous experience, no one had expected that the paper issue would cause difficulties, or even that the whole reform campaign could be held up because of it. With the exception of one case where Schlöglmühler tissue paper proved unsuitable and had given rise to the purchase of such paper from *Roeder ,* paper had never been mentioned at all during the experiments with the transfer process, so that it could be regarded as a completely secondary factor. But since the procurement of paper was now causing difficulties even for a mere experiment, paper proved to be what it really was: a very *important* factor in the success of the transfer process. This fact had already cast its shadow in the quite exorbitant price of paper which the Court and State Printing Office had to take into account. However, the Ministry of Finance had only been informed of the total cost of the large sample, 1,400 fl, so that it did not know what price *Musil* was asking for his paper. It was therefore quite right that the Ministry wanted to know how high his prices were before making a final decision on the promise to *Musil* regarding the provision of a permanent supply of paper and whether they could be considered reasonable in comparison with the previous or other current prices. Musil then explained that this paper had to be produced extremely thinly, required the best raw materials, extremely time-consuming and meticulous work and acquired the character of a security paper through expensive chemical additives. He could not give a price by weight and would

the delivery price directly for the four usual formats (A 33 x 40, B 30 x 39, C 28 x 40 and D 28 x 35 centimetres). According to a calculation by the State Printing Office, the new price was 4.56:1 in relation to the previous paper prices and this would have resulted in an additional expenditure of 12,106 fl for the total annual requirement. Nevertheless, it was suggested that the use of letterpress printing would reduce the cost of producing stamps, but that the security of the stamps would be the most important factor. Reference was made to a recent case of forgery of coupons for the banknote annuity. This reference was probably not appropriate, since the security paper proposed for the stamps was only intended to prevent reuse and had nothing to do with counterfeiting. The opinion of the State Banknote Studio on the appropriateness of the price was obtained and then the decision was made that the prices demanded for the paper for the trial printing of the new type of stamps on a larger scale in the event that the stamps in question were actually produced and used on such paper were to be approved provisionally for a period of three years. In response to a further request made by *Musil* in the meantime for an assurance that his security paper would also be used for other state stamps, it was explained that this could not be dealt with until the security paper had proven itself for at least *one* type of stamp. The decision quoted above regarding the stamp paper would only be understandable if *Nejedly* had been of the opinion that the stamps to be produced initially could be used in the same form, in other words that it was a *test* and not an *experiment .* But that was not the case, as the test stamps to be produced differed in size and design from both the previous stamps and those planned for the future. The paper for these stamps was ordered in the dimensions 38 x 48 centimeters, which differed from the previous formats. Since *Musil* had not specified a price per weight, and even such a price would not have helped much due to the lack of a fixed minimum weight, there was actually no agreement on the price of the paper for the test stamps. However, this confusing situation was not clarified by either side.

By the time *Musil* received the above-mentioned promise and the order for five Neuries 38 x 48 centimetres, half of September 1888 had passed, while according to his first promise this paper should have reached the State Printing Office by the end of May 1887. But this delay did not end there. It was not until another year later, on 14 December 1889, that Musil was able to inform the Reich Finance Ministry that the machinery manufactured according to his orders had been assembled and was in working order.

had been set; it would be useful if experts were present during the test production in order to be able to arrange any changes to the production process that turned out to be necessary. For the latter purpose, *Storck* and *Suida* were seconded to the factory, where on 19 December 1889 they intervened in the large-scale trials with (pellucidity) impregnation and insulation. They reported that all difficulties had been overcome in an "ingenious" manner after one and a half years of testing; the impregnation worked perfectly; with regard to the insulation, the "texturing" of the required metal printing roller, as agreed with *Musil,* and a mechanical device for smoothing the finished paper were still necessary. At first an attempt had been made to apply the insulating strips using letterpress printing; however, this had proven impractical and it turned out that this required equipment similar to that used in calico printing works (rollers). These productions must have taken place very soon, because the delivery of 1300 sheets appears to have been noted as early as January 14, 1890. Since these were merely experiments, there was no official supervision during the paper production and the paper was also delivered directly to the state printing office without using the depot for secret papers.

In the meantime, the Court and State Printing Office carried out printing tests with the 100 sheets of paper initially supplied by *Musil .* The files mention that two sheets of test stamps were sent to the State Note Studio on May 27, 1889, and that these stamps were "re-produced" at the beginning of May using the method suggested by the studio - which suggests that another, previous production of such test stamps had taken place.

The two sheets were made of paper that had been impregnated to different degrees, with the more impregnated paper taking on the ink more slowly and not being easy to perforate. This letter also mentions that the gluing was done with a hand-rubber roller because the usual method of applying glue using brushes did not seem to be applicable due to the risk of damaging the insulating layer. Since it was not possible to work with hand rollers for larger quantities, the use of appropriately designed machines would be necessary.

This information could lead one to believe that the subsequent introduction of machine gluing was the initiative of the printing works. However, the files show that *Nejedly* had raised this issue in a decree of April 30, 1888, and had stated that the manufacturer of machines and physical instruments *Siegfried Markus* had stated in a consultation that he could supply a gluing roller machine for 400 to 600 fl.

The printing company approached *Markus* further about this, but explained that they first had to study the manipulation during the gluing of the stamps in detail.

The stamp images on the two sheets were probably those with the head of Mercury and were present in large numbers. They have not been preserved.

However, there are four impressions of this type, which were produced *individually* with a fairly wide white paper border. For this, individual galvanic printing blocks must have been used and the above-mentioned remark regarding the experiments carried out *before* May 1889 seems to refer to these impressions.

The colors of these four prints are different from the colors used later.

After receiving the paper, which had been impregnated and insulated using the new machines from the Neubruck paper factory, the state printing works then began producing the first large sample, which had already been talked about so much. It should be noted here that the term "sample", which is consistently used in the relevant documents, is in no way inconsistent with the established terminology for trial stamps and sample stamps. The Mercury head stamps themselves are, however, trial stamps and not sample stamps, because from the outset there was no intention to retain this design in the planned issue. Sample stamps, however, are prints which are produced in the design chosen for the issue, so that they could actually be put into circulation once they were fully completed. The admissibility of the term "large sample", on the other hand, is based on the fact that it does not refer to the stamps, but to the print. In short, it is a *print sample,* the products of which are not *trial prints,* but rather *test prints* . This apparent antinomy certainly invites criticism and could be denied the value of all such definitions. However, every detailed insight gained always remains a gain, even if its subject in itself seems insignificant.

In a letter dated May 22, 1890, the printing works informed the State Note Studio that the printing of the test stamps was proceeding accordingly and that there were no problems with the printability of the paper and the inks.

At a meeting held earlier (on March 5, 1890) at the Director of the Court and State Printing Office, and attended by the *Storck* and *Suida* studio and *Nejedly* from the Ministry of Finance , it was discussed whether a larger number of stamp sheets from the larger stamp trial to be carried out soon should be sent to the various state stamp magazines for testing and for their opinion. This was approved, and for this purpose the printing office was to submit six packages of 200 sheets and six packages of 100 sheets in a ready-packaged state to the Ministry of Finance.

This also shows that the printing of the Mercury head stamps began between March 5 and May 22, 1890 - but closer to the latter date.

The strange fate of this matter, which was delayed for years by one obstacle after another, did not allow the first major step of the reform, the much-mentioned great test, to come about. On 21 June 1890, the Court and State Printing Office had to inform *Musil* that

After the sheet printed with the test stamps had been leaned, it had become apparent that the printing ink was too sensitive to external influences. A reference in a much later document (from 1904) shows that the brown underprint ink turned red, without anyone being certain about the reason; one could only assume that some acid in the glue had been the cause.
The discoloration that had occurred made it impossible to send these test stamps to the stamp office. The printer therefore consulted with *Storck* and it was agreed that the studio would have to supply a new, less sensitive color; at the same time, *Musil* was asked for another 5,000 sheets of paper. *Musil's* reply of August 7, 1890 shows that he delivered 850 sheets of smaller format to the printer soon after its request and, on August 7, 3,000 sheets of larger format. However, this paper was probably either not suitable or not enough, because the printer informed the ministry on May 13, 1891 that it was still waiting for the necessary paper; the studio also ordered that tests be carried out with various colors that had just been purchased and that printing of the stamps to be sent to the tax authorities could only begin once the colors had been determined. A further report dated April 10, 1891 finally stated that 900 sheets of paper had been received by the printing works on March 24, after which the printing of the test stamps had begun. On April 8, the completed stamps were handed over to the State Note Studio for assessment and forwarding in 16 packages of 45 sheets each, each containing 25 stamps. The studio had actually already submitted these 16 packages to the Ministry of Finance on April 10, 1891. If one looks at the date of the meeting on March 20, 1887, in which the details for this first large test were decided, it took a good four years before this decision was actually implemented.

In addition to the relevant negotiations, considerations and decisions were also made during this time about the nature of the actual stamps, which, if the test was successful, were to be issued using the transfer principle. On May 27, 1889, the printing works sent the State Note Studio eight drawings of stamps with the inquiry whether the drawing style of these sketches was suitable for the transfer process.

These rather hastily executed drawings have been preserved. They are ornamental pen drawings of various sizes with the legend "Kaiser's Royal Austrian Stamp" and the year 1889. They were for the values of 2 kr, 6 kr, 10 kr, 36 kr, 90 kr, 2 fl, 6 fl and 20 fl. They were evidently intended for the seven size categories of the issues published since 1879 and for the calendar stamp. They are probably by the painter *Rudolf Bernt ,* who was particularly active as an architectural painter and "ornamentist" and at that time

the Court and State Printing Office provided the drawings for several stamps of a different type. The State Note Studio replied to the printing office that a judgement on the suitability of these sketches would only be possible once they had been reduced to the required size by photographic means. It also issued a directive that a simple and concentrated arrangement of the two colors to be used should be considered in advance, in view of the difficulties of double printing.

The State Printing Office then had *Bernt* produce one of the drawings (for 90 kr) as a detailed pen drawing (without a legend). In a fairly wide, structured frame, white stripes were included on the right, left and top for the insertion of legends. The upper part of the middle was occupied by a cartouche, which was crowned by a putti's head and surrounded on both sides by acanthus ornaments and was intended for the value legend.

Underneath was a panel extending into the lower part of the frame, where the annate was to be placed. This drawing was then reduced and a woodcut made from the photograph. This was used to produce a few test stamps, for which the printer, as it expressly stated, used transparent paper without insulating strips, since there was no longer any paper with such strips (the 100 sheets initially supplied by *Musil).*

These test stamps show more clearly how the transfer stamps and two-colour printing were now imagined. While the State Note Studio had still applied all the prints to the underside (the glue side), *Bernt's* drawing was now applied in brown colour as a "reverse print" on the glue side, while the legends executed in colour were applied as a "front print" on the top of the stamp. In each of the legend strips on the right and left side there was "K. k. österr. Stempelmarke"; in the middle cartouche "20 fl"; in the lower panel "Zwanzig Gulden"; but remarkably in the upper strip "1890-1891". Four types of stamps were produced, which differ in the colour of the front print: red, green, blue and brown. On January 22, 1890, the State Note Studio commented on these prints sent by the printer on January 17, 1890 (which were therefore made at the end of 1889 or the beginning of 1890) that the letters of the legends had to be smaller in order to increase legibility by placing them in a spaced arrangement. The fine and scattered decorative style of the drawing did not allow the damage to the underprint to be clearly visible in the event of the stamp being detached. Since the latter was an essential part of the transfer stamps, this drawing (and the rest of *Bernt's* designs) were quietly dropped.

The annate legend of these stamps (1890-1891) highlighted above is noteworthy because it was connected with the plans for the new issue. In a document issued shortly after the production of these stamps (on 5 March 1890) in the State Printing Office

At a meeting held on 14 April, which was also attended *by Nejedly,* then *Storck* and *Suida,* and finally a representative of the Central Stamp Office, it was decided, among other things, that the frame of the stamp image at the top should contain the *period of circulation* . A return to the biennial principle was therefore considered, combined with a direct indication of the period of validity of the stamps.

Several decisions at this meeting were based on a suggestion from the Central Stamp Office, which intervened in these negotiations for the first time and brought the ideas of its later director *Leopold Knoppek* to bear. Without knowing that the transition to the transfer process was intended, the Central Stamp Office proposed the following modifications for a new issue: the use of unsized paper so that the obliteration and overwriting would penetrate into the interior of the paper; moving away from the stamps, which were now too large, and limiting them to just two sizes: the format of the previous 1 fl stamps for the guilder values and the 36 kr stamp for the kreuzer values; to improve the legibility of the value figures: black, simple and unadorned figures on a white background; fine drawing on the field intended for the overwriting; replacing the value designation 2½ fl, which was easily confused (with 2 fl, which had the same stamp image), with 2 fl 50 kr; Finally, with regard to perforation: not to leave the points white, but to make them colored; to make them longer by punching holes that are not circular, but elliptical or extended.

The resolutions of the meeting on March 5, 1890 were that only two stamp sizes should be retained, one for the guilder stamps and one for the kreuzer stamps; for the former, the size of the existing 5 fl stamps would be chosen, for the latter, that of the 36 kr stamps. It should be noted here that the format of the 36 kr stamp chosen for the kreuzer categories by both the Central Stamp Office and the meeting resolution (and later actually retained in the new issue) was nothing other than the size of the 45 kr stamp in conventional coin. The second format, on which there was no agreement, was subsequently issued in neither of the two specified sizes, but in new dimensions.

According to the resolutions of the meeting, there was to be only one design for each of the two sizes, so that the difference in the values within both size categories would only be indicated by the value indication in numbers and letters and by the difference in the colorful print. The stamp image should in all cases consist of a precision-drawn imperial head and a frame, which would be produced in pantographic form to protect against imitation. The frame, which would be printed on the underside in the sensitive (brown) color prepared especially for this purpose, should contain the "circulation period" at the top, the value legend in words on both sides and the legend of the Imperial Royal Austrian stamp at the bottom. The imperial portrait, on the other hand, would then be

the value amount to be placed above and below it in bold numbers is to be printed in bright colours on the top of the stamp.

The addition of the double eagle is no longer mentioned, following the gradually established tradition that the eagle and the image of the emperor are alternating factors. For future issues, it was planned that each time there would only be a change in the clearly visible year of circulation and a change in the bright (non-brown) colors. Due to the difficulties of paper production, only *one* paper format was to be produced that could accommodate 50 guilder stamps or 100 kreuzer stamps. With regard to gluing, the need to purchase a gluing machine was emphasized. With regard to perforation, it was decided that "so-called complete perforation machines would be used and that the perforation should correspond to the circular shape." The latter comment, which is not entirely understandable in itself, could refer to the suggestion of the Central Stamp Office to make the holes elliptical or diamond-shaped. Perhaps this was intended to reject these innovations and to consider retaining the circular perforation holes as advisable. From a remark made by *Suida* in a report of 4 July 1891 that already at the beginning of the experiments a “middle” (that is, probably in the middle of the mark)

Perforation with a star or letters was envisaged, it could also be concluded that a central perforation in a circular shape around the head of Mercury, as was later actually carried out, was intended here. The only argument against this is that nothing of the kind can be found on the stamps of the first large sample. As has already been explained in detail elsewhere, complete perforation machines meant the comb-tooth machines with which, with each punch, a horizontal row of holes extending across the entire sheet is punched out, which is adjoined from below by a whole series of vertical short rows of holes bordering the sides of the upright punched stamps. Finally, it was determined that the stamp design should be produced in agreement with the State Note Studio. It should probably have said the other way around, "in agreement with the Court and State Printing Office". Because the company was not equipped with the necessary number of draftsmen and engravers and therefore had to commission the sketches and engravings from artists outside the company, it was fortunate that the studio, which had competent staff for this work itself, was able to take care of the rest. All that was needed was the advice of the printing company regarding the appropriate appearance and graphic suitability of the stamp image to be selected.

At the next meeting on April 25, 1890, *Storck* presented a sketch for the new stamps and at the same time small-scale test impressions.

A copy of the latter was given *to Nejedly* for the purpose of obtaining approval. Nothing remains of these drawings and test prints except a copy of the reddish-brown underprint in the relevant file of the Court and State Printing Office. It seems that a small sheet of these test stamps was subjected to heavy pressure for a long time, so that the underprint rubbed off. It is clearly visible that the sheet had a longitudinal strip of insulation and that a circular central space and four tangential legend strips were left out of the underprint. The dimensions do not match any of the stamps that were produced. The layout is most similar to that of the securities sales tax stamps created later. According to the contents of a memorandum *by Nejedly,* with which the stamp he had adopted was presented to Finance Minister *Dunajewski* on April 26, 1890, it had a blue precision print on the top to protect it against imitation using various types of photographic reproduction processes and a brown print on the bottom to protect it against various methods of removal. This test stamp was approved by the Ministry of Finance on May 7, 1890 with an expression of approval and at the same time the resolutions of the meeting of March 5, 1890 were approved. The further appropriate design of the stamps in technical and artistic terms was left to the printing works and the State Note Studio. From the further remark that, in the event that the *new* etching experiments being carried out in the studio to produce the medallion with the emperor's head should not lead to the desired result, the printing works would be authorized to have the portrait engraved in London or Paris, it emerges that the test stamps submitted had shown an unsatisfactory impression of this portrait. Finally, *Nejedly* - evidently with regard to the increased production costs of the future stamps - raised the question again of how these stamps could be separated out for wear and tear from waste sheets, some of which contained perfectly successful stamps. At the same time, he demanded the submission of a questionnaire to be sent to the tax authorities with the test stamps of the large sample.

On January 13, 1891, another meeting of the court and state printing offices and the state note studio took place. To enable better matching of the prints, it was decided to reduce the size of the paper sheets and to print only 50 Kreuzer or 25 Gulden on one sheet. The perforation should be as dense as possible. On March 1, 1891, *Storck* presented the Ministry of Finance with five samples of perforations and recommended the densest sample, since the paper chosen had sufficient cohesion at the separation point due to its toughness, but the dense perforation also meant that the stamps would not tear when separated, thus avoiding unnecessary waste.

For the time being, only a corresponding narrow cut for the line perforating machines seems to have been procured. The stamp sheets of the first large sample, which were handed over to the State Note Studio on April 8, 1891 (as well as all subsequent test stamps until the introduction of the peel-off stamps) show a new narrow perforation (14:14) , which was not known at the time of the current issue in 1888. The test stamps were perforated with great care and accuracy. Nevertheless, it is easy to see from block pieces that a comb-tooth machine cannot have been used, because overlaps and irregularities can be seen at the intersections of the rows of holes, which are only possible with row-by-row perforation.

LII. KAPITEL

THE FIRST BIG REHEARSAL

The 16 packages of 45 sheets each, which were intended for dispatch to the tax authorities in the provinces so that they could both carry out tests themselves and order such tests to be carried out by their subordinate offices, contained Mercury head stamps with a brown drop cross background as the reverse and with a coloured front print. Nine different coloured colours were used, so that each package contained five sheets of each colour. Blue plays the predominant role among the coloured colours, as five different blues were used. Then there was a dull green, a red-violet, an orange-yellow and a colour that was almost vermilion red, which, due to its strong colouring, indicates the presence of aniline. One of the blue colours also gives off a reddish colour on waxed paper. It therefore seems that the decision to use an "indifferent" colour for the top print was not taken seriously. The perforated edges remained white. The so-called insulating strips run from top to bottom. They are a little less than 2 millimeters wide and are separated by gaps of the same width. There are eleven strips of one type with ten intermediate strips of the other type per 4 centimeters. On some stamp sheets, each of which contains 25 stamps, the insulating strips can be recognized by a wavy design on both the top and bottom of the stamps.

Sanguine as ever, *Nejedly* had once again declared the problem of the decal stamps solved in a document presented to Minister *Dunajewski* on 18 April 1890, when *Musil's* factory was finally able to produce the paper with the insulating strips. Minor problems could still arise, but they would no longer be of any importance; in general, there is room for conviction

that the work begun a quarter of a century ago, on which hundreds of thousands of people had been spent abroad without success, would be brought to a successful conclusion in Austria through the cooperation of numerous forces. Section Chief *Chiari* added the cautious reservation that until the final conclusion of the trials this hope must still be expressed only with a certain degree of reserve.

When the test stamps were finally available at the beginning of April 1891 and the approval of the Finance Minister Dr. *Emil Steinbach,* who succeeded *Dunajewski* on February 2, 1891 , had to be obtained for the provincial authorities to begin testing them, *Nejedly* wrote a report, to which he prefaced it with the following introduction: "The result of the 28 years of experiments to produce stamps that do not allow repeated use and the etching out of writing and obliteration is now available and appears to be satisfactory. At least all the tests carried out with water and steam, alcohols, alkalis and acids produced the desired effect. And since they have also been subjected to careful testing with regard to their wearability and no objections have been found in this regard, they are now suitable for general wear and tear, according to what has been said. However, considering that the factors involved in the production of these stamps have certainly acted with all due care and diligence, but are naturally not as impartial as, for example, the tax authorities, who, moreover, have 36 years of experience at their disposal, it would be in the interest of the matter to hand over the stamps produced for this purpose to the authorities mentioned for assessment and testing."

In the decree to be issued, after some indications of the intended design of the new issue, ten points were raised with regard to the sample stamps, which concerned their behaviour in the various phases of wear and tear, then during gluing, overwriting and obliteration, and finally during the attempts to remove and clean them.

The act was approved by *Steinbach* on April 15, 1891. However, it was never dispatched. An oral - albeit unauthenticated - tradition in the Finance Ministry has it that the new Finance Minister was to be given a special demonstration of the test stamps and that for this purpose *Chiari, Nejedly* and the consultant *Gedeon Froschauer, Ritter von Moosburg und Mühlrain,* appeared before the Minister. When it was explained to him that these stamps, once stuck on, could not be removed without noticeably destroying the image, *Steinbach* tore off a stamp from the sheets presented, stuck it on a smaller sheet of paper, then held this in a glass filled with water, grabbed the stamp by one corner and - it came off without leaving any of its negative pressure on the paper!

The most embarrassing surprise! No one present had enough quick wit or was so completely familiar with the relevant ideas to be able to immediately counter the minister that this successful removal proved nothing because it was a practically unacceptable case. It was not a matter of preventing *freshly affixed* stamps from being removed, but rather of preventing those that had already *dried.* But the situation is quite different with these.

In order to remove such a stamp, the adhesive layer between the backing paper and the stamp, to which the stamp adheres, must be dissolved or at least softened so much that it gives way to attempts to remove it. To do this, the solvent must be added in such quantities that it reaches the adhesive layer either through the backing paper or through the stamp paper. Even if the former process is chosen, in which the moisture first reaches the adhesive layer of glue and only then reaches the insulating layer, the differential solubility of the two adhesives always means that the insulating layer loses its consistency much sooner than the other layer of glue. If an attempt is made to remove the stamp, it will separate at the point of least resistance, i.e. at the insulating layer. The strips of the vacuum that lie between it and the adhesive remain on the latter and with it on the backing paper. When an unused stamp is moistened for the purpose of sticking it on, the external glue comes into direct contact with the moisture and a small amount of the latter is enough to create the necessary stickiness. Even if the moisture is too strong and penetrates into the insulating layer, this does not cause any damage because the insulating layer is not stressed in any way when it is stuck on and both layers have time to dry quietly.

The lack of presence of mind of the people who were present when *Steinbach* removed one of the test stamps gave the impression that the whole project suffered from major defects and put it in danger of failure. If this is how it really happened, the process must have taken place on April 16, 1891. Numerous other attempts were made in *Froschauer's* department , and other problems are said to have arisen. All of this was reported to the State Note Studio and the Court and State Printing Office. In the files, a report *by Storck* dated April 17, 1891 reads as follows: "The attempts made by the Imperial and Royal Ministry of Finance to remove the test stamps presented showed that the method of removal by moistening the back made it possible to remove them in a more or less damaged state, in some cases in a way that did not rule out reuse. This phenomenon did not occur in the numerous removal attempts in the studio; However, the tests were not carried out immediately after the

“The stamps were not printed on paper, but after they had dried for a day. The reason for this phenomenon is not only the premature detachment mentioned above, but also the good quality and strength of the paper and the uneven sizing, which is still done by hand without any mechanical equipment. The undersigned studio immediately began experiments that it considers appropriate to remedy this defect and will present the results to the Ministry of Finance shortly.”

Since it was not really possible to argue to the minister that the malversers who were to be stopped never had freshly pasted stamps in front of them, but always ones that had long since dried, the best way to save the situation was to carry out new tests. *Steinbach's* consent was obtained on April 18, 1891, to carry out these tests and to stop the sending of the test stamps to the provinces.

The suspended expedition of April 15 was, in a way, *Nejedly's* swan song in the field of stamps. It is the last relevant document he wrote. Appointed as a consultant for tolls and fines, he said goodbye to his long-standing field of activity at this critical turning point. He was only called in to the next commission trials, as an expert, so to speak. But after that, nothing more is mentioned about *Nejedly's* involvement in these negotiations.

LIII. CHAPTER

NEW EXPERIMENTS AND THE SECOND BIG PROBE

The State Note Studio tackled the announced new experiments with great energy. As early as June 8, 1891, it informed the Ministry of Finance that it believed it had also eliminated the defects that had still been present in the stamps of the last model. At the same time, the studio offered to demonstrate the new experiments to a commission to be appointed. For this purpose, the Ministry of Finance delegated Section Councillors *Nejedly* and *Froschauer,* as well as Ministerial Councillors Dr. *Rudolf Schwabe von Waisenfreund* and *Josef Tersch,* and then *Volkmer* and *Fritz* from the Court and State Printing Office to the State Note Studio, where the meeting was held on June 13, 1891. The objects of the detachment experiments carried out here with water, steam, vinegar and alcohol, as well as a number of other stamps, were submitted to the Ministry of Finance on June 16, 1891 for inspection.

These new experimental stamps were produced in so many different versions that it seems almost unbelievable that they all came from the short period from April 17th to June 8th. They must have been worked on with great zeal.

Common characteristics of all these test stamps, which at the same time distinguish them from the stamps of the first large sample, are the following: The paper was regularly printed in a different position than before, so that the insulating strips now mostly no longer run vertically (in relation to the stamp image) between top and bottom, but horizontally between right and left. The tendency of the stamps to bend up, which is present to a certain extent, is no longer perceptible in the longitudinal axis of the stamps, but in the transverse axis, due to the position of the insulating strips. In addition to the previous cross-filling of the underprint with droplets, there is now a mesh surrounding the epitaph drawing.

Printing blocks of one and the other type were mixed together, because stamps with both types of underprint appear next to and below each other on the same sheet. It is therefore obvious that this was simply a combination of individual printing blocks in an iron printing form. It cannot be said whether 25 units were combined here too.

Mercury head mark of the second large sample.

The two most important innovations were the use of alcohol-sensitive inks and the coloured printing of the stamp edges. Both were related to each other. To prevent the stamps from coming off with alcohol, colours that were easily soluble in alcohol were rubbed with a mixture of linseed varnish and resins and used for printing.

The best place for printing turned out to be the edge of the stamp, as a considerable area could be covered with this type of ink.

These brands can be divided into three groups:

1. The oldest group of experiments is the one in which the previously white spaces between the stamp images are filled with short, parallel colored lines. This dashed border shows how the idea of printing the stamp border in color came about. A note in the files written by *Nejedly* also states that the dashed border was an experiment that preceded the color border printed in full color and therefore reacted more extensively to alcohol. As far as the surviving material shows, the dashed border was executed in the colors gray, orange, blue and red-violet.

These stamps have other special features: the dashed border and the Mercury head, both of which are on the top of the stamp, always have the same colour. The value legend square (the four numbers 10 in the four

corners and the four words "Gulden" running between them) have a *different* color and also have the oddity of being *inverted* (that is, reversed or mirrored). This phenomenon is caused by the fact that the value legend square is now printed on the underside of the stamp. Since the old printing block was used for this, but like any normal printing block, this was inverted, its imprint, which was translucent through the resin-coated paper, could not appear in a legible form.

2. The second group of test stamps differs from the first, with which it shares the inverse value legend print, by the already full colour border.
Initially, the head and edge remain the same color (orange, red and green). However, with other stamps with red and green edges, the coloring of the stamp head is different and soon matches that of the inverse value legend print or is even a completely different third color.

3. In the third group of test stamps, the value legend was again placed at the top so that it looks legible. This legend and the Mercury head are of the same color. The stamps in the third group differ from the stamps in the first large sample in terms of the color border (blue or green). However, as the second large sample also contains stamps of the same design with a green border, as will be mentioned here in anticipation, the collector should note that the brown underprint in the intermediate tests sometimes consists of droplet crosses and sometimes of a basket weave design, while the second large sample only had the latter design. Pieces that are equipped with droplet crosses or that are connected to such pieces belong to the tests discussed here. In the case of green-edged individual pieces with basket weave, it would have to be examined more closely whether the four digits 10 are printed on the top or bottom, since the latter arrangement is characteristic of the second large sample.

Regarding the chronological order of the three groups mentioned above, it should be said that the dashed edge stamps were certainly the oldest and that this method was subsequently abandoned. The stamps with inverse value printing followed on from the first group, but were by no means abandoned when experiments of the third type were carried out. Rather, they seem to have been in production alongside them and perhaps even after them. This is evident from the fact that only they have a special feature that also appears in the second large sample, namely the internal perforation. The rule in this case is a circular perforation surrounding the head of Mercury, the location of which is indicated by a printed pearl rod running all the way around. The same circular perforation was sometimes also made at the points of contact between four stamps, so that each one has a quarter circle, or at mid-height above the edge between two stamps, after which each one has a semicircle.

was omitted. In addition, the letters FJI (the imperial initials) formed from perforated holes are also used. The purpose of the internal perforation was now, as in the repeated previous proposals of this kind, to make it easier to destroy the stamp paper when it was removed; in addition, however, it was intended to promote the faster penetration of liquids, especially alcohol, into the layers between the stamp paper and the backing paper, so that they could clearly express their destructive effect. The same goal was also pursued by moving the value legend print to the underside of the stamp, since it was produced here with alcohol-sensitive inks.

In the files concerning the three groups of experimental stamps, reference was made to stamps for water-based detachments and those for alcohol-based detachments.
However, this was not intended to be as if these were two types of stamps for different purposes; rather, each of the new stamps was to be destroyed by both water removal and alcohol removal. In the first case, however, the destruction related to the brown underprint, while in the latter case it mainly related to the image elements printed with special colored inks. The stamps of the first sample, for which no alcohol-sensitive inks had been used, could be removed using alcohol without being destroyed; these were therefore stamps that only reacted when removed from water. They could therefore be called stamps for water removal. The later stamps for alcohol removal, on the other hand, were of course also sensitive to water removal.

In the Ministry of Finance, numerous tests were carried out on the stamps received on January 16, 1891, particularly by *Tersch .* In many cases, individual detachments were successful with relatively little damage to the stamps. However, this had to be done with such caution and skill, and the moment of sufficiently advanced but not yet too far-gone softening of the adhesive layer had to be chosen so precisely that the actual success of the detachment had to be regarded as an unpredictable coincidence and the possibility of it was therefore practically almost not even considered.

The State Note Studio was so sure of its success that it announced on June 16, 1891 that it would now begin producing a larger edition for the purpose of conducting further tests and sending them to the state finance authorities. On July 4, 1891, the studio presented a summary report on the progress of the work carried out, written by *Suida .*

The new principle underlying it was aptly described as follows: “If you apply a readily soluble adhesive to a transparent paper in places and then print on the same side after it has dried, part of the print will fall directly onto the paper, while another part will fall onto the adhesive layer (insulating layer). If

“If the print on the same side of the paper is carefully coated with a less soluble adhesive, then dried and stuck on, then when attempts are made to remove it, especially with water, the less soluble adhesive is first softened (but not dissolved), while the penetrating liquid immediately dissolves the more soluble adhesive, causing the print on that side to lose its hold. If the stamp is then removed, the less soluble adhesive sticks to the paper underneath and tears the printing ink that was sitting on the insulating layer with it, while the part of the print that did not fall on an insulating layer remains stuck to the stamp paper. Therefore, the removal of the stamp would completely tear the stamp image to such an extent that it is impossible to recreate it.”

At the end of the report, *Suida* added a brief description of the procedure to be used in further tests based on the experience gained: "A fine tissue paper, specially manufactured for this purpose and coated with a little acid-sensitive blue, is impregnated in rolls in a machine with a resin solution and then dried at a not too high temperature. This impregnated paper then runs through a machine, where it is printed with insulating layers consisting of rubber and glue, and then dried. After passing through a satinizing machine, the paper is revised, then printed on the side with insulating strips with an acid-sensitive brown (as a base) and an alcohol-sensitive colored ink (as a value designation). After these prints have completely dried, the precision print and the edge are printed in alcohol-sensitive inks on the front of the stamps. Then the stamps are evenly coated with a glue solution on the side of the insulating layers on the gluing machine and quickly dried. Finally, the stamps are perforated on the edge and in the middle."

Suida understood precision printing to mean the Mercury head, which temporarily replaced the Kaiser head, which was to be produced using precision printing. This production program was therefore based on the experimental stamps with the value legend printed in reverse on the underside of the stamp. The circular perforation around the Mercury head was apparently planned as a regular feature.

When the State Note Studio stated in its report of June 16, 1891, that it was now preparing to produce a larger edition, it only meant that the printing work would take place at its behest, in accordance with its instructions and under its supervision; however, it was actually *carried out* by the Court and State Printing Office. This was the *second* large sample, the production of which took place in the State Printing Office after the tests carried out in the Ministry of Finance up until the end of July 1891.

On September 2, 1891, the State Note Studio presented 16 packages of test stamps of this second large sample to the Ministry of Finance, which had been sent to it by the Court and State Printing Office. Since the Ministry wanted to send 18 packages, the printing office quickly handed over another 6 packages to Department IX, some of whose stamps were pulped. Each package contained 25 sheets of 25 stamps each. Some of the stamps were printed with a green border, some with a brown border.

For each of these two types, five alcohol-sensitive colors (the same as the edge colors) were used: blue, green, violet, orange-yellow and vermilion. The four corner pieces of each stamp sheet were provided with the circular perforation around the head of Mercury. The brown underprint on these stamps always has the weave as a pattern; the droplet crosses no longer appear. The brown color is slightly altered by the insulation strips, and in fact it becomes slightly reddish in these places. The insulation strips now run vertically from top to bottom, as in the first sample.

The arrangement of the colour print of the value legend square differs from both the first sample and the test series with inverse legend. The four legends "Gulden" have been moved back to the top of the stamp and therefore appear in a legible form. The four corner digits 10 have been removed from these plates and are now only applied to the glue side of the stamps. For this purpose, new printing blocks were produced that contained nothing but these digits, which now appear in a legible arrangement (showing through the resin-coated stamp paper). If a stamp is removed, the strips of the brown underprint that were in contact with the insulating strips and the four digits 10 remain on the backing paper; on the removed stamp sheet, the head, edge and the four words Gulden can be seen at the top, but the remains of the underprint can be seen at the bottom.

These new test stamps were presented to Finance Minister *Steinbach* with a draft invitation to the state financial authorities to arrange tests and report on the results, which draft was word for word the same as the suspended expedition of April 15, 1891. This time, the document cautiously admitted that the removal of test stamps had been successful in individual cases: however, this removal was disproportionately more difficult than that of the still valid stamps, which could be removed without any difficulty and without damage or change by heavily moistening them or using a water bath. The removal of the overwriting from the valid stamps, especially from those with a blue background, was also very often successful without any change in the color of the stamp, while the new stamps, especially the brown print, underwent a noticeable change when the usual ink application methods were used.

This point of view, that it is not something flawless and absolutely perfect in itself, but rather something in relation to the previous state of affairs

something far better was appropriate and effective. He also cleverly avoided the bureaucratic household remedy of discrediting something by pointing out some, even minor, defect in a new thing. The approval of sending the test stamps to the provinces was therefore given without hesitation.

The file contains a comment *by Froschauer* that, according to a report from the State Note Studio, the fact that some stamps could be removed without damage was mainly due to the fact that the gluing of the stamps could not be carried out with the necessary precision. The glue solution is not applied by machine at the State Printing Office, but with a hand roller. The purchase of a gluing machine will therefore be unavoidable. As far as the removals are concerned, they are easiest to achieve by dry means, by splitting the paper. In addition, another hand appears to add: "Given the fact that not only paper but many other materials can be split, the problem of preventing the removal of attached stamps by dry means, by splitting the paper, appears to be insoluble. But since the part of the paper that has been torn off remains on the stamp and is very difficult to remove, whether by dry or wet means, but can be seen when viewed against the light if left on the stamp and reused, this type of shortening is not too dangerous."

This one passage provides information about what the expression "dry separation" meant, which was used frequently during the trial. It was not the stamp sheet that was split, but the backing paper.

According to the dates given above, the production time of the new Mercury head stamps was between the end of July 1891, when the Ministry of Finance was still conducting tests with the stamps of the three intermediate series mentioned, and September 2, 1891, on which day the studio presented the 16 packages received from the State Printing Office to the Ministry of Finance. A document already mentioned elsewhere allows an even more precise dating. The collection of stamps (with year of issue) that was to be compiled for the Hungarian Section Councillor *Karl Lász* , who was delegated to Vienna to study stamps , but could only be sent to the Hungarian Ministry of Finance after his return, also included three pieces of "the new experimentally produced sample stamps" on transparent paper.

