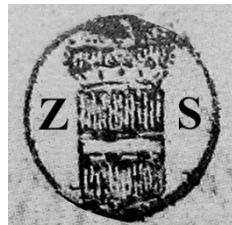


THE
AUSTRIAN
NEWSPAPER
TAX
1789 - 1899



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Many of the Laws, Regulations, Decrees, Instructions etc are listed in an appendix. References to these are shown in square brackets eg [Ref 123] in the main text.

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1 SYNOPSIS

The complex 111-year history of taxes on newspapers in Austria is closely tied to the political events of the 18th & 19th centuries in Austria and the rest of Europe. Maria Theresia died on 29 November 1780, and her son Josef II hastened to introduce all manner of reforms (which, incidentally, led to Mozart being buried in an unmarked grave), but was continually frustrated by the “Law of Unintended Consequences” and ultimately by his death in 1790. Josef announced a tax on all newspapers and pamphlets, whether published in Austria or imported from abroad; the official justification was “to raise funds for education”. Josef died on 20 February 1790 and was followed by his younger brother Leopold II, who in turn died on 1 March 1792 and was succeeded by his son Franz II (from 1804 Kaiser Franz I of Austria after the abolition of the Holy Roman Empire). As the succession progressed the urge to change reduced! Payment of the tax was at first shown by an impressed “signet”. From 1853 an adhesive tax stamp was introduced; from then until abolition of the tax on 1 January 1900 the usage of signets and stamps overlapped.

On 6 May 1789 an Allerhöchste Entschließung was issued which stated that “Zeitungen und Tagblätter” would from 1 July 1789 be liable to a tax of $\frac{1}{2}$ kreuzer CM (= Conventions Münze) and “Broschüren” 1 kr CM per sheet (Bogen); the payment was to be indicated by “*the same Signet for all with the Austrian Arms but no indication of value or currency*”. This was followed on 11 May by a more detailed Gesetz prescribing what was taxable (eg all newspapers and pamphlets, whether published in Austria or imported from Hungary or abroad) and what was not (eg bound books); the interaction with the Censors; the responsibilities of various people; and the considerable penalties (eg fines of 30 times the mistake) for non-compliance.

Domestic publishers had to take their printed newspapers and brochures to the finance office for signetting with a hand stamp. Accusations of a “*tax on knowledge*” and “*interference with Press freedom*” led to more and more exemptions; for example on 12 July 1789 scientific journals were exempted, on 28 February 1790 folk-songs, in September 1791 original newspapers. By 1792, the tax was effectively abolished.

Leopold II left newspaper tax in abeyance, although censorship was reintroduced on 11 September 1790 and any article in or from a foreign journal “*deemed to spread dangerous new ideas*” was suppressed. His successor Franz II/I, finding himself embroiled in more wars and short of money, reintroduced the

newspaper tax on **1 January 1803** at the rate of $\frac{1}{2}$ kr for all inland newspapers under one sheet (“Bogen”) and 1 kr for larger inland papers; foreign papers paid double these rates. As before, payment of the tax was shown by a black signet, now with a different frame design each year.

Napoleon

Napoleon’s army entered Vienna on 13 May 1809, remaining until 14 October. The Austrians hid everything concerned with tax-raising, so Napoleon introduced his own oval signet. From 25 October, the Austrian Eagle appeared and disappeared seemingly at random, and the tax signet is sometimes $\frac{1}{2}$ in an oval, sometimes 1 in an oval, and sometimes 1 in an octagon! On 15 March 1811, the tax was raised to 1 kr / 2 kr for inland papers under/from 1 sheet; 2 kr / 3kr for foreign papers.

In 1840 for some reason, the design of the signets was altered - until 23 March the 1 kr & 2 kr were identical apart from the value and the 3kr was quite different; from 24 March all three were changed to be similar in concept but different in detail. This may be connected with the introduction by Kaiser Ferdinand I of a new Tax Law which was dated 27 January and is 86 foolscap sides long! It states that its provisions come into effect on 1 November 1840, but it does not appear to mention the taxation of newspapers. However, the 1 September 1840 issue of the Wiener Zeitung contains 1½ sides on the subject.

Revolutions in 1848

The revolutionary events of 1848-1850 led to a temporary suspension of the tax on domestic newspapers.

The German-Austrian Postal Union came into effect on 1 July 1850; newspapers could now be ordered tax-free from signatory countries by advance subscription at a Post Office. For an additional payment of $\frac{1}{2}$ kr per copy per day, payable monthly in advance, the subscribed-for paper was delivered to the subscriber’s home address.

From 1 November 1850 a tax of 2 kr was applied to privately-imported newspapers with a political content, shown by a new design of signet. The first Newspaper Tax adhesive stamp (the 2 kr green) was paying the tax on foreign newspapers not ordered by Postal Union subscription; these typically arrived in a Kreuzband or wrapper, or were brought in by travellers. The use of the 2 kr signets ceased on 1 November 1854.

A Currency Treaty between many European countries was signed in Vienna on 24 January 1857 and ratified by Austria on 30 April 1857. Under this, Austria-Hungary was to change and decimalise its currency from Conventionsmünze (1 Gulden divided into 60 kreuzer) to Österreichischer Währung (1 Gulden divided into 100 Neukreuzer). The formal change was on 1 November 1858.

On 23 October 1857, the tax was reintroduced with effect from 1 January 1858; it applied to inland newspapers if they appeared “*daily or at least once each week*” and contained qualifying material (eg political news). It was charged on the main page of each copy at the rate of 1 kr. If on any day no main part was issued but a supplement was, that was taxed instead! The tax had to be paid with a signet before the item was printed; the printer had to bring the blank paper to the Office for the signet to be stamped on each sheet, and the newspaper had to be printed such that “*the signet appears on the first of the pages which are liable to tax*”.

On 14 November the Finance Ministry explained in considerable detail how the Imperial Will was to be carried out. From 1 Jan 1858, an inland newspaper was to receive one BLACK signet of a new design on the first page of the main part; the supplements (including those issued on days when no main sheet appeared) were to have RED signets. BLUE signets were for Extra Editions.

A 4 kr brown adhesive stamp was issued for foreign papers, valid from 1 November 1858. The value of the signet used on inland and Postal Union papers was redefined as 2 kr. Because of the urgency, the clichés of the 4 kr were reused for the production of the blue 1 kreuzer value. The horizontal bar of the figure 4 was removed by hand from each cliché, transforming it into a 1. This provisional is called “Type I” in the literature. This provisional issue was quite soon replaced by a 1 kreuzer stamp made from a new matrix which differs from the old one mainly by the complete detachment of the ribbon from the beak of the left-hand eagle. It is called “Type II” in the literature

Later changes

In 1877 the design of the adhesive stamp, while retaining the same colours for both values, underwent a slight change, whose most prominent features show a larger centre shield and a smaller crown.

In 1885, the last signet design was issued showing a double eagle in a double circle, with no value or date.

In 1887, a modified double-circle signet worth 2 kr was introduced specifically for use in Lemberg on those foreign papers taxable at 2 kr per copy.

On 25 May 1890, a new 25 kr adhesive and a changed design of the 1 kr & 2 kr adhesives were announced

In 1890, the use of the 2 kr signet was extended to the Central Stamping Office in Vienna from 1 June.

A Czech language version of the 1 kr double-circle signet was introduced in late May 1898 “*for use on newspapers printed in the Bohemian language*”. It has “C. K. NOVIN KOLEK” instead of “K.K. ZEITUNGS-STEMPEL”. This Czech signet is somewhat rare.

Oddities

Sometimes a newspaper is found with a foreign tax signet, and in addition an Austrian tax adhesive or signet. This is a paper printed abroad and taxed there; then imported into Austria and taxed again!

Sometimes a newspaper is found with both a newspaper tax adhesive or signet and a revenue tax adhesive or imprint sometimes accompanied by a control stamp. These are normally-issued newspapers which were later lodged as an exhibit in a court case, for which a fee was payable.

From 1 November 1858 to 31 December 1899, Tax Signets can be found cancelling Newspaper Tax adhesives. Used thus, they have no intrinsic value

Another interesting aspect is the “pseudo-mixed frankings” resulting from a newspaper tax adhesive or signet appearing on a paper posted from abroad which has been franked by the appropriate (foreign or inland) postage or newspaper stamp, sometimes even overlapping the latter.

Extremely rarely, the wrong signet is found applied to a newspaper; less uncommon is a revenue adhesive.

Abolition

The newspaper tax was abolished from 1 January 1900 - possibly the easiest way of avoiding the complications of the currency change from silver-based to gold

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2 THE AUSTRIAN NEWSPAPER TAX

by Andy Taylor FRPSL



2.1 Introduction

The complex 111-year history of taxes on newspapers in Austria ⁽¹⁾ is closely tied to the political events of the 18th & 19th centuries in Austria and the rest of Europe. Maria Theresia died on 29 November 1780. Her son Kaiser Josef II wanted to introduce all manner of reforms, but was continually frustrated by the “Law of Unintended Consequences” and ultimately by his death in 1790. In May 1789, Josef announced a tax effective 1 July on all newspapers and pamphlets, whether published in Austria or imported from abroad; the official justification was “*to raise funds for education*”. Josef II died on 20 February 1790 and was followed by his younger brother Leopold II, who in turn died on 1 March 1792 and was succeeded by his son Franz II; as the succession progressed the urge for change reduced!

Payment of the tax was at first shown by an impressed marking which will be referred to here as a “*signet*” [not as a “*signette*”, “*stamp*”, “*seal*”, or “*signature*”]. The verb “*to signet*” will be used. In 1853 an adhesive stamp was introduced; from then until abolition of the tax on 1st January 1900 the usage of signets and stamps overlapped. There are endless official pronouncements concerning newspaper taxation - a partial list and explanation of references such as 1850 RGB 345 may be found at the end. *Endnote references are indicated by superscript blue Roman numbers in [square brackets].*



¹ “Austria” has been used here as a convenient term for “*those countries ruled by Kaiser Josef II and his successors except for Hungary, Lombardy, Bosnia & Herzegovina, the Austrian Netherlands, and the Military Border when they had different arrangements*”; these will be mentioned occasionally but not in any detail.

2.2 Overview of significant events

Date	Event
29.11.1780	Maria Theresia dies; her son Josef II becomes Kaiser & Holy Roman Emperor
1.7.1789	Newspaper Tax introduced: ½ kr CM on all newspapers; 1 kr CM on pamphlets. Payment shown by arms-in-circle signet bearing no statement of value.
20.2.1790	Josef II dies; succeeded by his younger brother Leopold II.
Apr/May 1790	½ kr CM signet given ZS. At Prague Central Stamping Office, 1 kr CM signet given BS to distinguish them. Elsewhere the old arms in circle were retained.
1.3.1792	Leopold II dies; succeeded by his son Franz II.
1792	Following more and more exemptions, newspaper tax largely abolished.
1.1.1803	Tax reintroduced. ½ kr / 1 kr for inland papers under/from 1 sheet; doubled for foreign. Different signet design each year (till 1850).
11.8.1804	Holy Roman Emperor Franz II 'promoted' Austria to an Empire and appointed himself "Franz I, Emperor of Austria".
1809	Napoleon in Vienna!
15.3.1811	Tax raised to 1 kr / 2 kr for inland papers under/from 1 sheet; 2 kr / 3 kr for foreign.
2.3.1835	Franz I dies; succeeded by his son Ferdinand I.
1 April 1841	The 3 kr rate of tax was withdrawn; all foreign papers paid 2 kr.
2.12.1848	Revolutions! Ferdinand abdicated; his nephew became Kaiser Franz Joseph I.
1848-1850	Tax partly suspended on domestic papers.
1.1.1850	Tax on subscription orders from German States now included in the (unchanged) delivery price (hence de facto abolished). Control Stamp for those papers.
1.11.1850	Tax abolished for inland papers, 2 kr for (non-PU) foreign. New signet.
1.3.1853	2 kr green adhesive introduced; valid till 31.10.1858. Control Stamp dropped.
1.11.1854	Signet usage ceased; adhesive documentary revenue stamps issued; fiscal paperstamping offices were closed.
1.1.1858	Inland papers taxed again at 1 kr. New type of 1 kr signet introduced (small circle; no words, value or currency; die number at foot).
1.11.1858	Currency changed from CM to öW. Inland (and PU) newspaper rate rounded up 14% to 2 kr öW, non-PU foreign 4 kr öW. 4 kr brown adhesive issued. The signet for inland papers continued in use with a value of 2 kr öW.
1.1.1859	Tax halved to 1, 2 kr öW. Same signet used for 1 kr rate; 4 kr adhesives used as if 2 kr. New adhesives issued: 1 kr (made from the 4 kr clichés; later fresh [Type II] clichés were made) and 2 kr.
1867	Ausgleich - Austria was split into Austria and Hungary with the same ruler, Kaiser / King Franz Joseph I.
1873	Official reprints of the 1853, 1858 adhesives. Only 1000 sets sold to the public.
6.1877	1 kr, 2 kr Adhesives redesigned.
1885	New design of signets: double circle, now with legend but still no value or currency (the value was 1 kr.)
13.5.1887	2 kr signet introduced at Lemberg (like the 1 kr signet but with a "2" in the middle).
1890	Changed adhesives issued: 1 kr, 2 kr, and a 25 kr carmine. The 2 kr signet now also used in Vienna.
1898	Czech signet version (1 kr).
1.1.1900	Newspaper tax abolished.
until October 1900	Newspaper tax adhesives used up as postage dues on parcel cards, PostBegleitadresse etc because of the shortage of small denomination stamps.

2.3 Timeline (graphics crafted by C Mintert)



2.4 The lead-up to the introduction of the tax

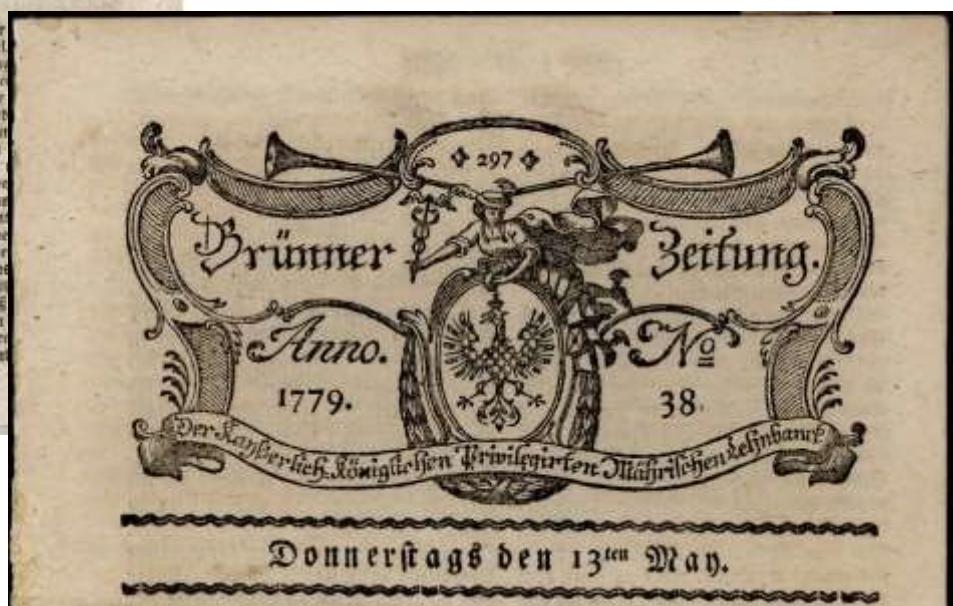
During the reign of Kaiserin Maria Theresia, newspapers were not taxed. As background, three examples are shown here.



The Czech Prague Postal
Newspaper from 1755



The Real Zeitung issued 23 June
1789 in Erlangen, Bavaria



Brünner Zeitung issued 13 May 1779

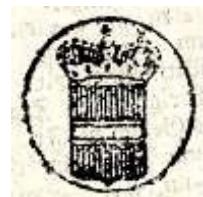
2.5 1789: Introduction of a Tax on Newspapers

When Kaiserin Maria Theresia died on 29 November 1780, her son Kaiser Josef II was at last able to introduce all manner of reforms, and decided to finance some by taxing newspapers. He announced a tax on all newspapers and pamphlets, whether published in Austria or imported from abroad; the official justification was “to raise funds for education”. The payment of the tax was to be shown by a signet having the Habsburg arms and NO flanking letters. Deliberately, the signet did not specify its value.

On 5th June 1784 Kaiser Josef II issued a lengthy Stempelpatent, ie the law concerning revenue taxes; as 1784 RGB 301 it occupies 18 pages in the Reichsgesetzblatt. It introduced or changed the taxes on documents, playing-cards, and Kalenders (the Austrian Kalender is the British almanac); however it did not impose a tax on newspapers. (The document tax was referred to as the “Papierstempel” although it was not levied on paper as such.) On 30th January 1788 he issued another and even longer Stempelpatent (1788 RGB 776: 28 pages), again for documents, playing-cards, and Kalenders but not newspapers. However, in 1789 two Imperial Decrees were issued, “arising from” the Stempelpatent.

On 6th May 1789 an Allerhöchste Entschließung [¹] stated that “Zeitungen und Tagblätter” both inland and foreign newspapers would be liable to a tax of ½ kreuzer CM (= Conventions Münze) irrespective of their size and “Broschüren” a tax of 1 kr per sheet (Bogen); the payment was to be indicated by **“the same Signet for all ... with the Austrian Arms but no indication of value or currency”**. This was followed on 11th May by a more detailed Gesetz prescribing what was taxable (eg all newspapers and pamphlets, whether published in Austria or imported from Hungary or abroad) and what was not (eg bound books); the interaction with the Censors; the responsibilities of various people; and the considerable penalties (eg fines of 30 times the mistake) for non-compliance.

[<http://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1789&page=624&size=45>] The Wiener Diarium and the Brünner Zeitung were both exempted from the tax as “*their publishers had a private arrangement with His Majesty*”!



It seems that the Gesetz was reset and reprinted in each principal city, possibly due to the peculiar structure of the Austrian Empire which in effect consisted of numerous more-or-less separate states. So, the Gesetz was issued in the name of the King of Bohemia, the Archduke of Austria, the Duke of Styria, the Duke of Carinthia, the Margrave of Moravia, and many others. However, these were all the same person!



Prague Postal Newspaper 22 October 1789 with tax signet

Copies of the Gesetz exist with slight differences in layout, paragraph numbering, and wording from Linz dated 19 May 1789; and from Innsbruck dated 22 May 1789. Wurth (XIV p105) transcribes what is most probably the Vienna edition of the Gesetz which is dated 11 May 1789; section 7 [ii] fixes the tax on inland and foreign papers at $\frac{1}{2}$ kr per copy irrespective of size. Broschüren and Komödien were taxed at 1 kr per sheet (Bogen) per copy, to be stamped on the first page. It is again clearly stated that the signet shall not show the value. The Linz and Innsbruck versions say the same, although the section is numbered 9. It is odd that an Innsbruck edition was produced, as the tax seems not to have been applied in the Tirol until the 1820s.

Although the decrees specify the tax as per Bogen, the official definition thereof has proved elusive [iii]. However, Kořínek (see Refs) states that one sheet of paper is 252 square Vienna Zoll, 18 high by 14 wide. A Bogen, in this context at least, is then 474 by 369 mm. This is consistent with physical newspapers of that period, and was probably a constraint of the hand-made-paper-making process.

The tax began on 1st July 1789. The literature contains two different interpretations of how the tax was shown (there is no dispute about the tax rates themselves, namely $\frac{1}{2}$ kr and 1 kr). The “wisdom of the 1900s” is that payment of the $\frac{1}{2}$ kr for newspapers was shown by a signet stamped on the paper, which had a crowned shield flanked by Z S, all in a 15mm diameter circle. Payment of the 1 kr on pamphlets was shown by a similar stamped signet, having the crowned shield in a circle but no flanking letters. The earliest statement of this seems to be in Frankl, page 4 (see References at the end), carefully repeated by Tkalcscs and Tettinek who do not mention signets with B S. This interpretation does agree with the more-readily-available newspapers, but unfortunately not with the Imperial Entschließung or the physical examples now available in ANNO [iv].

1 July 1789 to April/May 1790: newspapers taxed, shown by coat-of-arms in circle with NO letters		
22 December 1789	17 April 1790	13 April 1790

Detailed research by Ladislav Hanus in 1935 showed that until April-May 1790, every item had a stamped signet with a crowned shield in a 15mm diameter circle and no flanking letters, whether taxed at $\frac{1}{2}$ kr or at 1 kr; and that from that date until the tax was withdrawn in 1791 the blank signet was replaced with a 15mm Z-S signet for the $\frac{1}{2}$ kr rate and a 20mm B-S signet for the 1 kr rate. However, perhaps due to the political events before during and after WWII, this research was overlooked then forgotten until Kořínek and Mintert's researches in the early 2000s. ANNO for 1789 and 1790 shows only one paper with signets, the Wiener Kirchenzeitung, discussed in appendix I below. Kořínek (see refs; his Př. 12) illustrates the extremely rare B-S signet; Ferchenbauer (2008 vol II pp559-560) also shows one, on a song-book, adding that only 2 specimens of this signet are known.

A new design of newspaper signet was introduced in May 1790, the newspaper tax remaining at $\frac{1}{2}$ kr but now as a circle with the Habsburg arms flanked by the letters “Z S”. Two examples are shown here, from 5 October 1790 and 9 April 1791. The tax on brochures, song books etc remained at 1 kr and was shown by the letter-free circle used previously. Experimentally, a new brochure signet was trialled at the Prague Central Stamp Office. It was 20mm diameter with the letters B S flanking the arms. Only two copies are known of the brochure signet in use; both items are in Prague museums.

The research on this was published in *Novinový Kolek V Českých Zemích 1789-1853* by Jiří Kořínek, Prague 2006; he explored three extensive archives in Czechia and discovered that the conventional wisdom didn't correspond with the actual material nor with the Imperial Decrees. Lubomír Špacek is thanked for translating the vital parts into English.



Real Zeitung, 5 October 1790. Z-S signet



Kraméryusovy Cýsařské Král. Wlastenecké Nowiny" etc, ie "Cramerius" / Imperial and Royal Patriotic News / Year 1791 Number 15 / On Saturday 9th April / Third year / With the highest Imperial and Royal Authorisation". With Z-S signet.

Domestic publishers had to take their printed newspapers and brochures to the finance office for signetting, which was done with a hand stamp. Accusations of a tax on knowledge and interference with Press freedom led to more and more exemptions (see appendix RGBs and similar); eg on 12 July 1789 scientific journals were exempted, on 28 February 1790 folk-songs, in September 1791 original newspapers. By 1792, the tax was effectively abolished; according to Frankl it remained in force only for newly printed foreign newspapers.

According to the definition translated below (V) it seems that there were Originalzeitungen with their own original content, while others drew their content from them, sometimes crediting the source, sometimes not.

"Then as now, there were original newspapers with original reports and dependent ones that drew from them, sometimes with the sources, such as the Nuremberg and Berlin newspapers around 1620, which took their news especially from the Kölnische Zeitung; the two Frankfurt newspapers, around 1630, marked what they borrowed from each other with smaller print. Other borrowings were less visible; we border on the area of the angular and perennial clerks who, without receiving proper letters from foreign places themselves, wrote what they picked up on the market and elsewhere fished out for their ordinary newspapers (Nuremberg complaints from 1629 and 1631); finally some newspapers simply reprinted others (eg the Hildesheimer from 1619 reproduced printed and handwritten Nuremberg newspapers)"

2.6 1791-1803 - the tax-free period

The tax on (and therefore the signetting of) newly-printed newspapers was abolished during September 1791, the exact date depending on where in Austria the tax office was. The newspapers shown were issued on 21 October 1791; 6 June 1796; 1 October 1796; and 29 March 1797. The tax was reintroduced on 1 January 1803.



Real Zeitung, 21 October 1791. No signet.

K u r r e n d e

von dem Kaiserl. Königl. Gubernium in Innerösterreich.

Wegen Aufhebung der Stemplung der Originalzeitungen, und
Broschüren.

Seine Majestät haben zu verordnen geruhet,
daß von nun an der Stempel auf Originalzei-
tungen und Broschüren aufgehoben seyn, jedoch
auf allen Nachdruck von auswärtigen Broschü-
ren, und von ausländischen Zeitungen belassen
werden soll.

Welche mittels Hofkanzleidekret vom 7.
dieses hereingelangte höchste Entschliessung zur
allgemeinen Wissenschaft hiemit kund gemacht
wird.

Graz den 14. September 1791.

Franz Anton Graf v. Stürgkh,
Präsident.

Ludwig Maria Freiherr v. Rechbach.

14 September 1791 - the Graz version of the decree removing the tax on Originalzeitungen



Prager neue Zeitung, 6 June 1796. No signet.



