

## REVENUE STAMPS OF SWITZERLAND

Before the usage of Revenue Stamps, a relief imprint on the documents was used. The first imprint was used by the original HELVETIA REPUBLIC in 1798, followed by the Cantons in the early 80's

The first issue of a Revenue Stamp by the Federal Government was in 1915 for Bonds and the same stamp overprinted for Consular Service. The Cantons started with the Tessin in 1855, followed by Basel, Bern, and Zurich in the early 1860's.

Beside over 3,800 known Federal and Canton Revenue Stamps, there are an additional 727 Communities that issued them at one time or another, some are still in use. Some used as little as one stamp, others have used many more, different issues for different services like police, Tax Departments, Vehicle Control, Unemployment and Social Service.

61 Communities are also using tax stamps for tourist services.

Forbin and Schaufelberger catalogs exist since 1914. Gene Kelly, an authority on Swiss Revenue stamps has issued catalogs in the last 10 years. He is visiting the archives to document their usage and issue dates. Denis Gainon is an other authority on Revenues and has also issued catalogs.

My pages have many empty spots and I have a long way to go to assemble only a fair collection, but one never runs out looking for new material.

I have more info. for the German speaking Cantons than the Italian and French speaking ones, not due to the lack of info., but now due to my limited knowledge of the languages and the dictionary gets good usage. The latest Gainon now has some translations into English that speeds-up the work.



Swiss Revenue stamps known to be issue:

Federal Government	266
Canton Aargau	67
" Basel Land	22
" Basel Stadt	557
" Bern	336
" Fribourg	426
" Geneve	402
" Glarus	12
" Grisons	15
" Luzern	305
" Neuchatel	126
" Nidwald	14
" Obwald	6
" St. Gallen	37
" Schaffhausen	50
" Schwyz	110
" Soloturn	35
" Tessin	556
" Thurgau	38
" Uri	25
" Valais	255
" Vaud	531
" Zug	10
" Zurich	65

---

3863

727 communities with revenue stamps

61 " with tourist revenue stamps





## For Director-at-Large

Robert G. Zeigler, Indiana

APS # 074436

At the APS Board meeting at Riverside in February 2002, our Executive Director, Bob Lamb, told us that due to financial reverses, our reserves were gone and we could not afford to develop the Match Factory or any alternative. When directly asked whether we should buy the building, Lamb refused to take a position. Ten minutes later a bare majority of the Board voted to buy the Match Factory. I and others opposed this as fiscally irresponsible, and because less costly alternatives had not been fully explored. Since then, the same majority, plus one other person, have voted to commit or pledge a substantial part of our assets, pushing the project forward to a point where the sale of our current building looms as a point of no return, and where, after Phases I and IIa of the project are complete, and we will have spent more than \$4.4 million of APS/APRL assets, we will end up at that point with LESS gross finished square footage available to the two organizations than we have in the current building! And we will still need another \$4 million to complete the project!

APS desperately needs directors and officers who understand the fiduciary duties they owe to the membership, and who are capable of evaluating our needs on a sound business basis. If I am re-elected, I intend to keep asking tough questions about this project, and will try, especially if others of similar mind are elected, to restore fiscal and fiduciary accountability to the Board. My qualifications include:

**Philatelic Activities:** APS member (1973-); APS Youth Activities Committee; APS Expert Committee (Switzerland); co-director, Ameristamp Expo; director, INDYPEX; APS Committee on Accreditation of National Exhibitions and Judges.

Active at the local club level for many years, promoting INDYPEX, and serving as President of the Indiana Stamp Club several times.

Nationally accredited APS judge for the last 17 years.

**Philatelic affiliations:** Indiana Stamp Club; American Helvetia Philatelic Society (for Swiss specialists); American Air Mail Society, Collectors Club (NY), Helvetia (GB), SAV (Switzerland), Civil Censorship Study Group, Webster Groves Stamp Club, Arizona Philatelic Rangers, Postal History Society, and RPSL, among others.

**Philatelic interests:** Switzerland and Liechtenstein stamps and postal history.

**Personal background:** Practicing lawyer since 1980; senior partner in a 12-lawyer firm primarily engaged in defending doctors and hospitals in medical malpractice cases, chaired Indiana State Bar Ethics Committee, 1995-98; named 2000 Defense Lawyer of the Year by Defense Trial Counsel of Indiana; author of several legal articles.



