

Postal, Fiscal, with a little « *Je ne sais quoi* »

A Study of the 1904 QUITTANCE Overprints
on the 1902 10c Red Group Type Stamp from Guadeloupe (Y&T #41)

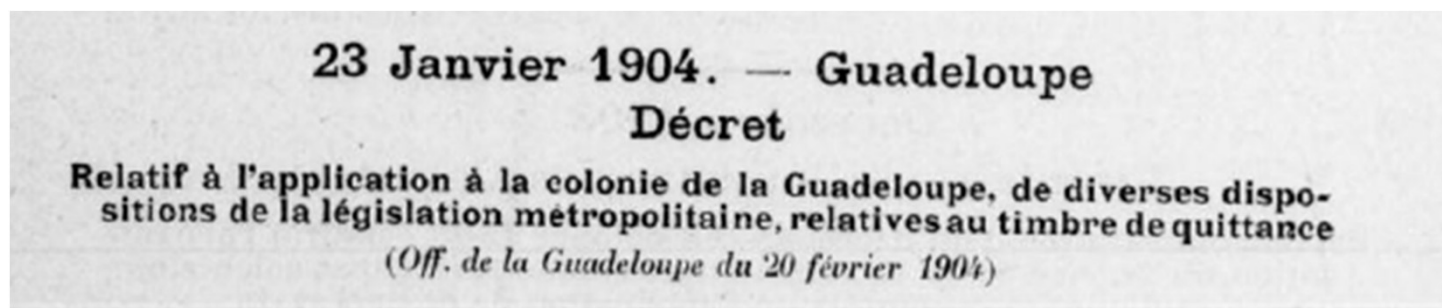
FCPS Meeting – October 27, 2020

For Starters, a Few Pictures “*pour le plaisir des yeux*”



What We Knew 6 Months Ago

- Decision from January 1904, calling for Guadeloupe to start using revenue stamps (*Timbres de quittance*)
- The official decree was published on February 20, 1904, in the *Journal Officiel de la Guadeloupe*



- These stamps were referenced in most specialized catalogs (principally Duston or CEPF), however with very little information, often as #2 or #3 in the “Quittance” category of the revenue stamps of Guadeloupe

Reference Material (1)

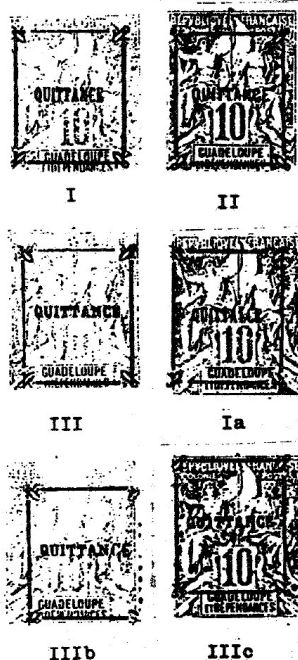
“French Colonies Revenues”
by GM Abrams and Henri Janton
published by Donald **Duston**

1904

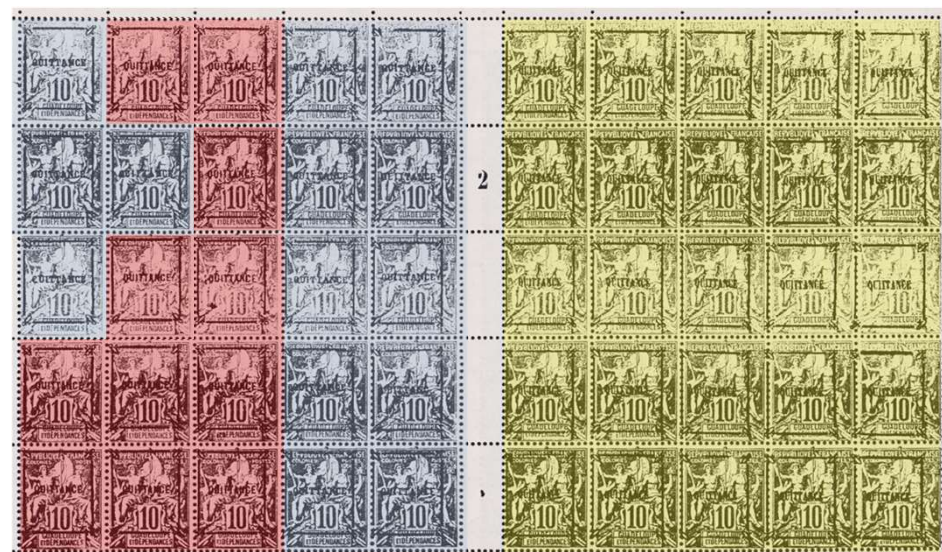
Typeset overprint on 10c carmine & blue postal of 1900. Issued in sheets of 50 made up of two blocks of 25 (5x5) separated by an 11 mm wide Gutter. Three different letter types were used for the overprint and four printing varieties exist. The 25 stamps at left or right, are all Type I, while the opposite 25 stamps are Type II or III. Forbin, and others, report two settings of the overprint plates (see sheet illustrations on the following pages). It is probable that the form holding the CLICHES was taken apart and re-assembled during the printing sequence, since the positions of Type I & II stamps, as well as the varieties for all three types, vary between the sheets.

2. type I	QUITANCE	25 per sheet	1.00
Ia	QUITANCE	"L" for "N"	15.00
Ib	QUITANCE	UL ornament reversed	10.00
type II	QUITANCE	11 per sheet	3.00
IIa	QUITANCE	UL ornament reversed	10.00
type III	QUITANCE	14 per sheet	2.00
IIIa	QUITANCE	thin "C" & block "E"	12.00
IIIb	QUITANCE	"1" for "I"	12.00
IIIc	QUITANCE	Type IIIb with UL ornament reversed	12.00

