





THE HISTORY OF STAMPED PAPER IN FRANCE. 1673 - 1830

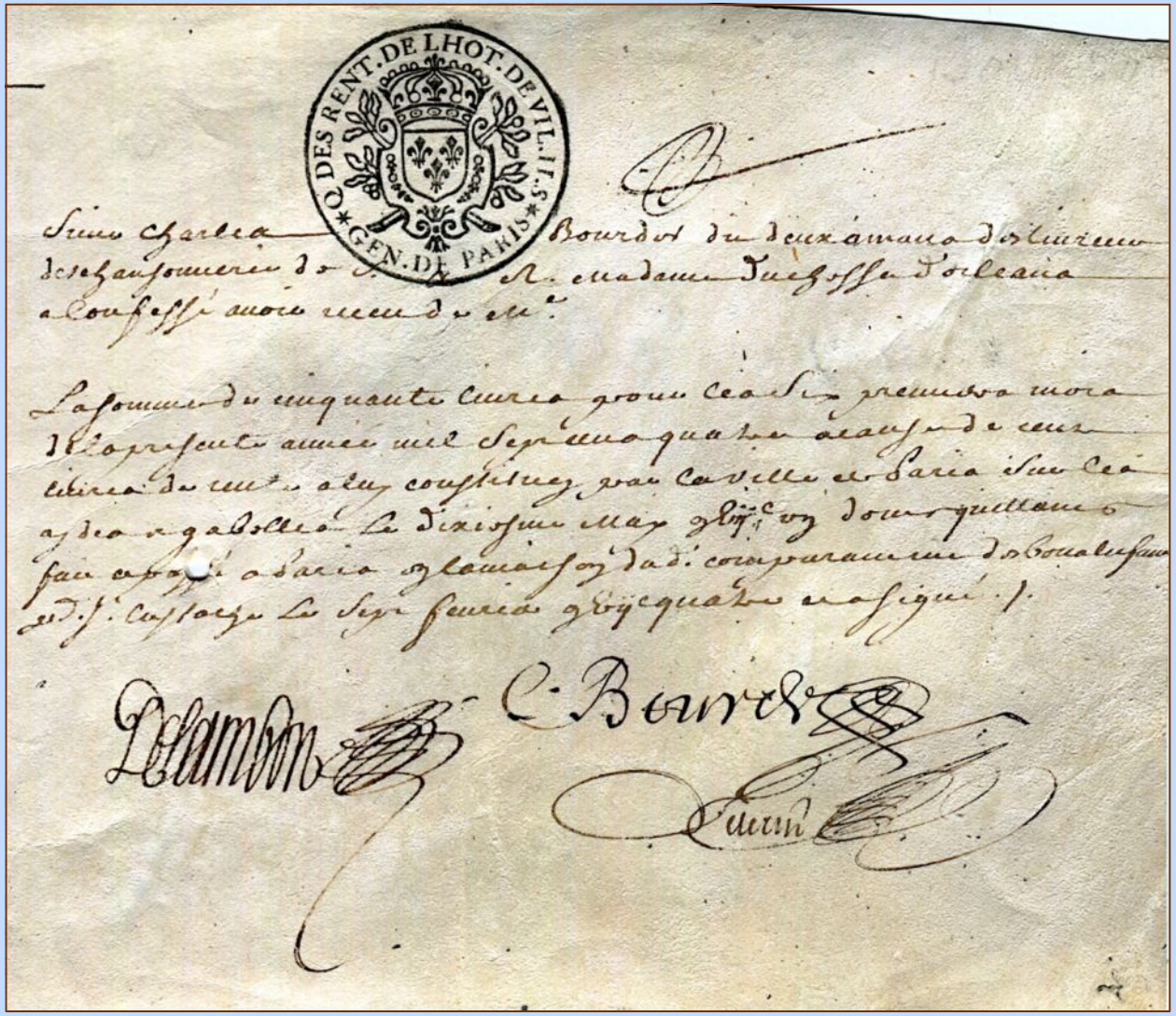




The **stamped paper** is the ancestor of the revenue stamp. It first appeared in Holland in 1626 and in Spain in 1637.
It made an eventful start in France in 1673; it will be used until 1986.

So let's see
its history in France...

Q DES RENT. DE LHOT.
DE VIL.
II.S
GEN. DE PARIS
with paraph



quittance du fauconnier de S.A.R. Madame Duchesse d'Orléans
7 February 1704
D258
parchment

Quittance → receipt

THE HISTORY OF STAMPED PAPER IN FRANCE. 1673 – 1830

PLAN

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   - The *Ancien Régime* in France

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III. Stamped papers of the *Généralité de Paris*

IV. The French Revolution (1789-1799) { 1st Republic

V. The *Consulat* (1799-1804) { 1792-1804

VI. The First Empire (1804-1814)

VII. The First Restauration (1814-1815)

VIII. The *Cent-Jours (Hundred-Days) (*1815)

IX. The Second Restauration (1815-1830)

X. Conclusion

ref. Larousse

G.B. 1694
British colonies 1765 (Stamp Act)

· Louis XIV: 1643-1715 - 72 years
· Louis XV : 1715-1774 - 58 years
· Louis XVI:
  - 1774-1791 - 17 years
    King of France and Navarre
  - 1791-1792 - 1 year
    Roi des Français
· Louis XVIII: 1815-1824
· Charles X: 1824-1830

I. INTRODUCTION

- **The *Ancien Régime* in France. ± 1655 – 1789**

I. 1. The provinces

- **the provinces (regions)** : territories where the inhabitants share the same origins, the same cultures and above all common languages and institutions. Even today, these regions retain their identity.
- the **'généralités'** : tax districts headed by an *intendant* who is under the authority of the Receiver General. Generalities are responsible for collecting direct and indirect taxes: estate receipts, *taille, gabelle* (salt tax)...
  - ❖ 37 in number
- the **ecclesiastical provinces**: it is the dioceses that collect the tithe

To these must be added the **judicial** and **military provinces.**

All these provinces compete in complexity and disparity; moreover, these territorial areas, apart from a few exceptions, do not overlap, hence the administrative imbroglio!

LES GÉNÉRALITÉS DE FRANCE. 1789



1789



I. 2. The social structure during the *Ancien Régime*

3 orders:

2.1. the Clergy (± 0,5%)

2.2. the Nobility (± 1,5%)

2.3. the *Tiers-État* (± 98%)
(Third Estate)



A prerevolutionary cartoon showing the *Third Estate* carrying on his back the Second Estate (the nobility) and the First Estate (the clergy)

II. THE STAMPED PAPER OF THE *Ancien Régime*

II. 1. Beginnings

- **définition**: a tax which makes it compulsory to apply the stamp on documents that can be used in legal proceedings (including wills, sales contracts and notarial deeds) and on civil status documents.
- without a stamp, an act can no longer be qualified as authentic and can therefore no longer be produced during legal proceedings.

- synonyms: timbre fiscal fixe, entier fiscal, timbre humide
  stamped paper, fiscal stationery (english)

History

The *Ferme Générale*, in the France of the Ancien Régime, an organization which leased the collection of indirect taxes, awarded every six years, against a lump sum paid in advance to the king.

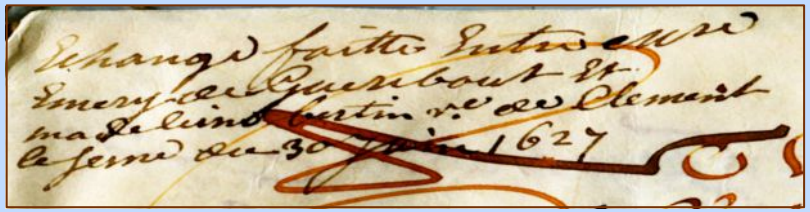
(Larousse)

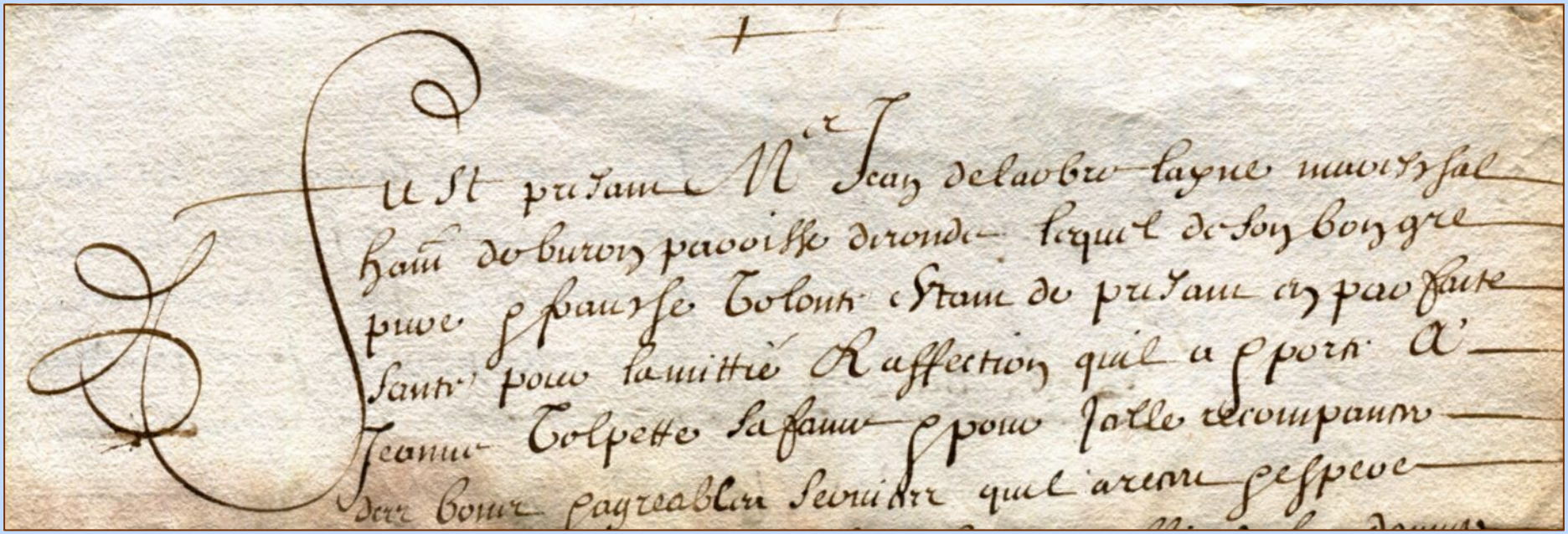
A. **BEFORE 1673**

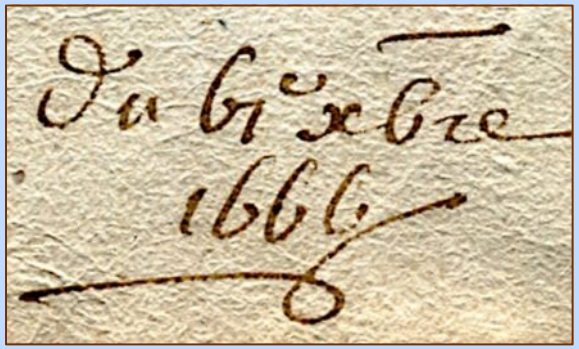
Notarial deed

No stamp

Parchment of 1627
exchange of land between
two parties







1666 – donation of a house

B. From 1673 in France - THE FIRST STAMPED PAPERS :

- First stamped papers:
  - Dutch Republic (7 United-Provinces) (today Holland) 1626
  - Spain 1637
  - France
    - first attempt in 1655 (edict of Louis XIV)
    - earliest known date : **the decree of July 10, 1673 by which, at the end of a homeric fight with the Parliament, Louis XIV imposes the application of the tax on the <u>dimension</u> of the paper and the parchment of the acts in all the extent of the kingdom.**
    - lease 9 June – edict of 1674 ➢ all the *généralités*

- dimension tax
  - paper
    - quarter sheet 6 deniers
    - half sheet 8 d
    - sheet 12 d
    - large sheet 16 d
  - parchment
    - 5 sols
    - skin 20 s
    - half-skin. 15 s
    - others 10 s

12 deniers = 1 sol
20 sols = 1 livre

- receipts: 5 sols
- receipt from City Hall: 2 sols

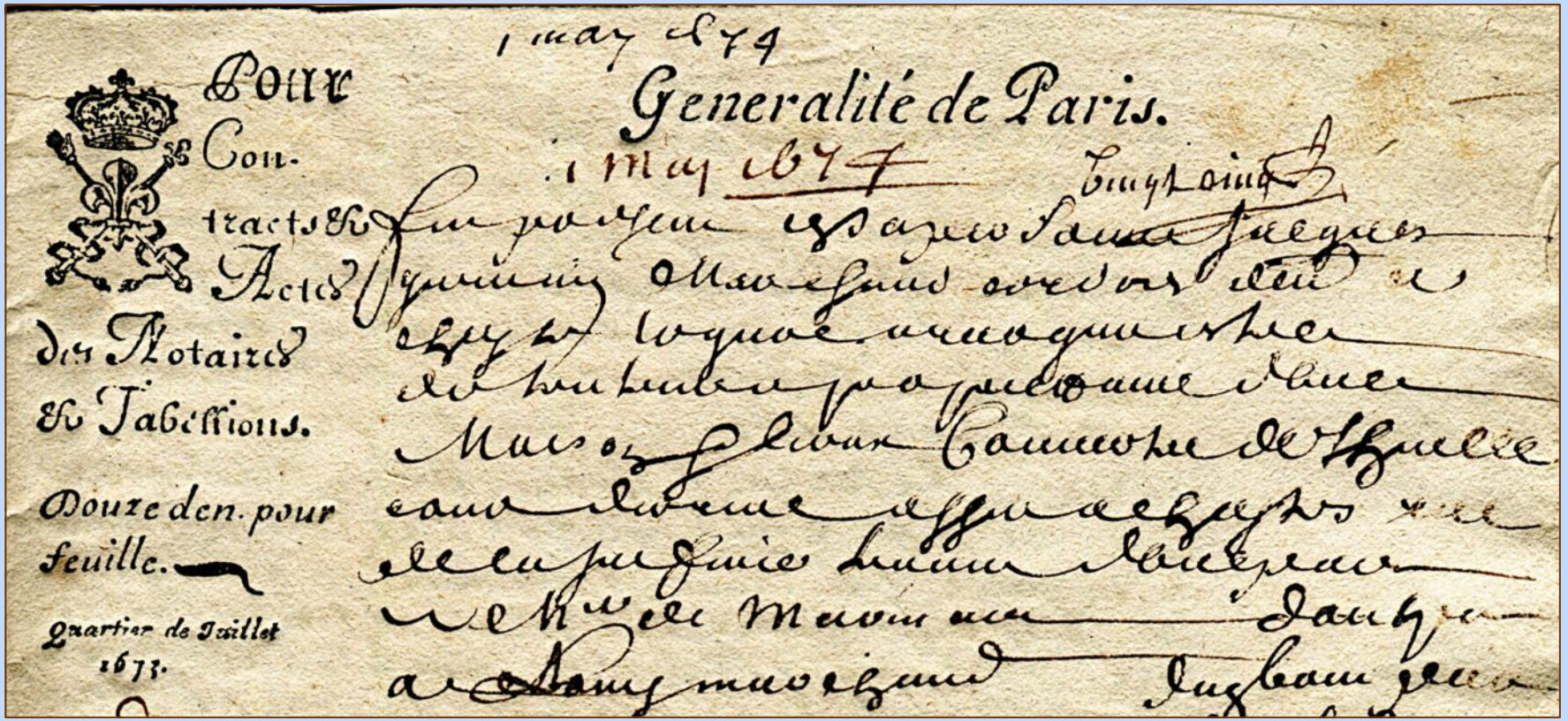
G.B. 1694 - British colonies 1765 (Stamp Act) - Indian Stamp Act 1899

NOTE:

Parchment always has a higher value than the highest value applied to paper.

THE FIRST STAMPED PAPERS

- quarter of July 1673



Généralité of Paris

Pour Contracts et Actes des Notaires et Tabellions

Douze den. pour feuille

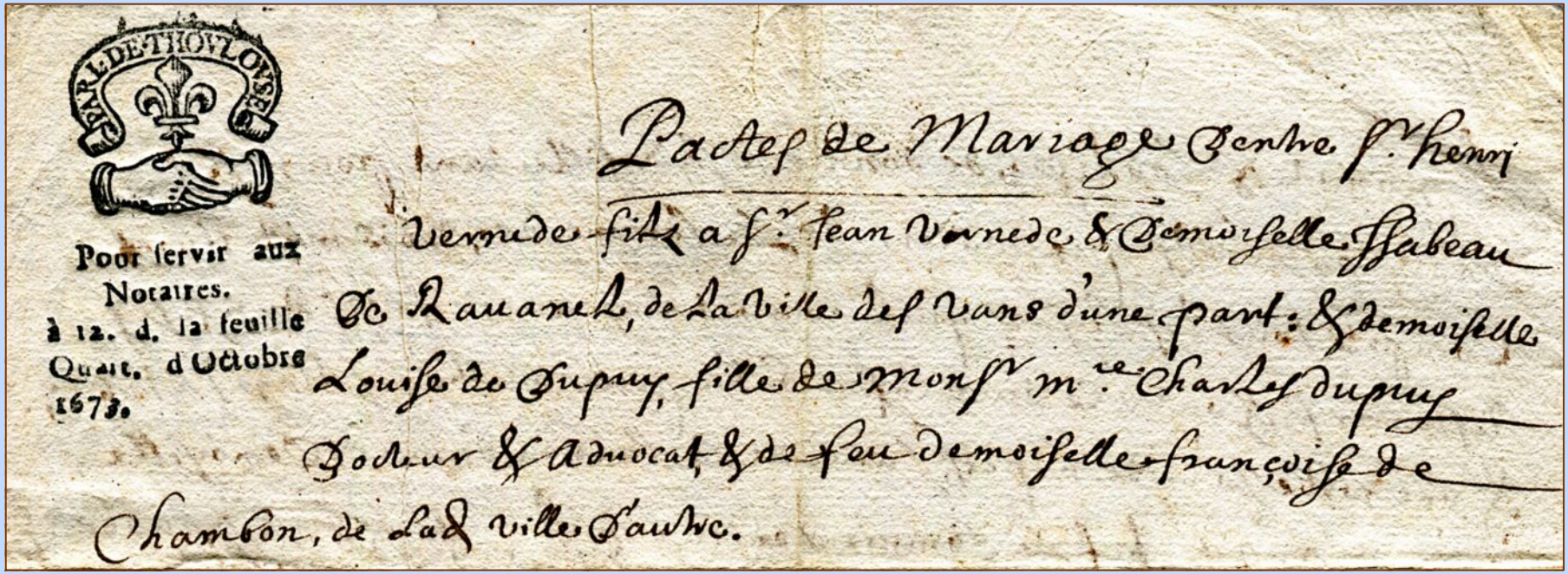
Quartier de Juillet. 1673

May 1st 1674

payment of an annuity

THE FIRST STAMPED PAPERS

- quarter of October 1673
- 8 *généralités*



PARL • DE • THOVLOVSE
Pour servir aux Notaires.
à 12. d. la feuille
Quart. d Octobre 1673.

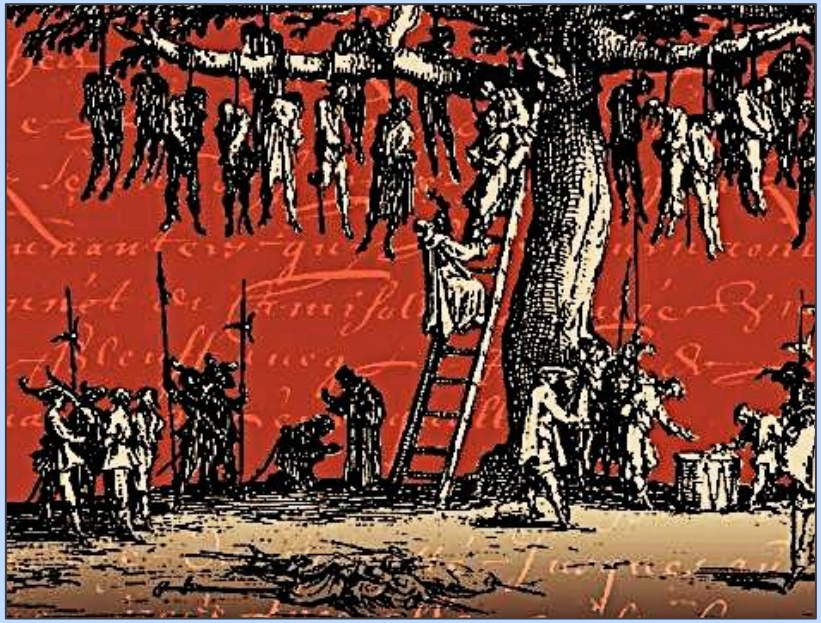
D33

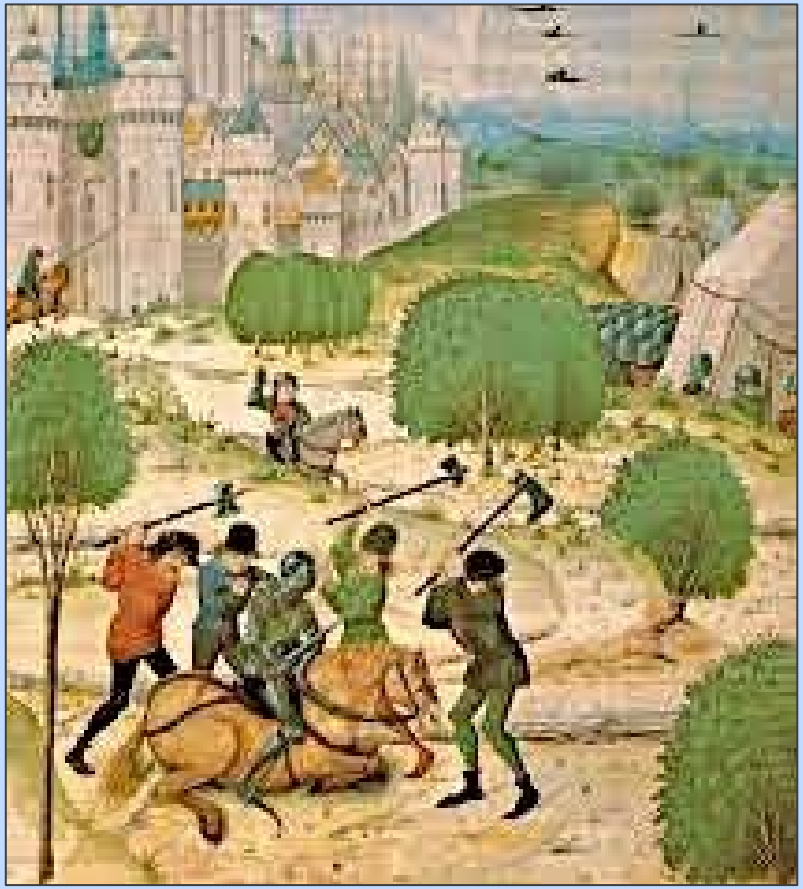
The **parliament of Toulouse** is a sovereign court of justice, modeled on that of Paris, to judge on appeal, in the name of the king, civil, criminal and ecclesiastical cases. (Wiki) Created: October 11, 1443 Dissolved: September 6, 1790

REVOLT OF THE 'RED CAPS' - 1675
or the Stamped Paper Revolt

- started in the cities but spread to the countryside (Bretagne and Guyenne)
- the red cap was the rallying sign of insurgents
  - devastated offices
  - looting
  - fires
  - assault on castles/fires
- strong repression by the royal troops