Brünner Zeitung, Saturday 1 October 1796. No signet.



Mittwoche, den 29. März.

Wien vom 25. März.

Ce. R. A. Majestät haben die Oberz-
sten Heust, vom Regimente Huss.
Salisch, von Nadasdy, Doy, von
Cavaye Dragonern, Döller, von den
Stabsdragonern, Koos, vom zweiten
Artillerieregimente, Piacsek, von Er-
dödy Hussaren, und Wolf, von Zellaz
sch, ferner den Marquis Bellegarde,
einen Bruder des bereits in R. A.
Diensten stehenden J. M. L. zu Genes
almajoren zu ernennen geruhet.

Um Dankbarkeit und Verehrung ge-
gen die grossen Verdienste Sr. R. Ho-
heit des Erzherzogs Carls, und das
allgemeine Vergnügen bei Habsburg-
ringthim erfolgten Zurückzufahrt nach
Wien, auf eine dessen edlem Charakter
angemessene Art zu äussern, hat eine
Gesellschaft zu Unterstüzung wohltver-
dienter, unter dem Oberkommando Sr.
R. Hoheit durch Bewunderung verun-
glückter Offiziere, und für Witwen und
Waisen, der vor dem Feinde geblieb-

nen Unteroffizier und Gemeinen, unter
Verwendung der Fürsten von Esterhas-
zy und von Paar, den Betrag von
51350 Gulden zusammengelegt. Diese
Summe wurde bei Gelegenheit einer
Reise, welche der Fürst Esterhazy ins
Hauptquartier der Italienischen Ar-
mee mache, Sr. R. Hoheit mit dem
Ersuchen überbracht, sie nach eigenem
Gutdünken, unter die würdigsten
der Vorbleibenden zu vertheilen.

Se. R. Hoheit haben diesen Beweis
der öffentlichen Achtung durch folgende
Antwort zu erwiedern geruht:

Bassano, am 16. März 1797.
Mit dem Gefühle innigen Dankes habe
ich von dem Hrn. Fürsten v. Esterhazy,
in ihrer aller Namen zum Behuf der
bei dieser Armee verunglückten Offiziere,
die mir überreichte Summe von 51350
Gulden erhalten; belieben Sie sich zu
überzeugen, daß ich im vollen Maße
den Werth dieser so edlen als patrio-
tischen Gesinnung fühle, und schäfe,
auch

Brünner Zeitung, Wednesday 29 March 1797. No signet.

2.7 1803: the Tax returns

Kaiser Leopold II left newspaper tax in abeyance, although censorship was reintroduced on 11 September 1790 and any article in or from a foreign journal “deemed to spread dangerous new ideas” (see Bérenger p.128) was suppressed. His son and successor Holy Roman Emperor Kaiser Franz II elevated Austria in 1804 into an Empire and appointed himself as its ruler, as Kaiser Franz I of Austria (he was promptly christened “Der Doppel-Kaiser”!). Finding himself embroiled in more wars and again short of money, he reintroduced the newspaper tax on 1 January 1803 [vi]. The rates were $\frac{1}{2}$ kr for inland newspapers smaller than 1 Bogen; 1 kr if 1 Bogen or bigger. Foreign newspapers paid double these rates. The signet design was changed every year. The ‘code letters’ for the signetting offices are listed below. Not all were in use all the time, and not all possibilities exist; eg the Spa towns Karlsbad, Teplitz, Eger and Marienbad didn’t have 1 kr signets, only the 2 kr & 3 kr for foreign papers.

B	Brünn	K	Krakau from 1847	S	Salzburg
E	Eger	L, Le	Lemberg	T	Triest
G	Graz	LA, La, Lai	Laibach	Tö	Töplitz / Teplitz
I	Innsbruck	Li	Linz	TR	Troppau?
K	Klagenfurt till 1813; Karlsbad from 1830)	M	Marienbad from 1835	W, Wi	Wien
		P	Prague	Z	Zara

The offices Br = Bregenz, Cz = Czernowitz, Kre = Krems, Ta = Tarnov, Tro = Troppau and Pr = Prerau seem to have functioned only around 1843 and 1850.

Several collections exist comprising superbly-printed impressions of the year-dated newspaper signets, on stiff high-quality paper. These were most probably specimen copies sent to tax or post offices appended to some instruction for using the signet system. Two are used here to illustrate the make-up of the signet.

	<p>ZEITUNG = the purpose Z = Zara tax office 3 K = the rate 1837 = the year</p>		<p>Le = Lemberg tax office 1849 = the year ZEITUNG = the purpose 2 K = the rate</p>
---	---	--	---

Baireuther Zeitung.

Num. 115. Montags, den 13. Juni 1803.

Baireut, 12. Jun. Noch ist es zweifelhaft ob die französischen Truppen
ben, welche den Franzosen verantwortlich sind,
und welchen französischen Commissarien an die Sels-
pen am gen wicklich in der Stadt Hannover selbst
te gesetzt werden. Alle königl. Wappen und Schil-

Baireuther Zeitung.

Num. 188. Donnerstag, den 22. September 1803.

Baiern. München, 15. Sept. In Bezug auf die des Einverständnis besteht) so ist der hiesigen Lanz
mit denjenigen Besitzern der Rheinpfalz entstan- des Direction, welche zum Lehenshofe der ehemalige
gen rheinpfälzischen feudorum extra curtem consti-
tuit worden ist, der höchste Auftrag ertheilet wort.

1803: a thinner and a thicker foreign paper from Bayreuth with 1 kr and 2 kr

2.8 Year-dated signets – specimens

Copies were retained in Vienna and are now in their archives. More than one example exists of many of those shown below. Given the number of tax offices (15+) the likeliest explanation is that all offices were sent copies of all designs each year, and the files from several offices “came on to the philatelic market” after 1918. Another explanation is that Vienna retained copies....

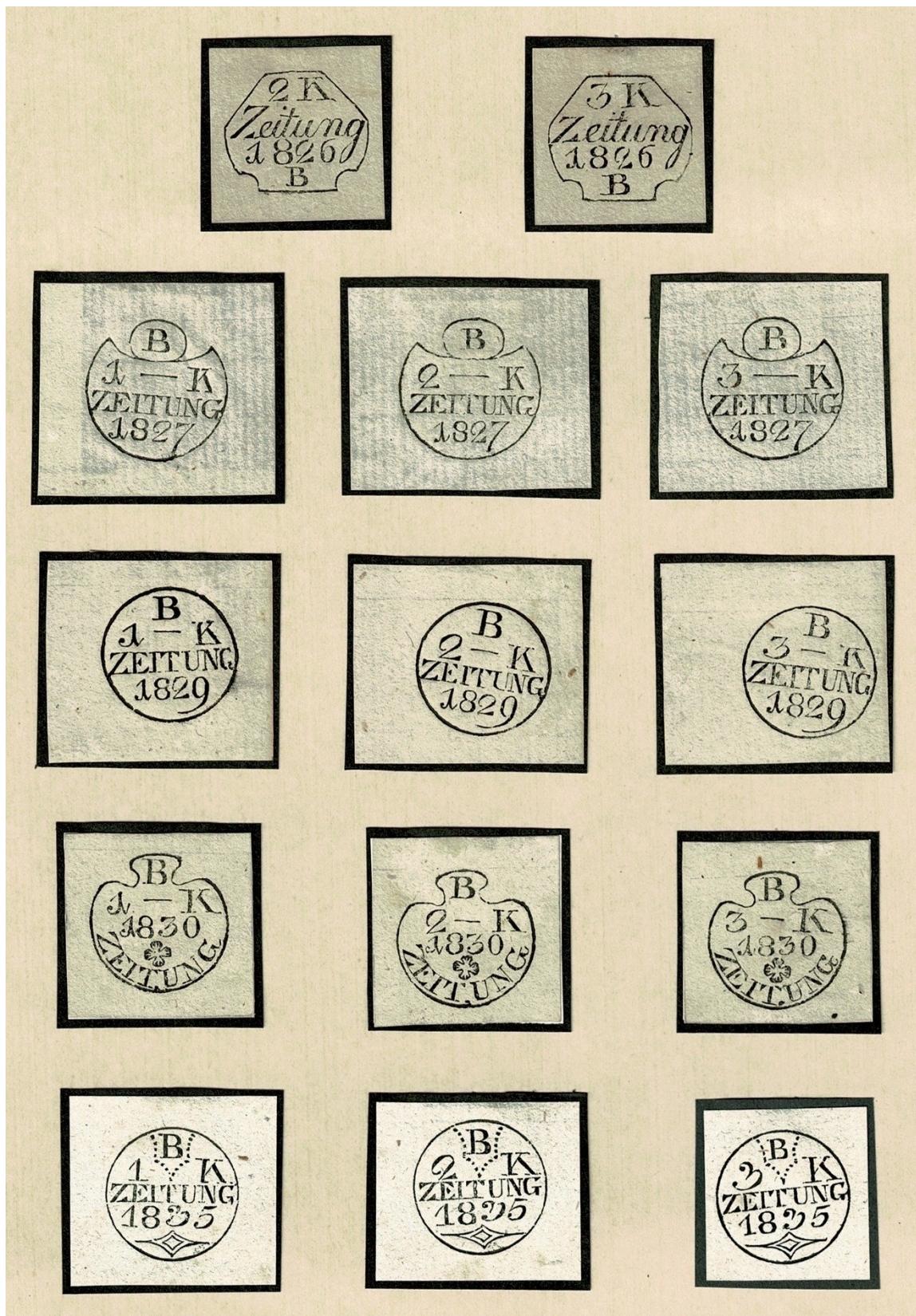
Shown below is a selection from various offices, identifiable by the ‘code letters’ (near the top, except for 1838), in the designs for 1836, 1838, 1839, 1848, & 1850.



A collector might wish to obtain one copy of each dated signet for every year from all signetting offices. A handicap is related by L. Hanus, on pages 4-5 of his “*Stempelsignetten-Katalog von Oesterreich-Ungarn / I.Band: Die Urkundenstempel / Prag 1930*”. It translates thus: Hofrat Dr. Stephan Koczynski can be considered the saviour of a large collection of material. It is well known that many tax stamps used for purposes other than documentary evidence from 1825 onwards are known in their original form only in official documents that remained in the files at the time. Strangely, these documents from the years 1831-1835 and 1841-1845 are missing. They were burned and lost to the world of collectors. The reason for this was as follows: When Dr. Koczynski was still in active service at the Imperial and Royal Ministry of Finance, he observed one day how the clerk was using old files to heat the room, and that among this “heating material” were files with signetted documents. When asked why the clerk could use old files for heating, he replied that the scrapped documents had been assigned for this purpose. Dr. Koczynski immediately opposed this and thus saved valuable collection material for posterity. However, the items from the aforementioned years were already irretrievably lost.

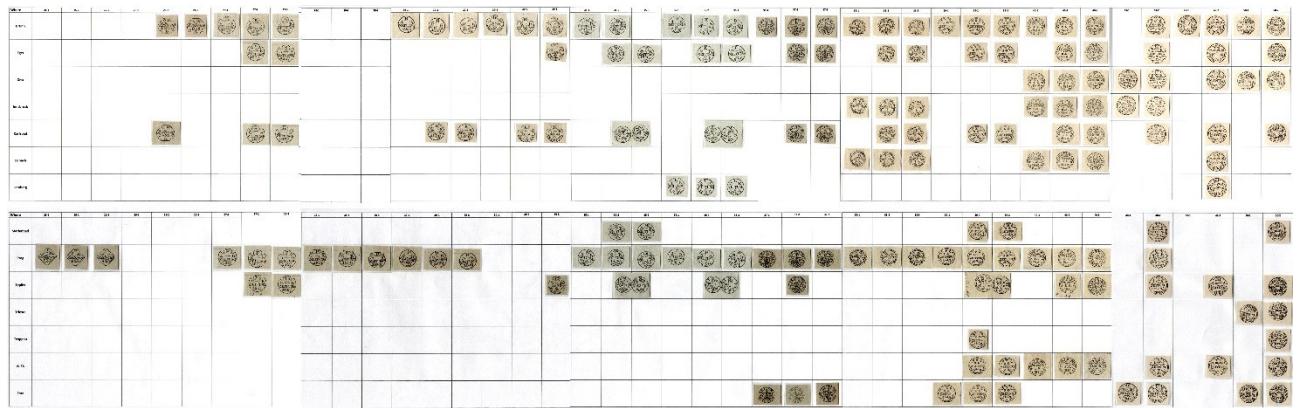
The Austrian Newspaper Tax

There is a second handicap:



Above is one page from a Brno collection. There were 3 signets each year from 1803 to 1841, and 2 from 1841 to 1850. There were 15 signetting offices. So you need 137 signets from each of 15 offices, totalling 2055.

The Austrian Newspaper Tax



This is the rather “sparse matrix” of what I have. The headings are year-face value, so “25-1” is the 1 kr signet for 1825, the year shown as 825 with a line above. Those from Prague are shown below:

25-1	25-2	25-3	26-1	26-2	26-3	27-1	27-2	27-3
28-1	28-2	28-3	29-1	29-2	29-3	30-1	30-2	30-3
35-1	35-2	35-3	36-1	36-2	36-3	37-1	37-2	37-3
38-1	38-2	38-3	39-1	39-2	39-3	40-1	40-2	40-3
40b-1	40b_2	40b-3			46-1	46-2	47-1	47-2
48-1	48-2	49-1	49-2	50-1	50-2			

The missing ones certainly exist - it's just that I don't have them!



This rare survivor is a Stempel Proof Sheet from Prague - and for 1841, so escaping Koczyński's office-heating event described above! Such sheets are known from 1824 to 1850.

A starting date of 1st March 1803 is given by Frankl (page 6) and attributed to Hofkammerdekret 2290/2859 of 15 October 1802. This statement has been dutifully copied in later articles but the Austrian Staatsarchiv in Vienna has no trace of this document! (1) Reichsgesetzblatt 1802 RGB 577 is the Stämpelpatent of 5th October 1802 in which §§67-75 deal with newspapers; the date of introduction is clearly stated as **1st January 1803**. Conclusive refutation of the 1st March 1803 date is Kořínek's illustration Př. 15 which shows a foreign newspaper dated 20 January 1803 and taxed in Prague at 2 kr, shown by two 1-kr signets.

As is implied by §69 of the Stämpelpatent, the new tax was not applied everywhere. Frankl (p6) notes Hofdekret 1808/270 (supposedly dated 13 January but again not known to the Staatsarchiv) extending it to papers arriving from Hungary, Trieste, Tirol and Vorarlberg. (Meanwhile, Napoleon introduced a variety of new rates and signets to the areas he controlled.) Copies of newspapers are known on which a tax of 3 kr has been levied paid by a 1 kr and a 2 kr signet (see Kořínek Př. 15 & 18), and a tax of 2 kr paid with two 1 kr signets (Kořínek Př. 22). For some reason, between about 1812 and 1826 "Zeitung" was in script; before and after these dates it was in block capitals.

As before, payment of the tax was shown by a black signet, now with a different frame design each year. These had the word ZEITUNG; the value (eg 1-K); the year (until 1824 shown as eg 808 with a line above for 1808); and a code letter (eg W for Wien) for the location of the Stamp Office (an office of the Finance Ministry) where the signet was applied. Instead of ½-K the years 1803 to 1805 and 1807 can have 2D where the letter D stands for Denarius which was equal to Pfennig; 4 Pfennige are 1 Kreuzer so 2D = ½ kr.

¹ We think the Hofkammerdekret were handwritten and lacked reference numbers. No doubt, there's a box of them in a dusty cupboard ☺



1806 Prager Oberpostamtszeitung with 1/2 kr signet; 1807 ditto with "2 D"



Grätzer Zeitung for 27 August 1811. Taxed 1/2 kr at Graz, which is the pre-15 March 1811 rate

The Austrian Newspaper Tax



Signets for all the years from 1803 to 1850. These are mostly from on-line copies of the Wiener Zeitung; occasionally (eg 1812) the displayed copy contained so many pages that it incurred the higher rate of tax! In Januaries the previous year's signet was often used.

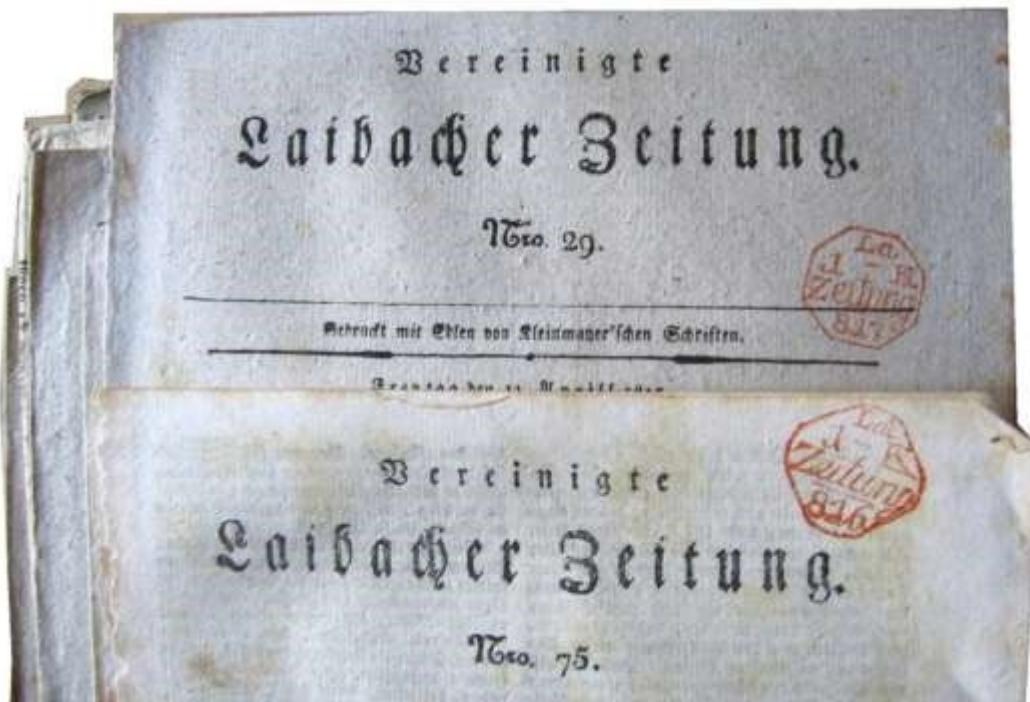
2.9 1809: Enter Napoleon...

Napoleon's army entered Vienna on 13 May 1809, remaining until 14 October. One minor effect of this can be seen on the masthead of the Wiener Zeitung for that year, which had the Austrian Eagle and Austrian octagonal tax signet until 6 May. When Napoleon appeared, the Austrian Government officials hid everything concerned with signetting, such as stamped paper (Vorratsstempelpapier) for documents as well as the signets (hand and machine stamps) for documents, calendars, newspapers etc. Their reasoning was to prevent Napoleon getting the tax revenues. Napoleon simply introduced his own signet, in an oval form; it took a while until this new so-called Napoleon-Signett was introduced. The following issues provide an overview of this special period. In the issue of 20 May the eagle had gone although the Austrian signet remained; from 24 May until 30 August there was neither eagle nor signet. The oval ½ kr French signet appeared on 2 September, remaining until 18 October. From 25 October, the Austrian Eagle appeared and disappeared seemingly at random, and the tax signet is sometimes ½ in an oval, sometimes 1 in an oval, and sometimes 1 in an octagon!



This piece [*in the Münzkabinett*] has a ½ kr tax signet from 1809 plus part of a second mark in French (PROV ILIYR. TIM DI CONT.). The oval signet, the LA standing for Laibach, and the date of 1809 show that it's from the Napoleonic Kingdom of Illyria period, 1809-1811.

When Illyria returned to Austrian control, the 1802 Stempelpatent was reapplied from 1 October 1814. In those areas where silver currency was used, the signets were struck in red (to differentiate them) and were in use until 1 January 1818. The Münzkabinett has two copies of the *Laibacher Zeitung*, dated 1816 & 1817, showing this.



The very rare Illyrie signet, and some rare red signets from Laibach and Triest

Two further examples from this complex period: both are the *Giornale Italiano* published in Milan (the copies are badly foxed, not burnt). On the left is the issue of 23 April 1814 with the Italian Regno d'Italia signet; on the right that of 17 August 1814 when Austria was in *de facto* control. It has the F I (Francesco Primo) 3 centes signet specific to the Kingdom of Lombardy.



2.10 1811: the rates change

From 15.3.1811 the newspaper tax rates in those parts of Austria controlled by the Kaiser rose from ½, 1, 2 kr to 1, 2, 3 kr. The 2 kr value from the March-November period and the 3 kr value are rather rare; the 3 kr rate for larger papers was withdrawn from 1 April 1841 and they were only charged 2 kr.

To understand the events of 1811, as so often with Austrian affairs, some history and politics is necessary. In 1753 Austria had introduced Conventions-Money (**Conventions-Münze**, abbreviated C.M) as agreed by the Convention of that year concluded between many European states. The Austrian currency was the Gulden (abbreviated fl.) made from 11.6935 grams of silver and divided into 60 kreuzer (abbreviated x, Xer, Xr or kr; 'Kr' is found but is deprecated). The taxation of newspapers in the north Tirol during the early 1800s will not be fully discussed here! See [^{viii}]

The growth in the economy (according to some sources: see [^{viii}]) or the problems created by Austria's propensity for fighting but losing wars (according to others!) led to the issue on 15 June 1762 by the Bank of Austria of 12 million Gulden in paper money called **Bankozettel**. Initially these notes were only valid in some parts of the Empire; the area of validity was extended and other issues followed (eg on 1 June 1785, notes issued in 1771 were replaced by new ones on blue paper). Until 1796 the Bankozettel were valued by the foreign exchanges at 100/100, ie face value, relative to the Conventions-Münze. The value then began to decline, being 125/100 in 1804, 175/100 in 1807, and 1200/100 in 1811. Physical Conventions-Münze had been withdrawn by about 1797.

The Finanz-patent of 20 February 1811 (1811 RGB929) ordained that on 15 March 1811 the Bankozettel were called in. The notes returned to the central authorities were incinerated to prevent fraud, and for a time the letter post service was responsible for this. The person in charge of the disposal had a rather long job title even by the standards of Postal Austrian: the **Bancozettelvertilgungsdeputationskassaoffizier**.

The Bankozettel were replaced by a new paper note of the same face value, the **Einlösungsscheine** (redemption note), at an exchange of 1 new for 5 old. Everybody except the Government regarded this as State bankruptcy! The Government promised never to issue more paper money, but the costs of dealing with Napoleon led them to issue more in 1813. These two papers were collectively referred to as **Wiener Währung**. It in turn suffered inflation, being quoted at 350/100 by 1815.

A follow-up Act, 1811 RGB930 also dated 20 February 1811, gave the amendments to the Stempelpatent of October 1802 consequent upon the change to Einlösungsscheine. Section 5 states that the newspaper tax shall remain in three classes as prescribed by section 68 of the Stempelpatent; the rates for classes 1, 2 and 3 shall be 1 kr, 2 kr, and 3 kr if paid in Einlösungsscheinen or five times as much if paid in Bankozettel. The date of implementation isn't stated, but the Finanz-patent makes it clear that it is 15 March 1811. A dual language (German-Czech) version is known, issued by the k.k. böhm. Landesgubernium.

The issues of the Wiener Zeitung for March 1811 show the changes. Those up to 23 March are all taxed at 1 kr; but the issues of 27 & 30 March are taxed 2 kr. Page 1280 of the 30 March issue explains the changes, mostly for the benefit of quarterly subscribers: "...die Zeitungs-Stempel Gebühr aber durch das am 15. März 1.J. kundgemachte Allerhöchste Finanz-Patent auf 2 kr W.W. oder 10 kr in B.Z. für jedes Stück festgesetzt würde..." [*the newspaper tax has by the imperial finance act of 15 March of this year been set at 2 kr WW or 10 kr Bankozettel per copy.*]

In 1817 the Privileged National Bank was created, relying on foreign capital (probably via the Rothschilds, who kept Austria from financial collapse for several decades). The bank issued notes and bought in the Wiener Währung at slightly better than the exchange rate. From 1818, Wiener Währung was not accepted in payment for postage, and rates expressed in it were converted at 300/100 which was slightly worse than the exchange rate for currency.



Stadtische Pressburger Zeitung for 31 July 1821: 2 kr tax - paid, unusually, with two 1 kr signets.



Masthead of *The Times* (London) for 1835; a full-size foreign broadsheet so taxed at 3 kr.



Allgemeine Zeitung for 19 October 1840. This had 16 sides, bigger than 1 Bogen, so was taxed at 3 kr.



Lombardy & Venetia, being nominally independent kingdoms, had different signets. Illustrated are the *Gazetta Privilegiata di Milano* of 9 May 1853 with a Lombardy 5 centesimi signet; and the *Gazetta Privilegiata di Venezia* of 16 October 1841 with the Venezia 5 centesimi signet.