Today I would like to show you a few pages of Swiss Revenue stamps. There are 24 Cantons (equal to our Staates) in the country with about 4,000 Revenue stamps. On top of that are the individual Communities that issued their own tax stamps. Today I will limit myself to the Canton Bern that issued about 345 different stamps. There are 165 Communities in that Canton with around 1900 stamps through the years. Beside the different values there are also different designs and some series just have small changes or color differences.

Designers, printers and issue figures are very seldom known.

Now finding them is a different story even in Switzerland as they were afixed to the documents and after a certin time they should have been destroyed. Documents with stamps are valued much higher than the stamps and sought after.

I have some catalogs with me if someone is interested



# Revenue Stamps of Switzerland

Canton Aargau  
Fiscal stamps  
1886





Revenue Stamps of Switzerland

Canton Aargau

Fiscal Stamps 1908

Various perforations





Revenue Stamps of Switzerland

Canton Aargau  
Advertising tax stamps  
Perf. 10 & 10 3/4x11





Revenue Stamps of Switzerland

Canton Aargau  
City of Aarau  
Remuneration fee stamps 1906  
Perf. 11½





Revenue Stamps of Switzerland

Canton Aargau

Remuneration fee stamps 1913

Perf.  $11\frac{1}{4}$  &  $11\frac{3}{4}$

The stars in the emblem are in a vertical line





Revenue Stamps of Switzerland

Canton Aargau

Renumeration fee stamps 1936

Perf. 11

Modified design of the stars in the emblem (\*\*)





Revenue Stamps of Switzerland

Canton Aargau

City of Aarau  
Remuneration fee stamps 1908  
Perf. 11 3/4x11 + 11 1/2





Revenue Stamps of Switzerland

Canton Aargau

City of Aarau  
1908 Special printing





# Revenue Stamps of Switzerland

## Canton Aargau

Community of Aarau  
1908 perf. 11½



Community of Gebensdorf  
perf. 11¼x11





# Revenue Stamps of Switzerland

Canton Aargau

Village of Aarburg



1921 Perf. 11½



1941 Perf. 11 3/4



Stamp No. 27-30

Stamp No. 27-30

Stamp No. 27-30

Stamp No. 27-30



Revenue Stamps of Switzerland

Canton Aargau

City of Baden  
1939 Perf. 11½





# Revenue Stamps of Switzerland

Canton Aargau

City of Baden

1939 Redesign of issue perf. 11½  
(smaller print of Stadtgemeinde and value)





Revenue Stamps of Switzerland

Canton Aargau



Community of Buchs 1933 perf. 11



19?? perf. 11



# Revenue Stamps of Switzerland

Canton St.Gallen

Community of Butschwil  
1926

perf.  $11\frac{1}{4} \times 11\frac{1}{2}$

perf.  $11 \times 11\frac{1}{4}$

Community of Degersheim  
1919 perf. 11 or  $11\frac{1}{2}$



Community of Thal



1914 perf.  $11\frac{1}{2}$

1924 perf.  $11\frac{1}{2}$

Community of Weesen  
19?? perf.  $11\frac{1}{2}$





# Revenue Stamps of Switzerland

## Canton Aargau

Community of Unterentfelden  
19?? perf.  $11\frac{1}{4}$



Community of Sins  
1965 perf.  $10\frac{1}{4}$



## Community of Molin



19??..perf. 11

19??..perf.  $11\frac{1}{4}$

Community of Würenlos  
19?? perf.  $10\frac{3}{4}$





Revenue Stamps of Switzerland

Canton Aargau

City of Baden

1939 redesign with very small numbers



Community of Dottingen  
1946 perf. 11



Community of Frick  
192? perf. 9 3/4





# Revenue Stamps of Switzerland

## Canton Aargau

1958 perf.10 3/4x11

Community of Granichen



Community of  
19??

