

NEWSPAPER DUTY IN CAPE OF GOOD HOPE (1827 – 1848)

Notice of Ordinance

The legislation describing the new taxes was gazetted twice – on 27 October 1826 and on 3 November 1826 (shown at right). Ordinance 26 of 1826 was effective from 1 January 1827.

The legislation was repealed on 6 July 1848.

Rates of Duty

One penny tax was due for every sheet of a newspaper or periodical (1 sheet = 4 newspaper pages) and halfpenny for each additional half sheet or supplement. In practice halfpenny was charged for each additional full sheet, in contradiction to the terms of the Act (as first reported by van Puyenbroek¹). The Act prescribed that sixpence should be paid for a Colonial directory, an almanac or a calendar for one year and three shillings for a document with longer validity. It has been reported² that a sixpence stamp has been recorded in Parliamentary archives, but no copy of the 6d or 3/- exists in private hands.

This exhibit describes only the newspaper duty stamps.

Modus Operandi

It appears that 95% or more of the surviving examples on full documents are on Cape Government Gazettes, not surprising as these were frequently retained and filed, whereas newspapers were generally discarded after reading. Also, the paper quality was superior to that employed for newspapers. The gazettes were printed then taken to the Cape Town Stamp Office for stamping. It is probable that numerous other documents were handled in this way.

The other method was to use Stamped Paper. The blank paper was either (a) taken to the Stamp Office for the revenue stamp to be applied prior to printing, or (b) one could purchase examples of the stamps separately printed on paper. These stamps had to be cut out and pasted to the paper on which the newspaper would be printed. This exhibit demonstrates that these stamps were printed in sheets, the dimensions or which are unknown. This is the first time this has been observed and reported.

The first report of these “world’s first adhesive postage stamps” (they were probably not gummed!) was made in 1936³. The writer wrongly believed that the applied stamps were used for postage instead of revenue, and was very excited that his find (on publications of 1832) predated the penny black. The author actually admitted to removing many of the stamps from the newspapers in the archives.

Rarity

Most surviving examples have been cut from newspapers or periodicals. Examples on full documents are scarce. Examples on newspapers other than the Government Gazette are very rare indeed. Of these, the newspapers with the revenue stamp pasted to the masthead are rarer still. Examples from each category are shown here. Of the surviving strikes of the revenue stamps most are rather poor strikes; an effort has been made to select better strikes in the exhibit.

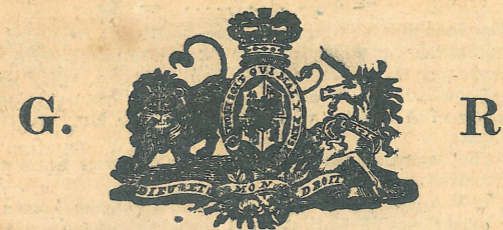
Exhibit Plan

The exhibit opens with copies of the legislation and each of the stamps. Every one of the stamps is then displayed on entire documents in approximately chronological order. The key elements are featured – one penny for the basic document, halfpenny per sheet for supplements (single and double rates shown) and each type of use of Stamped Paper.

References

1. Newspaper Tax Stamps by J.E.van Puyenbroek. *The Cinderella Philatelist*. Pages 73 – 77. (October 1996)
2. Newspaper Stamps of COGH by Leonard J. Dodd. *The Philatelist*. Vol 26. Pages 52 – 53 (November 1959)
3. The Philatelic Discovery of the Century by J.H.Power. *The South African Philatelist*. Page 118 (August 1936)

No. 26.



(Signed) RICH. BOURKE.

ORDINANCE

Of His Honor the Lieutenant-Governor in Council,

For levying a Stamp Duty on Printed Newspapers, and certain other Periodical Works.

WHEREAS it is expedient to levy a Stamp Duty on Newspapers, and certain other Periodical Works, printed and published in this Colony, which are not included in the Tariff annexed to the Proclamations of the 30th April, and 10th December, 1824: Be it therefore enacted, That from and after the commencement of this Ordinance there shall be collected and paid in this Colony, for and in respect of the several Articles, Matters, and Things mentioned and described in the Schedule to this Ordinance annexed, (except those standing under the Head of Exemptions,) the several Sums of Money and Duties as therein respectively inserted and described; and that there shall be allowed and paid, for and in respect of all such Articles, Matters, or Things as are inserted and described in the said Schedule in that behalf, the several Allowances therein set forth; and that the said Schedule, and every clause therein respectively contained, shall be deemed and taken as part of this Ordinance.