The Münzkabinett contains many design submissions and proofs. These are the designs suggested for the 1837 newspaper, playing-card, and Kalender tax signets; for newspapers the third column from the left was chosen.

2.11 Supplements

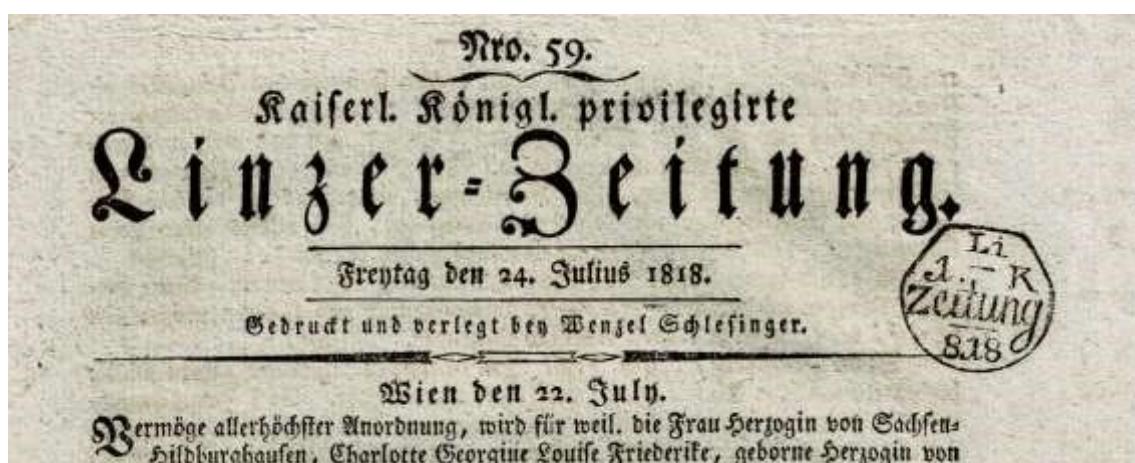
Austrian newspapers have always loved Supplements, rivalling the modern British Sunday Newspaper in number though not in weight. Provided the supplements were accompanied by a copy of the main paper, no additional postage or tax was due. If the newspaper was published “often enough” there was no weight limit (apart from the letter-post limit of 2kg). The supplements containing official announcements and private advertisements were not additionally taxed irrespective of their weight or quantity.



For example, this 1826 *Prager Zeitung* was taxed 1 kr at Prague. That included these four supplements:



And here the 1818 Linzer-Zeitung, also taxed 1 kr ...



... despite its 7 supplements: an Amtsblatt, the 14-sided Intelligenceblatt, and 5 different adverts from booksellers

Nro. 59.

A m t s b l a t t
zur k. k. privilegierten Linzer-Zeitung.

Freytag den 24. Julius 1818.

Oeffentlicher Dank.

Herzliche Theilnahme an dem Schicksale taubstummer Kinder, welche ohne Unterricht ihrer gänzlichen Verwilderung überlassen würden, hat in der Brust eines edlen Mannes, Pfarrers zu Weizmünster im Fünfviertl, den Vorsatz rege gemacht, das Meisterwerk der Kunst von Handl: die Schöpfung, zum Vortheile der Taubstummenlehranstalt in Linz aufzuführen. Wer die Production eines eben so künstlichen als schönen Werkes kennt, kann

— 753 —

Nro. 59.

I n t e l l i g e n z b l a t t
zur k. k. privilegierten Linzer-Zeitung.

Freytag den 24. Julius 1818.

Vintafion von Haus, Grund, und Fabriken.

dem Lande aufschlüsselnde Menschenfreunde zu erre. Graf, Joseph aales in Hochdoroß, gab nicht nur die Aktion dieses Werkes, übernahm jedes- esenden mit seinem der Herr Dekon- den sowohl dem in- seit aller Anwesen-

In der Cajetan Hasslingerischen Buch-, Kunst- und Musikhändlung
in Linz in der unteren Vorstadt außer dem Schmidbauer.

Von Seite
1. f. allgemeinen
21. Juli d. J. a.

Das neu
1. Gedruckt,
2. Rücken, der
daraus 1 Stad-
teil an den

Bey Hasslinger, Buchhändler in Linz, wie auch in allen übrigen
österreichischen Buchhandlungen, ist zu haben:
Der
augenblickliche Rathgeber in allen Geld-Geschäften

Bey J. G. Geyer Buchhändler in Prag, verfassen und wird dasselbe so wie in
Linz bei Joseph Fink

Bey Joseph Fink, bürgerl. Buchhändler und Buchbinder
in Linz auf dem Hauptplatz Nro. 140, ist ganz neu angekommen
und zu haben:

Beiträge zur Erklärung des Evangeliums Matthäi
für Sprachkundige.
Von Prof. Georg Meier, Doctor der Theologie, ehemaliger Professor der griechischen
und hebräischen Sprache an der Universität zu Wien, und Domdekan zu Linz.

Wem es daran liegt,
den wahren Sinn der Schrift zu erkennen, wird in dem vorliegenden
anderthalb oft umfassenden Werk gewahrsen, gibt hier die
Kenntniss. Er zeigt, wie
nommen, wie eisernen
abgebrochen haben. R
heit. Schrift bedienen zu

Bey Fink, Buchhändler in Linz, wie
auch in allen übrigen österreichischen Buch-
handlungen, ist zu haben:
Rathgeber in Geldgeschäften; zweyter Theil.
auch unter dem Titel:
Cur s. Rechnet
und verschiedener Währungen Reduzent,
und Wechselkalk, Weigkeiten, wie

3 Overview of newspaper taxes, 1840 - 1860

From:	Inland	Postal Union (1)	Other foreign
to 31 March 1841	1 kr or 2 kr signet	n/a	2 kr or 3 kr signet
1 April 1841	1 kr signet	n/a	2 kr signet
<i>These signets changed their design every year.</i>			
<i>1848-50: upheavals and confusion. Requirement-to-tax sometimes ignored.</i>			
1 January 1850	Notionally 1 kr signet	PS (see note 2) from German States: no tax; Control Stamp	Notionally 2 kr signet without ZEITUNGS
1 November 1850	Free	PS: tax hidden; Control Stamp. Others: 2 kr signet	2 kr signet (new design of eagle-in-circle; later ZEITUNGS added; not changed annually)
6 December 1852		PS: tax hidden; post office cancel. Others: 2 kr signet	2 kr signet if forwarded; 2 kr adhesive otherwise
1 March 1853 (note 3)		PS: tax hidden; post office cancel. Others: 2 kr adhesive	2 kr adhesive
1 November 1854 (note 4)		PS: tax of 2 kr included; post office cancel. Others: 2 kr adhesive	PS: tax of 2 kr included; post office cancel. Others: 2 kr adhesive
1 January 1858	1 kr signet		
<i>Currency change from CM to ÖW</i>			
1 November 1858	2 kr signet	PS: tax of 2 kr included; post office cancel. Others: 4 kr adhesive	PS: tax of 4 kr included; post office cancel. Others: 4 kr adhesive
1 January 1859	1 kr signet or adhesive	PS: tax of 1 kr included; post office cancel. Others: 1 kr adhesive or signet	PS: tax of 2 kr included; post office cancel. Others: 2 kr adhesive (or 4 kr used up as 2 kr)

Notes:

1. See later for more details of the Austria-Prussia Postal Union, signed in April 1850 and implemented on 1 July 1850
2. PS = Postal Subscription: ordered at a Post Office, to which it came and from which the subscriber normally collected it unless he'd paid for home delivery. The tax was concealed in the subscription cost
3. Introduction of adhesive tax stamp, 1 March 1853.
4. Closure of revenue stamping-offices, 1 November 1854.

3.1 1840: more changes



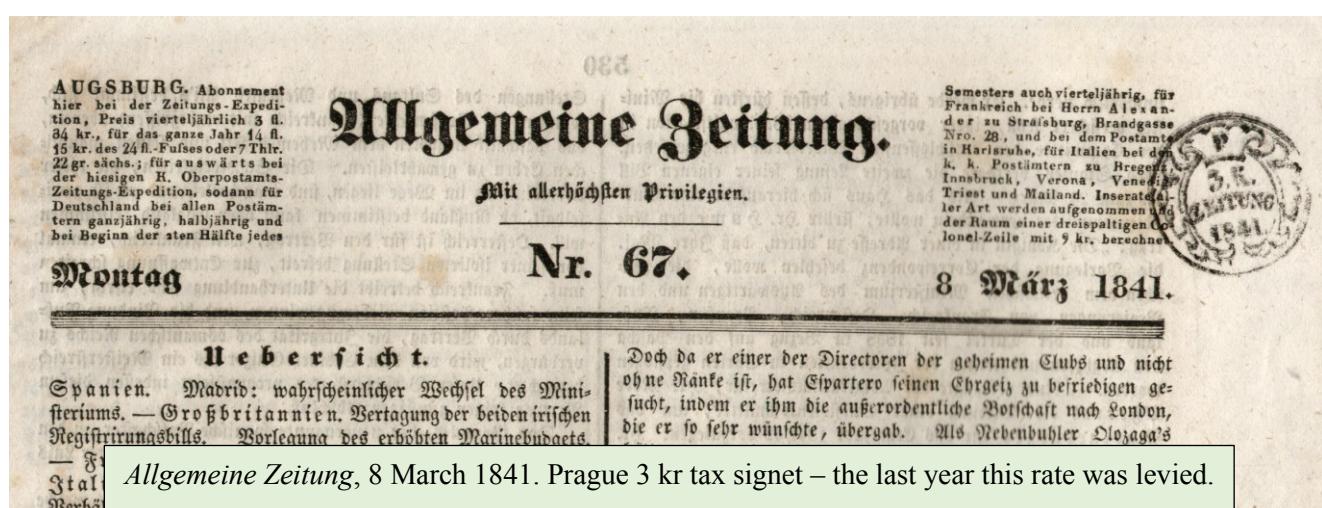
For some reason, the design of the signets was altered during 1840 - until 23rd March the 1 kr & 2 kr were identical apart from the value and the 3 kr was quite different; from the 24th March all three were changed to be similar in concept but different in detail. This was connected with the introduction by Kaiser Ferdinand I of a new Stämpelpatent which was dated 27 January (1840 RGB 013) and is 86 foolscap sides long! It states that its provisions come into effect on 1st November 1840, but it does not appear to mention the taxation of newspapers.

However, the following Patent, 1840 RGB 014, also dated 27 January 1840, covers the taxes on playing-cards, almanacs, and Newspapers. The

1 September 1840 issue of the *Wiener Zeitung* [ix] contains 1½ sides on the subject. First it prints an Entschließung (which is not in the RGB) of Ferdinand I dated 27 January 1840 which states that “*the attached Patent is consequent upon the introduction of the new Stämpelpatent and shall have effect from 1 November in all Our Realm with the exception of Our Kingdom of Hungary and Our Great Principality of Transylvania*”; appropriate local variations would be issued for Lombardy-Venetia and Dalmatia. It then prints the Patent itself. Exploring ANNO suggests that the change for newspapers was on or soon after 3 September.

There exists a German-Czech “local variation” of the decree, printed in parallel columns and issued by some official body as a separate document without heading, reference or context; the German wording is the same as in the *Wiener Zeitung*. It’s available in the “Qn-Line library” of the APS web site.

In both documents, §21 states the area of application: all political newspapers brought in to the taxation area from a foreign country or from a non-tax part of the Empire. §22 gives the tax rates: 1 kr for inland papers less than one sheet (Bogen); 2 kr for an inland paper of one sheet or bigger and for a foreign paper less than one sheet; 3 kr for a foreign paper of one sheet or bigger. §23 says that a paper of many pages shall be signetted only once, and on the first page. §24 instructs newspaper publishers to bring their sheets for signetting **unprinted**. By §25, papers from foreign or non-tax zones are to be presented for signetting by either the post office or the frontier Customs office; and §§26-27 assign the responsibilities for compliance.





"Augsburger Postzeitung" for 13 February 1842. Foreign newspaper so taxed 2 kr at Innsbruck.



From the Münzkabinett archive come these designs for the 1843 newspaper tax, signed Jos Radnitzky, K.K. Hof Wappen Graveur and dated 23 February 1842. Design number 2 was chosen.



"Brünner Zeitung" published in Brünn on 13 February 1843 and taxed there with the chosen signet



"Oesterreichischer Beobachter" published in Vienna on 9 April 1845 and taxed 1 kr

3.2 1848: revolutionary events and fiscal changes



"Wiener Zeitung" for 2 April 1848 - a huge broadsheet (380 x 565mm) full of revolutionary politics! Taxed 1 kr at Vienna (note 'W' at top of signet)

In front, "Kaiserlich Königlich privilegierte Bothe von und für Tirol und Vorarlberg", 21 September 1848. Taxed 1 kr at Innsbruck (note 'I' at top of signet)



The “Wiener Gassenzeitung” dated 3 July 1848. It is full of political reports so should have been taxed; but because of the confused state of affairs in the country (especially in Vienna) it wasn’t.

The revolutionary events of 1848-1850 led to a temporary suspension of the tax on domestic newspapers. Kaiser Franz Joseph I announced his enthronement to his subjects in 1848 RGB 001, and in 1849 RGB 151 listed certain Rights that people had under the newly-announced constitution; §5 was the right of everyone to express their opinion in speech, writing or pictures. Press censorship was abolished: however, a law against misusing the Press would be enacted - and a week later it was, as 1849 RGB 161. Its §§8-10 required publishers to be well-behaved Austrian citizens aged at least 24, and required regularly-issued inland newspapers to make a Cautionary Deposit for “good political behaviour” [*my paraphrase of their many words!*], the amount varying with the frequency of issue and the population of the distribution area; eg 10,000 Gulden for a paper published three or more times a week in a place with over 60,000 inhabitants, or 5,000 Gulden elsewhere.



The last use of the inland newspaper signet in 1850: 31 October. (Electronically de-wrinkled!)

A Patent dated 6 September 1850 (1850 RGB 345) gave effect to “the principle laid down in the constitution of equality of taxation in all the crown-lands of Our Realm” by abolishing taxes that had been imposed at different rates in some crown-lands on playing cards, calendars, newspapers, advertisements and announcements, and instead levying tax at the same values in all crown-lands “without delay”. Under this, all these taxes were abolished from 1 November 1850 [preamble §II]; and instead playing cards, calendars, advertisements and announcements were taxed, along with a tax set at 2 kr [§20] which applied [§1.3] to:

The Austrian Newspaper Tax

“those newspapers published in foreign countries and imported to the Empire and which have a political content; defined as those containing political news and debate and published daily or at least once per week, with the exception of those which (a) were published more than half a year ago, or (b) are brought in by travellers for their own sole use.”

The effect of all this was to **abolish the tax on all inland newspapers from 1st November 1850** without actually admitting to it in public!

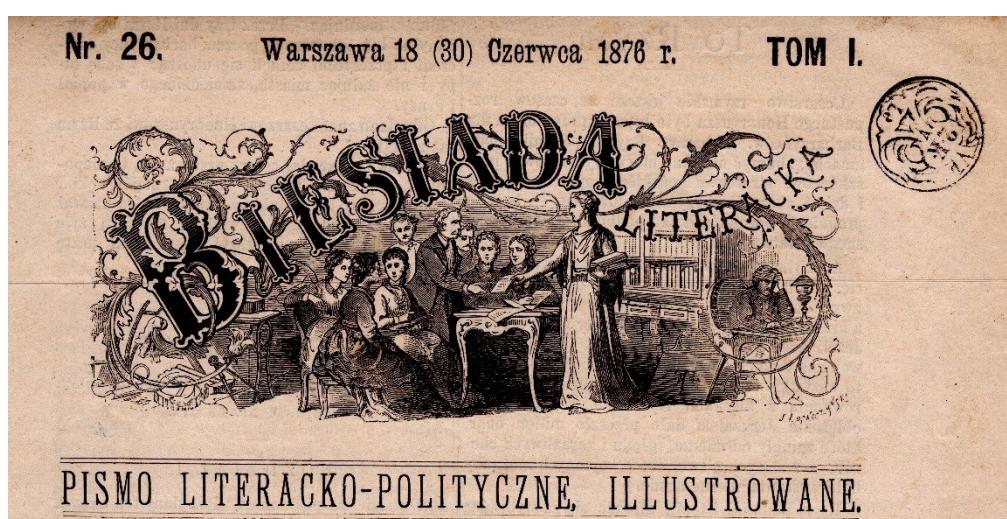


“Wiener Zeitung”, 1 November 1850: no tax due, none paid.

Payment of the 2 kr tax on foreign newspapers was to be shown by a new signet having an ornamental design, value-figure, and tax office letter but no ZEITUNGS. It applied to newspapers arriving as normal items of mail, sent by forwarding agents, or brought in by travellers. It should have been withdrawn on 31 October 1854; but for some reason (had they lost the new one?) this 2 kr signet was still in use in Lemberg until 1876 and probably later.



L'UNIVERS from France, published 12 February 1853; charged 6 cents in France and 2 kr in Austria.



18(30) June 1876: a late use of this 2 kr signet on a Polish paper from Warsaw; only two specimens recorded.

3.3 1850: Foreign newspapers and the German-Austrian Postal Union

The facility for ordering newspapers by advance subscription at a Post Office (from which you collected it) had previously been available for inland and foreign papers. They were selected from a list issued annually by the Postal Authorities in Vienna: see for example the Briefpostordnung 1838 RGB 302 of 6 Nov, §§75-84 (X). In that law, §77 stated that the tax was included in the subscription price. For an additional payment of $\frac{1}{2}$ kr per copy per day, payable monthly in advance, the subscribed-for paper was delivered to the subscriber's home address - see for example 1850 PVOB November 25.

On 20 December 1849, the Council of Ministers decided in preparation for the German-Austrian Postal Union that political newspapers published in the German federal states would from 1 January 1850 no longer be subject to stamp duty. In a note dated 19 December, the Minister of Commerce, Baron Bruck, asked the Ministry of Finance to implement this decision. In vain, the head of the department argued that the abolition of a duty could only be achieved by means of a law and that at the very least an imperial decree with provisional legal force would have to be issued. Doing so was unthinkable as it would imply that the previous Law was less than perfect; and even worse it would draw attention to the Minister's error!

A "Yes, Minister" compromise was reached: what the Council of Ministers had decided remained the same, but a sibylline version was chosen to be passed to the lower authorities. It said that the stamp duty would be "included in the forwarding fee". However, since this postal service fee remained unchanged at its previous level, there was evidently a disguised waiver of the stamp duty. (See Koczyński pp 38-39)

The German-Austrian Postal Union (1850 RGB 253) came into effect on 1 July 1850. In it, §§38-50 dealt with newspapers from signatory countries ordered by advance subscription at a Post Office - these were tax-free but only if ordered by this mechanism (1850 RGB 345 §§4, 20-22); all others were taxed at the full foreign newspaper rate.

The Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen in an instruction dated 31 December 1849 [see xi] noted that the Finance Ministry had announced that for those papers ordered from a German State (eg Saxony, Bavaria, Prussia) no tax was now due, and that a **Control Stamp** was to be applied to them to indicate this. The tax rates for subscribed-for foreign newspapers were zero up to 31 October 1858. On 1 November 1858 the currency changed from CM to öW and a tax of 2 (new)kr was reintroduced. On 1 January 1859 it was halved, becoming 1kr. During this period, the tax rate on domestic newspapers was zero.

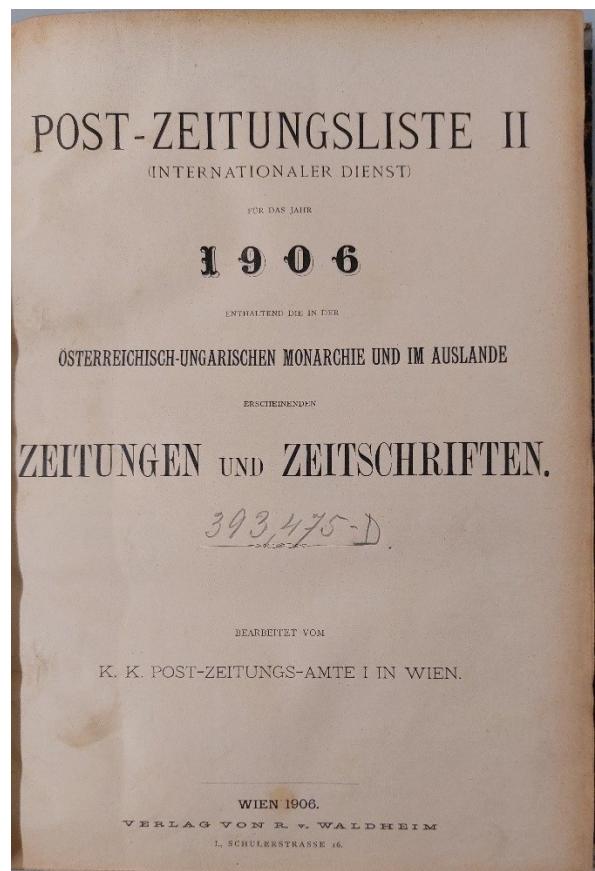
There was a constant flow of decrees and regulations for the subscription service, and on the handling of unsubscribed-for papers and those in transit to a third country. Long lists (6-8 pages) were regularly issued of the newspapers it was permitted to order; this example is the beginning of a late-1850 list which in full contains 249 political and 297 non-political papers, in 11 different languages!

Verzeichniß
der in der österreichischen Monarchie erscheinenden
Zeitungen und periodischen Druckschriften,
nebst Preisangabe.
Hinausgegeben an die deutschen Postanstalten im Jahre 1850.

Nr.	Bezeichnung der Zeitung	Ort, wo sie erscheint	Wie oft in der Woche oder in welcher Folge	Gesamtentfernung der Verbindlichkeit	Jährlicher Rettio- oder Verlagspreis	Die Sätze der gemeinschaftlichen Emissions- Gebühr von 50 Per.		Wieder jährlicher Ertrag- preis an die vereinigten Post- verwaltungen						
						jährlich	fl.	fr.	fl.					
A. Politische Zeitungen.														
I. Deutsche.														
1	Magyar Zeitung	Ungarn	6	1/4	8	—	2	—	10					
2	Allgemeine Zeitung von und für Ungarn	Preßburg	6	1/4	10	—	2	32	12					
7	Volks von Tirol	Innsbruck	6	1/4	10	—	2	32	12					
8	Brünner Tags-Courier	Brünn	7	1/4	6	—	1	32	7					
9	Brünner Zeitung	Brünn	6	1/4	8	—	2	—	10					
16	Constitutionelles Blatt aus Böhmen	Prag	6	1/4	16	—	4	—	20					
				nebst fälligem										



This is the 1906 set of books containing extensive lists of inland and foreign newspapers that could be ordered via your local Post Office.



3.4 1850-1852: The Control Stamp

The Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen in an instruction dated 31 December 1849 noted that the Finance Ministry had announced that for those papers ordered from a German State (eg Saxony, Bavaria, Prussia) no tax was now due, and that a **Control Stamp** was to be applied to them to indicate this.

Application of Control Stamp: See the “Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen” for 1850, page 313 Z-9888P, instruction dated 31 Dec 1849. In Googlish:

Controllstempel... Control stamps for political newspapers published in the German federal states.

Nach der Eröffnung... According to the decree of the Imperial and Royal Ministry of Finance on December 30, 1849, political newspapers published in the German federal states and sent by the Imperial and Royal Post Offices are to be stamped with the control stamp, but subject to reciprocity, without the collection of a stamp duty.

Die k.k. Oberpostverwaltungen... The Imperial and Royal Post Offices are therefore authorized, with reference to the official decree of December 19, 1849, Z.9115 P, to deliver these newspapers, after their deposit, to the appropriate stamp office for the designated purpose, providing the usual consignment, or, if the stamp has previously been applied by the post office itself, to continue to do so directly.



Examples of Control Stamps (scanned from physical copies): Brünn, Eger, Marienbad, Prague, Teplitz.



“Deutsche Volkshalle” from Cologne dated 6 September 1850, with Wi Control Stamp indicating tax (of zero) paid. “Wi” is an unusual code for Vienna



“Allgemeine Zeitung” from Augsburg in Bavaria, dated 6 August 1852 with Wi control stamp.

The use of this Controllstempel on advance-subscription newspapers from Postal Union countries was thought to have ceased after 6 December 1852, a normal post office cancellation being used instead. However, this shows it in use in Vienna on 5 January 1853



"Allgemeine Zeitung" from Augsburg in Bavaria, dated 5 January 1853 with Wi control stamp

Koczyński on page 42 explains that the Ministerial Decision was announced on 6 December 1852, but the instructions on implementing it didn't appear until 22 (issue date) or 31 December (PVOB printing date) for Austria (1852 PVOB 102 31-Dec Zahl_8400_P; not on line) and 31 December for Lombardy and Venetia (Decision arrived 11 December, issued to L&V on 31 December as 1852 CVO Lom 427 (Circular Verordnung)). In 1852, 31 December was a Friday so Control Stamps on dates up to 10 January are not surprising!