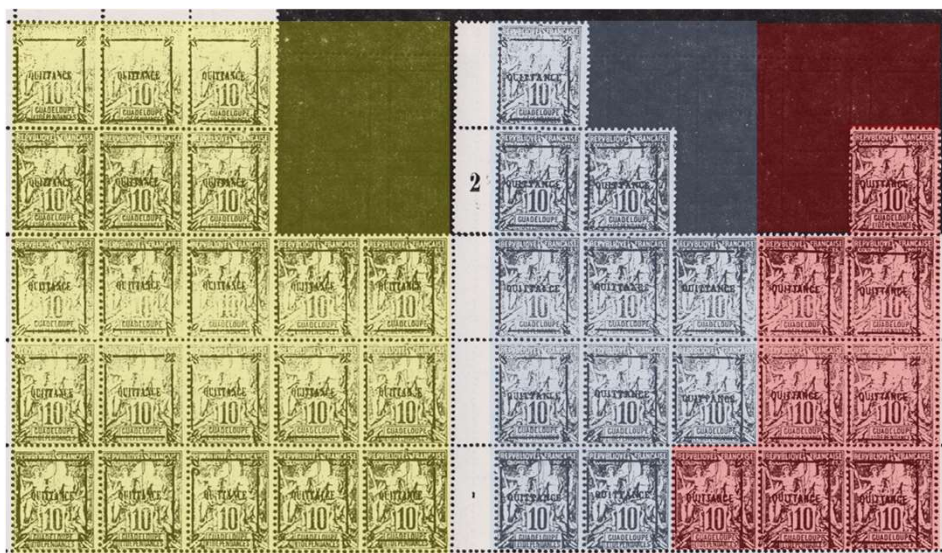
Broken and missing letters, defective ornaments and bars, and shifted opts, are common, and are not listed and priced as such.



(A)



(B)



Reference Material (2)

- Catalog CEPF
- Not really useful (limited information)
- Typeset design listed as first Quittance stamp in Guadeloupe
- Group type overprint listed next



QUITTANCE

1904 - Composition typographique, griffe manuelle « Justice », 50 types par feuilles.

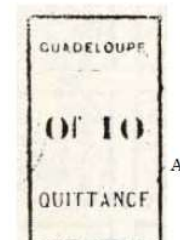
1	10 c	outremer	5
1 a	10 c	bleu	6
2	10 c	rouge et bleu, type I	1
2 a	10 c	rouge et bleu, type II	3
2 b	10 c	rouge et bleu, type III	4

1904 - Timbres de Guadeloupe de 1900 surchargés.

3 types principaux de surcharges, 10 c rouge et bleu :

3 a	10 c	Type I	2
3 b	10 c	Type II	5
3 c	10 c	Type III	6

GUADELOUPE QUITTANCES



1904. Typeset design. A) broad "O's in figure of value and "f" full height; B) medium "O's in figure of value and "f" almost full height; C) small high "f" (superscript) and thin or very thin "O" or "O's in figure of value (Duston shows several variants which he classifies as types III, III-IV, and IV). Printed in sheets of 50 with 23 x A, 4 x B, 23 x C. Circular control cachet depicting allegorical figure, in blue-green or in bright blue (B). Imperf.

1. 10c blue (B)	20.00
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Often the cancel is also a circular cachet in blue.



1904. Boxed typeset ovpt on postage stamp of 1900. Various slightly different type sizes, and ornament settings, are known, printed in sheets of 50, in at least two settings. See Duston for details. Perf 14x13 1/2.

2. 10c red & blue 10.00



1922. Postage stamp of 1905, with ovpt "QUITTANCE / à . " and new value.

3. 0F10 on 1c black on bluish	15.00
4. 0F20 on 1c black on bluish	15.00
5. 0F30 on 1c black on bluish	20.00
6. 0F40 on 1c black on bluish	35.00
7. 0F50 on 1c black on bluish	50.00
7a. error "r" for "fr" ("f" omitted) ..	*150.00



1932. Quittances key type of 1891, inscribed GUADELOUPE.

8. 25c blue & black	75.00
9. 50c green & black	15.00
10. 1F violet & black	15.00
11. 2F rose & black	20.00



1932. Recus d'Objets / Quittance key type, inscribed GUADELOUPE.

12. 10c grey, red & black	15.00
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Then Came an Extremely Lucky Find...

- Minutes of the meetings of the Private Council of Guadeloupe (*Procès verbaux des délibérations du Conseil Privé de Guadeloupe*)
 - Consisted of M. Armand de la Loyère (Governor), plus MM. [Angoulvant](#) (*Secrétaire Général*), Clayssen (*Procureur Général*), Mattéï (*Commandant du détachement des troupes*), as well as a few non-permanent members (*Conseillers privés – Private Councilmembers*)
 - In a few French colonies, the role of the Private Council was to assist the Governor with administrative, financial, and legal matters
- Online on the site of the Archives nationales d'outre-mer
 - <http://anom.archivesnationales.culture.gouv.fr/>
- A mine of information, in particular with the meetings dated February 19, 1904 and March 10, 1904

Private Council from February 19, 1904

Arrêté promulguant
à la Guadeloupe et
dans ses dépendances
les décrets du 23 jan-
vier 1904.

M. le Secrétaire Général
présente le rapport et l'arrêté suivants.
J'ai l'honneur de soumettre
à votre signature en Conseil privé,
un

un arrêté portant promulgation dans
la Colonie et dépendances, de cinq dé-
crets rendant applicables des dé-
libérations du Conseil général en
matières de contributions et taxes.
Signé: Angoulvant.
Le Conseil consulté, M. le Gouver-
neur revêt de son approbation
l'arrêté qui lui est soumis.
Ci joint l'arrêté. (Voir annexes.)

Arrêté promulguant à la Guadeloupe et dans ses dépendances,
les décrets du 23 janvier 1904, rendant applicables dans la
colonie diverses délibérations du Conseil général en matière
de contributions et taxes.

LE GOUVERNEUR DE LA GUADELOUPE ET DÉPENDANCES,
OFFICIER DE LA LÉGION D'HONNEUR,

Vu l'article 66 de l'ordonnance organique du 9 février 1827-
22 août 1833;

Vu la dépêche ministérielle du 22 janvier 1904;

Vu le cablogramme du Ministre des colonies, du 30 jan-
vier 1904.

Le Conseil privé entendu,

ARRÊTE :

Art. 1^{er}. Sont promulgués à la Guadeloupe et dans ses
dépendances, les décrets du 23 janvier 1904, relatifs :

1^o A l'application à la colonie de la Guadeloupe, de diverses
dispositions de la législation métropolitaine, relatives au timbre
de quittance.