Another later document then appears to show that these three impressions had cut edges rather than perforated edges. They therefore did not belong to the first large sample, nor to the test stamps produced at the beginning of May 1889 and sent to the State Note Studio at the same time as *Bernt's* drawings. Rather, they must have belonged to the impressions that had been produced even earlier on small sheets with individual pieces of the printing blocks. However, this cannot be asserted with any certainty. It would still be

It is possible that these are stamps from the first sample. The absence of the coloured border is expressly documented. When the Court and State Printing Office compiled the collection for *Lász* on August 10, 1891, the second large sample was evidently *not yet* in production, otherwise test stamps of the latest type would naturally have been chosen. The printing of the second sample must therefore be postponed to the second half of August 1891. The preparations for this took some time, since the four numbers 10 had to be removed from the printing blocks of the value legend square and new printing blocks containing only this number had to be made.

The state authorities were given until the end of March 1892 to submit their reports. Before one of these reports arrived, the Ministry of Finance had already received two other reports that were detrimental to the trial stamps.

The first came from the Vienna Central Stamp Office. This clearly shows the bureaucratic reluctance to accept any changes to the *status quo .*
It was recommended that technical universities should first be invited to experiment on how this invention could be perfected.
It was then proposed that only some stamp values should be produced using this new method, but that the others (especially the smallest values because of the higher costs of the new process) should remain the same as before. A number of suggestions were also made to make it easier to manipulate the wear and tear apparatus. The main criticism was the design of the test stamps, and in particular the lack of clearly visible large denominations. One objection to the production method was that the denomination was not *moisture-proof ;* with the same design for all stamps, this would allow the printed denomination to be dissolved and replaced by a false, higher denomination. Another objection that was obviously exaggerated was that it was not advisable to moisten more than ten stamps at once with the new stamps and then tear them off and stick them on; by the time you get to the last stamps, the print on these stamps would have dissolved so much that it would be destroyed if you touched it. The criticism that overwriting on the stamps could easily be etched away was based on ignorance of the fact that the planned stamp issue was intended to have the year and the legend Imperial and Royal Austrian Stamp in soluble color printing in the lower stamp field. However, the test stamps did not have any printing at this point - apart from the colored border. In general, in the opinion of the Central Stamp Office, too much consideration for practical service had been sacrificed in the effort to prevent imitations, which almost never occur.

The State Note Atelier had an easy time refuting these objections.
If desired, the value number could easily be made moisture-proof if its printing were not on the underside as in the experimental stamps, but on the

top side, which would save one print; if the number were black, this would require one more print. Likewise, in order to prevent the overwriting from being etched away, the year and legend could be printed there using a colour that is sensitive to the chemicals used to apply the inks. In response to the objection that the artistic element had been emphasised too much, the State Note Studio pointed out that up to now no one had been interested in imitating the stamps because they were so easy to remove.

This will now change. Because of this fear, an artistic element has been added to the protection system, namely the attachment of the emperor's head, which makes imitation extremely difficult. Without any further elaboration, *Franz Xaver Wurm's* idea of protection in the attachment of "facial features" was repeated here.

The Ministry of Finance asked the Stamp Office to try again.
But this office again criticized the design of the test stamps, where it was not possible to distinguish between the upper and lower parts of the stamp, and between the front and the back. Many people would certainly want to moisten the top and stick the stamps on like that. The stamps were also too big for the thin paper; it wrinkled when stuck on and was difficult to write over. The objections to the design seem all the more surprising since the stamp office and the state finance authorities had been expressly informed that the stamps of the planned issue would differ from the test stamps in size and design.

The second adverse opinion came from the Royal Hungarian State Printing Office, to which the Hungarian Ministry of Finance had produced the three experimental stamps from the collection compiled for *Lász* for peritization.
This report is noteworthy in that the printing works had not received any information about the individual manufacturing procedures and had to practically guess the manufacturing process based on the few stamps it was given. It succeeded in doing so - except for the one fact that it believed the pelucidity impregnation to be a varnish print that was only carried out *after* the color prints and before the adhesive layer was applied. This assumption seems to have been prompted by the above-mentioned method of manufacturing the sugar seal stamps, which the Hungarian State Printing Works must have been aware of. The report concluded that the stamps were fragile; that the pressure on the insulating strips was blurred and not clearly visible, which meant that the stamps were easy to copy and that it was impossible to determine whether the defective areas were due to poor printing or repeated use; the extremely complicated and expensive method of manufacturing therefore had no effect.

Since the improved second large sample had already been produced in the meantime, ten sheets of it were sent to the Hungarian Ministry of Finance on April 10, 1892, with the reservation that the opinion of the Budapest State Printing Office would be referred to at that time.

In the meantime, the reports from the provinces arrived. Since they contained 148 statements from individual offices and people who had carried out independent experiments, their processing took some time. On June 18, 1892, the State Note Studio presented its report, drawn up by Dr. *Suida .*

Like the reports, this paper also followed the order of the questionnaire.

1. Moistening. The studio explained all objections about the bad taste when moistening the glue layer with the tongue (which the Central Stamp Office in particular had repeatedly claimed) as being due to imagination. The glue is exactly the same as in the current stamps; only the sweet-tasting glycerine additive is slightly increased. The vulnerability of the stamps to careless handling or prolonged moistening is rooted in their system. Since the intention is to create increased protection by applying a sensitive print to the area intended for overwriting and obliteration, a concession could be made in terms of the easy vulnerability and the outer layer of glue could be made slightly thicker so that it can withstand prolonged moistening and less careful handling without damage.

2. Sticking on. With appropriate treatment, the test stamps behaved in this respect in the same way as the current ones; folds and wrinkles still occur when moistened for a long time. The design of the stamp image will prevent incorrect sticking on. *3. and 4. Overwriting and obliteration.* The test stamps absorbed the ink more slowly than the previous stamps, but then

allowed it to dry quickly. The studio pointed out that the stamps had been obliterated in many tests with violet and green aniline dyes. This should be banned in practice because these colors fade even in diffused light and often disappear completely. The studio drew attention to the black obliteration ink containing soot prescribed for postmasters by *Dunkeler* and insisted on the use of brass stamps and not rubber stamps.

5. Removal. The test stamps had proved to be very effective in this respect. In the isolated cases of successful removal, the reason was inadequate moistening and gluing or faulty insulation, or the stamp had been prepared beforehand; or finally, a certain mixture of spirit and water at a certain temperature was allowed to act on the backing paper from behind for a certain time.

6. Removal of writing and obliteration. It became necessary to strengthen the protection provided by applying a sensitive print to the lower part of the stamps.

7. *and B. Perforation and separation of the stamps.* In the reports, the circular inner perforation was welcomed by some quarters; there were even suggestions for extending it to a diagonal, large rectangular or cross-shaped form. The studio would have considered an inner perforation only at the overwriting point to be an effective protection. However, since this would have made overwriting more difficult and the handling of the moistened stamps more difficult, and since any inner perforation could cause damage when the stamps were separated from the sheets, the studio voted against any such arrangement.

9. Behavior during wear and tear. Rolling in warm storage rooms and sticking together in humid storage rooms was no more severe than with the current brands.
To counteract rolling, the studio suggested applying the insulation strips not just parallel in one direction, but crossing each other, which could be done at no extra cost.

10. Advantages and disadvantages. The advantages mentioned were quite generally: easy to moisten, easy to stick on, secure adhesion, difficult to remove, strong paper, easy to separate from the stamp sheet, easy handling and little waste.

Of the defects raised in the expert opinions, the studio recognised three as being correct and, as indicated, proposed strengthening the adhesive layer to counteract the vulnerability, printing the writing field to counteract the application of writing and obliteration, and choosing a suitable stamp image with enlarged, clear value digits to counteract the symmetry of the design and the smallness of the value digit.

Regarding the objections to the small stamp paper sheets, it was pointed out that this was due to the size of the machines purchased for impregnation and insulation; and that a smaller format would also be very beneficial for the numerous prints to fit together. The studio could not agree with the objection that the transparency of the stamps was a bad thing because it made it easier to repeat the lettering exactly on the stamp stuck over some of the lettering when completely completed documents were subsequently stamped; on the contrary, even the slightest deviation of the copied lettering from the original characters would now be clearly visible.

In the individual reports, some suggestions regarding the production of the marks appeared, most of which had already been made in previous years, but may have been newly thought up by the current applicants.
were.

One side recommended the *repeated* application of the value designation. Another side recommended an internal perforation in the form of the value number.

The suggestion to use chrome glue was not well considered, as it becomes insoluble when it dries after gluing and it would be impossible to stick such stamps on. One suggestion was to dye the stamp paper green with a mixture of ultramarine and chrome yellow, which would protect against the lettering being etched out by acids due to the resulting discoloration. However, as this protection only came with a more intense green color, this was incompatible with the requirement for the greatest possible transparency inherent in the transfer stamp system. One suggestion called for the glue to be mixed with turpentine, alum, creosote, gasoline, wormwood or colocynth to keep out fungi and insects. This was neither necessary nor advisable, given the public's repeated sensitivity to gluing. Finally, the Prague financial councillor *Ludwig Novak* suggested the affixing of date coupons (with year, month and week or with year and quarter) to the stamps of the guilder categories, from which the superfluous parts were to be cut away before being stuck on. Because of the impossibility of demanding such manipulations from the parties and the obvious possibility of "cutting", the coupon idea had to remain unimplemented even when it resurfaced.

After the 148 expert opinions had been dealt with, the two factors whose unfavorable judgments had been the first to concern the State Note Studio once again appeared in a negative sense against the new experimental stamps.

In its new report, the Central Stamp Office repeated all the objections it had raised previously, but added that the parts of several removed stamps that showed no damage or devaluation could be put together; that the removal could be achieved in water vapor; and that if the stamps were prepared beforehand, they could be removed without damage.

Here we had the old method again of first demanding that something do the impossible and then talking about its defects. The combination of stamps cannot be prevented in any way. This has nothing to do with the transfer process and occurs with all types of stamps. With regard to the water vapor removal, the State Note Studio admitted that it was possible to remove the stamps undamaged in this way. However, this was almost only a theoretical possibility, since, as with the use of watered alcohol, there is only a brief favorable moment; a few seconds before and a few seconds *after* this moment, the stamp cannot under any circumstances be removed undamaged. Because of the difficulty of achieving this, this possibility poses virtually no danger in practice. Finally, with regard to stamps that were given another coat of rubber or something similar on the glue side before being stuck on, the studio did not deny the possibility of undamaged removal. It added that precautions must be taken against the spreading of writing and obliteration;

then the successful removal is of no use to the forger. In this replica, the studio was a little on the wrong track. If the protection only consisted of precautions against "cleaning up" the stamps, then the whole transfer process could have been avoided. As has already been noted elsewhere, this pre-preparation of stamps does not pose a significant risk to the stamp gradient because the people who want to deal with removing stamps are usually different from those who stick the stamps on. Where both come together, the number of stamps and stamped documents is certainly not large. Only where a fraudster has access to large numbers of stamped documents of various origins is it important to effectively prevent "scraping off".

The second report came from the Hungarian State Printing Office, which had received the stamps of the second large sample for examination. It appears in the files that this report was perhaps even more disparaging than the first one issued by this printing office. The Hungarian State Printing Office itself summed up its opinion by saying that the new stamps were no better than the previous ones. It highlighted the new features of the value number being moved to the top, the edge colours, the addition of "essential aniline" to the coloured inks and the perforation. In particular, it looked in detail at the inner perforation, which it believed should only be pierced through the stamp and the document paper after it had been stuck on, as a devaluation. The fact that the colours faded in sunlight was also criticized. More important than these objections was the fact that attempts to remove them with alcohol had succeeded in bringing more than half of the stamps down to a state that made them acceptable for re-use. In contrast, the studio limited itself to pointing out that the result of these experiments, which were carried out “with considerable sophistication”, would immediately be greatly reduced if further cleaning manipulations had to be carried out to remove writing or over-stamping.

LIFE. CHAPTER

THE VALUE TAX ON EQUITABLES AND THE ISSUE 1893 OF THE ALLGEMEINE STAMP MARKS

The result of the extensive tests and reports on the second large sample was the conviction that the application of the decal process for the production of stamps could now be regarded as a real success; what still needed to be improved was *more*

of a secondary nature. The Ministry of Finance, however, still did not believe that it could simply proceed with the issue of stamps of this type and for the time being only considered continuing the attempts to remedy the remaining deficiencies. The main reason for this behavior may have been that it had already been decided to issue a new issue using the *Herdtle-Pessler* stamp designs that had been in use since 1879. Since such a new issue also had to be granted an appropriate period of validity, the continuation of the action regarding the transfer principle now seemed less urgent.

In the negotiations about the delivery of the paper for the first large sample and the price for it, *Musil* had asked on May 17, 1888 for an assurance that his security paper would be used for all state stamps. The Ministry of Finance declared on August 12, 1888 that a case-by-case application in this direction could be made without further ado, but that a general assurance could not be given before samples had been submitted and before the security paper had proven itself to be effective for at least *one* type of stamp. This formed the starting point for a series of relevant negotiations. *Musil* had acquired patents for several security papers produced by impregnation and for security prints with sensitive colors. Neither of these was new for the administration of the stamp duty, since the stamp paper with *Hausner's* impregnation was nothing other than security paper and all prints with ultramarine, logwood ink and the other vegetable inks were nothing other than security prints. However, the new suggestive designation made an impression and paved the way *for Musil's* papers.

One of these papers in particular, which, in addition to being impregnated, also represented an externally noticeable innovation, was seized on several occasions. It was a paper into which short, dark-colored fibers had been sprinkled at an advanced stage of production, so that they appeared embedded in the surface of the paper. These threads naturally offered no protection whatsoever against detachment and repeated use. They only marked the paper intended for the production of the stamp as such, as well as one of the watermarks that occur in every stamp. Both are signs of authenticity and only protect against imitations because such papers have to be specially produced and a forger cannot obtain them without attracting a great deal of attention and the knowledge of several people.

According to the information in *Eduard Valenta,* “The paper, its manufacture, properties, use in graphic printing techniques, testing, etc.”, Halle an der Saale 1904, the fast-coloured fine fibres used in *Musil's* papers consisted of tussah silk. Such fibre papers had, however, been produced earlier by

James Willcox and Sons in West Chester and would have been named Willcox papers after their inventor.

In Austria, the Reich Ministry of Finance was the first to choose such fiber paper for the production of state notes. In 1890, the Ministry of Commerce followed suit, ordering *Musil* to supply the stamp paper (for the period from 1 February 1890 to 31 January 1895 at 51 fl 30 kr per Neuries 13½
kilograms in weight, dimensions 487.3 x 632.2 millimeters, price per kilogram 3 fl 80 kr). As far as the financial administration is concerned, it initially considered producing the official bill of exchange blanks on a security paper that was impregnated to be sensitive to acid and at the same time fibered; subsequently, however, the fibering for this purpose was abandoned, particularly because of the price.

Fibre paper then came into actual use in the field of stamp stamps almost simultaneously with two new “types of printing”: the securities turnover tax stamps and the next new edition of the general stamp stamps.

A. THE EQUITABLE VAT STAMPS

The idea of making movable assets contribute more to the burden of fees than the Fees Act had done, which had placed the main burden on real estate, had been on the minds of Austrian lawmakers since the beginning of the 1880s. In 1881, a government bill was introduced in the House of Representatives which, in addition to other changes to the stamp and fee regulations, provided for the introduction of stamped stock exchange cards, a change in the allocation of food shops and a fixed stamp for closing slips, but without the obligation to issue closing slips. The mood in the House of Representatives, however, was in favour of more radical taxation measures. There was no immediate tangible result and the action, which was repeatedly resumed in three successive sessions, dragged on for another eleven years. But there was no need for further government intervention, as the negotiations were continued through initiative motions and committee work.

Another decisive factor was the fact that a stock exchange tax law was passed in Germany on May 29, 1885, RG Bl. No. 179. A project now drawn up by the stock exchange tax committee was introduced as an initiative motion by the deputy *Leon Ritter von Biliÿski* in the next session and was approved by the House of Representatives in February 1892. Since the House of Representatives made modifications, the law could not be passed until September 18, 1892, RG Bl. No. 172, V. Bl.
No. 48, flow.

When the adoption of the draft in the House of Representatives had given the prospect of it becoming law, the Ministry of Finance was faced with the emergency

necessity, the technical provisions for the collection of the new tax, which required the introduction of new stamps and a signature, had to be made immediately. A document dated April 26, 1892 shows that Hofrat *Storck* was initially asked to prepare drawings for these stamps. He submitted two sketches, a square one for the Kreuzer denominations (2½, 5, 10, 20, 50 and 80 kr) and a drawing in the form of a horizontal rectangle for the Gulden denominations (1, 2, 5 and 8 fl). This deviation from the traditional shape of the stamps was caused by the planned obligation to keep records and the resulting use of the sales tax stamps in the registers to be kept for control purposes. After the drafts had been approved by Finance Minister *Steinbach,* the State Banknote Studio produced photographic reductions in the planned sizes, on which the sections to be printed in color were drawn out freehand in blue. In order to determine the relevant wishes of the parties involved, discussions were held with individual experts and then on April 21, 1892 a formal expert opinion was held in the Finance Ministry, to which representatives of the most important Viennese banks were invited. The introduction of double stamps, which could be divided into two halves along a perforation line in the middle of the elongated rectangle and which existed in Germany, was suggested by one side, but was declared unnecessary in view of the different provisions of the Austrian draft law. In the face of the experts' objections, *Storck* had to accept that he omitted some of the arabesques on the right and left of his drawings, which gave the stamps a smaller format. In order to protect the new stamps as much as possible against imitation and reuse, the Ministry of Finance planned to use all the experience gained in attempts to improve the general stamps in their production. These stamps were therefore to be printed on fibre paper like postage stamps, which, according to *Storck's* suggestion , was to be made acid-sensitive by a chemical additive during production to protect against the application of inks and obliterating colours. Furthermore, the stamps were to have a brown or grey acid-sensitive underprint and an alcohol-sensitive underprint.

color printing

At the same time, the Reich Finance Minister was asked to give his consent for the State Note Studio to participate in the production of these new stamps, and was asked to express his appreciation to the studio for the artistically perfect conception and execution of the designs for the new stamps that had already been submitted. The Court and State Printing Office was informed of the involvement of the State Note Studio, with the addition that, since the studio was responsible for producing the drawing and specifying the colors and paper to be used for the stamps with a double layer of glue that were in the testing stage,

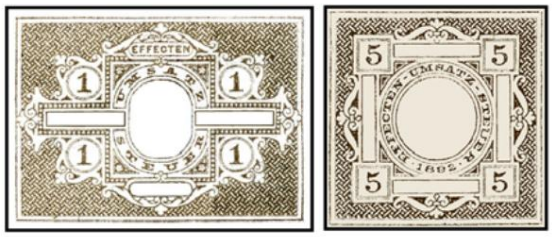
had been made, it would seem appropriate to involve the same in the production of the new securities turnover tax stamps so that these stamps could be designed in such a way that, if stamps with a double layer of glue were introduced, securities turnover tax stamps could also be produced using the same system without having to change the printing plates and inks. Applications were then made with regard to the paper, the inks to be used and the time required for plate production and printing.

On May 6, 1889, the State Banknote Workshop's organs met with delegates from the State Printing Office and the Ministry of Finance, and finally with Musil. It was decided to use Musil's black-fibered security paper, which was sensitive to acids and bleach, for these stamps. Musil claimed about 21 to 22 fl for the 34 x 34 centimeter Neuries and about 14½ fl for the 24 x 34 centimeter Neuries. The background of the stamps was to be printed using a very sensitive brown ink supplied by the State Banknote Workshop. Initial demand was 50 kilograms. The studio was also to deliver the alcohol-sensitive, coloured printing inks in 5 kilograms each: yellow-green, blue-green, light blue, dark blue, violet and red. The state note studio of the court and state printing office was to deliver the original types within eight weeks, for the kreuzer stamps by June 10th and for the guilder stamps by the end of June 1892. The printing office wanted to have the original types reproduced and the first print run ready within three months of the original types arriving. The initial paper requirement was assumed to be 300 neuries 34 x 34 centimetres for the kreuzer stamps (100 appoints on one sheet) and 100 neuries 24 x 34 centimetres for the guilder stamps (50 appoints on one sheet), which was subsequently reduced to 50 neuries. However, the Ministry of Finance wanted to first fix the price per kilogram of fibre paper. On July 30, 1892, the State Printing Office reported that the Neubruck paper factory was charging 4 fl per kilogram. The Neuries 24 x 34 centimetres would weigh 3 kilograms, the Neuries 34 x 34 centimetres would weigh 4 kilograms; the price per Ries would then be 12 fl or 16 fl. This was a considerable reduction compared to the prices discussed at the meeting on May 6, 1892. The order for the paper was now approved and the Reich Finance Ministry was asked to have the production of the paper supervised by the prominent supervisory commissioners. The Court and State Printing Office was commissioned to produce test prints immediately after the first printing plates were ready and to present them before the end of August if possible.

On 9 September 1892, the printing works submitted to the Ministry of Finance two series of proofs of all the banknotes produced with the intervention of the State Banknote Studio.
trademark categories for approval and stated that a postponement of the

chosen colors could take place without any problems. At the same time, in agreement with the studio, gum arabic was suggested as the adhesive for these stamps. The Ministry of Finance believed that it should first obtain the highest approval for the application of the head portrait (in letterpress on the stamps and in colorless relief on the signature characters) (following the process observed by the Ministry of Commerce during the last stamp issue).

This permission was granted by the Supreme Resolution of October 18, 1892. Since the Securities Sales Tax Act had been announced in the meantime on September 18, 1892, RG Bl. No. 172, V. Bl. No. 48, with effect from January 1, 1893, and this had resulted in the greatest urgency of completing the print run, the printer must have been given verbal permission to produce the test stamps. On the document containing the Supreme Resolution, it is merely noted on December 12, 1892 that the production of the new stamps had been in full swing for several weeks and that December 15 had been set as the deadline for completing the first print run.



The first securities sales tax stamps

On December 12, the printers were informed that "the determination of the colors for the new securities sales tax stamps according to the samples submitted in a short time ... was approved." At the same time, the use of gum arabic was approved. Since the first test stamps had been submitted as a report, these were different test impressions, namely ones that already had the correct colors. The first test stamps, which were already made on fiber paper and of which there are pieces with cut and perforated edges, have three Kreuzer values that are different colors than the final issue, namely the 2½ kr stamps are light blue instead of dark green, 20 kr dark green instead of red-violet and 50 kr red-violet instead of light blue. The perforation of these test stamps and the first edition was 11½.

The implementing regulation of 10 November 1892, RG Bl. No.197, V. Bl. No.59, issued under the Securities Sales Tax Act, announced in Section 15 the description of the new brands as follows:

“To pay the turnover tax on securities, special stamps are placed in the wear and tear. These stamps are issued for the amounts of 2½, 5, 10, 20, 50 and 80 Kreuzer, then 1, 2, 5 and 8 guilders.

"The stamps of the cruiser category represent a square of 25½ millimetres side length, which contains smaller squares in the four corners, in which the The face value of the stamp is indicated in grey-brown digits. These smaller Squares are connected with narrow bands, which are on The word Kreutzer in white letters is shown on a brightly coloured background. A diagonally placed, ornamental square is pushed into the square formed by these bands. Square. Within the overall frame, in a circular band, are the Words Effecten-Umsatz-Steuer and the year 1892 in grey-brown colour on Printed on a white background. The circular band mentioned closes the medallion with the Ah. head portraits printed in bright colors.

"The space between the frame and the outer edge of the stamps is filled with a fine line background.

"The colour of the Ah. portrait and the square inscription is Stamp of 2½ Kreuzer dark green,

" " „ dunkelrosa,
" " 5 „ dunkelblue,
" " 10 „ rothviolett,
" " 20 „ light blue and
" " 50 80 „ hellgelbgrün.

The remaining parts of the brand image are in grey-brown colour for all brands printed.

"The stamps of the Gulden category represent a horizontal rectangle of 36 Millimeter width and 25½ millimeter height, they show in the middle in a smaller raised rectangles the oval Ah printed in bright color. Portrait medallion. Above and around this medallion are in grey-brown colour on The words Effecten-Umsatz-Steuer are printed on a white background. In the middle of the stamp, On both sides of the medallion there are two horizontal bands of writing, which contain the word Gulden in white letters on a colourful background; Below the medallion there is a writing field that shows the year 1892 in white writing on a colorful background. Above and below the colorful Ribbons of writing, or on both sides of the medallion, are located in ornamentally decorated circles four times the face value of the stamps in digits of grey-brown colour. The ornamental brand image to the edge of the brand The remaining space is printed with a grey-brown line background. The Color of the medallion, the ribbons, and the year-containing The title block is

1 guilder stamp dark blue,

" " 2 " " dunkelrosa,
" " 5 " " dark green,
" " 8 " " rothviolett.

“The remaining parts of the stamp image are executed in grey-brown colour, as in the cruiser category.

“Both brand categories are printed on paper with fine black fibres.

“The use of stamps other than those described above for payment of the ‘Effective sales tax’ is not permitted.”

The head portrait, for the installation of which the highest approval had been obtained, was produced in the State Banknote Studio on the basis of the resolution of the meeting on March 5, 1890. The production in London or Paris, which the Ministry of Finance had planned in the event of the failure of the relevant etching attempts, was not necessary after all. Although the head had to be produced for letterpress printing in the same way as in 1869, the inversion of *Jacoby's* engraving, and although it was now barely half as small as it was then, it must be described as successful despite the increased difficulty. It has deservedly remained in continuous use in the stamp industry ever since. What the official technical description of the securities sales tax stamps refers to as the "line background" is nothing other than the mesh that first appeared in the Mercury head stamps in the interim experiments mentioned above (alongside the background consisting of teardrop crosses) and then exclusively appeared in the second large test.

The last sentence of the implementing regulation deserves special attention. Here, for the first time, an exclusivity of the various types of stamps is expressly stated in a normative manner. This creates the concept of special stamps (in the true sense) in relation to general stamps. The absence of such an exclusion had made it possible at the time for the commercial book stamps of 1 and 2 kr CM to be used on other documents without further ado. With regard to calendar and announcement stamps and even with regard to the completely differently designed newspaper stamps, such improper use was also not excluded in the absence of a special regulation. However, since these stamps did not end up in the hands of the parties for free use, the possibility of their substitution for general stamps was so small that an order to this effect did not appear necessary. It is in the nature of things that, despite the one-sided wording of the preceding section of the regulation, the exclusivity of securities sales tax stamps and general stamps is *mutual* . Since the former are not revenue stamps in the sense of the cardinal regulation of 28 March 1854 and the announcements on the new issues since then, fees cannot be corrected with them.

B. DIE EMISSION 1893

In a memorandum issued on June 4, 1892, reference was made to the principle established at the time that the stamps should be changed every two years. The only exception to this was the last new issue, which was initially proposed for 1887, which was postponed in view of the preparatory work for the new stamps and only came into effect on March 1, 1888. These stamps are still in use today. Since the results of testing the new stamps with a double layer of glue make it seem necessary to make various changes and improvements to them, they will hardly be able to be issued before two years have passed. It would not be possible to wait until then to issue a new stamp, and new stamps with the existing designs would have to be issued immediately. However, in order to make repeated use as difficult as possible, the experience gained in producing the test stamps could be used, as far as the current method of producing the stamps allows. It was therefore planned to print the stamps on acid-sensitive fiber paper (Musil *patent) ;* furthermore, to choose alcohol-sensitive inks for the underprint consisting of a natural self-print and the year; and finally, in view of the repeated complaints about poor sizing, to pay particular attention to the adhesive and in particular to consider the purchase of a gluing machine. This was announced to the Court and State Printing Office and at the same time all state financial authorities were informed that a new issue was planned for January 1, 1893, which is why the older stamps should be disposed of as far as possible so that as few remaining stocks as possible would be left for destruction.

The answer from the State Printing Office was that all that mattered was that the paper was delivered on time. The first stock of stamps would be ready six months later. The printing office estimated the ream weights of the four paper formats A, B, C and D at 4¼, 3¾, 3½ and 3¼ kilograms and, without mentioning the price, requested the order of the 700 reams needed for the first work. However, a price must have already been calculated because the annual additional costs for fiber paper and alcohol-sensitive inks were estimated at 15,000 fl. With regard to the glue machine, the printing office indicated that the negotiations it had held with various experts up to that point had been unsuccessful.

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The Ministry of Finance insisted on an explicit agreement on the price per kilogram. As a result, in July 1892, under Storck's intervention, a small test production of the fibrous security paper was carried out in the Neubruck factory to determine how far the paper could be made thinner without the risk of the chemical ingredients causing the paper to break down.

The minimum weights were: for the securities sales tax stamps at 34 x 34 centimeters 4 kilograms and for 24 x 34 centimeters 3 kilograms; for the general stamps in format A (33 x 40 centimeters) 4 kilograms; B (30 x 39 centimeters) 4 kilograms; C (28 x 40 centimeters) 4 kilograms and D (28 x 35 centimeters) 3¼ kilograms. *Musil* put the price per kilogram at 4 fl, which resulted in prices of 16 fl and 12 fl for the securities sales tax stamps and 18 fl, 16 fl and 13 fl for the general stamps.

On August 16, 1892, the Ministry of Finance approved the purchase of the quantity of paper for the first supply and turned to the Reich Ministry of Finance for supervision of production. This was the first case since the sale of the Schlöglmühle that stamped paper was ordered without contractual assurance of periodic delivery.

On September 9, 1892, the Court and State Printing Office presented the Ministry of Finance with two series of 29 sample stamps each (including the calendar stamp), which were printed on the security paper produced during the sample production (of which the printing office had received 30 sheets) and had cut edges. Alcohol-sensitive inks, which had already been ordered for the entire initial requirement through the State Note Studio, were used for printing. The studio had also intervened in the production of these samples. By generally stating that alcohol-sensitive inks had been used to print the sample stamps, the State Printing Office concealed the unfortunate fact that the Ministry's order to use such inks to produce the underprint had been inappropriate. The underprint had to be produced with acid-sensitive inks. The printing office did this without further ado and used the alcohol-sensitive inks only for image printing. A later document shows that, on the orders of the studio, a sandarac-xylene solution was added to the colors used for nature prints, which increased the sensitivity of the colors to the washing out of obliterations.

After the ministry had learned that the fibre paper had arrived at the state debt office on October 20, 1892, and after - apparently through verbal authorization - the production of the new stamps in the requested design had been in full swing since the beginning of November, so that completion by the end of March was in sight, the test stamps were approved on November 17, 1892. The verbal authorization to start printing must have been given on October 28, 1892, because there are two sheets on which a visa from Department IX of the given date is visible and new stamps printed on fibre paper with cut edges (for 50, 60, 75 and 90 kr, 1, 2, 2½ and 3 fl, then calendar, the first eight as

Representatives of the chosen color combinations) appear glued on. From a document dated June 1896 concerning the destruction of proofs, it can be seen that the last proof had *different* colors than the 29 proofs submitted first. According to the instruction of November 17, 1892, the printer was to submit the technical description for the purpose of publication at the beginning of 1893.

The date for the new issue was set for April 1, 1893.

At the same time, it was approved that gum arabic should be used as an adhesive for both general stamps in the same way as for the securities sales tax stamps. This was due to complaints from various quarters about the adhesive used on the stamps.

Although the State Printing Office maintained that the gluing was carried out with the greatest care and that only glue of the highest quality was used, it appears that, as the above-mentioned annoying experiences still made by stamp collectors with the 1888 issue show, the suppliers sometimes delivered inferior goods. In response to a complaint about this submitted to the Ministry of Finance by the board of the Prague German Commercial Association, *Froschauer* noted that he himself had found the gluing to be very poor. This forced the printing office to report that the only way to remedy the complaints was to switch to using gum arabic, which is used in Germany for postage and stamp stamps. The additional costs would amount to approximately 5 fl per neuries, a total of 2000 fl per year. As a test, the printing works had 1000 sheets of 100 12 kr stamps from the 1888 issue gummed. Tests carried out on the edge strips of these sheets produced satisfactory results. The rolling of the stamps was less pronounced than with glued stamps. The printing works felt that the easy breaking and tearing of the stamps, which the Prague Association also complained about, could only be eliminated by using a stronger, long-fibered paper. The black-fibered paper would completely remedy this. In December 1892, the ministry then approved that the aforementioned Neuries *of gummed* 12 kr stamps should be disposed of.

Difficulties arose with regard to the procurement of a glue machine, which had been discussed for some time. All attempts to obtain one in the country were unsuccessful. On September 9, 1892, the printing works announced that they had received an offer from the *Friedrich Heim & Co.* machine factory in Offenbach and that they might purchase one for trial use. This seems to have happened soon after, because a document from 1894 notes that the glue layer for the 1893 issue was produced in a particularly careful manner using a machine.

This machine must therefore have already been in use at the beginning of November 1892.

The gluing procedure with this machine is as follows: The machine essentially consists of two rotating rubber rollers and a hollow cylinder. One of the rubber rollers is immersed as far as necessary in the adhesive solution in a tub, which is kept at the concentration and temperature that experience has shown to be the optimum. A second rubber roller in contact with this first roller takes the adhesive from this first roller in such an evenly distributed manner and in such a dose that it is suitable for transfer to the stamp paper. The stamp sheet is placed with the underside facing upwards on a point on the circumference of the hollow drum that protrudes far enough that contact is made when it passes the second roller, and is secured by two foldable holders. The drum is then switched on.

When the glued sheet has come up again on the other side, it is lifted off after the holders have been opened so that a new sheet can be placed on top. The glued sheet is hung in a paternoster to dry. This goes up to the ceiling of the warm work area. Round pieces of cork are threaded onto cords; two cords attached next to each other form a plane on which the sheet can be laid - glue side up - so that its ends hang down on either side, but it is sufficiently secure. When the worker has laid out a row of sheets, he moves the paternoster by hand, causing this row to rise a corresponding amount. By the time the sheets have made the whole journey in stages in this way, they are sufficiently dry to be removed on the other side, stacked and fed to the pressing.

At the beginning of January 1893, the Court and State Printing Office submitted the description of the new issue to the Ministry of Finance. However, it had to verbally request that the date be postponed by one or two months. The *terminus a quo* of the new issue was therefore set by the decree of March 14, 1893, RG Bl.
No. 36, V. Bl. No. 15, set for June 1, 1893. The condominium was to last for two months. August 1893 was set for the exchange. For books and blanks, the usual perpetuation of obliterated older stamps was declared.

In the final paragraphs of the issuing regulations, the stamp marks of the promissory notes, the invoice and consignment note signatures and the securities turnover tax as well as the newspaper stamps are listed as remaining unchanged. The consignment note signature, then the stamps and the securities turnover tax signature were new creations that had come into being since the last stamp issue.

With regard to the postal addresses, it was stated that the year 1893 would also be printed on the stamp on them, but that the stocks would still be allowed to be used up. This is inaccurate and somewhat misleading, since one would think, according to the identical clause in the previous emission regulations, that the year 1893 in

a *Herdtle* drawing with the appropriately colored underprint was printed. In reality, however, postal addresses with such financial stamps were not printed at all. A new edition was only issued with the Trade Ministry's decree of November 4, 1893, Z.23270. The financial stamp on these new blanks does indeed show the year 1893, but is designed completely differently than the drawing on the revenue stamps, and is also only printed in *one* color (brown) and is therefore completely excluded from the list of adnexa of the revenue stamp system.

The description of the new stamps contained in the issuing regulations of March 14, 1893, states only briefly that they differ from the ones that had previously been worn out both in terms of their coloring and in the fact that the year of issue (1893) appears printed in the lower colored field. It was then stated that the stamps were printed on paper with fine, brown-black fibers. The list of colors used shows that four colors were used for the background and five for the stamp images. Four values were used in each of the 16 Kreuzer categories and three values in each of the 12 Gulden categories with the same colors, so that there were eight color groups.

Violet background with green image had the values of ½ kr, 4 kr, 12 kr, 50 kr and 2½ fl, 6 fl and 15 fl. Green background with brown image had the values of 1 kr, 5 kr, 15 kr and 60 kr; green background with dark violet image had the values of 3 fl, 7 fl and 20 fl; red background with blue image had the values of 2 kr, 7 kr, 25 kr, 75 kr, 1 fl, 4 fl and 10 fl; grey-brown background with black image had the values of 3 kr, 10 kr, 36 kr and 90 kr; grey-brown background with blue image had the values of 2 fl, 2 fl and 12 fl. The calendar stamp had a violet background with a green image, like the seven values mentioned above. The colour combinations were reduced to six after the above.

These colors corresponded to the second presentation of eight (nine with the calendar stamp) sample stamps, which was made on October 28, 1892, and which represented the eight *changed* color groups. It cannot be said what the colors were like in the original presentation of the 28 or 29 sample stamps of September 9, 1892. The presentation of October 28, 1892, as can be seen from a hint in the files, only concerned a change in the color combinations.

Therefore, it was only necessary to present representatives for each color group and no longer for all 29 categories.