Community of Mohlin  
19?? perf. 11 1/4

Kaiseraugst  
perf. 11x11 1/4



Community of Obersiggenthal  
1949 perf.11



Community of Rheinfelden  
19??perf. 10 3/4





# Revenue Stamps of Switzerland

## Canton Aargau

Community of Turgi  
1918 perf. 11½



City of Baden  
Tourist Tax 19?? perf. 11x11¼



City of Brugg  
1937 perf. 11x10 ¾ or 11½ or rouletted





Revenue Stamps of Switzerland

Canton Aargau

Community of Ober-Entfelden  
1940 perf.  $11\frac{1}{2}$



1940  
rouletted

Community of Wettingen  
1977 perf. 10



Community of Wohlen  
19?? perf.  $10\frac{3}{4}$





Revenue Stamps of Switzerland

Canton Aargau

Community of Bremgarten  
1931 perf.11



1940 perf.10 3/4x11





Revenue Stamps of Switzerland

Canton Aargau

Community of Neuenhof  
19?? perf. 10



Community of Villmergen  
19?? perf. 11½





Revenue Stamps of Switzerland

Canton Aargau

Community of Gipf-Oberfrick  
19?? perf. 10½



Community of Butschwil  
1926 perf. 11½



19?? perf. 11



Revenue Stamps of Switzerland

Canton Aargau

Community of Reinach

Village tax stamps 1925

Perf. 11 $\frac{1}{4}$





**Gemeinde Zetzwil**  
**Gebührenvignette Grünabfälle**  
Pro 70 Liter Gebindeinhalt:  
Bündel: Maximal 1 m Länge, 50 cm Durchmesser = 1 Gebührenvignette = 2 Gebührenvignetten



The small Village of Zetzwil in the Canton Aargau had a Post Office in 1820, but they never used any Revenue stamps.

Their way of collecting needed tax money is by using stickers for the collection of the garden and household waste.

The green adhesive is for green garden waste, one sticker for a 70 Liter (19 gallon) bag, two stickers for a bundle of 1 Meter length (3.3 feet) and  $\frac{1}{2}$  Meter diameter (1.7 feet).

The yellow sticker is for private bags of 60 Liters (16 gallon) household waste.