2^o A la fixation du tarif des droits d'enregistrement sur les
actes de baux et de quittance, et sur les mutations à titre
onéreux.

3^o Au mode d'assiette et aux règles de perception de la taxe
sur les pianos.

4^o Au mode d'assiette et aux règles de perception de la
taxe sur les voitures.

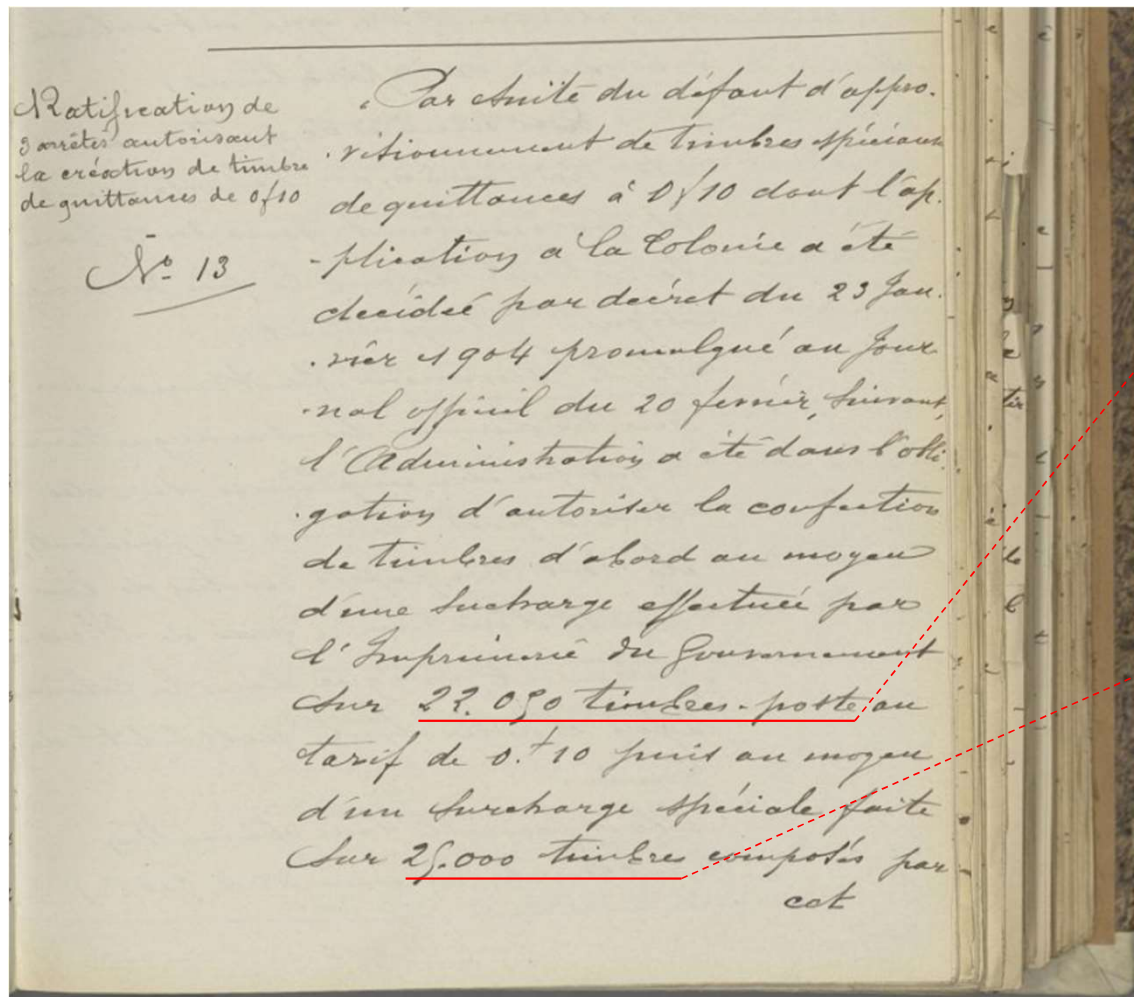
5^o Au droit de consommation sur les tabacs.

Art. 2. Le présent arrêté sera, avec les textes promulgués,
inséré au Journal et au Bulletin officiels de la colonie.

Basse-Terre, le 19 février, 1904.

A. de la LOYÈRE.

Private Council from March 10, 1904



- 22,050 10c postage stamps with QUITTANCE overprint



- 25,000 QUITTANCE stamps printed locally

- But that's not all...

Service de l'Enregistrement, qui lui en donnera décharge, douze mille timbres, poste de 0f.10

Article 1. Ces timbres seront, par l'Imprimerie du Gouvernement, convertis, au moyen d'une surcharge, en timbres de quittance et seront, à ce titre, pris en charge par le Gardien-magasin du timbre, en présence du Chef du Service de l'Enregistrement.

1 Article 2. Les dispositions du présent arrêté cessent d'avoir leur effet à l'arrivée dans la colonie des timbres de quittance demandés en France.

Article 4. Le présent arrêté sera publié au Journal et au Bulletin Officiel de la Guadeloupe.

Bass. aux, le 19 Février 1904
Signé: Et. de la Rozière.

Ratifié en Conseil privé
le 18 Mars 1904
Le Gouverneur
Signé: Et. de la Rozière.

N° 1

Le Gouverneur de la Guadeloupe
et dépendances
Officier de la Légion d'honneur.

2 Vu l'arrêté du 19 février 1904 autorisant, au moyen d'une surcharge, la conversion de 12,000 timbres, poste à 0f.10 en timbres de quittance,

3 Vu la lettre du Chef du Service de l'Enregistrement du 22 décembre, informant l'Administration que les approvisionnement de timbres de quittance a déjà été repartie entre les divers bureaux d'enregistrement de la colonie et qu'il convient de procéder à de nouvelles surcharges,

Vu l'article 9 du décret du 5 Mai 1894;

En l'urgence, sans ratification en Conseil privé.
Arrêté.