If the stamps of the issue are arranged in rows of four according to size and design, so that four columns are formed that taper towards the top, it becomes clear that the differentiation now appears to be the most pronounced of all the issues in this group. It is like a reaction against the attempts at uniformity that had become apparent in the 1888 issue, at least with regard to the stamp images, through the general use of *Pecher's* logwood dye. At first glance, however, it seems that the

The 1885 issue had a greater variety of colors, because the 7 fl and 20 fl stamps, which were then excluded from the color series, now fit into the same series. But while in 1885 the first three columns were uniform at least in terms of the color of the top print, now there are only color groups of four kreuzer and three guilder denominations. Neither natural printing nor image printing produce uniform columns.

No further information can be given about the chemical nature of the dyes used, except for the fact that the background colours were sensitive to acid and the image colours were sensitive to alcohol, and that the sensitivity of the former was increased by the addition of a sandarac-xylene solution.

In addition to the quality of the printing inks, there were other significant innovations in the 1893 issue: the use of gum arabic as an adhesive, the omission of impregnation of the leaves with prussiate of blood, and the elimination of the watermark. The Ministry of Finance considered these innovations so important that it asked the tax authorities to publish their experiences with the new stamps in order to gain clarity about how the innovations were working.

Before the replies arrived, the Ministry was prompted by a number of complaints to send a communication to the state authorities, which they were to ensure was distributed as widely as possible through the daily press. In it, it was pointed out that Cologne glue had been used as an adhesive in the earlier issues, which required a strong and thorough moistening of the glue layer in order to adhere well. As this had often been ignored and the stamps had therefore not been stuck on properly, numerous complaints had arisen at the time. In order to take these into account and to enable good adhesion even with light moistening, the more easily soluble gum arabic had been chosen for the new issue instead of glue.

If the adhesive is moistened too much now, it will dissolve completely and be easily smeared, so that the stamps will no longer stick at all. Careful moistening, not excessive moistening, is therefore necessary.

This information of the public seems to have had the desired effect: the replies received via the general survey showed that the complaints about the adhesive had almost completely died down. All that was requested was a stronger and thicker layer of adhesive, which was then actually applied.

The strength, flexibility and toughness of the fiber paper also proved to be an advantage, as there were no more complaints about the stamps being brittle. The Court and State Printing Office spoke out *against* the further request for a *thicker* stamp paper, as the thin paper tears more easily when the stamps are removed and therefore belongs to the protective means. Regarding a complaint that the gray-brown background

some stamps of 3, 10, 36 and 90 kr were very dark, the printers noted that this color was composed of various chemical substances and had darkened over time. Finally, in response to the objection that the violet color faded completely in sunlight, the printers admitted this, but got over it by saying that for this reason the new stamps should not be exposed to intense sunlight.

C. THE FIBRED BRAND PAPER

From the beginning of work on the new stamp issue, the black fiber paper required had been purchased from the Neubruck factory on a case-by-case basis at the agreed prices. From a legal perspective, these were repeated independent purchase transactions to which both parties freely agreed, without there being a permanent obligation to purchase or deliver. Now , *as will be explained later, Musil* had made unexpected additional demands in February 1893 with regard to the delivery of paper with a double layer of glue. This prompted the tax authorities to put the legal situation regarding the purchase of paper for the 1893 issue on a clear and secure basis in order to avoid getting into a difficult situation in this case too. Negotiations for the conclusion of a formal supply contract were all the more necessary because, as a result of changes in constitutional law, *Musil's* paper deliveries for the state notes had ceased and it was therefore considered appropriate to provide his factory with another state supply. *Musil* agreed to conclude a contract for an indefinite period with three months' notice before the end of each calendar year and maintained the previous prices, but stipulated that the annual requirement should always be ordered at once.

The contract was concluded with *Musil* on 28 September 1894 and approved by the Ministry of Finance on 30 November 1894. The paper of four dimensions for general stamps - which are curiously called *ordinary* stamps here - was designated as grade No.

15 A to D, while the paper for the securities sales tax stamps was to be designated as grade No. 16 A and 16 B. It was agreed that the factory was not allowed to give any of this paper to other persons. The factory undertook to unconditionally comply with all precautionary measures and monitoring orders to be taken by the Ministry of Finance "with regard to the production and delivery of the black-fibered, acid-sensitive security paper and to provide the supervisory commissioners appointed to monitor the production and delivery of this security paper with a suitably spacious, completely lockable location for the purpose of ensuring that

“the paper produced by the machine could be delivered for further manipulations such as cutting, sorting, counting and packing.” *Musil* also undertook to take over the paper waste resulting from stamp production in return for a specially agreed fee to be paid to the treasurer and to have it milled under the supervision of the supervisory commissioners. The dimensions and denominations of the fiber paper were as follows:

No. 15 A, 33 x 40 centimetres, Neuries of 4½ kilograms and 18 fl for the values of 12 kr, 15 kr, 25 kr and 36 kr (100 stamps per sheet); No. 15 B, 30 x 39 centimetres, Neuries of 4 kilograms and 16 fl for the values of 4 kr, 5 kr, 7 kr and 10 kr (100 stamps per sheet); No. 15 C, 28 x 40 centimetres, Neuries of 4 kilograms and 16 fl for all guilder values with 50 stamps on one sheet; No. 15 D, 28 x 35 centimetres, Neuries of 3¼ kilograms and 13 fl for the values of ½ kr, 1 kr, 2 kr and 3 kr (100 stamps per sheet); then for the values of 50 kr, 60 kr, 75 kr and 90 kr (50 stamps per sheet).

With regard to securities sales tax stamps, the classification was as follows:

No. 16 A, 34 x 34 centimeters, Neuries of 4 kilograms and 16 fl for all Kreuzer values (100 stamps per sheet); No. 16 B, 24 x 34 centimeters, Neuries of 3 kilograms and 12 fl for all Gulden values (50 stamps per sheet).

With the introduction of this fiber paper, the use of watermarks was tacitly eliminated, as was the impregnation of the sheets with prussiate of blood, which had been reactivated during the issue in 1888, in view of the acid-sensitive impregnation already applied during paper production.

As regards the grain, the choice of this paper seems to have been based on a suggestion caused by the fact that such paper was becoming fashionable at the time. The only advantage, as mentioned, was that anyone who wanted to imitate the stamps would have had difficulty obtaining such paper and would have attracted attention. However, there was no particular need for protection against imitation at the time, justified by any negative experiences. So it can be said that they were simply following a fashion - as was the case with postage stamps - and that they were therefore required to incur significantly higher costs, which were hardly fully offset by the other advantages of this paper (strength and flexibility).

D. BOOKMAKER BRANDS

It should also be mentioned here that the black fibred security paper was used, in addition to printing the first issue of the securities turnover tax stamps and the 1893 issue of the general stamps in 1893, for the production of trials of a new type of stamp, the introduction of which was then planned by the Ministry of Finance.

In response to a proposed law that would impose a stamp on bookmaker bets and was to come into effect on April 1, 1893, the printing works were verbally instructed to submit stamp designs. Due to the urgency, these project stamps were produced in lithography. They were horizontal, elongated rectangles with a matt background and frame, in which the value legend was written in words such that the number word appeared twice at the top and the word guilder twice at the bottom. A perforation running vertically through the middle indicated that these stamps were to be stuck onto a juxtaposition register and torn in half when the coupon was to be separated. Each half then retained one of the value legends. A print in the same color but darker contained the value number twice with the word guilder in between and then, arranged in semicircles, the legend Imperial and Royal Stamp Stamp for Bookmaker Bets. In the four corners were four small double-headed eagles. These stamps were produced in denominations of 5, 10, 20 and 50 fl and (in the same order) in the following colours: yellow-green, grey-blue, pink and brown. The lithography can be recognised by the slightly blurred edges of the print (against white). Since the requirement that the law would soon be passed was not met, the Ministry of Finance commissioned the Court and State Printing Office on 14 August 1893 to produce these stamps in letterpress printing and to present them again in order to achieve greater security against imitations. The printing office complied with this instruction on 31 October 1893. However, it only had the 5 fl value produced in letterpress printing and only the darker top print of it, while the background and the frame were still produced in lithography. This one value was printed in all four intended colours, which was sufficient for assessment given the similarity of the image of all values. Only some of the new stamps were provided with the central perforation; another part was pierced at the same spot; the rest remained intact. The latter version was recommended by the printers because it was difficult to stick the stamps correctly over the dividing line between coupon and coupon. It was recommended that the stamps be stuck to the critical spot in the same way as school fee stamps and that the cut be made with scissors or a knife.

Both the first stamps, which were entirely lithographed, and the later stamps, which were partly printed using letterpress, are printed on black fibered security paper. From a document from 1896 on the destruction of the test impressions of securities sales tax stamps, general stamps issued in 1893, and bookmaker stamps, it can be seen that 21 sheets were used for the latter test impressions and 138 stamps were produced on them.

Since neither the above-mentioned draft law nor another one contained in the XXI. The government bill introduced at the Reichsrat session became law and the Imperial Ordinance of 21 August 1916, RG Bl. No. 282, and the FM Vdg.

of 19 September 1916, RG Bl. No. 312, when introducing fees for totalizator and bookmaker bets, provided for their payment by cash deposit or the use of *general* stamps, the introduction of special bookmaker stamps never came about.

E. THE PROPRIETARY PERFORATION

The incessant difficulties which arose for the administration of fees from the fact that the two general types of cancellation (overwriting and over-stamping) in the manner which could be demanded from the contributors and from the large number of official bodies - mostly non-governmental - called upon to obliterate stamps did not exclude the erasure of the collection marks in the normal condition of the stamps, suggested the idea of choosing a different cancellation procedure, the traces of which could no longer be made to disappear in any way. As the idea of cancelling by means of relief pressing, which had emerged in the early years, as is known in England, did not seem appropriate because of the possibility of removing the relief by moistening, the even more radical *punching* of the stamps, i.e. internal perforation, was recommended as such a procedure. The director of the Court and State Printing Office, Hofrat *Beck,* had submitted a request to the Ministry of Finance in this regard and even had a corresponding device made (18 December 1871). The same idea also cropped up again later. However, it could never be seriously considered because, according to the structure of the revenue stamp system chosen by the cardinal regulation of March 28, 18543 Z.4484 FM, RG Bl. No.70, V. Bl. No.25, the cancellation of the majority of stamps was placed in the hands of the contributors themselves and it seemed quite impossible to demand that everyone should acquire such a perforating machine or take the trouble every time to seek out an official machine of this type in order to effect the perforation.

Even as a substitute for obliteration, perforation of the stamp was not feasible. First of all, a change in the law would have been necessary; it would have been extremely expensive to procure and maintain the necessary equipment; and finally, the number of difficulties with the state and non-state obliteration agencies would have been legion. But under normal circumstances, the effect would not have been sufficient to undertake such a large and difficult operation. If the stamp is to be perforated with any symbol, for example an eagle, a year or letters - which symbols always consist of fine holes - only to take place when the stamp has already been stuck on, and should therefore also

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If the document paper is to be perforated, then there is the possibility of malversation in that a detached stamp is stuck on, the writing is skilfully placed under the perforating machine and the backing paper is perforated in the appropriate places. No one would then be able to tell whether the perforation was done in this way or *after* an imperforate stamp was stuck on. However, having the perforation done before sticking on and therefore restricting it to the stamp alone would have been pointless because the perforation would then have had no connection with the use of the stamp, would not have been a sign of this use and detached stamps could have been re-stuck on. This could also have replaced overwriting alone because the authorities usually come across stamps that have already been stuck on, so that official cancellation should have been avoided altogether. It also had to be borne in mind that once it had been established that the perforation had to take place before the stamp was stuck on, it would not be easy to set a time limit backwards and it would soon have come to the point where the parties would have demanded, as a convenience, that the stamps should be sold to them in a perforated state.

In the final solution, the perforation would then have lost its meaning as a devaluation and would have become merely a precautionary measure to make the detachment mechanically more difficult, for which purpose it was repeatedly considered as a “lattice-shaped perforation” etc.

The only possible solution would have been perforation through the stamp and the backing paper. The main objection mentioned above would have disappeared as soon as the application of the transfer principle to the production of stamps made it impossible for stamps to be simply removed and stuck on somewhere else without showing any trace of this procedure.

If this type of cancellation was not introduced after the problem of transfer stamps had been solved, the reason was the difficulties and costs of implementation. But since this is now only a matter of calculation, one of the avenues for future development may lie in this direction. The only question is when the interest in the difference in fees will be large enough to provide a sufficient counterweight to the feared difficulties of implementation - at least for replacing the cancellation with internal perforation by the authorities.

The true essence of the idea, however, that the perforation is the surest sign that something has been done to the stamp, came into its own in another area of Austrian stamping. In 1877, the Ministry of Commerce, following the example of Germany, had permitted

Postage stamps which have small perforated letters or symbols to identify the sender or other owner may be used to frank letter mail items if they are only authentic and unused.

used have remained recognizable. In October of the same year, the Vienna Chamber of Commerce and Industry approached the Ministry of Finance with a request to grant the same permission for stamps, in particular the 1 kr and 5 kr stamps required for commercial invoices. The reason given was that the larger business firms use such stamps in large numbers and that perforating the stamps would prevent or at least make it more difficult to embezzle and resell them. In assessing this suggestion, the Court and State Printing Office and the Finance Ministry's Accounts Department II, which was responsible for censoring stamp exchanges, requested a series of restrictions, which were accepted by the Ministry of Finance. The decree of January 23, 1878, Z.28061 ex 1877, V. Bl. No.2, thus permitted the perforation of stamps "to mark ownership". This permission was limited to stamps of 1 kr and 5 kr and also to their use for commercial invoices. They could be provided with small perforated letters or other symbols in the upper part of the stamp to indicate the company name of the issuer or other owner, but they had to always be clearly recognizable as genuine and not yet used and the space reserved for the correct overwriting had to be left intact. This proprietary perforation meant that the stamps were no longer exchangeable. Only in exceptional cases, such as a change of issue or the liquidation of the company, was a gracious permission for exchange granted.

It must be noted that this perforation was a reserve perforation in view of the purpose pursued. It therefore only went through the stamps and not through the paper of the invoice.

It subsequently became apparent that the permission granted was too narrow for the needs of the commercial world. Therefore, several more extensive decrees were issued, each of which was published.

At the request of the Trieste Stock Exchange Deputation, the same permission was granted for other documents, namely for waybills, sea loading notes and loading orders, by Finance Ministerial Decree of 4 February 1886, Z.3234, V. Bl. No.5, for the administrative areas of the state finance authorities in Trieste and Zara - with restriction to the 5 kr stamps.

Another decree of July 20, 1892, Z.6783, V. Bl. No.35, permitted the firm *Paget, Möller & Hardy* in Vienna to use stamps (without restriction to specific values) with the company name punched into them for their submissions in privilege cases. In a similar way, the kk priv. allgemeine österreichische Bodenkreditanstalt was permitted by decree of March 10, 1894, Z.6254, fee supplement No. 2, to use stamps punched with the letters BCA, without imposing any restriction on the values or documents to be stamped.

To the same extent, the Finance Minister's decree of 25 August 1894, Z.35519, Fee Supplement No. 9, permitted the bank and money changer *Mayer & Vogel* Nachfolger in Vienna to perforate stamps with the letters MVN and also extended this to securities sales tax stamps.

Thus this matter was well on its way to becoming a conglomerate of general orders and personal privileges of various kinds and extents, which was bound to be a tangible inconvenience for all who had official dealings with mild stamps, because in obliterating, exchanging and the like, it was necessary to pay close attention to whether the perforation of a stamp was based on such a permission or not. In the latter case, the provision of the cardinal regulation of 1854 came into effect, that a stamp of which a part is missing is to be regarded as non-existent.

At the right time, the *Nessler & Rösler* company in Vienna made the proposal to allow the use of perforated stamps in general, without any restriction to specific stamp values, to specific writings and to specific people. After the State Printing Office approved the proposal, the decree of November 11, 1894, Z.26688, fee supplement no. 11, was issued, which gave this authorization for all general stamps and all securities sales tax stamps without any restriction in subjective terms. The perforation should be as clearly visible as possible so that it is immediately noticeable if an exchange is requested. The small perforated letters or other symbols used to designate ownership should be placed in the upper part of "ordinary" stamps so that the space intended for overwriting with the year is not affected. In the case of securities sales tax stamps, "the portrait of the person's head should remain intact". The value of the stamp mark also had to remain clearly visible at all times. Exchange of stamps with holes in them should generally be excluded. Only in special cases (of which changes in issue and company liquidation were cited as examples) should an exchange be permitted by the governing authority.

F. REVIEW OF THE FIRST THREE GROUPS OF STAMPS

The third group of stamps concludes with the issue of 1893.

The *first* group of gentle drawings by *Leander Ruß* and the engravings by *C. Kotterba* in three complete (in CM, in Austrian currency and 1870) and one partial issue - not counting what was to be considered a special issue in Lombardy-Venetia - had a period of validity of just over twenty years (1 November 1854 to 31 December 1874).

The *second* group only lasted for a short time. The raised stamps with the emperor’s head after the engraving by *Louis Jacoby* and the ornaments designed by *J. Laufberger* and engraved by *Josef Benedict* included

only two issues, which together were valid from 1 January 1875 to the end of December 1878.

The *third* group was valid for 19 years (1 January 1879 to the end of December 1897). It was based on the drawings by *Herdtle* and *Peßler* in the engravings by *Josef Benedict* and *Johann Sonnenleitner* . It consisted of six issues, of which the first three (like the two issues in the second group) adhered to the biennial principle, while the other three issues went far beyond the basic duration with 3 years 2 months, then 5 years 2 months and 4 years 7 months. The issues of 1879, 1881 and 1888 belong together because they retained the black print for the stamp image; the other three issues used bright colors for both the natural print and the stamp image.

All three groups used copperplate printing to produce the stamp image. The only exception was the 1 kr value from 1863 to the end of 1874. There was also an auxiliary printing process for the denominations and certain legends.

With regard to the fund, which had to fill the lower part of the stamps, which was intended for overwriting, natural printing played a prominent role. With the exception of the 1875 issue (1 January 1875 to the end of 1876), it was in use for 41 years and 2 months (from the total period from 1 November 1854 to 31 December 1897). At the time of the first group, natural printing had the same colour for all general stamps of all denominations; deviations only occurred in the adnexa. With the second group, differentiation begins and then progresses further and further (apart from the reaction issue in 1888). From the 1883 issue, the colourful and multi-coloured nature of copper printing also began to emerge, so that by the time the third group was issued, there were numerous colour pairs.

The official watermark was introduced in the first group - from June 1864 onwards. Prior to this, as long as paper was made from paper, private watermarks from factories had been used, but these were no longer used when machine paper was used for printing. The watermarked paper then lasted up to and including the issue in 1888. The last issue in 1893 had a fibred paper without a watermark.

At the end of this overview, it should also be mentioned that from the second half of 1859 onwards, the stamp paper was impregnated with prussiate of potassium hydroxide during its production. This ended with the first group. From the issue in 1875 onwards, the impregnation only took place immediately before printing and at the same time provided the moistening required for copperplate printing.

When colorful stamp images were first used (1883), this impregnation was quietly dropped. It was reactivated for the 1888 issue. The fiber paper of the 1893 issue was also to be provided with an acid-sensitive impregnation. The nature of this was a secret of the manufacturer.

LV. KAPITEL

THE THIRD GREAT TEST

After the negotiations on the test results for the Mercury head stamps of the second large sample, the Court and State Printing Office received an order from the Ministry of Finance on December 7, 1892 to enter into negotiations with *Musil's* paper factory for another small delivery of security paper, which should now have not only parallel but also crosswise insulating strips, so that new print samples could be produced. *Musil* responded to the relevant inquiry with a lengthy letter on February 21, 1893. In it, he mentioned that the production of new paper samples was particularly difficult because he had had to dismantle the machines used to produce the last paper samples due to lack of space and because the machines had to be redesigned anyway to provide the paper with crossed insulating strips. The design plans for the modified machines were already in the works. He could only start to implement the project if the Ministry of Finance reimbursed him for the cost of this machine or if they agreed in advance to purchase the required stamp paper from him for a number of years at a price of 49 to 51 fl for the Neuries in the format of the last samples, a price which he had previously briefly communicated to the printer. In 1884, the State Note Studio set him the task of inventing a paper which would prevent the reuse of the stamps as far as possible. He spent almost two years working on this question, which led to numerous experiments, and devised a machine with which the first paper suitable for printing was produced. A second machine, modified in many ways, had already produced such favorable results in 1886 that at the commission meeting on March 20, 1887, he was commissioned to produce the paper for a large-scale printing test, provided that certain further changes were made to the machines. The cost of all these changes, without taking into account his efforts and the multiple disruptions to the rest of the factory operations, can be estimated at at least 58,000 fl. in terms of actual expenses alone.

The Ministry of Finance did not fail to notice that some of the allegations did not entirely correspond to the facts. In particular, there was the letter *from Musil* dated 12 March 1888, which was mentioned above, which showed that he had not acquired any special machinery up to that point and had only just come forward with a request for a commitment to purchase paper because he would have to spend 5,000 to 6,000 florins on special machinery. Nor had anything happened since then that

the enormous difference between this amount and the 58,000 fl now mentioned could have been justified. Likewise, on May 17, 1888, *Musil* had given prices for the four existing formats used for stamps, which varied between 14 fl and 15 fl 40 kr for the Neuries and were very different from the price now demanded. When the latter was given by *Musil* to the State Printing Office remains unclear. Furthermore, there was only ever talk of the second, higher amount (51 fl), and there was no longer any mention of an alternation, but only of a cumulation of the claim for reimbursement of costs and completion of delivery. A single file passage could be found in which there was an indication that the Ministry of Finance had taken note of *Musil's* expenses exceeding the amount of 6,000 fl. In this passage, evidently in connection with *Musil's* elevation in rank, mention was made of the lively interest he showed in the improvement of the stamps, and it was added that he was having the necessary machinery manufactured at *his own* expense (originally estimated at 8,000 fl.).

This document and the fact that the State Note Studio, which had been approached for its opinion, described Musil's claims both with regard to the expenditure and the future delivery price as reasonable and justified, and then the memory that *Musil* had once mentioned a price of 47 fl. orally to the Ministry of Finance, prompted the Ministry, which did not want to give up its intentions with regard to the transfer process after the whole development had already progressed so far, to enter into further negotiations because of this incident, but above all to insist on a firm contractual arrangement of the relationship with *Musil .* The desire to conclude a firm contract was justified, although everything was still in the experimental stage, with the explicit reference to the fact that the factory seemed to want to set the prices and other demands ever higher the closer the problem of the irremovable stamps came to being realized.

At a meeting held at the Court and State Printing Office on February 7, 1894, *Musil,* upon express request, specified his conditions to the effect that if the introduction of transfer stamps were not carried out, he would have to claim compensation for the 58,000 fl.: if these stamps were introduced, he would first have to change his machinery, which would cost about as much as the previous production; he would be willing to bear these *second* costs (presumably also 58,000 fl.) himself if he were granted the supply of paper (at a price of 51 fl.) for ten years; the *first* 58,000 fl., however, would have to be reimbursed to him in ten annual instalments or in the form of a price increase.

On 4 and 6 July 1894, the Finance Ministry held a meeting under the chairmanship of

Ministerial Councillor *Froschauer ,* with representatives from the State Printing Office and the State Note Studio, held meetings at which the conclusion of the contract was negotiated with Musil. When asked for clarification about the difference between the prices demanded earlier and later, *Musil* claimed that the prices given in connection with the four formats had not referred to translucent paper, but to fibre paper, which was left open, although at the time this price was given, the idea of the 1893 issue and the use of fibre paper for it had not even arisen and the factory had been expressly assured of a three-year supply of paper in the event that the *new* stamps were produced.

Musil further declared that in order to amortize the 58,000 fl, in view of an annual requirement of approximately 1,000 neuries, he would be content with a price increase of 2 fl, i.e. 53 fl per neuries, but reserved the right to possibly also supply the same paper to foreign governments (Hungary, Bosnia, Belgium, France, etc.). Since the experts were of the opinion that supplying this paper to foreign governments was not a problem, because there was no interest in another state not also having effectively protected stamps, and only supply to private individuals had to be excluded, no objection was raised in principle. However, the chairman declared it unfair that Austria should have to repay all the advance payments and therefore pay more for the paper than other countries, which was all the more important because the idea for this paper came from the financial administration, *Musil* was only called upon to carry it out, and even the state authorities had been involved in the latter. This must be reflected in the price. Likewise, the ministerial draftsman *Baron von Lempruch,* who was acting as secretary, deduced from the *music* calculation based on an annual requirement of 1000 Neuries that the surcharge of 2 fl. would only be payable for an annual delivery of up to 1000 Neuries, but would be waived for a further requirement and that a price reduction would also be required because the new investment costs would already be covered by a delivery of 1000 Ries. At the insistence of the ministry, the format of the paper (corresponding to the delivery for the second sample) was expressly set at 21 x 32 centimeters, and it was planned to print 25 guilder marks or 50 kreuzer marks on it. In a further negotiation with *Musil,* a "falling price scale" was agreed upon, such that the price per Ries for an annual requirement of 1000 Neuries would be 53 fl, for 1000 to 1500 Neuries 49 fl, for 1500 to 2000 Neuries 48 fl, for 2000 to 3000 Neuries 47 fl, and for each additional quantity 45 fl. What was delivered to foreign governments was to be included in the calculation of the scale rate, as if the delivery had been made to the Austrian financial administration. *Musil* stipulated that the

State supervision would only come into effect when the paper was sorted and counted, as was the case with other state security papers, in other words, in order to protect the manufacturing secrets, it would be excluded from the actual paper production. The ten years of the contract were to begin with the first issue of the new stamps (i.e. from the time of the new issue). Finally, Musil also agreed to take over the paper waste (namely the edges torn off after perforation), to grind it under supervision and to pay for it. The contract was concluded on December 17, 1895 under these conditions. Typical of the precautions which the Ministry of Finance now considered necessary with regard to this contractual relationship is the fact that an additional clause was insisted on because the provisions regarding the price scale were not entirely clear. It was now expressly stated that in the case of larger purchases, the entire delivery was by no means to be charged at the cheaper price. If more than 3,000 neuries were delivered, the first 1,000 would be calculated at 53 fl, the next 500 at 49 fl, another 500 at 48 fl, another 1,000 at 47 fl and finally the rest at 45 fl. Since this was the most unfavourable of all possible interpretations for the state treasury, it is obvious that an unfavourable but undoubted modality was chosen rather than allowing any kind of ambiguity to continue.

With this contract, after another four years had passed, it was finally possible to resume the test work with the Mercury head stamps to eliminate the defects that had emerged during the second major test.

It should be noted here that the frequent reference to "crossed" glue strips in the documents contains an inaccuracy. Strips that actually crossed each other would have required two prints and would have had to lie on top of each other at the crossing points. The insulating layer was, however, produced with a single print and appears as a glue layer in which small diamond-shaped squares are cut out.

The Neubruck paper mill appears to have completed the installation of the new machine for producing paper with "crossed insulating strips" in May 1896, since at the beginning of June it handed over the paper required to produce new test stamps to the court and state printing office and notified the state note studio of this. Printing must have taken place immediately, because the state note studio was able to report this and the positive results of the tests carried out with these stamps to the Ministry of Finance as early as July 6, 1896. These stamps of the third large sample were printed 25 per sheet. As with the second sample, two border colors (green and brown) were used.

The Mercury head and the square value legend were made in four different colours (green, blue, red, violet), so that there were eight varieties of this experimental

stamps. Of these four grease-coated inks, only the red ink has a strong penetrating power, while the others do not rub off on the grease-coated tracing paper. The epitaph-shaped background printed on the back with a brown varnish ink is again filled with drop crosses, which was used exclusively in the first prints with the Mercury head and in the first large sample, but only in addition to the mesh filling in the later interim test stamps. However, the underprint no longer fills the entire back: it breaks off just below the square value legend. The stamp paper would therefore have a clear, transparent strip in the lowest part of the stamp if it had not now been printed on the top. This "writing field" is printed with a design in grey-brown, consisting of delicate, diagonal and intersecting lines. In order to make this writing field grid clearly visible, the underprint had to be removed at this point. Since these were only test stamps, the graphic appearance of which was not important, and since the printing blocks of the Mercury head stamps had already done their job, the lower part of the printing plates of the underprint was simply cut away without considering the distortion of the stamp image.

If you look at these stamps from the glue side, you can clearly see that the insulating strips now run in both diagonal directions of the stamp shape and therefore appear to cross each other. They leave diamond-shaped fields between them where the brown underprint directly meets the stamp paper. If you look at the stamp paper from the top, these diamond-shaped fields look like recessed scars. This suggests that the roller printing of the insulating strips was done as relief printing, i.e. that raised areas of the roller printed the insulating strips.

A cost estimate from the printing works shows that technical terms for the individual steps of the printing process required according to the transfer principle had already begun to be developed. The printing on the glue side was called "reverse printing" in accordance with the terminology used for printing on both sides of a sheet, and the "front printing" on the top of the stamp was divided into image printing, "rastra" and border line printing (later called frame printing). The total price for 1000 sheets was 31 fl 74 kr or 39 fl 84 kr, depending on whether there were 25 or 50 units on a sheet. Noteworthy are the complaints about the slow drying of the oil-based inks used for the three front printings and about the inks remaining in the form, which meant that the printing form had to be washed after every hundred impressions. When printing on the underside, the insulating layer sometimes came off. The hand press therefore had to be used with great care. When the stamp sheets were placed on the surface for gluing, they tended to stick to the base;

To remedy this, they had to dust them with feather white. It was also pointed out that the perforating machines had to be sharpened more often than usual, and this was justified by saying that "the plate was sharpened because of cracks, the comb because of rapid wear".

In order to be able to assess the accuracy of the marks during the revision,
A white sheet should be placed under each stamp sheet.

In view of the laborious work involved in printing, the slow drying process, and finally the experience made by the State Note Studio that the reliability of the functioning of the transfer principle (i.e. the resulting destruction of the transfer) increases considerably if stamps are not fresh but have been stored for at least six months, the Court and State Printing Office was compelled to estimate the time required for the production of an edition at approximately one year.

When 80 sheets of these test stamps of the third sample were presented to the Ministry of Finance on July 6, 1896, the State Note Studio reported that 400 tests had shown that the stamps were of impeccable quality. Of the defects that had emerged in the second large sample, curling had been counteracted by the cross-position of the insulating strips and the removal of characters by the use of halftone printing. It was obvious that the small size of the value legend, which was highlighted on several pages, could only be remedied when the image for the actual stamps was produced.

At the same time, the State Note Studio proposed that a color composed by it should be made compulsory for the obliteration. This color, a sample of which was presented, had the same properties as the colors used for printing, so that if the obliteration were erased, the print would also disappear. The obliteration color newly introduced for postage stamps was not suitable for stamps because of the resin of the paper.

In the same report of July 6, 1896, the Atelier finally submitted a series of proposals to the Ministry of Finance, which amounted to the Atelier taking over almost the entire stamp service and the State Printing Office being left with only a relatively subordinate executive role.

The production of the brown underprint ink and the new obliteration ink was to be carried out by a trusted person - who was later named as Musil - under the supervision and control of the studio; with each delivery of these inks, a small sample was to be sent to the studio for testing and issuing of a certificate. The latter was also to take place with each delivery of the stamp paper, and the studio was to inspect the paper production in the factory from time to time. The studio was also to monitor the printing of the stamps and be entrusted with examining all stamps that were found to be objectionable.

It is hardly conceivable that the studio would have made such requests if they had not been preceded by verbal discussions. The real reason why the studio sought such an extensive sphere of influence in the stamp business was probably the approaching renewal of the constitutional compromise with Hungary, which was to bring about the abolition of state notes, which seemed to put the studio's continued existence in question. The support for all of these requests by the Court and State Printing Office, whose senior officials had contributed with all their zeal to the success of the trials, was probably due to a fear of the responsibility that seemed to be associated with the application of the transfer principle in a real new issue. This seemed, after all, to be a step into an uncertain darkness.

The Ministry of Finance decided to allow the financial authorities in the provinces to carry out trials of the newly issued stamps and for this purpose issued them to the state financial authorities on September 2, 1896. At the same time, the Vienna Central Stamp Office was ordered to carry out trials with the requested obliteration ink. The report of the new Stamp Office Director *Knoppek,* which was negative, was sent to the Court and State Printing Office on January 2, 1897, together with the reports received from the provinces on the test stamps of the third sample.

The printing company should agree on the results with the State Note Studio, with the Central Stamp Office and with *Musil .*

On January 18, 1897, a meeting took place in the State Note Studio. In addition to *Storck, Ludwig, Suida, Broer* and *Klein* from the studio, *Volkmer* and *Fritz* from the State Printing Office, and the Stamp Office Director *Knoppek ,* the Ministerial Secretary Dr. *Eugen Ritter Beck von Mannagetta and Lerchenau* took part as a representative of the Ministry of Finance. *Suida* reported on the content of the 88 predominantly favorable opinions received. Since *Beck* emphasized the aspects of the interest in the fee, which should be the main factor in the administration of fees, and since he specifically asked the experts whether damage caused unintentionally by careless handling of the stamps could be easily distinguished from damage that occurs when the stamps are removed, it was decided that *Suida* and *Knoppek* should conduct their own experiments on this, as well as on obliteration colors and on the influence of the different properties of the document paper on removal, and should report on them in a second meeting. This meeting took place on January 28, 1897. As the State Note Studio stated in a report submitted on 17 February 1897, the tests with regard to the reliable diagnosis of fraudulent detachments had shown that even a layman could easily distinguish such detachments from accidental damage that occurs when excessively moistened stamps are stuck on.

Document paper was tested to see that the stamps adhered very well to even the smoothest paper when properly moistened. The "experts and those familiar with manipulation" therefore came to the firm conclusion that the technical design of the test stamps was now completely appropriate and could no longer be changed, since everything that was possible from a technical point of view had been achieved. Quite correctly, it was not claimed that it was absolutely impossible to remove the stamps, since the tests had resulted in a few successful removals. In these extremely rare cases of successful removal, however, the person committing the defacement did not gain much, since the overwriting or obliteration would then have to be removed. And in this case, the tests had not shown any case where this had been successful without leaving clear traces.

The negotiations had brought three new results for the final design of the stamps: the year of issue was placed in the grey halftone print; the relocation of parts of the coloured top print to the upper part of the stamps that had previously been bare; and finally the choice of a completely uniform design (“a uniform background”) for the underprint. It had become apparent that the epitaph design, which took up a large part of the underprint, was not suitable for making it easy to recognise that stamps had been removed if only relatively minor damage had occurred to the underprint, since the light areas created by this could easily be mistaken for parts of the design. With regard to the question of obliteration, *Beck’s* explanation that it was hardly possible to make a specific colour compulsory across the board made the studio’s proposal invalid. The tests in the Central Stamp Office showed that the stamp obliteration ink was unsuitable because it was specifically designed to quickly penetrate through the stamps and the backing paper, which could have made important passages of text illegible, particularly in the case of bills of exchange. In contrast, the usual illustration ink consisting of linseed varnish and lamp black with a resin additive, which is easy to obtain everywhere, proved to be a reliable obliteration ink. Once dry, it could no longer be removed without destroying the stamp image. Aniline obliteration inks were found to be completely unsuitable because of the poor lightfastness of methyl violet.

Due to the lower absorbency of the paper on the test stamps, the ink and obliteration dried somewhat more slowly (the former after a few minutes, the latter after a quarter of an hour) than on the stamps issued in 1893; however, this did not cause any significant difficulties in practice.

Thus, in February 1897, the stage was finally reached which had been constantly sought for more than a generation since the first, unhelpful attempts made by *Nejedly* and *Worring* in October 1865. If the

Even though the idea of transfers already existed before *Nejedly* took it up and before it was used as the basis for all the people who have since worked on the brand problem in their attempts to solve it, its application here for a different, in some ways opposite purpose: not to print an image that is as perfect as possible, but to reveal the prints that have been made by destroying the image and thus acting as a protection - was something new. The role of the paper was also different. In both transfers, the opaque paper is of secondary importance as a mere interim image carrier; here, however, the transparent stamp sheet is the main thing: it is *the stamp. So* the originality of the idea embodied in the transfer stamps must undoubtedly be recognized. But its practical significance only had to be demonstrated from now on, when it was actually brought to life.

In view of the advanced stage at which the perfection of the decal stamps had already reached, it is understandable that external designers, who came up with their ideas and projects without knowledge of this situation, were unable to achieve success.

In July 1896, the Prague bookseller and bookbinder *Leopold Pfeifer* submitted a project with test stamps. Before printing the stamp, the paper was to be printed with delicate, crossing lines ("lining and carving") using aniline watercolours. The Court and State Printing Office pointed out in its report that the water solubility of the aniline colours did indeed provide protection against attempts to remove the stamps with water, but that it failed completely if other removal agents were used. However, such colour prints are very easily damaged even when moistened in order to attach the stamps, and such stamps could therefore not be allowed to wear out.

Almost at the same time, a person who had previously been officially involved in the relevant work came on the scene as a designer: Professor *Jakob Husnik, now retired and living in Prague.* According to a note in the files, he stated that the characteristics of the test stamps he had presented were that once they had been stuck on, they could no longer be removed from the paper without leaving the background on it; furthermore, it was impossible to stick them over documents because the latter *showed through.* This was a reappearance of the idea that *Baron Schwaben* had wanted to implement in his test stamps in the very early stages of the preparatory work for the revenue stamp system. Since the peel-off principle prevented the stamp from being removed, the transparency of the stamp was intended to prevent the stamp from being cut out together with a piece of the backing paper and transferred to a clean sheet of paper.