These are the heading and body-text of 1852 PVOB 102:



Beseitigung des Kontrollstamps für die in den deutschen Postvereinsstaaten erscheinenden politischen Zeitungen.

Bahl 8400-P.

Im Einverständnisse mit dem k. k. Finanzministerium ist beschlossen worden, die in den deutschen Postvereinsstaaten erscheinenden politischen Zeitungen, welche einer Stempelgebühr nicht unterliegen, künftig nicht mehr, wie es bisher geschehen ist, mit dem Zeitungskontrollstempel, sondern nur mit dem gewöhnlichen postamtlichen Stempel bezeichnen zu lassen.

Jene k. k. Postämter, welche solche Zeitungen unmittelbar von den deutschen Postämtern erhalten, haben denselben vor der Hinausgabe an die Parteien, und vor der Weiterleitung den Poststempel deutlich aufzudrücken.

Die k. k. Oberpostdirektion zu Verona, und die k. k. Postdirektionen, in deren Bezirken einzelne Postämter zum Behufe der Bezeichnung der erwähnten Zeitungen mit Kontrollstämpeln versehen worden sind, haben die Zurückstellung der letzteren an die betreffenden k. k. Finanzbehörden zu veranlassen.

Es wird übrigens ausdrücklich erinnert, daß durch die gegenwärtige Vorschrift die außerhalb der deutsch-österreichischen Postvereinsstaaten erscheinenden, der Stempelgebühr unterliegenden politisch en Zeitchriften nicht berührt werden, in deren Behandlung daher vorläufig keine Änderung einzutreten hat.

Wien den 22. Dezember 1852.

Translated, it says:

Elimination of the control stamp for political newspapers published in the German postal union states.

In agreement with the Imperial and Royal Ministry of Finance, it has been decided that political newspapers published in the German Postal Union states, which are not subject to a stamp duty, will no longer be marked with the newspaper control stamp, as has been the case up to now, but only with the ordinary post office stamp.

Those Imperial and Royal Post Offices which receive such newspapers directly from the German Post Offices must clearly stamp them with the postmark before distributing them to the parties and before forwarding them.

The Imperial and Royal Postal Directorate in Verona and the Imperial and Royal Postal Directorates in whose districts individual post offices have been provided with control stamps for the purpose of identifying the aforementioned newspapers must arrange for the latter to be returned to the relevant Imperial and Royal Financial Authorities.

It is expressly recalled, moreover, that the present regulation does not affect political journals published outside the German-Austrian Postal Union states and subject to taxation, and therefore, for the time being, no changes need be made to their treatment.

Vienna, 22 December 1852.



“Allgemeine Zeitung” from Augsburg in Bavaria, dated 7 November 1853 with Post Office cancel
ZEITUNGS-EXPED / WIEN 9/11 indicating tax (of zero) paid



“Allgemeine Zeitung” from Augsburg in Bavaria, dated 3 July 1854 with Post Office cancel
ZEITUNGS-EXPED 5/7 indicating tax (of zero) paid

The Austrian Newspaper Tax

§§ 13-14 of the Press Law of 27 May 1852 (1852 RGB 122) changed the Cautionary Deposit details, eg, a weekly paper in a 40,000-people place had to deposit 3,500 Gulden C.M.

Two office code letters recorded as used in the Controllstempel are not in the 1803-52 list above: F = Freiwaldau; and Wi = Wien, possibly the special office (Wien Zeitungsstempelamt II) for handling incoming foreign newspapers. Proof specimens show the intention of having a total of 14 tax offices (Bi, Br, Cz, E, F, K, Kr, M, P, S, T, Tö, Tro, Wi,); it is unknown if Cz, Bi or F were actually used on a newspaper.

Below are eight 'specimen' control stamps. All are stamped on good paper, and have an almost-illegible inscription, in the same handwriting for all. Best guess is that they were made centrally, but this could have been either before they were distributed or after they were withdrawn.

Br = Brünn	E = Eger	F = Freiwaldau	K = Karlsbad

M = Marienbad	P = Prague	Tö = Teplitz	Tro = Troppau

3.5 1853: From Control Stamp to adhesive tax stamp

The Ministries of Finance and of Commerce had for some time been discussing changes to the systems for handling taxable documents. By 1852, Minister Baumgartner had become head of both ministries, and the numerous objections to any change disappeared as if by magic. He decreed on 6 December 1852 that the control stamp should be abolished and replaced by a cancel, soon specified as the normal cancel of the Post Office concerned (the Newspaper Section, if it had one). Adhesive newspaper tax stamps (the 2 kr green) were to be introduced for non-subscription foreign papers; these typically arrived in a Kreuzband or wrapper, or were brought in by travellers.

The Staatsdruckerei misunderstood the requirement, and produced samples for a postage-stamp design. In a clarification of December 23, 1852, they were given a clearer instruction. The first Newspaper Tax adhesive stamp (the 2 kr green) was introduced on 1 March 1853 as a way of paying the tax on foreign newspapers not ordered by Postal Union subscription. See Koczyński p42; the introduction of the adhesive was surreptitiously done through a low-profile Erlass, Z.48300 of 27 Jan, and a lengthy instruction from the Handlesministerium, 1853 PVOB February 21 Z.562P.



1853 issue, type Ia, on the Illustrated London News of June 3 1854. Cancelled at the newspaper section of the Post Office in Linz

The stamp's design is square, with the Austro-Hungarian double-headed eagle in the middle, and in the outer double frame Kais. Kön. Zeitungs- Stämpel, while the bottom line contains the value indication, and the corners have small ornaments. The colour was a green made by mixing the yellow and blue inks that were already in use for the definitive stamps. It exists only in Type I: between the beak and the crown ribbon of the left-hand eagle there is a small coloured spot. There are two subtypes: (a) **Type Ia** in which the Z in Zeitungs- is drawn correctly, ie with a small vertical line at the top; the letter ö in Kön has no protrusion; the cross of the imperial orb is more or less connected to the right eagle wing. (b) **Type Ib** (illustrated) in which the Z in Zeitungs- is deformed, i.e. the small line at the end of the top cross-bar is thickened and slanting, and on the frame line above the Z there is a small coloured dot; there is a small coloured dot on the right side of the ö in Kön; the cross of the imperial orb is free-standing. The Post Offices had to attach the adhesives to incoming non-Postal-Union papers. The detailed instructions are contained in the *Verordnungsblatt für die Verwaltungszweige des österreichischen Handelsministeriums*, volume I page 103-5 nr 21, dated Sunday 27 February 1853. The use of the 2 kr signets ceased on 1.11.1854, when adhesive documentary revenue stamps were issued for the first time, and the fiscal paper-stamping offices were closed [see 1854 RGB 070 and 1854 RGB 248]



3.6 1857: International Currency Treaty

1857 RGB 101 records the Currency Treaty between many European countries signed in Vienna on 24 January and ratified by Austria on 30 April 1857. Under this, Austria-Hungary was to change and decimalise its currency from Conventionsmünze (1 Gulden made from 11.6935 grams of silver and divided into 60 kreuzer) to Österreichischer Währung (1 Gulden made from 11.1319 grams of silver and divided into 100 Neukreuzer). Details of the new coinage were given in 1857 RGB 169 dated 19 September 1857; the changeover and conversion rates and dates were announced in 1858 RGB 063 dated 27 April. The formal change was on 1 November 1858.



“Kremser Wochenblatt”, an inland paper, dated 26 Sep 1857 with blue Mercury postage stamp (type IIIb) cancelled at St Pölten on the 27th. No tax due; none paid; no markings.

3.7 1858: The Inland & Postal Union newspaper tax returned on 1st Jan

On 23rd October 1857, Imperial Ordinance 1857 RGB 207 was issued, changing the provisions of 1850 RGB 345 with effect from 1 January 1858. §§ 1-3 reintroduced a tax on the caution-depositing inland newspapers if they appeared “daily or at least once each week” and contained qualifying material (eg political news). It was charged on the main page of each copy at the rate of 1kr. If on any day no main part was issued but a supplement was, that was taxed instead! The tax had to be paid with a signet before the item was printed; the printer had to bring the blank paper to the Office for the signet to be stamped on each sheet, and the newspaper had to be printed such that “the signet appears on the first of the pages which are liable to tax”.

This requirement for pre-printing the signets by taking the newsprint to the tax office remained true in theory much longer than in practice. Even before the introduction of roll-fed presses, the logistics of transporting sheets of paper become increasingly nightmarish as the print runs rose: all the references agree that sooner or later the system had to change - and did. For example, Müller’s *Die Postmarken von Österreich* of 1927 (as translated by J Giblin) says on page 349, “At first the application of the signet took place on the inland newspaper by printing on the still unprinted paper, later partly on the already prepared newspaper by machines provided with a numerical valuer” (this must be a signet-imprinter coupled to a mechanical counter) “finally with the newspapers produced on the rotary presses by printing the signet at the same time as printing the newspaper.” Tkalesics in *Die Briefmarke* 1/1992 says on p41, when discussing the procedures of 1858 “For newspapers with larger editions the stamper and a counter were mounted on the printing press.”

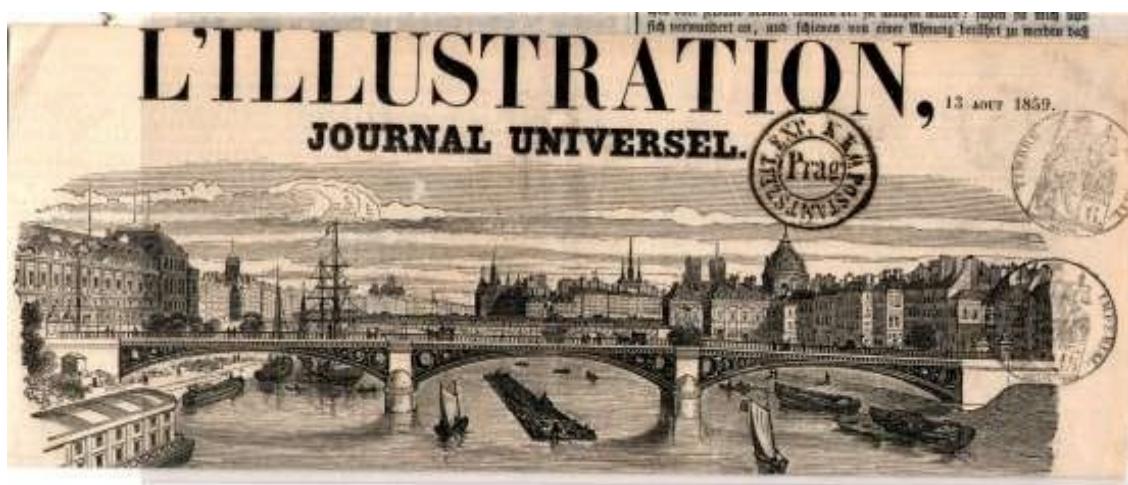
Sections 4 & 5 of 1857 RGB 207 stated that foreign newspapers falling under § 22 of 1850 RGB 345 were to be taxed as if they were inland papers [ie, those subscribed-for from member countries of the Austria-German postal treaty; Kropf (see Refs) states that Verordnung Z.24857-3683 of 8 December 1857 added the Italian states]. The tax was levied as part of the subscription for the newspaper at a post office. When calculating the amount to be forwarded by the Post Office to the publisher, the amount of the tax on the newspaper was to be deducted from

the subscription price when you paid that [and passed on to the Taxman]. When the copies had arrived and were distributed, they received a postal cancellation only: NOT a signet. This is different from the procedure for privately-ordered newspapers; these would normally be posted in a wrapper or cross-band and were taxed at 2 kr



Allgemeine Zeitung from Augsburg in Bavaria, dated 22 June 1859 with Post Office cancel
POSTAMTS-ZEITUNGS-EXP / LEMBERG (Klein 7906a) indicating tax of 1 kr paid.

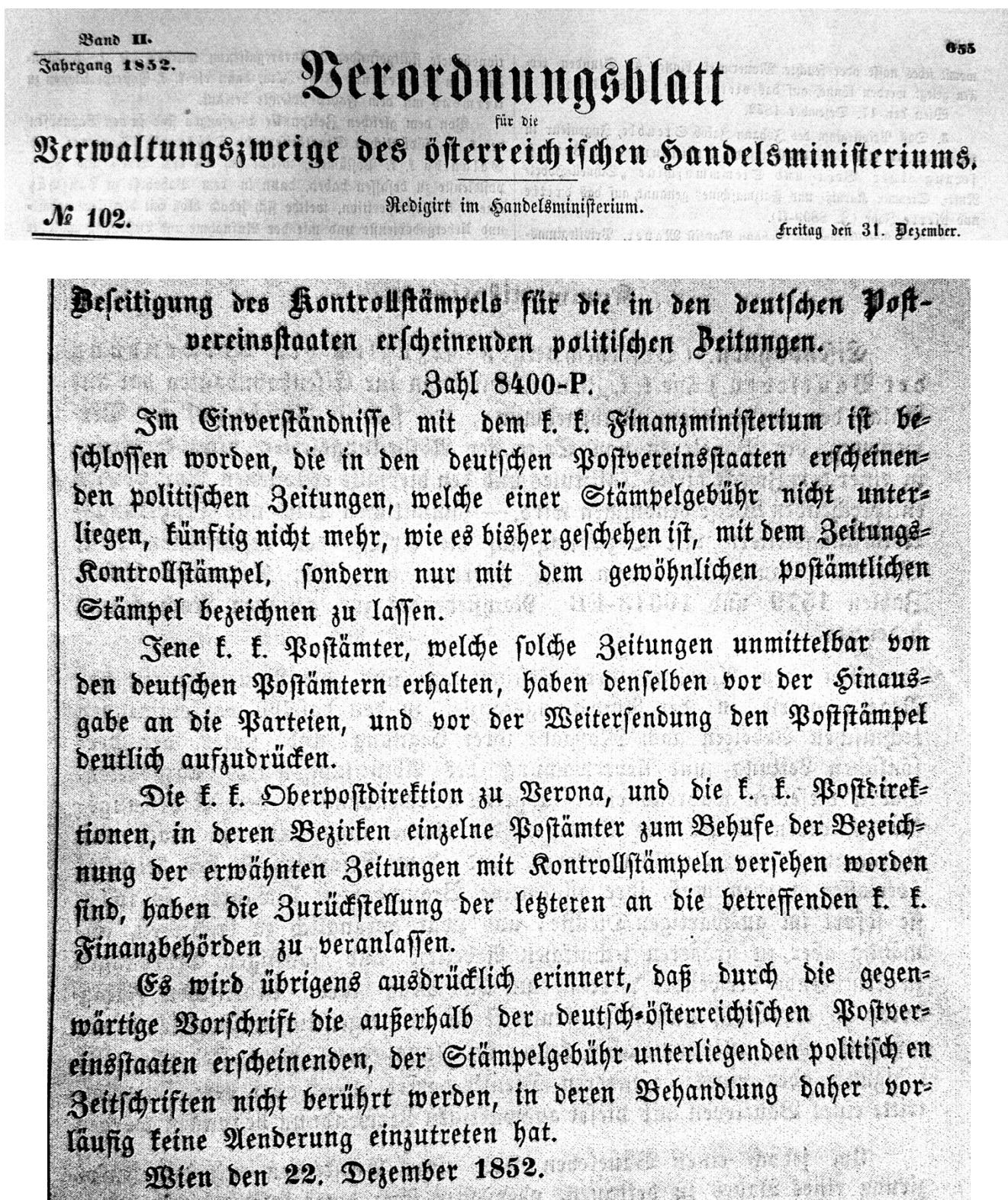
by the application and cancellation of a 2 kr Newspaper Tax Stamp.



"L'ILLUSTRATION" dated 13 August 1859 with Post Office cancel K.K.Ö.
POSTAMTSZEIT.EXP. / Prag indicating tax (of 1 kr) paid. It also has 2 French newspaper
tax signets, of 6 and 1½ cents. French newspapers-by-Post-Office-subscription are unusual
at this date.

Readers may wonder why most of the examples come from a small number of newspapers, not a random selection of the 500-plus that were available. In this period, householders were encouraged to buy bound copies of each half-year's issues of the more prestigious publications "to look good in the family bookcase". When later generations disposed of their ancestors' house contents, the bound volumes found their way to antique shops and thence to the Saturday morning flea-market at Vienna's Naschmarkt - to the delight of modern collectors!

This is 1852 PVOB 102 31-Dec Zahl_8400_P, the Vienna decree of 31 December 1852 that control stamps should be discontinued and replaced by "the ordinary office cancel".



3.8 1858: New design of signet in black and red

On 14 November 1857 the Finance Ministry produced an Erlass (1857 RGB 221) explaining in considerable detail [xii] how the Imperial Will (as set forth in 1857 RGB 207) was to be carried out. From 1 January 1858, an inland newspaper was to receive one BLACK signet on the first page of the main part; the supplements (including those issued on days when no main sheet appeared) were to have RED signets.

The signet shows a double eagle in a 19½ mm single circle, with no date or indication of the amount of the tax. Hence from 1 January 1858 it had the value of 1 Kreuzer Conventions Münze (C.M). After the monetary reform it had the value of 2 Neu-Kreuzer from 1 November 1858 to 31 December 1858 (2 months) and after the tax reduction on 1 January 1859 it had the value of 1 Neu-Kreuzer. Stamped newspapers from the first year 1858 - especially from the last two months - are relatively rare. Although another new design of signet was introduced in 1885, this signet was not fully withdrawn and can be found still in use after 1890.



Masthead of "Die Presse" for 4 May 1858 with signet nr 153; this is before the currency reform so its value is 1 kr CM. Printed in Vienna on greyish-white paper.



"Salzburger Kirchenblatt" for 11 November 1858: the 2-month period when the signet had a value of 2 (Neu)kr.

Each signet has an individual number. During the very first years they were used as handstamps; later the signet was fastened to a stamping machine. The benefit of using a stamping machine was that the machine had an automatic counter, so that the stamped papers could easily be accounted for. This was obviously not possible when a handstamp was used, which allowed fraud. In theory, the signets introduced in 1885 (see later) were given numbers starting at one more than the highest 1858 number: i.e. no number of the 1858-design signet was to be reused by the later 1885 signet. Exceptions are known.

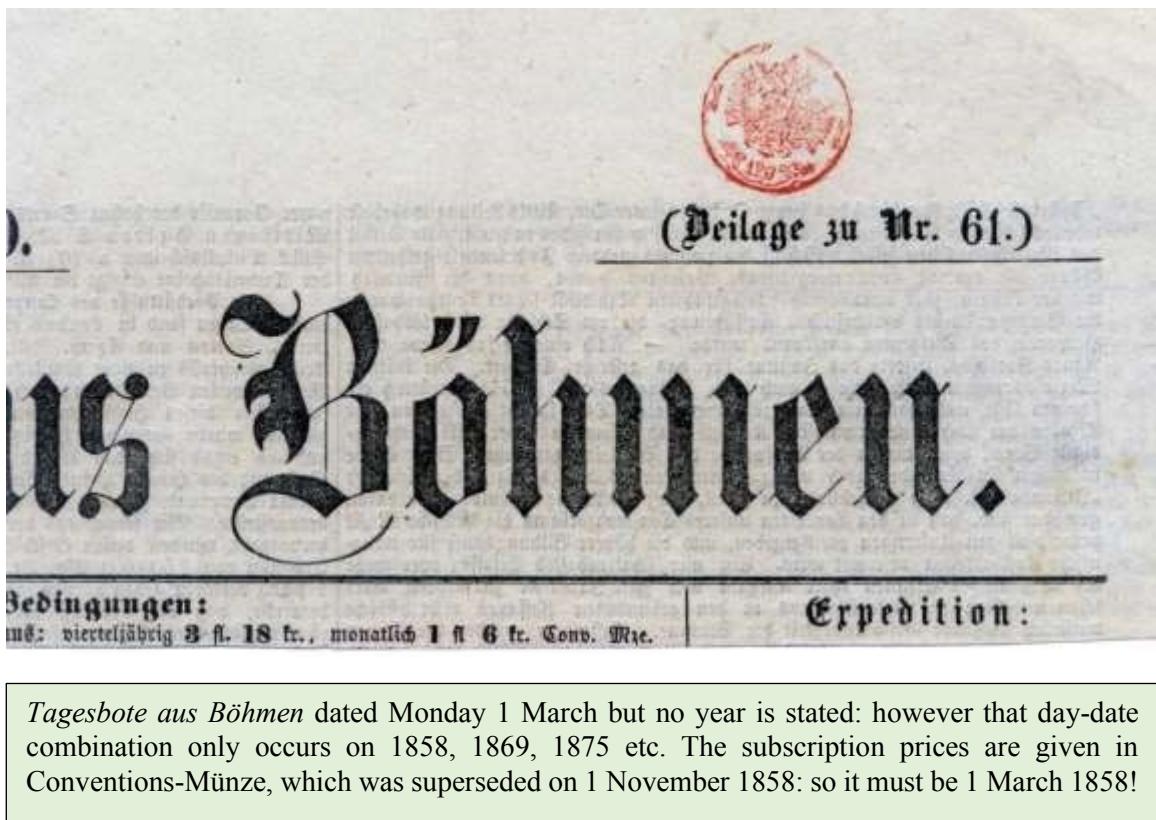
732	XLV. Stück. 221. Erlass des Finanzministeriums vom 14. November 1857.			
Declarations-Formular.				
Benennung der Unternehmung.				
Datum	Bogenzahl	B a h l b e r		
		schwarz	rot	
				Gebührenbetrag in Ziffern und in Buchstaben
		S t a m p f		
20. December 1857	32.000	15.000	17.000	17.000 Kreuzer oder Zweihunder- achtzig drei Gulden 20 fr.
		R. R., für die Redaction.		
			R. R., Buchdruckerei.	

The specimen form in the Erlass (shown above) shows one day, on which 32,000 sheets were used of which 15,000 received black and 17,000 red signets. The tax is calculated on 17,000 copies. Given the requirement to signet both main and supplementary sheets, this confirms that ALL supplements were supposed to receive red signets. It could have been either one supplement with each main sheet, and a small edition of 2,000 later or 15,000 morning copies and 17,000 evening supplements, but the numbers do not balance unless all the supplements had red signets irrespective of when in the day they appeared.

A further point is that the Erlass talks of *Hauptblatt* and *Nebenblatt*. A main newspaper can include supplements, eg with adverts or announcements, classed as *Beilage* or *Beiblatt*; these were not charged for nor were they taxed (there was a tax on the advertisements but that's a different topic). A *Nebenblatt* however is a charged-for newspaper with material aimed at local readership, published by a wider-circulation newspaper called the *Hauptblatt* but available for separate purchase. The *Nebenblatt* can be distributed with the main newspaper or separately; sometimes it had a name different from the name of the *Hauptblatt*. Similarly, an *Abendblatt* or *Abendausgabe* is an evening paper also purchasable separately (on Sundays, it was common to issue only an evening paper). The rule was that each taxed copy of a main paper entitled the publisher to print one copy of an associated *Nebenblatt* or *Abendblatt* tax-free; but additional printings were taxable.



Red signet nr 58 on the Announcements part of a 29 April 1859 newspaper from Mantua, which remained Austrian until the loss of Venetia despite being nominally part of Lombardy



Tagesbote aus Böhmen dated Monday 1 March but no year is stated: however that day-date combination only occurs on 1858, 1869, 1875 etc. The subscription prices are given in *Conventions-Münze*, which was superseded on 1 November 1858: so it must be 1 March 1858!



Politik Abendblatt 7 June 1887 stamped in red with the 1 kr signet issued in 1885



Oesterreichisches Journal, Abendausgabe, 23 June 1871, with red signet as prescribed

3.9 1858: Blue signets?

Most sources (eg Gaube, Tettinek, Burian, Ferchenbauer) state that a new practice was introduced on the same date: [=1.1.1858] a black signet was to be applied to regular newspaper editions, a red one to evening editions and a blue one to extra editions. However, in practice this was rarely done; most signets are black. Blue signets are especially rare. The Finance Ministry Erlass (1857 RGB 221) does not even mention blue, far less make provision for it.

But blue signs do occur... Below is an Extra Edition of the *Neues Wiener Tagblatt* dated 26 April 1879 showing drawings (by Makart?) and the list of floats for the great procession around the Ring to mark Franz Joseph and Sissi's silver wedding.