II. 2. The characteristics of the stamp

A. THE STAMP – the composition

royal symbols: royal crown, *fleurs de lis*…

- paper size
- value
- great variety of characters



1674 D51-1



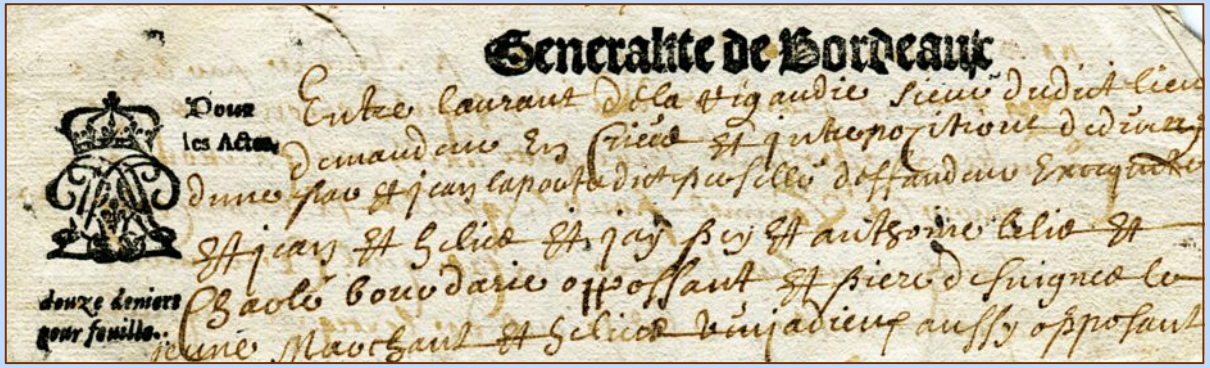
1676
D119



paraph 1676 D39



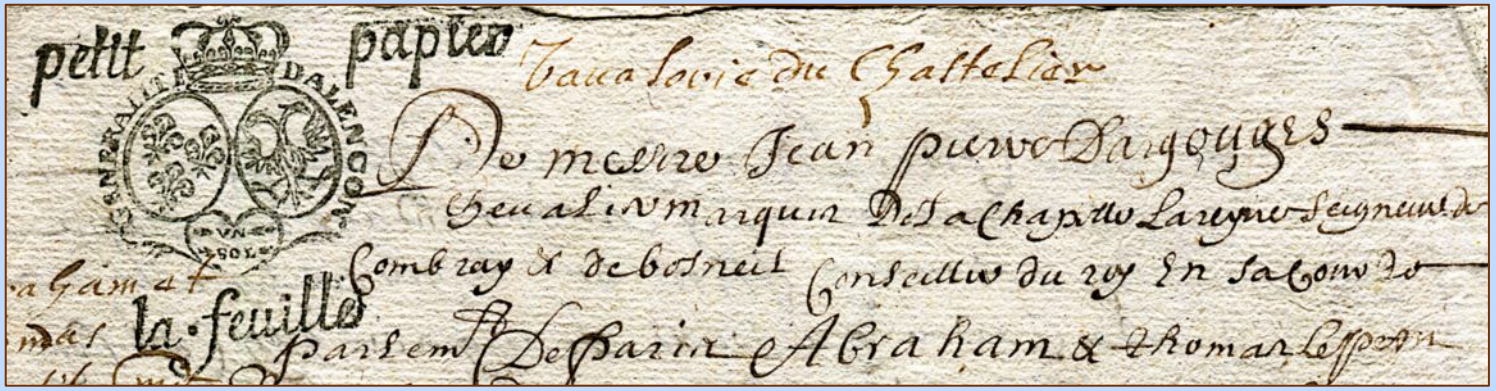
1679
D42



1674 D12

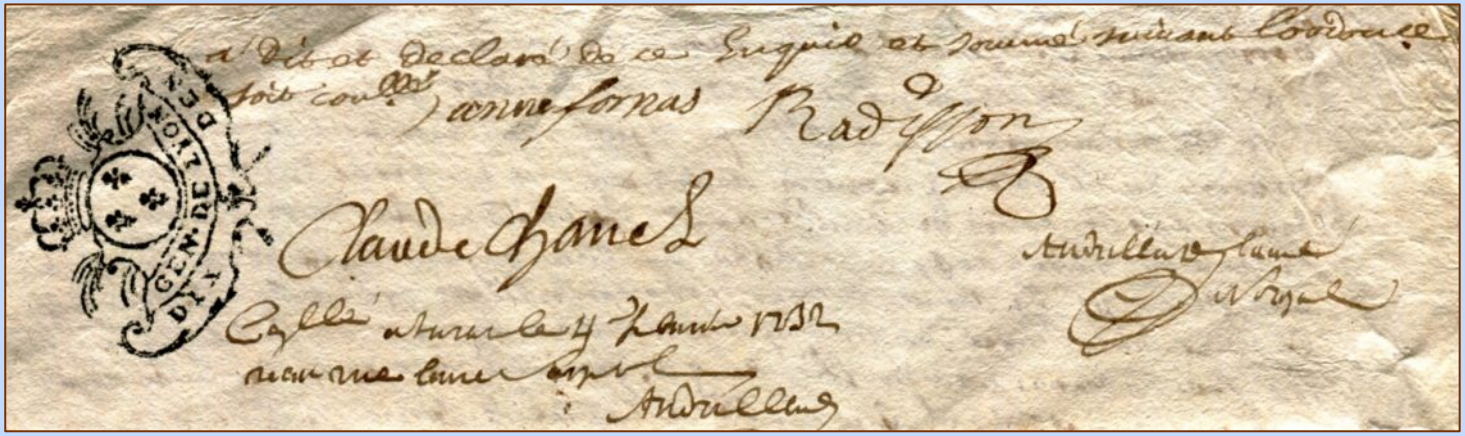
B. THE POSITION ON THE SHEET

- **quarter and half sheet: center or right or left**
- **vertically or horizontally**



GENERALITE DALENCON *petit papier* VN SOL *la . feuille* 1682

D58

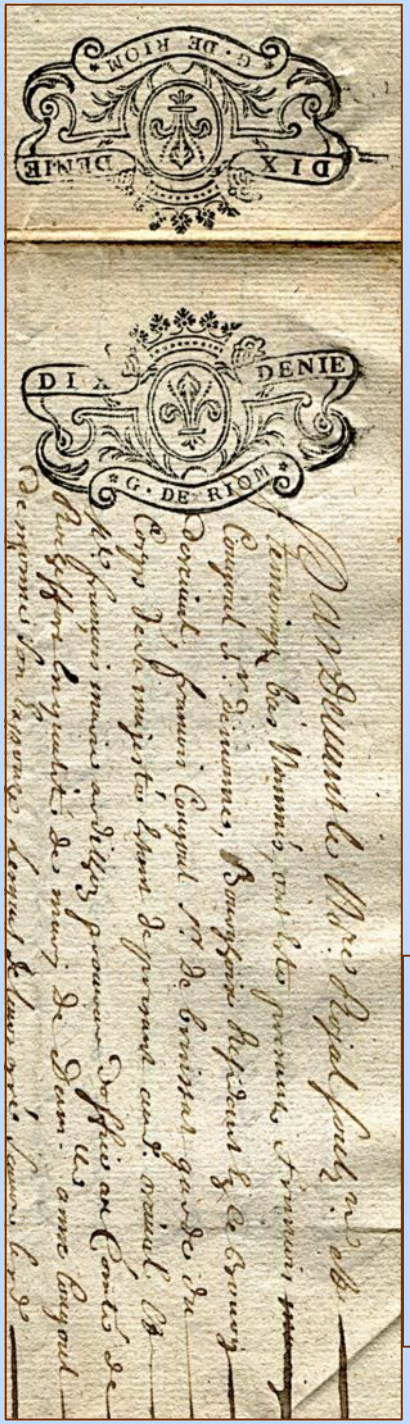


GENERALITE DE LYON DIX DEN 1732 D182

THE POSITION ON THE SHEET

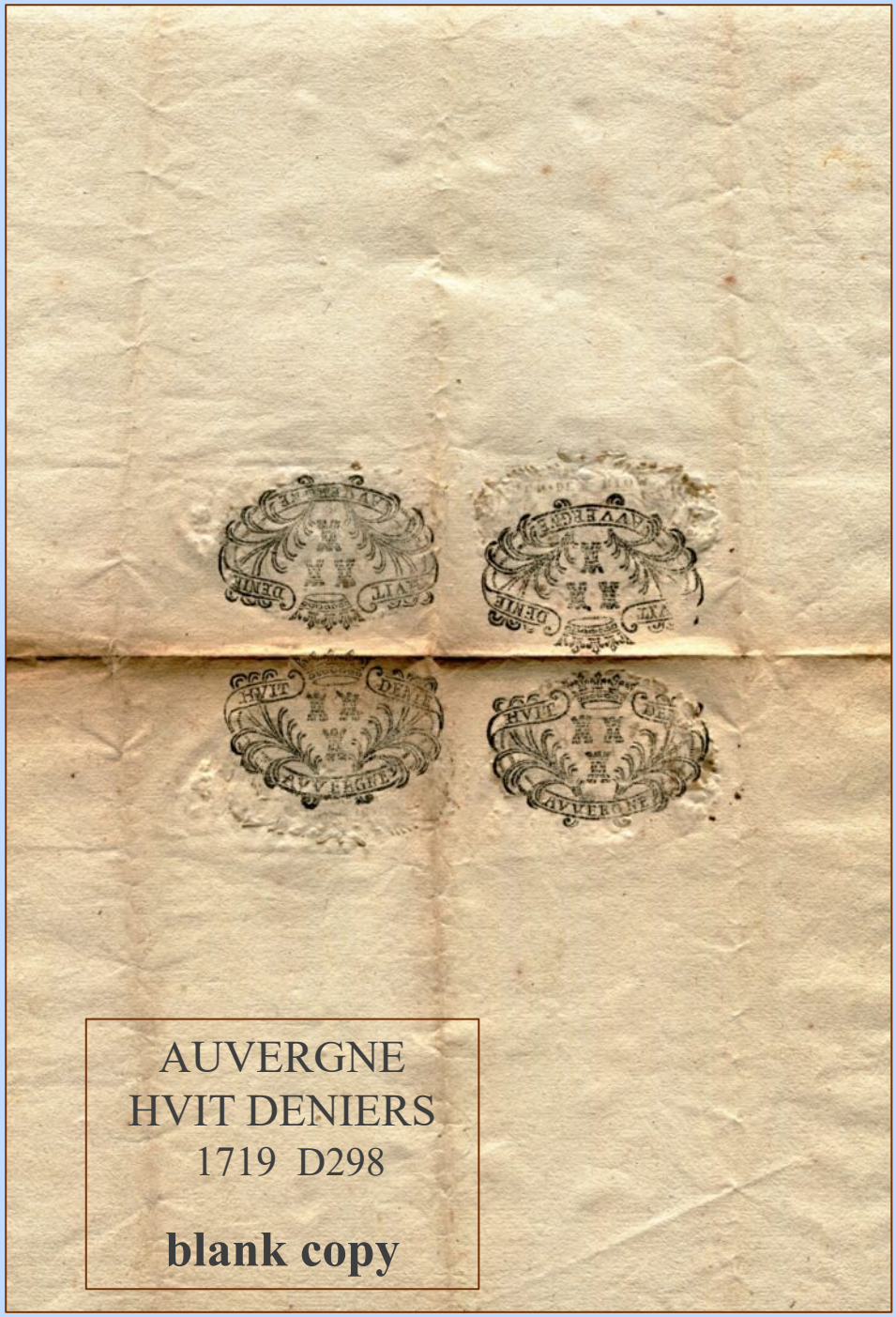
quarter and half sheet:

- center <u>or</u> right <u>or</u> left
- vertically <u>or</u> horizontally



G. DE RIOM
DIX DENIE
1727 D319
used 1er February 1733

TÊTE-BÊCHE



AUVERGNE
HVIT DENIERS
1719 D298

blank copy

C. STAMP À L'*EXTRAORDINAIRE*

- on the papers provided by individuals
- no value on the stamp – **it is given the value of the average paper for this particular stamp** (2 sols)



BACK

JE Auguſtin Gautier, Conſeiller du Roy, Receveur Ancien des Tailles & Receveur Triennal du Taillon au Diocèſe de Toulouſe ſouſſigné, confeſſe avoir reçû comptant des Conſuls & Communauté de *St loup* par les mains de *jean par* Collecteur la ſomme de *onze Cent vingt neuf livres quin* dix deniers en pluſieurs payemens, pour fin de paye des deniers ordinaires & extraordinaires impoſez ſur ledit Diocèſe l'année mil ſept cens *quara* de laquelle ſomme je quitte ladite Communauté, les Conſuls, Collecteurs & tous autres; & toutes les Quittances que j'ai ci-devant faites ſeront nulles & de nul effet. Fait à Toulouſe au Bureau de ma Recette des Tailles le *dix huitiéme* jour du mois d'*Avril* mil ſept cens *quarante deux*

Quittance de la ſomme de ℔ *Cxxix.* ℔ *x.* ſ. *x.* d.

Gautier

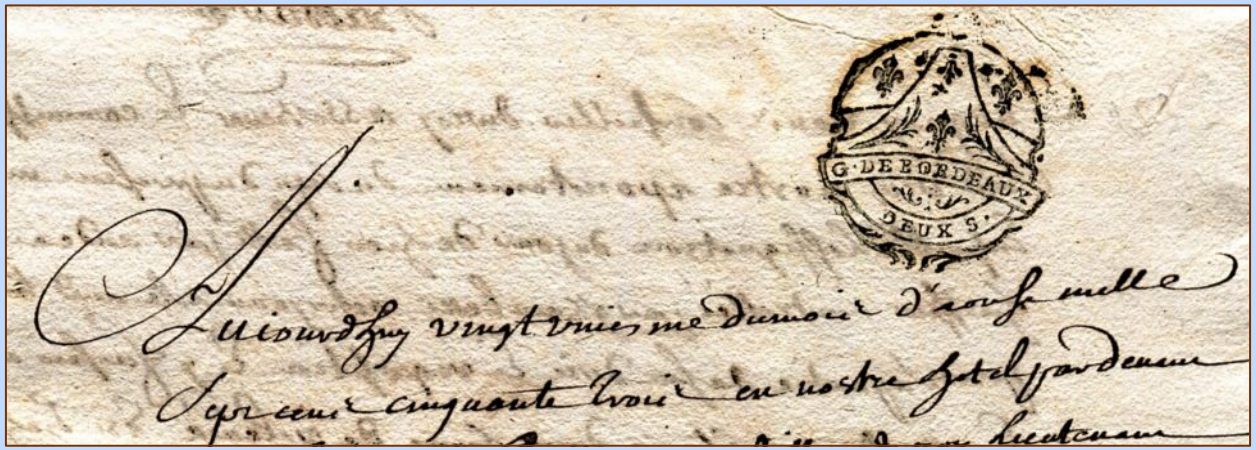
Reçu comme deſſus la ſomme de *vingt livres quatre ſols* ſçavoir, dix-neuf livres huit ſols, pour l'ancien & nouveau droit de quittance de la Taille & Taillon *huit ſols* pour les deux ſols pour livre des deniers municipaux & huit ſols pour le part de l'amande. A Toulouſe l'an & jour ſuſdit.

Recen trois livres dix huit ſols pour les avis et Commandemens et vingt ſols pour un jteratif

N.a le Collecteur doit dix livres quelque ſe

EXTRAORDINAIRE
1742 D296
+ paraph

SAME STAMPS BUT DIFFERENT VALUES



deux sols a sheet
1753 D253



EXTRAORDINAIRE
1752 D256
(3 sols)

Généralité de Bordeaux



parchment *vingt sols* 1750 D259

D. STAMP FOR THE *UNIVERSITIES*

- on diplomas and official documents
- special stamp: Paris, Caen and Toulouse

Diploma in latin from the University of Paris – Collège Louis-le-Grand
L. DE LUNI 20 SOLS 1770
- parchment -

RECTOR

& Univerſitas Studii Pariſienſis, Salutem in Domino. Cum honore Apoſtolus ait, Unuſquiſque in quâ vocatione vocatus eſt in eâ permaneat. Hinc eſt, quòd cùm certa pars Beneficiorum Eccleſiaſticorum veniat congruè diſtribuenda per Ordinarios, Collatores & Patronos, viris ſcilicet Studioſis, benè meritis & Graduatis, potiſſimè reſidentibus in Generalibus Studiis, qui per Univerſitates eorumdem Studiorum nominarentur Collatoribus & Patronis præfatis, qui cæteris opere pariter & doctrinâ poſſint & valeant prodeſſe ſalubriter, ut exindè Eccleſia Chriſti Catholica decore fulgeat, cultus perſeveret divinus, & ſalus adveniat populorum. Et quoniam noſtra hæc Univerſitas antiqua Studiorum parens cæteris ſtudiis præferenda venit; Idcircò ducti magna fiducia ſolitæ benevolentiæ, quam ad nos geritis & eoſdem viros ſtudioſos,

Alumnum noſtrum Magiſtrum

Harum ſerie Literarum

dominationes precantes

Collationem, Proviſio

dignemini taliter provi

vertentes, quod ſi quic



Great Seal of the University of Paris dating from 1292 attached to the diploma to authenticate it.

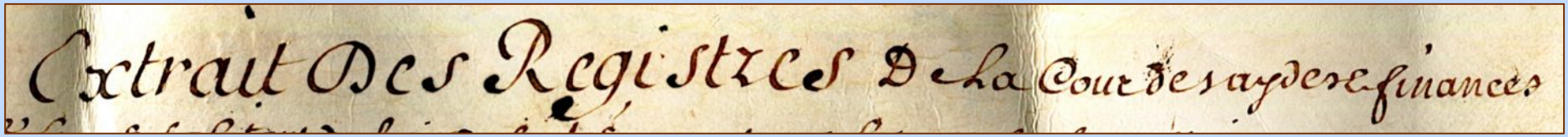
E. CHANCELLERY STAMP

Office where one sealed with the Great Seal and dispatched the acts and letters of the King.

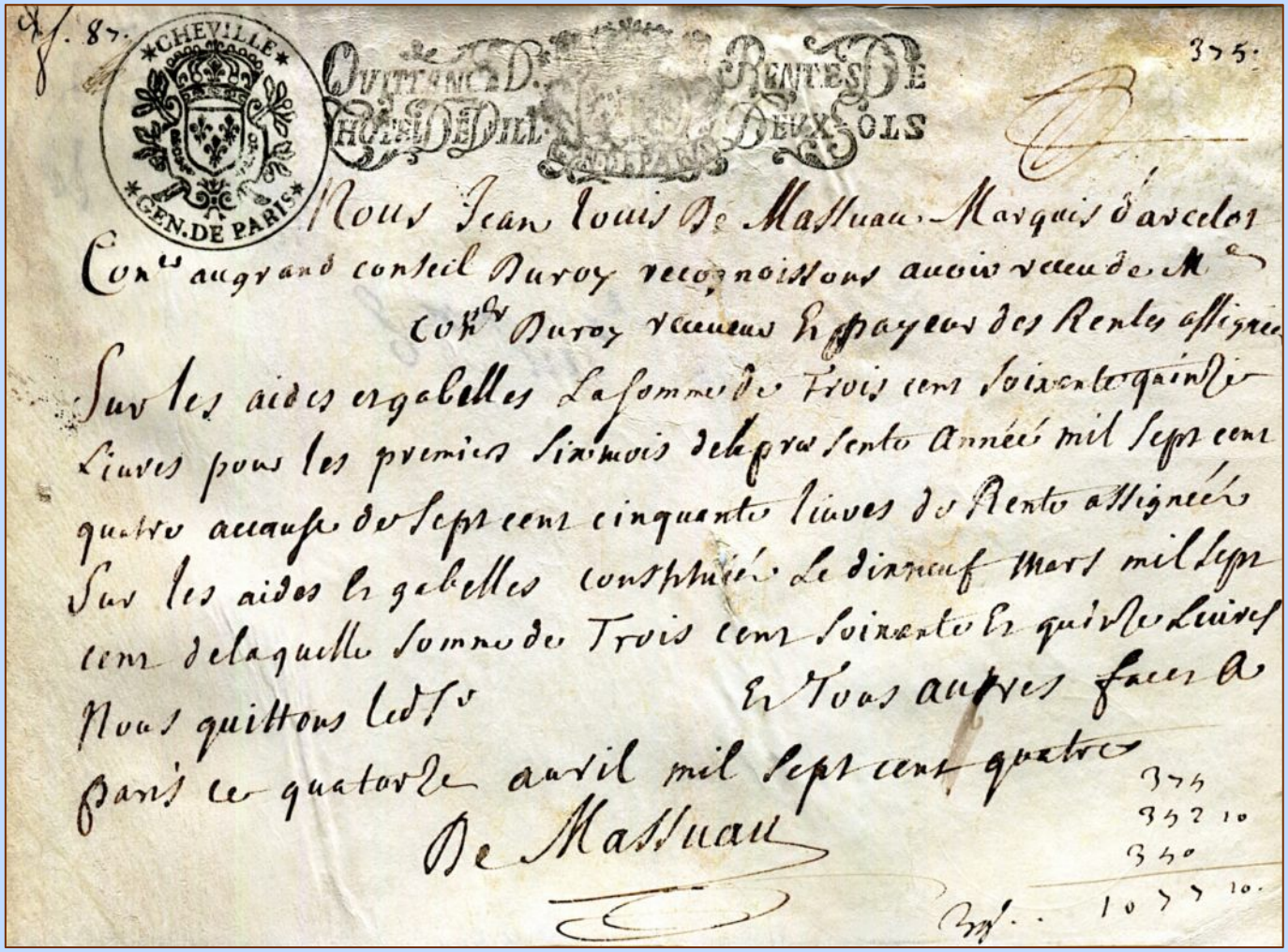


GEN TOU = LOUZE
EXPED ❖ DES = GREFFIERS
ET • LETTRES DE = CHANCEL • 8 • S •

parchment dated
September 10 1708 D221



F. STAMP *DE CHEVILLE*



* CHEVILLE * * GÉN. DE PARIS * 14 April 1704

Quittance D^{x} Rentes De Lhotel De Vill. Devx Sols

D256

- the *CHEVILLE* stamp is intended only for the registers and expeditions of the General Farm under Louis XIV

G. THE COUNTERMARK

At the renewal of the lease or at the time of a new lease, the '*farmer*' had to produce a new stamp. If there remained in the store any papers bearing the stamp of the old lease, he had to counter-stamp these papers and parchments. However, we note that these new leases could be accompanied by a rate increase; the notary then had to pay the difference.



BRETAGNE
Petit = papier
1 sol la = feuille
D34 September 1675

BRETAGNE
VN SOL
D41 October 1676

document dated
6 December 1676



G. DE DIJON
HUIT DEN.
D219
January 1st 1739

G. DE DIJON
HUIT DEN.
D229
January 1st 1745

document dated 2 March 1746

G. THE COUNTERMARK

At the renewal of the lease or at the time of a new lease, the '*farmer*' had to produce a new stamp. If there remained in the store any papers bearing the stamp of the old lease, he had to counter-stamp these papers and parchments. However, we note that these new leases could be accompanied by a rate increase; the notary then had to pay the difference.



GEN.DE
MONTAVBAN
FOIX ET BIGORRE
VN SOL
October 1680 D40

countermark THOLOSE ET MONTAVBAN
VN SOL January 1685 D159



G. DE TOURS
DEUX SOLS
1756 D318

countermark G. DE.TOURS
P. P. 2 SOLS 4 D. 1780 D329



countermark 1712
G. DE RIOM
DEVX SOLS
D271

1709
GEN DE RIOM
DEVX SOLS
D261

countermark 1717
G.DE.RIOM
I. SOL IV. D.
D290

trente huit Livres quinze Sols

Vingt Sols de Metz Depesdans

Louis par la grace de Dieu Roy de France et de Navarre; a notre Bailly de Metz ou Son lieutenant. Salut. de la part d'Elizabeth et dame Jeanne Blaisan filles de defunt Joseph Blaisan, lorsqu'il Vivoit, Bourgeois de Metz et de Charlotte Lacroix leurs pere et mere. Nous a été exposé qu'ayant presentement atteint l'age requis par la Coutume des lieux et étant toujours bien comportées depuis le décès de leurdit pere et mere, elles sont capables de jouir des biens qui leur ont été laissés, S'il nous plaisoit leur accorder nos lettres de ce necessaires. A ces Causes Voulant favorablement traiter les exposantes, Nous vous mandons que leurs parents tant paternels que maternels appellés pardevant Vous; S'il vous appert qu'elles ayent atteint l'age requis par la Coutume des lieux et qu'elles soient capables de gouverner leurs biens et revenus; en ce cas du consentement de ceux parents permettez aux dittes exposantes de jouir de leurs biens meubles et du revenu de leurs Immeubles tout ainsy que s'elles étoient en age de Majorité; le tout ayant quant a ce habilitées et dispensées; a la charge neanmoins qu'elles ne pourront vendre, aliener ny hypotequer leurs Immeubles qu'elles n'ayent atteint l'age de Vingt cinq ans accomplis a peine de Nullité des presentes; Car tel est notre plaisir. Donné a Metz Sous le Scel de notre Chancellerie le Seizième jour de Juillet l'an de grace mil Sept cent Soixante trois et de notre regne le quarante huitième.

Par le Conseil

Daubois

Collationné

Remaux

1763



DE PAR LE ROI,

1 ET SON ALTESSE SERENISSIME

2 MONSEIGNEUR

PREMIER PRINCE DU SANG,

DUC D'ORLEANS.

Tous ceux qui ces préſentes Lettres verront : PIERRE-AUGUSTIN CURAULT, Ecuyer, Seigneur de la Touche, Arganſon & autres lieux ; Conſeiller du Roi & de Son Alteſſe Séréniſſime Monſeigneur Premier Prince du Sang,

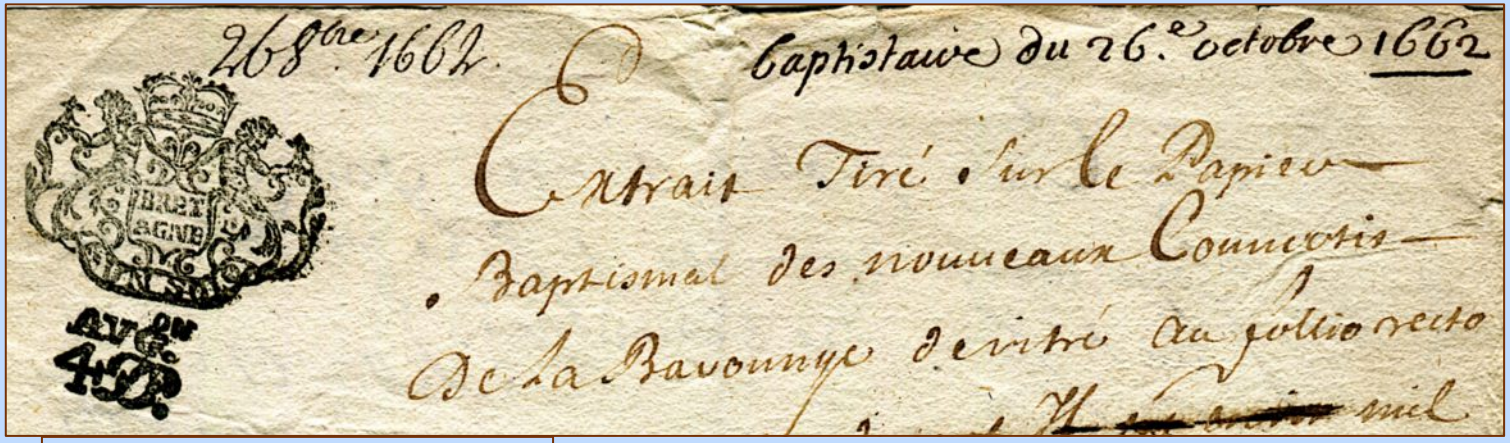
SAVOIR :

De la Paroiſſe de Saint Paul, deux Officiers & quatre Commerçans.
De Notre-Dame de Recouvrance, un Officier & trois Commerçans.
De Saint Pierre-Enfentelée, un Officier & trois Commerçans.