According to this idea, part of the document text on the backing paper should be visible through the glassy part of the stamp pasted over it, but at the same time should be protected from alteration, overwriting, etc. The difficulty of this

Continuing the writing on the new sheet of paper in a uniform manner, showing no noticeable differences, would have provided the intended protection.
There is undoubtedly something in this idea; however, it is not practically acceptable because the use of glued-on stamps with backing paper is such a crude process that it cannot be considered a significant threat to the reputation. But even more important is that the introduction of such glass window stamps would mean abandoning the basic protective provision that the backing paper must be free of writing before the stamp is glued on. This suggestion was therefore not further considered at this point. *Husnik's* test stamps were tested and examined by the Court and State Printing Office, the State Note Studio and the Central Stamp Office - most thoroughly by the studio. These stamps were then made on transparent paper and provided with type printing on both sides.

On the underside, this print formed a colored hatching. When water was applied, this hatching separated from the stamp sheet, which showed that a more easily soluble layer of adhesive had first been applied to the latter and then the print had only been made over this. Since the color of the upper print was completely insensitive and that of the lower print was very resistant to caustic agents, the stamps lacked protection in many ways: cancellation marks were easy to remove; other removal agents than water could also be used successfully. The studio's final conclusion was that *Husnik's* stamps were still far below the primitive first attempts that the State Note Studio had made a decade ago. In view of the further successes achieved after many difficult and laborious works and the now achieved perfection of the so-called "stamps with double gluing", the acceptance of Professor *Husnik* 's stamps cannot be recommended.

As a result, *Pfeffer's* and *Husnik's* projects were rejected by the Ministry of Finance in April 1897. Since the test stamps were put back on hold for the designers, no further details can be given about their appearance and quality.

EIGHTH SECTION

THE FOURTH GROUP OF STAMP MARKS

HVAC. CHAPTER

THE EMISSION 1898

The lengthy negotiations with *Musil* regarding the supply of resin paper with crossed insulating strips had barely been concluded, and the commission consultations held in January 1897 on the Mercury head stamps with writing field had hardly led to the conclusion that the invention of transfer stamps was sufficiently mature to be able to come forward and put stamps of this type into use, when a constellation arose which almost forced the introduction of transfer stamps. At the end of March 1897, the Finance Minister Dr. *Leon Ritter von Biliÿski* instructed the Fees Section to organize a new stamp issue, which would be *denominated in crowns and hellers ,* in view of the impending introduction of the obligatory invoice in the crown currency (in connection with the constitutional settlement).

and was to come into effect at the beginning of 1898. The State Printing Office Director *Volkmer* and the Vice-Director *Fritz* were immediately verbally approached by the Ministerial Secretary Dr. *Beck* to explain how a new issue in crown currency could be produced by January 1, 1898. They then explained that the resin-coated paper could not be used for such a new issue so soon, because such stamps require at least a year from the order of the paper to the wear and tear; on the other hand, everything necessary could be put into action immediately to produce stamps with different denominations on the existing paper by January 1, 1898.

As a result, a written explanation was submitted to the Minister on March 30, 1897, according to which the ordered new issue in crown currency, the issue of which already seemed urgent from the point of view of the long-standing principle of changing the stamps every two years, would have to be made on the existing paper because, if the transfer process were used, a full year would have to pass from the paper order to the point of wear and tear due to the difficulty of execution and the necessary storage time. The notification to the state finance authorities, which was drafted at the same time, that a new issue was planned for the beginning of 1898, still produced according to the existing system, and the associated request to work towards the greatest possible reduction in the remaining stocks, was approved by the Finance Minister on March 31.

On April 1st, a conference was held in the State Note Studio, attended by Musil, the two directors of the State Printing Office and Dr. *Beck ,* representing the Ministry of Finance . Surprisingly, the opposite of what had been stated on March 30th as a technical necessity emerged. It was now said that a new issue with the existing designs (in copperplate printing) and with new value legends in crown currency could not possibly be completed by the end of the year, because the production of the copperplate printing plates alone would take nine months and then the printing itself would require a further two months. On the other hand, transfer stamps could very well be completed so quickly that the shipment of the material to the wear and tear offices would begin in mid-November. The storage time of these stamps could be shortened if the drying out of the material was accelerated by ventilation devices in the paper production and by ventilating the finished stamps as much as possible.

Due to the outcome of this meeting, the agreement of the state authorities to maintain the previous trademark system was immediately suspended.
The State Printing Office submitted a detailed description of the situation on the same day (1 April). From this document it can be seen that it was the *executive* technical organs of the State Institute that had brought about the change of opinion by informing the Printing Office Management on the basis of the information provided.

many years of experience, calculated the minimum amount of time required to produce a new plate machine and the first supply of new stamps. On this basis, the printing directorate explained the situation to the Ministry of Finance as follows. If a new issue were to appear on January 1, 1898, two options would be possible: production according to the previous method with a change in the denominations, or the use of "paper with a double layer of glue". If one wanted to stick with copperplate printing, the new value legends would have to be engraved in crown currency by the copperplate engraver on 29 original plates (that is, 28 of the general stamps and 1 for the calendar stamp). This presented particular difficulties with 20 plates (namely 16 of the Kreuzer values and the values of 10, 12, 15 and 20 fl) in that there were fine drawings around the value digits. In order not to delay the engraver, these drawings would have to be eliminated entirely, which would of course significantly reduce the protection against alteration of the denomination. Furthermore, since seven new denominations were to be created, completely new original plates would be required for these denominations. If 6 weeks were allowed for the engraving work, 7½ months would be needed to produce the raised and lower plates and to make the required 303 printing plates. Printing the first supply of 720,000 sheets, including gumming and perforating, would require a further 4 months, so that using this method it could not be completed before the end of April 1898. On the other hand, at the conference on the same day, all those involved had admitted that it was possible to complete the transfer stamps to be printed in letterpress on time if the decision of the Ministry of Finance and the order of paper were made without any loss of time. The State Note Studio had already prepared everything for the production of the original printing blocks and would be in a position to begin delivering the original types at the end of April, so that the State Printing Office could then immediately start the electroplating work. Since Musil had promised to begin delivering the paper at the end of May, printing could begin in June. This would still leave the entire six-month period required for the printing to be completed.

The representative of the Ministry of Finance, who intervened at the conference, asked the experts whether the two alternatives could not be combined in such a way that the printing blocks, for which preparations had already been made in the studio and whose completion was said to be possible in a relatively short time, could be used to print new stamps (using the letterpress method) on the existing fibre paper. This was denied on the grounds that “the transparent paper with a double layer of glue forms an inseparable system with the new types”. The expression “paper with a double layer of glue” is now widely used despite its inaccuracy, whereas one correctly only speaks *of* a

double layer of glue. From the above-mentioned file of the printing works it should also be noted that, if the previous designs were retained, the production of printing plates for the natural printing with the new year was also considered. A total of 12 underprint forms were to be produced, namely 8 for 100 appoints and 4 for 50 appoints. The latter denomination applied to all guilder values and the highest four kreuzer values (50, 60, 75 and 90 kr). Since the guilder values had three size categories (and designs), one underprint plate was considered sufficient for all stamp values of the same design and size. The remaining three size categories of the kreuzer values and the calendar stamps, all of which had the denomination 100, had a total of eight underprint plates: whether two per category or in different numbers depending on the frequency of use remains to be seen.

In the same document it was declared that in order to speed up the completion of the work it would be necessary to purchase four more perforating presses and a gumming machine.

According to the above-mentioned information from the experts, if the Ministry of Finance wanted to insist on the change of issue to be made on 1 January 1898 and on the use of the crown currency, it could do nothing other than decide to choose the decalcomania method.

Section head *Froschauer* again consulted with Dr. *Suida* and government councilor *Fritz,* who both assured him that the new stamps could be introduced without any concerns. Realizing that this would mean that the State Printing Office would be given a very difficult task in the future and that the institution would not be able to do without a well-versed, expert advisory board for these issues, and finally anticipating that the State Note Workshop would have to cease to exist after the withdrawal of state notes, *Froschauer* emphasized the need to set up a stamp workshop attached to the State Printing Office, to which the available staff from the State Note Workshop would be assigned. The decision on this point was reserved for the appropriate future moment, but at the same time (on April 6, 1897) the Minister of Finance *Biliÿski* approved the paper supply contract with *Musil* and, with explicit reference to the repeated, consistent opinions of the experts of the Court and State Printing Office and the State Note Studio regarding the use of paper with a double layer of glue for the production of stamps, the definitive order was made that this paper and the deduction process would be used for the new issue with the value denomination in crown currency, which was to be put into use on January 1, 1898. The printing office was instructed to place the paper order immediately and to provide details of the stamp design and the value categories to be selected in crown currency.

Applications would be submitted. The instructions would follow as to whether the stamps should be provided with the portrait of His Majesty. The calendar and newspaper stamps would have to remain unchanged.

With this decree of April 6, 1897, the die was finally cast with regard to the application of the stamping process. Preparations now began for the new issue: the first of the fourth stamp design; the first in letterpress printing; the first in the stamping process; and finally the first in crown currency - in every respect an important turning point in the history of Austrian stamps.

The comment in the above-mentioned decree regarding the emperor's portrait referred to the fact that on March 12, 1897, the State Note Studio had sent the State Printing Office two designs for the new stamps (for the crown and the heller values), which were forwarded to the Ministry on March 20. The studio had emphasized that these designs had been "carried out" on a small scale (i.e. already in the intended dimensions), as far as this was possible with a free hand, and that all wishes expressed in previous negotiations had been taken into account. The changes that had emerged as desirable during the examination of the third sample of the Mercury stamps were: uniform drawing of the background, clearly visible denominations, year of issue in halftone printing and placement of part of the color printing in the upper part of the stamps.

There are designs related to this, but it cannot be said with certainty whether they are the ones just mentioned or represent a later stage of the work. These are photographic reductions based on original drawings. The brownish photographic tone represents the brown color of the underprint. The drawing of the overprint was painted over by hand in bright colors. Mercury heads cut out of test stamps (with red-violet and blue heads) have been glued in as the centerpiece.

The overpainting is red on the smaller drawing, and blue on the larger. It concerns the value number above (50 or 30) and the legend *Heller* or *Kronen below the head image;* finally, a fruit hanging on both sides starting from the two upper corners, as well as the connecting hanging, which disappears in the middle behind the circular legend of the reverse (KK *Austrian stamp mark)* . In the larger drawing, circular panels are inserted into both side hangings, in which the value number 30 is repeated. In the lower part of both drawings, the writing field is painted over in grey-blue. The year 1898 is cut out in white.

This field appears as a horizontal rectangle, with round apses attached on either side. In these two semi-circular extensions, the values are shown in white numbers in small, darker circles. All details of the drawing, including the letters, are smaller in the Heller design.

The photographs are too unclear to be able to decide whether the underprint was executed precisely on the original designs or whether there was only a random filling that indicated the tone. In any case, there were no clear drop crosses. In the underprint, not only is the space for the head portrait left out (as was the case with the Mercury head stamps), but also the space for the halftone print.

On March 20, 1897, when presenting the drafts of the State Note Studio, the Court and State Printing Office also stated that the purpose of adding a head portrait was to make it more difficult to imitate the stamps. It asked for a decision as to whether the new stamps should feature the emperor's head or a symbolic image, such as the head of Mercury. The above-mentioned dilatory passage of the decree of April 6, 1897, referred to this request. At the conference on April 1, 1897, it was then agreed that the studio should immediately begin producing an original plate with the emperor's portrait. If this portrait was not approved, the Mercury head of the test stamps would have to be used because there was no longer enough time to produce a new head portrait. This referred to the portrait of the Emperor, which already appeared on the securities sales tax stamps, but which was probably made at the time with the intention of being used on the general stamps. The approval in principle of the attachment of the Most High portrait was then given by the Finance Minister on April 6, 1897, with the resolution of April 15, 1897.

Another side note in the decree of April 6, 1897, which referred to the choice of value categories in the new currency and which preceded the statement in the report of the State Printing Office of April 1 that seven new value categories were to be created, had the following factual background. An anonymous person signed with the letters LT had written to the Finance Minister on February 28, 1897, drawing attention to the fact that the tax rates of 13 kr, 19 kr, 32 kr, 63 kr and 94 kr, which were applicable to receipts up to 300 fl, always required the use of *two* stamps each. Since the number of such receipts must amount to many millions every year, a considerable amount of production costs could be saved if a separate stamp were introduced for each of these stamp sets.

This letter, which revived the subject which had given rise to the stamp regulation of 1864, was taken as the occasion for a new regulation, which was ordered by the Ministry of Finance without awaiting the applications called for by the State Printer, and which was less prominent than the regulation of 1864 only because it now coincided with a new issue and a change of currency.

The Ministry of Finance decided to drop *five* of the previous 28 denominations (60 kr, 75 kr, 90 kr, 7 fl, 12 fl). The first three denominations would have required mixed denominations of crowns and hellers in the crown currency (1 K 20 h; 1 K 50 h; 1 K 80 h), which were to be avoided, particularly for reasons of manipulation. 12 new categories were to be introduced: 25, 36, 38, 40, 60, 64, 80 and 88 h, then 3, 7, 15 and 50 K. This addition of new denominations was intended to make it possible for one denomination to *be* sufficient in the most common cases where previously two denominations were needed to produce a tax rate. The reduction of five and the increase of twelve classes resulted in an increase of seven, so that the total number of stamp values rose from the traditional number of 28, which had been maintained since the 1864 stamp regulation, to 35. There were now 20 Heller and 15 Kronen values, namely 1, 2, 4, 6, 8, 10, 14, 20, 24, 25, 26, 30, 38, 40, 50, 60, 64, 72, 80 and 88 h, then 1, 2, 3, 4, 5, 6, 7, 8, 10, 12, 15, 20, 30, 40 and 50 K.

The State Note Studio immediately began producing the original types for the 35 types of stamps. There is, however, little information on this in the files. For example, a letter *from Broer* to *Fritz* dated April 16, 1897, in which he announced that the first plate would be delivered the next day. At the same time, he requested a diamond from the relief machine for use in the pantograph. It is not possible to say for what purpose *Broer* requested the supply of the deaf-mute lithographer *Zehner* with a magnifying glass, tracing needle and etching needle.

Pantography and superposition in copper were used to produce the printing blocks for image printing, the writing field screen and the underprint, and superposition in copper was used to produce the plates for frame printing.

The apparent poor quality of the drawing designed by *Storck* has given rise to much negative criticism. Subsequent times have, however, justified *Storck's* approach and shown that what he proposed was the best compromise between the requirements for a pleasing and artistic appearance of the stamps on the one hand and the difficulties posed by the nature of the resinated paper on the other. The poor appearance of the letterpress printing of the Emperor's portrait on the resinated paper of the planned issue in 1869 was one of the main reasons why it was not possible to decide at the time to actually issue this issue. On closer inspection of the Emperor's portrait based on *Storck's* drawing on the new stamps, it cannot be denied that the graphic quality is actually not much better than that of the attempted letterpress printing based on *Jacoby's* engraving of the Emperor's portrait. The fortunate choice of a smaller format now seems to have helped to overcome this serious difficulty. One would be tempted to attribute the success of the new stamps to the fact that a single artist was now in charge of the entire arrangement and could therefore produce the individual parts at a reasonable price.

overall impressions could be brought together, whereas at the time each of those involved had only contributed a fragment of the overall picture.

In the second half of June 1897, the Court and State Printing Office was already able to produce impressions of the 2 h stamp in the 20 different color combinations planned for the values of the Heller category. Compared to *Storck's* designs, these stamps not only had the clearer execution of the underprint in droplet crosses (which filled the entire back of the stamp with the exception of the spaces for the head portrait and the halftone print) and the emperor's portrait instead of the head of Mercury, but the halftone print of the writing field also had a different shape. While previously the year 1898 was large and the value digit on either side of it was small, the ratio is now reversed. Accordingly, the writing field no longer has apse ends (at the long ends), but a constriction in the middle where the year is located. All digits are left out in white; the rest of the writing area is filled with fine, horizontal parallel lines (in olive-brown color), which have been recognized as the most suitable means of making erasures and etchings more difficult. The precise repair of damaged lines of this kind is actually more difficult than one might think, and the repaired areas of this drawing are much more conspicuous than repaired spots in richer drawings.

The Ministry of Finance returned the proofs, which had been obtained at short notice, to the State Printing Office on June 26, 1897, with instructions to change the halftone printing. The year was to be made somewhat smaller, and the two value digits were to be separated from the year by bars or dots.

The design of the stamps was also described as successful. At the same time, in this document, approved by Finance Minister Bilinski, the immediate printing of the Heller stamps with the modified writing field cartridge (in the requested colors) was authorized and the Central Stamp Office was asked to place its orders. The printing works was also commissioned to have a type made for a new 5-h stamp in view of the pending negotiations on the stamping of checks. The introduction of this value was later abandoned. In a document from the Ministry of Finance, it is noted that there is currently no need for such a stamp because there is currently no 5-h tax rate; the issue of 5-h stamps should therefore be postponed until such a tax rate is created (possibly through the Check Act).

In the redesign of the writing field grid, the year and the value number were reduced considerably and a dot was left out before and after the year. The entire cartouche is now lower. The grid for the crown stamps (also with dots) was then designed according to the same pattern; only that these were

have slightly larger dimensions in terms of numbers.

In a similar manner to the Heller stamps, the State Printing Office presented the Ministry of Finance with 15 impressions of the 1 K design in the 15 color combinations proposed for the crown stamps at the end of July 1897. These impressions already had the writing field cartouche with the dots.

On July 30, 1897, the design of the crown stamps was approved, their printing was ordered, and the Central Stamp Office was asked to place its orders. Even before that, the professional supervision of the production of stamps by the State Note Studio, which was actually already taking place, was normatively outlined in agreement with the Reich Ministry of Finance.

When the Court and State Printing Office was informed of the transfer of these functions to the State Note Studio, it was also instructed to submit the technical description of the new stamps being produced by the end of September and to indicate whether they could definitely be issued by the beginning of January 1898. As the status of the work was such that "delivery" seemed to be guaranteed by mid-December, the printing office reported this to the Ministry of Finance on 25 September 1897 and attached the technical description prepared by the State Note Studio to the report. The Ministry of Finance then issued the new issuing regulations of 9 October 1897, Zl.48887, RG

Bl. No. 244, V. Bl. No. 194.

The change of issue was to take effect on January 1, 1898. The condominium lasted until the end of February. The exchange was to be completed during the month of March. The usual perpetuation clause was added for books and sheets with stamps from older issues. The final sentence of the regulation is the note that there would be no change for the time being in the newspaper, calendar and securities sales tax stamps, and then in the other stamps. With regard to the general stamps, the regulation of issue gave the following details:

„... They are issued in 35 categories, namely 20 Heller and 15 Krone categories, and are made of thin, translucent paper in two sizes. The stamps in the Krone categories are 41 mm high and 31 mm wide, the stamps in the Heller categories 36 mm high and 27 mm wide. The stamps are printed in brown-violet underprint and have a jagged colored border corresponding to the different value categories and contain a circular medallion in the middle of the upper part with the portraits of His Imperial and Royal Apostolic Majesty facing left; which is framed by the inscription: KK ÖSTERREICHISCHE STEMPELMARKE in brown-violet on a white background. The medallion is surrounded by a fruit garland.

“surrounded. Above the medallion, the value is shown in digits, below the medallion the designation: *crown,* or *crowns* or *heller .* The medallion, fruit pendant and value designation are all in *one* color. In the lower part, intended for writing, an olive-gray cartouche is placed on a recessed background, which contains the year of issue, 1898, in small digits in the middle and the value in larger, white digits separated from it by a dot on each side. In the crown category stamps, small medallions are inserted on both sides of the fruit pendant, in which the value is shown in digits in the color of the fruit pendant on a white background. They also differ from the heller category stamps both in the value designation and in the larger drawing of the described components. The individual categories differ in the value designation and in the combination of the colors of the edge and the stamp image...”

In order to present these colour combinations clearly, it is useful to imagine the stamps of the crown currency issue arranged symmetrically in rows and columns in a similar way to the issues of the third group (from 1879 to 1893 inclusive). It is then easy to see that the choice of colours was also made on the basis of such an arrangement. Since there are 35 denominations, the arrangement can be made in such a way that five denominations are placed in a row, creating five columns of seven stamps each. Each column consists (from bottom to top) of three crown stamps and four heller stamps. Since all crown stamps on the one hand and all heller stamps on the other are the same size, these columns become narrower towards the top, as in the earlier issues; but only in *one* step (at the transition from crowns to hellers) and not from stamp to stamp in six steps, as was the case with the *Herdtle-Pessler* drawings.

The arrangement of the colors is now chosen so that each column is characterized by a specific border color and each horizontal line by a specific color of the overprint (apart from the halftone print, which is the same color on all stamps). Looking at this overprint, one would be tempted to believe that the head portrait is printed in a lighter color than the value legend and the fruit garland. But this only seems so because the head portrait is placed on a space left out in the underprint, while the legends and garlands are placed above the reverse print and therefore not only look darker, but also appear to be influenced in terms of color nuance.

The edge print is blue for the first column, red-violet for the second,
third green, fourth brown and fifth green-grey.

The top print of the horizontal lines of the Heller stamps is repeated on the crown stamps: blue, red-violet and green. Since the Heller stamps have four lines, the

Crown stamps only have three, so the former has an additional line with green-grey overprint.

Of the five border colours, four are repeated in the top print. The fifth (brown) is not present in the top print. However, the same name for the colour of the top print and the border does not mean that the dyes used are identical in both cases.

What is noteworthy with regard to the passages in the emission regulations cited is the use of the word “category”, which here corresponds to the meaning of the older term “stamp class” and the philatelic term “stamp value”. Consequently, one does not speak of *the* crown or *heller* category of stamps, but of *the* crown and heller categories (in the plural!).

With regard to the method of manufacturing the stamps of the 1898 issue, as can easily be seen by a few simple tests, the process used to manufacture the stamps of the third large sample (with writing field screen) was retained. The underside of the stamp, with the crossed "insulating strips", received only one print, the brown-violet security print with an acid-sensitive ink. The top side received three prints: the image print (alcohol-sensitive), the screen print (chlorine-sensitive) and the frame print (alcohol-sensitive). The acid sensitivity of the underprint and the alcohol sensitivity of the color edge were extremely high. Some edge colors literally flow out when wetted with alcohol.

All of these prints were book prints. Because the paper was already printed with adhesive strips, it was not possible to moisten it more, and therefore use copperplate printing. But because the dry resin paper was difficult to print on and did not take on the colors completely, it had to be given the necessary suppleness. This was done by wrapping it in slightly damp cloths and leaving it to stand for a while. This meant that the paper absorbed some moisture without the insulating strips dissolving.

This delicate and careful moistening had to be done for another reason. The paper, cut into sheets of 21 x 32 centimetres, was delivered to the printer in layers. When the sheets were lifted off, they rolled up heavily because of the strips of glue printed on them.

This rolling was very obstructive during printing, gluing and perforation. By wrapping the paper in a moist wrapping during all printing manipulations, the paper was kept flat sufficiently. However, the air temperature during printing could not be too high. It was also necessary to initially restrict the use of the moderate paper dimensions mentioned.

Regarding the paper, there is no information as to whether it was sensitive to acids. The expensive chemicals mentioned at the beginning, with which it had to be impregnated for this purpose, were

after the price had been fixed, the issue was no longer discussed. From a later offer *by Musil* to supply an improved paper that had been made sensitive to acid, it is even clear that the stamp paper did not require such preparation. Incidentally, this sensitivity, if it had not already been paralyzed by the resin, would have been a rather pointless virtue of the paper, because the stamps were printed with sensitive colored inks right down to the last spot, so that there was no place left where an acid reaction could have become visible. Since the paper factory treated the entire paper production process, including the application of the insulating strips, as its secret, which it did not allow anyone to see, and since it was not stipulated that the paper had to have a certain, clear acid reaction, it must have found an agreement in this respect *via facti* . The order of the four prints in the stamp production was as stated above: reverse printing, image printing, halftone printing and frame printing. Despite the addition of siccative, the first print took three to four weeks to dry; the others 14 days each.

Between the sheets of paper, pieces of paper had to be inserted as interleaving.

After the edge print had dried, the glue was applied on the glue machine. Cologne glue with added glycerine and a little milk (for clarification) was used. The protruding part of the rotating drum of the glue machine, where the stamp sheets were placed, had to be covered with blotting paper to make it easier to lift the sheets off, as it turned out that the glue easily penetrated through the entire stamp to its top. Once the glue layer was dry, the perforation was carried out on the comb-cutting machines. The Berlin company *Hermann Lütke* is mentioned in the files as the supplier of such devices, which manufactured such otherwise unusual machines based on the instructions of the Court and State Printing Office. The manipulations were concluded with the revision, the elimination of all waste paper that had not already been removed in the earlier stages and the adjustment for shipping (“packing”).

The "good" stamp sheets - as the completely finished printed products that were deemed usable were called, in contrast to the waste paper from all stages of production - were divided into packages of 100 sheets and each such package was "clipped", that is, enclosed with a paper clip on which the names of those counting and revising were listed. Ten such packages were then combined into a bundle tied between covers. Sequential numbers were made visible on the covers.

On the occasion of the introduction of the new stamps, a special announcement was made in No. 12 of the Fee Supplement of 1397, which published the Finance Ministerial Decree of 17 November 1897, Z.51806, and the provisions made therein on the occasion of the issue change in solemn form for general

Such a form was a novelty for this subject. The measure that was now taken with regard to the destruction of the remaining stocks was just as new. This was because, whereas it had previously been decentralized since the first issue change and was carried out by the individual state finance authorities (Ministerial Finance Decree of October 4, 1858, Z.43336), it was now centralized in Vienna. All wear and tear offices had to transfer the remaining stocks to the Vienna Central Stamp Office via the publishing offices. The Ministry of Finance set up its own counting commission, to which the Central Stamp Office had to make the returned material available. Special instructions were issued for this commission on January 14, 1898, Z.2067, Fee Supplement No. 2. The commission had to keep three types of accounts subject to censorship and concluded its very laborious and lengthy work by burning the counted remaining stocks.

In the Finance Ministry's decree of November 17, 1897, Z.51806, in addition to the above-mentioned orders and some provisions of an accounting nature, there is a special section on "the treatment of the stamps of the 1898 issue". It states that these stamps must not be kept in damp rooms or near heated stoves. It explains in particular detail how to count the stamp sheets and which of the usual procedures for the previous stamps - namely the usual moistening of the fingertips when counting paper money and the "folding" on a bent corner of the package - are no longer applicable. At the same time, the offices were instructed to inform the parties by means of instructions and official notices that the new stamps must be handled more carefully than the stamps of the previous issues due to their delicate nature; that the shiny side must be moistened; However, one should not moisten them excessively, not even a large number at once and not with a coarse sponge. Those who wear and tear and who also own a general store should be made particularly aware that there should be no acidic (vinegar) fumes near the stamps.

Finally, it was recommended to use a thin, not too greasy ink for obliteration, such as medium-strong black printing ink (illustration ink). Inks that flow and create a greasy edge should not be used because they dry slowly. Nor should aniline inks. The violet obliteration ink introduced by post offices is also unsuitable.

It should also be mentioned here that the *Belgian* government, to which *Musil* had offered "his invention", was given information on the new brands at their request and was sent sample sheets of all stages of production to illustrate the manufacturing process in more detail. These were the following sheets:

unprinted paper with the insulating strips; one sheet of this paper each with the reverse print, then with the image print, with the halftone print and with the frame print; finally three sheets which showed the progressive sequence of printing operations, since the first contained the combination of underprint and image print, the second underprint and halftone print, and the third finally all four prints. A ninth sheet was also glued and a tenth was also perforated and the edge strips were removed. The plates of the 6h value were used for these prints. In addition, whole sheets of this value and of the 1K stamps were handed over to the Belgian government in perforated and imperforate states. There is no mention in the files of any devaluation having taken place.

LVII. CHAPTER

THE SECOND EMISSION (1898) THE EQUITABLE VAT STAMPS

As with the use of black fibered security paper, the use of translucent paper with crossed rubber strips also brought the securities sales tax stamps and the general stamps into close connection with one another. While in the former case the sales tax stamps had gone first, now the general stamps were produced first using the transfer process; however, the sales tax stamps followed almost immediately. Preparations for the new issue of the general stamps had hardly progressed to the point that the Ministry of Finance had acquired the test prints of the 2 h stamp in all the color combinations planned for the Heller values towards the end of June 1897, when the Ministry also considered issuing a new issue of the EU stamps (as the practice abbreviation is). The immediate reason for this was the amended securities sales tax law of March 9, 1897, RG Bl. No. 195, which was to come into effect on November 1, 1897. This law was still expressed in Austrian currency with regard to the amounts of money specified therein; however, since the new tax rates were twice or five times higher than the older ones, other stamp appointments were necessary and the values of the securities sales tax stamps would have had to be modified in any case. In view of the stage of the reform action in which the financial administration found itself with regard to general stamp stamps, the inclusion of the special stamps mentioned was recommended.

in the reform that had been introduced and therefore their production according to the deduction method and the choice of the crown currency for the legends. The Court and State Printing Office was requested by a decree on July 2, 1897 to make the necessary arrangements so that on January 1, 1898 - i.e. at the same time as the general stamps - a new issue of the securities sales tax stamps on transparent security paper and with the denominations in crown currency could be made. The external design would remain the same unless there were technical objections. With regard to the stamp values, it was planned to replace the existing ten denominations (2½, 5, 10, 20, 50 and 80 kr, then 1, 2, 5 and 8 fl) with twelve denominations (10, 20, 40, 50, 60 and 80 h, then 1, 2, 3, 4, 5 and 6 K). In determining these values, the aim was to ensure that even the highest number of transactions that could be expected from experience in a single transaction could be taxed with two stamps that could easily be accommodated in the register.

When the securities sales tax stamps were first introduced, the Ministry of Finance justified its involvement of the State Banknote Studio by saying that this was to enable the stamps to be designed from the outset in such a way that no change in plates and colours would be necessary when switching to the stripping process. This intention was of course no longer fully achievable with regard to the plates. In the case of securities sales tax stamps on black fibred security paper, both prints - the grey-brown mesh background and the coloured image print - were applied to the top of the stamp. The application of the stripping process meant that the grey-brown print had to be moved to the bottom of the stamp. If this print had been made using the previous plates, all the legends on them would have been inverted. In any case, the underprint plates would have had to be changed. In addition, the intended application of the currency change also required a change in all value legends and the departure from the previous number of values also made a change in colours necessary. The uniformity of the first securities sales tax stamps and the stamps of the second issue, as intended by the Ministry of Finance, was therefore limited to retaining both the previous design and its distribution over two prints. A striking innovation was the introduction of coloured borders, which had already been decided for the general stamps.

After receiving notification of the Ministry of Finance's intention, the State Note Studio informed the Court and State Printing Office on 2 August 1897 that the production of the original types for the general stamps and for the postage stamps was already nearing completion, so that the modification of the types for the securities sales tax stamps could be started immediately. The background types

would be delivered within 5 weeks, and the image printing types could be delivered during September. These deadlines made it impossible for the State Printing Office to make the first stockpile by the end of December. The State Institute would only have been able to do this if it had received the original types before the beginning of September. With regard to the plate apparatus, it was planned to produce two underprint forms of 25 appoints and two of 50 appoints; then two "line forms" for the color edges with 25 divisions and two with 50 divisions; finally six image forms of 25 pieces (for the crown values) and six of 50 pieces (for the heller values). The galvanoplastic work required for this, and then the actual printing, would have required at least 3'15 months. It was therefore requested that the new issue be postponed until 1 March 1898, which was approved by the Ministry of Finance on 8 September 1897. From the files on the preparations for this issue, it should be noted that in order to stock up on supplies in good time, it was stated that it was necessary to purchase six high-speed presses, a fifth gluing machine and a further five line perforating machines "with a narrow cut". Elsewhere in the files, the Viennese company *Hermann Karig* is named as the supplier of such perforating presses. These perforating machines had a 12½ perforation.

However, the new securities sales tax stamps were not introduced even within the extended period (March 1, 1898). The state finance authorities had been informed of the intention to organize a new issue in order to work towards the greatest possible reduction in remaining stocks. The Central Stamp Office also became aware of this intention. The Central Stamp Office now felt obliged to draw the Ministry's attention to the significantly increased sales of securities sales tax stamps of 5 fl and 8 fl since the amended law came into force and to encourage the issue of 10 and 16 K denominations. The Ministry of Finance did not want to go as far as the latter amount, but did its best to accommodate the emerging need for higher stamp values. The Court and State Printing Office was therefore informed on January 5, 1898 that the introduction of further stamp values of 8 K and 10 K had been decided and that, due to the work this would entail, the new issue was not planned until July 1, 1898. A report was to be submitted on whether this date could be met by submitting proof impressions. On March 19, 1898, the State Printing Office submitted proof impressions of the 14 stamp values decided upon and confirmed that the issue could be carried out on July 1, 1898. The proof stamps were fully adjusted and consisted of two series (14 pieces each), one of which was cancelled by the stamp imprint “Invalid”, while the second consisted of glued-on stamps without such an imprint. The stamp design was approved by the Minister of Finance Dr. *Josef Kaizl* on April 19, 1898. At the same time,

a further increase of the values by four (to 20, 30, 40 and 50 K) was decreed.
The reason for this was an intervention by six major Viennese securities trading firms, who argued that the highest existing stamps of 8 fl were inadequate for large transactions, as it was sometimes necessary to stick so many of them into the register that there was not enough space for them. They therefore suggested the introduction of stamps of 10, 15, 20 and 25 fl. The Ministry believed that this wish should be fully taken into account, considering that the largest transactions that were still relevant in practice would now be taxed with a maximum of three stamps, for which number of stamps there was still sufficient space in the registers.

When informing the printer of this expansion of the stamp inventory, the Ministry requested (on April 19, 1898) proofs of the new classes and a technical description of all values.

The State Banknote Studio appears to have been informed of this latest increase in denominations earlier (and probably immediately after the securities dealers' intervention, issued on March 16, 1898), otherwise it would be inexplicable how it was able to send the State Printing Office a technical description on March 28, 1898, in which the denominations of 20, 30, 40 and 50 K were already listed. Proofs of the latter denominations (of which the unaffixed ones were overprinted with the word "invalid") were submitted to the Ministry on May 26, 1898, together with the description. This description was not approved by the Ministry, because, with regard to the description of the two stamp images, it was a repetition of the description of the first issue.

A new concept was required, in which only the differences compared to the older issue were to be stated, while otherwise only the earlier description was to be referred to. After this new description was received, the issue regulations of August 8, 1898, Z.29149, RG Bl. No.143, V. Bl. No.142 were finally issued. October 1, 1898 was chosen as the date for the new stamps to come into effect. The condominium was to last two months. This was followed by a one-month exchange period. At the end of December, the old stamps were completely no longer valid.

Regarding the values and appearance of the new stamps in crown currency
the following was stated:

"They are issued in 18 categories, namely 10, 20, 40, 50, 60 and 80 Heller, then 1, 2, 3, 4, 5, 6, 8, 10, 20, 30, 40 and 50 Kronen and are made of thin, translucent paper and have a brightly coloured border. In terms of size, design and description, the new stamps generally correspond to those currently in use and in the Ministry of Finance's decree of 10 November 1892, RG Bl. No.197,

“The stamps described above are identical and differ from them - apart from the designation “Heller” or “Krone”, “Kronen” - mainly in the colours chosen, namely in the following way: The face value of the stamps in numbers and words is in the same bright colour as the medallion with the head portrait of the Most High, furthermore, in the stamps of the crown categories, the year of issue is executed in the colour of the line background in a white field. The colour of the line background and the non-coloured parts of the stamp image is brown-violet.”

With regard to the colors of the stamp image and the edge, it is also useful here - and also instructive because of the insight into the process of the State Note Studio in choosing colors - to arrange the stamps in a similar way to the general stamps with increasing values in rows (three each). This results in three columns of six values each in a vertical arrangement, each column of which has one and the same color of the stamp image (blue, red-violet, green), whereas the same edge color can be seen in each row (red-brown, gray-green, red-brown, gray-green, blue, red-violet). If one considers that only twelve values were originally planned, which were to end with 6 K, it becomes understandable why the color distribution of the heller stamps is exactly repeated for the crown stamps up to this value, and one also understands why two new edge colors had to be chosen only then because of the increase by six more values. The fact that the Heller and Kronen designations are no longer printed in cut-out letters but in colored letters is due to the difficulty of printing on the resin-coated paper, while the transfer of the value numbers from the background to the top print is due to the fact that now only *one* underprint plate was needed for all Kreuzer values and *one* plate for all Gulden values. The value number appeared much more clearly in the colored colors than before. In the first issue, each stamp had its own plate for the background printing, whereas there were only two plates for the image printing. It is noteworthy that here, as with the general stamps of 1898, the Ministry of Finance had much less influence on the stamp designs and the choice of colors than with the older stamp issues, and that it allowed the State Note Studio to do as it pleased without objection. This was evidently done in the awareness that this was a completely new project, and that with regard to the overall appearance, the distribution of the image across the multiple prints, the colors to be chosen, the sequence of manipulations and the precautions to be taken, even the experts could only proceed tentatively, experimentally and constantly with help until the relatively best method was found. As the result showed, the right people were actually at work here: *Storck* with regard to the equipment, *Suida* with regard to the chemicals and the senior officials of the printing works with regard to the graphic issues. Without any files

were written about it, the new method was gradually worked out and all the difficulties that arose were overcome. What then emerged was already a finished work.