Mintert has discovered the answer [xiii]: a Finance Ministry Erlass was issued on 8 July 1859 (ref. Z.31135) which amended the 1857 Erlass. This states that *Special editions of a daily newspaper, which are not issued with the Hauptblatt itself, enjoy the tax exemption, as it is applied to other Nebenblätter. The same must be furnished with a blue Signet*. They can also be issued without a Signet, if the publisher within 24 hours after the issue informs the Finanzbezirksbehörde and includes a copy of the publication, and includes the confirmation of the Finanzcassa, that half of the amount of the newspaper tax fee which is the newspaper's average one-day share of its monthly newspaper tax has been paid at the Finanzcassa.



Illustrovany Kurýr for 18 April 1894: blue signet - most unusually, on a morning edition

3.10 1858: the November currency change

1857 RGB 101 records the Currency Treaty between many European countries signed in Vienna on 24 January 1857 and ratified by Austria on 30 April 1857. Under this, Austria-Hungary was to change and decimalise its currency from **CM** - Conventionsmünze - (1 Gulden made from 11.6935 grams of silver and divided into 60 kreuzer) to **ÖW** or **Ö.W.** - Österreichischer Währung - (1 Gulden made from 11.1319 grams of silver and divided into 100 Neukreuzer [very soon rechristened Kreuzer]). Details of the new coinage were given in 1857 RGB 169 dated 19 September 1857; the changeover and conversion rates & dates were announced in 1858 RGB 063 dated 27 April. The formal change was on 1 November 1858.

The conversion rate was 100 Gulden CM = 105 Gulden ÖW, so the Finance Minister, von Bruck, had proposed that the 1 kr and 2 kr CM rates (which strict arithmetic would make $1\frac{3}{4}$ and $3\frac{1}{2}$ Nkr) be rounded down to $1\frac{1}{2}$ and 3Nkr. (See Koczyński p183). However Parliament disagreed, and the taxes were deliberately rounded upwards to 2 kr ÖW for inland (and pre-ordered Postal Union) newspapers, 4 kr ÖW for foreign [xiv].

A 4 kr brown adhesive stamp was issued, valid from 1 November 1858; it is similar to the previous design (ie double eagle with large crown and small shield in square), but with double frame lines and wider frame, and circles instead of rosettes in the corners. The value of the (undenominated) signet used on inland and Postal Union papers was redefined as 2 kr (Verordnung Z.17955-2938 of 31 August 1858).

These rises are 14%, calculated in grams of silver, but were popularly regarded as a doubling in price - and newspaper sales collapsed. The newspaper industry pleaded financial ruin, so the taxes were halved from 1 January 1859 [xv], and the signet re-re-defined as 1 kr. Official newspapers, and also trade, scientific, or professional journals provided they had no advertisements or announcements, were exempt from tax.



The 4 kr adhesive stamp was invalidated at the end of December 1858 [xvi] and officially used up with the value of 2 kr. A few are found genuinely altered at Bodenbach in ink from 4 to 2. Signets were of necessity used on all inland papers until the issue of the blue 1 kr adhesive on 1 January 1859, and various designs of signets remained in use until the end of the taxation of newspapers.

Note that newspapers with the 4 kr adhesive from the correct usage period (the 2 months) are unknown: all known 4 kr newspapers are from the period after 1.1.59 when the adhesive was reused as a 2 kr. value. Newspapers as late as 1873 are known with a 4 kr adhesive! It can safely be assumed that a 4 kr with a fiscal cancel, OR one cancelled in Triest, was used as a 2 kr. If it has a non-Triest postal cancel from November or December without a year date, then it MIGHT be the long-sought genuine 4 kr usage from the last two months of 1858.



The London Journal for 15 January 1859: 4 kr used in Trieste as 2 kr. As “the weekly record of literature, science and art” it shouldn’t really have been taxed!



3.11 1859: The 1 kr adhesive

Because of the urgency, the clichés of the 4 kr were reused for the production of the blue 1 kreuzer value. The horizontal bar of the figure 4 was removed by hand from each cliché, transforming it into a 1. Each of the 400 clichés shows slight differences in the up-strokes of the 1; the illustration shows two adhesives and their numerals “1”, digitally enlarged.

This provisional is called Type I in the literature.



This provisional issue was quite soon replaced by a 1 kreuzer stamp made from a new matrix which differs from the old one mainly by the complete detachment of the ribbon from the beak of the left-hand eagle. It is called Type II in the literature. Newspapers prior to 1860 with a Type II stamp are relatively rare; the earliest one known is from December 1859. As the new newspaper tax stamps could not be delivered to all offices of the K.K. monarchy in time, the officials used document or advertisement tax stamps instead.

A 2 kreuzer adhesive was also produced in brown, and issued from 1 January 1859 for the taxation of foreign newspapers. Various types and plates of these can be distinguished by the vertical distances between two stamps; and many colour shades are found. From 1864, this was printed on paper with the watermark ZEITUNGSMARKEN.

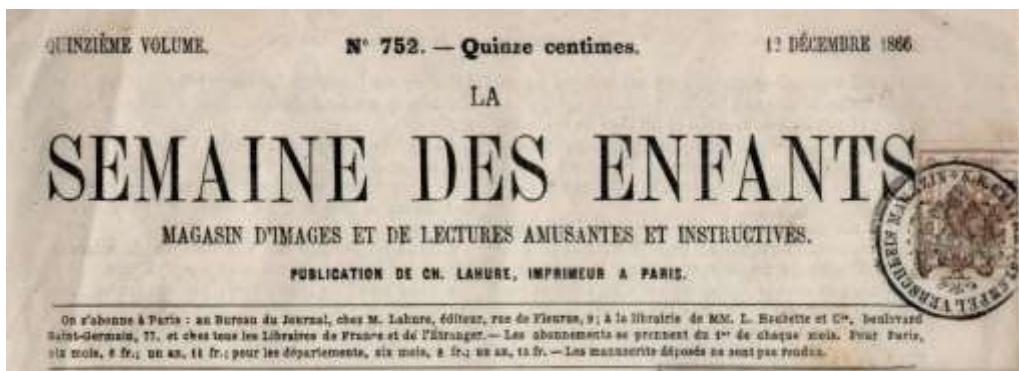
Following the issue of the 1 kr adhesive, its area of application was soon considerably expanded. A Finanzministerialerlasse of 4 January 1859 (Z.69756 of 1858) ordered that **all those offices which held signet hand-cancellers for stamping domestic newspapers, but did not have a stamping-machine with an integral numerical counter, were to hand back their signetters and would be provided with the 1 kr adhesive stamps.** These were to be fastened by the publishers to the newspaper and then cancelled by the office with its office seal. By analogy with the newspaper postage adhesives, the publishers would have had to pay for them on issue. This innovation was in the interest of financial security: control of hand-held signets “*depended on the employment of trustworthy and honest persons, who were rare and expensive*”; but control of physical material was cheap and effective. (See Koczyński p189).



Leitmeritz Wochenblatt for 28 April 1866: 1 kr tax paid by type IIb 1859 adhesive



Monitore Toscano for 6 November 1860, taxed 2 kr; with the dumb cancel of Vienna Head Post Office.



La Semaine des Enfants, published in Paris on 12 December 1866. Taxed 2 kr, cancelled KK CENTRALSTEMPELVERSCHLEISMAGAZIN



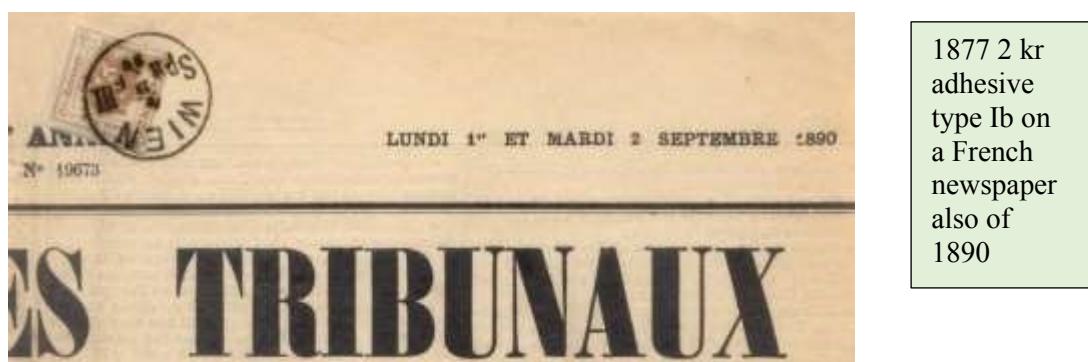
Illustrirtes Familien-Journal, an imported paper, probably a weekly so published in October 1863. Post Office Newspaper Duty cancel at Prague.

3.12 1877: redesigned adhesive issue

In 1877 the design of the stamp, while retaining the same colours for both values, underwent a slight change, whose most prominent features are a larger centre shield and a smaller crown. Subtypes exist, as follows:

- The 1 kr with flat and with pointed figure 1; both types coexisting on the same plate, with the pointed 1 being much the scarcer variety;
- The 2 kr with normal and with noticeably enlarged figure 2; the latter occurs on a separate uniform plate setting and is hard to find.

The colour range is fairly wide, but of special interest is the ultramarine shade of the 1 kr, an elusive and expensive stamp, and thus one which is occasionally confused with common shades in attacks of wishful thinking. The paper has the watermark ZEITUNGS-MARKEN from 1864; paper with the watermark WECHSEL was used simultaneously in 1883.



3.13 1885: The last signet design

The last signet design was issued in 1885 (1885 RGB 161); it showed a double eagle in a double circle, with no inscription value or date. According to the RGB, the inner circle is 15 mm and the outer 21 mm; however all other sources give the outer diameter as 21½ mm. The outer circle is itself double, with a thick and a thin line. The signet number is at the bottom; the value is 1 kr. A smaller version of this signet with 19 mm outer diameter was (according to Frankl) intended for use on the *Fremdenblatt* in Vienna; but examples are unknown except for a small newspaper cutting and one copy in the Münzkabinett.



3.14 1887: a 2 kr signet

In 1887, RGB 061 dated 13 May promulgated a Verordnung of the Finance Ministry that announced the introduction of a modified double-circle signet worth 2 kr specifically for use in Lemberg on those foreign papers taxable at 2 kr per copy. The details of the design were meticulously specified: *2½ mm outer diameter double circle, having the outer line thick and the inner fine; 15 mm fine inner single circle; eagle in fine lines without shading having an Arabic 2 in its central shield; number at the foot between two arabesques; inscription in Roman capitals.*



As no foreign newspaper signetted at Lemberg from this year has been found so far, it remains to be checked which signet number(s) Lemberg used. The die number 8 shown is for Vienna: see below.

3.15 1890: another new adhesive design introduced

On 25 May 1890, Finance Ministry Verordnung 1890 RGB 092 announced the introduction of a new 25 kr (see Appendix “Taxation of a loose or bound bundle of newspapers”) and of a changed design of the 1 kr and 2 kr adhesives. All were described in wordy detail. The 25 kr was to be 28 x 22 mm, and perforated (line 12½ & 13 are known); the colour was variously described as red and carmine. The 1 kr brown and 2 kr green were 25 x 22 mm, with the value printed in “Mediäval-Antiqua font”! The watermark of the 1 kr and 2 kr was ZEITUNGS-MARKEN whereas the paper of the 25 kr was different and its watermark is STEMPEL-MARKEN, the same as the documentary tax adhesives.

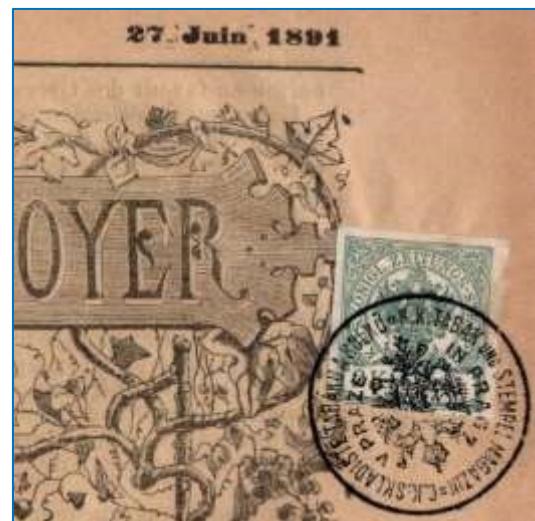


Koczyński (p642) notes that it was the Hof- und Staatsdruckerei which requested the Finance ministry that as well as introducing a new 25 kr adhesive the design of the 1 kr and 2 kr should be changed. The painter Rudolf Bernt produced the designs, and once they were engraved a set of colour trials was printed in light green, dark green, blue, brown, carmine and brown-red. The carmine was selected for the 25 kr, the darker green for the 2 kr and the brown for the 1 kr. The Münzkabinett has a copy of the colour trials, a part of it is below.





1 kr 1890 adhesive used on an inland paper: the “Mährischer Grenzbote”, published at Iglau on 26 June 1898. Cancelled by overprinting



2 kr 1890 adhesive used on a foreign”, paper: “La Lecture au Foyer” published. in Paris on 27 June 1891. Dual-language cancel “K.K. Tabak und Stempel Magazin in Prag / etc”

3.16 1890: the 2 kr signet in Vienna

The final paragraph of Verordnung 1890 RGB 092 extended the use of the 2 kr signet to the Central Stamping Office in Vienna from 1st June. Dies 4, 7 & 11 are known to have been used in Vienna; dies 2, 3, 5, 8, 10, 12, & 13 are also found used, almost certainly also in Vienna as there is no record of their approval for use elsewhere. See also Gaube Vol 1 p 10.



“Die Gartenlaube”, an extremely-common foreign newspaper; this issued in 1896. This copy has two 2 kr signets, used on the top copy of a bundle of 4 single German issues.

3.17 1898: the Czech language signet



A Czech language version of the 1 kr double-circle signet was introduced in late May 1898 for use on newspapers “printed in the Bohemian language” (see 1898 RGB 095). It has C. K. NOVIN KOLEK instead of K.K. ZEITUNGS-STEMPEL; the outer circle can be heavy or light. This signet was issued to the tax offices in Prag, Budweis, Brünn, Olmütz, Mahr. Ostrau, Kremsier and Holleschau; the author and Mintert know the numbers 1, 2, 3, 4, 5, 9 & 46 used (but not which was used where).



This Czech signet is somewhat rare, because as laid down in 1899 RGB 261 of 27 December 1899 ...

261.

**Gesetz vom 27. December 1899,
betreffend die Aufhebung des Zeitungs- und
Kalenderstempels.**

Mit Zustimmung beider Häuser des Reichsrathes finde Ich anzuordnen, wie folgt:

§. 1.

Der Zeitungs- und Kalenderstempel wird vom 1. Jänner 1900 an aufgehoben.

§. 2.

Die Regierung wird ermächtigt, bis Ende September 1900 für die bis dahin nicht verkauften,

gestempelten Kalender des Jahres 1900, wenn dieselben keine Spur eines Gebrauches an sich tragen, den entrichteten Stempelbetrag unter sinngemäßer Beobachtung der im §. 19 des Kaiserlichen Patentes vom 6. September 1850, R. G. Bl. Nr. 345, festgesetzten Vorsichtien bar rückzuvergütten.

§. 3.

Mit dem Vollzuge dieses Gesetzes ist Mein Finanzminister betraut.

Wien, am 27. December 1899.

Franz Joseph m. p.

Wittet m. p.

Zorkasch m. p.

and belatedly confirmed in 1900 PTOB 001 dated 1 January 1900 but published on 4 January,

**The newspaper tax was abolished
from 1 Jan 1900.**

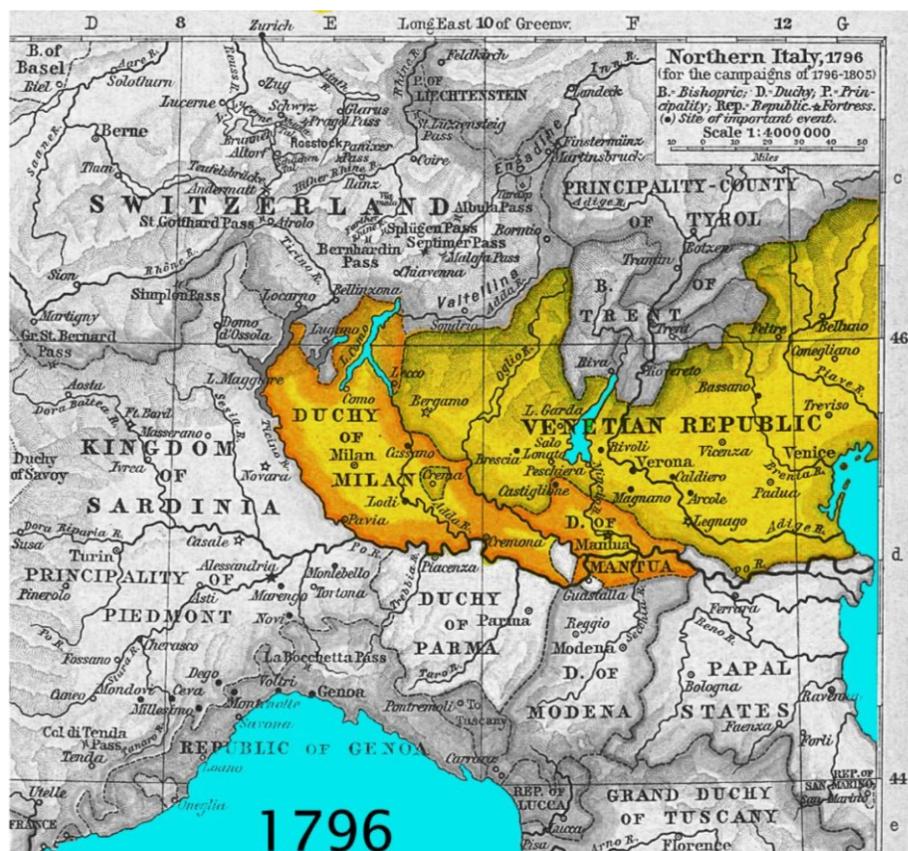
4 Newspaper Tax in Lombardy & Venetia

Lombardy & Venetia have a complex history, reflected in the newspaper taxation. This diagram gives an overview of the political arrangements. See “*The story of the Austrian Post up to 1850*” pp 258-284.

Date	Before 1796	1797	1805	1814	Congress of Vienna	
Lombardy	Austrian Dukedom	Cis-Alpine Republic (Napoleon)	Kingdom of Italy (Napoleon)	Austrian		
Mantua						
Venetia	Independent Republic	Napoleon (briefly) then Austrian				

Date	1815ish	1859	1866	6 Jan 1867
Lombardy	Kingdom of Italy (Victor Emmanuel)			
Mantua	Kingdom of Lombardy and Venetia (Austrian)	French Empire (briefly) then Kingdom of Italy		Franz Josef formally renounced the title of King of Lombardy and Venetia
Venetia				

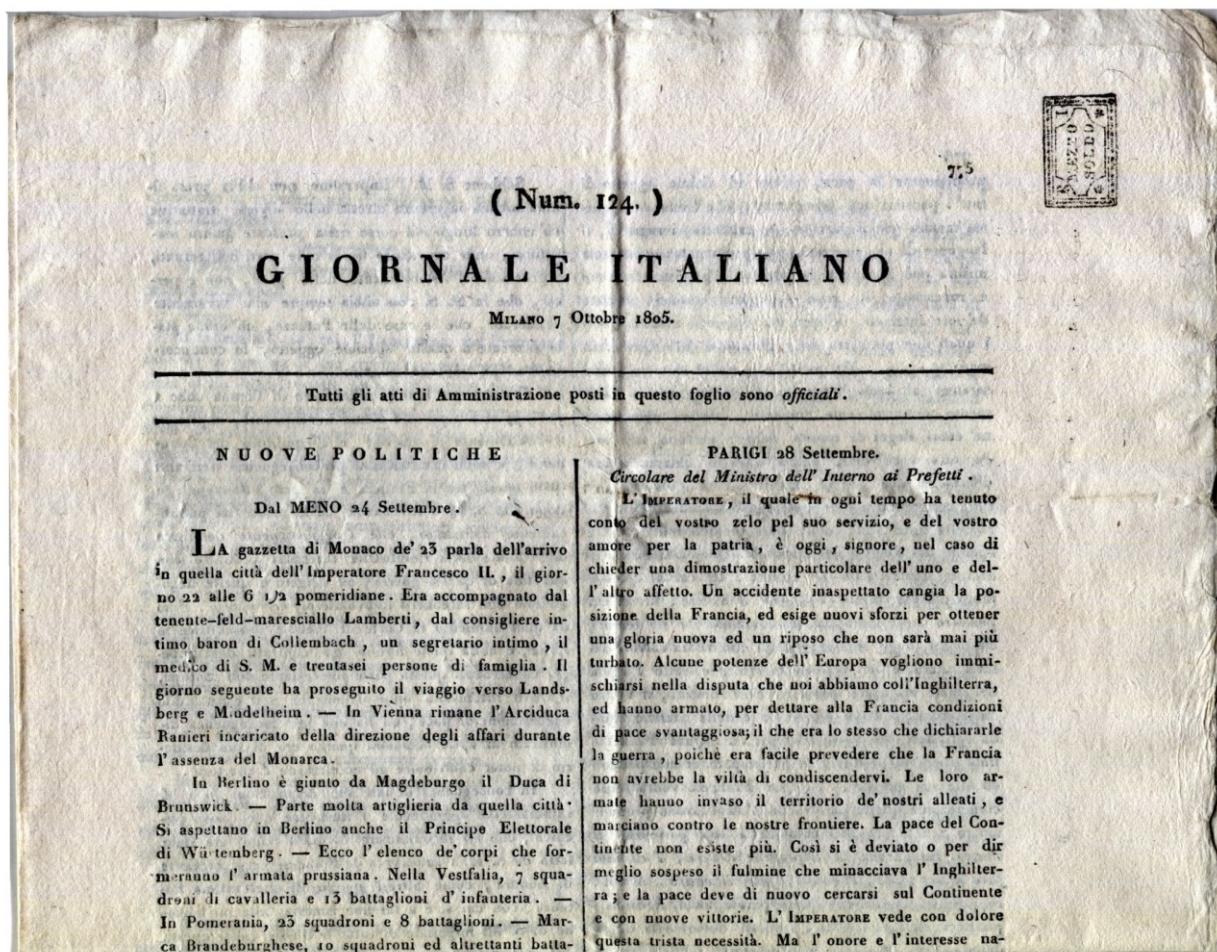
This map shows the location of the various parts of Lombardy & Venetia as at 1796.



4.1 Before 1797

Lombardy, located in the middle reaches of the Po in Upper Italy, was effectively under Austrian rule from 1535, when its ruler died without heirs and the Habsburg Emperor Charles V annexed it.

Venetia was an independent state until 1797 when Napoleon invaded it and threw the Doge out. Between 1797 and 1805, Napoleon annexed Venetia to Austria, and then the Lombardy and Venetia area came under Italian occupation. There is neither record nor trace of a Newspaper Tax being levied in Lombardy and Venetia until the invasion by Napoleon and the French army during the Napoleonic Wars.



Conversely, the French enthusiastically taxed newspapers! This newspaper is dated 7 October 1805 and was published and taxed at Milan. At that date Milan was part of Napoleon's Kingdom of Italy so it bears his newspaper tax signet of a square with **R I** in the corners and **MEZZO SOLDO** (half a soldo) in the middle.

The Congress of Vienna in 1814-15 again placed Lombardy and Venetia under Austrian rule. These territories were administered by the Habsburgs as a separate country, which after the 1858 monetary reform had its own silver-based monetary system, different from the Austrian paper money (the soldi instead of the kreuzer).

Franz Joseph lost Lombardy in the Treaty of Villafranca following the defeat at Solferino in 1859, when he surrendered it to Napoleon III. The province, which was annexed to the Kingdom of Piedmont, soon became part of the Kingdom of Italy, established in 1861. After Austria lost the Prussian War of 1866, Venice was also united with Italy.

See “Pénzügyi bélyegek a Habsburg birodalomban és Magyarországon” (*Fiscal stamps in the Habsburg Empire and Hungary*), Budapest 2007, page 282, by Károly Szűcs.

4.2 The Kingdom of Italy: Milan

These three newspaper fragments, all printed in Milan and taxed there with a tax signet of Napoleon's Kingdom of Italy, show the changing signet design.



Left: 4 May 1811; REGNO D'ITALIA 4 centesimi, of "flying angel" design.

Right: 9 December 1811, REGNO D'ITALIA FOGLI PERIODICI 3 cen signet, of "winged helmet and post-horn" design for the 3 centesimi rate.



Left: 23 April 1814 still with the Napoleonic tax signet REGNO D'ITALIA FOGLI PERIODICI 3 cen (printed on top of the page number, 451).