	(1) GEN. D'ORLEANS	stamp D234 de 1756		4 SOLS
countermark	(2) G. D'ORLEANS	stamp D249 de 1780		G.P. 4 SOLS 8 D

G.P. = large paper (poster)

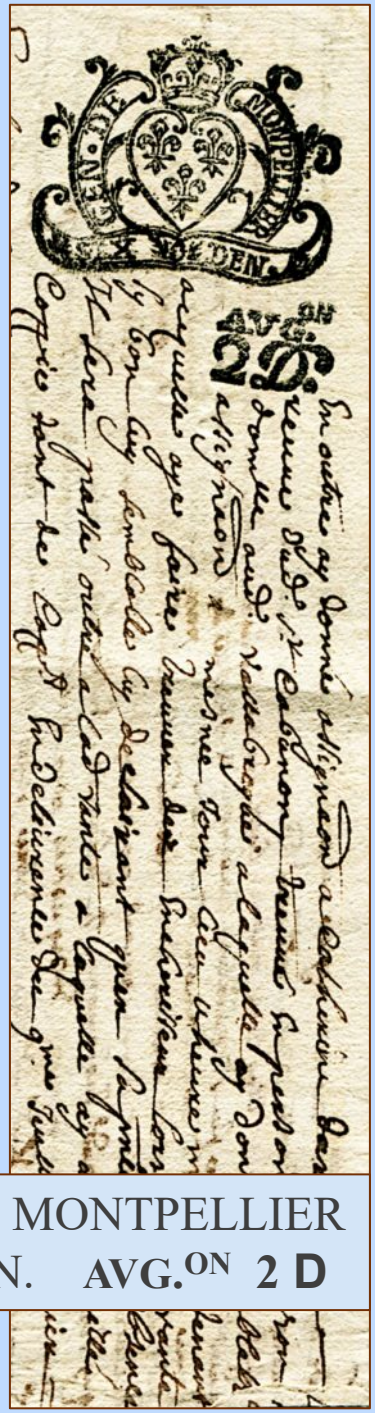
H. INCREASE IN RATES resulting from a declaration of King Louis XIV of April 18, 1690.



GEN. DE BRETAGNE
UN SOL
AVG.ON 4 D

1692. copy of a birth certificate of 1662

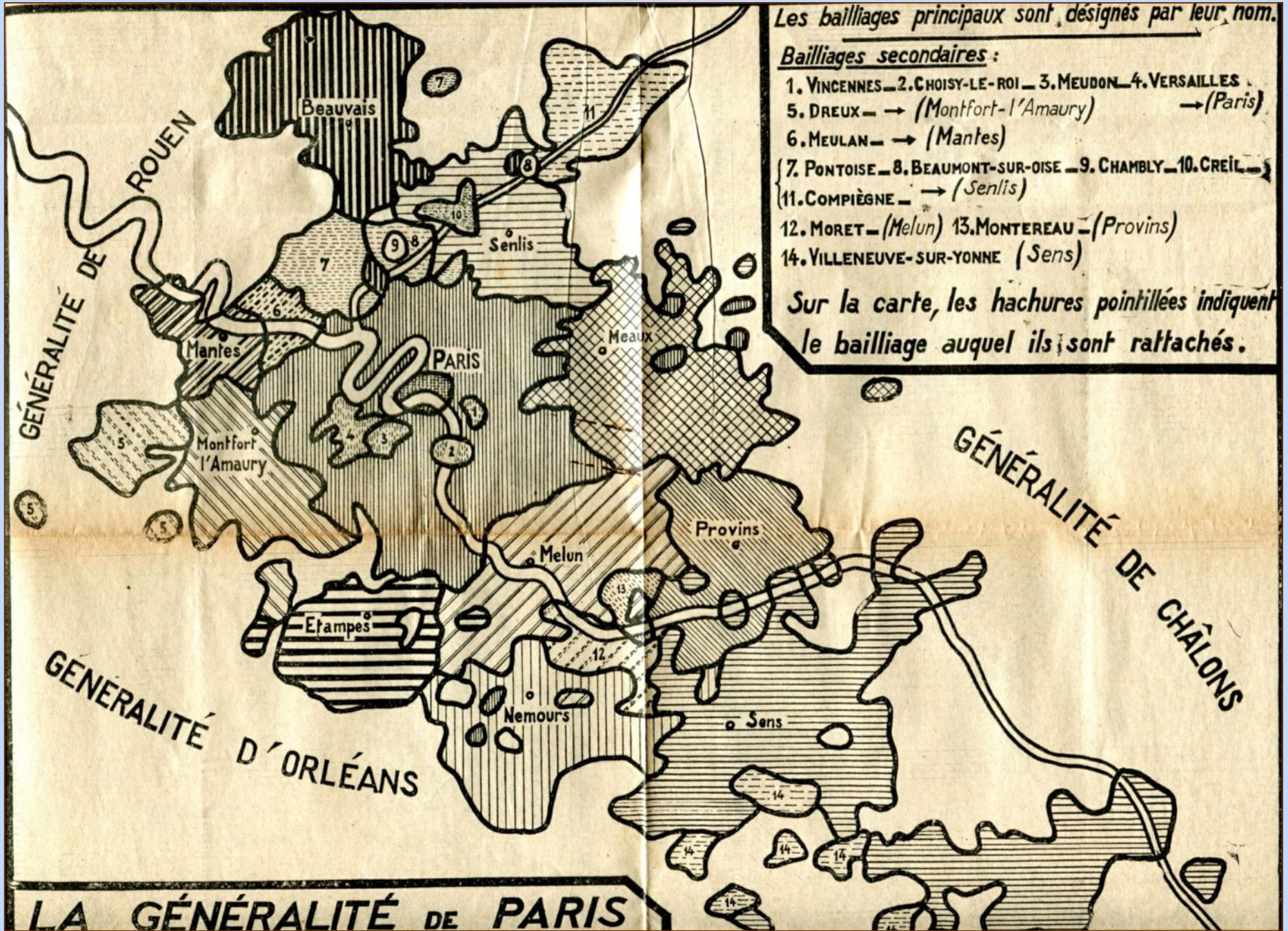
AVG.ON + the value
was added without
modifying the stamp
AVG.ON = increase



GEN. DE MONTPELLIER
SIX DEN. AVG.ON 2 D

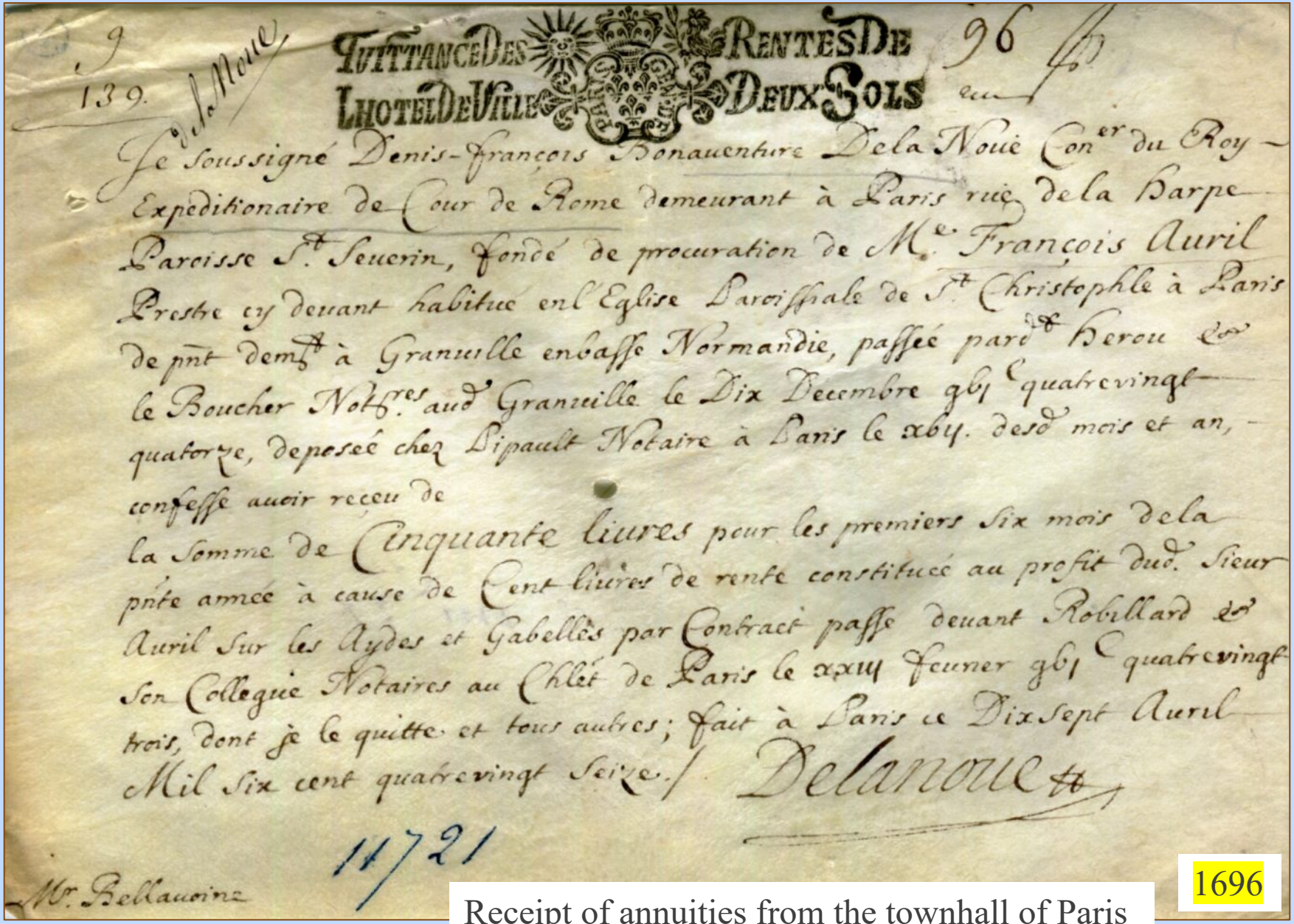
1691

III. THE *GÉNÉRALITÉ* OF PARIS — Map of 1789



LA GÉNÉRALITÉ DE PARIS

Let's see some stamps... **QUITTANCE DES = RENTES DE LHOTEL DE VILLE = DEUX SOLS** **D210** [October 1st 1691]



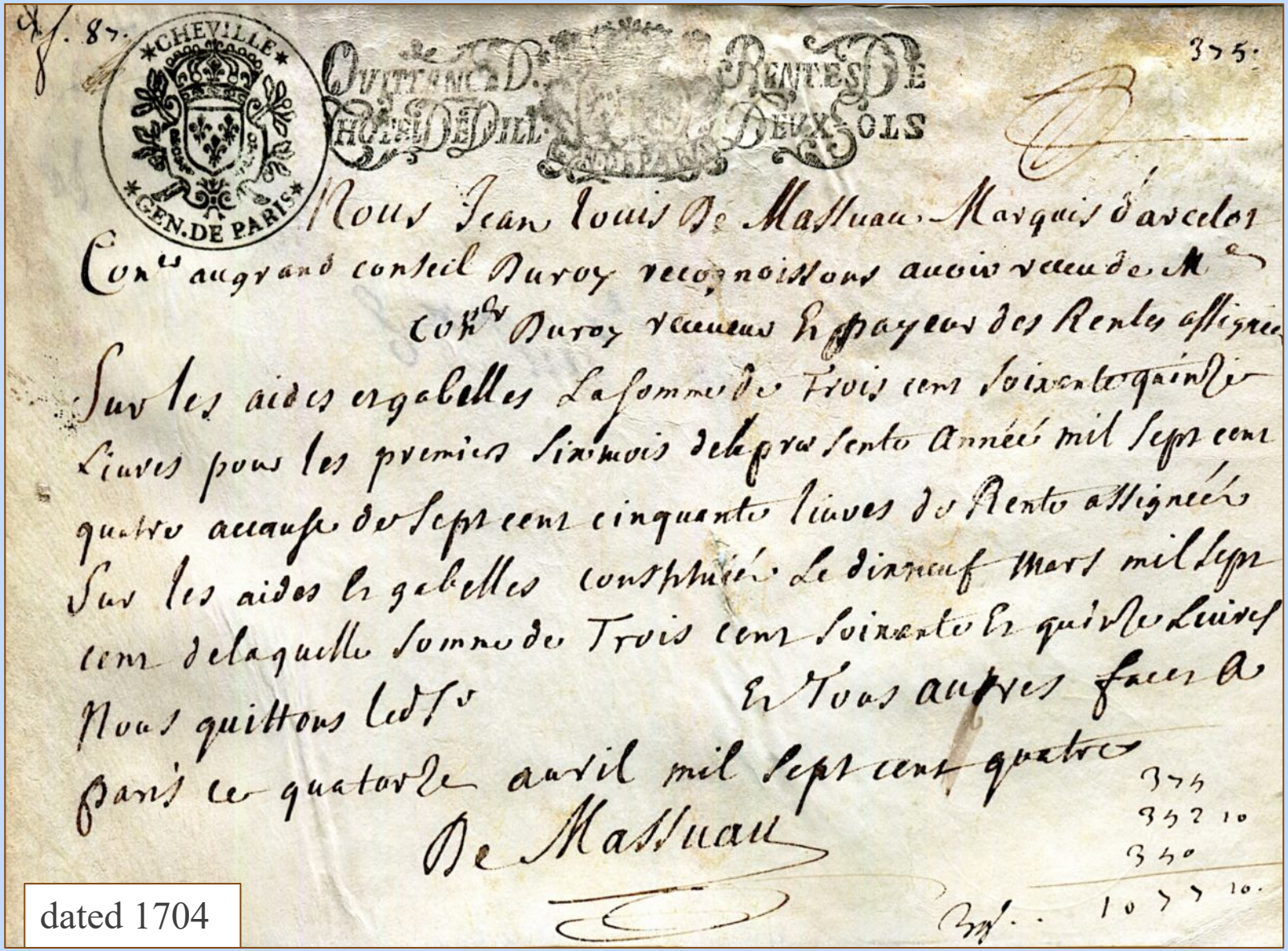
1696

Receipt of annuities from the townhall of Paris

Let's see some stamps...

QUITTANCE D. = RENTES DE LHOTEL DE VILL. = DEUX SOLS [1697] **D246**

COUNTERMARK *** CHEVILLE * * GEN.DE PARIS*** [1703] **D256**

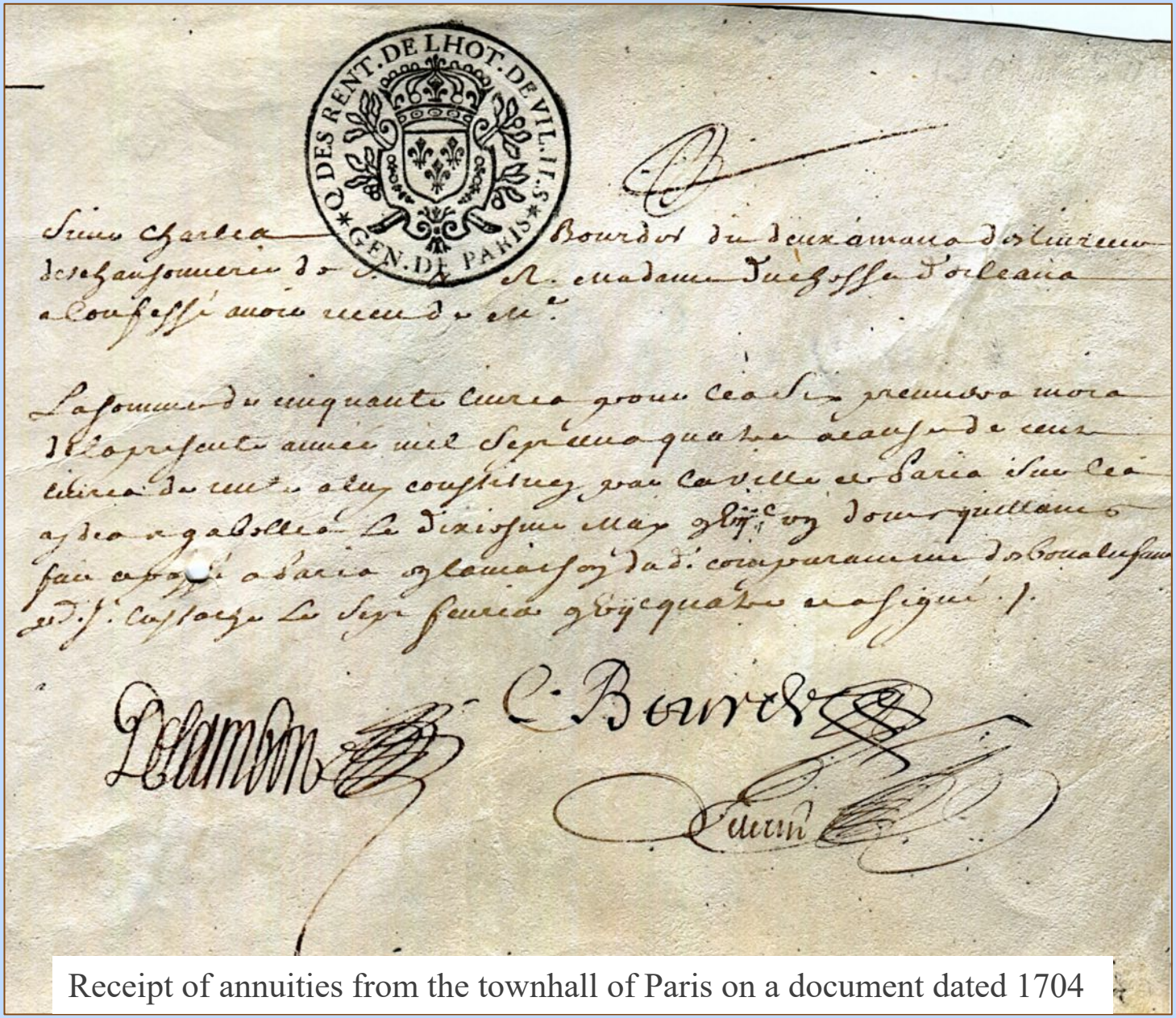


dated 1704

Let's see some stamps ...

Q DES RENT. DE LHOT. DE VIL. II. S
*** GEN. DE PARIS*** [1703]

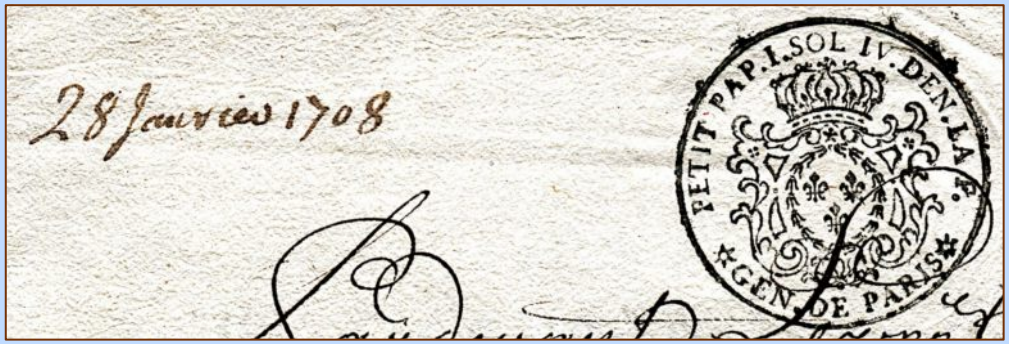
D 258



Receipt of annuities from the townhall of Paris on a document dated 1704

THE *GÉNÉRALITÉ* OF PARIS

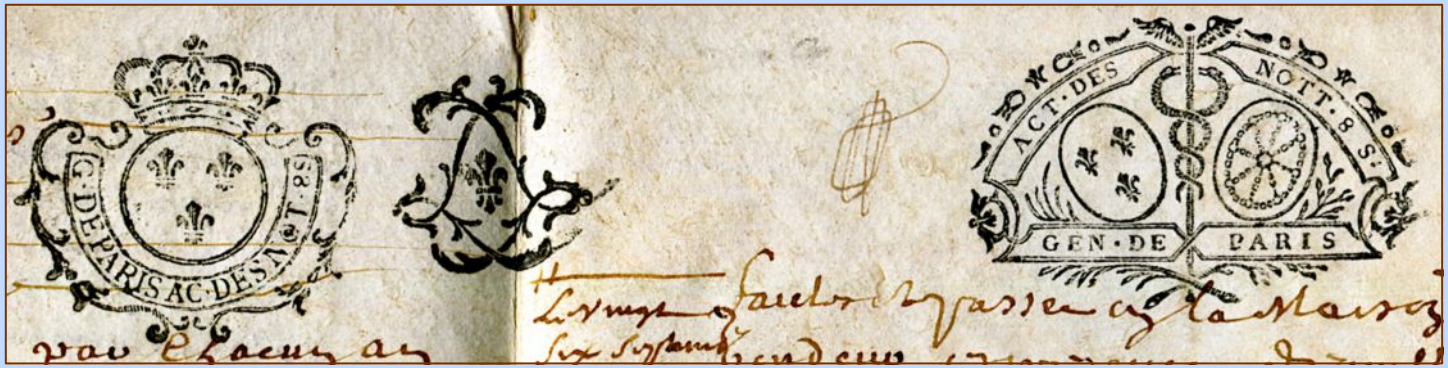
Let's see some stamps ...



1708

1721





1718 countermark 1 from May 24 1719 — paraph — countermark 2 July 1st 1723



1731 paraph countermark❖



1778 countermark❖



February 20
1791



September 2nd
1789

❖ marks reserved exclusively for notaries in Paris

IV. THE FRENCH REVOLUTION 1789 – 1799

- **ON JULY 14 1789, INSURGENTS STORMED THE BASTILLE FORTRESS**

- The National Assembly renamed itself the « *Assemblée nationale constituante* »
  (National Constituent Assembly)
- This Assembly took possession of the powers of the State, abolished, on the famous night of August 4, the privileges established in France, and consecrated the principle of equality by the ***Déclaration des droits de l'homme et du citoyen*** (*Declaration of the Rights of Man and Citizen).*

- **CREATION of 83 FRENCH DEPARTMENTS - 26 February 1790**
  ➡ **<u>The Generalities cease to exist and are replaced by the Departments.</u>**

- **THE ADOPTION OF THE FRENCH CONSTITUTION OF 1791 ESTABLISHED A *CONSTITUTIONAL MONARCHY***

LAW OF FEBRUARY 11, 1791 concerning revenue stamps

- these stamped papers all have the same design and are usable in all departments
- printed in the departments
- **the stamp is black and bears the inscription** "LA LOI LE ROI"
- **ten different rates** depending on - the size of the sheet
  - the nature of its use * **MINUTE**
    * **EXPÉDITION**

MINUTES (6)	**EXPÉDITIONS (4)**
½ small paper	½ small paper
small paper	small paper
medium paper	medium paper
large paper	large paper
register	
large register	

➢ a **watermark** must also accompany the *humid* stamp

TRANSITION PERIOD

There are papers with the stamp of the Generality + the countermark of the Law of February 1791 → without watermark.