4 Article 1. Le Service des postes remettra au Service de l'Enregistrement qui lui en donnera décharge 10,050 timbres, poste à 0f.10 pour être convertis, au moyen d'une surcharge, en

1. The provisions of this decree will cease to have effect upon the arrival in the colony of the revenue stamps requested in France



2. Considering the decree of February 19, 1904 authorizing [...] the conversion of 12,000 postage stamps at 0f10 into revenue stamps ;

3. Considering the letter from the Head of the registration service of the 22nd of this month, informing the administration that this supply of revenue stamps has already been distributed [...] and that further overprints should be made

4. Article 1: The postal service will hand over to the registration service [...] 10,050 postage stamps at 0f10 for conversion, by means of an overprint [...]

A Few Facts about these Issues

Ratification at the meeting of March 10, 1904 of 3 decrees authorizing:

- The creation of revenue stamps by means of an overprint put on 22,050 postage stamps at Of10, namely:
 - 12,000 overprinted postage stamps by decree of February 19, 1904 (see appendix 4 of the deliberations)
 - 10,050 postage stamps overprinted by decree of February 26, 1904 (see appendix 5 of the deliberations)
- As well as the creation of 25,000 stamps composed by the *Imprimerie du Gouvernement* by decree of March 2, 1904 (see appendix 6 of the deliberations)

In total, we have for the overprints on postage stamps:

- First series of 240 sheets of 50 stamps, i.e. 12,000 stamps
- Second series of 201 sheets of 50 stamps, i.e. 10,050 stamps

Which confirms the existence of 2 settings (compositions)