Compared to the general stamps issued in 1898, the new securities sales tax stamps are designed in a simpler way in that they only required three plates and three prints (compared to four), because there is no halftone printing of the writing field.

A small circumstance, which is clear from the files, is indicative of the extent of the power of disposal granted to the State Banknote Studio: the proofs of the 20, 30, 40 and 50 K denominations submitted to the Ministry of Finance bear on the cardboard sheets to which they were glued the “imprimatur” issued by Hofrat *Storck* and confirmed with his signature.

But even on this occasion the Ministry of Finance did not completely abandon its right of disposal. In the same act (Z.29149 ex 1898) in which it received the above-mentioned proofs and on which the new issuing regulations were issued, it instructed the Court and State Printing Office to use a stronger green colour in future for those stamps that had a green print of the head and value legend. This instruction concerned the 40 and 80 h denominations, then 3, 6, 20 and 50 K. At the moment this order was given to the printing office, the first stock for denominations up to 6 K was already ready. Even the 20 and 50 K stamps must have already been printed a certain number, because fully adjusted copies of these two denominations had been submitted to the Ministry for approval. The six values mentioned, which make up the third column on the right in a columnar arrangement of the emission, could therefore be found with light green and with stronger green image printing.

At least the four smaller values should be easy to find with the lighter color. There are also darker and lighter shades of green edges on the general stamps. However, it is not certain whether this is related to the aforementioned order from the Ministry of Finance. Collectors also know of another such color variation, namely the *reddish-brown* edge print in the first and third lines of the securities sales tax stamps, which later appears to be a light yellow-brown. This difference is not mentioned in the records and is therefore only the accidental product of a different color being rubbed on.

A third colour difference, which concerns the grey-green border colour of the second and fourth lines and which the securities sales tax stamps share with the general stamps, originated from the latter and concerned the border colour of the denominations of 8, 25, 50 and 88 h, then 5, 12 and 50 K. In March 1898, the official of the kk priv. allgemeine österreichische Bodenkreditanstalt *Rudolf Altfahrt* submitted a petition to the Ministry of Finance in which he pointed out the inconveniences resulting from the dark colour of the border of the aforementioned denominations. He attached two

8 h-stamps - which were perforated somewhat asymmetrically, so that the coloured edge on one side appeared disproportionately wider than on the other - next to each other so that the two wide coloured edges met. In addition, he pushed both stamps so close together that their perforations interlocked. This created a fairly wide, vertical coloured stripe that looked almost black. The edge colour, which was officially called green-grey for general stamps and grey-green for securities sales tax stamps, was so dark in the first print that it could have been mistaken for olive-black. *Altfahrt* then showed that letters or numbers in the document text that appeared on these dark stripes were completely illegible, which could give rise to doubts and disputes. This was indeed a major problem and seemed important enough to the Ministry, which had always been careful that the stamping system should not give rise to any legal certainty, to investigate the matter further. The State Note Studio, which was approached for its opinion, suggested that "the grey-green border colour *should be reproduced without impairing its effectiveness by adding an indifferent white colour",* after which the ink writing would be clearly visible. The Ministry of Finance approved this proposal on April 30, 1898 and instructed the printing works to inform the above-mentioned proponent specifically that his suggestion would be taken into account in the manner indicated. On May 28, 1898, the printing works presented the ministry with a stamp approved by the studio with a photographed grey-green border and one of the previous stamps for comparison, and reported that this photographed colour would be used for the production of the next edition of the 50, 12 and 5 K, then 88, 50, 25 and 8 h general stamps, but also for printing the edges of the securities sales tax stamps currently being produced, at 50, 60 and 80 h, then 4, 5 and 6 K - which formed the second and fourth rows in the column list. At this time, the printing of the first supply of these latter values was already quite advanced, since in March 1898 July 1 was still being considered as the date of the new issue and accordingly the production of the 14 values initially envisaged continued unabated.

There are not worry about it

Categories with dark edges. As is inevitable with a composite color, multiple variations can be seen in this photographed “green-gray”. Sometimes it appears more greenish, sometimes almost light brown.

In contrast to this choice of a light coloured border, a case should be cited in which emphasis was placed on making the border as dark as possible.

This concerns the stamps of Brazil, one of the first countries to adopt the deduction process for its stamp system. *Musil* had, due to the

In spite of the reservation made in the paper supply contracts, he offered his security paper to various foreign governments, as was already mentioned above with regard to Belgium. This resulted in the remarkable situation that he offered not only his paper with the insulating strips, but also the entire stamp production process based on the peel-off principle. However, it was not very conceivable that his paper could be used in any other way than this stamp production process.
But it was nevertheless quite strange that the invention, which had been developed by Austrian state officials over decades of arduous effort, became in this way a commercial object for the private benefit of an individual.
During the negotiations with *Musil,* when he was granted permission to sell his paper to foreign governments, and the reason given was that the Austrian government would have nothing against foreign states having well-protected stamps, the consequences of this permission were evidently not fully clear. Since *Musil* also knew the most important element of the new stamps after paper, the underprint ink, precisely because he was entrusted with their production and delivery as a "trusted man", he was in a position to control the entire process *de facto* without any objection being raised. He was even given stamps in large quantities for a mere reimbursement of the production costs to use as samples for his offers. The new stamp system was offered to the Brazilian government by the London company Bradbury , *Wilkinson and Co,* which is often involved in the production of valuables , and this company was entrusted with the delivery of a considerable quantity of stamps for Brazil.

During the execution it became clear that success did not depend solely on knowledge of the principles and possession of the recipes, but also on the rich graphic experience of the state institute. The London company was not able to produce the stamps in a satisfactory manner. The first 1000 sheets of sample stamps had to be sent to the Court and State Printing Office for completion, which in 1900, with the permission of the Ministry of Finance, applied the glue to them.

In 1902, the London company decided to order the complete production of these stamps from the State Printing Office and to do so not only hand over the paper supplied by *Musil ,* but also send the entire printing apparatus. These were the stamps known to collectors with a brown security print on the back, which bears the head of the Republic in a round medallion on the top and a writing field with the changing value in the same color below. The London company had already supplied stamps for 10 and 20 Reis, then for 15 and 50 Milreis - without a colored border; the State Printing Office was now to produce stamps for 100, 200, 300, 400

and 500 Reis, then 1, 2 and 15 Milreis (the top printing colours had to be in the same order: black, dark blue, dark green, Indian red, carmine red, light blue, lavender blue and dark purple), then produce a smaller format stamp for 20 Reis with a carnation red image. She was instructed to give the stamps a coloured border for which she could choose any of the colours blue, green and red, but which would then be retained for all stamps.
This border color had to be as opaque as possible, since special emphasis was placed on the opacity of the border when ordering, so that no characters placed below could be read through the border. In accordance with this wish, the State Printing Office chose blue for the border of all stamps. Since the spaces between each two stamp images on the plates from London were very wide, the Brazilian stamps thus had unusually and disproportionately wide dark borders, which made their external appearance unsightly. On the other hand, the top print with the head in relief engraving and the writing field print is so successful that one almost becomes confused about the justification of the sentence often found in the documents that the resinated paper presents insurmountable difficulties for printing. It must be doubted whether the unsightly dark borders serve a special purpose; the cancellation of these stamps, as examples show, had to be done by overwriting, as in Austria, and a dark border could only be disadvantageous.

Regarding the paper for the new securities sales tax stamps, the files contain nothing other than the simple order that *Musil's* security paper "with a double layer of glue" was to be used to print these stamps. Since no separate agreement was made with Musil regarding these stamps, it is clear that paper No. 24, initially intended for general stamps, in the format 21 x 32 centimetres was used for this as well. To make this possible and to no longer require the previous paper formats 34 x 34 centimetres for 100 securities sales tax stamps of the Kreuzer category and 24 x 34 centimetres for 50 guilder stamps each, the denominations were now - as already indicated - changed. The new plates contained 50 heller stamps or 25 crown stamps. The format 21 x 32 was sufficient for this, and even very ample for the crown stamps.

With the production of securities sales tax stamps on transparent paper, the use of black fibered security paper in the stamp industry ceased entirely, especially since the production of general stamps on this paper had already come to an end earlier. As in the field of stamp production, this paper was only an episode in the field of stamps. Under the suggestion of the slogans of *security paper* and *security printing,* which were of course put into the world with the greatest persistence by the paper manufacturers,

decided to use a stamp paper whose advantages over the previous paper were not in any way related to its greater cost. In reality, the only advantage was that it was a paper of the highest quality, which was very thin but still very strong and yet supple, so that the previous complaints about brittleness and tearing when the stamps were torn off were removed. But this was probably not enough to justify the large price increase.

The impregnation of this paper played only a secondary role. The times were over when this was thought to be a protection against "polishing". The sensitivity of the various printing inks had been recognized as a better and more reliable means of protection. The paper in question therefore had no other special feature than the grain. This, however, was nothing more than a sign of authenticity, and thus a protection against counterfeiting. However, there has been no particular need for such protection in the Austrian stamp system throughout its entire existence. Forgeries have not occurred on any significant scale. The reason for this was hardly the difficulty of counterfeiting due to the artistic design of the stamps - as the Court and State Printing Office has said on various occasions - and especially not since the advent of photomechanical reproduction processes. The most effective protection of stamps against counterfeiting lies in the organization of the wear and tear apparatus and the resulting difficulty in exploiting counterfeits. The counterfeiter can place counterfeit paper money in various places and on numerous occasions in everyday life and thus derive advantages from his act. However, there is only a very limited market for counterfeit stamps. The counterfeiter will not be able to use many stamps for his own needs: people who do so much and so large business that they are in a position to use stamps in large numbers will not easily engage in counterfeiting. Direct sales from the counterfeiter to the consumer cannot be of any great extent either, because people of the type mentioned with a large need for stamps will be just as unwilling to get involved in such malpractice. The sale of counterfeit stamps in the same way as the placing of counterfeit paper money could only be profitable if the consumer does not know that the stamps are counterfeit when he buys them.

This would require the cooperation of the stamp collectors appointed by the tax authorities. However, the latter depend on the state administration for their existence and have a kind of semi-official character. This connection has so far proved to be sufficient protection against counterfeits being distributed among the public by the stamp collectors.

The black, fibered paper remained at the moment when the new
Issues of general stamps and securities sales tax stamps

after the printing process came into being, not inconsiderable stocks were left behind; of the four formats of the former (No. 15 A, B, C and D) and the two formats of the latter stamps (No. 16 A and B) in total over 286 Neuries of 1000 sheets each.
As can be seen from later documents, this paper was then used to print school fees and franking stamps for the express parcel service of the Austrian State Railways, as well as to produce internal printed matter for the financial service. It is interesting to note how different the timing of the change in issue to the date of the contract concluded with the paper factory is for black fibered paper and paper with crossed glue strips. The first stamps on fibered paper (securities sales tax stamps) were issued on January 1, 1893; the contractual guarantee of delivery did not follow until September 28, 1894. With transparent paper, the fee administration had already learned to proceed in the opposite way: it cautiously secured the supply of this paper with a contract dated December 17, 1895, but did not start issuing the new issue (the general revenue stamps) until October 9, 1897. After the new issue came into effect, the factory also saw itself obliged to formally terminate the earlier contract concerning the fiber paper (in April 1898) by (subsequent) termination at the end of 1897, rather than simply allowing it to become void. The factory raised no objection to the fictitious termination date, because its liability, which ended one year after the termination of the contract, would thus expire earlier.

CHAPTER LVIII

TYPE CHANGE AND MANIPULATION THE REFORM

A. CHANGE OF 7K BRAND TYPE

During the validity period of the 1898 issue, as the collectors' stamp holdings show, a type change took place with regard to one of the stamp values.
It concerned the value of seven crowns. The stylization of the number 7 on this stamp was carried so far by a strong bending of the lower arm of the number sign and the resulting retreat of the convex arch of this arm to the left that the absolutely necessary easy recognition of the printed image was lost. If one has to think about which number is to be represented on a stamp, then the design must definitely be described as unsuitable. The five times on the stamp mentioned

The number was now designed in such a way that when the stamp was inverted it was more likely to be a two (2) than a seven (7). This led to a reworking of the original types of this value for image printing and halftone printing and the production of new printing plates. The lower arm of the seven now no longer always ends in an almost upwardly curved, point-like end, but in a moderate, drop-shaped, thickening curve.

It is remarkable that no mention of this type change could be found in the records. The only fact that sheds some light on this measure is the following: the Court and State Printing Office still has the cardboard with glued-on impressions of the 1 K stamp in all the color combinations proposed for the crown category, on the basis of which the Ministry of Finance approved the colors for the crown stamps on July 30, 1897.

Two smaller pieces of cardboard are now attached to this cardboard, one each at the top right and bottom left. On the upper piece is a 1 K stamp with the green border *photographed (based on Rudolf Altfahrt's suggestion mentioned above) ,* and the written note: "Correct border colors 50 K, 12 K, 5 K, 88 h, 50 h, 25 h, 8 h, then EU stamps 6 K, 5 K, 4 K, 80 h, 60 h, 50 h imprimatur.

I. v. Storck." A 7 K stamp of the new type is glued to the lower piece of cardboard and written: Imp. *I v. Storck.* The fact that *Storck* was able to give the printing company the imprimatur for stamps shows what a prominent position he occupied after the incorporation of the State Note Studio into the Court and State Printing Office. At the same time, this imprimatur makes it possible to date the proposed change in type, albeit only within fairly broad limits. In any case, it only took place *after Storck* was awarded the nobility and probably also *after* the green edges of the stamps were photographed. On the other hand, *Storck's* departure from the second direction at the end of March 1902 is a certain time limit. The years 1899, 1900 and 1901 are therefore likely to be the time when this change took place, i.e. at least the first third of the twelve-year validity period of this issue. The greater probability speaks in favor of the initial part of the intended three-year period, because the adventurous design of the Seven would probably have been noticed immediately after the new issue came into existence and would have required remedial action.

This assumption also agrees well with the frequency of occurrence of both types, because the older type is by far the rarer. The fact that it is not even rarer is probably due to the considerable volume of the first prints.

In the absence of documented information on the relevant events, it is of course only a guess, but it is based on the completely natural precondition of an orderly administration, if one assumes that the initiative for this type change came from the Fees Section of the Ministry of Finance. *Storck* himself had helped to create the older type of this value,

without taking exception to the design of the figure. Such an objection must therefore have come from another side. And that this was an authoritative side whose instructions simply had to be carried out can be seen from the fact that the change in type was not brought to the attention of the Ministry of Finance.

B. TRANSITION TO DOUBLE FORMAT

The transparent stamp paper with the easily soluble so-called insulating layer was a very delicate component of the stamps and in particular did not tolerate any shortening of its storage time. This soon became apparent. While the production of the first stamp stock for the new issue had already been a very urgent task, a follow-up order from the Central Stamp Office in December 1897, which turned out to be necessary, forced the printing works to abandon all good intentions regarding extensive drying and storage. As a result, it soon became apparent that the stamp sheets easily stuck together, which made handling very difficult when they were worn out and caused a lot of damage. This sticking of the stamp sheets was also the main complaint in the reports that the tax authorities submitted at the request of the Ministry regarding the experiences they had had with the new stamp material. In order to remedy the situation, an order was made that, in the same way as *Musil* had stipulated that paper should be ordered from the factory *on an annual basis ,* the Central Stamp Office should also order a whole year's supply of stamps from the printing works in future, so that the latter would be able to organize its work effectively, in particular to take advantage of the seasons that were most favorable for this - in summer and especially in dry weather the difficulties of production increased considerably - but mainly to allow the stamps to dry out well and to age.

Musil, who had heard of these problems, also tried to find a solution. He wrote to the printer on November 3, 1898, that after a few attempts he had found a way to change the production process that prevented the sheets from sticking together. He had produced two more suitable new types of paper. At the same time he sent 500 sheets of each of these types "in double format" for printing tests and detachment tests. This paper was printed with 2 h stamps. One of the papers, which had a thicker insulating layer, did not work. The other proved to be suitable in terms of graphics. However, the State Note Studio could not come to a final conclusion about detachability, which is why it requested the production of 1 K stamps on 20 sheets. The files are silent on the result of the testing of the latter stamps.

Probably there was no such difference compared to the branded paper used previously that it would have been worth keeping.

The "double format" mentioned by *Musil* in the aforementioned delivery of the 500 sheets refers to the fact that in fact, in the early days of the new issue, the contractual format of 21 x 32 centimeters was abandoned and the paper factory was asked to deliver the double format of 32 x 42 centimeters. The printing works soon realized that their concern about achieving a good "register", which had led them to limit themselves to a small denomination and a small paper format, was unjustified and that even with double paper size, perfectly matching prints could still be produced. Since the use of double sheets made it possible to save a considerable amount of wages for printing and gluing and at the same time speeded up the work, the first solution was to join two plates together to form a form and then use them simultaneously in the press. From a document from the end of the 1898 issue, it is likely that even double-format (one-piece) *records* continued to exist, because this feature was then taken over as a matter of course in the recent 1910 issue.

As far as the files show, *Musil* was instructed in December 1897, when he ordered 1000 Neuries per 1908, to only deliver in double format. In February 1898 he then asked if he could deliver a piece of paper left over from the previous production, 80 Neuries, in the single format of 21 x 32 centimetres. The printing works agreed, pointing out that the single format could always be used when printing the crown values. It was therefore incorrect when it was stated during negotiations after *Musil* 's delivery contract had expired that the 21 x 32 centimetre format had in fact never been used for deliveries. For the factory, delivery in double format meant on the one hand a saving in work as there was no need to cut up the paper, but on the other hand it increased the risk of waste paper because larger sheets now had to be fed straight away for grinding. The use of the double format in the court and state printing works ended with gluing and pressing. The double sheets had to be divided before perforation, because the perforating machines were built for the single format and because the paper stretching during this delicate work naturally causes more difficulties the larger the sheets are.

It is therefore understandable why, in April 1898, when the Central Stamp Office suggested that the printing works should produce *and deliver* the plates in sheets of 50 crown stamps or 100 heller stamps, thus doubling the denomination of the plates, they insisted that this was not feasible for technical reasons.

For the sake of clarity, it should be noted here that there is a significant difference between a double plate and a plate with a denomination of 100. In the former case, there is a greater latitudinal manipulation between the two individual plates; in the latter, the two would have to be placed so close together that there would only be the normal distance between two stamps, filled by the color edge.

C. THE DENOMINATION OF THE CROWN STAMPS

On March 17, 1900, the Court and State Printing Office received the order from Section Councilor Dr. *Beck* in a short way (subsequently confirmed by a written decree)
Instruction to no longer print stamps of the crown denominations in batches of 25, but in batches of 35.

If you imagine the stamps in the correct reading position, the sheets of paper measuring 21 x 32 centimetres were printed in such a way that they appeared as horizontal rectangles for the Heller stamps with a denomination of 50, and thus contained five horizontal lines of 10 stamps each. When the crown stamps with a denomination of 25 were printed, however, the paper rectangles were raised and contained five lines of five stamps each.

If one multiplies the size of the stamps (including the coloured border) specified in the emission regulations by the denomination, it turns out that the Heller stamps would have required a format of approximately 18 x 27 centimetres, while the Krone stamps would have required 15½ x 20½ centimetres.

For the 21 x 32 centimetre format, the Heller stamps had 5 centimetres left on the longer edge and 3 centimetres left on the shorter edge for manipulation. Both crown stamps, on the other hand, had 5½ centimetres left on the shorter edge and 11½ centimetres left on the longer edge. The latter, which was quite considerable, made it possible to add two horizontal rows of five stamps, as these two rows only required **8.2** centimetres, so that a margin of **3.3** centimetres still remained. The crown stamps now had to be changed so that they contained seven horizontal rows of five stamps each. The Ministry of Finance was aware that sheets with 35 appointments would make all acts of manipulation more difficult, from the first handover of the stamp sheets to the sale to the parties. Since the aim was only to make better use of the expensive resin paper and to avoid any further damage, it was also ordered that the delivery to the Central Stamp Office should continue to be made in sheets of 25 pieces. The 10 pieces to be separated from all the sheets were to be delivered separately in packages. In any case, it was permitted to deliver sheet quotas with usable stamps, which were separated from sheets that were only partially spoiled. Regarding these quotas, the Central Stamp Office had approached the printing works in April 1898, not to accept any smaller pieces of the Heller stamps than half sheets (of 25 stamps), of the

However, crown stamps are only to be delivered in batches of 10, 15 and 20 stamps and 100 stamps each are to be placed in an open envelope made of transparent paper.

The Court and State Printing Office accepted this request without - as in earlier times - considering it necessary to obtain higher approval for such details. There is documented evidence that the change in the denomination of the crown stamps was the initiative of the Finance Ministry's representative. On December 12, 1899, an informative meeting was held in Department IX B of the Finance Ministry under the chairmanship of Section Councilor Dr. *Beck* , which was attended by representatives of the printing office, the Central Stamp Office, the Accounts Department 6 and the Special Accounts Department II of the Finance Ministry. After dealing with the main items of discussion mentioned below, the chairman raised the question of whether a larger number of stamps could be produced from the individual sheets of paper in the interest of better paper utilization.

The representative of the State Printing Office stated that he would like to maintain the appropriate technical surveys on this matter.

The result of these surveys, which will probably be announced shortly
then apparently initiated the above-mentioned order regarding the crown stamps.

D. PUNCHING OF REPLACED BRANDS

The question of how stamps that were to be sent to the censor as exchange material should be punched had been dormant since the Finance Ministry's decree of January 14, 1875, lines 223-40, which had regulated the issue in 1875 so that the head portrait, as the part that was most difficult to replace, should be perforated. This arrangement also applied to the 1877 issue. Strangely enough, however, no one found it necessary to suggest clarification when the design of the stamps was radically changed by the 1879 issue and there was no longer a head portrait that could have been punched. This uncertainty persisted throughout the almost twenty years that the third group of stamps was in force. Only when the stamps from the 1898 issue had already come into force and the stamps from the 1893 issue could only be used as exchange material for a short time, an inquiry from the Innsbruck Finance District Directorate gave rise to a new standard. Following the advice of the State Printing Office, which was asked for its opinion, the Ministry of Finance issued a decree on 29 January 1898, Z.3265, that the stamps from the 1893 issue were to be embossed in figures below the value amount, while those from the 1898 issue were to be embossed in the middle of the stamp image. Since the head image on the stamps from the latter issue is placed slightly higher than the intersection point of the two diagonals (which must be considered the middle of the stamp image),

now again the same as with the second group of stamps. In practice, without many geometrical considerations regarding the location of the center of the stamp image, the head image is actually seen as the place to be struck through.
It also tacitly applied this arrangement to the similarly structured follow-up issue (1910).

E. EXCHANGE OF PERPETUATED TOKENS

The decree of September 3, 1877, Z.21967, which permitted the exchange of stamps that had been obliterated in good time before the change of issue (beyond the use permitted by the issue regulations) if such stamps or the blanks on which they were attached became unusable, also remained tacitly in force for subsequent issues. It was not until the 1898 issue that this matter was re-regulated by the decree of February 5, 1900, Z.72665 ex 1899, fee supplement no. 4. This regulation consisted of a significant *restriction* of the previous permission, in two directions. Firstly, it was stated that only stamps from the last issue (1893) could be exchanged, of course without prejudice to the right to continue to *use* stamps from all older issues that had been obliterated in good time . The second restriction was that those blanks should be excluded from exchange if it could be seen that they had been used while the issue was still valid. This specially permitted exchange should therefore only apply to stamps whose validity had actually been artificially extended after the change in issue by virtue of the perpetuation clause when they became unusable. If someone had spoiled blanks earlier, i.e. when the issue was still valid, they should have brought them in for exchange in good time. To encourage their failure to do so simply because the stamps were not overwritten but obliterated with a date stamp seemed inappropriate.

It should be noted in advance that by means of a Finance Ministerial Decree of 29 September 1910, Z.50742, the exchange permit in question was renewed with the two restrictions mentioned above - but this time related to the 1898 issue as the last previous one.

F. RELOCATION OF STAMP PAPER STOCKS AND WASTE PAPER DESTRUCTION

It is a remarkable fact that during the period of validity of the
The 1898 issue saw a complete change in the materials of the
manipulation regulations concerning the stamp system, without this

was caused by the new production principle used for the first time in this issue, or was even somehow connected with it. The reason was rather three events that occurred quite far apart in time. More than these events, however, there appeared to be an effective factor, the *causa efficiens* of the scholastic scheme: the energetic decisiveness that came into play in the key positions in the Ministry of Finance, which looked things straight in the face and changed without hesitation what turned out to be in need of change. The three circumstances mentioned were the following:

1. Between November 1891 and May 1892, the Court and State Printing Office moved from its premises in Singerstrasse to the newly built building on Rennweg. While the distances between the Franciscan monastery previously used and the bank building opposite, where the State Debt Directorate, the State Debt Treasury and the depot for "secret" papers were located, were hardly much greater than between the individual departments of the State Office itself, since the move the transport of the stamp paper and the waste paper, both of which items the printing office was bound to the aforementioned dicasteries, required considerable effort and time.

2. The second of the circumstances mentioned was a malpractice at the tobacco and stamp wear and tear warehouse in Trento, which was uncovered by the Finance Ministry's Accounting Department II at the end of 1896. The details became public knowledge through the subsequent jury trial against the warehouse manager *Otto Zangerle .* In August 1896, he had only invoiced 2000 fl of a quantity of 14,000 fl in 1 fl stamps ordered from Vienna and had embezzled the rest. The fact that this could escape the country's own accounting controls was evidence of the inadequacy of the often outdated manipulation and control regulations. This incident and the suggestions of the Finance Commissioner of the Accounting Department II, Dr. *Ignaz Dux,* who intervened at the Trento District Court on this occasion, led to a revision of the relevant standards. They were provisionally put into effect from 1 January 1900 (by the Finance Minister's Decree of 4 December 1899, Z.66954, Fees Supplement No.22). After a partial modification by the Finance Minister's Decree of 30 April 1908, Z.28793, Fees Supplement No.5, the entire complex of provisional norms was then - as will be mentioned here in anticipation - replaced by definitive regulations by the Finance Minister's Decree of 3 December 1910, Z.86585, Fees Supplement No.14, from 1 January 1911.

The reason for this latter revision was a fundamental reform in the first act of stamp wear, namely in the delivery of the newly produced stamp material by the printing works. With the announcement of 3 December

In 1910, RG Bl. No.216, V. Bl. No.163, the Central Stamp Office was abolished as such, a stamp office was left in Vienna only for local service, and the entire central stamp publishing business (including the stamp signature) was transferred to the Court and State Printing Office, so that since then the latter has had to fund the provincial publishing offices directly and without the intervention of a central warehouse. After the dissolution of the Central Stamp Office, the small-scale wear of *Hungarian* and *Bosnian* stamp stamps, which had been created by the Finance Ministerial Decrees of March 7, 1875, RG Bl. No.20, and February 9, 1888, RG Bl. No.18, was also transferred from this to the now Vienna Stamp Office, just as small-scale wear of Austrian stamps was set up in Budapest and Sarajevo.

3. Finally, the third of the above-mentioned circumstances was the establishment of the Finance Ministry's Accounting Department 6, as ordered by the Finance Ministerial Decree of December 13, 1897, Z.39068 ex 1896, V. Bl. No.3 ex 1898, to which, as of January 1, 1898, all administrative accounting tasks relating to stamp duty, tax and fee collections, which had previously been the responsibility of the Accounting Department 2, were assigned. The need to create clarity regarding the functions of the new Accounting Department, together with the initiative of the same, brought one of the relevant questions after another into motion.

This includes, first of all, the change in the process of implementing the emission change (centralization of counting and incineration of the remaining stocks), which has already been mentioned above.

The Finance Minister's Decree of December 21, 1898, Z.61123, introduced a division of labor with regard to the control of stamp exchange, so that the Accounting Department 6 was now responsible for the accounting censorship, while the Specialized Accounting Department II was responsible for the merit censorship. In order to create a standard for the executive bodies regarding the procedure for exchange, the Finance Minister's Decree of May 2, 1899, Z.16184, Fees Supplement No.7, was issued, the essential content of which was subsequently incorporated into the two later regulations already mentioned (of December 4, 1899 and December 3, 1910), which also related to exchange.

Of particular interest here are those reforms of this period which related to trademark creation and the relevant procedures.

It has already been mentioned that the Neubruck paper factory had stipulated in its contract that paper orders should only be placed once a year. The same had already been said about the order that the central stamp office had to give the printing works its entire annual requirement of stamps at once. The printing works could then distribute its work regularly over the whole year, employ staff evenly and thus reduce costs. Above all, however, as already mentioned, this made it possible to take advantage of the seasons when production was favourable and to thoroughly

Drying out of the stamp material. It became increasingly clear that the most essential requirement for the "good effectiveness" of the peel-off stamps - as they put it, for the prompt and safe destruction of the negative pressure - was that the resin impregnation had to be thoroughly dry before the stamps were produced; and that the printing and gluing had to be thoroughly dry before the stamps began to wear out. Any haste, which had all too often taken place in the previous phases of stamp production, had to be completely ruled out.

In connection with the negotiations on the above-mentioned innovations, all the details of the previous procedure for ordering and invoicing stamp paper, as they had developed over time, were also recapitulated in the relevant files. The State Printing Office was then required to receive a monthly certificate from the depot for "secret" papers detailing the paper stock still available and, on this basis and in accordance with the stamp production to be carried out, to approach the State Debt Directorate to order the anticipated requirements from the Neubruck paper factory. The State Debt Directorate then made this order and was to initiate the intervention of the supervisory commissioners installed by the Reich Ministry of Finance (for the paper for state notes) in the Neubruck factory. The delivery was made to the depot at the State Debt Office. The bales were taken over without an internal examination, simply by confirming that the seal was intact. The State Printing Office took delivery in the same way, so that the quality of the paper could only be checked by the latter. Paper that was unsuitable for printing had to be replaced in kind by the factory if it was at fault; the unusable quantity was sent for pulping. The paper used for printing was divided into so-called "good pieces" and waste paper. The former were handed over to the Central Stamp Office for further processing; the latter were handed over to a receiving and counting commission appointed by the State Debt Directorate after they had already been punched with a hole punch at the printing works. After counting, they were burned by commission in the former porcelain factory (at the same time as any test prints that the printing works delivered in sealed bags).

When the Finance Ministry's Department of Accounts I presented these details of the previous procedure, it pointed out that the damp and poorly ventilated paper depot of the State Debt Office was not a suitable place to store the new stamp paper with a layer of adhesive. Since this depot has been far away from the printing works since the move, it seems advisable to store this paper at the printing works itself in the future, with the paper now being used for inspection locked up.

to be kept in the custody of the Accounts Department 6 appointed by the Federal Government. If the same were to be ordered for the other papers for stamps and postage stamps, the paper deposit of the State Debt Office would then be restricted to its original and actual task: the safekeeping of paper for government bonds and coupon sheets. In this case, not only the State Debt Office but also the State Debt Directorate could be completely relieved of its duties in the field of stamps, and the latter authorities' responsibilities with regard to waste paper would also be transferred to the Accounts Department 6.

These suggestions of November 29, 1898 were initially not taken into consideration.

In the aforementioned informative meeting held on December 12, 1899 in the Ministry of Finance, it was also pointed out that the rooms of the "secret" depot were definitely detrimental to the good preservation of the paper and that the latter should be delivered directly to the printing works; likewise, the waste paper should be examined by a commission in the printing works and then sent directly for destruction. However, the implementation of these reforms was declared impossible for the time being (due to the lack of space in the printing works).

It was not until a year later that the depot of the state debt fund was actually closed. However, the impetus did not come from the fee administration.
Structural changes to the bank building, which required a reduction in the space of the paper depot, led to the idea of moving the paper stocks for stamps and postage stamps to the new building of the Court and State Printing Office. Since the Ministry of Commerce agreed to this, a room was set up in the printing office building (with separate departments for each of these departments), and on November 20, 1900, the Court and State Printing Office was instructed to transfer all of the above-mentioned papers from the State Debt Treasury to its own depot at the end of the year. With regard to the papers for postage and stamps, this depot is henceforth called the "credit paper depot" to distinguish it from the state institution's warehouse of other printing papers, because these papers were used in the "credit departments" of the Court and State Printing Office. This meant that the interference of the State Debt Directorate and its treasury in the stamp system, which had existed since the introduction of watermarks in 1864, ceased. In the last relevant negotiations it was always assumed that this interference had been introduced because of the proximity of the offices of the above-mentioned dicasteries and the premises of the State Printing Office. This opinion was incorrect because the premises of the printing office's own paper depot, where it had kept the paper for the stamps until 1864, were still conveniently located closer to the printing office. The actual, in 1864

The motives that had been effective - namely the somewhat vague idea that it would contribute to strengthening the state's credit if another independent authority were involved in the introduction of controls, but then the intention to put a damper on the then management of the state institution in its efforts to become independent - had already been forgotten. When the paper stocks were taken over on 27, 28 and 29 December 1900, considerable remains of the black fibred security paper for general stamps and securities sales tax stamps were still found, namely a total of just over 286 neuries. As already mentioned, this paper was then used to print school fee stamps, railway franking stamps and internal printed matter for the financial service.

Since the stamp paper was delivered directly from the factory to the Court and State Printing Office, and the paper depot of the State Debt Treasury no longer had anything to do with it, and since the Accounting Department 6 had also taken over the audit of the Court and State Printing Office, the previous procedure regarding stamp waste was no longer valid. It no longer made sense to transport this waste from Rennweg to Singerstrasse and there count it to the commission consisting of representatives of the State Debt Directorate and the Specialized Accounting Department I, and then, after repackaging, have it transported by a freight forwarder to the former porcelain factory and burned there under official supervision. The State Debt Directorate and the Specialized Accounting Department I were now no longer interested in the matter and their sphere of influence. Since it had become doubtful whether the incineration furnace in Porzellangasse would continue to be available, and since the whole procedure entailed considerable costs every month, it was now cancelled and it was ordered that from now on the counting and destruction of waste paper should take place in the building of the Court and State Printing Office and that the control of this should be carried out by the Accounts Department 6. The incineration should take place in the boiler house of the printing office. Tests showed that this could be done without any problems.

The informative meeting of December 12, 1899, which has already been mentioned several times, also formed the starting point for changes in the previous procedure in two other directions. It was recognized as appropriate that the annual paper orders to the factory and the annual production orders to the printing works should in future be issued by the Ministry of Finance itself, on the basis of the data on probable requirements which the Accounts Department 6 could derive from the accounts for the previous year.

The removal of the Central Stamp Office from the ordering of stamps proved to be a mistake due to some deficiencies arising from the organizational position of this

Office than was advisable. Despite its activities extending to all administrative areas, the Office was integrated into the Lower Austrian financial administration and had no interference or supervision with regard to the provincial publishing offices. It used the orders from the Court and State Printing Office as the basis for its purchases from the Court and State Printing Office, without knowing whether the former were appropriate or not. Since many publishing offices had placed orders that far exceeded the sales that had been experienced, disproportionately large stocks of stamps had gradually been built up. The Accounts Department 6 showed that, for example, stocks of 25 h were so large that they would suffice for another 47 years. Such unnecessary stocks appeared to be a pointless investment, a hindrance to discounts and a risk of considerable losses in the event of a change of issue. Therefore, the Ministry of Finance itself should annually form an idea of the required new production of stamps on the basis of sales data throughout the empire and then order these. This measure was implemented as early as January 1900. The annual paper orders, however, only began from the following year, after storage had been transferred from the secret depot of the State Debt Treasury to the credit paper depot of the Court and State Printing Office.

The way things were structured meant that the Ministry of Finance was from then on involved in the ongoing stamp service in the function of an “executive” body.

G. THE DISSOLUTION OF THE STATE NOTE STUDIO

In addition to all these changes, which followed the issue in 1898 without having been caused in any way by the transfer process that was implemented for the first time with the two new stamps, so that this is only a post hoc and not a *propter hoc ,* there was also the closure of the State Note Studio, which had been in the pipeline for some time. For the production of stamps, which was placed under the supervision of the studio, a transition to the new situation with complete continuity resulted from the fact that Professor Dr. *Suida* was taken on as a permanent official of the VIIth rank in the status of the Court and State Printing Office in October 1898. This was an extension of the position of institutional chemist that had initially been created for the employment of Professor *Teclu .*

The currency legislation and the negotiations with the second half of the Reich had brought the complete withdrawal of state notes so close that the further production of these notes was stopped in the summer of 1900. Since the studio now only had a right to exist in its involvement in the production of stamped stamps, the most humble

Lecture of 18 April 1901, permission was obtained to submit the same to the “this-side” financial administration and to incorporate it into the court and state printing office.
The studio's previous premises in the Dominican building were vacated in May 1901 and a space was moved into the building of the Court and State Printing Office. Since, in addition to Dr. *Suida ,* the photographer *Adalbert Klein* had already been assigned to the printing office as an official, the integration of the State Note Studio into the Court and State Printing Office essentially only required the assumption of permanent remuneration for Professors *Storck* and *Ludwig,* who only served as directors and advisors of the studio in a secondary capacity. Since *Storck* died on March 27, 1902 and Dr. *Suida* was given the management of the studio, this studio soon became just a department of the state institution, of which the institution had many, and it continued to be mostly referred to as the "seal studio."