4.3 The Austrian Monarchy: Milan

The conjoined Kingdom of Lombardy-Venetia (which was created in 1815 by the Congress of Vienna, with an Austrian Archduke as Viceroy) sometimes issued separate Decrees from those emanating from Vienna. As with the rest of the Habsburg dominions, the tax once levied was indicated by a signet until 1853. In some aspects the Kingdom was administered as two separate units: Lombardy from Milan and Venetia from Venice. Hence, the

Lombardy and Venetian tax signets were different from each other, and from those used in the rest of the Habsburg dominions.



Left: Milan newspaper of 17 August 1814 with a 3 Centes Austrian tax signet as issued for Lombardy; in the middle of the Austrian double eagle is F I for Franciscus I. At this date, Austria was in *de facto* control.



Gazzetta Privilegiata di Milano newspaper of 9 May 1835 bears a 5 Centes Lombardy tax signet with GAZZETTE at the top. Just visible at the bottom below the CENT.5 is 'M' for the Milan stamping office. The double-headed eagle has no superimposed letter.

4.4 The Austrian Monarchy: Mantua



Mantua was part of Lombardy so used its newspaper tax signets. This copy of the Mantua Gazette for 2 December 1843 bears the 1842 design 5 Centes Lombardy tax signet with **LOMBARDIA GAZZETTE CEN 5** surrounding the Austrian double eagle with F I for Ferdinand I on the shield.

4.5 The Austrian Monarchy: Venice



Gazzetta Privilegiata di Venezia dated 1 May 1838; 5 Centes tax signet of the specifically Venetian design, with **GAZZETTE** at the top & **F I** for Franciscus I in the middle of the double eagle



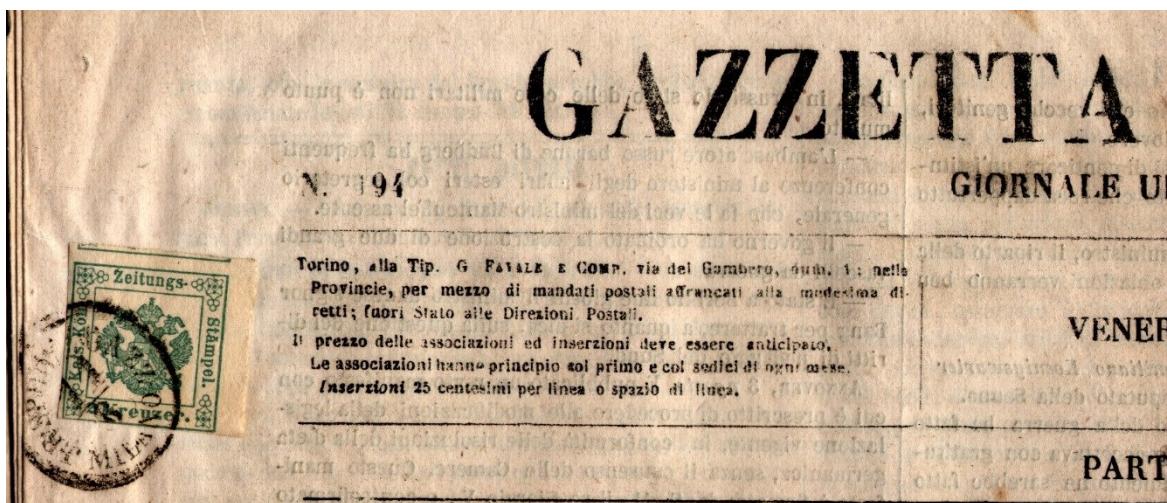
Gazzetta Privilegiata di Venezia: dated 16 October 1841. New design of the 5 Centes signet, **P VENETE GAZZETTE CEN.5** surrounding **F I** for Franciscus I.

4.6 The first Newspaper Tax adhesive in Lombardy-Venetia

On 1 March 1853 a 2 kr green adhesive stamp was introduced for the taxation of incoming foreign newspapers that had not been ordered by Postal Union subscription; it was also valid in The Kingdom of Lombardy-Venetia. It was withdrawn on 31 October 1858.

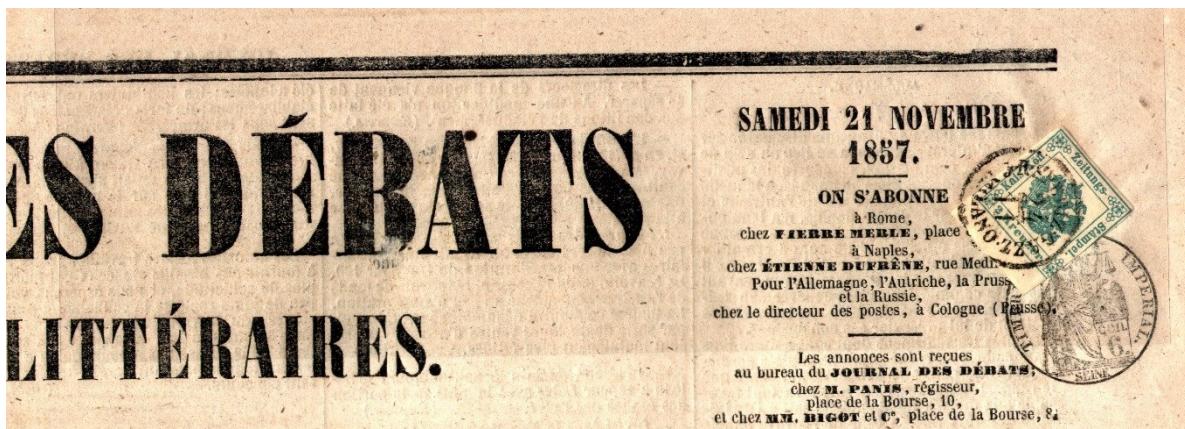


"LE MONITEUR UNIVERSEL – Journal officiel de l'Empire Français" dated 9 March 1855. An official publication, taxed in France with a red "TIMBRE IMPERIALE". Taxed again on arrival in Austria; the adhesive is cancelled "I.R. SPEDIZ. GAZZ. VENEZIA".



GAZZETTA PIEMONTESE / GIORNALE UFFICIALE DEL REGNO dated 10 August 1855. An official publication, and not taxed there. It was however taxed on arrival in Austria; and is cancelled I.R. SPEDIZ. GAZZ. MILANO.

4.7 Double taxation on foreign newspapers to Lombardy-Venetia



JOURNAL DES DÉBATS POLITIQUES ET LITTÉRAIRES, a very large broadsheet, dated 21 November 1857. Taxed 6 Centes in France. Taxed again on arrival in Austria with bottom-margin copy of the green 2 kr adhesive (Type 1b), cancelled with **IR SPEDIZIONE GAZETTA MILANO** on 24 November

4.8 The 1858 currency change in Lombardy-Venetia

A remnant of Mantua was still under Austrian rule, so notionally the kingdom remained “Lombardy-Venetia” until 3 October 1866.

On **1 November 1858** the Austrian currency changed from CM (Conventions-Münze) to ö.W. (österreichische Währung): 1 Gulden ö.W. of 100 kreuzer. The inland (and Postal Union) newspaper tax became 2 kr öW, non-PU foreign 4 kr öW. The existing signet was redesignated as 2 kr öW for use on inland papers, and a new 4 kr adhesive was introduced for foreign papers. In Lombardy-Venetia the new Gulden was divided into 100 soldi, and the 2 kr tax charged at 2 soldi.



FOGLIO D'ANNUNZI DELLA GAZZETTA DI MANTOVA dated 29 April 1859. The title means a supplement to the Mantua Gazette containing formal notices, so it received a red signet of the standard Austrian design.



GIORNALE DI VERONA dated 2 August 1862. Top copy of two; postage paid with two 1861 1.05 Soldi Newspaper Post adhesives. Sent from Verona to Caprino, and as is normal cancelled on arrival. Residual trace of address label and expertising mark AD (A. Diena) to right of adhesives. The newspaper tax is paid by a signet of the special Venetia design, die number 8.

4.9 1858: new tax adhesives



The 4 kr öW adhesive introduced in November 1858 to pay the tax on incoming foreign newspapers was printed in red for Lombardy-Venetia (elsewhere it was brown). Almost none were used, so the remainders were used up in 1859 as 2 kr stamps. This copy has a single-digit-month cancel so is 1859; it is cancelled **I.R. SPEDIZIONE GAZZETTE VENEZIA**, the newspaper section of the Venice post office.

On 1 January 1859 the tax was halved to 1 kr öW and 2 kr öW, and the signet re-re-designed as 1 kr. New Lombardy-Venetia adhesives were soon issued: the 1 kr in black instead of the blue issued for the rest of Austria, and the 2 kr in red instead of brown. The 1 kr and 2 kr taxes were charged at 1 and 2 soldi, which after the loss of Lombardy in 1859 and the consequent 16% depreciation in the Austrian Gulden made a useful profit for the Austrian Government!

Right; 1 kr black, uncancelled, no gum: probably a “springer” that fell off the newspaper before it could be cancelled.



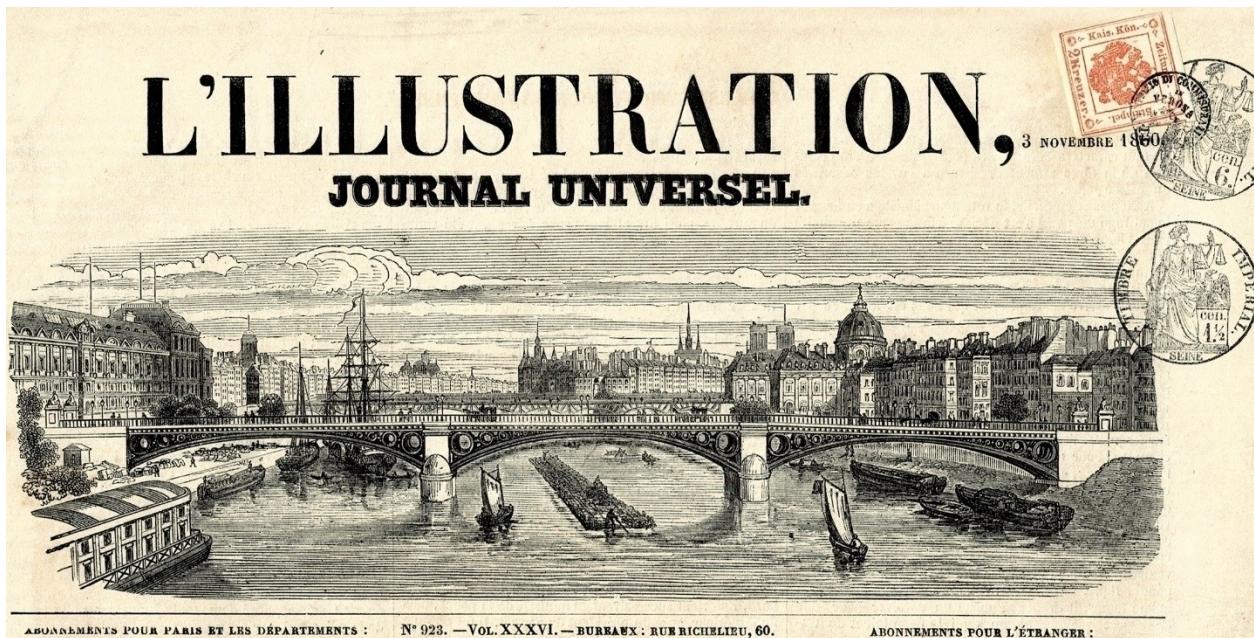


No. 986.] Erscheint jeden Sonnabend. ----- Leipzig, 24. Mai 1862. ----- Preis einer Nummer 5 Ugr. [XXXVIII. Band.

Anhaltische Zeitung

war sie in den nächsten Jahren bemüht, ihr eigenes Werk zu ent- entstehe, als daß das jetzige Kästchen, halb Fisch und halb Vogel,

1859 issue Newspaper Tax Stamp for Lombardy-Venetia. 1 kr black, type 1a, with on its right the border of the adjacent stamp. Tied by black Verona Tax Office cancellation **I.R. UFFICIO DI COMMISURAZIONE IN VERONA** to front of *Illustrierte Zeitung* published in Leipzig on 24 May 1862.



ABONNEMENTS POUR PARIS ET LES DÉPARTEMENTS :
8 mois, 9 fr.; 6 mois, 18 fr.; un an, 36 fr.; le numéro, 75 c.

N° 923. — VOL. XXXVI. — BUREAUX : RUE RICHELIEU, 60.
Vu les traités, la traduction et la reproduction à l'étranger sont interdites.

ABONNEMENTS POUR L'ÉTRANGER :
Par an, 36 fr.; plus les droits de poste, qui varient de 5 fr. 20 c.

The 2 kr öW red adhesive paying the tax on a French newspaper - which has already been taxed with French 6 cen(times) and 1½ cen signets. The 2 kr adhesive is sandwiched between the French 6 cen and the Austrian Verona cancel.



CORRIERE DELLE DAME, published in Milan on 6 June 1863, taxed in Verona by the Post Office on the 7th
[Stamp electronically moved from bottom of sheet to top.]



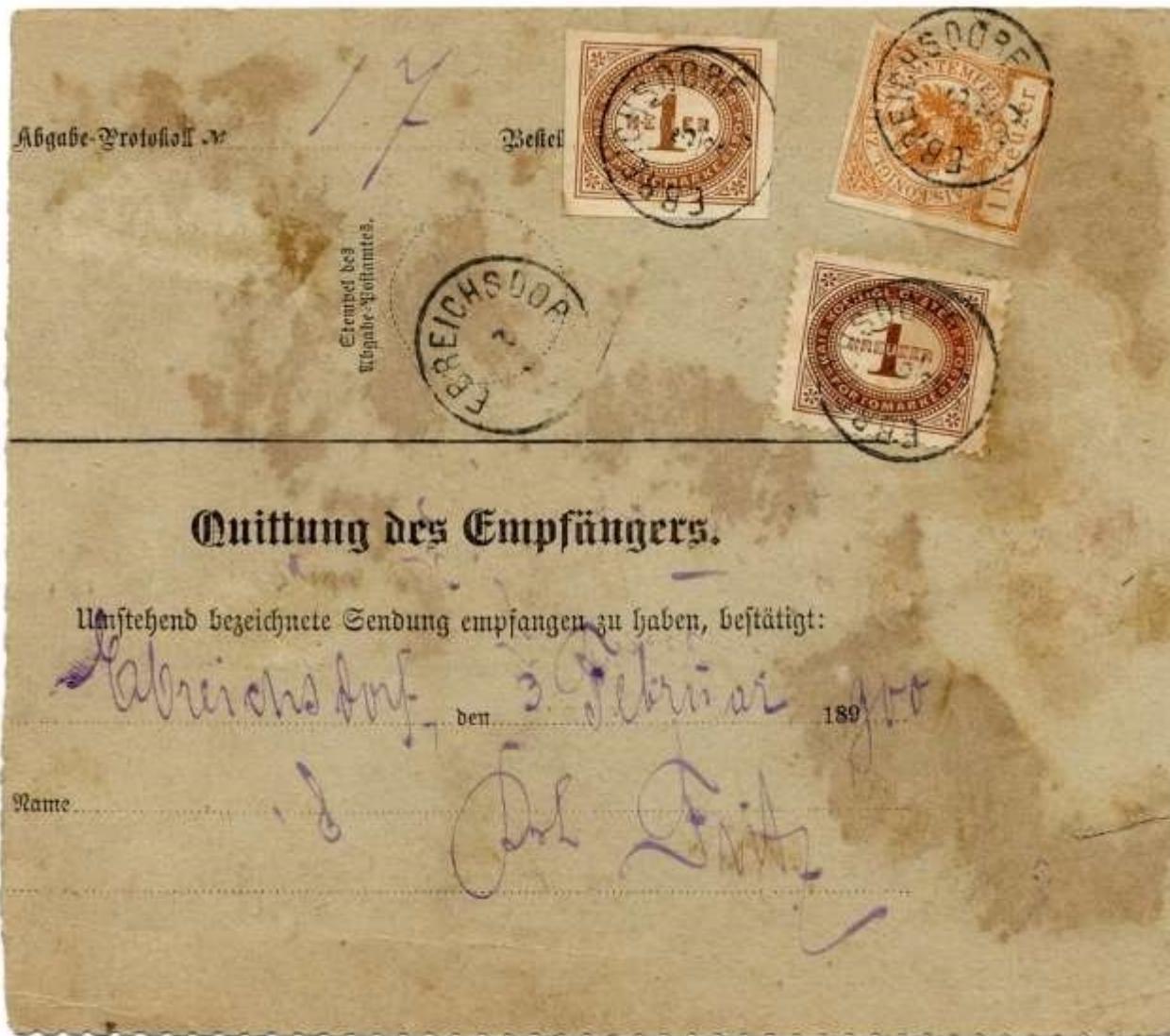
L'ARMONIA, published in Turin (Kingdom of Italy) on 11 Aug 1861.

Taxed in Verona by the Post Office on the 14th

5 Appendices

5.1 Usage of the obsoleted adhesives

Until October 1900, newspaper tax adhesives were used up as postage dues on parcel cards, Post-Begleitadresse etc because of the post-currency-change shortage of low denomination stamps. See Bernadini & Pfalz pp 210-211 & 216; Ferchenbauer p709, and 120/150-Vindobona pp 205-206.



This is the reverse of a Nachnahme (C.O.D.) form, and as for all such examples known to the author was cancelled on 2 January 1900 in Ebreichsdorf. The delivery fee was 5 heller, and this has been shown by a 1 kreuzer newspaper tax stamp, a 1 kreuzer postage due, and a 1 heller imperf postage due: $1 \times 2 + 1 \times 2 + 1 = 5$.

5.2 Twice-taxed newspapers (1)

Newspapers are found with what research shows to be a foreign tax signet, sometimes accompanied by a foreign control stamp, and also an Austrian tax adhesive or signet.



Newspaper from Holland of 1831, liable to tax there as shown by the upper markings.
Taxed again on arrival in Austria, shown as paid by the Vienna signet



...staliter wie bisher
our. (3 a^o) preufs.,
ir alle Abachmer
ame. A

b mit
in die
nden Staats
Rundschau
erst nach der
abgegeben



From a newspaper of 1854, liable to tax in France where it was printed as is shown by the "Timbre Imperiale" marking. When it arrived in Austria it was again liable to tax, shown as paid by the green 2 kr adhesive (type Ia).

From the *Münzkabinett*: a piece of a Hamburg newspaper (it's identifiable as such on the back) with Hamburg local tax of 3 Pfennig and Austrian foreign newspaper tax of 2 kr for 1845.



The 4 November 1854 issue of the British magazine *Punch*. It was printed and taxed at One Penny in Britain, as shown by the red marking at the bottom right. It arrived in Milan where it was again liable to tax, shown as paid by the green 2 kr adhesive. The Milan cancel is dated 8 November: remarkably speedy delivery, unless pre-ordered copies were despatched before the nominal publication date.

5.3 Twice-taxed newspapers (2)

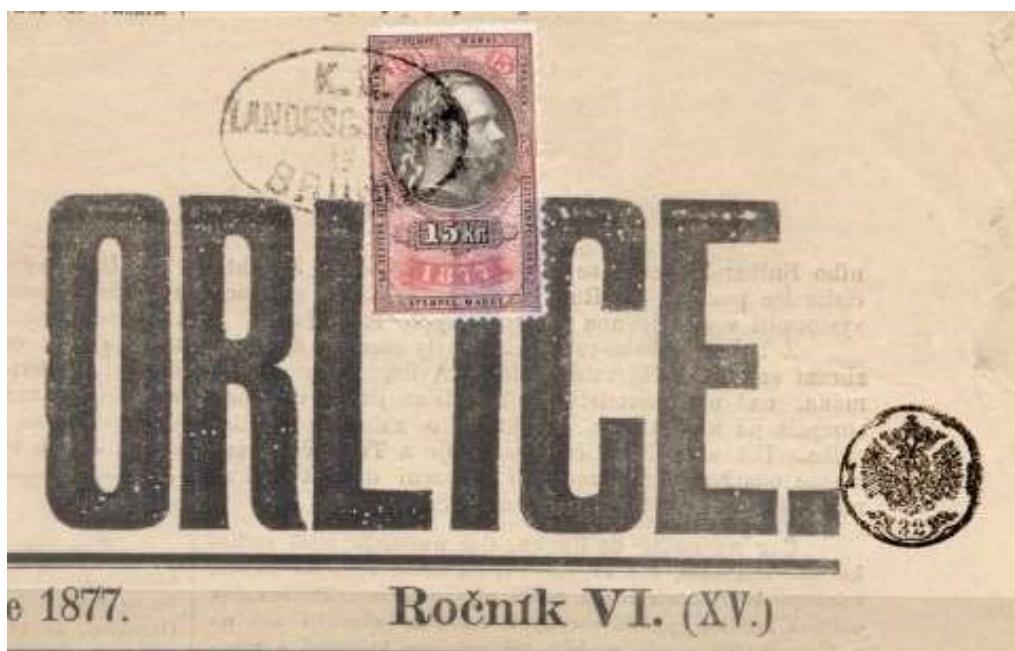
Sometimes a newspaper is found with both a newspaper tax adhesive or signet and a revenue tax adhesive or imprint. These are normally-issued newspapers which were later lodged as an exhibit in a court case, for which a fee was payable.



This 1826 newspaper [in the *Münzkabinett*] was taxed with a 1 kr signet. It also carries a 6 kr revenue imprint to pay the court fee, and an accompanying revenue control stamp



1847 newspaper taxed with a 1 kr signet. It also carries a 6 kr revenue imprint and control stamp to pay the court fee. The red numbers will be the case or file reference.



1877 newspaper printed in Austria and taxed with a signet. Court fee of 15 kr paid, shown by a revenue adhesive cancelled K.K. LANDESGERICHT IN BRÜNN



This 1899 newspaper was printed in Austria and taxed with the C K NOVIN KOLEK signet (digitally enhanced here). Later, it was lodged as an exhibit in a court case (a notice of a creditor's meeting is marked on page 6) and a fee of 60 heller paid, shown by a pair of pen-cancelled revenue adhesives. [Why the 60 heller fee? According to the published tables it was only 30h, but several examples exist of this 60h rate.]

5.4 Taxation of a loose or bound bundle of newspapers

Koczyński describes a complicated set of events leading up to the issue of the 25 kr adhesive (1). Publishers had been getting away with applying one or even no signet per delivery of several issues, or a half-year volume, on the grounds that the rules (1858 RGB 217) said that if delivery was less frequently than weekly, there was no tax due. So for more cultural items where the timeliness of delivery was less important, they would pack 2 or even 4 weekly issues into a wrapper for fortnightly or monthly delivery, and even bind a half year's issues together for export to Austria and pay no tax at all!

The Finance Ministry had already had to deal with claims of tax-ineligibility: in Verordnung 1858 RGB 225, dated 5 December, they had been asked if magazines which are scheduled to appear 52 times a year or 4 times a month are subject to taxation and had ruled that the intended magazines are “those which appear once per week, maintaining the intention of the taxation”!

They also agreed with the “bound or bundled are tax-free” interpretation (2), but the Verwaltungsgerichtshof (the supreme court for such cases) ruled on 22 February 1881 that it was the publication date and not the mailing date that mattered, and the tax was payable (3). Next, the distributors complained that putting 26 signets on the front page spoiled the appearance, and that applying 26 adhesive stamps was too much work. The 25 kr adhesive was issued in 1890 to solve this problem; if cancelled with a 1 kr signet the tax of 26 kr was shown as paid.

It was soon conceded [Koczyński page 644] that, because of the physical impossibility of placing a bound volume under the signetting machine, the ordinary office canceller (*gewöhnliche Amtssiegel*) could be used on the 25 kr adhesive instead. In addition, the rules (1850 RGB 345 §1) said under 6 months old so in a half-year volume the first issue was older hence tax-free and the whole 26 needed 25 single adhesive tax stamps, or one of 25 kr cancelled with a non-value-bearing cancel. Whichever of these concessions was applied, the result is the reported prevalence of 25 kr adhesives cancelled with other than a signet.

Some have suggested that the 25 kr was used to pay the tax on an incoming packet of taxable newspapers. I doubt this, as the individual papers would then not be marked as tax-paid and their readers would be liable to a fine. Others have given extremely low usage numbers - eg Sturany suggests that only 12,500 copies were genuinely used and that most of the examples in collector's hands are cancelled by favour!



Examples of variously-cancelled 25 kr stamps, one on a piece of old newspaper that would have been the outer wrapper of a package of 25 new newspapers.

¹ Koczyński pages 640-641 “Mit diesen Heftausgaben...”, “Die Kumulativstempelung...” and “Als sodann das Gesuch...”, also page 644, “Die im vorerwähnten Ministerialerlasse...”