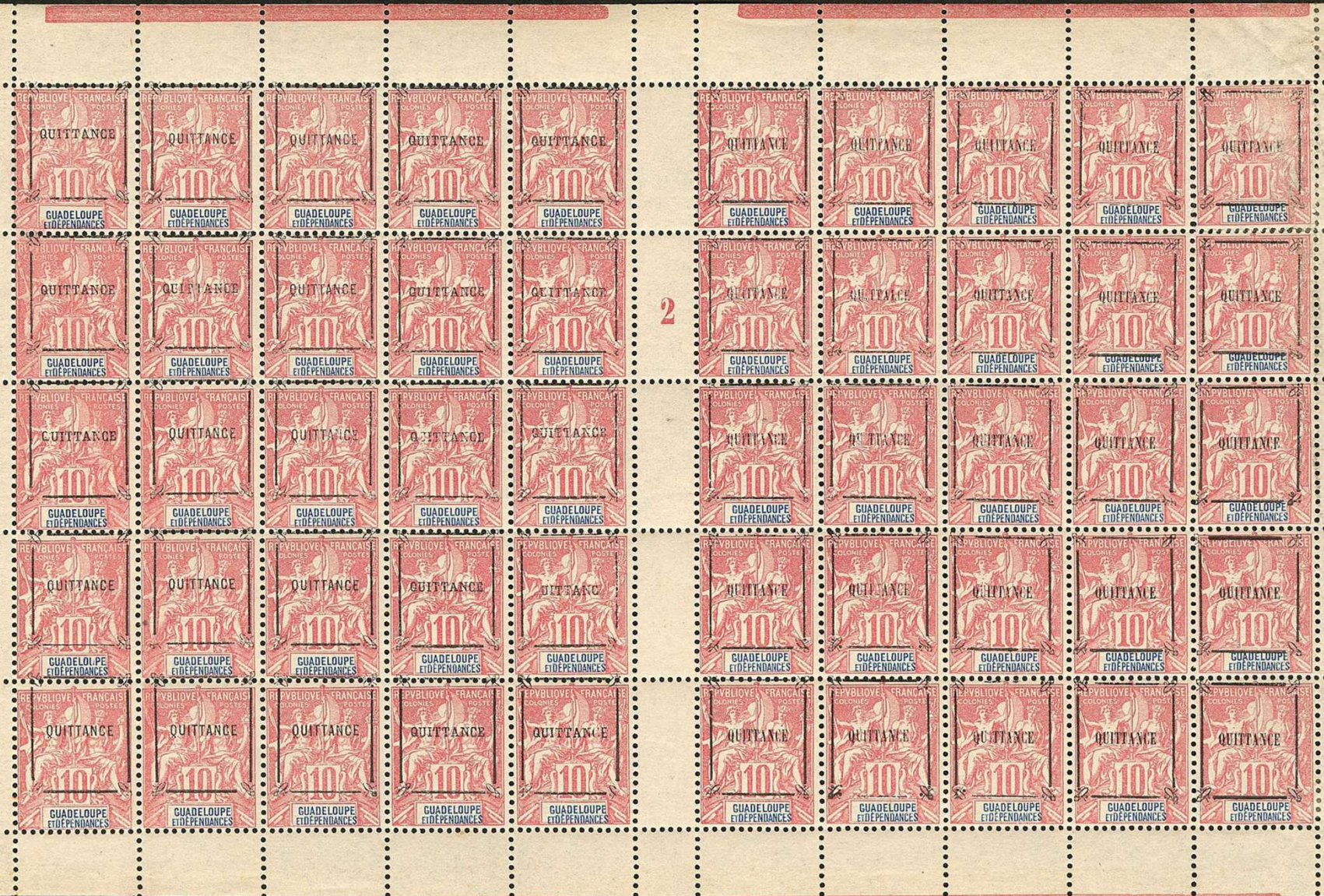


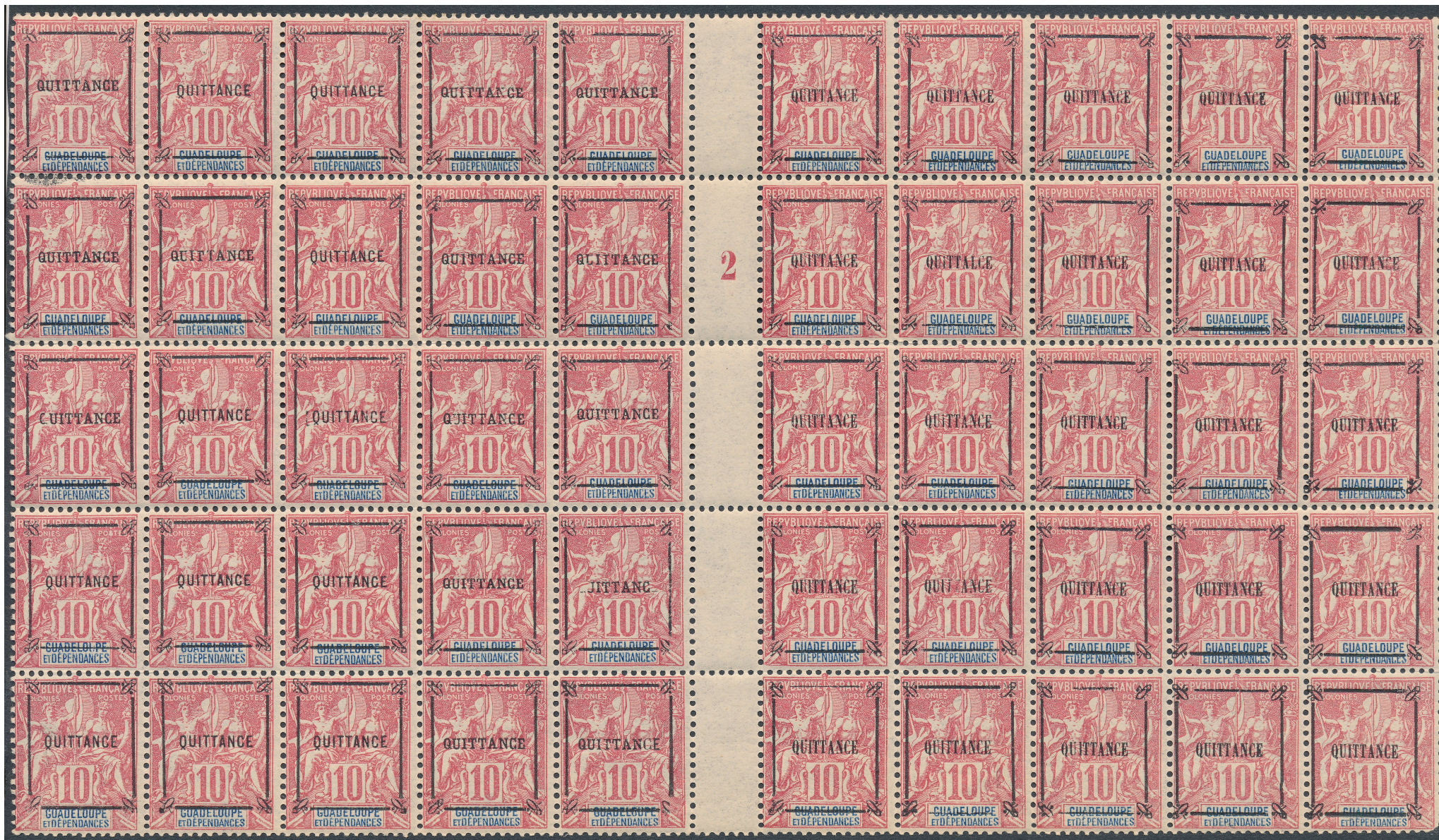
Composition A



Composition B

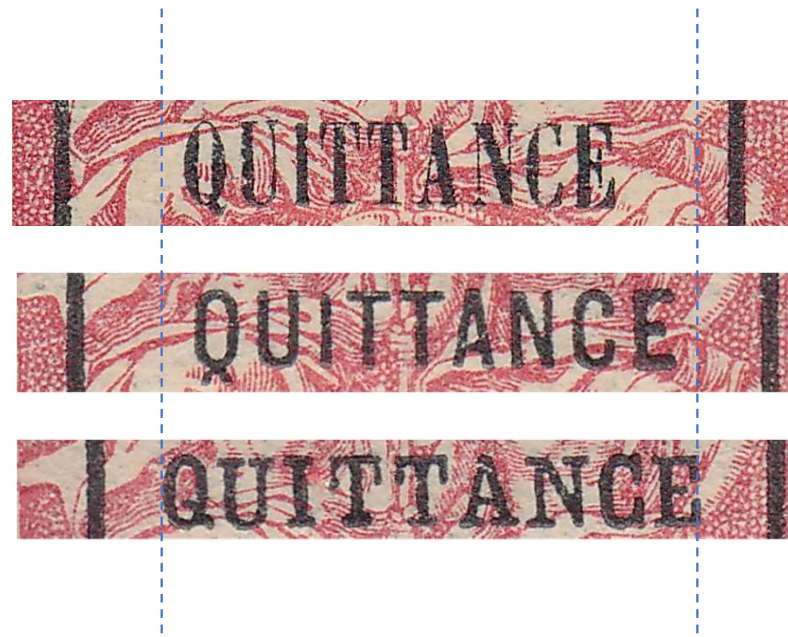
Study of composition A










Things to know about Composition A

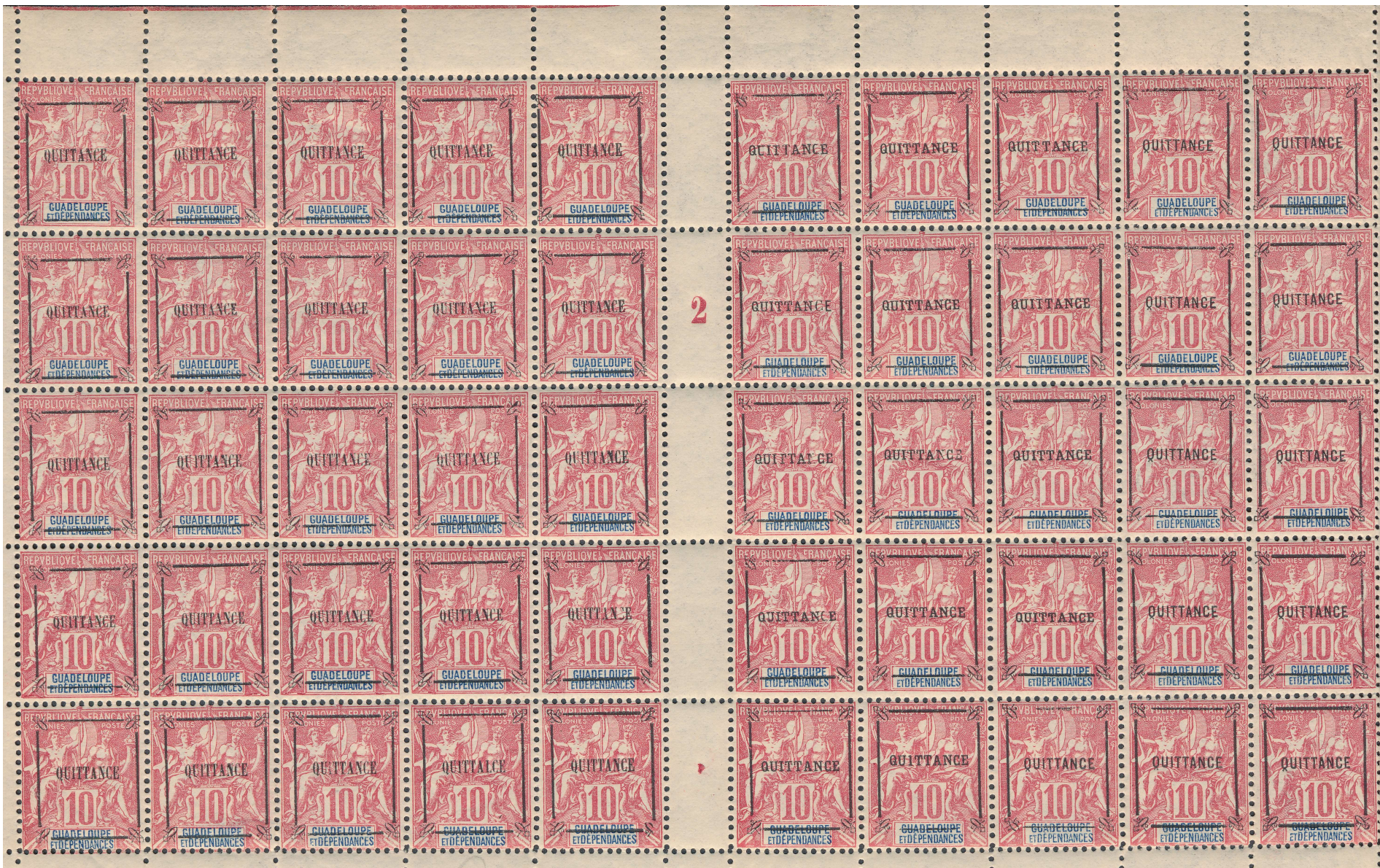
- Listed in Duston (sheet with ref number Q 1107 1)
- Type I (~9mm): 25 stamps (entire right pane)
 - QUITTALCE in position 17
 - Rotated bee in positions 20 (UL SW), 30 (LR SW), and 48 (LL NW)
- Type II (~10mm): 11 stamps from the left pane
 - No specific variety
- Type III (~11mm): 14 stamps from the left pane
 - Rotated UL NE bee in position 14, 1 instead of I
 - _UITTANC_ in position 35 (not reported by Duston)
 - Inverted LL NE bee in position 44
 - Thinner C, block E instead of serif E in position 45



Identification of the varieties / Composition A

Type III (1)	Type II (2)	Type II (3)	Type III (4)	Type III (5)		Type I (6)	Type I (7)	Type I (8)	Type I (9)	Type I (10)
Type III (11)	Type III (12)	Type II (13)	 QUITTANCE Type III (14)	Type III (15)	2	Type I (16)	QUITTALCE Type I (17)	Type I (18)	Type I (19)	 Type I (20)
Type III (21)	Type II (22)	Type II (23)	Type III (24)	Type III (25)		Type I (26)	Type I (27)	Type I (28)	Type I (29)	Type I (30) 
Type II (31)	Type II (32)	Type II (33)	Type III (34)	_UITTANC_ Type III (35)		Type I (36)	Type I (37)	Type I (38)	Type I (39)	Type I (40)
Type II (41)	Type II (42)	Type II (43)	Type III (44) 	Thinner C and E instead of E Type III (45)		Type I (46)	Type I (47)	Type I (48) 	Type I (49)	Type I (50)