**GEMEINDE  
ZETZWIL**

**GEBÜHRENMARKE**  
für private Säcke  
bis **60 Liter** Inhalt  
(Futtersäcke usw.)

\* Gut sichtbar aufkleben \* Gut sichtbar aufkleben \*



# Revenue Stamps of Switzerland

## Canton Aargau



Community of Schoftland  
19?? perf.11



Community of Stein  
19?? perf. 11½



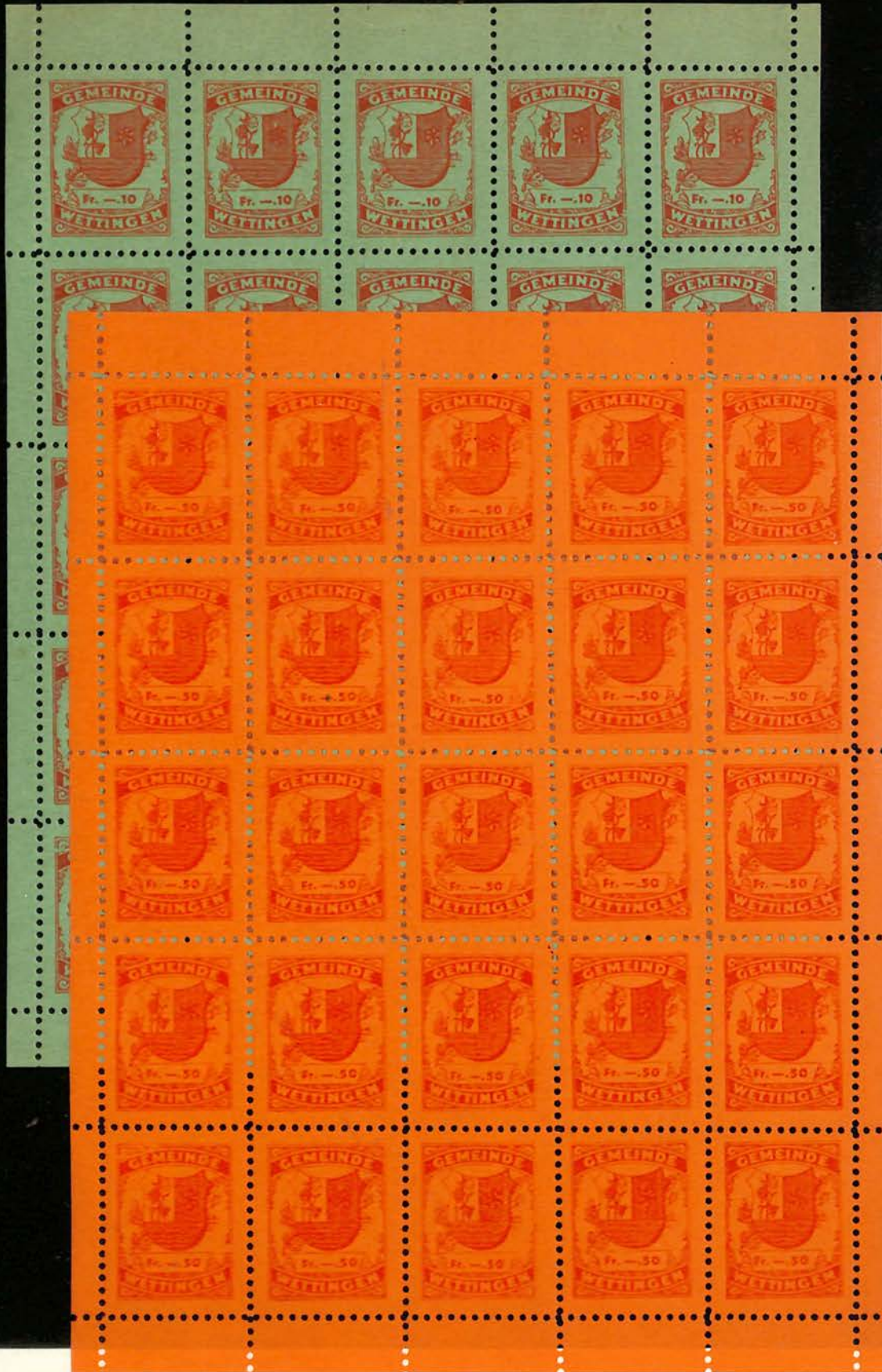
Community of Wettingen  
1929 perf. 10



Revenue Stamps of Switzerland

Canton Aargau

Community of Wettingen 1934 perf. 10 $\frac{1}{4}$ x10



Printed in the U.S.A.

Buy No. 66-250

G&K HOBBY PRODUCTS • Full House Ave., Allentown, PA •



Revenue Stamps of Switzerland

Canton Aargau

Community of Wettingen 1934 perf. 10 $\frac{1}{4}$ x10





Revenue Stamps of Switzerland

Canton Aargau

Community of Wettingen 1934 perf. 10½x10





# Revenue Stamps of Switzerland

Canton Aargau

Community of Wohlen  
1915 perf. 11½



1959 perf. 10 3/4 or 11½





# Revenue Stamps of Switzerland

## Canton Basel Land Unemployment Insurance 1933





# Revenue Stamps of Switzerland

## Canton Basel-Land

Community of Arlesheim  
1938 perf. 11 $\frac{1}{4}$



1948 perf. 11 $\frac{1}{4}$





# Revenue Stamps of Switzerland

## Canton Basel-Land

Community of Birsfelden  
19?? perf. 14 or 12 or 10½



Community of Binningen  
1952-59 perf. 14 or 11





# Revenue Stamps of Switzerland

## Canton Basel-Land

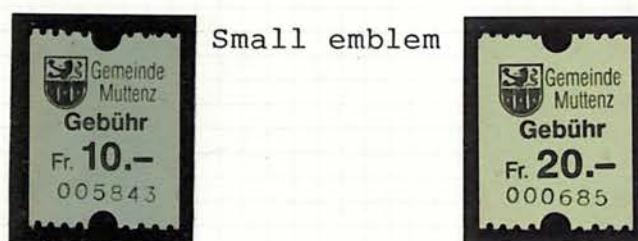
Community of MuttENZ  
1948 perf. 10 $\frac{1}{4}$  or 14



Numbers framed-big emblem



Numbers not framed



Small emblem



Bürgergemeinde



Revenue Stamps of Switzerland

Canton Basel-Land

Community of Prattelen

1936 perf. 11



Small print

1970 perf. 11





# Revenue Stamps of Switzerland

## Canton Basel-Land

### Community of Bottmingen General Revenue



### Oil furnace control



### Community of MuttENZ 1930 perf. 11½



1Fr. on 50Cts



2Fr. on 50Cts





# Revenue Stamps of Switzerland

## Canton Basel-Land

1908 perf. 11 or 11½  
Community of Laufen



Laufen was part of the Canton Bern when the citizenery voted in 1964 to be part of the Canton Basel-Land.

## Community of Liestal



1939 perf. 11x10 3/4



1947 perf. 11x10 3/4