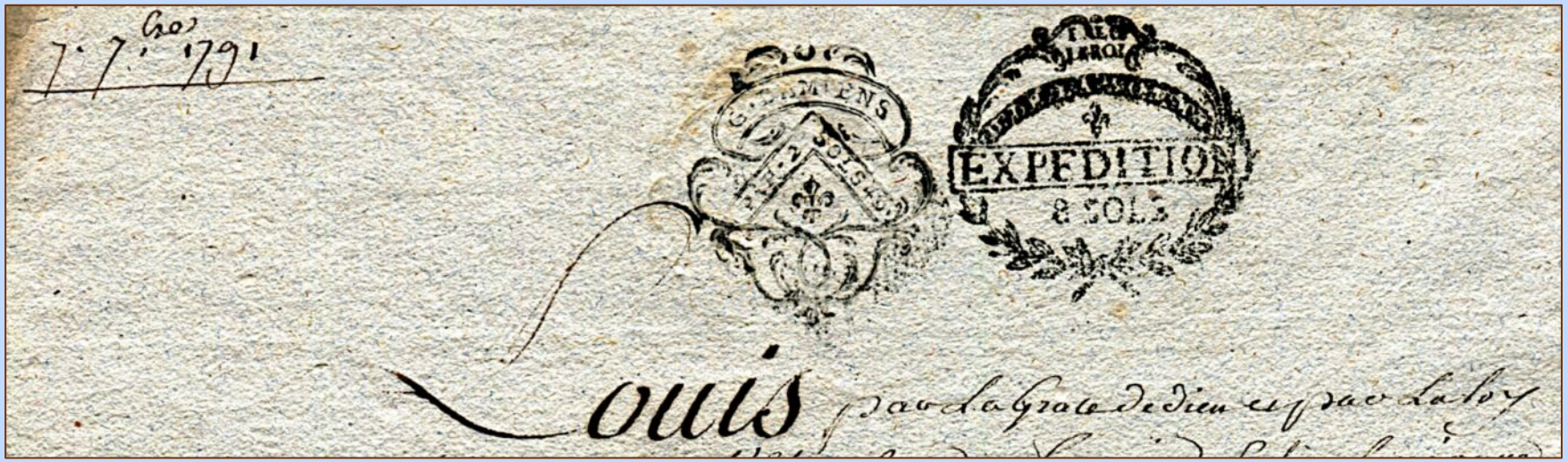
Généralité de Metz D189

CM D1 Département de la Moselle

MINUTE

LA LOI LE ROI

no watermark



Généralité d'Amiens D206 **CM D8** Département de la Somme

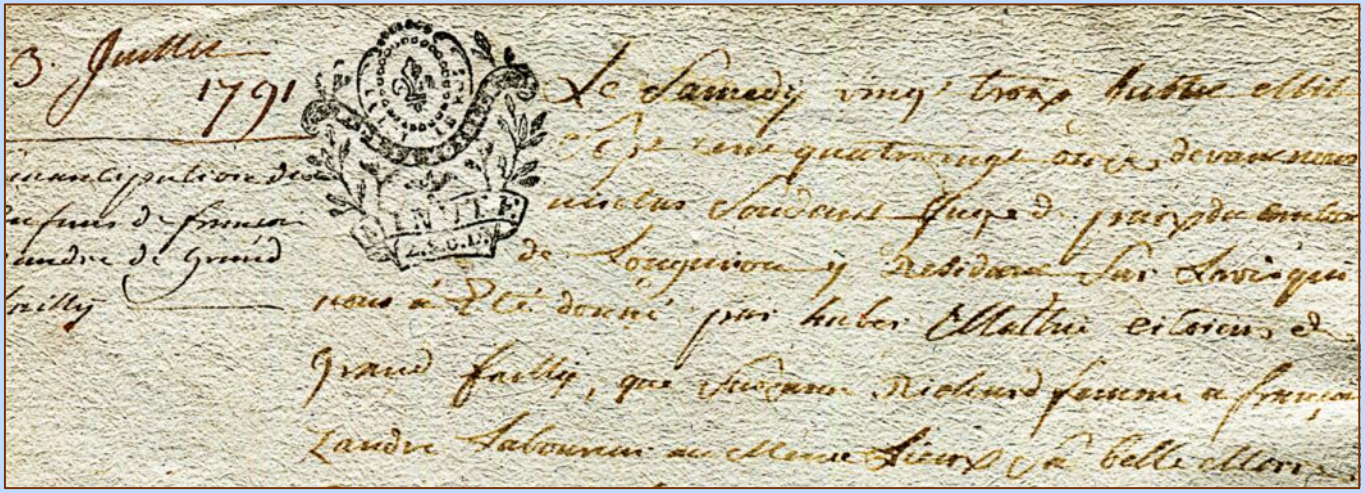
« Louis par la Grâce de Dieu et par la Loy... »

LAW OF FEBRUARY 11, 1791 - STAMPS WITH WMK

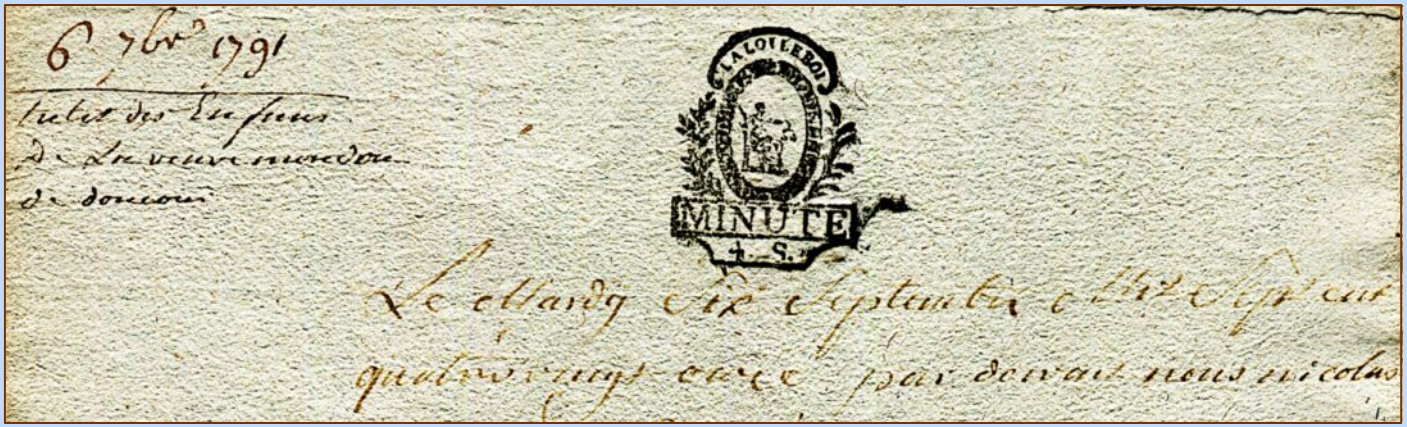
◆ MINUTE



wmk F1



LA LOI LE ROI D. DE LA MOSELLE D1
MINUTE 2 sols 6 deniers for ½ small paper



LA LOI LE ROI D. DE LA MOSELLE D2
MINUTE 4 sols for a small paper

LAW OF FEBRUARY 11, 1791 - STAMPS WITH WMK

◆ EXPEDITION

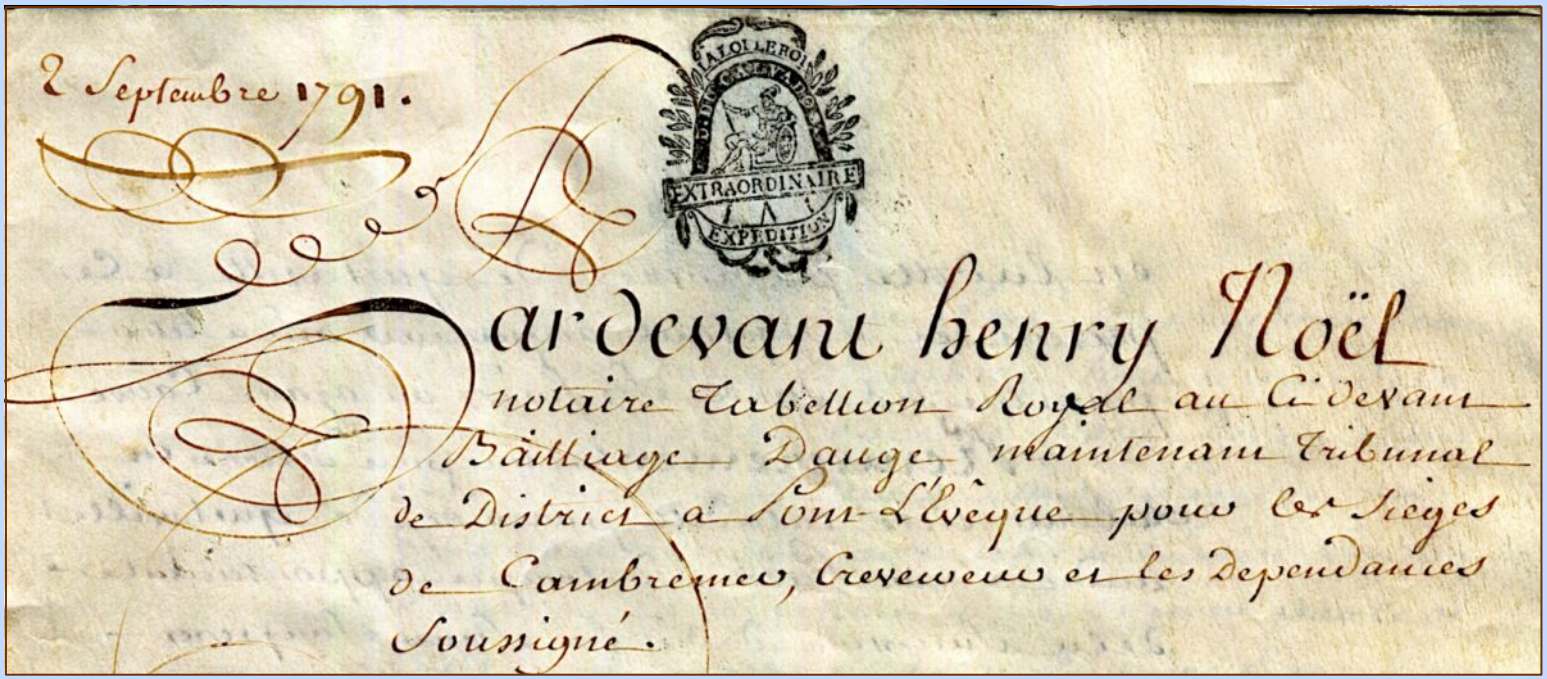




wmk F1

LA LOI LE ROI D. DES BOUCHES-DU-RHÔNE D8
EXPEDITION 8 sols for a small paper

The paper stamped EXTRAORDINAIRE have different marks.



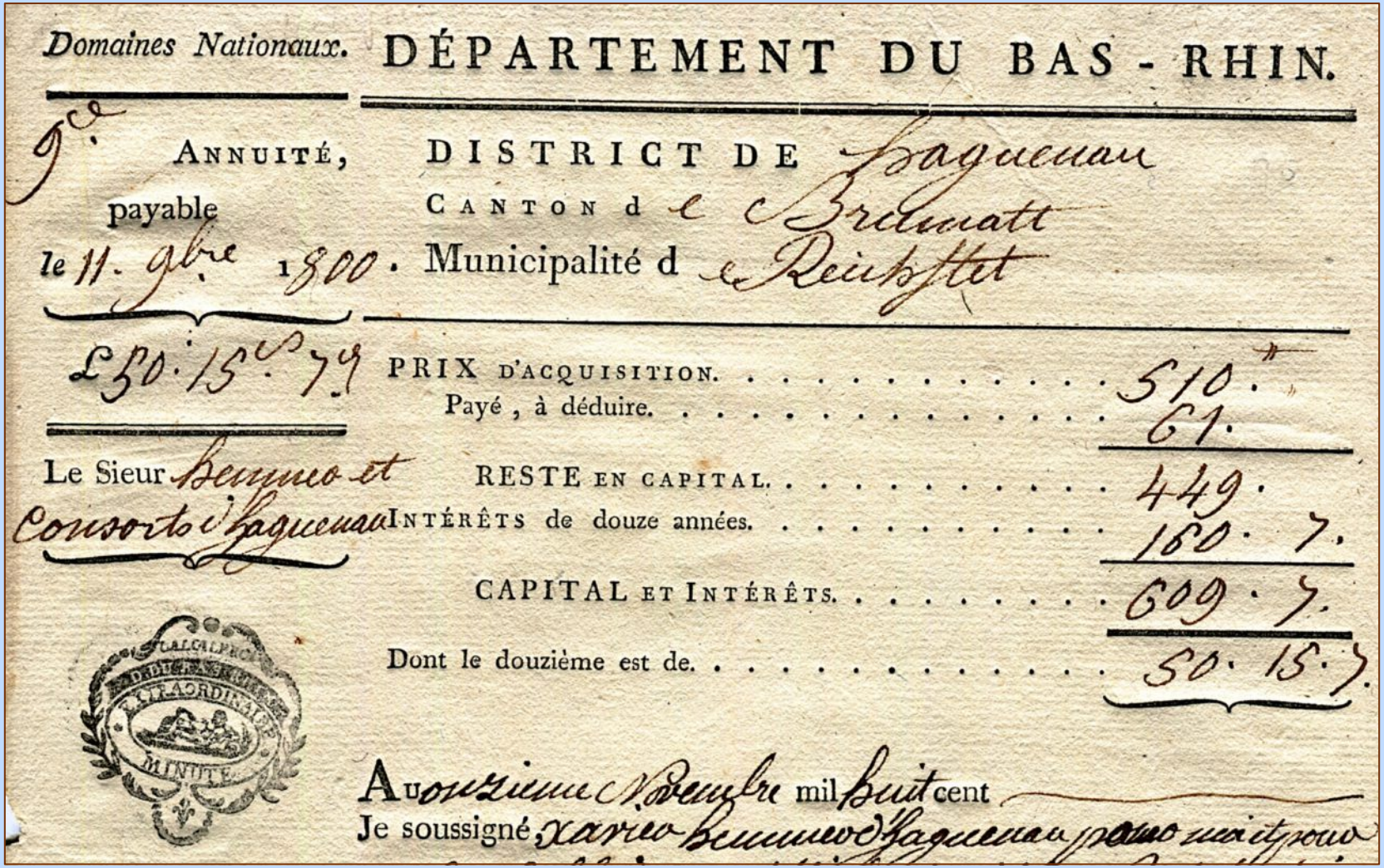
LA LOI LE ROI
D. DU
CALVADOS

EXTRAORDINAIRE

EXPEDITION
EE002

12 sols for a
medium
parchment

The paper stamped EXTRAORDINAIRE have **different** marks.


Domaines Nationaux. DÉPARTEMENT DU BAS-RHIN.

9e ANNUITÉ, payable le 11. 9bre 1800.

DISTRICT DE Bagueneau
CANTON de Brumath
Municipalité de Reinhettet

£30.15s.7d

PRIX D'ACQUISITION. . . . . 510.#
Payé, à déduire. . . . . 61.

Le Sieur Benno et Consorts de Bagueneau

RESTE EN CAPITAL. . . . . 449.
INTÉRÊTS de douze années. . . . . 160.7.

CAPITAL ET INTÉRÊTS. . . . . 609.7.

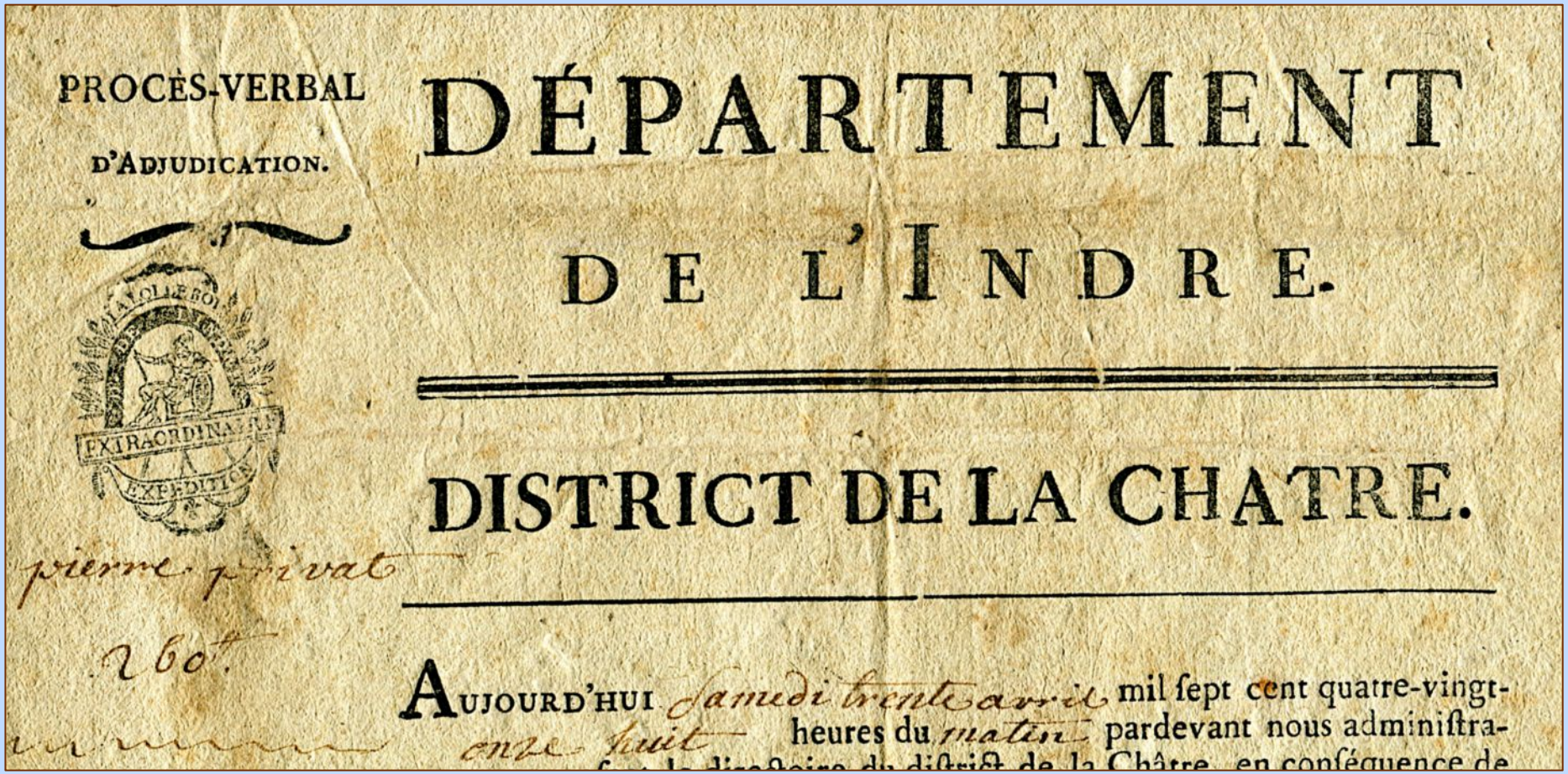
Dont le douzième est de. . . . . 50.15.7.

CALQUE DE L'ENREGISTREMENT EXTRAORDINAIRE MINUTE

Au onzième 9bre mil huit cent
Je soussigné, Xavier Benno de Bagueneau

Département du Bas-Rhin - 23 December 1791 LA LOI LE ROI
stamped MINUTE EXTRAORDINAIRE **EE001**
→ no wmk

Les papiers timbrés à l'EXTRAORDINAIRE portent des marques **différentes** de celles de la débite.


PROCÈS-VERBAL
D'ADJUDICATION.

DÉPARTEMENT
DE L'INDRE.

DISTRICT DE LA CHATRE.

pierre privat
260t.

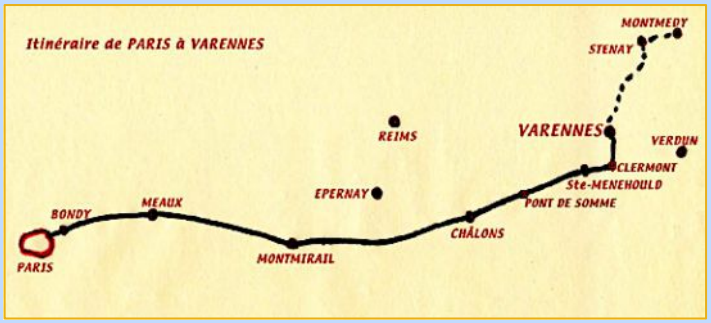
AUJOURD'HUI samedi trente avril mil sept cent quatre-vingt-
onze huit heures du matin pardevant nous adminiſtra-

Département de l'Indre - 30 avril 1791 LA LOI LE ROI
timbre EXPEDITION à l'EXTRAORDINAIRE **EE002**
pas de filigrane

➢ THE ROYAL FLIGHT TO VARENNES

During the night of 20–21 June 1791 King Louis XVI of France, Queen Marie Antoinette, and their immediate family unsuccessfully attempted to escape from Paris in order to initiate a counter-revolution. They escaped as far as the town of Varennes, where they were arrested and returned under guard to Paris.

From this point forward, the abolition of the monarchy and the establishment of a republic became an ever-increasing possibility.



THE FIRST REPUBLIC

22 September 1792 - 17 May 1804

3 periods:

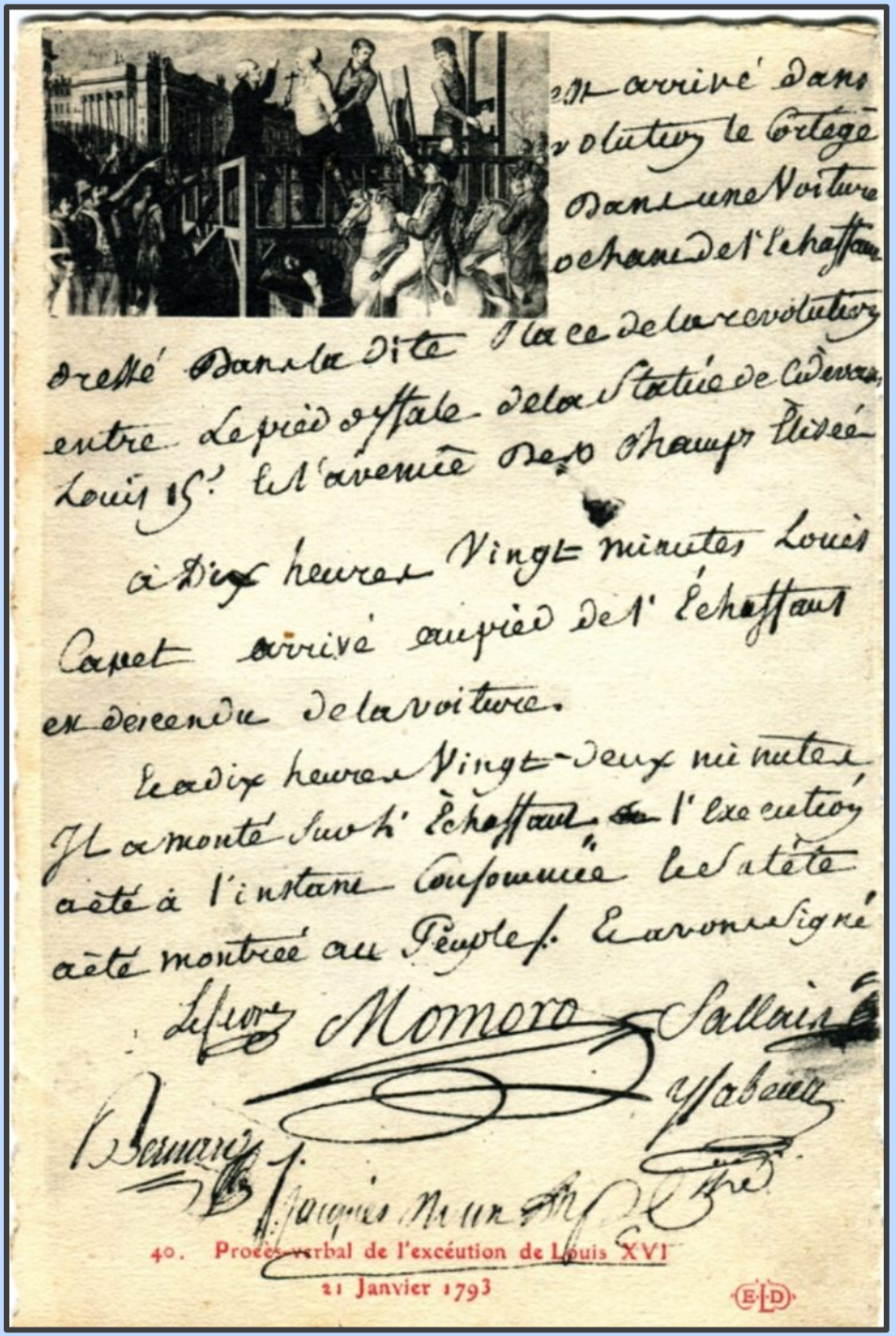
- CONVENTION NATIONALE – 21 September 1792 - 25 October 1795
- DIRECTOIRE – 26 October 1795 – 9 November 1799
- CONSULAT – 10 November 1799 - 17 May 1804



DEATH OF LOUIS XVI

- the Conventionnals voted by majority "**La mort!**" 361/749
- guillotined on 21 January 1793

- text: minutes of his death
- postcard ELD - Ernest le Deley (Paris 1908)



ADOPTION OF THE DECIMAL SYSTEM

- **March1791. The Academy of Sciences develops the metric system**
- **April 7, 1795. A decree suppresses and prohibits any other unit of measurement in France**

Decimal system (base-10)

Equivalences

- ***Ancien régime***: 12 deniers = 1 sol
  20 sols (sous) = 1 livre
- **Decimal system**: 2 sols (sous) = 1 décime
  10 décimes = 1 franc

CONVENTION NATIONALE
21 septembre 1792 - 25 octobre 1795

THE REPUBLICAN CALENDAR

22 September 1792 *1er vendémiaire An I* (of the liberty)
= day of the proclamation of the Republic
[return to the Gregorian calendar : January 1st 1806 – canceled by Napoléon]

REVOLUTIONARY NAMES OF THE *COMMUNES*

On *25 vendémiaire an II* (16 October 1793) a **Decree** will change the names of 1200 *communes*

⟶ dechristianization

- *Monsieur* and *Madame*, with an overly aristocratic connotation are replaced by *Citoyen, Citoyenne*

France		
I^re^ République	septembre 1792 - mai 1804	**Convention nationale** : 21 septembre 1792-26 octobre 1795 **Directoire** : 26 oct 1795-9 nov 1799 **Consulat** : 10 nov 1799-18 mai 1804
Premier Empire	18 mai 1804 - 4 avril 1814	Napoléon Bonaparte
Première Restauration	6 avril 1814 – 20 mars 1815	Louis XVIII
Cent-Jours	20 mars 1815 – 7 juillet 1815	Napoléon Bonaparte
Deuxième Restauration	8 juillet 1815 – 2 août 1830	1814-1824 : Louis XVIII † 1824-1830 : Charles X
Trois Glorieuses Monarchie de Juillet	*27-28-29 juillet 1830* 9 août 1830 – 24 février 1848	Louis-Philippe 1^er^
II^è^ République	24 février 1848 – 2 décembre 1852	
Second Empire	2 décembre 1852 – 4 septembre 1870	Napoléon III
III^è^ République	septembre 1870 – juillet 1940	

Following the death of King Louis XVI, on January 21st, 1793

N° 987.

DÉCRET

DE LA

CONVENTION NATIONALE,

Du 4 Juillet 1793, l'an 2e de la République Françaiſe,

Portant qu'il ne ſera plus fait uſage du Papier marqué des anciennes empreintes portant les attributs de la Royauté.