Study of composition B



Things to know about Composition B

- Listed in Duston (partial sheet with number S 1507 1)
- Type I (~9mm): 25 stamps (entire left pane)
 - Rotated UL NE bee in position 14 (same as Composition A)
 - QUITTALCE in position 44 (versus position 17 for Composition A)
- Type II (~10mm): 11 stamps from the right pane
 - Rotated UL SW bee in position 20 (same as Composition A)
 - Rotated LL NW bee in position 48 (same as Composition A)
- Type III (~11mm): 14 stamps from the right pane
 - Thinner C, E instead of E in position 16 (versus position 45 for Composition A)
 - 1 instead of I in position 47 (versus position 14 for Composition A)

14

16

20




44

47

48



Identification of the varieties / Composition B

Type I (1)	Type I (2)	Type I (3)	Type I (4)	Type I (5)		Type III (6)	Type III (7)	Type III (8)	Type II (9)	Type II (10)
Type I (11)	Type I (12)	Type I (13)	 Type I (14)	Type I (15)	2	Thinner C and E instead of E Type III (16)	Type III (17)	Type III (18)	Type II (19)	 Type II (20)
Type I (21)	Type I (22)	Type I (23)	Type I (24)	Type I (25)		Type III (26)	Type III (27)	Type III (28)	Type II (29)	Type II (30)
Type I (31)	Type I (32)	Type I (33)	Type I (34)	Type I (35)		Type III (36)	Type III (37)	Type III (38)	Type II (39)	Type II (40)
Type I (41)	Type I (42)	Type I (43)	QUITTALCE Type I (44)	Type I (45)		Type III (46)	QUITTANCE Type III (47)	 Type II (48)	Type II (49)	Type II (50)

A New Variety (not yet referenced)?

