



Special Regulations for the Evaluation of Revenue Exhibits at F.I.P. Exhibitions

Article 1: Competitive Exhibitions

In accordance with Article 1.4 of the General Regulations of F.I.P. for the Evaluation of Competitive Exhibits at F.I.P. Exhibitions (GREV), these Special Regulations have been drafted to supplement those principles with regard to Revenues. Also refer to Guidelines to Revenue Regulations.

Article 2: Competitive Exhibits

2.1 Competitive Exhibits

A revenue exhibit comprises embossed, imprinted or adhesive tax, fee or credit stamps issued by or under the origination authority of a state or municipal or intermediate governmental authority.

Such exhibits will display one or more such type of stamp, and where appropriate will explain, and in any event will make suitable reference to, the reasons for and where necessary the regulations relating to the services, transactions of other matter being considered.

2.2 Tax Stamps

Stamps issued for the payment of, or for noting matters relating to, the payment of or exemption from a tax, levy or other fiscal imposition or duty are "tax stamps".

2.3 Fee Stamps

Stamps the purpose of which is to record payment of or exemption from a fee for which some service is to be or has been rendered are "fee stamps".

2.4 Credit Stamps

Stamps issued to denote some monetary or fiscal credit in favour of the purchaser his principal or assignee are "credit stamps".

Article 3: Principles of Exhibit Composition

3.1 A revenue exhibit consists of unused or used embossed, imprinted or adhesive revenue stamps. If used on documents, such documents should be arranged to illustrate clearly the pertinent transactions or services. The exhibit may comprise some of the following:

1. Registration of Deeds or Documents
2. General Revenues
3. Judicial or Court
4. Transfers of ownership of moveables or immoveables
5. Receipts
6. Documentary

7. Public Service
8. Bills
9. Duty Stamps
10. Funds
11. Assurances and policies
12. Consular services
13. Inspections
14. Weights and Measures
15. Licenses
16. Postage stamps used as revenue stamps, or revenue stamps used for postage
17. Other Revenue Stamps

The plan or concept of the exhibit shall be described in an introductory statement (ref. GREV, Article 3.4).

3.2 A revenue exhibit may contain, where it improves its composition:

1. Essays, proofs of adopted or rejected designs
2. Legal documents and postal covers if applicable
3. varieties of all kinds including watermark, perforation, paper and printing
4. Maps, prints, decrees and similar associated materials

Such items must have direct relation to the fiscal services described in the exhibit (ref. GREV, Article 3.4).

Article 4: Criteria for Evaluating Exhibits

(ref. GREV, Article 4).

"Knowledge" (ref. GREV, Article 4.5)

A Revenue exhibit may require or admit of more comments and explanation than a comparable postal exhibit but this text must be concise and clear.

Article 5: Judging Exhibits

5.1 Revenue exhibits will be judged by the approved specialists in their respective fields in accordance with Section V (Article 31-47) of GREX (ref. GREV, Article 5.1).

5.2 For Revenue exhibits, the following relative terms are presented to lead the jury to a balanced evaluation (ref. GREV, Article 5.2).

Treatment and Importance of the exhibit	30
Knowledge and Research	35
Condition and Rarity	30
Presentation	<u>5</u>
Total	100

Article 6: Concluding Provisions

6.1 In the event of discrepancies in the text arising from translation, the English text shall prevail.

6.2 These Special Regulations for the Evaluation of Revenue exhibits at F.I.P. Exhibitions have been approved by the 60th F.I.P. Congress on 25th November 1991 in Tokyo. They come into force on 25th November 1991 and apply to those exhibitions which are granted F.I.P. patronage, auspices or support at the F.I.P. Congress and thereafter.

Guidelines for Judging a Revenue Exhibit

Article 1: Competitive Exhibitions and Exhibits

- 1.1 It is the intention that these Guidelines should serve as advice on the application of the SREV for Revenue exhibits following the approval by Congress of the Special Regulations in Tokyo (1991).
- 1.2 The general principles stated in the SREV must remain the basic framework, but clear and sensible extensions will be practised to demonstrate revenue philately and its development within the exhibit.

Article 2: Principles of Revenue Exhibits

- 2.1 Generally a Revenue exhibit should show:
 - 2.2 mint or used revenue stamps of a particular state or municipal or local authority, explaining the reason for the issue or use and showing its developments;
 - 2.3 it should show the date of usage and the date it was withdrawn from use, why and whether it was replaced;
 - 2.4 method of printing, type of paper, essays, proofs, design varieties if appropriate to the subject or presentation;
 - 2.5 geographical or chronological development within one country, continent or covering the whole world where the exhibit lays emphasis on the subject matter of the revenue use;
 - 2.6 documents with printed, embossed or adhesive revenue stamps demonstrating and explaining the rules, the sums paid and/or the reason for the document as may be appropriate.