I

THE REMOVAL OF ROYAL ATTRIBUTES ON STAMPS CAN BE DONE IN 4 WAYS

Type 1: the word ‘Roi’ and the *fleurs de lis* are smudged

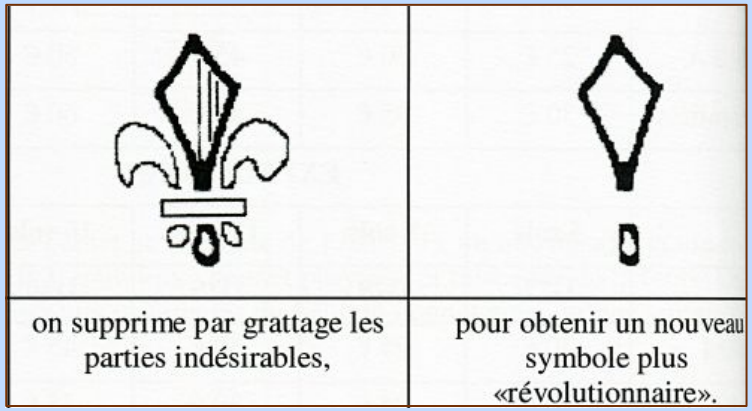
Type 2: the word ‘Roi’ and the *fleurs de lis* are scratched

Type 3: the royal attributes are replaced by symbols considered more ‘revolutionaries’ but who are in fact produced by selective scraping

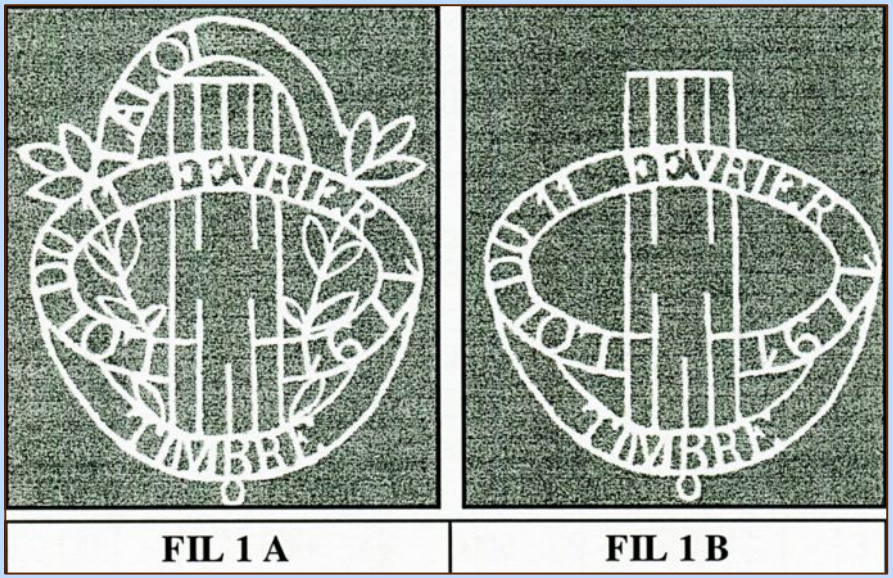
Type 4: the stamps are re-engraved for the newly conquered departments

The wmks are also modified.

ex. →







Type 1: the word ‘Roi’ and the *fleurs de lis* are smudged



Dépt. de la Vendée 1795 D12 F1



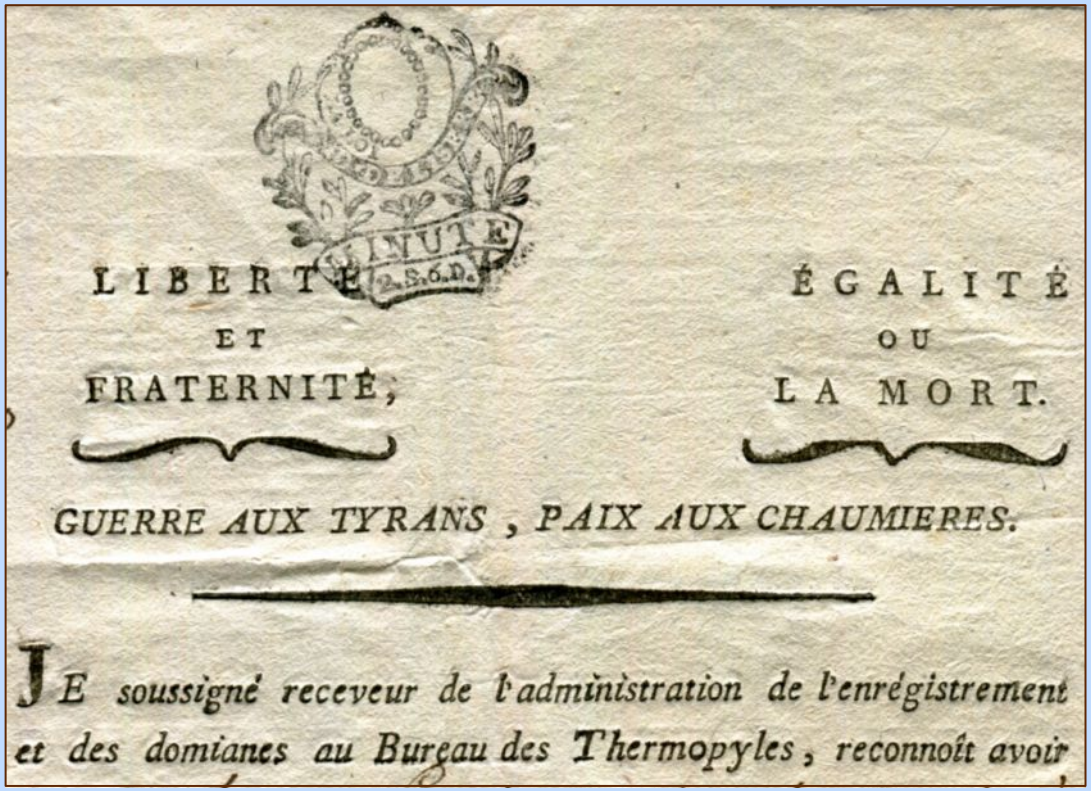
Dépt. de la Meurthe 1795 D18 F1A

Type 2: the word ‘Roi’ and the *fleurs de lis* are scraped



Dépt. de L’Allier
1794 D21 F1

Dépt. de L’Isère 1794 D21



Type 2: the word ‘Roi’ and the *fleurs de lis* are scratched

→ EXTRAORDINAIRE document

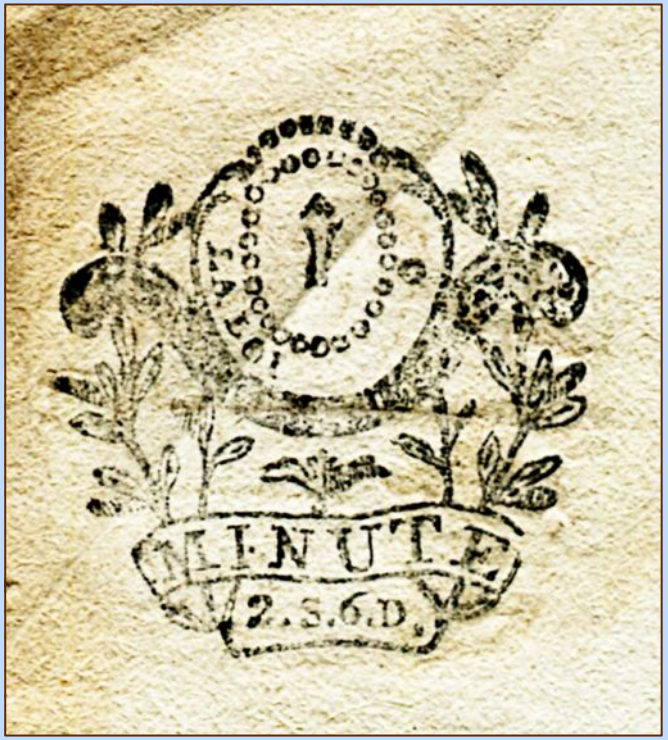


1794 EE005

Type 3: Type 3: the royal attributes are replaced by symbols considered more ‘revolutionaries’ but who are in fact produced by selective scraping The *fleur-de-lis* has been scraped to give the appearance of a pike or a spearhead.

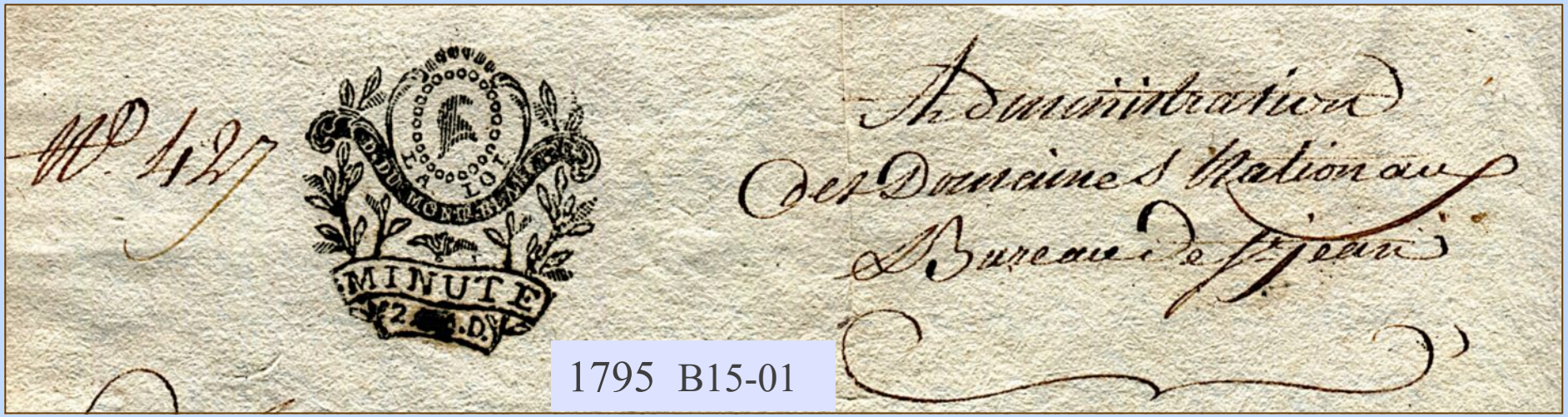


Dept. de la Charente
1794 D31 F-



Dépt. de la Gironde
1794 D31 F1

Type 4: the stamps are re-engraved for the newly conquered departments



1795 B15-01

Formerly Sardinian, the **Department of Mont-Blanc** (No. 84) was created in 1792 when the majority of the municipalities requested the attachment of Savoy to France The Phrygian cap replaces the *fleur-de-lis*. "La Loi" is centered.



Old Sardinian mark crossed out. 1792 B12-03
paraph *GUY* (1784 – 1793)

DIRECTOIRE 26 October 1795 - 9 November 1799

- Law of 11 nivôse an IV (January 1st 1796) increases the duty which is multiplied by 20 and expressed in pounds! (* EXPÉDITIONS = double rate)
- The markings remain the same but are affixed in red.



Dépt. de la Vendée
1796
D41
5 pound deed



Dépt. du Rhône
1796
D31
5 pound deed
F2



F2 BONNET FIN



Dépt. de l'Ariège
1796
EE008
5 pound deed
F2A

- **Law of 14 thermidor year IV** (August 4 1796)

➢ This law restores the tariffs of year III and requires the publication of new stamps.

➢ Given the short lead time, temporary printing plates are produced.

There are no more differences between the stamps of MINUTES and EXPEDITIONS + EXTRAORDINAIRE stamps are identical

- the position of the stamp on the act makes it possible to differentiate them
  - stamp from the official store: at the top, in the center of the sheet
  - stamp EXTRAORDINAIRE: en haut, à gauche

➢ The tariffs are listed in centimes and in francs.

PROVISIONAL STAMPS



REP. FRA. 50 centimes D52 F2

Timbre à
l'extraordinaire
1796 D51





Timbre rouge gratté de nivôse an IV + contremarque noire REP. FRA. de thermidor an IV.
D42 D52



↓1 ↓3 ↓ 2 ↓ ↓4

Généralité
d'Alençon
Half-sheet
1 S 5 D ½
D226
(01-10-1780)

Dépt. de l'Orne
La Loi – Le Roi
(*scratched*)
EXPEDITION
5.S.
D47
(01-01-1796)

Dépt. de l'Orne
La Loi – *Le Roi scratched*
EXPEDITION
5.S.
D27
(08-02-1793)

REP. FRA.
25 centimes

D51

(01-08-1796)

Wmk 1 B.

Document dated 3 brumaire an VI (24 October 1797)

Towards the end of the same year (1796), we will have the DEFINITIVE STAMPS
From this date, the stamps illustrate *mythological figures*.

- There are no differences between the stamps of the MINUTES, the EXPÉDITIONS and the EXTRAORDINAIRE
- the position of the stamp on the act makes it possible to differentiate them

↓

- stamp of the official store: at the top, in the center of the sheet
- stamp EXTRAORDINAIRE: at the top, to the right

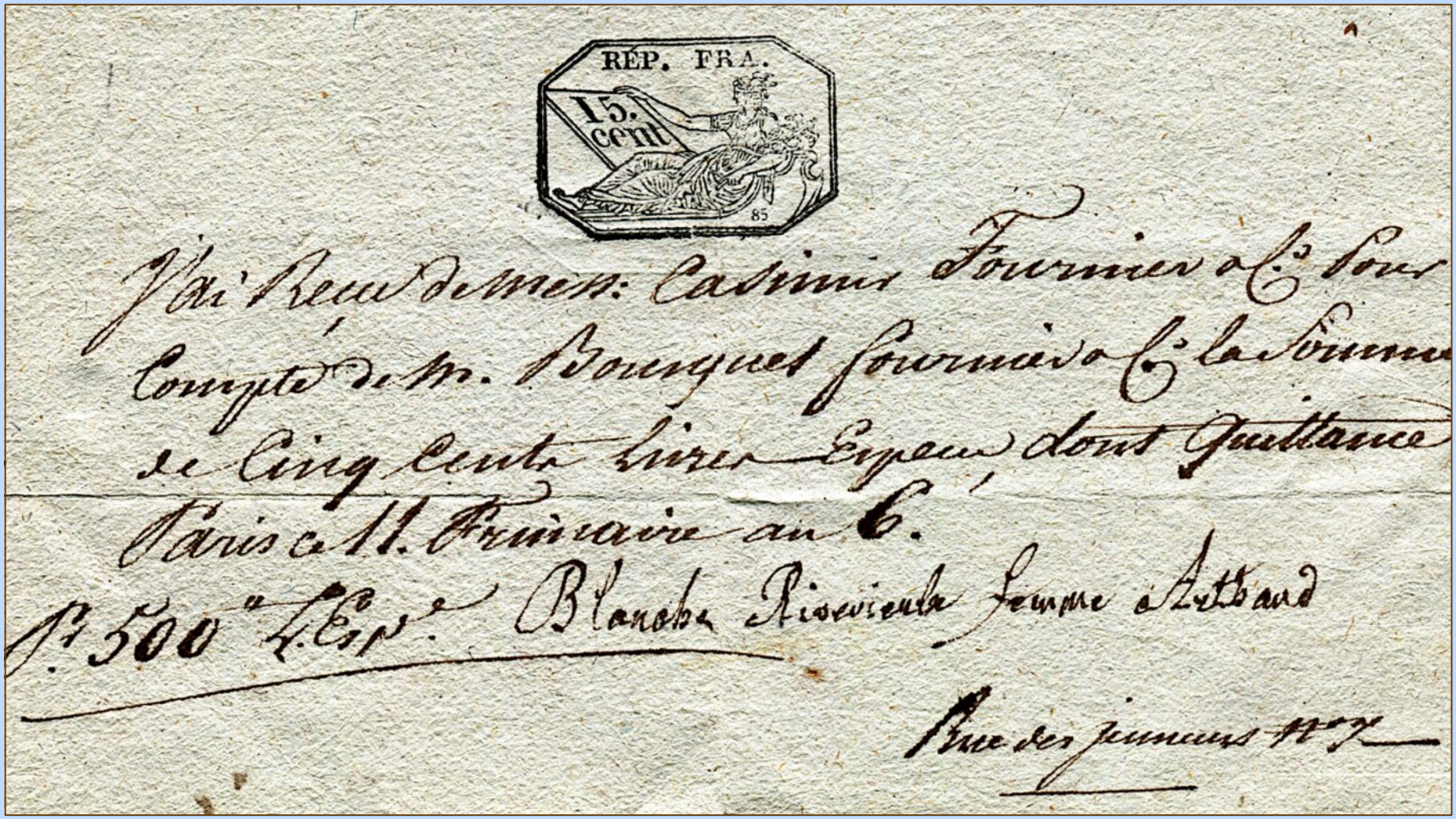


RÉP. FRA. 25 cent.
« peace crowning the arts»
1799 D57
Wmk F2



RF 50 cent 1799
D58 Wmk 1A
« the law = winged goddess»

- Law of 5 floréal an V (24 April 1797)
  - New stamp 15 centimes for the quart of a sheet of small paper

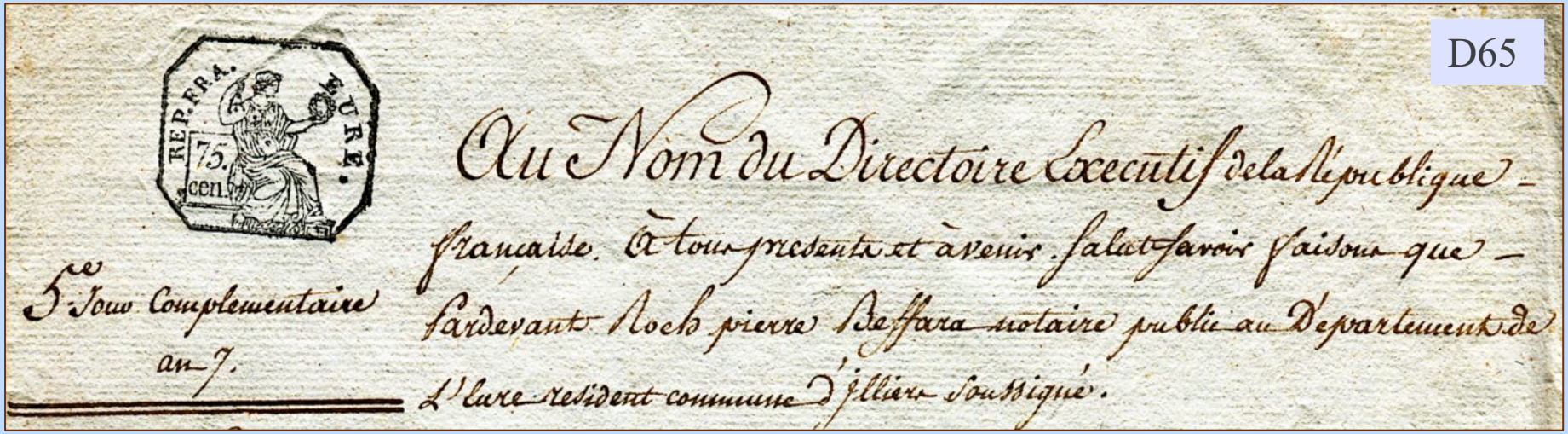


RÉP. FRA. 15. cent 85 conquered dept.: Alpes-Maritimes (Nice, Monaco, SanRemo)
11 frimaire an 6 (Décember 1st 1797) D56 no wmk

- La Loi du 13 brumaire an VII - 3 novembre 1798
  - les timbres portent les noms REP. FRA. et le NOM du département
  - Les timbres de la débite et à l'EXTRAORDINAIRE sont identiques
    - la position du timbre sur l'acte permet de les différencier

REP. FRA. ALLIER.
25. cen. D63 F1A
allégorie du Commerce





REP. FRA. EURE. allégorie de la Renommée
75. cen. D65 F2

V. THE *CONSULAT* 10 November 1799 – 18 May 1804

- The Directory ended with the *coup d'état* of 18 Brumaire Year VIII (November 9, 1799)
- Napoléon Bonaparte is named « First Consul »
- **End of the French Revolution**: Proclamation of the Consuls of 24 Frimaire Year VIII (December 15, 1799):

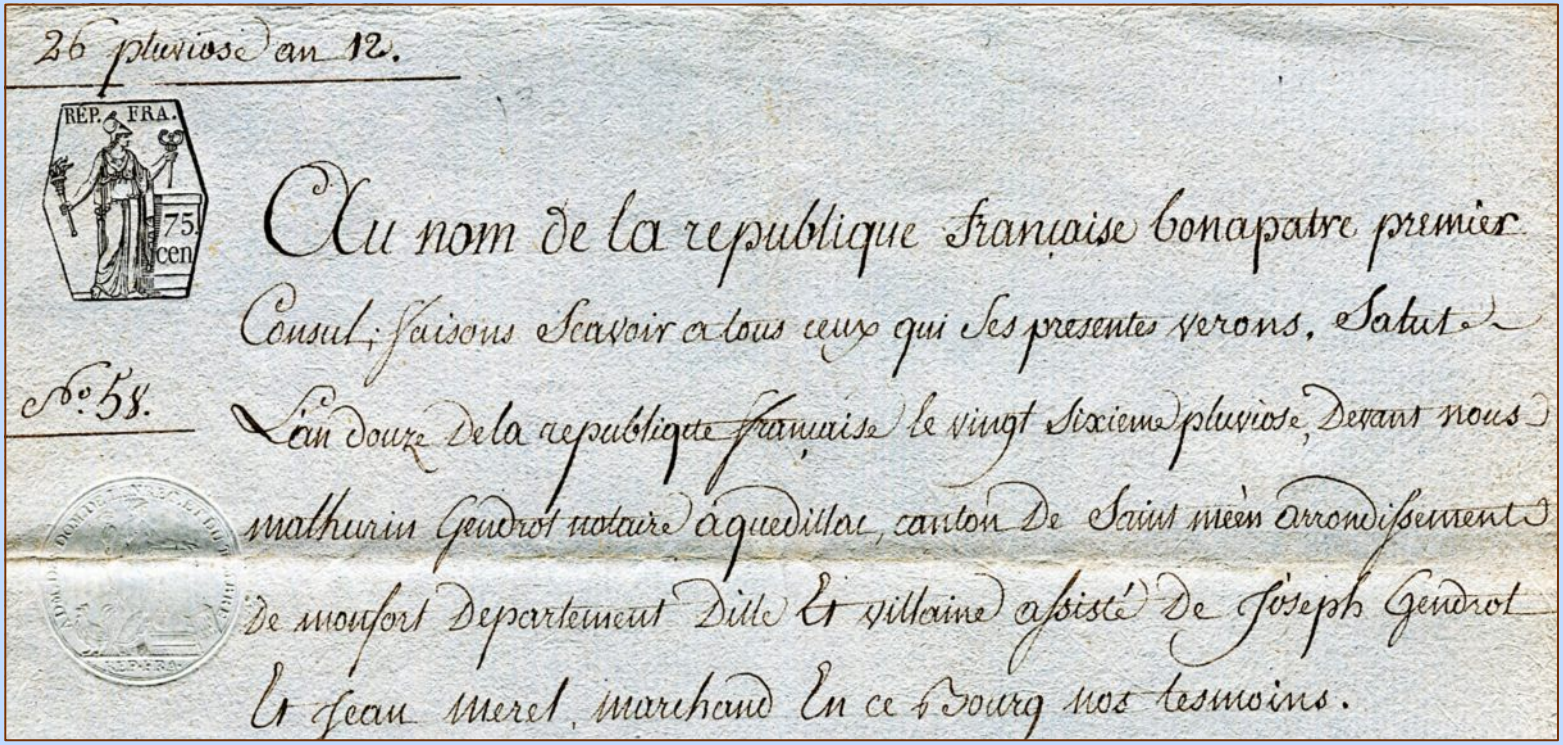
  « Citizens, the revolution is fixed on the principles that started it, it is over ».

Order of *prairial an IX* - 29 May 1801

- <u>all stamped papers are made in Paris without the name of the departments</u>
- now **<u>two marks</u>**:
  - ink stamp *(humid)* indicating the duty
  - dry embossed stamp + F5 watermark

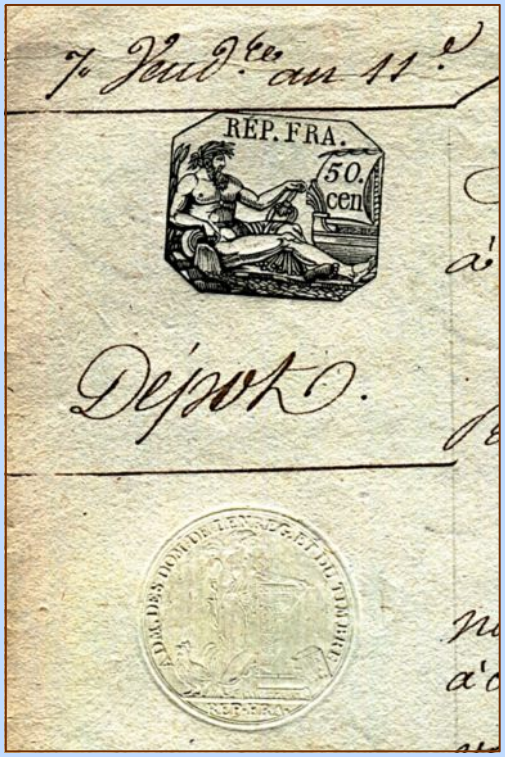


F 5




TS1

- *humid stamp*: REP. FRA. 75. cen D70 *Minerva* 16 February 1804 wmk F5
- *dry stamp* TS1 : ADM. DES DOM. DE L'ENREG. ET DU TIMBRE REP. FRA.



Document B
RÉP. FRA. 50 cen. D69
Neptune dry (embossed)
stamp TS1
29 September 1802
Wmk F5



Document A

Letter sent from New York 20 September 1796 and stamped EXTRAORDINAIRE in Bordeaux and added to document B.