² Erlässe Z.24416 of 31 Oct 1877 & Z.33386 of 10 Nov 1880

³ Erkentnisse of 22 February 1881, Nr.1022 Budw

JUGEND



MÜNCHNER
ILLUSTRIERTE WOCHENSCHRIFT
FÜR KUNST UND LEBEN



1896

BAND II

Nº 27—52

HERAUSGEBER: GEORG HIRTH — REDAKTION: FRITZ v. OSTINI

G. HIRTH's KUNSTVERLAG
MÜNCHEN & LEIPZIG

This is the front of a bound copy of a German weekly newspaper for the second half of 1896; the 25 kr stamp is cancelled with double-circle newspaper cancel nr 792.

5.5 Signets as Newspaper Tax Adhesive cancellers

This section incorporates information from the late J L Whiteside FRPSL, who had to patiently explain it to the author on more than one occasion: my thanks to him. Tax Signets can be found cancelling Newspaper Tax adhesives only in the period 1 November 1858 to 31 December 1899. The 'ZEITUNG in an annually-changing frame' signets used from 1803 to 1850 are not found as Tax adhesive cancellers; rarely, the **CONTROLLSTEMPEL FÜR ZEITUNGEN** is. Conversely, a wide assortment of other fiscal-office cancellations such as Hauptzollamt or Steueramt can be found on adhesives, both loose and on complete newspapers.



Newspaper Tax Signets in this period come in three types only: the single-circle used 1858-1899; the double ring used 1885-1899; and the C K Novin Kolek one. All other cancels are just that: they show that the adhesive has been used. This applies to all Zollamt, Steueramt and similar types (and likewise the postal Zeitungsamst cancel). For the future avoidance of doubt (not least that of the author), **NONE** of the motley collection above are signet cancels! (Some of the Tax Office cancels are confusingly similar; the clue is that signets have a number at the bottom and small "inwards-facing handles" at the sides.)



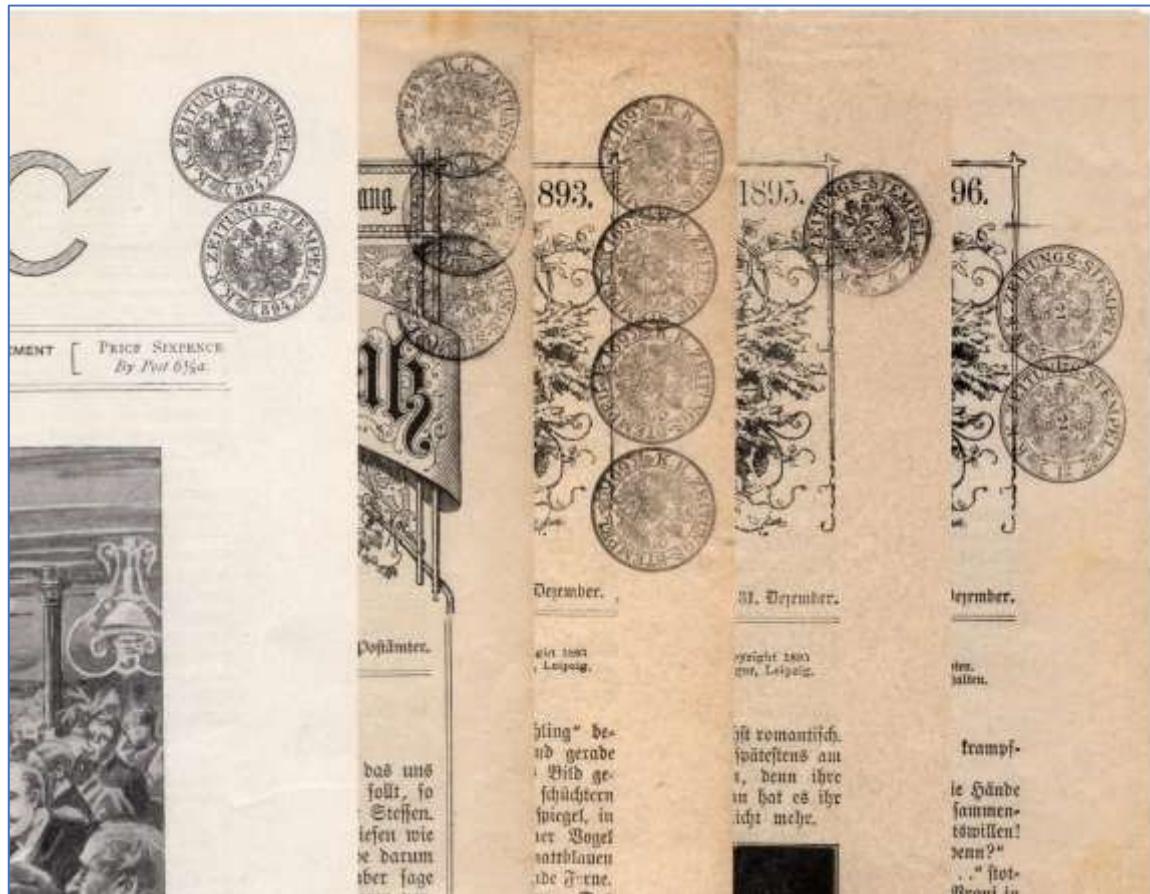
A signet cancelling an adhesive tax stamp is an unusual usage; however, it is not unknown. This is an 1877 issue with signet number 403; it is recognisable by the newsprint as *La Voce Cattolica* published in Trento where they used this signet to cancel tax stamps. Gaube notes numbers 22 & 403; Mintert also discusses signet numbers 22 & 149. There are no reports of signet cancels on 2 kr adhesive tax stamps (apart from a forgery); nor are there any genuine examples known of a double-ring signet cancelling an adhesive other than the 25 kr discussed above. The question is often asked:

Since the Signet has an intrinsic value, does its value have to be added to that of the tax stamp?

No, states Mintert, who has persuasively argued ⁽¹⁾ that with such usage the signet is being used purely as a canceller, primarily on the grounds that most of the known examples are on stamps overprinted with newspaper text, so must have been used on inland newspapers, for which during the period of adhesive stamps the tax was always 1 kr and never 2 kr. Gaube is less sure, especially with the 1859 issue. Mintert also notes that Kalender tax adhesives are found cancelled with a signet, and this makes no sense if regarded as value-adding.

¹ Vereinsmitteilungen 04/2006 of the Österreichischer Philatelisten Club Vindobona. See also <https://www.fiskalphilatelie.de/fachartikel/77-zeitungs-gebuehren-stempel-als-entwertungstempel-von-fiskalmarken.html>

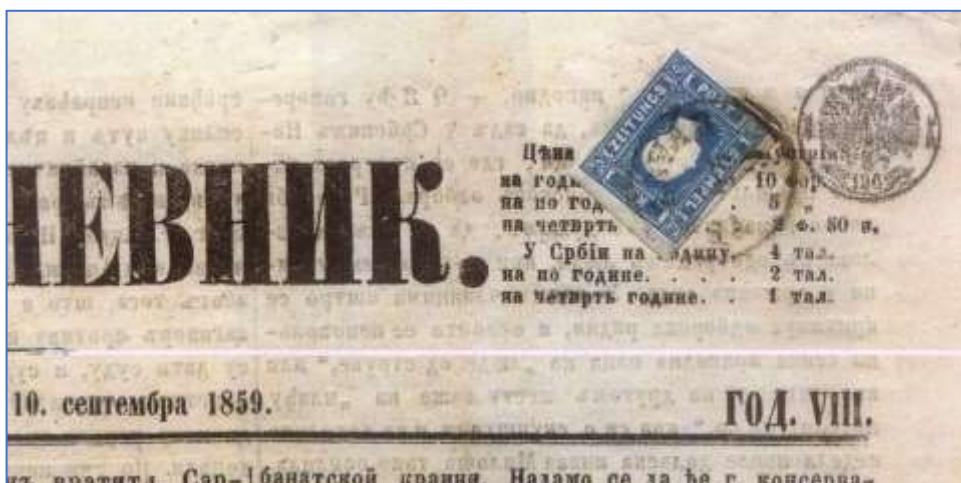
It is unclear what advantage dual mode fiscal cancelling would bring to the tax or postal clerk. Multiple signetting is common (see following examples; the leftmost is an unusual application of two signets to a foreign paper) and double application of adhesives is known (see the example from Innsbruck on the previous page!). If the stock of adhesives was running low, it would be simpler to apply the signet twice. True, some of the known examples are on adhesives which are NOT overprinted with newspaper text; nevertheless it seems most plausible that a single adhesive was affixed correctly on the unprinted paper, and instead of the Steuer- or Zoll-Amtsstempel the wrong canceller was then picked up (or mounted in the signetting machine) and used in error. It is suspected that in Trientino, where signet 403 was often used, the correct canceller had been lost or damaged and they dared not admit it!



Examples of 2x1, 3x1, 4x1, 1x2, and 2x2 kreuzer signetting

5.6 Pseudo-mixed franking

Another interesting aspect is the pseudo-mixed franking resulting from a newspaper tax adhesive or signet appearing on a paper posted from abroad which has been franked by the appropriate (foreign or inland) postage or newspaper stamp, sometimes even overlapping the latter. The 2 kr stamps of Lombardy occur thus in tandem with Sardinian or Italian stamps, etc. A special place among these items belongs to the Austrian 2 kr stamp of 1867 side by side with the 2 kr tax adhesive of 1859, cancelled with a single strike of the circular CATTARO postmark (as illustrated in Ferchenbauer2008 II 595). This is because until 1874 the Montenegrin postal service used the facilities and stamps of Austria for its international mail, so we find postage and tax stamps obliterated simultaneously in the nearest Austrian border town, such as Cattaro or Semlin. Another example of this pseudomixed franking is a newspaper tax adhesive placed on the wrapper and not on the newspaper itself. This was against the rules as one could not determine once it was unwrapped whether or not the newspaper had been taxed.





Wrapper from Mainz (Germany) to Marienbad (1890); tax adhesive on the wrapper contrary to the regulations



Newspaper printed in Serbian at Novy Sad (Neusatz) on Wed 8 January 1859. 1 kr signet, number 126. Type IIIb "blue Mercury" newspaper postage stamp, on top of the signet, cancelled (on arrival) at Temesvar.



Two wrappers from Germany to Marienbad; one dated 1889 taxed at 1 kr, one dated 1884 taxed at 2 kr. Tax adhesives on the wrapper contrary to the regulations.

The Austrian Newspaper Tax



Wrapper from Britain to Hüttdorf in Austria; tax of 2 kr paid (unusually) with two 1 kr adhesives, placed on the wrapper contrary to the regulations.

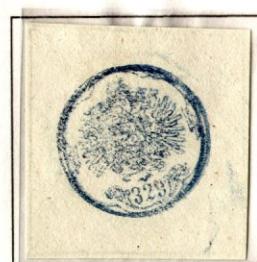


Complete newspaper in wrapper, sent from Britain to Prague. Tax adhesive correctly placed on the paper

5.7 1858 and 1885 signets – specimens

Several collections exist of slightly-fuzzy coloured impressions of various types of signets used on newspapers, and of other strikes occasionally found cancelling adhesive newspaper tax stamps. The cancels were first used at dates from 1858 to 1898. The colours are all of those possible ie black red or blue, although some are unknown on newspapers (eg the double-ring 2 kr blue has not been found used). They are struck on a thin hard paper - they are not cut-outs from newspapers - and look as if all were made at the same date, not spread over 40 years.

They may have been made for official records, for example in 1900 to record the signet strikes after the tax was abolished. The Munzekabinett of the Kunsthistorisches Museum in Vienna has several examples; where they and I have the same items the die numbers are the same.



.....1858-design, die 329

1885-design,
die 638



.....1898-design for Czech-speaking areas, die 1

1890 design,
2kr, die 7



Special design for Venetia, die 17

1885 small-circle:
hardly ever used.

Head tax office,
Gorz

5.8 Forgeries fiddles and oddities



The adhesives were sold unperfected in sheets, and cut up before pasting on to the newspapers. Enterprising publishers discovered that they could mis-cut a strip of ten into eleven acceptable stamps and save 10% on their tax bills!

During the time of transition from the Kreuzer to the Heller currency, ie in the first nine months of the year 1900, postal officials in certain smaller localities tried to use up all kinds of remainders any old way, as long as it added up to the prescribed sum; and thus one can find parcel-cards with newspaper tax adhesives used as postage dues. Real mixed frankings between different issues of newspaper tax adhesives are theoretically possible, as all issues from the second onwards were valid throughout the entire period of use, but no such item has so far come to light.



Bisects are known of the 1859, 1877, and 1890 issues, generally half a 2 kreuzer adhesive paying a 1 kreuzer fee. Among this material one provisional stands out, a handful of diagonally bisected copies of the 1859 2 kr used on an obscure weekly and cancelled in Klausenburg. E. Müller has described this and declared it as bona fide emergency use.

There exists one real forgery, which emanated in the South Tirol town of ROVERETO in 1875/76 and is known by its place of origin. It is a forgery of the 1859 issue of the 1 kreuzer stamp, was discovered 35 years after use, and exhaustively described 15 years later. One's first reaction is to marvel at the modest aims of the faker or fakers who contented themselves with the manufacture of the lowest denomination. The 1875 artists may have thought that this modesty might protect their work for a longer period, and as the late date of discovery shows, they were right in this respect. But the outlet for their product, given the locale as well as the special logistics of newspaper taxation, was very limited and could hardly have warranted the effort and risk involved.



There is no dearth of forgeries or fakes of the early adhesives. Aside from very clumsy imitations, we mostly find fake cancellations applied to the 1873 reprints. As the originals were in Type I (remember the ribbon and beak differences), the Type II of the reprints is a dead give-away. Moreover, we find on many of these artefacts impossible or improbable types of cancellations.

5.9 Use of the wrong signet or adhesive

Extremely rarely, the wrong signet is found applied to a newspaper; less uncommon is a revenue adhesive.



This is the *Grätzer Zeitung* with a 3 kr Haarpuder und Stärke signet supposed to be used only to pay the tax on 1-pfund packets of hair-powder! The lettering is **Ha:u:St**



Newspaper *Crvena Hrvatska* from Dubrovnik, 14 December 1895; tax of 1 kr paid with 1893 revenue adhesive cancelled at Dubrovnik; visible residue of postage adhesive and its cancel (possibly Zadar).



ÉRTESTITŐ (The News) dated 23 July 1863; printed in Miskolc, Hungary on unusually thin and white paper. Tax paid with 1 kr advertisement-tax revenue adhesive applied before printing.



Newspaper *Deutsche Wacht*, 1 February 1885. Printed in Vienna; tax paid with 1883 1 kr document-tax revenue adhesive applied before printing.



The local newspaper for 18 October 1872 from Tabor in Bohemia. Tax paid with 1870 1 kr advertisement-tax revenue adhesive cancelled at a Post Office.

6 The Wiener Kirchenzeitung

It's interesting to use the resources of ANNO (and German Wikipedia) to investigate this newspaper. It has a more complex history than you might expect!

Marcus Anton Wittola was an Austrian priest who was born on 25th April 1736 in Kosel, Silesia and died on 23rd March 1797 in Vienna. https://de.wikipedia.org/wiki/Marcus_Anton_Wittola states that he was active in the Jansenist movement. After studies in a Jesuit school, he gained the degree of Doctor of Theology. Once ordained, he worked from 1764 to 1774 as a priest in Schörling am Attersee. Then he was for a short time on the staff of the Prince Bishop of Chiemsee, Franz Karl Eusebius von Waldburg-Friedberg und Trauchburg, who appointed him as Spiritual Adviser.

After the death of Simon von Stock, Empress Maria Theresa proposed Wittola as director of the theological faculty, but this was prevented by the Jesuits (who actively opposed Jansenism) and the Dominicans working there. In 1774 he became a pastor in Probstdorf near Vienna. There he worked as parish vicar from 1775 to 1779; from about 1780 he was also active in the state book censorship in Vienna.

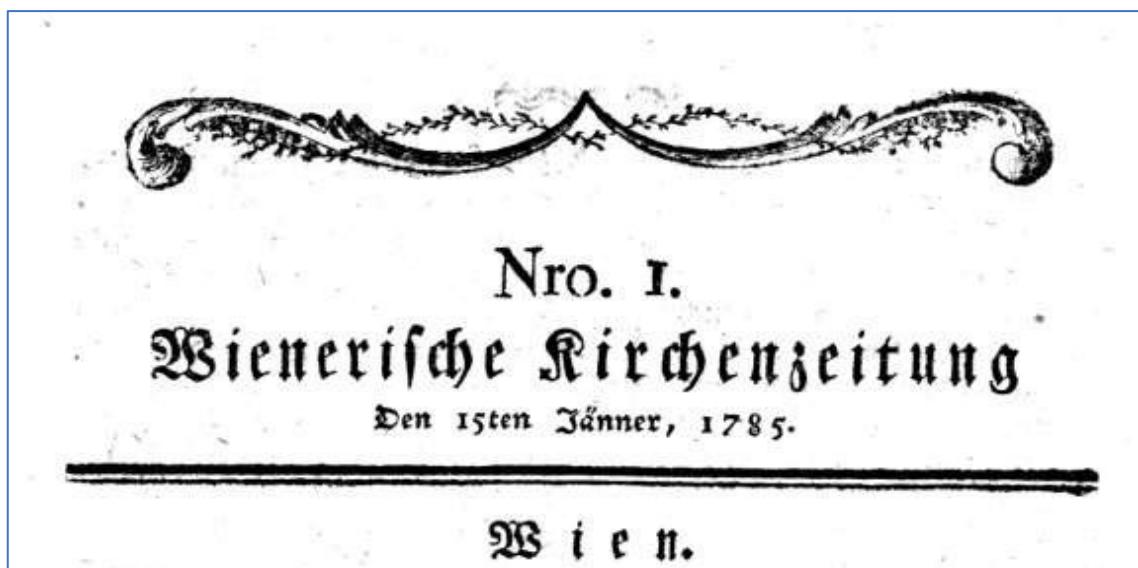
Wittola published a newspaper called *Wienerische Kirchenzeitung* from 1784 to 1789. In it, Wittola defended the state church ideas of Emperor Joseph II. Copies are accessible on ANNO [<https://anno.onb.ac.at/cgi-content/anno?aid=wkz&datum=1784&zoom=33>]. For whatever reason, the title wasn't on the first issue, and changed from *Wienerische Kirchenzeitung* to *Wiener Kirchenzeitung* from the first issue of 1787 as can be seen from the mastheads.



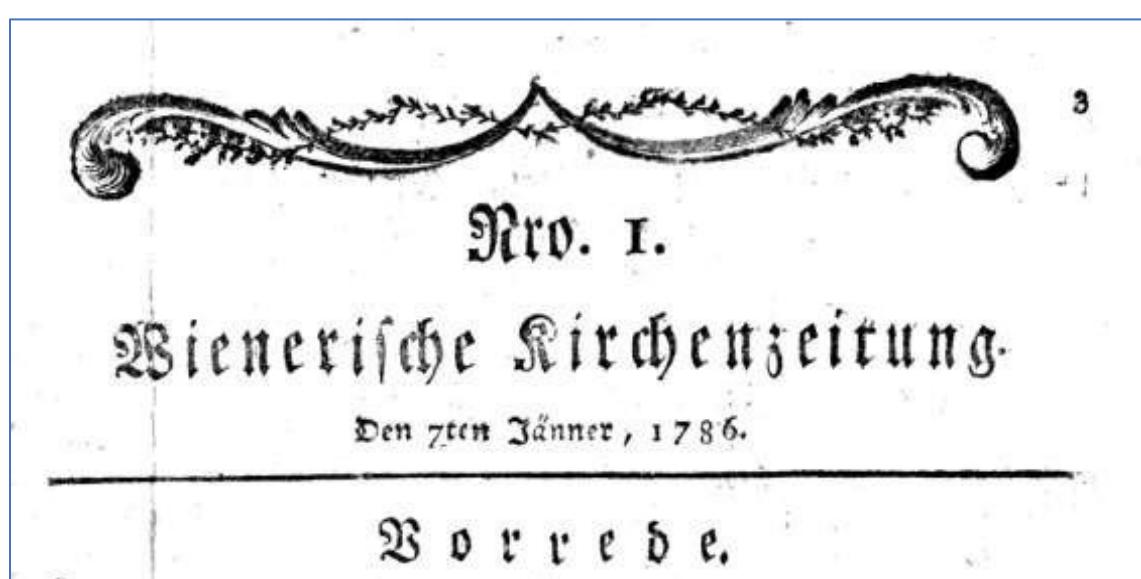
First issue of the *Wienerische Kirchenzeitung* in 1784 – no title!!



The second issue in 1784 was much plainer



1785's first issue



1786 is the same



1787 is plainer and it's become the *Wiener Kirchenzeitung*

Erstes Stück vom 4ten Jänner.

V o r r e d e

1788's first issue has no title at all, but the filed copy has two of the first three pages missing. The first page is actually taller than the others, so it's not that the top has been cut off.

• 27 •

• 28 •

Wiener Kirchenzeitung.

Das 2. Stück vom 11. Jänner 1788.

1788's second issue is back to normal

♦ 1 ♦

♦ 2 ♦

Wiener Kirchenzeitung.

Das 1. Stück vom 2. Jänner 1789.

Vorrede.

Da die zum Lernen und Nachdenken traeosten Menschen zum

And 1789 is the same.

As a newspaper issued during 1789, it should have had a signet from the 1st of July 1789...



And it did! This is the only 1789 newspaper in ANNO with the 1789-design signet, on every issue from the 27th of 3 July to the 52nd on 24 December 1789. Since this paper ceased publication after 1789, we can't see what signets it might have used in later years. (In ANNO it's listed as the *Wienerische Kirchenzeitung* at <https://anno.onb.ac.at/cgi-content/anno?aid=wkz>) The other newspapers present from July 1789 to June 1790 have no signets: the Tagesübersicht feature of ANNO allows rapid day-by-day overview of all the first pages.



This is the last-ever issue of the first incarnation of the *Wiener Kirchenzeitung*, published on Christmas Eve 1789 and duly signetted.

The name *Wiener Kirchenzeitung* continued. On April 15, 1848, Sebastian Brunner founded the *Wiener Kirchenzeitung for Faith, Knowledge, Freedom and Law in the Catholic Church*, and was its main editor until 1865. Brunner advocated the rights of the Catholic Church, which he defended against Josephinism and the antichurch press. He also established the *Wiener Kirchenzeitung* as a platform for anti-Semitism in Vienna. Brunner was succeeded by Albert Wiesinger, who was editor-in-chief until 1874 when publication ceased. He supported Cardinal Joseph Othmar von Rauscher in the fight against liberalism.

The paper was re-founded by Johann Mörzinger in 1919 under the name *Wiener Kirchenblatt*. After the National Socialists seized power, it had to be discontinued in 1938 and only reappeared in October 1945. In 1964 the name was changed to *Wiener Kirchenzeitung* and on November 28, 2004 to *Der Sonntag*.

7 Principal works consulted

ALEX, the “Reichs-Gesetz- und Regierungsblatt” available on-line courtesy of the Österreichische Nationalbibliothek at <http://alex.onb.ac.at> and containing the collated Laws, Decrees etc of the Imperial and subsequent Austrian governments

ANNO; “Austrian Newspapers On Line” from 1568 to 1953. Contains scans of nearly every issue of nearly every newspaper published in “Greater Austria”. At <https://anno.onb.ac.at/> and again courtesy of the Österreichische Nationalbibliothek

“*Die Zeitungsstempelmarken Österreichs und Lombardei-Venetiens*”, Anton Gaube, vol I Vienna 1958, vol II Vienna 1962; and a translation of Gaube’s introduction by J F Giblin in the APS Journal “Austria” vol 62.

“*Österreich 1850-1918*”, Dr U Ferchenbauer, 7th edition, Wien 2008. Volume 2.

“*Das Signet, Vorläufer und Mitläufer der Zeitungsstempelmarken*”, Prof. Dipl.Ing. Dr W Tettinek, Die Briefmarke 94/1 pp 17-24.

Various articles by Dipl.Ing. C Mintert in the ArGe Öst BDPh bulletin, issues 31, 32, 33, 35, 47.

Powerpoint presentation material “*Das Zeitungsstempelwesen Österreichs 1789-1899*”, presented by Dipl.Ing. C Mintert during NAPOSTA 07 and during a Vindobona forum on 20.03.07

Ittel & Burianek in “The American Revenuer” of 1978.

Austrian Philatelic Society of New York Bulletin vol 19 no 1 (early 1967) “*Newspaper Tax Stamps*” by Paul Ulanowsky.

“*Die Geschichte Der Stempelmarken in Österreich*” by Dr. Stephan Koczyński (816+ pp, Vienna 1924).

“*Der Zeitungsstempel*” by R. Tkalcsics in Die Briefmarke 1/1992 pp 40-42.

Article by F Duschek in the Austria-Philatelist, Prague 1898, vol V pp 111-113.