Dr. *Suida* did not stay permanently at the Court and State Printing Office either, because he subsequently turned to university teaching. In his place, Dr. *Emil Tischler* was appointed as the institute's chemist on February 26, 1904. As mentioned above, in the meantime, following the sudden death of Court Councilor *Volkmer ,* Court Councilor and Director of the State Debt Directorate *Ernest Ganglbauer* was appointed Director of the Court and State Printing Office by a Supreme Resolution of March 7, 1901 (after he had already headed the supervisory service since 1895), there was now once again an almost complete change in the key figures for the stamp business.

A new generation of officials approached this branch of the service with new ideas and intentions and redesigned it from new perspectives. By incorporating the State Note Studio, the Court and State Printing Office regained full control of its former influence on the stamp system, after it had been pushed into a somewhat crooked position and played only a secondary role during the period of the State Note Studio's activity. But it had now also acquired what it had always lacked before and what it had itself recognized as its Achilles heel: it could now use all the resources that modern science has to offer in its work and endeavors. All problems that arose and had previously only given rise to tentative attempts at solutions made at random were now studied thoroughly by the theoretically and practically trained staff and attempts were made to solve them. Thus, due to a previously unknown refinement in the assessment and control of all the factors that come into combination, a clear insight was achieved with regard to all the conditions of a favorable production process and with regard to the degree of achievable protection of the stamp gradient.

CHAPTER LIX

THE THREE-YEAR EXPERTISE (1904-1907)

A. GENERAL CONSIDERATIONS

The "effectiveness" of stamps produced using the peel-off process, i.e. the precise reaction of the stamps to any attempt to remove them, was ultimately based on the differential solubility of the two adhesive layers on each stamp. The "insulating layer" already applied by the paper mill and therefore directly attached to the stamp sheet should be more easily soluble than the outer layer of glue applied after the stamp was printed; it should therefore come off more quickly when a stamp that has already been stuck on and dried is moistened than the adhesive layer with which the stamp adhered to the document. When the stamp sheet is removed, the separation should therefore always take place in the insulating layer and not in the outer layer of glue, and this should destroy the negative pressure to a noticeable extent.

It is easy to understand that in order to produce "effective" peel-off labels it is not enough to simply use two adhesives that are known to have different solubility. In addition to the existence of this difference and the degree of it, a number of other factors play an important role. They must all be designed and coordinated in such a way that the optimum possible effect is achieved.

In particular, the mass present, i.e. the thickness of the two adhesive layers, is very important and it is by no means irrelevant if one makes changes in the thickness of one or the other layer. Careful tests must establish the limit values, the exceedance of which would disturb the favorable ratio of the two layers and thus impair their effectiveness, and constant monitoring must ensure that no deviation from the established norms takes place.

For both adhesive layers, there are certain minimum thickness values that are determined by their purpose and can be determined experimentally. The insulating layer must have a certain minimum thickness in order to fulfil its next task and to “insulate”, i.e. to prevent the parts of the print that fall on the insulating strips from being absorbed into the paper fibres. The outer adhesive layer, on the other hand, must have a certain thickness so that the layers underneath (insulating layer and print) cannot be damaged too easily by careless handling and the glued-on stamps adhere firmly and securely to the documents. These two minimum values tell the

However, the practitioner in the production of stamps does not yet know how thick each of these layers should actually be in order to produce effective stamps, even if he knows the third value to be considered, namely the size of the difference in the solubility of the two adhesives. This difference could be determined numerically by the longer or shorter time that both adhesives, when dissolved under the same conditions, require to dissolve. But this is of no use, because the protection must not be calculated on the basis of simultaneous moistening of both adhesive layers, but on the basis of the most extreme case, in which one of the layers is exposed to the solvent first and only passes it on to the other layer after it has been saturated with it. It must be assumed that the malversant will arrange the removal attempt in such a way that the delicate stamp is endangered as little as possible. He will therefore not apply moistening, which is dangerous for the stamp, from all sides, but will limit it as far as possible and only allow it to take effect where he wants it to have an effect, i.e. where the stamp is connected to the paper of the document. The solvent will therefore be applied from the backing paper, since this is where the outer adhesive layer softens first, and this is the only thing the malverser is concerned with dissolving. This process must now be used as a starting point in order to determine the second limit, the maximum permissible thickness of both adhesive layers. The outer layer must not be so thick that it allows the document paper to be lifted off on one side before it is wet on the other side and the solvent is already released into the insulating layer. In the case of the insulating layer, its greater solubility and its greater strength compensate for each other. If this layer is too thick, the effect that was intended to be achieved by using a more soluble adhesive is cancelled out in relation to the outer glue layer. If the malverser has managed to get the stamp sheet to be lifted off, he will of course not want to wait any longer and allow the moisture to continue to act until the thick insulating layer, which was previously still offering resistance, has also softened.

However, all of these minimum and maximum values are something that is difficult to express in formulas. The only way to do this is to systematically carry out entire series of tests and empirically determine the conditions for the most effective results.

Practical experience in the early years had also shown that, with this brand system, many external factors in the production process - even down to the time of year and the weather conditions during the production period - still have an influence, so that, particularly in mass production, one can never count with absolute certainty on the complete success of this delicate process.

Some things are different in print production than in small laboratory experiments. In view of this situation, it is clear that

There can be no question of *the infallibly* certain "effectiveness" *of each* individual stamp. Those in the know knew this from the beginning and made no secret of it. In the early documents this is mentioned twice explicitly and both times, oddly enough, the relevant discussion was prompted by an action by the French government.

Even before the issue was launched in 1898, the French Embassy in Vienna - most likely prompted by one of *Musil's* offers - had used diplomatic channels to request samples of the new stamps and information on their production. The Court and State Printing Office put together a complete collection of unaffixed stamps with the overprint "Invalid"; the State Note Studio provided a brief description of the production process. The Ministry of Finance sent both to the Embassy through the Ministry of Foreign Affairs in December 1897 and offered to provide subsequent information on how these stamps would perform, if this was requested. The unreservedness with which the Austrian government informed foreign countries of the results obtained after such long and difficult preparatory work deserves to be emphasized all the more since a survey sent by the Austrian side to several foreign offices in later years with a view to reforming the production of stamps regarding their working methods produced only very poor results.

In the above-mentioned presentation by the State Note Studio, the same statement was made with regard to the effectiveness of the stamps, saying that after numerous attempts, it would be almost impossible to remove a stamp that had been properly stuck on and had dried out to some extent without any change. *However, if this were to be achieved,* the attempt to reuse it would undoubtedly fail due to the difficulty of removing overwriting or obliteration. The Studio therefore did not *attribute infallible effectiveness to the new stamps,* but merely a *regular* effectiveness.

Towards the end of 1901, a delegate of the French government named *Jobit* came to Vienna to study the question of stamp production. Sample stamps were also given to him and on March 24, 1902, Dr. *Suida* wrote a detailed description of the production process for him, in which numerous technical details were given for the first time, which had not previously been mentioned in any documents out of caution. In this statement, Dr. *Suida* was able to speak in more detail on the effectiveness of the peel-off stamps on the basis of the practical experience he had gained over the past three years. He did this in the remarkable sentence: *"These stamps are ... a technical product"* and one must only expect a percentage of 80 to 90 percent of effective stamps. The phrase that the stamps are a technical product is nothing more than another way of expressing the truism that mass production is something different from laboratory experiments and that it sometimes produces different results.

In the negotiations that followed, in addition to the question of whether the peel-off stamps were effective in absolute terms or only in percentage terms, an important role was played by the information given by the experts to the representative of the Ministry of Finance (in January 1897 during the examination of the sample stamps with writing field) in response to the question of whether “damage caused unintentionally by careless handling of the stamps can easily be distinguished from the damage that occurs when used stamps are removed”, and the answer was that even a layman could easily distinguish between the two types of changes to the stamp.

In the first question, the point of view of the graphic arts expert is more important, while in the latter question, that of the fee administration is more important. As paradoxical as it may sound, it is nevertheless true that the graphic arts expert is here to some extent the theoretician, while it is the fee administration that, in its question, looks at the matter from a practical point of view. The expert conducts experiments with the peel-off stamps to see in what percentage of cases the principle proves to be effective.

In real life, however, nobody carries out purely theoretical experiments with removing stamps. If someone removes stamps, they usually do so with fraudulent intent in order to reuse them. As a result, *in practice* the toll collection service very often has to deal with stamps that appear to have been stuck on documents in a normal way, but which show certain damage to the stamp image. The important question then arises as to whether the visible damage to the stamp allows a safe conclusion that reuse has taken place, and whether one can reliably distinguish between damage to which these sensitive stamps are particularly exposed when handled with even the slightest carelessness and the change that occurs when they are removed - which is precisely what the so-called effectiveness is supposed to express. Both the technicians' and the toll collectors' questions are concerned with the value judgment of the new invention and are therefore in a certain sense identical. For the technician, the peel-off stamps have no value if they fail when removed; for the fee practitioner, however, if the change in the brand image that has occurred does not state how it came about.

These questions also have one thing in common: it is very easy to exaggerate the requirements in both cases, and ill-wishers can easily use the means of exaggeration to deny the invention of the stripping process any value. It is exaggerated to demand that the marks should be effective in 100 percent of attempts to remove them; it is also exaggerated to demand that *every* infringement of the mark image should provide precise information about how it came about. The stripping system cannot meet such high demands. One cannot demand absolute perfection and not use the fact that it is not present to

already indicate the worthlessness of the invention. As regards "effectiveness", this method of discrediting, as mentioned in various earlier sections of this presentation, had been very popular for decades and was often used against projects that originated from private sources. If *Pecher,* who had become a master at removing brands through many years of practice, was able to remove even *one* piece of a brand project without damaging it, the whole idea was considered worthless, without anyone asking how many brands of the same type his attempts had *failed with .*

It is equally unjustified to place too high demands on the second question. The unintentional and accidental processes by which a trademark is damaged can be so similar in nature and effect to the procedures for sticking on and removing trademarks that there is no difference other than the absence or presence of malicious *intent.* But how can a technical method be capable of providing reliable evidence of a purely psychological fact?

The further developments in the Austrian trademark system revolved around these two questions just mentioned. The realization gradually emerged that the exaggeration in both directions was unjustified and that the judgment on the value of the invention of the deduction process should not be based on the fact that the method is not infallible and sometimes fails, but on the fact that it proves to be reliable in the vast majority of cases. In order to come to the right conclusion, the question must be posed as follows in relation to the criticisms of the deduction process currently in use: will things be *better* in the essential respects than before if the deduction process is abolished? Is there another method that offers better or at least as much "protection" for the state fee? Will the fee gap be better off if we return to the previous production system, which did not pose the slightest difficulty in deduction of the trademark?

This reasoning was indeed reached in the course of the negotiations described below. The result was that, despite the varied and fierce opposition to the withdrawal procedure, it was decided to retain it from the sole decisive point of view of the safety of the slopes.

B. THE INITIATIVE OF A REFORM ACTION

The Ministry of Finance did not attach too much importance to the complaints which were voiced during the initial period of the new stamps. Experience in the past had taught that any change to the existing

The fact that the public now has to get used to something new has already caused dissatisfaction. For example, when the stamps were issued in 1888, there were complaints that they did not adhere well - caused by the fact that they were not moistened sufficiently. In order to completely remedy these problems, the glue had hardly been replaced by the more easily soluble gum when the issue in 1893 was issued, when complaints again flooded in that the adhesive layer easily floated away when moistened and no longer adhered.
With the new issue in 1898, the complaints from the wear and tear machine were that the stamp sheets easily stuck together; however, the public complained about the great fragility of the stamps. Judging by the repeated repetition of the same argument, it seems strange that people were particularly concerned about the fact that the new stamps did not tolerate being carried around "in the waistcoat pocket."

In anticipation of these habitual practices of the parties involved, the Ministry of Finance had already included a separate section on the "treatment of the stamps of the 1898 issue" in the regulations issued on November 17, 1897, Z.51806 (Fee Supplement No. 12) to supplement the issuing regulations. Such instructive chapters in the normative regulations had not been common until then. However, everything possible was wanted to ensure that the innovation, which was so important for the stamp gradient, was implemented without complaint.

It was then towards the end of the fourth year of the new issue's existence that several objections regarding the proof stamps led to major negotiations. In November 1901 the Ministry of Finance became aware of a series of 23 salary receipts traded by civil servants at the same time, for which stamps of the 1 K value had been used, which had several strikingly different colours of the brown underprint. Such differences in colour nuances had also occurred in earlier stamp issues. Accurate stamp collectors even endeavour to compile them as completely as possible and to date them. However, these variants were never complained about as defects in production, as previously the requirements with regard to graphic perfection had been quite modest. Even now, what was particularly striking was the number of colour differences and their simultaneous occurrence. In the study commissioned by the Ministry of Finance and prepared by Dr. In a statement made by *Suida* on December 9, 1901, it was stated that since the start of production of the new stamps, one and the same batch of underprint ink had been in use and that, as repeated tests had shown, it had not changed in any way. The differences in color could therefore not be attributed to a new preparation of the ink resulting in a different product, nor to its decomposition. Since the appearance of the underprint immediately after printing was always the same as with the first stamps,

it was a subsequent change in shade. This change had already been noticed and constant observation had shown that these variations were probably caused by three circumstances: the nature of the insulating layer, the atmospheric influence on the colours during printing, with the season in particular proving to be an important factor, and finally and mainly the nature of the glue used.

For the past six months, the insulating layer has been printed in a uniform thickness from carefully prepared materials, and since then the stamps have had a normal gray-brown-violet underprint with a cleaner appearance. The other two aspects have also been given due care since their importance was recognized. The more reddish-brown background of several of the stamps criticized comes from earlier productions, where the circumstances that can cause a color change had not yet been recognized. The ultimate reason for all these changes lies in the *necessary* sensitivity of the ink used for the underprint.

These statements *by Suida ,* together with the fact that the brown colour was *sensitive to acid ,* suggest that it was primarily traces of acid in the adhesive of the insulating strips or the external gluing that caused the discolouration of the vacuum.

This explains the phenomenon known to collectors that there are two types of stamps from the 1898 issue with a reddish background: those in which the entire background shows this coloration, which is then caused by the acid content of the glue used in the printing works, and those in which the reddish area appears to be interrupted by normal gray-brown colored spots in the shape of small diamonds. In this case, the glue of the insulating layer applied in the paper mill was evidently not pure. As *Suida* pointed out, this defect was effectively remedied as soon as it was noticed and its cause identified. It was one of the inevitable teething problems of the new stamp production system.

This observation of the different appearance of the worn stamps, then occurred cases in which the State Note Atelier and the Printing works were unable to make a positive statement as to whether the observed change in the appearance of a stamp in question was due to careless handling or to the removal of the stamp that had previously been stuck on, finally complaints regarding the poor usability of the stamps, which were introduced in early 1902 in the Budget Committee of the House of Representatives, prompted the Ministry, on 7 March 1902 (under the number 115931) to send a decree to the Court and State Printing Office, which would be the starting point for a multi-year Reform negotiations of unprecedented intensity and, ultimately,

to the new issue in 1910. With reference to the above-mentioned circumstances, the printing works were commissioned, in agreement with the State Note Studio (which, although already integrated into the State Institute, still continued to have a certain separate existence under the direction of *Suida),* to submit proposals on how the grievances raised could be counteracted in the current issue.

In addition, however, since a new issue had to be considered in view of the principle of not leaving a stamp issue in circulation for too long, the modalities of such a new issue should be reported on and the question should be discussed in particular as to whether the experience with the 1898 issue did not make a fundamental change in the previous method of production seem advisable. In any case, however, cost savings with regard to paper and printing should be sought.

However cautious these instructions were, since they in no way prejudged the continued use of the printing process and left the floor to the technical bodies in this regard, while at the same time explicitly demanding the elimination of the defects and the reduction of production costs from the standpoint of the gradient, the anti-printing movement that actually existed at the State Institute and was prompted by the ongoing difficulties with the new stamps seems to have heard a condemnation of this process. These movements were by no means caused by rivalry with the former State Note Studio, which was happy to describe the work it had completed as its own work without properly emphasizing the decades of preparatory work carried out by the State Institute, and which, by taking over overall management of stamp production, allowed the printing department to take a back seat. Rather, it seems that this was merely a reflection of the natural desires of graphic artists who believed that it was their duty to ensure that the state institute's international reputation meant that only works that were completely perfect in terms of printing technology should emerge from it, and who could not accept that the printing process, particularly because the "printability" (in the passive sense, i.e. suitability for printing) of the paper was significantly reduced by the resin, produced products that were to be described as inferior from a graphic point of view. These movements adhered with striking unanimity to the postulate of cost savings put forward by the Ministry of Finance and then called for the abandonment of the printing process and a return to the previous production methods (one-sided copperplate printing or letterpress printing on opaque paper). The other question raised by the Ministry of Finance, namely whether the defects of the printing process that had emerged could not be eliminated without abandoning the process as a whole, was not further discussed.

The stamp studio was the first to speak in this hearing. The expert opinion prepared by *Suida* and *Ludwig* indicated that the defects of the stamps

have recently been remedied, as small changes have been made to the production process on the basis of experience. The process has now become so perfected and reliable that a product of the same type is always produced. What can still be done to the stamps is nothing but the result of their great sensitivity, and this in turn is only the natural consequence of the requirements imposed. Despite all their shortcomings, the peel-off stamps are the best protected of all the stamps in all countries. It is therefore advisable to retain the peel-off process until a better system has been invented. However, the studio is currently unable to name such a better production method. The studio suggested the following improvements to the stripping process: strengthening the glue layer to make the stamps more resistant to rough handling, reducing the perhaps excessive sensitivity of the underprint ink to acid, and reducing the three previous front prints to one or two by merging the image print with the halftone print or, even more, with the frame print at the same time, so that one and the same ink would be used for all of these prints. The last-mentioned aspect of merging the front prints was so obvious that it was repeated very often in subsequent negotiations: everyone who dealt with the issue in question believed that they had themselves come across this important cost saving and presented this idea with applause.

Another conservative vote was that of Vice-Director *Georg Fritz,* who had been intensively involved in the work on the creation of the decal stamps and who now took a stand against an overly hasty rejection of this system.
He pointed out that the opposing movements were only concerned with the cost and simply wanted to drop the security measures against repeated use. *Fritz* also argued that Austria had achieved a level of security unmatched by other states, even if it was not yet completely perfect. His suggestions were so consistent with those of the stamp studio that one must assume that an agreement was reached verbally. Finally, in response to criticism of the artistic appearance of the peel-off stamps, he pointed to the printed image of the stamps produced by the state institute for Brazil the previous year, which showed that a remedy would not be difficult in this case.

C. PREPARATORY STEPS

The Court and State Printing Office now began negotiations on these issues on a very broad basis. A circular was sent to the offices responsible for producing stamps in several foreign countries.

and asked for information about the experiences with the individual production systems in use. The success was rather poor in terms of quantity and quality.
In terms of the manufacturing process, the stamp industry abroad was still mostly in a stage that had been abandoned in Austria for a long time, or a shorter time ago. This applies in particular to the use of acid-sensitive printing inks in some places to protect against chemical cleaning. During this discussion, an innovation in stamp production in Germany was also discussed, which, even if it was not immediately considered to be adopted, tipped the scales in favor of the letterpress printing process. In Germany, the stamps were printed on *already glued paper ,* namely on roll paper, which made the costs of printing and gluing considerably lower. This method of production was made possible by a newly invented device in which the gummed and dried raw paper was folded over several times over sharp edges, giving the glue layer countless fine cracks and making it so supple and flexible that further manipulation could take place without any problems. Also very noteworthy is the fact that in the Berlin state printing works in the 1860s - presumably inspired by the Austrian experiments of the time and the philatelic reports on them - the printing process was temporarily used, but was soon abandoned because of the considerable costs and the complicated manipulation. Philatelists are actually aware of Prussian stamps of 10 and 30 silver groschen from 1866, which would be included here.

The year 1902 was spent on the above-mentioned multi-page assessments of the transfer system and on the investigations into foreign "protection systems". The new production of stamps towards the end of the year revealed significant problems with the paper, as the brittle insulating layer was very easy to break off. A large number of stamps were examined by the photographer *Adalbert Klein ,* who had been hired from the State Banknote Studio , and the results showed that *all of* the stamps were *poorly* resistant to attempts to remove them.
A complaint was then sent to *Musil ,* who replied that the fault must lie with the printer, as the paper was always produced with the greatest care and exactly according to the *original* recipe. Incidentally, as he subsequently reported (in July 1903), he used this opportunity to carry out new experiments on all the details of branded paper production. In doing so, he claims to have arrived at a change which represents a significant improvement and which had already been used in the last paper delivered. What this change in the manufacturing process was was unclear; a later communication from *Musil* merely stated that it did not

Paper, but the insulating layer. *Musil's* remark that he had examined a number of stamps and found that the outer layer of glue was too *thick* was not unimportant and not inaccurate. Since the latest stamp production had already been carried out on his improved paper, he would like to carry out further tests with stamps of this production and would ask for a few sheets of them (to be overprinted as invalid).

The objection regarding the thick layer of glue was too obvious not to have been admitted in theory in the printing shop. Since in fraudulent attempts to remove the stamp, the moisture must be expected to come from the side of the document paper, the moisture from this paper first reaches the outer layer of glue. Because this dissolves very slowly in cold water, the softening only progresses gradually and, if the layer of glue is thicker, it must be possible to remove it from the document paper before the entire layer of glue is soaked through. As the insulating layer is also still dry at this point, the removed stamp remains intact. This process was called "splitting of the outer layer of glue".

The photographer *Klein ,* prompted by *Musil's* objection, carried out further experiments. First, stamp sheets with only a normal thickness of glue were tested and it was found (in accordance with the theory) that they worked better than the stamps with a thicker layer of glue that had been tested earlier. To test the case, sheets with a weaker glue were then used in the experiments. But now the unexpected fact arose that they worked poorly *across the board . Klein* was unable to explain this contradiction in any way and suggested that the stamp sheets that Musil wanted should be given to him. It was evidently expected that *Musil* would succeed in resolving this contradiction.

It should be noted here that the explanation for the poor effect of the thinly glued stamps mentioned above may have been due to a circumstance which the technical inspector *Nagy* discovered in the following year. He noticed that the stamp paper itself was of poor quality and in particular appeared to be riddled with countless pin-thin holes.

These were large enough that they were no longer blocked by the underprint ink, particularly where there was no insulating layer underneath. The glue from the outer adhesive layer therefore penetrated into these fine holes. This initially explained the leakage of glue onto the top of the stamp, which had occurred several times and had led to the part of the drum of the gluing machine where the stamp sheets were placed being covered with blotting paper, from which they could be removed more easily. When the glue cylinders that filled these extremely numerous fine holes, which extended from the back glue layer through the stamp paper to its top, dried, it was

It was clear that they had to work like the rivets with which the armor plates of a warship are attached to the iron hulls. The glue cylinders attached the backing layer of glue to the stamp paper. Everything that lay between them, the insulating layer and the vacuum, was firmly and securely enclosed and suffered no damage when a stamp that had been stuck on and moistened was removed. With such stamp paper, the peeling principle obviously had to fail completely.

Musil, who had meanwhile received, with the approval of the Ministry of Finance, three sheets of cancelled 1-hour stamps for testing, presented the results of his new tests on July 12, 1904, which essentially consisted of a comparative demonstration of how the stamps of the first production stood out in terms of coloring, sharp printing and reliable functioning from the 1-hour stamps he had received, so that he could only attribute all the problems that had occurred to the fact that the printing process deviated from the procedures established at the start of the issue. At the same time, he announced that he was conducting studies on a method of production that was significantly simpler and cheaper, but also guaranteed reliable effectiveness, and that he would soon present the results.

In response to his criticism of the quality of the 1 hour stamps, the technical staff at the printing works had to admit that they had used a worn-out printing form, which made the print look poor and blurred. However, they maintained that the paper was no longer as strong and well glued as it was at the beginning. Hard and strong pressure could not be applied to the thin paper because otherwise it would stretch and damage the register (the "passet"). More ink was therefore needed. This would make the print unclear if the form was blunt and would also have an adverse effect on the removal, as enough ink would still remain on a stamp that had been removed to give it the appearance of an unused stamp. These controversies, with their more or less justified mutual accusations, did not lead to any practical result.

As a result of his further attempts at reform , on May 17, 1905, *Musil* presented, as he had promised, a number of test stamps that he had had printed himself. These were three types of stamps that were completely identical in terms of the design and the brown underprint, but had a different colored top print (green, red, brown-violet). The brown underprint consisted of small rosettes and left a fairly large circular central space free. This was bordered by an upper and a lower band of text, in which the legend "Stamp stamp - E. Musil Vienna" was written.

The (differently colored) top print consisted of the color border, then line ornaments in the upper part (with the legend “5 - Sample - 5”) and in the lower part (with the legend “1904”), an ideal head falling into the middle field and two rosettes on the sides above the brown print. The brown color

was no longer the acid-sensitive underprint ink; rather, the acid sensitivity had been transferred to the paper itself by using a ferrocyanide compound that produced an indestructible blue reaction. The paper was of a different quality to that supplied for the production of stamps; the insulating strips ran in a zigzag pattern. In addition to these differences compared to the current stamps, the most significant change in *Musil's* experimental stamps was that only two prints were used instead of four.

As already mentioned, this idea had already been expressed several times by other parties. Nevertheless, these test stamps were the first embodiment of the simplified design and therefore have the merit of having shown how pleasing the stamps can look in this simplification. The examination of these stamps was already carried out by the institute chemist Dr. *Tischler, who had been working there since February 1904,* and then also by the members of the expert committee mentioned later. Apart from the reduction in printing and better, stronger paper, no advantage could be found in these test stamps compared to the existing stamps. Both of these appeared to be the minimum of what had to be changed in the existing stamps based on previous experiments. This did not require the formal acceptance of a new project, which could have more or less far-reaching consequences. Negotiations about these stamps were therefore simply left as they were. *Musil* is not mentioned again in the history of Austrian stamp stamps.

The fact that the latter was not involved in the expert opinion showed that the government did not want to get into the same ambiguous situation that had been created by involving the paper manufacturer in the work of the State Banknote Workshop. The reform measures initiated by the Ministry of Finance were also aimed at reducing production costs at least as much as eliminating the technical defects that had arisen. However, this mainly related to the cost of the stamped paper, the price of which was quite exorbitant compared to the current paper prices. This explains the clear desire of all the factors involved to escape the monopoly position of the factory that had previously supplied the paper.

Musil sold his factory not long after to *Fritz Hamburger,* who initially continued to run it under the previous company name, but later changed it to the company name: “Neubrucker Papierfabrik F. Hamburger”. Since then it has passed into third hands.

In the autumn of 1903, after having limited themselves for a long time to experiments with stamps that had been produced for wear and tear during regular production, the company once again started to produce its own test prints. For these, two of the four different,

used in the production of stamps, namely the plate for the writing field vignette and the plate for the underprint. Since the paper was not made transparent and ordinary postal velour paper and black fibered security paper were printed, both prints were applied with acid-sensitive inks to one and the same side of the paper, which seemed feasible because both prints had to complement each other to form an overall image.

One part of the paper was printed without any further preparation; the other was first given an insulating layer, over which the print was then placed. Various adhesives were used on a trial basis on this layer. After the prints had dried, the outside was glued and perforated. Then tests were carried out on use and reuse. These test prints, none of which seem to have survived, did not lead to any practical results.

D. THE CONVENTION OF THE EXPERTISE

The helplessness in the face of the emerging deficiencies, which had become apparent in the experiments of the photographer *Klein ,* led the director of the Court and State Printing Office, Hofrat *Ganglbauer,* to reserve the serious tackling of the studies and experiments ordered by the Ministry of Finance until the time when the stamp workshop would be completed by the appointment of the chemist. He then went a step further by submitting a request to the Ministry of Finance on 30 April 1904 to bring in three outstanding experts from outside the state institution as experts for the negotiations on the reform of the stamp system, which could only be brought to a successful conclusion after the most thorough professional consideration. The following were proposed: the director of the kk

Graphic Teaching and Research Institute Dr. *Josef Maria Eder,* the head of the technical group of the Imperial and Royal Military Geographical Institute Colonel *Artur Freiherr von Hübl* (both well-known specialists in photography and at the same time members of the expert advisory board of the Court and State Printing Office, which was activated at the same time as *Ganglbauer's* appointment), and finally the director of the securities printing office of the Austro-Hungarian Bank, engineer *Artur Nadherny.* The idea of such a consultation of experts had evidently been suggested by the existence of the aforementioned advisory board for the Court and State Printing Office. Since the Ministry of Finance approved the suggested idea and the aforementioned people were prepared to take on this task, the formal invitations to the experts and requests to their superiors for the necessary approval were sent on May 18, 1904.

The expertise subsequently became more extensive than had been initially thought. For the sake of clarity, it can be divided into the following:

in an *inquiry,* which will be accompanied by the results of the negotiations Answering a detailed question and probably only required *four* sessions (on 6 October 1904, 5 January 1905, 30 May 1905 and 5 January 1906), but took almost *a year and a half ,* and

in subsequent *discussions,* which took place at the end of 1906 and in 1907 and required six meetings.

The *inquiry* was essentially intended to make a fundamental decision as to which type of production process should be chosen for the stamp system; the *discussions* then focused on the implementation details after the decision had already been made.

1. THE INQUIRY

The period from May 1904 to the first meeting held on October 6, 1904 was filled with preparations for the expert report. In order to provide the experts with sufficient information on all the issues involved, an exposé was written in the Court and State Printing Office by the then Chief Factor (and later Government Councilor and Vice-Director of the Institute), *Friedrich Hesse ,* and printed in July 1904. This exposé, with a collection of the current stamps and a few foreign stamps, was made available to each of the experts. An excerpt from the Austrian regulations concerning stamps, compiled by the Factor *Heinrich Kirsch,* was subsequently printed to inform the participants in the expert report.

The exposé gave a description of the stamps issued in 1898 and a description of their production, as well as an explanation of how the transfer principle had been implemented, starting at the time when the State Note Studio was called in to collaborate. All defects and complaints that had come to light since the new issue was published were then discussed in detail. The conclusions drawn on this basis, which negated the expediency of the previous design of the transfer process, were then explained in detail in a special section and contrasted with a series of basic principles that every value effect must comply with.

The graphic qualities of the three previously combined
Printed images were qualified as inadequate and at the same time emphasized that the The impossibility of good printing on the resinated paper gave rise to a serious simplification of the stamps' design,

just to get a print on the paper. The difficulty of photomechanical reproduction was ignored, both in the choice of colors, since no thought was given to using color combinations that were "difficult to separate photographically," and in the mutual omission and matching of the prints, since any overlap of two prints (which greatly hinders reproduction) was avoided.

After some data on foreign stamps and the "protective" measures implemented in them, a short consultation program was drawn up. The first step was to decide whether the stripping process could be sufficiently improved or whether it should be abandoned. In the latter case, numerous details concerning the production and design of the stamps of the future issue were then put up for debate. The final question was the appropriate method of obliteration, with the suggestion of perforating the stuck-on stamps.

Under these auspices, the first consultation of the expertise took place on October 6, 1904 in the Court and State Printing Office, with Hofrat *Ganglbauer* presiding. In addition to the experts, Chief Factor *Hesse* and the chemist Dr. *Tischler* and Inspector *Nagy,* who was called in later , took part. Since nobody was able to make any suggestions on the first point, namely with regard to an *improvement of the* stripping process, and since only its shortcomings were discussed, the scales tipped decidedly in favor of completely abandoning this method of production, despite the warning of one of the experts not to give up on the ingenious principle of the stripping process despite all the mistakes. On this basis, a great many other possibilities opened up. The discussions and suggestions on this matter soon seemed to be getting endless.

In order to gain positive indications of the suitability of the various methods discussed, which, however, all referred only to the older method of producing stamps that had been common until 1898 and to obliteration, Dr. *Tischler* carried out extensive and interesting experiments in the meantime up to the second meeting held on January 5, 1905. The results of the experiments were then presented at this meeting.
The discussion of these showed that if one did not intend to return to the old situation, where every stamp could be removed without any further damage, and if one wanted to retain protection against removal but move it to the print on the top of the stamp, this could be done by using water-sensitive inks. Several such methods were considered. However, none of them met with universal approval because the use of such inks appeared to be associated with obvious disadvantages for the tampering with the stamps by the wearing apparatus and the parties.

Another part of the discussions related to reforms of stamp obliteration and to the composition of unusable obliteration colors. The experiments in this regard led to very remarkable results. The *communis opinio* of the commission therefore seemed to have already reached the point of completely abandoning the printing process and only the question of whether letterpress or copperplate printing, or both, should be used was raised and the procurement of artistic designs for a new issue was suggested.

At the third meeting, held on May 30, 1905, drawings of this kind were already presented, which already had in mind the exit from printing on transparent paper.

Initially, twelve different designs were produced in the State Institute itself in watercolour and pen drawing, which are all the more noteworthy because they appear to be executed in the original size, which required meticulous work. Their colour combinations took into account the prevention of photographic separation, but at the same time combined this with the effect of pleasing to artistic taste. All of these designs included an imperial head engraved in relief *(Imperator laureatus* in the usual arrangement for coins). Corresponding image pieces (with the imperial head) cut out from a stock print were glued into the corresponding round or square medallions of the designs.

These drawings were presented to *Kolo Moser,* a professor at the School of Applied Arts at the Austrian Museum of Art and Industry, who had already made several drawings for state stamps, and who had offered to correct them if necessary. Without changing them, he subsequently added seven of his own sketches (five with imperial heads, one with the Austria and one with a decoratively designed value number). Six of them still exist.

The State Printing Office had (at the beginning of 1905) the academic painter *L.* 0. *Czeschka* was invited to make a design. According to this, the stamps were to be printed in blue and brown on white paper. There was a drawing consisting of glued-on painted strips with detailed designs on a large cardboard box and a simplified smaller sketch (but still too large for practical use) in the same colors. The large design was for 25 h, the smaller for 12 h.

In order to obtain a suitable portrait of the emperor, on the one hand, attempts were made using photomechanical methods, using a wave screen based on a photograph taken by the *Pietzner* studio , and on the other hand, printing blocks were made using relief engraving based on plastic models by the chamber medalist Professor *Rudolf Marschall* and the chamber medalist *Scharff .* Satisfactory results were not achieved in either of these approaches.

In the files of the Court and State Printing Office there are experimental stamps in which a bust of the Emperor is glued onto a piece of paper, which appears to have been made in relief engraving after a bas-relief by Professor *Marschall* . The rest of the design of these stamps resembles Moser's sketches in the general arrangement of the picture components . Above the bust was the value designation 30 Heller, below it the legend Imperial and Royal Austrian stamp and even lower the year 1905 - all of this, like the bust, in grey-blue color.

Guilloche rosettes were printed in red on the side edges and in the lower third of the stamp.

After the drawings were presented, Chief Factor *Hesse* reported on experiments with different printing inks that had been carried out to prevent multiple prints being applied simultaneously from being photographically separated. Director *Nadherny* showed a printing test of stamps that he had had made. Three prints were to be applied to the top of the stamp and combined to form an image that was "protected" in various proportions. Each print was to be made in a different color. Two prints were to cover the entire surface of the stamp. One of them also contained a relief engraving of an emperor's head. The third print reinforced the frame of the portrait and contained the legend.

It should be remembered here that the idea of printing different drawings on top of each other with different colors came from Professor *Jakob Husnik ,* who, however, only wanted to prevent the transfer to the stone and had not yet thought about preventing the photographic separability of the image components.

At this stage of the deliberations of the third session, the representative of the Ministry of Finance, Ministerial Counsellor Dr. *Eugen Ritter Beck von Mannagetta und Lerchenau,* who is responsible for stamp matters, attended the meeting, and his statements brought the course of the deliberations back to their original course. The essence of these statements (but not their wording) was that the fee administration must first and foremost keep an eye on the security of the stamps. Since the stamping process had shown deficiencies in this regard, in particular the percentage of invalid stamps had increased, and since it was often impossible to determine whether damage had been caused by removal or careless handling, the fee administration wanted to know whether these deficiencies could be remedied by retaining the stamping process; and if not, whether another production method could be recommended that would produce *better* results than the stamping process. However, since the latter method, even with all its shortcomings, was in any case a more effective protection of the slope than the previously usual method of production, it could not simply be abandoned in order to simply return to the previous method without having the guarantee that it would reliably be better in terms of the safety of the slope than

So far, what remained unspoken in contrast to the opinions that emphasized exclusively the graphic considerations was the (easy to read between the lines)
Sentence that the fee administration in the trademark matter must above all protect the interests of the gradient and cannot in any way see its job primarily in producing beautiful pictures.