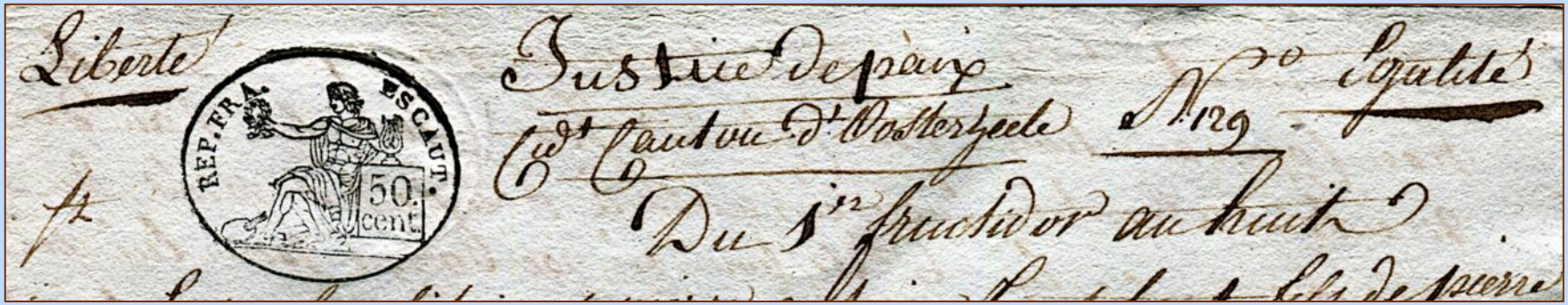
REP. FRA. GIRONDE 50 cent. allegory: *arts*
Stamp EXTRAORDINAIRE
EE024 + GTE001

DÉPARTEMENTS CONQUIS DE LA PREMIÈRE RÉPUBLIQUE

[Type 4: les timbres sont regravés pour les départements nouvellement conquis]



Département du MONT-TERRIBLE N°87 - 29 décembre 1794



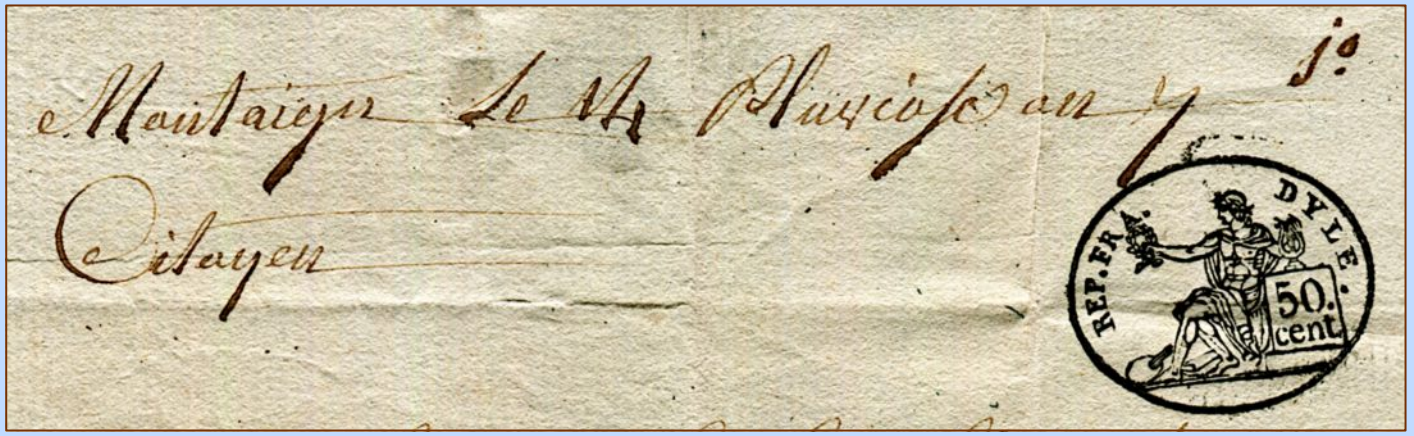
Département de l'ESCAUT N°92 - 18 mai 1800

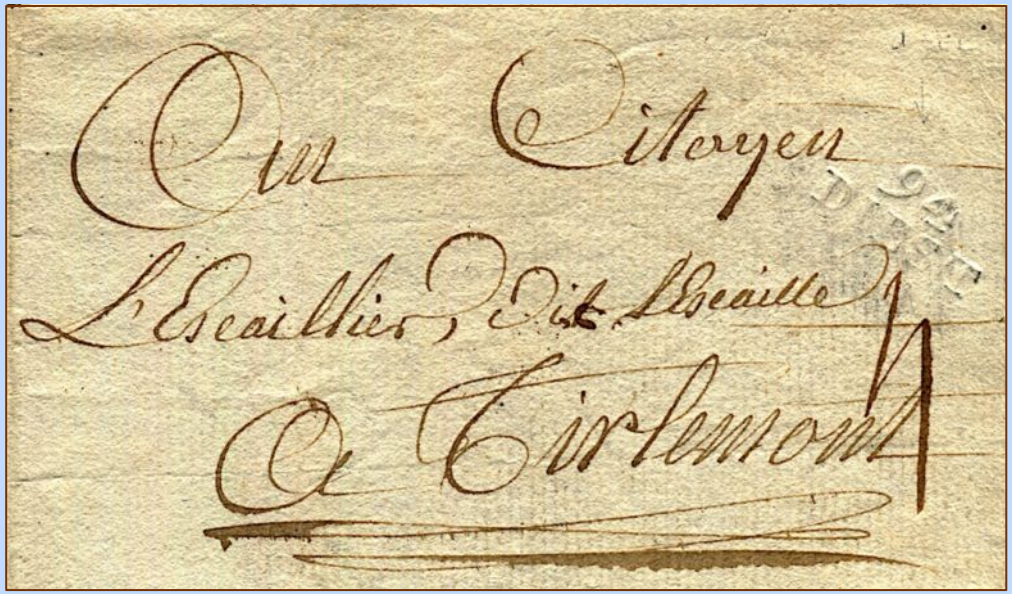
CONQUERED DEPARTMENT OF THE FIRST REPUBLIC

Type 4: the stamps are re-engraved for the newly conquered departments

Letter mailed in Diest, near the town of Montaigu, on February 2, 1799

The letter is a folded stamped paper





DYLE Department N°94

REP. FRA. DYLE

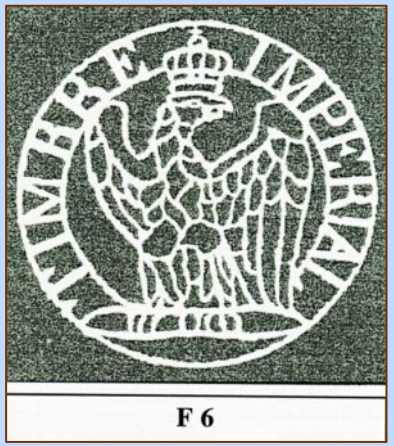
50. cent.

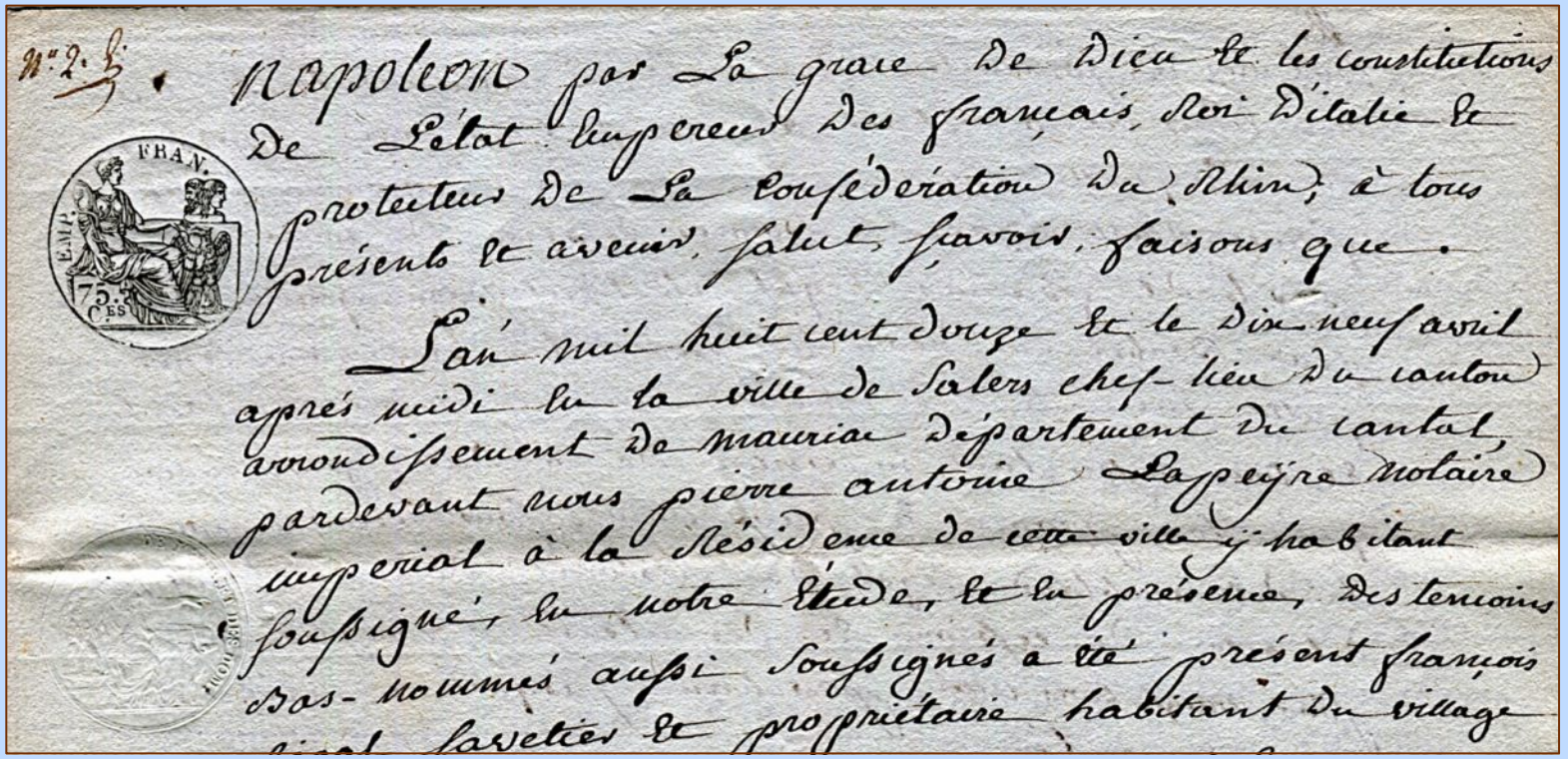
- postmark of origin 94 DIEST to Tirlemont
- 4 centimes



VI. THE FIRST EMPIRE
18 May 1804 – 4 April 1814

- Napoléon Bonaparte is sacred *Empereur des Français*
- Decree of 17 April 1806
  - the stamps are in black ink, at the top and on the left of the sheet wmk F6 'TIMBRE IMPERIAL'





EMP. FRAN. 75.C^ES 19 April 1812 D75
dry mark: ADM. DE L'ENR. ET DES DOM. TS2 wmk F6



EMPIRE
FRANÇAIS
D73
timbre à sec TS2
filigrane F6
19 avril 1814

1.re DIVISION.

BUREAU
de
L'ÉTAT CIVIL.

Fol. 75

N.° 1569

DU BAS-RHIN

MAIRIE DE LA VILLE DE STRASBOURG.

DÉPARTEMENT DU BAS-RHIN.

Extrait des Registres des Actes de Naissance.

Mathys
Emma Virginie

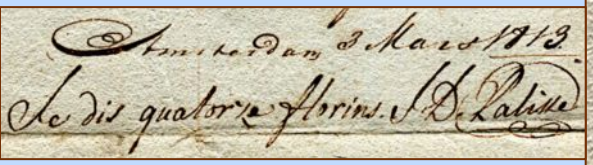
L'an mil huit cent Dix le vingt trois du mois d'Octobre à Onze heures du matin pardevant nous Adjoint du Maire, Officier de l'état civil de la Ville de Strasbourg, Département du Bas-Rhin, est comparu Nicolas Joseph Mathys âgé de Quarante ans, Négociant

Timbres de la débite différents pour les timbres à l'EXTRAORDINAIRE
DEP[T] DU BAS-RHIN 75 C. EXTRA/75
TIMBRER À L'EXTRAORDINAIRE GTE001
23 octobre 1810

LES DÉPARTEMENTS CONQUIS DE L'EMPIRE

- La France, en 1810, compte 130 départements dont les départements annexés allemands, hollandais, belgo-luxembourgeois, suisses, italiens et de la Savoie.
- tous ces départements étaient approvisionnés en papiers timbrés à partir de l'Atelier général de Paris.
- les départements annexés hollandais avaient une marque rouge; les autres avaient une empreinte noire.

DEPT. DU ZUYDERZÉE N°118
timbre d'Amsterdam (Hollande)
EMPIRE FRANÇAIS
25C D73
timbre à sec TS2
filigrane F6
3 mars 1813







DEPT. DE L'ESCAUT
timbre de Vurste, Flandre-orientale (Belgique) N°92
EMPIRE FRANÇAIS
25C D73
timbre à sec TS2
filigrane F6
juillet 1812



DEPT. DE LA ROER. ville d'ORSOŸ (Rhénanie) Nº103 EMP. FRAN. 75.C^ES
timbre à sec ADM. DE L'ENR. ET DES DOM. TS2 filigrane F6 D75



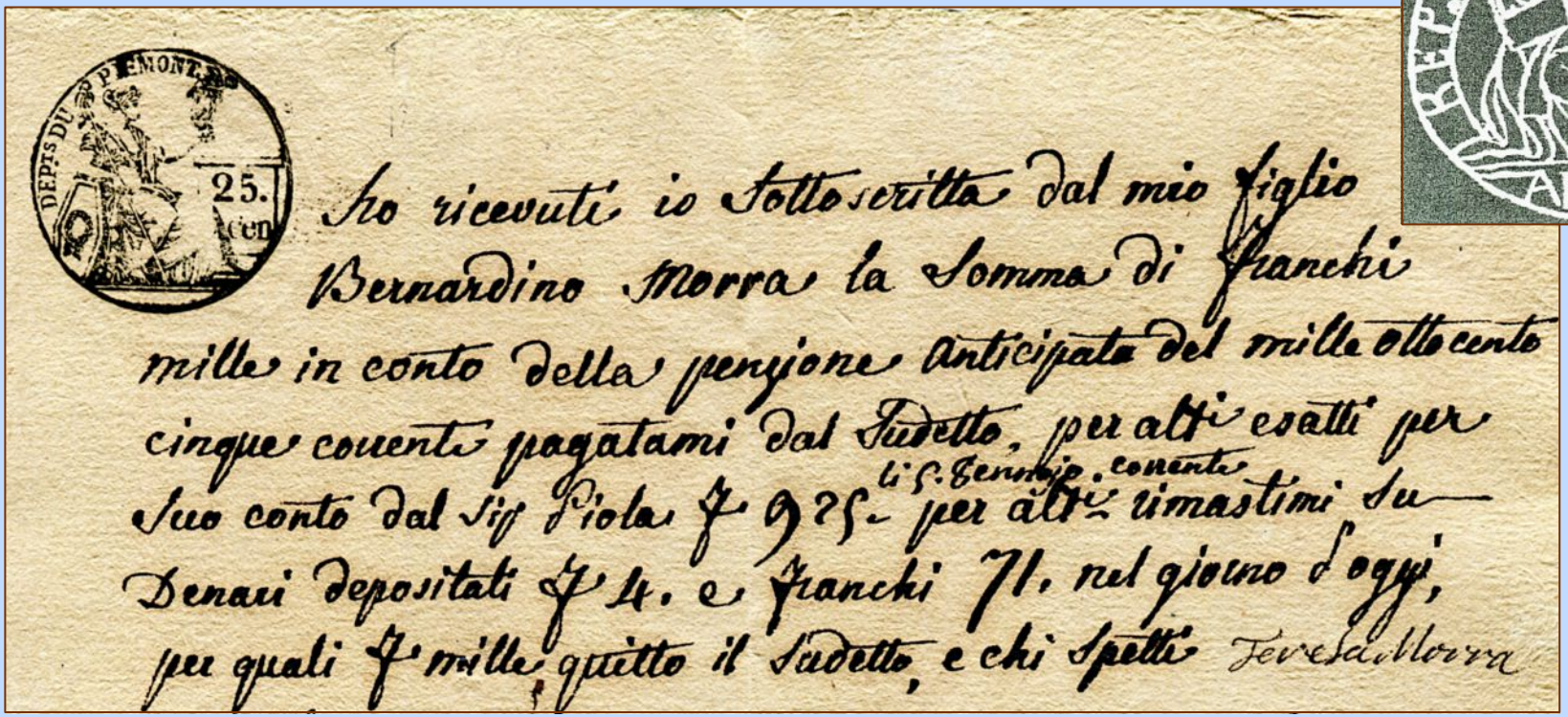
DEPT. DU MONT-TONNERRE. Nº100 ville de Mayence. 75C. 19 avril 1812
À TIMBRER À L'EXTRAORDINAIRE EE030+GTE001

Suite à la campagne d'Italie, le royaume de Piémont-Sardaigne est réuni à la France.

- création de 6 départements par le décret du 11 septembre 1802
- ces départements sont soumis aux mêmes tarifs que le reste de la République
- les inscriptions sont **DEP^{TS}. DU PIEMONT** au lieu de REP. FRA.



filigrane F4



13 juillet 1805 à Turin
25. cen
allégorie: *la Renommée*
filigrane F4 ∅ 70mm

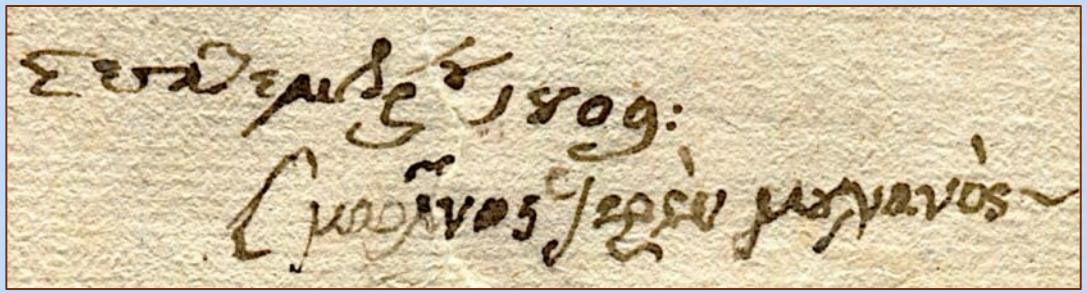
GOUVERNEMENT DES ÎLES IONIENNES

Archipel grec de la mer ionienne qui fut officiellement occupé par la France de 1797 à 1799 et de 1807 à 1809. Les timbres de l'Empire ne sont pas utilisés mais sont de fabrication locale.





GOUV• •DES ILES• • IONIE
25 cen
aigle impérial IO1
12 septembre 1809



France		
I^re^ République	septembre 1792 - mai 1804	**Convention nationale** : 21 septembre 1792-26 octobre 1795 **Directoire** : 26 oct 1795-9 nov 1799 **Consulat** : 10 nov 1799-18 mai 1804
Premier Empire	18 mai 1804 - 4 avril 1814	Napoléon Bonaparte
Première Restauration	6 avril 1814 – 20 mars 1815	Louis XVIII
Cent-Jours	20 mars 1815 – 7 juillet 1815	Napoléon Bonaparte
Deuxième Restauration	8 juillet 1815 – 2 août 1830 *Trois Glorieuses* *27-28-29 juillet 1830*	1814-1824 : Louis XVIII † 1824-1830 : Charles X
Monarchie de Juillet	9 août 1830 – 24 février 1848	Louis-Philippe 1^er^
II^è^ République	24 février 1848 – 2 décembre 1852	
Second Empire	2 décembre 1852 – 4 septembre 1870	Napoléon III
III^è^ République	septembre 1870 – juillet 1940	

A little history …

- The 1814 campaign in northeastern France was Napoleon's last campaign. After their victory at Leipzig (1813), the Russian, Austrian and German armies of the Sixth Coalition invaded France and Paris capitulated on March 31, 1814.

- Napoléon abdicates unconditionally. He is exiled to the island of Elba.

- Talleyrand obtains the appointment of a five-member **provisional government** over which he presides
    - the Imperial Senate calls to the throne the Count of Provence, younger brother of Louis XVI

      ⟶ **Louis XVIII**, King of France and Navarre, April 6

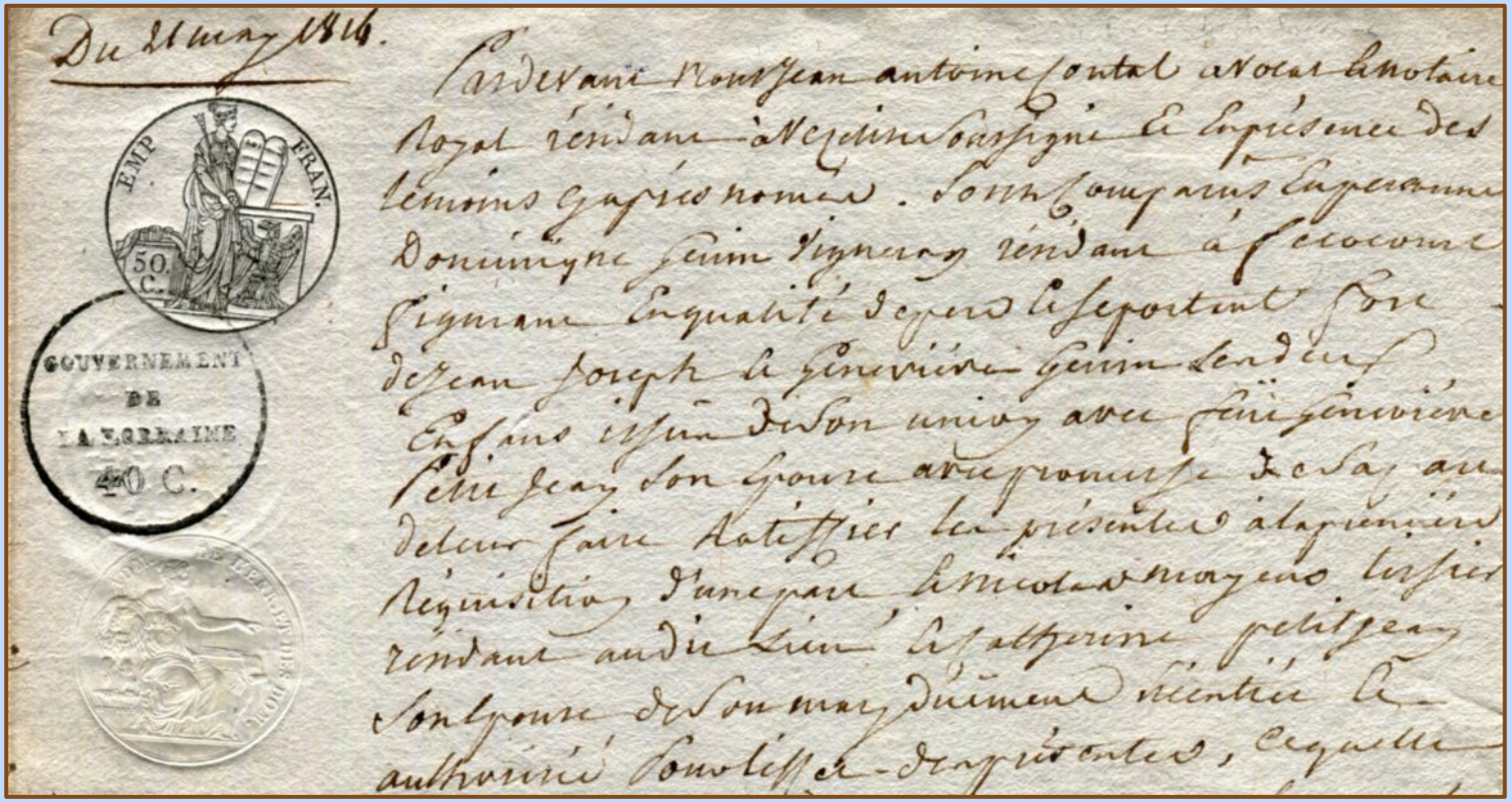
- the King signed the Treaty of Paris with the allies (May 30), which brought France back to its 1792 borders.

VII. FIRST RESTORATION

6 April 1814 – 20 March 1815

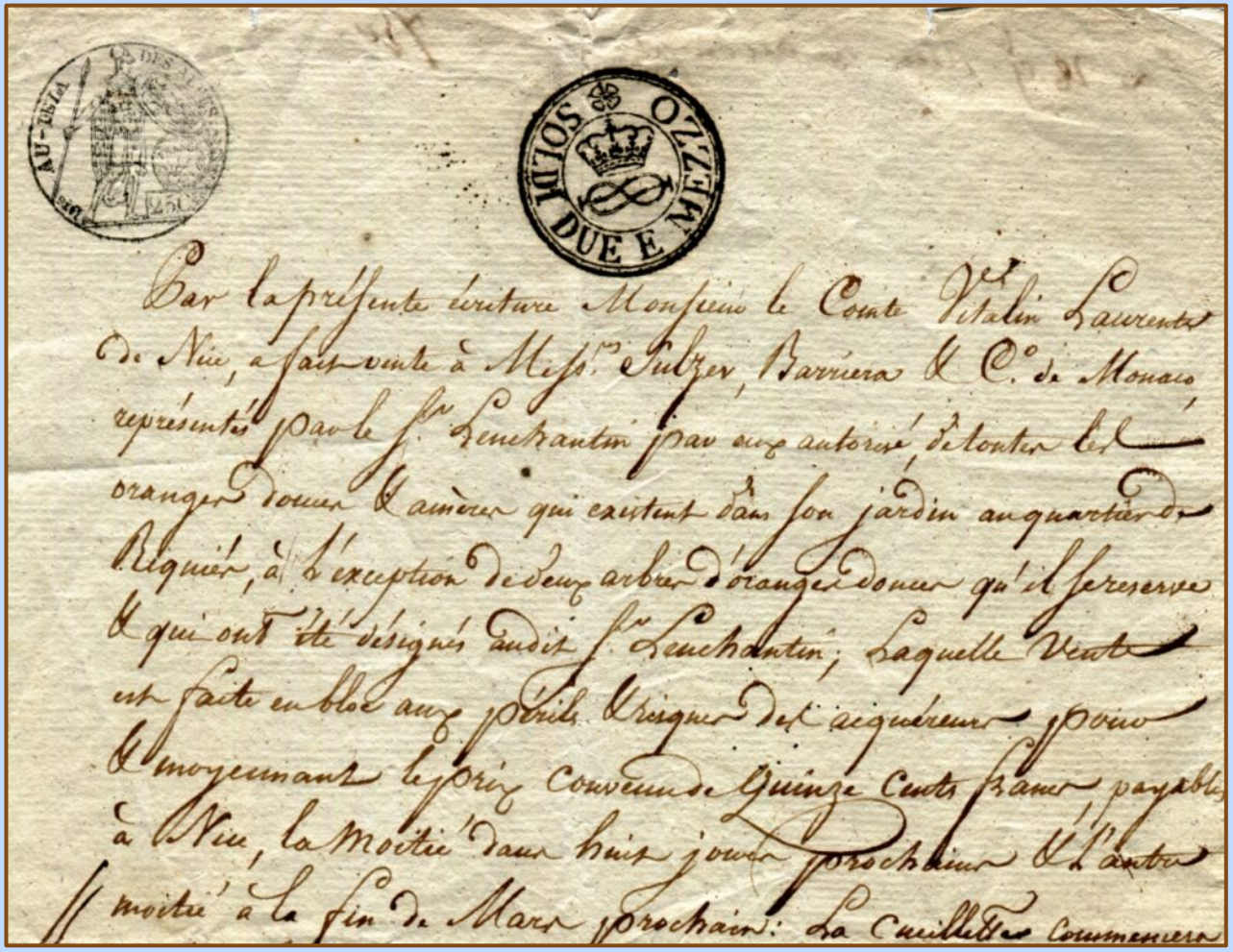
- After the fall of the Empire, the stamped papers of the different regions of Europe will be countermarked with a special mark.
  - In April 1814, a group of nobles from the former duchy of Lorraine and Bar established a government in Nancy that wanted to join Austria.
  - however the Allies want to give back to France its old borders of 1789.