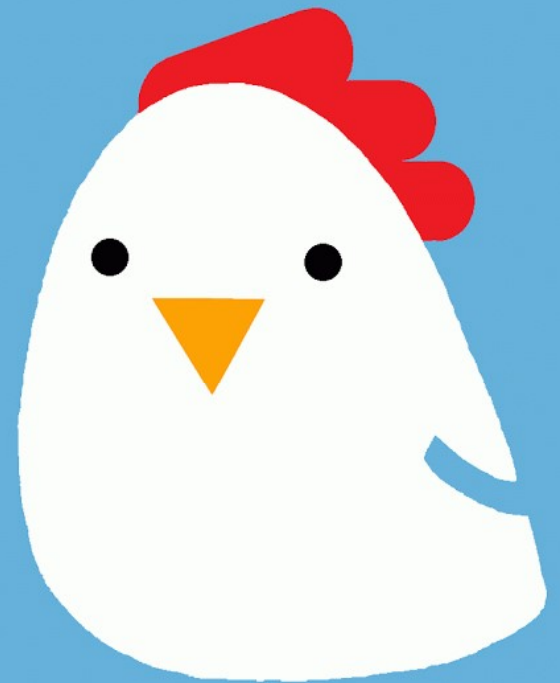
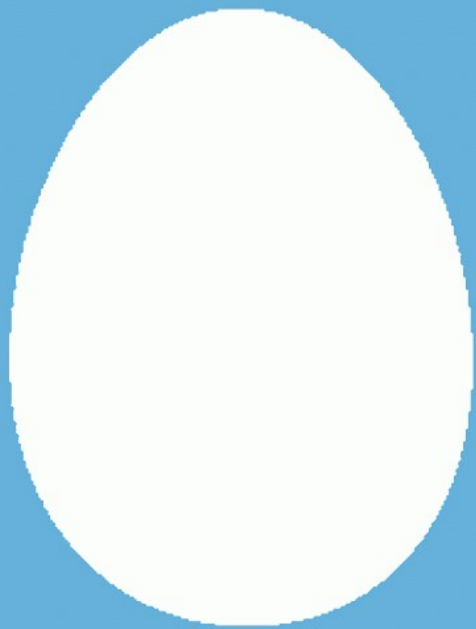
- Block C instead of serif C for the type III overprint in positions 5 (Compo A) and 7 (Compo B)



- Quite different from the typical C of a type III overprint



And yes, that's the number 1 instead of the letter I, found in position 14 (compo A) or in position 47 (compo B)



Of Composition A and Composition B, Which One Came First?

- Compo A has 5 disoriented bees:
 - Positions 14, 20, 30, 44, and 48
- Compo B has only 3 disoriented bees:
 - Positions 14, 20, and 48
- Did the printer fix his early mistakes, or did he introduce new ones as he was running multiple series of overprints?
- The other stamps from Guadeloupe using the same kind of overprint (frame with bees, 5 different compositions, A to E) might give us the answer

Position of the disoriented bees (part 1)

	BEE #1		BEE #2			BEE #3				
	Tax 13	Tax 14	Proof (D)	52 (D)	53 (D)	52 (A, B)	53 (A, B)	50 (A, B, E)	51 (A, B, E)	Quittance (B)
14										
20										
30										
44										
45										
48										

Position of the disoriented bees (part 2)

	BEE #4				BEE #5
	52 (C)	53 (C)	50 (C)	54 (C)	Quittance (A)
14					
20					
30					
44					
45					
48					

- The postage due stamps (tax 13 & 14) were issued in July 1903
- “Quittance”: It is likely that Composition B was printed first, on Feb 19, 1904, while Composition A was actually printed last, on Feb 26.
- 1904 Guadeloupe Overprints: These stamps (Y&T 50, 51, 52, 53, and 54) were probably printed from late 1903 to February 1904, with the last group, with 4 disoriented bees, all sharing the same composition, printed between Feb 19 and Feb 26

A few words about usage, and some interesting items

- Proper fiscal usage, stamps canceled by dotted rectangular **GUADELOUPE** handstamp, often seen on Dimension stamps *(as shown on the right)*
- Proper fiscal usage, stamps canceled with handwritten mention (date, name, place, or signature) as required by the authorities, with one stamp used on February 29
- Incorrect postal usage, as a fiscal stamp is normally not valid for postage

30 MARS 04
TROIS-RIVIERES



- Block of 10 with a very slanted overprint
 - QUITTANCE in position 17
 - Disoriented bee in position 20
 - Also in position 20, broken frame and letters CE almost missing
- Composition A



- Local letter from Saint Claude to Camp Jacob, dated February 29 [most likely 1904], sent to well-known philatelist M. Noël
- Pair « QUITTALCE + QUITTANCE »
- Composition B due to the broken LR bee on the right stamp



- Registered mourning cover from Basse-Terre to New York dated March 10, 1907
- Franked 50c (25c for postage and 25c for the registration)
- Via the steamship Korona, from the Quebec Steamship Company



Pointe à Pitre, le 27 Février 1904
 Drait le Crédit Foncier Colonial
 pour fret par navire "Frank T. Stinson"

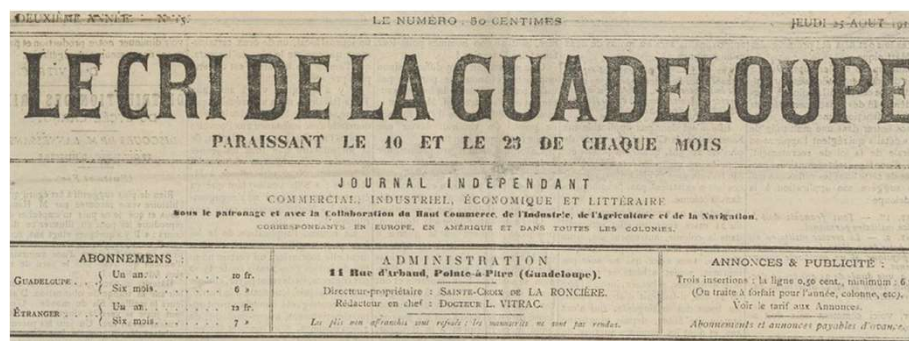
800 Sup. Alids 2 h. c 20 cts	\$ 160	
24 " " no h. c 15 cts	" 3 60	
800 feet heading bars c 4.00	" 3 20	
cf 5.25	\$ 166 80	\$ 875 70
Taux 6%	52 55	
Taux 6%	0 45	
		\$ 928 70

Droits en monnaie locale :