Article 3: Criteria for Evaluating Exhibits

3.1 Plan

All exhibits of Revenue must contain an introductory plan showing the scope of the intent of the exhibitor, which should be educational. This plan should be headed with a title which corresponds to the introductory plan. The plan should also be used to give relevant general information on the subject and to indicate areas of personal research. It should also contain a short list of important documentary sources used. The judges will use this information to evaluate the material shown in relation to the aims of the exhibitor as stated in the introduction and plan. If more than five frames, or if Revenues of different countries are shown, another introductory page may be desirable.

The exhibit should clearly show the subject as introduced.

It must be stressed that complete revenue collections do not exist from the majority of the countries, and therefore exhibits of revenue stamps should be judged more according to their relative philatelic significance than for their completeness.

- 3.2 Article 4 of GREV is applicable.

Article 4: Criteria for Judging the Exhibit

4.1 Treatment and Importance

Out of 30 points, treatment should in the case of a revenue exhibit attract up to 20 points. This is because the composition of a revenue exhibit is vital to show a coherent assembly to the judges.

4.2 A revenue exhibit may require different treatment from a postage stamp or postal history exhibit. Postage stamps, with some few exceptions, are issued solely for the prepayment of postal charges, whereas the same revenue stamp may be used for the collection of moneys from a variety of different sources and, because of this, there is a wider scope for a revenue exhibit to have an imaginative treatment and this should be expected. For example, a display of revenues of any of the categories mentioned in Article 3.1 of SREV, should be regarded as an acceptable approach and complying with the Guidelines, if notwithstanding that the stamps come from different countries, there is demonstrated a similar purpose of their issue or the stamps have similar characteristics of design or production.

Within the narrower fields of specialisation, exhibits concerned with the plating of specific stamps or concerned with errors which have arisen during the production of stamps, should be treated in the same way as similar exhibits of postage stamps, but should never be considered a thematic exhibit.

4.3 Whenever possible, the exhibit should illustrate or at least explain usage. Non revenue stamps material should normally be avoided. Its inclusion will usually be regarded as legitimate only if it advances or enhances the central theme of the exhibit in some clearly discernible manner.

4.4 Importance is more subjective to the exhibitor. We suggest up to 10 points. What is important to the exhibitor may be less important to revenue philately. Showing the Bee Stamps, Consular stamps or Gun Licences may be worth only 5 points for importance, but the treatment of such an exhibit may be so superb or perfect, that it may reach a maximum of 20 points.

Article 5: Knowledge and Research

5.1 It must be generally stated that, contrary to literature covering postage stamps, revenue stamps have been poorly treated in the last 60-70 years. Therefore out of the 35 points available under this heading, points awarded must depend on the extent of available research material. Without deducting points for lack of research because there may be considerable literature on the subject, the exhibit shall be evaluated on the write-up of each page by reference to what is known and available in the existent literature and what, if any, new information is given. For instance, in a Bills of Exchange display, additional research on the rates relating to values would be a plus. Explanations of the less obvious and a reference to sources, rules and regulations which add to the reason for the transaction or service for which the revenue was paid, will add to the points. But these are not available for all countries. Knowledge and research are thus to be considered together, but with general knowledge being given not less than 20 out of the 35 points.

Note: Except for a few countries, collectors have perforce to restrict themselves for knowledge due to out of date publications, and it may take one or two decades for a few dedicated students to produce good, up to date handbooks and catalogues on revenues.

Article 6: Condition and Rarity

6.1 Many revenue stamps are far rarer than postage stamps, but often by the way they were used they became damaged. When used as a seal such as Beer or Tobacco stamps, they were torn. Others, such as Indian Native States revenues were mostly punched when applied to documents. Some were cut, even nailed or stapled. For these, fine condition is exceptional. Therefore acceptable damage of used stamps should not be downgraded. They may be very rare or even the only recorded examples.

6.2 Points for condition should be a maximum of 10.

6.3 Rarity in revenues is a vitally important factor. It seldom has any connection with price or value. Some revenues are expensive to buy but are not rare. On the other hand, many revenue stamps are very common and should not attract points for rarity. It will be given up to 20 points and if the display shows revenues of a country which has little or no literature, the use of the words "One or two copies recorded" will be acceptable and may be useful. When specialized revenues are shown, reference to a catalogue (if one exists and provided it is relevant) may be helpful. Rarity is based on facts, and once the facts are established, condition can be judged in the light of these facts.

Article 7: Presentation

7.1 Good presentation is very important. The display should appeal to the eye and each sheet in every frame should give the impression of balance to the display. The rest, subject to any special regulations about frame or sheet size, is left to the exhibitor.

7.2 Limit the write-up to essentials, but give all important information.