EMP. FRAN. 50.C. D74
Countermark from the
Gouvernement de la Lorraine 40 C. TS2 F6
21 May 1814

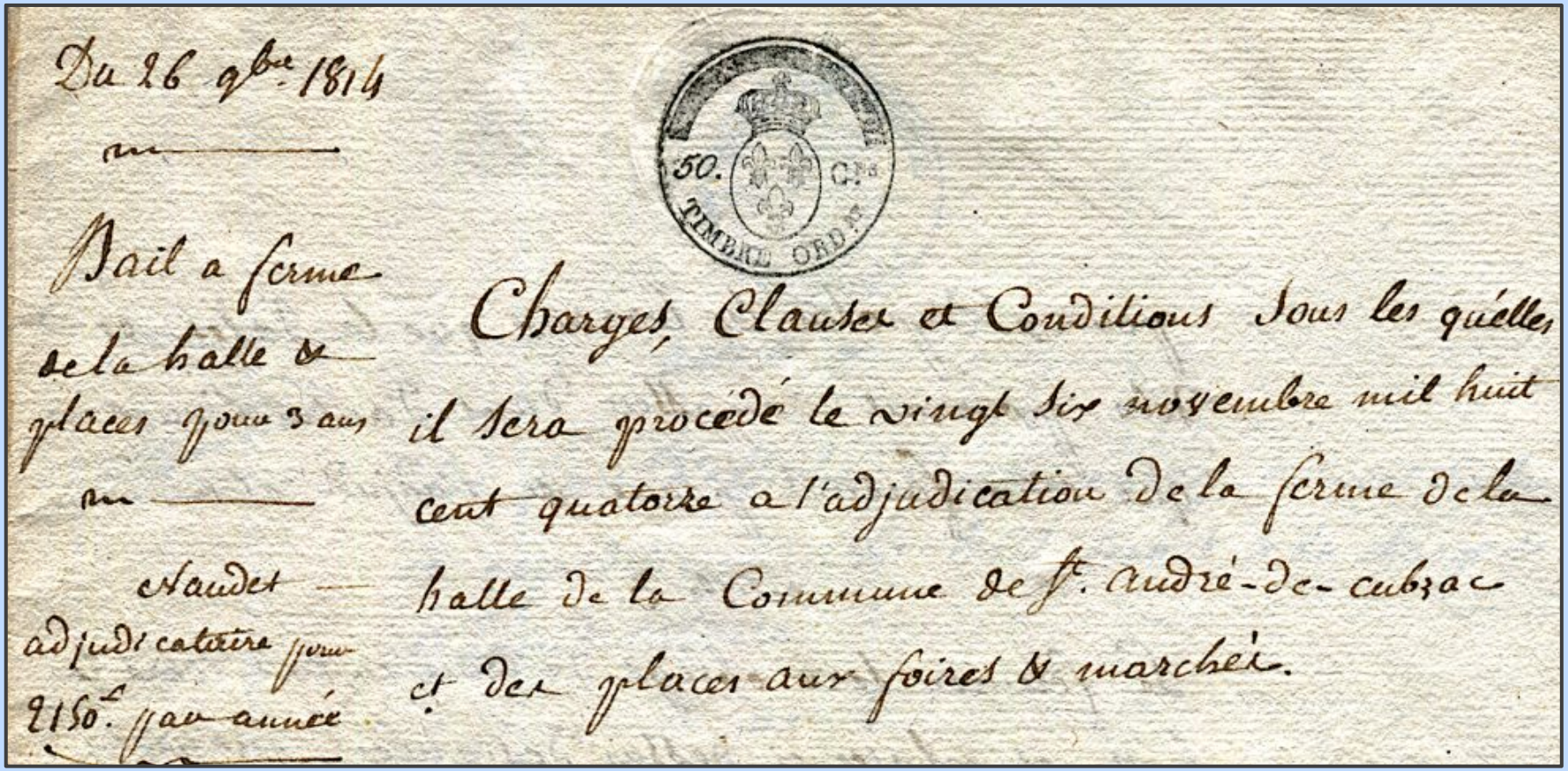


Countermark from Italy

- the 14 Italian departments annexed in 1802 all used the stamp
- **DE^{PTS} AU-DELÀ DES ALPES** (DE^{PTS} BEYOND THE ALPS). EXTRA/25 F6
- used here with the Italian countermark **SOLDI DUE E MEZZO** 18 November 1814



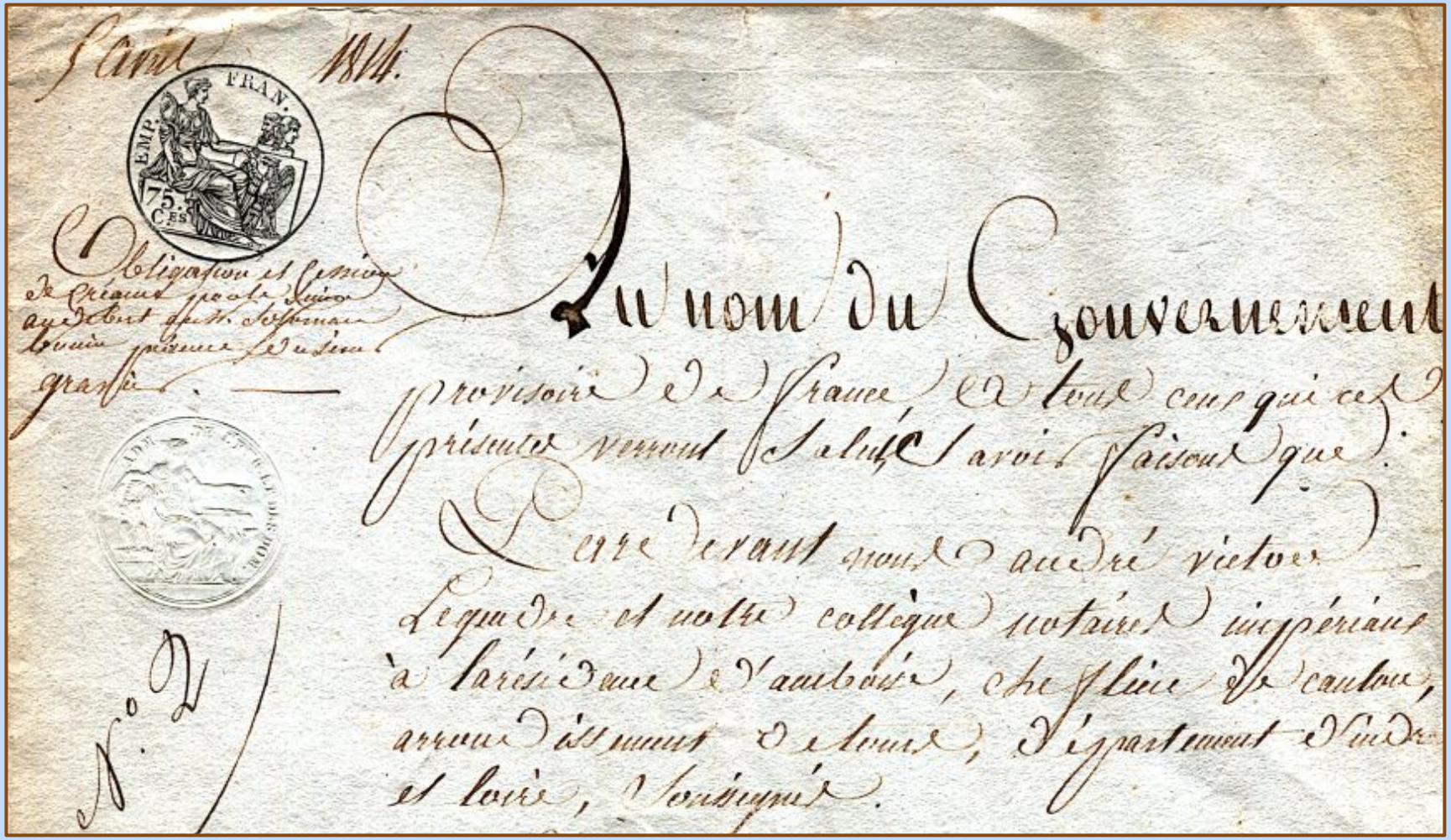
- The political situation is confused and we are witnessing various political maneuvers
- the brothers of Louis XVI are ready to intervene while the Duke of Angoulême, prince of the house of France, takes advantage of the insurrection to form a **Provisional Government** in Bordeaux.



- DUKE of ANGOULÊME COAT OF ARMS STAMP 50 C.
- countermark used alone from April 8, 1814 to January 1, 1815
- notarial deed signed in St-André-de-Cubzac near Bordeaux

- Talleyrand succeeds in setting up a **Provisional Government** in Paris, of which he is the president and which will **promote the accession to the throne of the Count of Provence**, brother of Louis XVI - from April 1 to May 2, 1814.

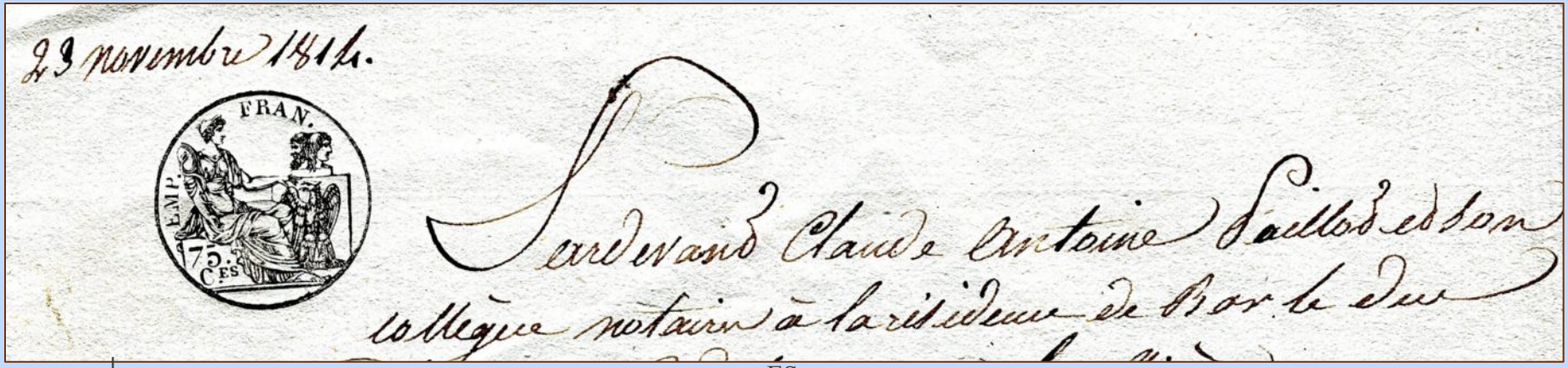
→ Louis XVIII on April 6



EMP. FRAN 75. C[ES]. 4 April 1814. / dry stamp TS2 / F6

LA PREMIÈRE RESTAURATION 6 avril 1814 – 20 mars 1815

- au début, les premiers timbres sont ceux de l'Empire



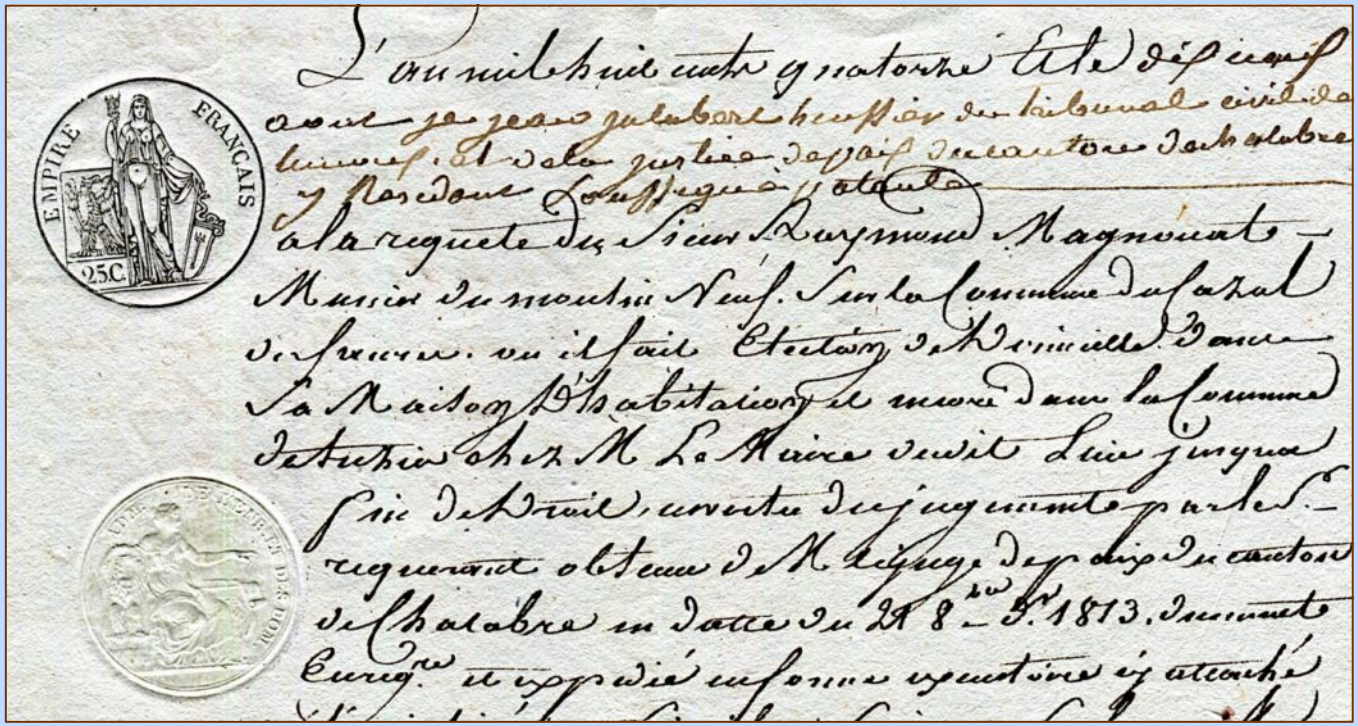
EMP. FRA. 75. C.ES allégorie: *la prudence* D75



TS2



filigrane F6

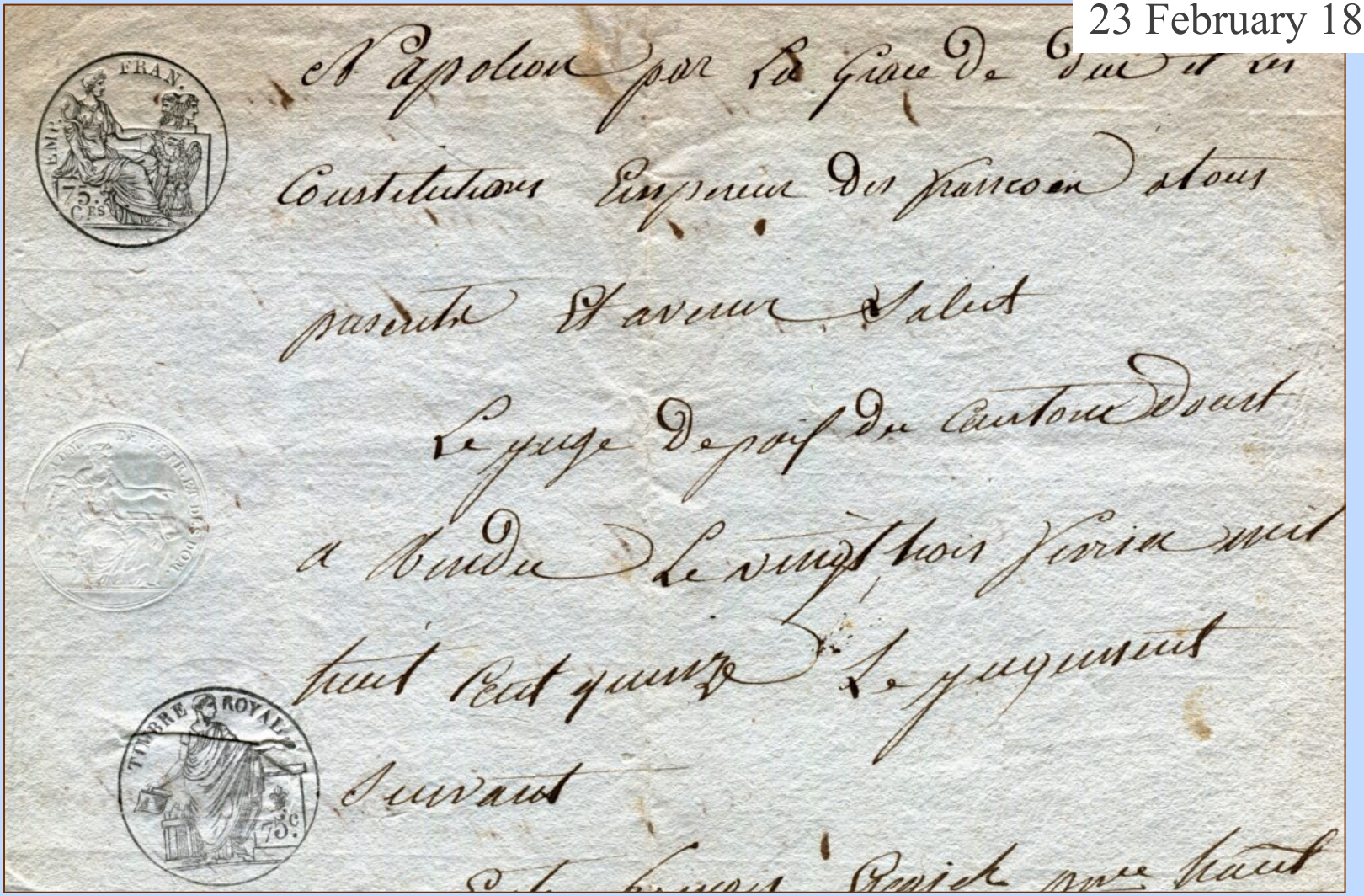


EMPIRE FRANÇAIS 25C D73 TS2 F6 19 avril 1814

FIRST RESTORATION **6 April 1814 – 20 March 1815**

- Ordinance of November 11, 1814: the ROYAL STAMP is added as a countermark

23 February 1815



EMP. FRA. 75. C^ES D75 | dry stamp TS2 | wmk F6 | countermark: TIMBRE ROYAL EX/R75

LA PREMIÈRE RESTAURATION 6 avril 1814 – 20 mars 1815

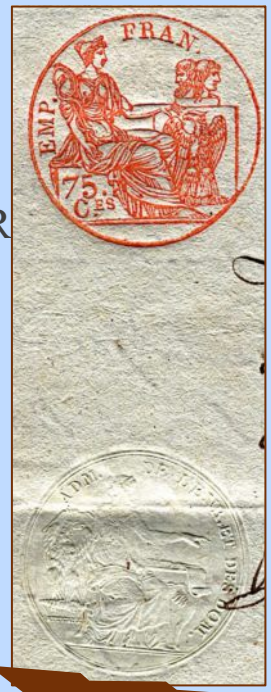
- Ordonnance du 11 novembre 1814
- <u>Cas spécial</u>: timbre de l'Empire en **rouge rapatrié de la Hollande pour être utilisé en France**; on ajoute le TIMBRE 'ROYAL' (sans EMP. FRAN.) en contremarque placé en *position inversée*.
- la fleur de lis remplace l'aigle

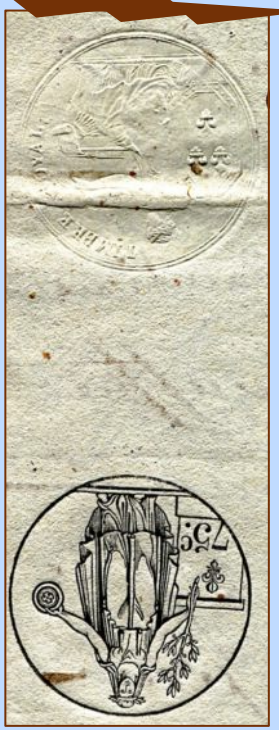
75. C^ES D73 R

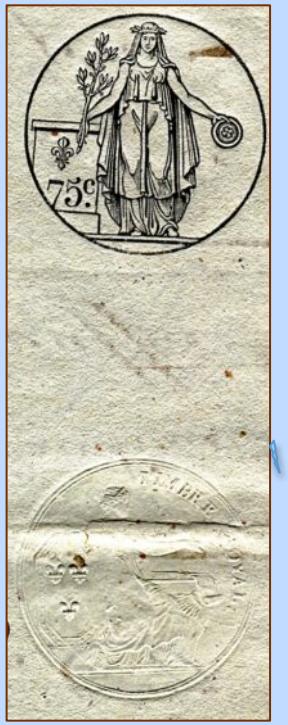
TS2

TS3

75^C. D80

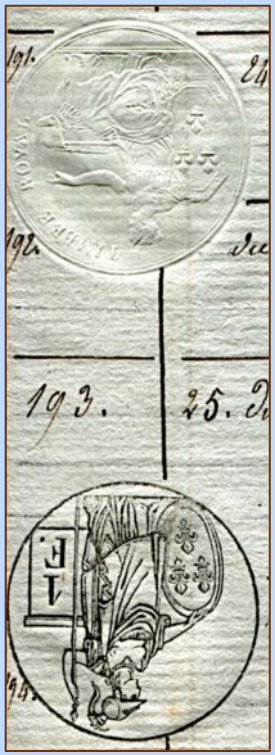




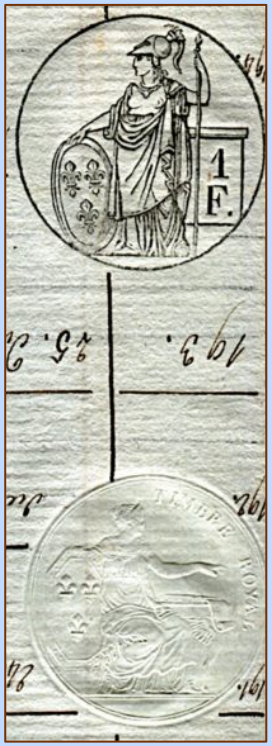




EMP. FRAN.
1.F.
D73R. TS2



bouclier avec
↓ 3 fleurs de lis



TIMBRE
ROYAL
1 F. D81. TS3

LA PREMIÈRE RESTAURATION 6 avril 1814 – 20 mars 1815

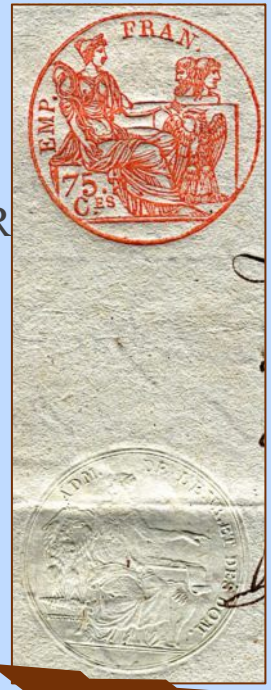
- Ordonnance du 11 novembre 1814
- Cas spécial: timbre de l'Empire en **rouge rapatrié de la Hollande pour être utilisé en France**; on ajoute le TIMBRE ROYAL en contremarque placé en *position inversé*.
- la fleur de lis remplace l'aigle

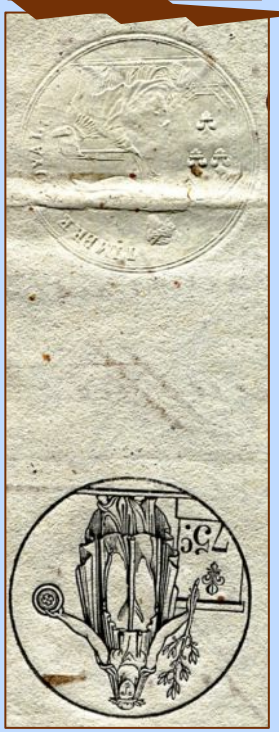
75. C^ES D73 R

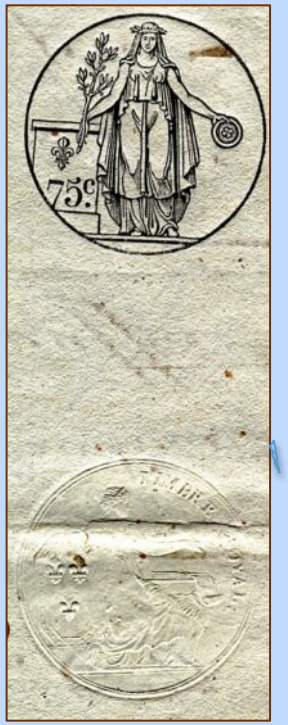
TS2

TS3

75^C. D80

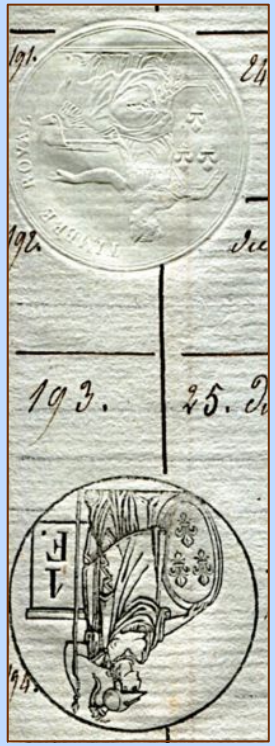




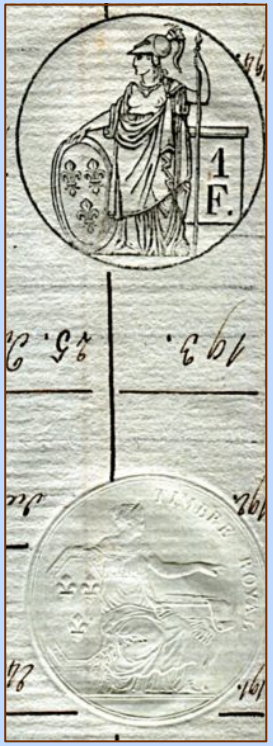




EMP. FRAN.
1.F.
D73R
TS2



bouclier avec
↓ 3 fleurs de lis



TIMBRE
ROYAL
1 F. D81
TS3

VIII. THE HUNDRED-DAYS. 20 March 1815 – 22 June 1815 (95 days)

- return of Napoléon Bonaparte from the island of Elba

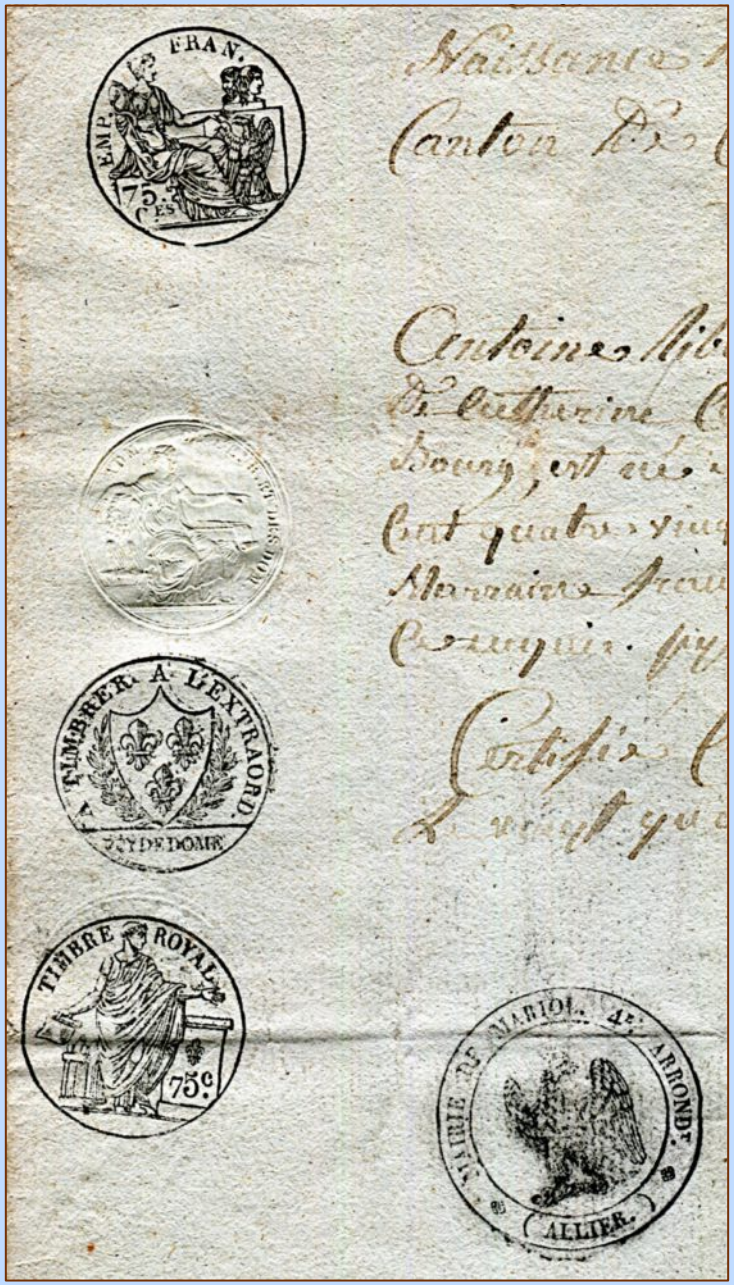
- decree of 30 March 1815
  - a new stamp is ordered
  - no execution for lack of time

- the stamps of the First Restoration are used +
- the stamp à L'EXTRAORDINAIRE of the Empire.