“*Zeitungsstempelmarken*” in H. Kropf’s series of articles in the Austria-Philatelist, Prague 1895, vol II pp 3-5.

“*Der Zeitungsstempel und die Stempelmarken Oesterreichs*” by Dr Theodor Frankl of Prague, published in Leitmeritz in 1927.

L Hanus published “*Stempelsignetten-Katalog von Oesterreich-Ungarn*” in Prague in 1930; the subsequent volumes which were to include Zeitungsstempel were never published although his manuscript exists.

“*Die Zeitungsstempelmarken von Österreich und Lombardei-Venetien*”, Josef Sturany, Die Postmarke 61/62, 8th December 1923.

Österreichische Postgeschichte, Dr R. Wurth, XIV (1991): “*Newe Zeitung*”.

“*Novinový Kolek v Českých Zemích 1789-1853*” by J Kořínek, Praha 2006. (2nd edition)

“*Über alte Tiroler Briefe*” by Hubert Jungwirth, Gries am Brenner 2002

“*A history of the Habsburg Empire 1700-1918*” by Jean Bérenger [ISBN 0 582 09007 5]

“*The House of Austria*” by C A MacArtney [ISBN 0 85224 351 0]

“*The rise and fall of the Habsburg Monarchy*” by V L Tapié, [ISBN 0 269 02791 2]

“*100 Jahre Österreichische Portomarken*” by Bernadini & Pfalz, 1994 [ISBN 9500358]

“*120 Jahre Österreichischer Philatelisten Club Vindobona - 150 Jahre Österreichische Briefmarke*” by Ö.P. Vindobona, Vienna 2000

“*The story of the Austrian Post up to 1850*” by K Brandon, R Morrell, & A Taylor. APS, 2021 [ISBN 978-0900118-11-1]

8 RGBs and similar

This list of some of the Governmental pronouncements concerning newspaper taxation was prepared from mentions in studies such as Frankl or Kropf followed by dogged on-line pursuit of cross-references. An invaluable source of the collated Laws, Decrees etc of the Imperial and subsequent Austrian governments is “ALEX”, the “Reichs-Gesetz- und Regierungsblatt”, the official repository of laws, decrees, edicts and the like. This is available on-line here <https://alex.onb.ac.at/> courtesy of the Österreichische Nationalbibliothek. This invaluable web site seems to contain mainly Justice Ministry material up to 1848 after which its coverage expands (and is being constantly added to). Note that ALEX contains images of pages, not searchable text; however some pages have an OCR’d text option. Some RGBs were issued in languages other than German, and many of these can be found in ALEX. The same ‘law’ is often found in different fonts and formats, issued by different ‘states’ within the Austrian Empire - there were no photocopiers in the 1780s!

I use references such as 1850 RGB 345 to mean “The whatever-it-was-called issued in 1850 with serial number 345”. I have used RGB as a convenient catch-all, although the archive’s title has at various times been Justizgesetzsammlung, Reichsgesetzblatt, Staatsgesetzblatt, and Bundesgesetzblatt. You may encounter “Z.12345”: this means “Zeile 12345” and is the serial number of the document in the index of the filing system of the branch of government which produced it – invaluable if you are in the State Archives in Vienna though of limited use elsewhere. Note that the documents normally give the dates when they were approved (eg by the Emperor) and when they were issued. The RGB does not necessarily number its contents in either of these orders – eg 1850 RGB 1234 might have come into effect on 1 June 1850 and 1850 RGB 5678 on 15 May 1850.

Copies of some other items were found in the Hofkammer Archives in the Staatsarchiv, Vienna. My approach there was that I ‘knew’ that a certain document existed (proof? it was referred to elsewhere) so please did they have a copy. You need to register as a user (passport, fee), then request what you want, and return in a day or three to inspect it.

Entschliesungs are not normally retained in the RGB system, only the Law which gave effect to them. They are probably in an annual bundle, not indexed, and handwritten.

The Post Office Verordnungs are, unsurprisingly, in the Postverordnungsblatt; at some periods the Post Office and the Telegraphs were merged and the repository’s title changes to suit. These are less easy to consult; a set is available (order in advance) at the Technical Museum Library in Vienna, and they are progressively becoming available on-line.

Many **Austrian newspapers** are available on the ANNO site. It’s easy to get lost in its depths, and then simplest to exit and start again. A new venture is a Postcard site: AKON

ALEX: <http://alex.onb.ac.at/> and for post-WWII <https://www.ris.bka.gv.at/Bgbl-Pdf/>

ARCHIVES: <https://www.oesta.gv.at/>

PVOBlatt: <https://alex.onb.ac.at/cgi-content/alex-day?apm=0&aid=ptv>

ANNO: <http://anno.onb.ac.at/>

AKON: <https://akon.onb.ac.at/>

1784 RGB 301 Stempelpatent of 5 June <http://alex.onb.ac.at/cgi-content/alex?aid=jgs&datum=1001&page=386&size=45>

1788 RGB 776 Stempelpatent of 30 January <http://alex.onb.ac.at/cgi-content/alex?aid=jgs&datum=1005&page=35&size=45>

1788 Allerhochsten Entschliesung of 6 May re taxing newspapers etc

1789 Gesetz of 11 May re taxing newspapers etc Wien-version <http://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1789&page=624&size=45>

1789 Gesetz of 19 May “newspapers etc shall be taxed”, Linz-version

1789 Gesetz of 22 May “newspapers etc shall be taxed”, Innsbruck-version

1789 Wiener-Zeitung of 27 June page 15: tax announced to subscribers <http://anno.onb.ac.at/cgi-content/anno?aid=wrz&datum=17890627&seite=15&zoom=33>

1789 Wiener Kirchenzeitung of 3 July: first example of a taxed newspaper in ANNO <http://anno.onb.ac.at/cgi-content/anno?aid=wkz&datum=17890703&seite=1&zoom=33>

1789 Hofdekret of 12 July exempting scientific journals <http://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1789&size=45&page=631>

1790 RGB 010 Hofdekret of 28 Hornung (= February) exempting folk songs <http://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1790&page=71&size=45>

1791 RGB 819 Hofdekret of 7 September [de-taxing of Originalzeitungen] <http://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1791&size=45&page=923>

1791 September 14 Graz version of de-taxing of Originalzeitungen

1791 September 16 Innsbruck version of de-taxing of Originalzeitungen

1792 February 3 Hofdekret re de-taxing of reprints of brochures

1792 February 23 Lemberg version of de-taxing of reprints, brochures

1802 October 5 Stempelpatent <https://alex.onb.ac.at/cgi-content/alex?aid=pgs&datum=1802&page=364&size=62>

1802 October 15 Hofkammerdekret 2290/2859

1803 March 17 Dekret 7009/1126

1808 January 13 Hofdekret 1808/270

1817 November 14 Hofkammerdekret

1835 August 28 Hofkammerdekret Z29813

1835 October 20 Hofkammerdekret Z34463

1838 RGB 302 of 6 November §§75-84 (on subscriptions via the Post Office)

1840 RGB 404 of 27 January 1840 (Tax Patent)

1848 RGB 001 of 2 December 1848 (By God's Grace We Franz Joseph the First are now your Ruler)

1849 RGB 151 of 4 March 1849 (Rights, including Free Speech)

1849 RGB 161 of 13 March 1849 (The Press is not to be misused)

1850 RGB 253 of 6 April 1850 **The German-Austrian Postal Union** (came into effect on 1 July 1850)
<https://alex.onb.ac.at/cgi-content/alex?aid=rgb&datum=1850&page=1155&size=45>

1850 RGB 345 of 6 September 1850 (Patent re taxes incl. newspaper)

<https://alex.onb.ac.at/cgi-content/alex?aid=rgb&datum=1850&page=1681&size=45>

1857 RGB 207 of 23 October 1857 (changes to details of 1850 RGB 345)

1857 RGB 221 of 14 November 1857 (gives many implementation details for 1857 RGB 207)

1857 RGB 243 of 23 December 1857 ("Post Offices must check taxation of inland newspapers passing through them")

1858 RGB 225 of 5 December 1858 ("clarification" of tax liability of 4-issues-per-month newspapers)

1899 RGB 261 of 27 December **Abolition of Newspaper (and Kalender) Tax**

<https://alex.onb.ac.at/cgi-content/alex?aid=rgb&datum=1899&size=45&page=1201>

9 End-notes

ⁱ Allerhochste Entschließung Kaiser Joseph II. vom 6. Mai 1789

Alle Zeitungen, Broschüren und Journale, welche durch die Post an die fremden Minister und Reichshofsräte kommen, haben der Stempelung zu unterliegen, jedoch haben diesen Stempel nicht die Fremden sondern die Post selbst zu bezahlen, die denselben durch den teurer anzuschlagenden Preis wieder einzubringen hat. Den halben Kreuzer auf die Zeitungen und Tagblätter will Ich bewilligen, die Broschüren können auch immer mit dem nämlichen Stempel bezeichnet werden, dieser ist aber nach dem Bogen zu zahlen, denn der Stempel beweist nicht, wie viel bezahlt, sondern daß bezahlt worden ist. Es müssen also die Stempel nicht Kreuzer oder Groschen** anzeigen, sondern nur das österreichische Wappen haben, um zu bezeugen, daß gezahlt worden ist. Die Stempelung hat mit 1. Juni aller Orten anzufangen. (from Wurth XIV, 1991, pp 105-9)

Googlisch: All newspapers, brochures and journals that are sent by post to foreign ministers and Imperial Councillors must be stamped, but this stamp must not be paid for by the foreigners but by the post office itself, which must recoup it by charging a higher price. I will allow the half-kreuzer on newspapers and daily papers, and brochures can always be stamped with the same stamp, but this must be paid for on the sheet, because the stamp does not prove how much has been paid, but only that it has been paid. The stamps must therefore not show Kreuzer or Groschen**, but only have the Austrian coat of arms to prove that payment has been made. Stamping must begin on June 1st in all places.

** The Groschen was a common medieval currency, although not in Austria-proper in 1789. The document hasn't been found in ALEX, although the sorting-order of the apparently correct file is weird.

ⁱⁱ Gesetz vom 11. Mai 1789

<https://alex.onb.ac.at/cgi-content/alex?aid=hvb&datum=1789&page=624&size=45>

„Seine Majestät haben zu entschließen befunden, daß alle künftig in Druck erscheinen Blätter, Zeitungen, Journale und Broschüren mit einem Stempel belegt werden sollen, und haben dabei folgende Maßregeln vorgeschrieben“ (usw usf)

This is the text quoted by Wurth, “Postal History” volume XIV p105-8. It is thought he has used the Vienna edition, which is slightly different from others eg Linz & Innsbruck. It translates thus:

His Majesty has resolved that all future printed papers, newspapers, journals and pamphlets shall be stamped, and has prescribed the following measures:

1st. All newspapers, newspaper extracts, journals, daily and weekly papers, brochures and individual comedies printed in the German hereditary lands, or coming from Hungary and Transylvania, and for sale in the German hereditary lands, as well as foreign ones, are subject to stamping without regard to their inner content, because a distinction here would involve too much arbitrariness and would frustrate the intention of the law.

2nd. Therefore, only ordinary works, that is complete books and writings, which also include collections of several comedies printed together in one volume, and also the announcements of books which do not generate income but only display and are indispensable for the promotion of the book trade, are exempt from stamping. In addition to these, His Majesty has also deigned to exempt the Wiener Diarium and the Brünner Zeitung, whose publishers have a *privativum onerosum*, from the general regulation.

3rd. With regard to the determination of whether a work belongs among the pamphlets or among the ordinary works, His Majesty has laid down the following rule: the censors in every province must add to the *admittitur* or *toleratur* the addition “is to be stamped” to every work they censor. If an author, whose work has been subjected to the stamp by the censors, believes that it belongs among the ordinary works, he must seek a higher decision on this matter.

4th. This being the case, all printers and booksellers must be instructed to have every copy of every publication printed in the country or imported, which comes from the censorship and has not received an exemption from the stamp, stamped at the stamping office, and not to sell any copy without a stamp under a fixed penalty.

5th. Post offices are to act in the same way with regard to foreign newspapers, pamphlets and journals sent by post, that they should immediately hand them over to the stamping offices, no matter who they belong to, and only distribute them to those for whom they were sent when they have been marked with the prescribed stamp. The stamp fee is to be paid by the post office, which must recoup it by charging a higher price. The stamping offices are to be given the firm instruction to stamp these newspapers without delay, so that those who order them do not have to wait long for them.

6th. As a penalty for every copy of a document subject to stamping which has not been stamped, or has been sold without a stamp, His Majesty has determined that the amount of the penalty should be thirty times the amount of the stamp duty.

7th. With regard to the stamp amount, the following is established: Each copy of domestic and foreign newspapers, newspaper extracts, daily and weekly papers, or journals is to be stamped with half a Kreuzer. In the case of pamphlets and comedies, the stamping must be done according to the number of sheets, and one Kreuzer must be charged for each sheet of each copy. For this purpose, the newspapers, journals, newspaper extracts, and brochures must be handed over to the stamping offices. The stamps, which do not show the amount of the fee collected, but only contain the Austrian coat of arms and are intended to serve as a sign that the prescribed fee has been paid, are to be printed only on the first sheet of each newspaper, pamphlet, or comedy.

8th. This stamping of printed matter and newspapers must begin without fail on July 1st of this year, and the stamp duties received from printed matter which His Majesty has designated for a special use, namely for the establishment of a pedagogical institute or educational establishment for the training of school teachers, will be separately accounted for by the stamping offices.

iii How big is a Bogen?

The 1798 Decrees set the tax on “Broschüren and Komödien” at 1 kr per Bogen (sheet) per copy, to be stamped on the first sheet [the newspaper tax was size-independent]. When the tax was reintroduced in 1803, it was at the rate of $\frac{1}{2}$ kr for all inland newspapers under one Bogen, 1 kr for inland papers of one Bogen or bigger; foreign papers paid double these rates. The decrees do not state the size of a Bogen! Koczyński has numerous Bogens, all of different sizes and none related to newspapers.

Kořínek, however, states at the top of page 36 that “one sheet of paper is 252 square Vienna Zoll, 18 high by 14 wide”. He adds that 1 Vienna Zoll is about 2.63cm. “**Fromme’s Wiener Auskunft-Kalender 1886**” gives conversions between the traditional and the then-new metric systems. In particular, 1 Wiener Fuss is 0.316081 meters; and since the Zoll is the inch and 12 Zoll equal 1 Fuss, a Zoll is 26.34 mm. An 18 x 14 Zoll sheet is then 474 mm by 369 mm. (This is 18.67 by 14.52 inches and corresponds almost exactly to the old British paper size “Pinched Post” which is 18 $\frac{1}{2}$ x 14 $\frac{1}{2}$ inches; it’s also pretty close to the 1937 British Standard paper size “Post” which is 19 x 15 inches.)

^{iv} ANNO is Austrian Newspapers on Line, a wonderful treasure trove of the 28 million pages held by the Austrian National Library. See <https://anno.onb.ac.at/>

^v *Wie heute, so gab es damals Originalzeitungen mit Originalberichten und abhängige, die aus jenen schöpften, zuweilen mit Angabe der Quellen, wie um 1620 die Nürnberger und Berliner Zeitungen, die ihre Nachrichten besonders der Kölnischen Zeitung entnahmen; die beiden Franfurter Zeitungen, um 1630, zeichneten das, was sie voneinander entlehnten, durch kleinem Druck aus. Andere Entlehnungen gingen weniger sichtbar vor sich; wir grenzen an das Gebiet der "Winkel- und Staudenschreibe die ohne selbst ordentliche Briefe" von ausländischen Orten zu erhalten, schrieben, was sie "am Markt und anderswo aufklaubten den ordentlichen "Blättern ihre Zeitungen" abfischten" (Nürnberger Beschwerde vom Jahre 1629 und 1631); einige Zeitungen endlich, wie die Hildesheimer von 1619, druckten einfach nach (die Hildesheimer z. B. gedruckte und geschriebene Nürnberger Zeitungen). (Geschichte des Deutschen Buchhandels im Auftrage des Börsenvereins der Deutschen Buchhändler herausgegeben von der Historischen Kommission desselben, Zweiter Band, 2. Kapitel: Der Büchermarkt, Leipzig, 1908, S.44.)*

^{vi} 1802 RGB 577 dated 5 October 1802. Appallingly long!

Begins here: <https://alex.onb.ac.at/cgi-content/alex?aid=pgs&datum=1802&size=45&page=364>

Newspapers are sections 67-75 and begin here, almost 80 pages later!

<https://alex.onb.ac.at/cgi-content/alex?aid=pgs&datum=1802&page=440&size=45>

^{vii} Tirol: its governance in the early 1800s

The Austrian Conventions-Münze currency of 1753 was defined thus: 20 Gulden C.M. were made from one Vienna Mark. This is a weight, of 280.644 gram, of “833 fine” (83⅓% pure) silver; so it contains 233.776 grams of silver metal. This currency standard is also referred to as the “20-Gulden-Fuß” and the currency as Kaiserwährung (Kw). 1 fl Kw contained 11.689 grams of silver metal.

The Bavarian Conventions-Money equivalent to the Austrian Gulden was Reichswährung (or RW; the abbreviation is rh for rheinische) currency which used a South German Gulden (SGG). The Cologne Mark of 233.77 gram of silver was originally made into 20 SGG, but soon into 24 SGG, a standard referred to as the “24-Gulden-Fuß”. In 1806 the Bavarians introduced this 24-GF currency into the north Tirol. It, and only it, was the official currency there until 1 August 1818. 1 fl rh contained 9.740 grams of silver metal.

After the recovery of the Italian and Illyrian parts of Tirol (roughly, Bozen and everything to its south), Austria took over the administration in the autumn of 1813 although many Italian and Illyrian rates remained in effect until 31.5.1814. However, the negotiations with Bavaria over the northern part of the Tirol carried on until the First Treaty of Paris was concluded on 3.6.1814. Austrian administration returned to Innsbruck on 26.6.1814; and in some areas Bavarian tariffs remained until 1.9.1814. Furthermore, until 1.3.1815 postage, taxes etc were to be paid in Bavarian coin, which remained in legal use until 1.8.1818! On 1.8.1818 the currency used in the Tirol officially reverted to Austrian Conventionsmünze; the exchange rate was 5 Kreuzer CM = 6 Kreuzer rh.

The use of paper currencies such as Bankozettel or Wiener Währung was never permitted within the Tirol; only “ringing coin” [*klingende Munze*] was legal tender.

^{viii} Further reading on 1811:

Hubert Jungwirth, “Über alte Tiroler Briefe” *passim*.

Jean Bérenger, “A history of the Habsburg Empire 1700-1918” pp127-8 & p 137.

C A MacArtney, “The House of Austria” pp43, 46

V L Tapié, “The rise and fall of the Habsburg Monarchy” p247

Jiří Kořínek, Zuzana Holecková, Novinový Kolek v Českých Zemích 1789 - 1853, Praha 2006

^{ix} 1 September 1840 issue of the “Wiener Zeitung”: see

<https://anno.onb.ac.at/cgi-content/anno?aid=wrz&datum=18400901&seite=1&zoom=33>

^x **Briefpostordnung, 1838 RGB 302** of 6 Nov: §§75-84 deals with the tax on newspapers and says in part:

§75: Bei jedem Postamte kann Jedermann auf jene periodische Schriften (Zeitungen und Journale) pränummieren, deren Verzeichniß jährlich von der k.k. obersten Hofpostverwaltung in Wien zur allgemein Kenntniß in Druck herausgeben wird. [It continues by saying that if you wish to order a foreign paper not on the list you must obtain the Censor's permission]

§77: Die Pränumerations-Gebühren werden mittelst des im §75 erwähnten Verzeichnisses jährlich kundgemacht, und es ist in den für ausländische politische Zeitungen festgesetzten Gebühren der von den Postämtern zu bezahlende Stempelbetrag einbegriffen.

^{xi} Application of Control Stamp: See the “Verordnungsblatt für Posten, Eisenbahnbetrieb und Telegraphen” for 1850, page 313 Z-9888P, instruction dated 31 Dec 1849.

“Controllstempel rücksichlich der in den deutschen Bundesstaaten erscheinden politischen Zeitungen.

“Nach der Eröffnung des k.k. Finanzministeriums von 30. Dezember 1849 *{Koczyński gives the date as 20 Dec.}* sind die in den deutschen Bundesstaaten erscheinden politischen Zeitungen, welche durch die k.k. Postanstalten versendet werden, mit dem Zeicheln des Kontrollstempels, jedoch in Voraussetzung der Reciprocity, ohne Einhebung einer Stempelgebühr zu versehen.

“Die k.k. Oberpostverwaltungen werden demnach, mit Beziehung auf den h. o. Erlaß vom 19. Dezember 1849, Z.9115 P, beauftragt, diese Zeitungen nach ihrem Einlagen zu dem bezeichneten Zwecke dem betreffenden Stempelamte, unter Beibringung der üblichen Konsignation, zu überbringen, oder falls die Aufdrückung des Stempels von derselben bisher selbst besorgt wurde, dieß auch ferner unmittelbar zu bewerkstelligen.

^{xii} 1857 RGB 221 Erlass of the Ministry of Finance dated 14 November 1857, concerning the execution of the Imperial Ordinance of the 23rd October 1857 (1857 RGB 207). The following is ordered:

[paragraphs 1 & 2 deal with advertisements]

3 Since the supplements of the Caution-depositing newspapers which are not issued at the same time as the main sheet are tax-free only because of the tax already paid for the main sheet, only that number of supplements which matches the number of signetted main sheets can be treated as free of tax.

To secure the Treasury against shortfall, the main sheet and also the supplements must both be signetted. For distinction (*purposes*) the supplements, including those which are issued on days when no main sheet appeared, shall be signetted in red, and the tax is to be paid for that number of red signets which exceeds the number of black ones.

4 The printing and distribution of unsignetted supplements is to be treated as a punishable offence.

5 Each publisher of a taxable newspaper or an advertising-sheet, in conjunction with the printing plant involved, shall periodically submit a Declaration for the signetting of the paper to the tax inpayment office, wherein the number of signetted sheets, and as described in § 3 of this Verordnung the numbers of black and red signets, finally the fee due, all set out as in the following specimen filled-out form. For the avoidance of errors, the enterprise and the printing plant have both to give the tax office their firm's [*registered*] number and make known each change to the same in writing.

6 In the accounts-book of the tax inpayment office a separate account is opened for each enterprise, in which the Declarations are entered in their chronological order. From this account can be ascertained the number of red signettings for which the tax is to be paid. If the enterprise submits in time copies damaged during printing (but in no circumstances copies that remained unsold) it may apply the equivalent number of black and red signets at the end of every month free of charge.

7 For the avoidance of doubt, let it be remembered that the provisions of § 4 of the Imperial Ordinance 1857 RGB 207 only applies to newspapers ordered from Postal-Union countries by subscription through the Imperial Post Offices; and that all foreign magazines, which if inland would be subject to the Cautionary Deposit (also those appearing in Postal-Union countries), require signets of 2 kr for each copy, if they are not included in the above-mentioned arrangements.

^{xiii} ANNO is Austrian Newspapers on Line, a wonderful treasure trove of the 28 million pages held by the Austrian National Library. See <https://anno.onb.ac.at/>

Wie heute, so gab es damals Originalzeitungen mit Originalberichten und abhängige, die aus jenen schöpften, zuweilen mit Angabe der Quellen, wie um 1620 die Nürnberger und Berliner Zeitungen, die ihre Nachrichten besonders der Kölnischen Zeitung entnahmen; die beiden Frankfurter Zeitungen, um 1630, zeichneten das, was sie voneinander entlehnten, durch kleinem Druck aus. Andere Entlehnungen gingen weniger sichtbar vor sich; wir grenzen an das Gebiet der "Winkel- und Staudenschreibe die ohne selbst ordentliche Briefe" von ausländischen Orten zu erhalten, schrieben,

was sie "am Markt und anderswo aufklaubten den ordentlichen "Blättern ihre Zeitungen" abfischten" (Nürnberger Beschwerde vom Jahre 1629 und 1631); einige Zeitungen endlich, wie die Hildesheimer von 1619, druckten einfach nach (die Hildesheimer z. B. gedruckte und geschriebene Nürnberger Zeitungen). (Geschichte des Deutschen Buchhandels im Auftrage des Börsenvereins der Deutschen Buchhändler herausgegeben von der Historischen Kommission desselben, Zweiter Band, 2. Kapitel: Der Büchermarkt, Leipzig, 1908, S.44.)

^{xiv} 1858 RGB 102 of 8 July, faithfully if belatedly restated for the Post Office staff in 1858 PVOB 49 Z.17955-2938 dated 31 August

^{xv} 1858 RGB 217 and 1858 PVOB page 930 Z.25851-4195

^{xvi} Verordnung Z.25851-6195 of 23 Nov 1858