800 bts f. j. b. cfo. 811 63	\$ 649 30
24 bts sans f. ni b. cfo. 539 54	13 42
	662 72
	\$ 1591 42

acquitté le 7 mars 1904.
 Jo N. de la Roncière

- Commercial shipping invoice issued at Pointe à Pitre on February 27, 1904, paid by M. de la Roncière on March 7 as indicated by the signed QUITTANCE stamp
- A very interesting historical piece:
 - [De la Roncière](#), noble family established in the West Indies before the French revolution
 - Crédit Foncier Colonial
 - 4-mast ship « Frank T Stinson »



acquitté le 7 mars 1904.
 Jo N. de la Roncière
 Joseph Morand

QUITTANCE
 GUADELOUPE
 ÉTENDUES



Time to Conclude

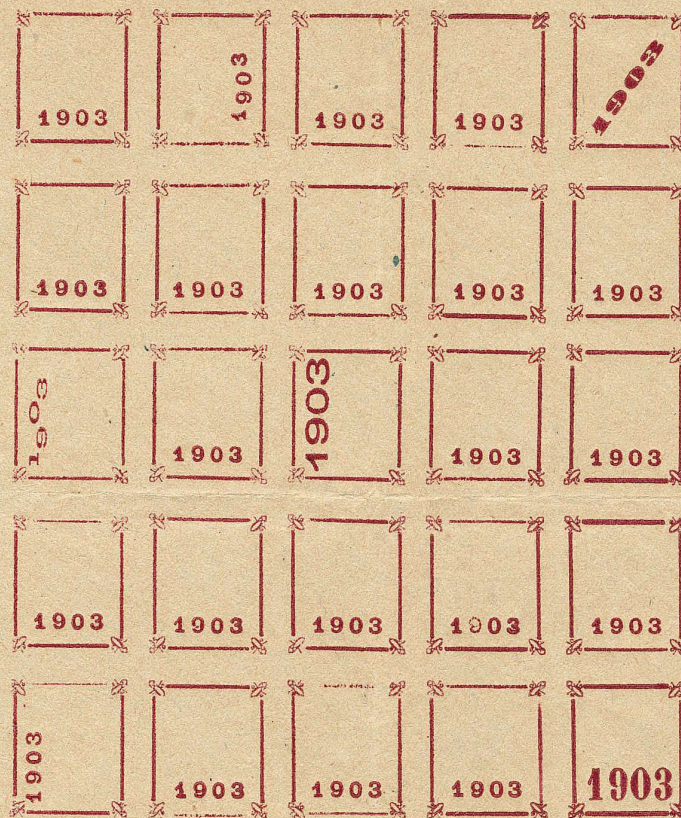
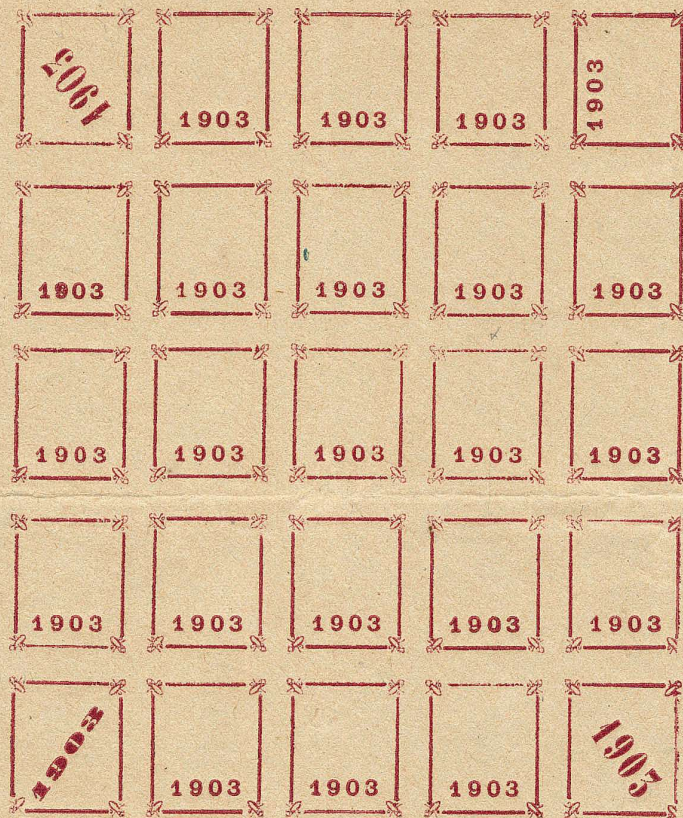
What We Know Today

- 2 compositions
 - 12,000 stamps authorized by decree of February 19, 1904 => Compo B
 - 10,050 stamps authorized by decree of February 26, 1904 => Compo A
- The 10c Group overprinted “QUITTANCE” should be listed first in the catalogs, since it was issued prior to the locally printed QUITTANCE issue
- Uncovered an additional variety, not listed until now
- Most varieties are specific to one composition or the other, but some are common to both
- Completed the precise mapping of each composition of 50 stamps

We are still looking for additional scans, especially of used stamps. During our research, we got access to over 200 unused stamps (with 3 full panes of 50), but have seen only 15 used stamps, including 2 covers and one commercial document.

- We have 12,000 stamps for Composition B (240 x 50) and 10,050 stamps for Composition A (201 x 50), which gives the following quantities:

Type I – no variety	Est. value: \$5 to \$10	9,741 (44.2%)	11,025
Type I with QUITTALCE	17 (A), 44 (B)	441 (2%)	
Type I with rotated bee	14 (B), 20 (A), 30 (A), 48 (A)	843	
Type II – no variety	Est. value: \$10 to \$20	4,371	4,851
Type II with rotated bee	20 (B), 48 (B)	480	
Type III – no variety	Est. value: \$10 to \$20	4,449	6,174
Type III with 1 instead of I	47 (B)	240	
Type III with 1 instead of I + rotated bee	14 (A)	201 (<1%)	
Type III with block C	5 (A), 7 (B)	441 (2%)	
Type III with thin C & block E	16 (B), 45 (A)	441 (2%)	
Type III with inverted bee	44 (A)	201 (<1%)	
<i>Type III with _UITTANC_</i>	35 (A)	201 (<1%)	



THANK YOU!