II. And be it further enacted, That from and after the commencement of this Ordinance, any Person who shall be convicted of Printing or Publishing, within this Colony, on Paper not duly stamped, any Newspaper or other Periodical Work required by this Ordinance to be stamped, shall be subject to a Penalty of *Twenty Pounds* for every such Offence—one half whereof shall be paid to the Informer, and one half to the Colonial Treasury.

III. And be it further enacted, That this Ordinance shall take effect, and be in force, from and after the 1st day of January, 1827.

GOD SAVE THE KING!

Given at the Cape of Good Hope, this 23d Day of October, 1826.

By Command of His Honor the Lieutenant-Governor,
(Signed) R. PLASKET,
Secretary to Government.

By Order of the Council,
(Signed) D. M. PERCEVAL,
Clerk of the Council.

SCHEDULE OF DUTIES

On Newspapers and other Periodical Works printed and published in this Colony.

Any Newspaper, or Paper containing Public News, Intelligence, or Occurrences, and not exceeding One Sheet, *One Penny.*

For every additional Half-Sheet thereof, *One Half-Penny.*

Any Almanack or Calendar for any Year, or time less than a Year, *Sixpence.*

Any Almanack or Calendar made to serve for any longer time than a Year, or for several Years, *Three Shillings.*

Any Colonial Directory, *Sixpence.*

Schedule of Allowances for the Purchase of the Stamps enumerated in the foregoing Table.

To any Person who shall bring Paper to the Stamp-Office in Cape Town to be stamped, or who shall buy Stamped Paper at the said Stamp-Office, the Duties whereof shall amount to *Ten Pounds* or upwards, an allowance after the rate of *Ten Pounds* for every *Hundred Pounds*, upon prompt payment of the said Duty upon such Paper so bought or stamped.

Exemptions from the Duties on Papers containing Public News, Intelligence, and Occurrences.

Acts of Parliament, Proclamations, Orders in Council, Ordinances, Government Minutes, and Acts of State, or other matters printed by order of His Majesty, or of the Colonial Government.

Any Paper containing a single Advertisement, printed and dispersed separately: save and except Handbills, as specified in the Proclamation of the 10th December, 1824, Article 6th.

Daily Accounts, or Bills of Goods imported and exported, and Prices Current.

POST OFFICE, Cape Town,
27th October, 1826.

NOTICE is hereby given, that after the 15th of November next, it will be optional on the part of the Persons putting Inland Letters into the Post Office, either in Cape Town or at any of the Post Offices in the Colony, to pay the Postage or not. And in order to make it more convenient to the Community, it is hereby notified, that this Office will be open for the reception of Letters on Fridays (being the day for making up the Mails for the Interior,) from Nine o'Clock in the Morning till half-past Twelve, and from Two till Four in the Afternoon (and no longer), when arrangements will be made for finally closing the Inland Mails.

Postage on Ship Letters must be paid before they are dispatched from the Colony.

In the event of a Foreign Mail arriving at any hour on a Friday, no delay will take place in the delivery of Letters.

R. CROZIER, *Postmaster General.*

Post Office, Cape Town, Nov. 3, 1826.

MAILS will be made up and dispatched by the following opportunities, viz:—

To England by the *Jessie*, and will be closed next Monday.
Bombay by the *Britannia*, and will be closed this day, at 12 o'clock.

Mauritius by the *Flamingo*, and will be closed To-morrow.
R. CROZIER, *Postmaster-General.*

BARLEY AND OATS,

For the Service of the Commissariat on the Frontier, for 1827.

NOTICE is hereby given, to such Persons as may be desirous of contracting to supply 1,122,740 lbs. English Weight of BARLEY or OATS, or any part thereof, not less than 7,000 lbs., for the Service of the Commissariat on the Frontier, to be delivered at the Stations, during the periods, and in the proportions, as follows, viz:—

At GRAHAM'S TOWN, 214,346 lbs. during each of the Quarters ending 24th March, 24th June, 24th September, and 24th December, 1827

At the KAKA POST, 55,389 lbs. during each of the same periods; and at

CAFFRE DRIFT, 10,950 lbs. during each of the same periods:

That Tenders for the same, stating in Figures, and in Words at length, the rate, in British Money, per 100 lbs. English, will be received by Deputy Assistant Commissary General JOHNSTONE, at his Office, Graham's Town, until 12 o'clock on Friday the 1st December next.

The Commissariat will have the power, if necessary, of making the payments in Bills on the Right Honorable the Lords Commissioners of His Majesty's Treasury, at the rate of £100 for every £103 which may become due upon the contract. Adequate Security will be required for the due fulfilment of the contracts. Every other information may be had on application to Deputy Assistant Commissary General JOHNSTONE, as above.

COMMISSARIAT OFFICE, Cape of Good Hope,
Cape Town, 24th October, 1825.