

# *Lundy Revenue Stamps*

By André Dufresne

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Revenue stamps are a broad category comprising 3 sub-categories:

- 1) Tax paid where the stamp does not show a face value but rather the quantity of certain goods for which the tax has been paid (e.g. 25 cigarettes, or 1 lb tobacco).
- 2) Revenue stamps proper, with a face value showing the payment of a tax, commonly called "stamp duty"; and
- 3) Fee stamps with a face value confirming the payment for a government service (consular service stamps, passport stamps, etc.).

There are at least two instances in my collection when Lundy stamps were used as fee stamps, thus qualifying as "revenue stamps" in the broader sense.

Late 1972, the Lundy Philatelic Service was created with Barry N. D. Chinchin being put in charge from his home in Eastleigh. It was decided early on to charge a "handling fee" of 2½ pence which was paid by means of a 6 puffin stamp from the 1967 "Help Save Seabirds" issue. My copy is on an invoice of the Lundy Philatelic Service dated 30<sup>th</sup> December 1972 (Fig. 1). This scheme probably did not work out well because my next invoice dated April 1973 bears no such stamp.

The second instance in my collection is on an invoice of the Lundy Company to "The Americans" at Millcombe, dated July 10<sup>th</sup> 1991 (Fig. 2). The invoice was paid on 17<sup>th</sup> July 1991 and bears a 5 puffin stamp of the 1991 "Puffin on Coast" issue, duly cancelled by the Lundy canceller and signed over by Wendy Puddy. Is this a contrivance or was there a policy in force where a 5 puffin fee was charged to those who bought on credit from the Marisco General Stores?

I would very much like to hear from others having similar items in their collection.

*Is this another area of collecting and perhaps another new section for Jon Aitchison to include in a future edition of the Catalogue? Ed.*

LUNDY PHILATELIC SERVICE  
Lundy, via Milcombe, North Devon

Date 30.12.72  
Account Number —  
B/F  
Handling charge 10p

C/F  
Receipt for handling charge  
(2p stamp)

Lot 53 £1.50  
Lot 61 £1.50  
£3.10




Fig 1

Tel. (Woolacombe)  
0271 - 870870

16606

**LUNDY COMPANY LTD.**  
Lundy, Bristol Channel, via Bideford, N. Devon EX39 2LY  
VAT Reg. No. 143 9235 08

① Date July 10 1991  
To: Milcombe - The Americans

COFFEE	4	78
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T. BAGS	2	23
SUGAR	1	98
MILK		73
BISCUITS		59
STAMPS		—
WRAPPERS	10	94
3RD MILK	12	89
2 LOAVES	2	10
12 BANANAS	1	73
116 APPLES		63
4 ORANGES		44
2 CARTONS ORANGE JUICE	1	26
1 CARTON APPLE JUICE		68
1 GRAPEFRUIT JUICE		76
116 GRAPES	1	74
1 COX FROSTIES	1	82
<u>£28.10</u>		




Fig 2