With regard to the negotiations on reforms to stamp obliteration, particularly with regard to the establishment of this as the only permissible cancellation procedure, the representative of the Ministry of Finance pointed out that it was not a good idea to change the current legislation. Transferring the protection of stamps exclusively to obliteration would therefore mean leaving the large proportion of stamps whose cancellation would continue to be possible only by overwriting completely unprotected. But even with regard to stamps subject to obliteration, the general compulsory introduction of a special type of obliteration ink would neither be effective nor could it be effectively monitored.

In view of the results of the negotiations to date, these disputes had already cast the dice in favor of retaining the peeling-off procedure, and the only question now was in which directions useful improvements could be made. However, in order not to leave this system burdened with unrealizable demands in the future, it was generally acknowledged that the requirement of being able to reliably distinguish in all cases whether an infringement visible on a trademark was caused by peeling-off or by accident was technically impossible.

The conclusion of the inquiry was then again postponed for half a year because it had become necessary to carry out long-term tests with acid-sensitive inks to see whether this sensitivity did not decrease over time (as a result of the oxidation of the varnish), just as a gradual decrease in the acid sensitivity of the prepared security paper had become known. The final meeting took place on January 15, 1906. After the chemist's report on the actual validity of this problem of decreasing acid sensitivity and on the use of an effective antidote, test prints on chalk paper were tested. According to an idea originating from Russia, the devaluation after gluing was to be achieved by running a sharp instrument over the paper and scratching away the chalk layer and the printed matter at the points touched.

For these test prints, which were made in blue, a
A printing block (which later appeared again in experiments with resin-coated paper) was used, which represented an exaggerated rectangle, in

The upper part of which contained an emperor's head executed in vertical lines in a circular medallion, while the remaining area of the rectangle appears to be filled with a wavy line design, which gives a similar impression to watered (moiré) fabric.

Finally, the formal conclusion of the inquiry was reached by establishing the experts' answers to the questions put to them. The answer essentially boiled down to the fact that, unless the fee administration wanted to forego protection against deductions altogether, the deduction procedure would have to be retained in the future, as this has always produced the best results of all the protection systems available. However, this procedure has significant shortcomings. In particular, it must be openly stated that it is not possible to be absolutely certain of its effectiveness in *all* cases, nor to be absolutely certain of whether an infringement is accidental or intentional in *all* cases.

It was necessary to try to increase the percentage of effective stamps by suitable improvements and to ensure that accidental or intentional damage could be reliably distinguished at least in the *majority* of cases. The choice of stronger paper and other printing inks, as well as the reduction to two prints, which has already been suggested on several occasions, were recommended as reform measures.

2. FURTHER DISCUSSIONS

a) General directives for a new brand design

The inquiry, which ended in the usual way at such events with the establishment of the majority opinion on the issues raised, was - paradoxically - of no small value to the fee administration because of its *negative* result. By questioning competent experts, it was clear to itself that there was currently no better protection system than the one it already had. The removal process, with its shortcomings but also its advantages, was well known - and appreciated. The varied considerations and discussions resulted, as has already been repeatedly indicated, in the realization of the correct position to take with regard to this trademark production process. It was now recognized that one should not ask whether the removal process had fully met all the expectations, nor whether in individual cases it was possible to remove stuck-on trademarks without damage, nor whether in every case one could reliably distinguish between accidental and detachment-related damage to the trademark. that the question should rather be asked: *firstly,* whether the advantages achieved by the deduction process for the gradient justify the state administration taking on the associated higher costs, and *secondly,* whether there is another production

There are procedures to achieve better or at least as much protection for the slope.

The results of the inquiry were so unequivocal in answering these questions that the retention of the withdrawal procedure was no longer in question. Now all that was left was to establish all the other details important for the planned new issue. For this purpose, in the first months of 1906, immediately after the conclusion of the inquiry, two consultations were held in which only members of the finance department took part.

This was followed by negotiations regarding the procurement of suitable branded paper.

It was planned to issue the new issue in 1908, and in view of the fact that the imperial jubilee would fall in that year, it was thought that the stamps would in any case have to contain the emperor's portrait as *imperator laureatus* (with the laurel wreath). This date was also indicated by the fact that the paper supply contract with the Neubruck paper factory expired on December 31, 1907, because that was the end of the ten-year period since the first issue of the transfer stamps. There was therefore only two years left to prepare the new issue, with regard to which nothing more was certain than that the transfer process could not be abandoned, but that the new stamps would have to be made differently and better than the previous ones. In order to get things moving, the Court and State Printing Office pressed for the fundamental determination of the points that it needed to know in order to be able to have art designs for the new stamps prepared. In the aforementioned two internal meetings of the financial administration bodies (on February 22 and April 21, 1906), it was agreed that the new stamps would contain the previous elements (image, legends, writing field, indication of the year of issue). It was also determined that, due to the printing process, the stamps would only be produced using letterpress printing. However, compared to the previous appearance of the stamps, the features were to be significantly reduced. Above all, the size differences of the Heller and Krone categories (including the paper border 36 x 27 millimeters and 41 x 31 millimeters, without border 32 x 23 millimeters and 38 x 28 millimeters) were dropped and a medium image format without border (37 x 27 *millimeters)* was chosen as the future *uniform* stamp size.

Furthermore, the number of prints was to be reduced from *four* to *two :* one for the top and one for the bottom. As this meant that the stamps were only two-coloured and it was difficult to find a larger number of coloured printing inks that combined sufficient durability with the required sensitivity and the appropriate behaviour with regard to photographic separability, the *twenty* different combinations, which included the one underprint colour, the one text field colour, the four image printing inks and the five

The number of edge printing colours used for the 1898 issue was now two. One of the new combinations was to be used for the Heller stamps and a second for the Crown stamps. A radical opinion did not want to allow any more than this colour difference between the two stamp categories; both should also have the same design. However, the view prevailed that a difference in the design should also be allowed: if not a completely different design, then at least a change in the most essential components, while retaining minor elements. The Emperor's portrait was to be chosen as the emblem for the Crown stamps, and the double-headed eagle for the Heller stamps. The latter should not be too stylised, however. An attempt should now be made to obtain artistic designs for the Heller stamps as soon as possible. The 37 x 27 millimetre format could also be abandoned if this proved absolutely necessary during production. By reducing the number of prints to two, the problem of the "register", which had caused great difficulties, was made much easier and it was possible to use a paper format four times larger than before and to produce plates with 50 sections (that is, with a denomination of 50), which could be used individually or in pairs. With regard to the paper, the aim was to reduce the price and improve the printability, and to change the "stripe motif" of the insulating layer.

b) Moser's first art design

Already in the second of the two negotiations mentioned above, the chief factor *Hesse* was able to present an "artistic design" *by Moser* . The Ministry of Finance had selected one of the seven original sketches by the aforementioned, which had already been submitted to the inquiry (on May 30, 1905), and in particular, from the standpoint of traditional views, wanted the design in which the square with the emperor's head turned to the left (heraldically) was at the upper edge to be demarcated there, even if this would result in a more exaggerated stamp shape. *Moser* had complied with this request *(Moser's first* art design). In contrast to the new design, it was declared necessary that the value digits should be clearly distinguishable and repeated in the lower part of the stamp.

According to *Hesse* 's information , it was planned to produce the printing blocks in relief engraving, as this would offer the greatest security against imitation. After the agreement reached at the second meeting regarding the choice of *Moser's* graphic design (for the crown category of stamps) was approved by the Ministry of Finance, the project was immediately implemented. In order to use the relief engraving, *Moser* led his

Design now as a plaster relief. Photographic images of this relief have been preserved and show the design of the (no longer available as a drawing) draft.

An imperial head with a laurel wreath turned to the right (heraldically) was pushed up into the upper half of the stamp. Above that was the value of 12 Heller. Below the head was the legend: Imperial and Royal Austrian stamp. Even lower - as a writing field - and on both sides of the head was the actual decorative stamp design, which was made up of wavy lines, spirals and elliptical intermediate fields. Two wavy lines descended together in such a way that their crests touched. Below each point of contact, branches of the wavy lines emerged inwards, ending in two opposing spirals that abutted against each other.

This gave the space between the troughs a heart-shaped form. In the ellipses, which stood out as raised features, a three-part egg-and-dart ornament was pressed in, alternating with the digits of the year 1906, while the three-fold repetition of the value digit 12 stood out as a relief.

A galvanic copper copy of this bas-relief was first made.
The relief machine scans all the raised areas and depressions on such a resistant metal plate, zone by zone, and expresses the height by further pushing apart the otherwise parallel lines, so that the design becomes lighter here. There are also photographs of two other, completely similar designs *by Moser* (denominated in crowns and 4 hellers); one contained an Austria head directly adjacent to the upper edge; in the other, a highly stylized eagle, which bore the value designation on the breast, took up the entire upper half of the stamp. The two original drawings in question were probably already available at the time of the discussion on April 21, 1906, as the reservation made there regarding the desirable use of an excessive stylization of the double eagle suggests.

In the autumn of 1906, the Court and State Printing Office first began to produce test prints of the planned stamp with the emperor's head using collotype printing on the existing transparent stamp paper. The result was unsatisfactory and these prints were destroyed.

c) Variant of *Moser's* first drawing

In a meeting with experts on December 7, 1906, it was determined that changes to the design were necessary. *Moser* then made a modified design in gouache, which has been preserved (a variant of *Moser's first* artistic design). The legend 12 Heller is now below the head, which has a background of laurel leaves, leaving some areas free.

It had now evidently been realized that the use of relief engraving on the small stamp format was not ideal, especially for portraits. The engraving of the emperor's head with the laurel wreath was therefore commissioned from the academic engraver *Ferdinand Schirnböck ,* who completed it in March 1907. Its execution in contour lines, which was intended to take into account the printing difficulties caused by the paper resin, later produced unfavourable results, as the image appeared too simple and lacked contrast and did not make a favourable impression.

At the same time as the use of relief engraving was abandoned, a tradition that had existed since the 1860s was also abandoned, namely the idea of breaking up the stamp image and distributing individual parts of it on the top and bottom of the stamp so that they would then complement each other to form a uniform stamp image. The whole drawing was now left intact and the only alternative was to use it as a top-side print or a bottom-side print; in each case, a second drawing had to be provided which would have been printed on the opposite side of the paper (protective print, security print). This move away from dividing the stamp image into two image fragments was caused less by the difficulties of the paper and by concerns about the paper's lack of transparency than by a new protective factor that had come into consideration. This is the aforementioned protection against counterfeiting of stamps by photomechanical means. If the top and bottom prints are placed *next to* each other to complement each other, it is not the least difficult to separate the two prints by means of photography and to produce a separate printing block for each of them. To avoid this danger, the two prints must cover each other as much as possible. To be more precise: the top print must be placed above the bottom print, but still allow it to remain as visible as possible. In terms of drawing, too, the two prints must be so intertwined and intertwined that separation by covering them on the photographic negative is effectively prevented. But even that is not enough. Photography has a means in the form of light filters that make one print completely invisible to the camera lens, while the second acts on the plate as if it were there alone. This can only be prevented by carefully choosing the two colors, i.e. by using one of the so-called color combinations that are difficult to separate photographically. Any filter that extinguishes one color also deprives the other of the most important part of its effectiveness on the light-sensitive plate layer.

In practice, the formula that has been developed for determining colour combinations that are difficult to separate photographically is that the two colours must be complementary. In reality, however, the matter is not that simple. This formula can only be justified very roughly.

to recognize: the colors belonging to a combination are in a relationship to each other which does not deviate very far from the complementary relationship, but which cannot be determined by purely optical means, but only by photographic experiments.

While on both stamps issued in 1898, all images were included in the top print and the bottom print only contained a neutral filling pattern, the opposite approach was taken: *Moser's* entire drawing , including the head portrait, was moved to the bottom of the stamp; for the top print, however, a delicate guilloche pattern was chosen, in which the square space for the head was left out and which was only visible in the light parts of the stamp, but best of all in the edge strips between the stamp image and the perforation. The pattern consisted of small, arched lines of the same size that overlapped one another, thus creating a kind of bar that always borders bars of the same type on the right and left. Since two arches are always inclined slightly to the right and then two arches slightly to the left, the bars do not appear straight, but slightly wavy.

The underside print is not made in relief engraving, but a style similar to relief engraving was chosen, in that all the spaces between the waves that were not supposed to remain white were filled with sometimes thinner, sometimes thicker horizontal hatching. The legend in a central strip below the head image and above the writing field is made in full color. The three-fold repetition of the value number in the writing field is left out in white. The year 1907, which is provided there, consists of the thicker type of horizontal hatching. The printing blocks are no longer available, nor are there any test stamps on resin-coated paper. However, three complete test stamps on chalk paper have been preserved, as well as a blue impression of the underside image with cut edges made on the same paper. The impressions of the same image on various resin-coated papers from later times will be discussed in due course.

Since the underside image of the chalk paper is printed on the top, its legends are inverted. One of the test stamps has a green image print and brown guilloche; the other two have a red image print; one has a blue guilloche, the other a brown one. The stamp image is a highly exaggerated rectangle measuring 27 x 43 millimeters, reminiscent of the format of the 1875 and 1877 issues. It seems that the idea of using an imperial eagle instead of the imperial head for the Heller stamps was also considered at the same time, because there is a test stamp made with the aforementioned printing blocks (dark blue image print, light blue guilloche) in which the head image is pasted over with a piece of paper, on which the stylized double eagle suggested by *Moser* appears printed in dark blue.

These test prints were shown to the experts at a meeting held on March 26, 1907. It immediately became clear that they could not be used as the basis for the new issue. The protective print was criticized for being too delicate and simple to pose any real difficulties for counterfeiting, but at the same time it covered up the print on the back more than was permissible and made the overall image unclear. The image print had the defects mentioned in the engraving of the head, as well as the disturbing light spots next to the head. The ornamental drawing was also recognized as unsuitable for the print process.

d) The exigences of the deduction process

The conditions for suitable peel-off marks are, however, quite difficult to fulfill; this is all the more so because some of them contradict each other to such an extent that more than a reasonably satisfactory compromise is not to be expected.

The underside print is responsible for protecting the stamps from being removed without damaging them (protection against removal); the topside print is responsible for protecting the stamps from being erased (protection against cancellation); however, both prints together are responsible for protecting the stamps from being copied (protection against counterfeiting).

The underside print - *caput et fundamentum* of the entire peel-off stamp arrangement - should fill the entire back of the stamp if possible, so that, no matter how the stamps are stuck on, the "effectiveness function" is triggered when they are peeled off and a considerable part of this underside print is destroyed. Therefore, no more can be left out of it than is absolutely necessary to increase the printing effect of any particularly important parts of the topside print. If the purely mechanical effectiveness against peeling off were the only thing to be considered, this underside print would have to be made in a full dark color, namely black, since the destruction that occurs when peeling off would then be most clearly visible. However, such a print would not be difficult to imitate and the topside print would not be visible at all over a black surface.

Therefore, the reverse print must have a patterned design that protects it against imitation and at the same time lightens it enough so that the top print, which should be in a darker color, stands out clearly enough. The lightening of the background, which increases with the density of the white lines in the pattern used, must not go any further than is absolutely necessary, because otherwise the damage caused by detachment would appear less noticeable. For the same reason, the pattern must be completely uniform, calm and closed. Otherwise, the

destroyed parts of the pressure of attention because one is inclined to consider them as real components of the picture.

The choice of ink for printing on the underside is determined on the one hand by its relationship to the second ink to be used simultaneously on the top side, but on the other hand by its chemical sensitivity.

In relation to the top print, the described favorable optical behavior must be achieved: the latter can be clearly distinguished while the underprint is still sufficiently dense and dark, but at the same time the photographic separability of the two colors is also possible. But then the underprint color must have the property of changing its appearance noticeably when liquids are used to remove it that do not attack the insulating strips.

The second print (top print) has several functions to fulfil. The most important of these is that it should reveal any attempt to remove the signs of cancellation (obliteration, overwriting, finally overprinting with typewritten font in accordance with the Finance Ministry's decree of April 13, 1900, No. 23211, Fee Supplement No. 6).

For this purpose, the top print must extend as far as possible into all parts of the stamp, because over-stamping can occur anywhere; furthermore, once erased, its parts must no longer be able to be restored, or at least not easily (for example by tracing or the like); finally, it must be produced with a sensitive ink that indicates the chemical application of the cancellation marks by changing the color. Since the top print must not cover the underside print and any changes to it, it can only have a sparse design consisting of thin lines. This delicacy must go as far as the difficulties of printing on the resinated paper allow. Very delicate designs can be applied anywhere in the stamp without disturbing the visibility of the underprint, but must be applied especially in the lower space intended for overwriting (the writing field).

Another purpose of the top print is to protect against imitations by using a head portrait and to guarantee the authenticity of the stamp. To increase this protection as much as possible, the greatest possible artistic perfection of this portrait should be strived for. Since achieving this goal is made very difficult by the resin paper, everything that would disturb the effect of the image must be avoided. Therefore, no protective halftone prints may be placed in the space occupied by this portrait. Even less may the translucent underside print disturb it and make it unclear. Therefore, the corresponding space in the underprint must be left out completely. The white color of the paper of the stamped documents then shines through the stamp and benefits the portrait effect.

However, since this recess again involves a risk, because someone could fraudulently moisten and use only those parts of the stamp where the vacuum is not present to stick it on, thereby eliminating its effectiveness altogether, the portrait and recess must be kept in such small dimensions as the proportions of the stamp and the artistic appearance still make this seem permissible.

The top print must also include the denomination and the year of issue. The latter can be applied in a modest form. It need not be eye-catching, but it must be easy to find if you are looking for it. The denomination, on the other hand, must be as large and conspicuous as the image proportions allow. The easy recognition and differentiation of the stamp values is the main postulate from the point of view of the taxpayers; it is impossible to avoid taking such a justified requirement into account.

The transfer of the emission annate to the upper pressure is only intended to relieve the negative pressure and to protect it from unnecessary disturbances of its uniformity.
On the other hand, the inclusion of the value information in the top print is important because the back print is largely washable and, if the value numbers were placed here, it might not be possible to tell at all which brand category one was dealing with.

Experience has shown that the indication of the year of issue and the value - the latter of which must be repeated several times to make it more difficult to falsify - appear sufficiently clearly in the top print even without a corresponding gap in the underside print, provided that the brightness tension between the full top print color and the patterned underprint is sufficient.

Finally, the overprint also includes the coloured border or frame in the same colour through which the perforation must pass and which has proven to be an excellent means of protection against the application of obliterations. While the overwriting can easily be arranged in such a way that no ink line goes over the coloured border, every obliteration carried out in accordance with the regulations must touch the coloured border in at least two places and etchings or etchings must be made here if the overstamping is to be erased. Whether the coloured frame should be printed in full colour or broken down into a hatching system would depend on whether it is possible in the given case to produce such hatchings in a clean and clear manner or not.

All the considerations and difficulties presented here must of course have already become apparent before the first issue of the transfer stamps. At that time, however, they were discussed as best as possible in the bosom of the State Note Studio in the narrowest circles without any commission negotiations.

solved. Therefore, there was no official information about it. Nothing was seen of it other than the final result and, without information about the compelling reasons for the modalities chosen as a solution, there was a strong tendency to apply only the abstract artistic standard and to find the stamps inadequate from this point of view. But when it was now time to approach the image construction of new peel-off stamps, all of the above made itself felt again, namely as a new complicating element that had not previously been taken into account.

e) Moser's second artistic design

The minutes of the above-mentioned meeting of March 26, 1907 do not indicate whether the participants explicitly discussed all of the prerequisites for the removal process. The experts nevertheless came to the conclusion that a good result could not be achieved using the method used up to now and with the drawing in question. They expressly emphasized that their current position did not correspond to their own earlier proposals and demanded that the actual stamp image be moved to the top and that the reverse print should be such that the removal of stamps would be clearly visible. *Moser* would also easily be able to provide new drawings for these changed arrangements.

The files provide some information, which is unfortunately not entirely clear and far too insufficient in detail, about the fact that the Court and State Printing Office was now trying to overcome the difficulties by adapting the stamp design with *Moser's* drawing to the new viewpoints of the experts. A new printing block was produced with a significantly simplified ornamentation; a guilloche artist also made a new plate for the protective print. The latter was now to be applied to the underside, but *Moser's* drawing to the top. No usable result was achieved, since the stamps then had to look more or less like the impressions on chalk paper mentioned above. It seems that printing blocks were then produced again - for the third time - with the image print relegated to the underside of the stamp. The result was that there was no longer any hope of achieving even halfway sufficient success for the print-off process with this drawing.

Moser was again consulted and negotiated with him in a meeting on April 16, 1907 about how new drawings should be designed in order to produce acceptable results in this special printing process.

Time had now progressed so far that the completion of the
New issue not planned until the government jubilee (2 December 1908)

It was therefore necessary to abandon the depiction of the *Imperator laureatus* and to consider a bust of the Emperor in a marshal's uniform. It was also decided that a different centerpiece, a double-headed eagle, should be produced for the Heller stamps. The Ministry of Finance also insisted on returning to the 37 x 27 format . *Moser* designed a new drawing in a two-dimensional representation *(Moser's second* artistic draft).

The blue and white design contained a bust of the emperor in marshal's uniform (without laurel wreath) oriented to the left (heraldically). The shape of the centerpiece was generally a raised rectangle, the upper and lower sides of which were convex, while on the two long sides two slightly concave arches ran towards the two pointed bulges located in the horizontal central axis. The legend Imperial and Royal Austrian stamp ran around this centerpiece, following its shape and thus forming a frame for the portrait. The value designation on the upper edge of the stamp consisted of a horizontal ellipse with the word Heller, followed by upright ellipses with the value number 5 on the right and left. These ellipses were surrounded by thick border strips in which small white curved lines appeared. The design on the rest of the stamp was probably based on the idea of a fishing net thrown over the entire surface and drawn together towards the middle of the upper edge of the image. This resulted in rhombuses of varying degrees of distortion. They were alternately full-coloured and left blank, giving the overall impression of a checkerboard pattern. The value number 5 was repeated in three white rhombuses (once below the image and twice a little higher and closer to the side edges). The year of issue, 1907, was displayed in an unobtrusive design right at the bottom.

The artistic design for the underprint included a reddish-brown pattern consisting of parallel lines, shaded on both sides, which started from one of the large value digits on the upper edge of the stamp and returned in a slight wave along the other edges of the stamp to the second value digit. In the middle of the lower part, these stripes formed a stronger bulge against the image.

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The design was modified by *Moser* at the request of the ministry so that the medallions for the value indication on the upper edge of the stamp were given a circular shape and the inscription on the middle medallion was changed to “crowns”.
(12 K) was changed because the stamp design with the emperor's image was intended for the crown stamps.

On 7 June 1907, the draft was approved by the Enquete and on 20.
July 1907, the Ministry approved it. A second design for the Heller stamps, which *Moser* made in early 1908, has the same stamp design and already the circular value medallions (10 Heller). Only the

Now there was a white zigzag line around the three round medallions instead of the small arches. In the middle, instead of the emperor's image, there was a double-headed eagle, light on a dark background. At *Moser's* request, he later drew this eagle again in the reversed color arrangement. This design for the heller values was not subsequently used.

A printing block still in the possession of the Court and State Printing Office shows that an attempt was made to obtain a clearer impression of the appearance of the stamp top print based on *Moser's* second artistic design before *Schirnböck's* engraving of the emperor's head was finished. This printing block is a zinc etching based on a hand drawing; in the middle of it, a special printing block for the emperor's portrait was set in, which had been produced using a photomechanical process based on a raster image. The stamp design is unmistakably characterized as a fleeting transitional form in that it already bears the value legend 12 Kronen 12 at the top, but that the previous three-fold value indication 5 is still visible in the lower diamonds. The diamonds drawn by *Moser* in full color are here only filled with horizontal parallel lines, which decrease in thickness from top to bottom.

Schirnböck seems to have produced the engraving of the emperor's portrait (in marshal's uniform) very soon, because it can be found on surviving impressions made in August 1907, which were produced for comparative testing of several resin-coated papers. These test prints, which will be mentioned later (because of the papers), were made with printing blocks of the 1 K stamp (with the writing field grid and the color edge print omitted) on the hand and on the high-speed press with several particularly alcohol-sensitive colors. At the bottom of the stamp sheets there are then three additional images, always printed in the same color as *Storck's* emperor's head, namely at the bottom the aforementioned *Schirnböck* engraving of the emperor's head; at the top the same rectangular stamp drawing with a moiré-like design with which the stamps already touched were printed on chalk paper, which were to be devalued by scratching off; In the middle between these two pictures, however, there is a print of *Moser's* first drawing (with wavy lines and spirals and the emperor's head with a laurel wreath). It corresponds exactly to the above-mentioned test prints on chalk paper, and was therefore made by means of the first engraving and not with the aid of the later simplified printing blocks mentioned.

A guilloche print on the reverse side cannot be found in these test prints. This last print attempt with *Moser's first drawing,* which was made at a time when a decision had already been made to produce his second drawing, only confirmed the already established verdict that this picture was not suitable for printing.

f) The new pressure tests

The printing blocks for *Moser's* second drawing were now made. A memo dated October 14, 1907 shows that the pantographic transfer of the text and the amount vignettes had already been completed and that work was being carried out on the guilloche pattern for the back and top. Another memo states that the printing blocks were ready on April 2, 1908. The delay was not due to difficulties in this work, but to the negotiations at the time to obtain a suitable printing paper, which had been considerably delayed by repeated new productions and the subsequent tests in each of the relevant directions.

Finally, in April 1908, the new printing blocks for *Moser's* second drawing were used to produce test prints on both ordinary paper with a chalk line and (using newly prepared reagent inks) on several types of resinated paper, with which experiments were being carried out. While the former stamps were generally applauded for the clarity of the printed image, those printed on translucent paper as planned were also universally described as unacceptable.

Some surviving test stamps of this type allow us to check the negative judgement. They are printed on resin-coated paper. The colours of the top and bottom prints are in four combinations: red on olive green; violet on light green; dark green on red and blue on yellow-brown. The top print shows the modification compared to the design that the dark diamonds are not printed in full colour, but have a white guilloche pattern that looks like the intertwining of a wire mesh or ringed armour and becomes denser and clearer the further the diamonds are from the central image.

The underprint covering the entire stamp field consists of a guilloche pattern in which the waves suggested by *Moser ,* consisting of sometimes denser, sometimes lighter stripes, are also repeated in the upper part of the stamp, while a uniform pattern consisting of small white arches fills old empty spaces up to the perforation. This arched pattern is nothing but a reversal of the guilloche pattern that was used as a protective print for *Moser's* first drawing. As far as the middle field of the upper print with the bust and the letter frame extends, the guilloches in the underside print are replaced by a shading consisting of dense horizontal lines. The reason why this protective print no longer contained colored lines on a white background, but rather blank white lines on a colored background, was that the older guilloche pattern was intended to be a top-side print that could cover as little as possible, whereas this was now a back print that was intended to have a rich coloring that was only brightened by the pattern. If the

If the protective print still did not correspond to the original, the reason for this was the inclusion of the large-wave pattern suggested by *Moser ,* as this caused the background to lose the uniformity and uniformity that was absolutely necessary for it.

From the point of view of the reliability of the print, the critics pointed out that the test stamps had a defect in that the dark diamonds of the checkerboard-like top print concealed the diamond-shaped irritations in the underside print in the event of the stamp being detached. From a printing point of view, the criticism was that the paper did not absorb the printing ink, pushed it to one side of the printing block and did not produce a sharp print even with elements printed in full color, such as the value digits. In general, the printing result was described as blurred, restless and unsatisfactory. *Moser* himself declared the print to be unacceptable, a judgment in which the members of the inquiry and the engraver *Schirnböck* also agreed. It must be emphasized, however, that the printing results, even if they were not entirely perfect, appeared to be far better compared to those of the then current stamp production of the 1898 issue and that the fine engraving of the bust in particular came across surprisingly well. The restless and unclear overall impression was probably caused more by the poor printing than by the irregularities of the underprint pattern and by the fact that a hatching was used to prevent the photographic separability across the entire middle section, which seemed all the more disturbing the darker the underside print was kept.

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g) The failure of all attempts to obtain a new trademark With this condemnation of the technical

side of the results achieved by the experts, the negative result of all previous studies and attempts seemed to have already been completely established in May 1908.

In order to try to find a way out of this situation, the architect and painter Dr. *Rudolf Junk* was approached to submit designs that would correspond to the resolution of the members of the Enquete (in the last meeting on October 15, 1907, almost exactly three years after the first meeting on October 6, 1904): "that only a very simple drawing is possible, and that the design should be carried out in the simplest possible form and adapted to the transfer paper." In a letter dated July 9, 1908, *Junk,* who had already provided some brand sketches, promised to send a completed design by July 16, to which he would also add a specification of suitable colors (two such matching colors for each of his five projects).

His designs are denominated in 12 K and have not only the size of the

previous crown stamps, but also a great graphic similarity with

the same. The round medallion with the emperor's head and the inscription sometimes occupies the middle of the stamp, sometimes it is pushed up higher. At the top and on the sides it is accompanied by a hanging, which sometimes consists only of dense parallel lines, sometimes of linear tendrils. At the bottom there is a differently designed writing field with the value number and year. For three of the projects the detailed design of the top print and for two the sample of the back print in black drawing was included.

Junk's designs were not implemented. After repeated consultations, he expressed his opinion quite openly to the State Printing Office that, given the special nature of the paper, it would be difficult to achieve a better image effect than that shown by the stamps of the current issue in 1898.

It was finally realized that if we were to abandon *Storck's* design, it would not be possible to obtain more suitable artistic designs and achieve a more favorable result so quickly and easily. It was therefore advisable to stick with the existing brand design for the next issue, but to incorporate all the technical improvements that had been agreed upon during the negotiations that had lasted several years (in particular the reduction to two prints and the use of new colors).

The question of paper procurement also had to go through difficult and laborious stages since the beginning of 1906. Better and cheaper paper was wanted than before, but the aggravating circumstance had to be taken into account that it was a special article that required its own factory equipment, which was not to be found everywhere. The Court and State Printing Office proceeded in this regard in the manner outlined at the meeting on April 21, 1906, by first inviting some of the largest Austrian paper factories to produce a trial paper, for the special costs of which the State Treasury promised to make a contribution.
Based on the extensive tests carried out with the sample papers, new samples were requested, in which a modification of the insulating layer suggested by Dr. *Tischler* (in October 1906) (which was reminiscent of *Worring's* last attempts at the time with regard to the transfer principle, but has now been newly conceived) was to be applied. Printing tests were carried out on these papers in January 1907 with "non-credit printing blocks of sample stamps", i.e. with a fantasy drawing and then at the beginning of March 1907 with the printing blocks for the first *Moser* drawing that had just been completed. These test prints were presented to the experts for assessment on March 26, 1907, as mentioned above. On the instructions of the Ministry of Finance, a limited tender negotiation for the supply of the

stamp paper was put out to tender in May 1907. The subsequent technical examination of the samples offered was still in progress when the necessary negotiations with Neubrucker

Paper factory, due to the extension of the previous contract to half a year (until the end of June 1908), the possibility arose of entrusting this factory with the delivery of an improved, but cheaper product for the future.
The new contract was concluded on December 31, 1908 and approved by the Ministry of Finance on March 18, 1909. The standard or minimum format was now set at 32 x 42; however, the printers retained the right to demand larger dimensions, up to double format. Such paper may now only be produced for the Austrian financial administration. The latter can then of course use it for foreign stamp orders at its own discretion.

In addition to the previous supervision of paper production by supervisory commissioners, a new innovation was now the temporary inspection by organs of the court and state printing offices.

In the long run, it was difficult to ignore the fact that the work of the supervisory commissioners, who had been sent to the paper factories by the Reich Ministry of Finance during the existence of the state notes and who, according to their instructions from 1875, not only supervised the production of state notes but also controlled all other papers produced under state supervision, no longer represented a reliably effective control since the abolition of the watermark on stamped paper (with the end of the issue in 1888). As long as watermarks existed, the paper factory could not have watermarked paper produced without the involvement of the supervisory commissioner, who had the dandy roll under his control. After the abolition of the watermarks, however, the supervisory commissioner only had to participate if an order for stamped paper had to be fulfilled. However, his constant presence in the factory offered only a very vague guarantee as to whether the factory was not producing paper of this type at other times and without his knowledge. Even the fact that special equipment had to be used to produce the resin-coated paper with the insulating strips did not change this. The supervisory commissioner did not know that this equipment was being used, even if it was used for a quantity of stamp paper that had been ordered, since the entire actual production had to be kept secret for him and his work only began when the finished paper was sorted. In essence, it depended almost exclusively on the trustworthiness and reliability of the paper factory, and the supervision was only a check to ensure that no manufactured paper of this type was stolen. But this check was even more in the interest of the factory itself. The supervisory commissioners therefore only carried out work that was more important for the company than for the stamp yield. It was therefore entirely expedient to stipulate the authority to carry out expert inspections, which was more important for the production of stamps.

CHAPTER LX

THE EMISSION 1910

When the Ministry of Finance decided in July 1908 to enter into a new paper supply contract with the Neubruck factory, it stated - despite the failure of previous attempts - that a completely new graphic design for the future stamp issue was the constant goal to be pursued and instructed the Court and State Printing Office on July 15, 1908: "to vigorously continue the attempts initiated with regard to .... a completely suitable new stamp image and to strive most emphatically for an early, successful solution to this question, while considering whether improvements in the printed image could not be achieved in the near future through less drastic changes in the production of the stamps (e.g. by reducing the number of prints or other technical simplifications), the introduction of which would be possible without making a change in the issue." The modality envisaged here of reducing the number of prints without changing the issue was practically impossible to implement, since each print had to be made with a special color specified in the issue regulations. Any reduction in the number of prints would therefore have required a change in the existing colors. However, the above suggestion, combined with Dr. *Junk's opinion, expressed shortly afterwards,* that under the circumstances it would not be easy to find a special brand design other than *Storck's,* gave rise to the consideration of whether all the improvements and simplifications envisaged so far should not be implemented within the framework of the intended new issue, while retaining this design. The date on which the management of the Imperial and Royal Court and State Printing Office decided on this idea is 26 September 1908, the day on which the order was placed to produce four galvanic printing blocks of the 24-hour value according to the previous drawing, i.e. also with the year 1898, but in such a way that the image, screen and frame together would form *one* piece. This was the prerequisite for the reduction to two prints, since up to then the underside of the stamp had only had one print (brown), while the top had had three prints (head with fruit hangings and value designation, then writing field screen with value number and annate, finally coloured border) and a combination was only possible with the top prints. With these new printing blocks (and old printing blocks for the reverse printing), print samples were produced on the previous paper, but with the newly manufactured colors, in two different color combinations, one of which was apparently intended for the Heller values and the other for the Kronen values. This also included the adoption of the

The idea was that in future the crown stamps would have to be similar to the previous heller stamps not only in size but also in design.

These samples were printed as blocks of four on sheets of the previous stamp paper, 17 centimeters high and 10½ centimeters wide, with the new 24-hour value printing block and were punched 12½ times with a line perforating machine.

The collector can recognize the difference between the newly composed colors now used and those of the 1898 issue (despite the partially similar appearance) by the fact that there is no longer any red bleeding through to the backing paper or to the protective sheets made of wax-soaked tracing paper.

On February 20, 1909, the Court and State Printing Office submitted a detailed report to the Ministry of Finance on the results of the negotiations to date, in which it proposed that the next issue change take effect on January 1, 1910, and that it be approved that, in accordance with the print samples submitted, the *Storck* design of the Heller stamps should be retained as the uniform stamp image for all denominations for the new issue, that the three previous front prints should be merged into a single one, and that new uniform printing blocks should be put into production for the intended issue. The printing office suggested that the combinations of blue and orange for the Heller denominations and red and green for the Krone denominations should continue to be used, as had already been illustrated in the test prints. Since the preparatory work, including the first stockpiling, would take nine months, the report urged a speedy decision. In addition to the more suitable colors chosen, the advantages cited were the considerable savings that could be achieved without reducing security: in paper costs due to the smaller format and the denomination of 50 crown stamps (instead of the previous 35), in printing costs due to the saving of two prints, and finally in waste percentage due to easier registration as a result of the reduced number of prints. In view of the enormous volume that annual stamp sales had reached over time, these savings amounted to such considerable sums that the Ministry of Finance approved the printer's applications without further ado on March 15, 1909. It was indicated that there was an intention to abandon some very unusable stamp values. The production of the new printing blocks should therefore be dispensed with for the time being with regard to the values of 6, 8, 25, 60 and 80 h, then 6, 8, 15, 30 and 40 K.

Even before the approval of the decree of 15 March 1909, short negotiations had been initiated with the printing works to give the proposed colours other shades. On 4 March 1909, new test stamps of the above-mentioned 24-hour value with the year 1898 were produced, which had three different

color gradations. From these, a combination of blue and dark brownish yellow and another combination of red and green was chosen on March 9th, with the instruction to print the green a little darker. On March 17th, a color broken with a little black was finally approved instead of the unmixed green. In this new choice of colors, which apparently took into account the color effect of the image, the obvious original principle of combining *complementary* colors was to a certain extent deviated from.

The new original types for the top of the stamp, which already contained the year 1910 in the writing field grid, were produced using the raised printing process (already described on page 103), in which the drawing was transferred from a stencil to a copper plate (by scratching) using a pantographic method, after which the depressions were filled with asphalt and the strongly heated plate was covered with easily meltable solder. After the asphalt had been removed, the engraving appeared relatively deep enough that a galvano taken from it already had sufficient elevations for the letterpress printing.
The pantograph of the emperor's head, which is exactly the same as that of the 1898 issue, was done using a template twelve times its size.

If, when looking at the new stamps under a magnifying glass, one notices that the overprint and in particular the Kaiserkopf leave a lot to be desired in terms of the sharpness and accuracy of the lines of the print, then this is not the fault of the printing block and the overprinting process: it is simply the poor printing properties of the resin-coated paper that come into play here, as it absorbs the ink very slowly and is also very unpliable, because due to the glue strips of the insulating layer, the paper can only be made to absorb some moisture with extreme caution by wrapping it and leaving it in moistened cloths without the insulating strips becoming sticky.

The limitation to two prints made it possible to start with the top-side print, which dries relatively quickly, and thus save a lot of time in the production of the stamps.

In order to enable the Court and State Printing Office to complete the original types on time, the Ministry accelerated the negotiations regarding the stamp classes to be discontinued. It turned out that of the 35 values to date, 16 had sales of many millions of pieces, while 19 values sold less than 100,000 pieces per year. Of these 19 categories, the ten least popular had already been made known to the printing office as a precautionary measure, so that no attempt was made to produce original types for them. However, the consideration that it should remain possible to combine each of the smaller sets of scale fees without having to use more than two stamps led to a change in the original intention. Only eight values (6, 8, 60 and 80 h, 12, 15, 30 and 40 K) were now designated for discontinuance.

Compared to the original plan, the 12 K value was newly added here, whereas the values of 25 h, 6 K and 8 K were retained despite the slight decrease.

By abandoning these eight values, the number of stamp classes was reduced from 35 to 27. These are 16 values in the Heller category (1, 2, 4, 10, 14, 20, 24, 25, 26, 30, 38, 40, 50, 64, 72 and 88 h) and 11 values in the Krone category (1, 2, 3, 4, 5, 6, 7, 8, 10, 20 and 50 K). This reorganization of the stamp values was announced to the printing office by the Ministry on May 27, 1909. As a result, work on completing the original types could now be accelerated so much that it was completed in June. On June 30, 1909, the first test prints of all stamp types were made on white paper (18 sheets) in black and red, as such prints made the image clearer than prints on resinated paper and thus made it easier to check whether the printing blocks contained no errors. On the same day, impressions of the new stamps were made using the finished plates at 50 appoints on 500 sheets (= 1000 sheets) of resinated paper with the definitively selected colors. Samples of these stamps were quickly submitted to the Ministry of Finance, accompanied by technical explanations (before July 8, 1909). The verbally agreed changes to the color combinations (instead of blue-orange-yellow now blue-yellow-brown and instead of red-light greenish now red-gray-green) were then presented to the Minister of Finance for approval, and he then authorized the Fees Section to issue the imprimatur on July 8, 1909.

In the technical explanations mentioned above, the printer justified the change in the color nuances of the reverse printing by saying that the colors originally chosen had too little opacity and that the effectiveness of the stamps against detachment was reduced when the colors were used in a stronger way. The samples presented at the same time as the explanations were already printed on the stamp paper produced in a slightly different way in accordance with the new delivery contract, which differs favorably from the older paper in terms of softness and suppleness.

From the documents on the preparations for the new issue, it should be noted that the values of 2, 10, 24 and 30 h, then 1 K were printed on the new sheet format with the denomination 50, but the other values were printed on double format paper with two plates each joined together.

To speed up the process, it was even considered to work partially in quadruple format. However, for gluing, the division had to be made up to double format and for perforation even up to normal format, because the machines were set up for this. In order to obtain the final imprimatur, the printing house had black impressions of the original types made on

To make chalk paper, 10 sheets of chromo paper were cut into eighths of a sheet and printed with the stamp images. Fifteen of these sheets, which bear the imprimatur of the fee section, were handed over to the institution's sample collection on September 15th.

On October 20, 1909, the new emission regulation (Z.74641, RG
Bl. No.163, V. Bl. No.115). It read as follows:

“From 1 January 1910, altered stamps will be considered obsolete.
They differ from the stamps described in the decree of October 9, 1897, RG Bl. No. 244, which are currently in use, in terms of their color and in that the year of the new issue (1910) is included in the lower part of the stamps, which is intended for overwriting; the format has been changed in that the stamps of the crown and heller categories of the new issue are made in the same size; the design of the heller stamps of the 1898 issue has been used as the stamp image for all categories of the new stamps. All stamp categories are produced in two-color printing, namely all heller stamps blue on a yellow-brown background, all crown stamps red on a greenish background. The height of the stamps, including the serrated colored edge, is 36 mm, and the width is 27 mm. The stamps are issued in 27 denominations (16 Heller and 11 Krone), namely 1, 2, 4, 10, 14, 20, 24, 25, 26, 30, 38, 40, 50, 64, 72 and 88 Heller, and 1, 2, 3, 4, 5, 6, 7, 8, 10, 20 and 50 Krone. The stamps issued in 1898, which are currently in use, will be completely withdrawn from use on 31 March 1910. The use of the withdrawn stamps after this date is therefore equivalent to non-fulfillment of the statutory stamp obligation and entails the adverse consequences provided for in the fee laws. The unused, unused stamps will be exchanged for new stamps free of charge at the stamp publishing and wear and tear offices from March 1st to May 31st, 1910, in compliance with the legal provisions and regulations. The relevant submissions by the parties are stamp-free. Those who wear out stamps must exchange their stocks of out-of-use stamps that exceed the requirements in January, February and March 1910 for new stamps before April 1st, 1910. After May 31st, 1910, there will be no exchange or compensation for the stamps that have been withdrawn from wear and tear. Trade and commercial books, as well as blanks of bills of exchange, invoices, etc., on which stamps from previous issues have been used by means of official over-stamping in accordance with the regulations before April 1st, 1910, can also be used after this date without objection. There will be no change for the time being in the securities sales tax stamps or in the other stamped stamps.”

The final paragraph of the above decree shows that there are now no other adnexa, which also have the stamp form, than securities turnover tax stamps, for which the 1898 issue was retained in force. Everything else that had previously been dealt with under this heading - the particular stamps for the Italian provinces, the stamps for commercial records, the newspaper, calendar and announcement stamps - had already ceased to exist; however, those postal stationery items that had temporarily had the same stamp marks as the general stamp marks and were therefore taken into account in every change of issue (postal accompanying addresses, railway waybills) had long been provided with completely different stamp marks and therefore had no more to do with the general stamp marks than the stamp signature marks. This signature would have been limited in number by the end of the consumption stamps and the securities sales tax signature, but around the same time, with the development of the invoice and consignment note signature into a general stamp signature, it would have been expanded to such an extent that it forms a formal counterpart to the general stamp stamps. For the sake of completeness, it should be mentioned here that in addition to the above-mentioned postal stationery, there are also bills of exchange, commercial instructions and promissory notes in Austria, but that these postal stationery always had specially designed stamp marks.

In the same sense as was the case for a time with the waybills of the postal and railway systems, a particular postmarked postal item should be mentioned here, namely the *fishing cards* introduced by the Bohemian state law of 9 October 1883, LG Bl. No. 22 ex 1885. These are printed forms of regional validity, which are produced by the court and state printing works and are immediately provided with the imprinted stamp mark. There are four categories of such fishing cards (on blue, yellow, green and grey paper). The stamp has three denominations: 1 fl, 50 kr and 15 kr, or 2 K, 1 K and 30 h. The first fishing cards were provided with the stamp mark of the 1885 issue, which appears in the middle of the upper edge of the cards. However, these stamp marks differ somewhat from those of the general stamp stamps, namely in terms of the top print, i.e. the actual stamp image. The 1883 issue had already abandoned the use of *Pecher's* black logwood ink for the top printing and used coloured inks. The same was true of the 1885 issue, which was initially questionable. It would have made the fishing cards significantly more expensive if the three stamped symbols (image printing) had been printed with the coloured inks intended for this purpose (1 H and 50 kr blue, 15 kr green), as this would have required an additional plate and an additional print. Therefore, the printing block for these three stamp images was changed to the form of the whole

Fishing map was included and also printed with letterpress ink. However, this inclusion required a second deviation from the graphic design of the general stamps: copperplate printing could not be used here; therefore, reversals of the engraving were made and the stamp images were printed using these.

The underprint of the three stamp characters retained the correct color.

Without the issuing regulations making any mention of the Bohemian fishing cards, these were included in the subsequent issue changes (1888, 1893 and 1898). Since the 1888 issue returned to logwood ink for the stamp image, the use of letterpress ink for the stamp images of the fishing cards was not noticeable in this issue. The 1898 issue brought considerable production difficulties for the fishing cards. Because of the different colors, several plates had to be used in order to produce the most faithful reproduction of the three stamps possible. Since letterpress printing was already used for the 1898 issue of the stamp stamps, the printing blocks for the emperor's image, including the value information and fruit garlands, could be used here without further ado. The other printing blocks, however, were redesigned. First, the special color for the writing field grid was omitted and this design was combined with that of the brown background. Since the latter was now printed on the top of the stamp, new printing blocks had to be made in order to make the circular legend surrounding the emperor's image legible. The writing field grid now appears in the same brown color as the background. Special printing blocks also had to be made for the color edges because the appearance of *individual* stamps had to be made visible, which meant that the color edge had to represent the perforation teeth on the outside. The stamps of this issue could no longer be produced using the same blanket printing as the fishing cards. Instead, *three additional printing plates had to be used for the 30 h and 2 K values,* and *two* for the 1 K value . For the latter value, the edge and image printing could be combined on one plate because both had to be blue.

The peculiarities in the manner of manufacture and the appearance of the postmarks on this regional postal stationery could, as was also the case with the postmarks on the postal and railway waybills, give rise to interesting legal considerations as to the extent to which an effective valorisation and thus the application of criminal protection could be assumed.

Regarding the above-mentioned wording of the most recent stamps,
A few comments are permitted regarding the emissions regulation.

With regard to the cassation acts that come into consideration in the case of a change of issue, the provision only distinguishes between the setting aside of wear and tear and the setting aside of use, but not also the setting aside of validity.

The conceptual distances are then repeatedly not met. Thus, the fifth paragraph states that the "currently worn-out stamps from the 1898 issue ... will be completely rendered obsolete as of March 31, 1890."

This is incorrect, since the cancellation of the wear and tear actually had to take place on December 31, 1909. On the other hand, the cancellation of use took place on March 31, as the following paragraph of the regulation correctly expresses. The fact that the stamps were completely no longer valid after the expiry of the exchange period, which was set up until May 31, 1910, was expressed in the regulation by the phrase that after this point in time “neither an exchange nor a refund will take place with regard to the stamps *drawn from the wear and tear ”,* as if the cancellation of the wear and tear in itself had an independent meaning here and as if two further acts, the cancellation of use and the cancellation of validity, had not been added to it, the latter of which forms the logical reason for the current denial of any exchange and any refund.

There is also something to note regarding the exclusion of “remuneration”. This exclusion is not inappropriate from the point of view of legal certainty. However, there is no positive reason for it, because even before the trademarks are invalidated, no cash compensation is ever paid for them and therefore no claim is extinguished in this regard. The norm of Section 77 of the Fees Act does not apply here, because reimbursements on this basis are granted *intra triennium* even after the trademarks have been invalidated.

The phrase “neither a conversion nor a compensation” is a textbook example of the persistence of periodic legislative acts.

All regulations on the exchange of stamps contained this phrase, starting with the Finance Ministry's decree of July 15, 1858, issued on the occasion of the issue in Austrian currency, RG Bl. No. 103. This decree, however, had a good reason for mentioning the compensation. For it not only made the stamps of the Convention coin invalid, but also the *stamp paper* that had remained in use in 1854. In the case of stamp paper, however, a case had actually arisen in 1817 in which the disreputable older stamp paper was redeemed in cash. It therefore made sense when the next new stamp paper was issued in 1835 to expressly state that this time only an exchange would take place and no cash compensation. Even in 1858, when the last remaining stamp papers were to be exchanged for stamps, it seemed appropriate to point out the exclusion of cash compensation. However, the subsequent provisions did not have such a compelling reason to retain this phrase for the change of issue of revenue stamps.

A similar result of persistence appears in the Order that the use of the decommissioned trademarks *“in the*

The use of the plural form is therefore necessary to indicate that the *term "in the fee laws"* would entail the adverse consequences provided for in the "fee laws". This form, which was common in the older standards, made good sense at the time. Since the introduction of the (supplemented) fee law of February 9, 1850 in what was then Hungarian territories as the fee law of August 2, 1850, there was often reason to cite both laws alongside one another, because the other standard provisions for both territories were issued jointly. This continued until the constitutional compromise of 1867. In the emission regulations relating to the 1858 and 1866 emissions, which also applied in Hungary, there was therefore rightly talk of the adverse consequences provided for in "the fee laws". However, the 1870 emission was already only valid in this half of the empire. From now on, therefore, only the phrase "in *the* fee laws" should have been used. Nevertheless, the older version can also be found in the further emission regulations up to and including the 1893 emission. The Finance Ministerial Decree of 9 October 1897, Z.48887, RG Bl.
No. 244, V. Bl. No. 194, in this case has the correct expression "according to *the* Fees Act", so that in a certain sense an atavism comes to light in the cited recent emission regulation.

Finally, it should be emphasized that the penultimate paragraph, which deals with stamps perpetuated by timely obliteration, mentions their continued use but not their exchange. As already mentioned, the Ministry of Finance had made this exchange, which was first permitted by the decree of September 3, 1897, Z.21967, the subject of a partially restrictive regulation in the decree of February 5, 1900, Z.72665 ex 1899, but by inserting the latter provision in the fee appendix to the Ordinance Gazette, it made it clear that it did not intend to simply issue an internal authorization for the authorities that could be applied in exceptional cases, but that it wanted this standard to be applied in all cases where the conditions specified were met. If this exchange had been included in the issuing regulation of October 20, 1909, this would have gone a step further, namely by establishing a legal remedy for the parties. The failure to make such a reference, in view of the categorical provisions on the time limits for the exchange, raised doubts as to whether the permission granted was still valid. The Ministry of Finance was therefore obliged to renew it by decree of 29 September 1910.

As was the case with the 1898 issue, a printed regulation (dated 23 November 1909, Z.83500, Fee Supplement No.11) was also published for the new issue regarding the actions of the wear and tear apparatus associated with the issue change. It was important here that, due to the unfortunate experience made with the previous issue regarding the immense workload created by the centralisation of the counting and destruction of the confiscated remaining stocks, this method was now abandoned.

and had these official acts carried out in the individual administrative areas at 52 publishing offices by commissions of the leading financial authorities.
In this case, a commission appointed by the Ministry of Finance acted at the Court and State Printing Office.

With regard to the stamps issued in 1910, it should be noted that since July 1910, the stamps of the crown values have been produced with a more intense green background. The color mixture of the earlier production resulted in a pronounced brown-gray, which did not quite correspond to the official description in the issuing regulations.

As with previous issues, comb-cutting machines are used to perforate the stamps. The precision of the work is now even greater than before, since *six* comb-cuts are used to compensate for the different sheet sizes, allowing for a format difference of up to 1 centimeter by 32 centimeters, whereas previously three comb-cuts were used. The perforation of entire stamp sheets using these machines is easily recognized by the fact that the intersection of two rows of holes always takes place exactly in a single hole, whereas when using line-perforating machines, two holes usually overlap at the intersection point. If you count the perforation holes, you will find - including the crossing holes mentioned above - 19 on the upper and lower edges of the stamp and 23 on the side edges. Since this appears to remain constant for all stamps, although it is assumed that different comb cuts were used, the same number of needles must have always been used to make these cuts and the larger dimensions of the longer cuts were only taken into account by moving the needles further apart. The introduction of comb cut machines, which always perforate a whole pack of stamp sheets at once, instead of line perforating machines, and in particular the current motor-driven design of the former, has changed this branch of the service so that instead of the numerous machines that existed before, there are now only two and that as a rule only one is in operation on its own, since its capacity is sufficient for the entire, certainly enormous, production of stamps.

From the first issue in 1910, you can also find stamps that were punched with line perforating machines. The holes are somewhat larger than those of the comb machines and are also somewhat further apart, so that there is one hole less on the stamps in each direction. The number of teeth is no longer 18:22, but 17:21. Nevertheless, if you want to determine both types of perforation using the philatelists' stamp keys, you should describe them as 12½ perforation, because the perforation keys do not express such fine differences as can be seen here.

CHAPTER LXI

ENDING

Negotiations on the deduction process, which lasted for several years and were conducted by the most experienced experts, during which everything that could be said against this process was asserted in the most emphatic manner and subjected to the most urgent evaluation, led to the conclusion that there is currently nothing better than this production process, which has already been tested for twelve years. The fact that it was then retained for the new issue is a telling testimony to its usefulness. Its main advantage is that it offers the *most effective* protection against reuse of stamps, because it links this protection to a process that must inevitably occur whenever a stamp is used. The other protective measures which have been discussed, tested and sometimes even applied during the more than sixty years of the Austrian stamp system's existence have always aimed at counteracting the erasure of the cancellation marks (overwriting, obliteration). However, these protective measures could only prove their more or less prompt effectiveness where the prescribed cancellation of the stamp had actually taken place. However, these protective measures could not, of course, offer any security against the cancellation procedures themselves being omitted altogether. In that case, of course, the protection was ineffective. The stripping procedure, on the other hand, with its protective measures, follows the process of *affixing* the stamp - without neglecting the security with regard to the act of cancellation - something that must occur in every case where a stamp is used. The affixing cannot be avoided when using stamps, while overwriting and obliteration can easily be omitted - and not infrequently with the intention of a later reuse of the stamps.

By adhering to the deduction procedure, the 1910 issue therefore provided the Austrian stamp system with the most secure protection currently known in this field.

Nevertheless, one could not ignore the fact that this
The issue was only a temporary solution, and this in two respects: namely, in relation to the brand design, since the *Storck* brand design had only been retained out of necessity in the absence of a more suitable one; but also in relation to the brand bearer, since the dependence of the state administration on the

Private industry with regard to resin-coated paper, which has no general
manufactured object and is therefore not subject to free competition, with
Necessity seems to push towards the only correct solution: the re-

Establishment of a state-owned paper factory to produce all the special papers for public stamps and securities, the number of which continues to grow in the present day, which is characterized by the principle of cashless transactions.
Particularly in the field of stamps, it seems almost inevitable that the state administration will have to rely entirely on its own resources in the manufacture of stamps, because the difficulties encountered up to now would probably not disappear even if the transfer process were abandoned and the stamps were to be produced on non-transparent paper by simply printing the top side using letterpress or copperplate printing. Given the current state of affairs, it is inconceivable that in such a case one should simply fall back on the production method from the time before 1859 and use ordinary unprepared paper - which would, however, be available everywhere and at reasonable prices in free competition. If one were to choose one of the modern security papers, which are sensitive to all types of cancellation marks and are available *in* sufficient variety, the old saying of Scylla and Charybdis could once again come true, because even with regard to this special article, there is little hope that prices will be determined by general free competition. The ownership of a state-owned paper factory would, by the way - as should be noted here - also enable a significant improvement in the graphic appearance of the peel-off stamps, since it would then be possible to change the production process so that the graphically most delicate part of the print image, the top print, could be applied to the unresined tissue paper with all the desirable graphic details, possibly even using the copperplate printing process if this could be technically accomplished without cutting the paper roll, after which the resination and the printing of the insulating strips and the effect of the underside printing would have to take place.

In order to study the question of whether a satisfactory result could be achieved by returning to single-sided printing on non-transparent paper, the Court and State Printing Office resumed its experiments in 1912 with the approval of the Ministry of Finance. The main purpose of these experiments was to test the security measures against counterfeiting. For this reason, postage stamp waste was given a protective print that was intended to prevent the photographic separation of the image components. A wave screen was chosen for this purpose. Since it appears to be printed with water colors, the aim was evidently to prevent water detachment.

In 1913, a printing block was made based on *Moser's* first design to carry out further tests. The square field with the emperor's head is shifted slightly downwards so that it is in the centre of the stamp, which

the overwriting space has been reduced. Above the image is the legend 2 Heller 2 and “K. k. österreichische Stempelmarke”. Below the image is the year 1913 and the value number 2 is repeated twice.

The bust of Emperor Franz Joseph I in marshal's uniform, which serves as the centrepiece, is very similar to *Schirnböck's* second engraving from July 1907, but is larger in size and turned to the (heraldically) right, as was the case with the emperor's head on the issues of 1898 and 1910 and with the securities sales tax stamps.

This printing block was used to produce single-coloured test stamps in violet, yellow-brown, dark blue, brown-red and olive green. In a second series of these stamps, the entire surface is overprinted with a blackish wavy screen.
Copperplate printing was used, which enabled a very pasty application of the colors and an excellent graphic appearance of the stamps, the latter only being disturbed by the halftone printing, which made the lighter stamp images in particular restless and unclear.

The brand was made of strong, white security paper that reacts blue to acids and brown to alkalis. These reactions are so interlinked that, for example, the blue reaction can be eliminated with alkalis, but this does not restore the paper to its original whiteness; instead, it immediately changes from blue to brown, leaving a noticeable trace of the manipulation.

The color of the printed image can be made to disappear by alkalis. However, it remains latently present and can be made visible again by acids.

These studies, which were not undertaken with a view to a new issue which had already been planned, but rather from an academic point of view, had to remain at rest without further development when the World War which broke out in 1914 resulted in a reduction in all areas of state activity to the fulfillment of the immediate and unavoidable needs of the day.

The previously unimagined extent of the financial requirements of warfare prompted several reforms in the area of fees. The reform of inheritance and gift fees, court fees and insurance fees, which was initially ordered by three Imperial decrees of September 15, 1915, RG Bl. Nos. 278, 279 and 280, actually only coincidentally and not in its true nature part of wartime legislation in the area of fees. These were reforms that had long been necessary and had already been initiated, but which could not progress to becoming law due to the unfavorable parliamentary situation in the years before the start of the war.

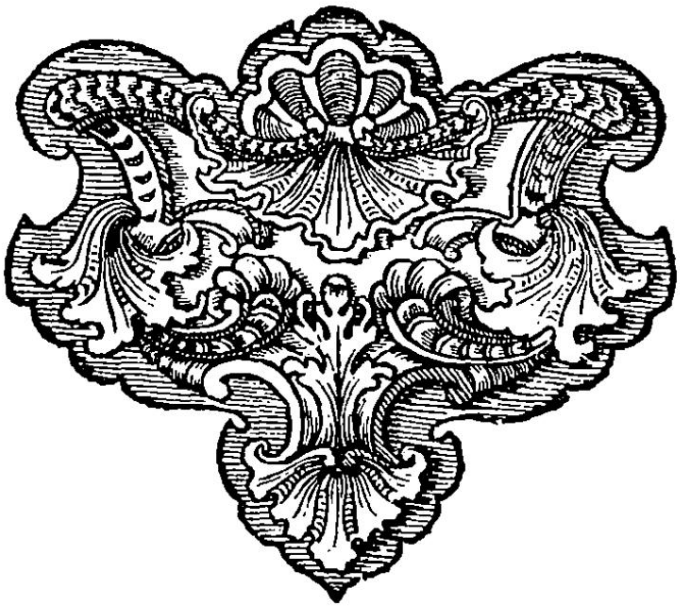
In contrast, the Imperial Ordinance of 28 August 1916, RG Bl. No. 281, with its numerical increases in almost all areas of the fee system that had not already been reformed in 1915, appears to be a part of the actual war legislation. This increase in fees was generally a doubling. Thus, in the area of graduated fees, three new scales were now introduced, which were no longer based on the percentages /15, then ¼ /16), as well as ½ plus surcharge (=

including the surcharge (= /8) , but appear as a doubling if the surcharge is omitted (2 /15 percent, ½ percent, 1 percent). At the same time, to make it easier to calculate the scale fees, decimal fee rates were established throughout, as had been the case for Scale I and as had been the aim of the editors of the Fees Act at the time in the rates exceeding the minimum stamp. This original clarity, created in 1850, was initially lost with the introduction of the extraordinary surcharge in 1859, but even more so with the numerical duplication when converting to the crown currency (1898). With the reorganization of the scale fee rates, the lowest rate of Scales II and III finally disappeared after more than three hundred years of existence. Despite all its transformations, this rate was nothing other than the old ruler's stamp, which had been introduced shortly after the second Turkish siege of Vienna.

The reforms of 1915 and 1916 inevitably had to have a retroactive effect on stamp stamps and in particular on stamps. The new scaled rates, the new fixed rates and even the fixed fee levels created by the court fee amendment required a reorganization of the stamp categories. It turned out that one of the crown categories (7 K) and no fewer than eight values of the heller categories (14, 24, 25, 26, 38, 64, 72 and 88 h) would no longer coincide with a tax rate and were therefore to be regarded as dispensable. On the other hand, it was necessary to provide for the scaled rates of 60 and 80 h by creating two new values. The second value mentioned had been abandoned during the preparations for the issue in 1910 because of its insignificant sales and was now reactivated by the announcement of the Ministry of Finance of 20 November 1916, Z.83836, RG Bl. No.399, V. Bl.

No. 156, which announced the issue of stamps in the value categories of 60 and 80 h in the form and design standardized for Heller stamps on December 15, 1916. By eliminating nine values and adding two, the previous 27 categories were reduced to 20, namely ten of the Heller values (1, 2, 4, 10, 20, 30, 40, 50, 60 and 80), and then ten of the Krone values (1, 2, 3, 4, 5, 6, 8, 10, 20 and 50).

With regard to the assets that are no longer needed, no confiscation has been made for the time being. Rather, suitable measures were taken to dispose of the remaining stocks of these values as completely as possible in order to avoid any loss in production costs when these categories are collected in the future. There was no need to expressly stop further production because the orders are placed by the Ministry of Finance itself and the Ministry is therefore in a position to gradually eliminate the categories to be suspended by omitting them in the orders and not renewing the stocks.



ATTACHMENT

THE CARDINAL PROVISION ON THE STAMP MARKS

ORDER OF THE MINISTER OF FINANCE OF 28 MARCH 1854,

EFFECTIVE FOR THE WHOLE EMPIRE,

ON THE INTRODUCTION OF STAMPS AS A CHANGED COLLECTION FORM OF THE STAMP OF LEGAL TRANSACTIONS, DOCUMENTS, WRITINGS, OFFICIAL ACTIONS, CALENDARS AND ANNOUNCEMENTS

(Z.4484 F.M., R.G. Bl. Nr.70, V. Bl. Nr.25)

In order to facilitate the payment of the stamp duty and to reduce the costs associated with its collection, the Ministry of Finance, by the Most High Authorization of His Imperial and Royal Apostolic Majesty of March 6, 1854, issues the following orders:

§ 1

The payment of the fee, which for the legal transactions, documents, papers and official acts listed in Section 4 of the Fees Act of 9 February and 2 August 1850, and then for calendars and announcements according to the Act of 6 September 1850, had previously had to be made using stamped paper or had to be confirmed by imprinting a stamp mark, must in future be made by using the proper stamps.

§ 2

Each such stamp contains in colour, by natural printing with a
The stamp mark expressing the stamp class appears in the field marked with a drawing.

The stamp is coated on the back with a durable adhesive substance, by moistening which it can be attached to the paper and in general to the material used to produce an article subject to stamping.

The shape and colour of the stamp is changed from time to time and
This should be made public through our own announcements.

§ 3

The basic principle is that every document or document requiring a stamp must be must be written on papers already bearing the legal stamp.

The exceptions are determined in Section 4 of this regulation.

To fulfil this obligation, the stamp corresponding to the statutory duty must be affixed and secured to the first page of each sheet of paper intended for the document or paper. The place where the stamp is affixed must be chosen so that at least one line of the writing, or if it consists of less than one cell, only a part of the writing itself, and never its heading (title) or signature, runs in a straight line over the stamp under the stamp mark, thus overwriting the stamp on the coloured field. When using blanquettes intended for documents or papers that require a stamp, the stamp must be affixed to a place reserved for handwriting in such a way that at least one line of the handwriting, when the blanquette is filled in with it, runs over the stamp.

§ 4

For the following items, namely:

1. for entries subject to stamping, their duplicates or in the category of copies;

2. in the case of documents which, by their nature, are not subject to stamping, but are subject to the stamp prescribed for such documents when enclosed as documents;

3. in the case of conditionally stamp-free documents and documents of which one of the use is made of the fee;

4. in the case of those which are transferred from abroad to the country subject to stamp duty, in particular those which are sent to an authority or office with the settlement

the fee in cash or with instructions for payment from abroad;

5. in the case of minutes recorded by a public office or a public authority in party matters, if they contain a legal transaction which is subject to the scale fee;

6. in the books and in general business records of traders and tradesmen, of the solicitors and notaries;

7. for calendars;

8. for announcements requiring stamping

the stamp shall be affixed to the document or document already issued, if the stamping requirement was not already met when the document was issued in the manner specified in Section 3 of this Regulation, or to the calendar or announcement already printed, namely:

(a) for the items listed under 1 to 6 inclusive, on the first page of each sheet of the document or document of the first line.

Only foreign bills of exchange payable in the country are exempted from this (note 5 to tariff item 113 of the laws of 9 February and 2 August 1850), if the obligation to stamp does not arise simply through the expiration of the period set out in paragraph 23 of the laws of 9 February and 2 August 1850. In this case, the stamp must be affixed to the place on the bill of exchange on which the legal act giving rise to the obligation to stamp before the expiration of the statutory period, i.e. the acceptance, whatever the form of endorsement, the acquit, is written, and thus overwritten in accordance with paragraph 3 of this regulation.

In the case of the books and trade records referred to in paragraph 6, use may also be made of the relief permitted by section 31 of the laws of 9 February and 2 August 1850 in the manner prescribed by the order of the Ministry of Finance of 9 April 1850 (Imperial Law Gazette No. 137);

(b) in the case of calendars consisting of only one sheet, on the front of each copy, or in the case of copies consisting of several sheets, on the title page of each copy;

(c) in the case of announcements on the first page of each copy subject to stamping.

§ 5

The stamp must be affixed to the items listed in Section 4 of this Regulation by the person liable to pay the fee or the person responsible for the proper use of the stamp.

The same must be done:

a) in the case of documents listed in Section 4 under 1 and 2, before their submission to the authority, office or person to whom the documents are to be submitted in accordance with Section 1, D 1

must be presented stamped and, if they come from abroad, under settlement of the fee before it is recorded;

b) in the case of the documents referred to in paragraphs 3 and 4 of Section 4, before the use or act giving rise to the obligation to stamp has taken place or before the statutory period for payment of the fee has expired (Section 23 of the Laws of 9 February and 2 August 1850);

c) in the case of the protocols referred to in § 4 under 5 within the time limits set out in § 26 of the Fee laws of 9 February and 2 August 1850 under a) certain period of time;

d) in the case of the items mentioned in paragraph 6 of Section 4, before an entry in the book or the entry is made; *e)* in the case

of calendars, before they are taken to the place of wear or are handed over to another person;

f) in the case of announcements before they are used for stamping purposes becomes.

§ 6

In all cases in which the obligation set out in Section 3 of this regulation does not apply and the stamp affixed to the document or paper has not been overwritten in the manner specified in this paragraph, the obligation to stamp is not fully fulfilled by affixing the stamp to it, but the stamps affixed to it must also be officially overstamped, i.e. overprinted in black with the official seal of an authorized office. This must be done in such a way that part of the imprint of the official seal is visible on the colored part of the stamp, and the other part on the paper on which the stamp was affixed.

§ 7

The submission records of the public authorities and offices, their dispatches and, in the case of cash registers, the liquidations are responsible for the stamping of the documents listed in § 4 under 1, 2 and 5 or of documents and documents which arrive from abroad with the addition of a fee or an instruction for a due payment. The persons who are required to stamp or who are liable for the correct use of the stamp have no obligation to arrange for this, and responsibility only arises when documents which have not been stamped are taken back.

As a rule, the stamping should take place before the item is removed from the submission protocol. The dispatchers must ensure that the stamping has been carried out properly and completely and ensure that the

if the stamping was accidentally omitted before the document was handed over to the party or deposited in the registry.

In the case of cash registers, this must have taken place before journalization.

With regard to all other items listed in Section 4 of this Regulation which require stamping, it is the responsibility of the person liable for the fee or the person liable for the correct use of the stamp to bring the item to a public office or a public authority and to have the stamps stamped before the condition occurs which, upon the occurrence of which, must have already satisfied the stamping obligation under Section 5 of this Regulation.

§ 8.

Every authority and every public office is obliged to carry out the stamping if

a) the stamp is intact and there are no traces of a previous use itself;

b) if the obligation set out in Section 3 of this Order is not present, and

(c) if the application for the stamping was made before the conditions for the stamping obligation specified in Article 5 of this Regulation were met.

The verification of the existence of these conditions and the stamping is reserved for the tax offices alone when it comes to the documents referred to in Section 23 of the laws of 9 February and 2 August 1850 and these require stamping according to Section 6 of this Ordinance.

The re-stamping of stamps on documents and papers for which the stamp duty was subsequently paid in a single or increased amount due to violation of the provisions of the laws of February 9 and August 2, 1850, must be done by the dispatcher of the district finance authority or, at the request of the latter, by the tax office.

§ 9

If the conditions under which the authorities and offices are permitted to stamp do not exist, this must not be done, and if a violation of the laws of February 9 and August 2, 1850 or of this regulation is reported, the statutory findings, stating the reason for the failure to stamp, must be forwarded to the appropriate district tax authority for further official action.

§ 10

The provisions of §§ 66 and 67 of the laws of 9 February and 2 August 1850, concerning the provision of stamp paper for official documents requiring stamping Copies, then on the acceptance and confirmation of the same, also remain

when using stamp stamps. The provisions of Section 3 of this regulation must be strictly observed for all official copies, with the exception of the records referred to in Section 4 under 5.

§ 11

The method of paying the stamp fee for legalizations, as laid down in tariff item 66 of the laws of February 9 and August 2, 1850, is amended so that the stamp corresponding to the stamp fee is always to be affixed to the document to be legalized and overwritten with the legalization clause in accordance with Section 3 of this regulation; however, in future, submissions and protocols for legalization are to be treated without a stamp and the legalization clause must omit the note that the stamp was used by means of the submission or for the protocol for legalization, and the obligation to record a protocol, insofar as it is based only on the law of February 9 and August 2, 1850, is to be abolished.

§ 12

From the day on which the use of stamp paper ceases (Section 19), the attachment of the same, insofar as it was legally permissible, may no longer be carried out.

§ 13

The head of the department to which the duties specified in these provisions have been assigned is responsible for the strict observance of the provisions laid down in sections 8 and 9; however, in the case of offices where no special departments exist, the head of the office is responsible. If necessary, the head of the department or office can appoint an official subordinate to him to manage and supervise the aforementioned duties, whereby the aforementioned liability passes to this official.

§ 14

The stamp is deemed to be absent and the object on which to which it is attached shall be treated as not stamped:

1. if part of the stamp is missing;

2. where components of the mark have been separated and reassembled, whether or not they originate from the same stamp;

3. if the stamp on the article subject to stamping is not is properly secured;

4. if the stamp is not overwritten or is not overwritten in the manner prescribed in the cases in which it must be overwritten under this Regulation;

5. if in other cases the non-overwritten stamp is not overstamped in the prescribed manner, but taking into account Section 7 of this Regulation, according to which the liability shall pass to the party only after the undisputed return of the non-overstamped documents.

§ 15

The stamps are kept available for sale by the designated authorities for the amount expressed in the stamp to anyone.
This sale is prohibited to persons other than those specifically appointed for this purpose.

The wear of the stamps has been attributed to the wear of the
The provisions of the laws of 9 February and
2 August 1850 and all relevant administrative regulations apply

§ 16

Stamps which have become unusable, or stamps which are affixed to paper which has become unusable, can, if they meet the conditions specified in paragraph 8 under a), be exchanged for other stamps in compliance with paragraph 41 of the laws of 9 February and 2 August 1850.

§ 17

The act by which a stamp or the designation of the stamp is counterfeited, falsified or transferred from one sheet to another, or the paper bearing a counterfeit, falsified or transferred stamp is given to or sent to someone else, and in general the violations of the laws of 9 February and 2 August 1850 or the present regulation committed or attempted with the stamps or with the intention of stamping or overwriting them, shall be subject to the provisions of the general penal code, the laws of 9 February and 2 August 1850 and, in the countries in which the Criminal Code is in force, this law, depending on the nature of the case.

§ 18

Officials who are obliged to ensure that the provisions of Section 8 of this Ordinance are complied with shall, if they fail to comply with this obligation, be liable to a fine of between two and ten guilders in accordance with Section 83, Item 4 of the Law of 9 February 1850 and Section 84, Item 7 of the Law of 2 August 1850.

§ 19

The date from which the present regulation shall come into force, the use of stamp paper shall cease, and that of stamps shall commence, shall be determined by a special proclamation.

§ 20

From this point on, everyone must use his own paper for documents and papers requiring a stamp, in compliance with the provisions of Article 30 of the laws of February 9 and August 2, 1850, regarding the size of the format. If the paper format used exceeds the permitted limit, the higher fee specified in the relevant Article 30 must be paid.

Baumgartner m. p.