[second abdication after the battle of Waterloo]

[exile to the island of Saint Helena]

24 May 1815



D75

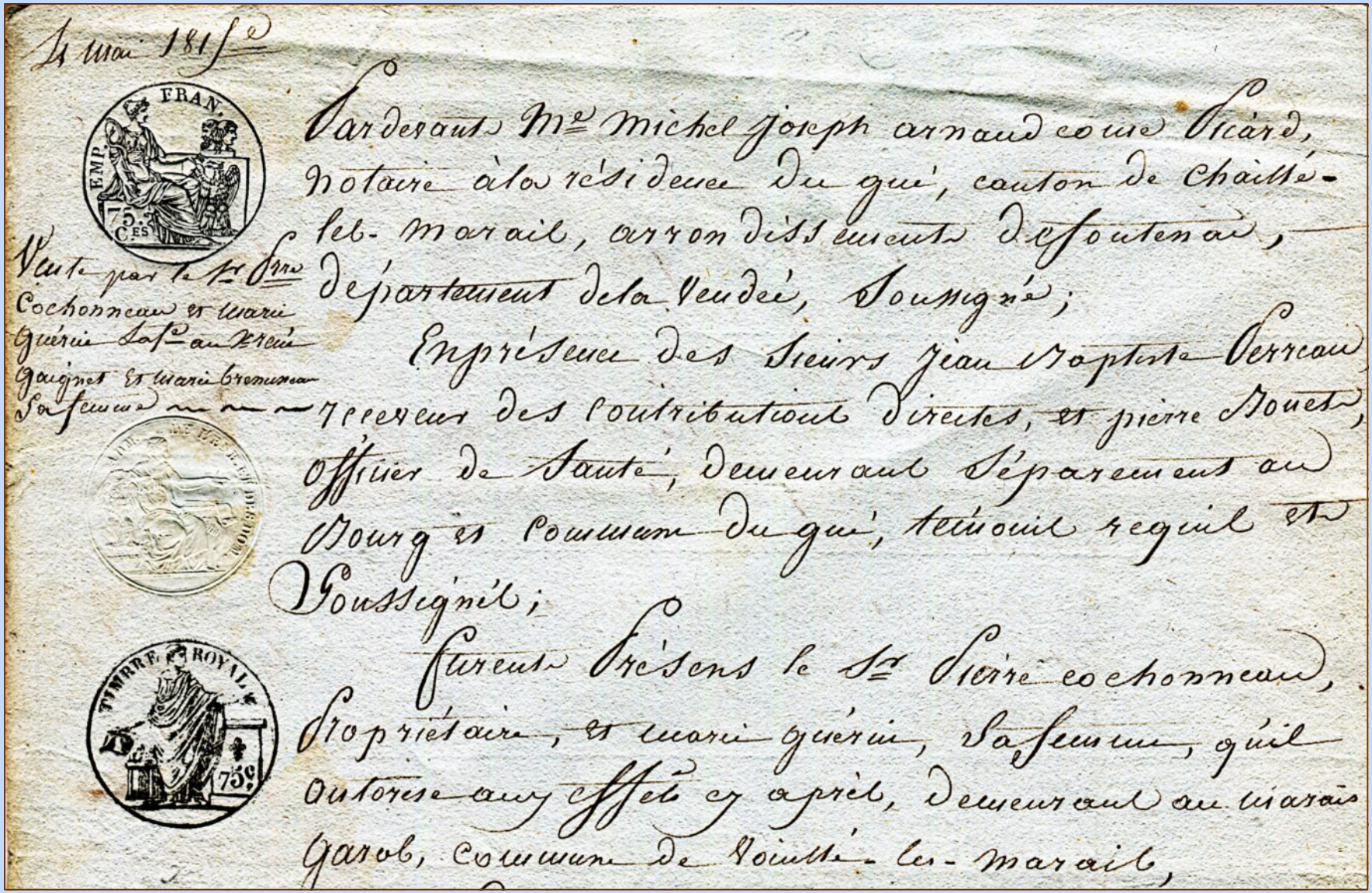
TS2

GTE 002

EE 035 EX/R 75

town hall seal F6

LES CENT – JOURS 20 mars 1815 – 22 juin 1815



4 mai 1815 - Timbres de l'Empire contremarqués d'un timbre de la 1ère Restauration.

IX. SECOND RESTORATION 8 July 1815 – 2 August 1830

* Restoration of the monarchy * Louis XVIII, King of France and Navarre

- the ROYAL type stamp must be used on acts within 20 days of publication

- the Ordinance of August 30, 1815 prescribes the rectification of the header of the act:

  "The clerk or the notary will strike out the existing formula either at the beginning of the act or at the end and will substitute for it in the margin the royal formula; he will date and sign this rectification, which will be made free of charge".

- the act becomes legal again.

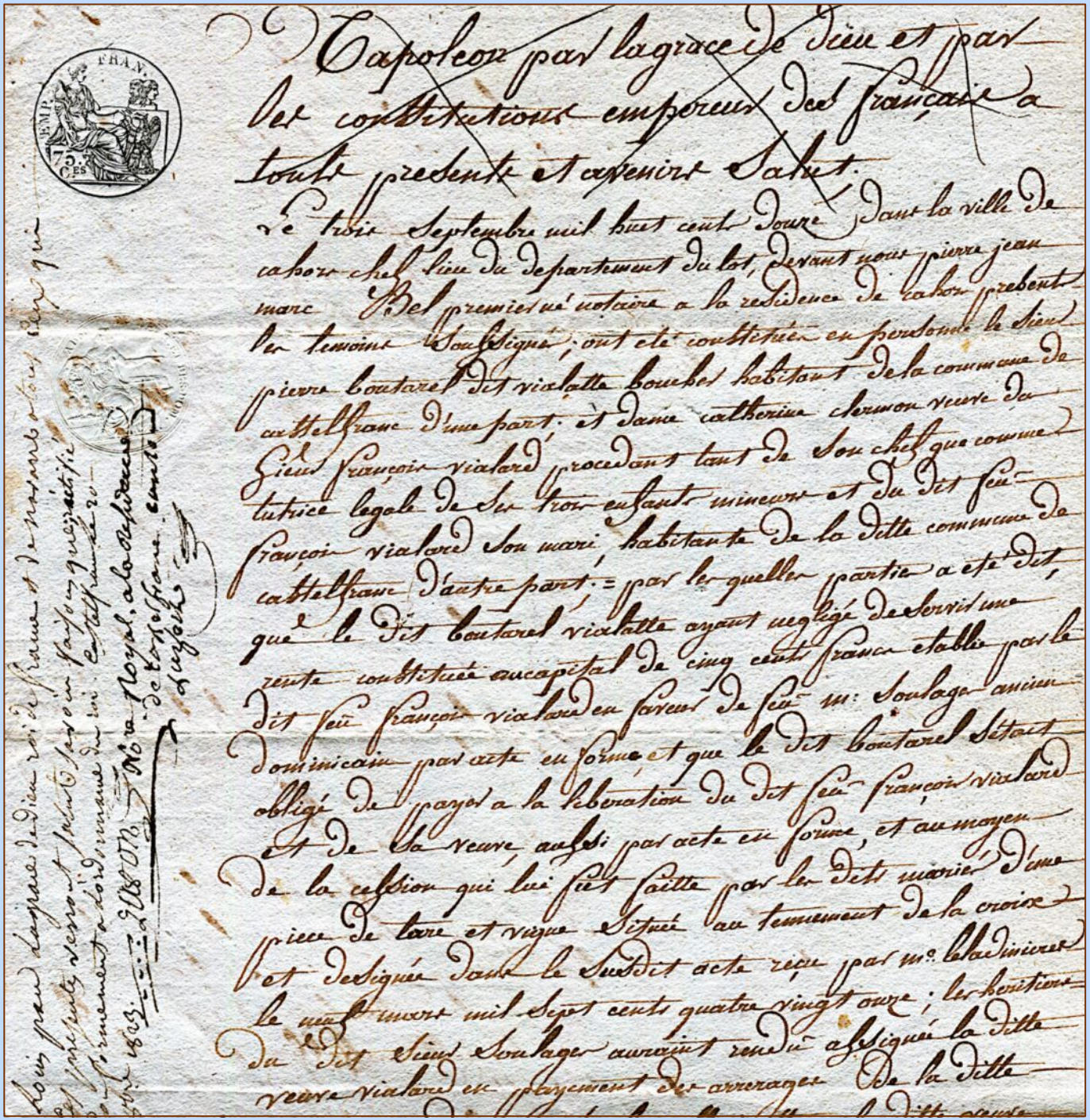
« Louis par la grâce de Dieu, roi de France et de Navarre, à tous ceux qui se présente verront Salut savoir faisons que rectifié conformément à l'ordonnance du roi.
Castelfranc le 20 octobre 1823
signature du notaire royal (illisible) »

written on the following document dated 1823.

D75

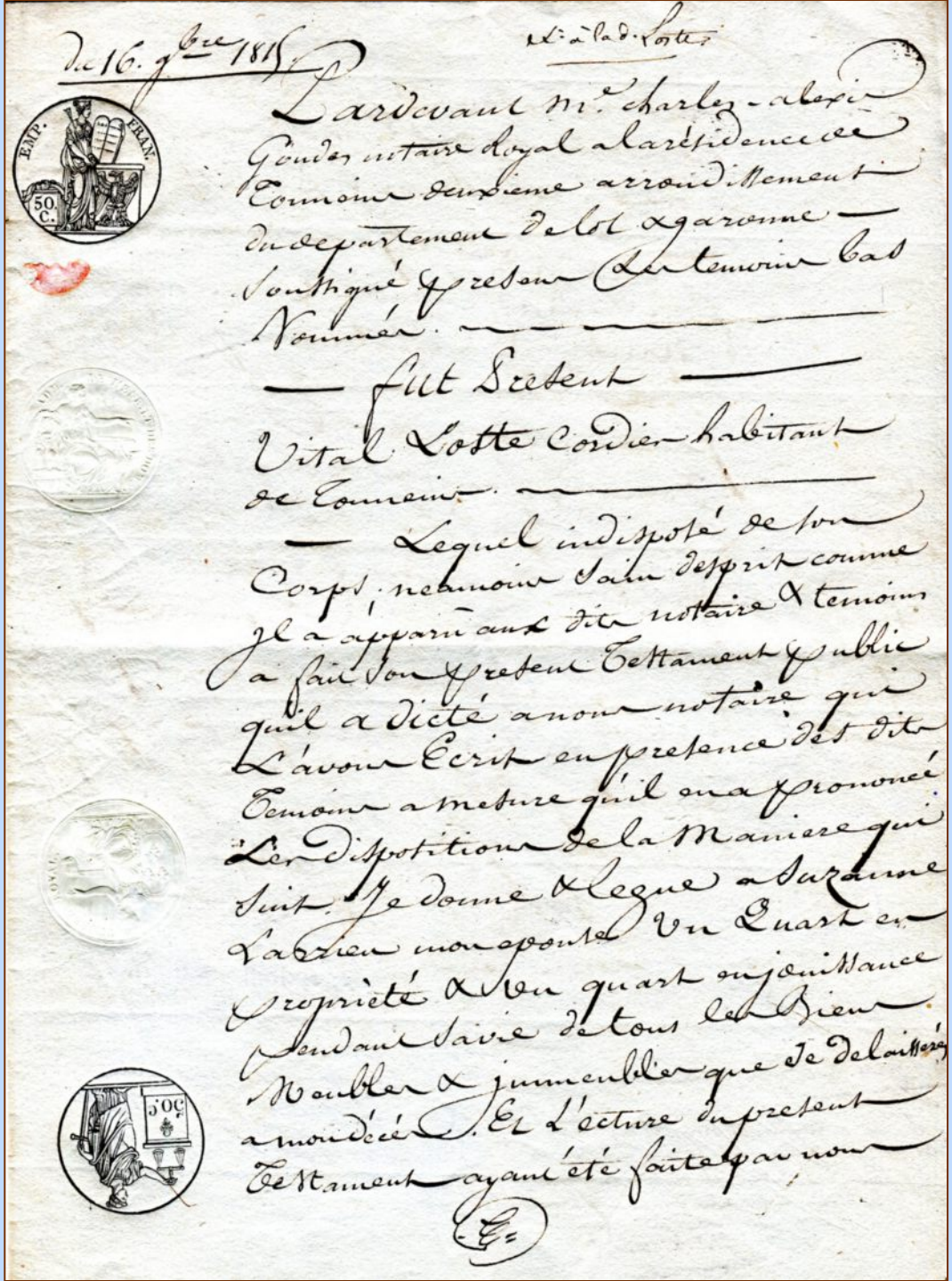
TS2

→ text added in the margin



← striked text

ordinance of August 30, 1815



LA SECONDE RESTAURATION
8 juillet 1815 – 2 août 1830

- Le timbre au type ROYAL doit obligatoirement être utilisé sur les actes dans les 20 jours qui suivent la publication de l'ordonnance du 10 août.

EMPIRE FRANCAIS 50c D74

timbre à sec TS2

filigrane F6

- - - - - - - -

timbre à sec inversé TS3
TIMBRE ROYAL

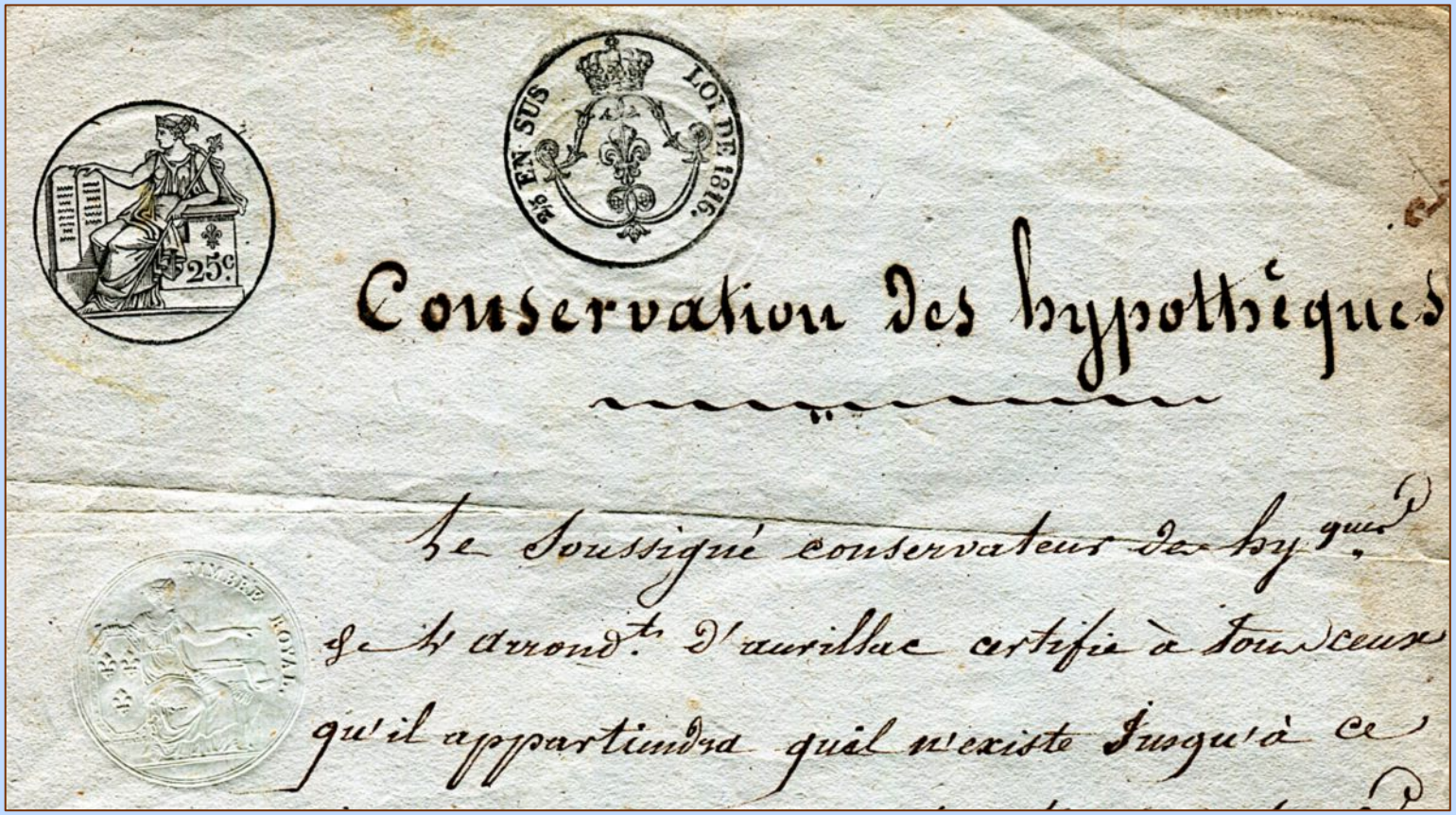
timbre au type ROYAL de la 1ère Restauration
50. C inversé D79

SECOND RESTORATION

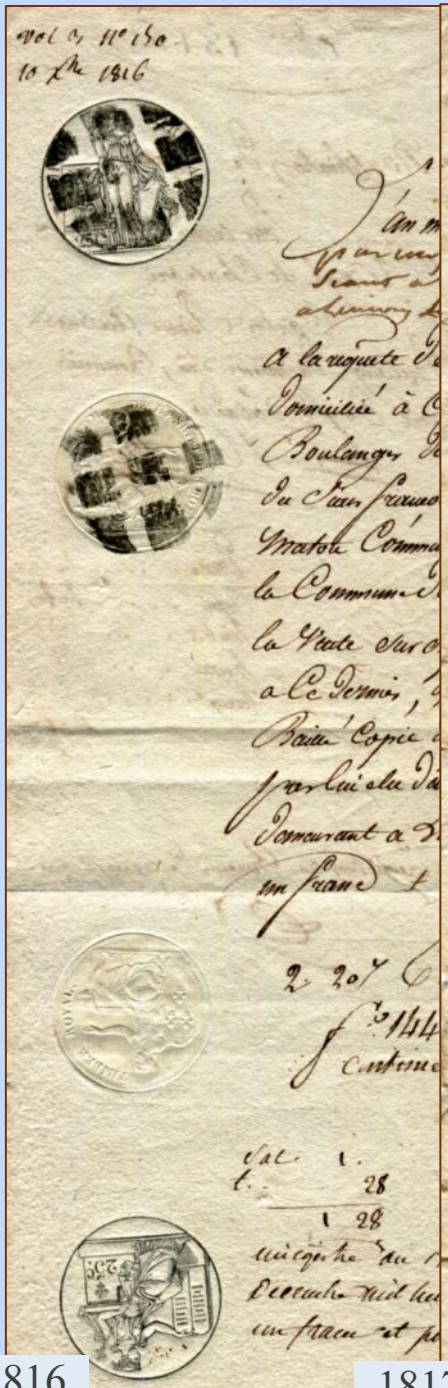
Law of 28 April 1816

- identical mark of 1814 and 1815
- increase in the rate validated by a countermark

2/5 en sus	50 c. en sus
	
CM/1	CM/2
D78-D79	D80-81-82



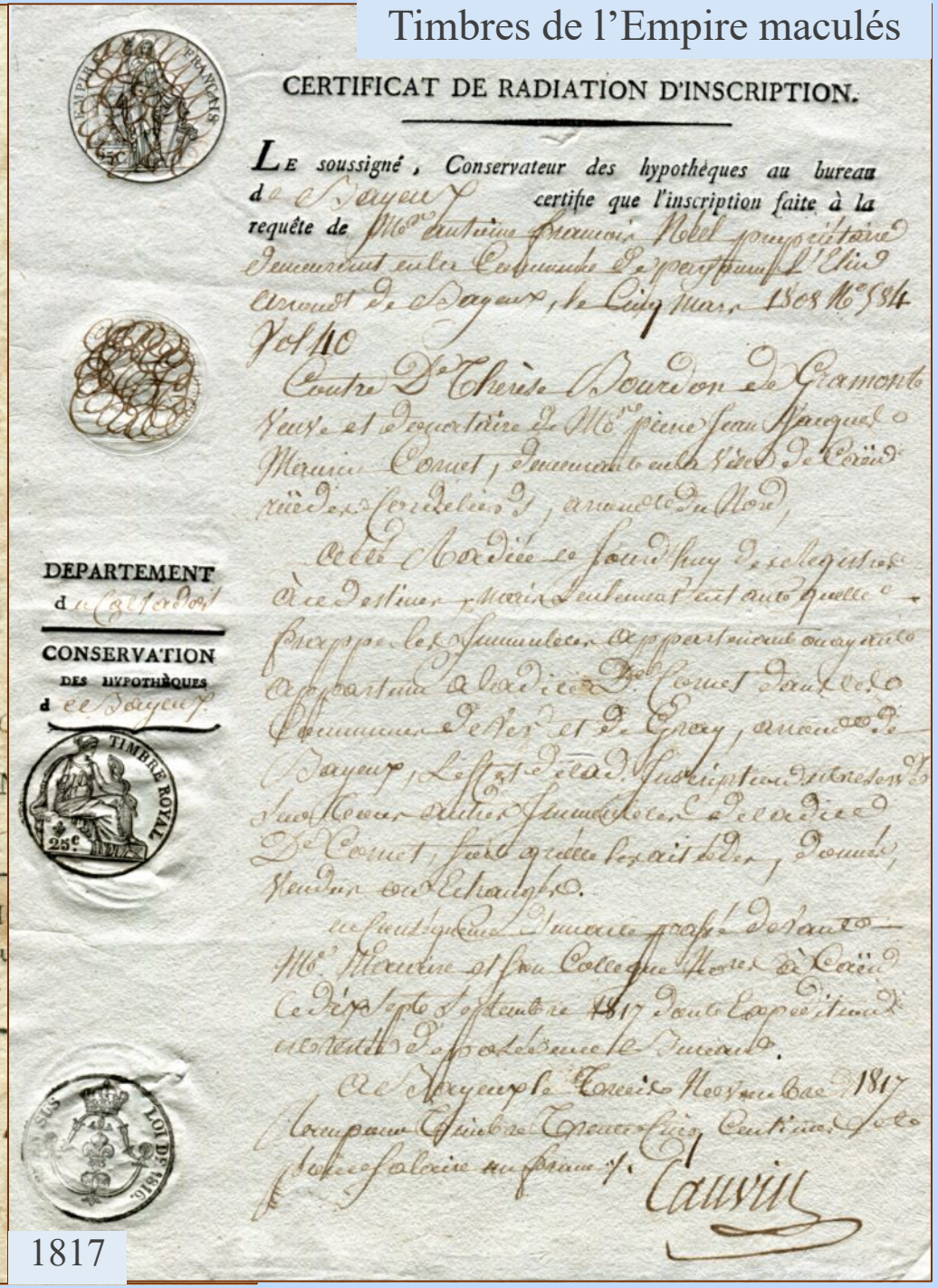
Timbres de l'Empire maculés



1816



1817



CERTIFICAT DE RADIATION D'INSCRIPTION.

1817

LA SECONDE RESTAURATION



*1817. TIMBRE ROYAL + TIMBRE À L'EXTRAORDINAIRE EX/R75
contremarqué par CM/2 signifiant une augmentation du tarif de 50c.

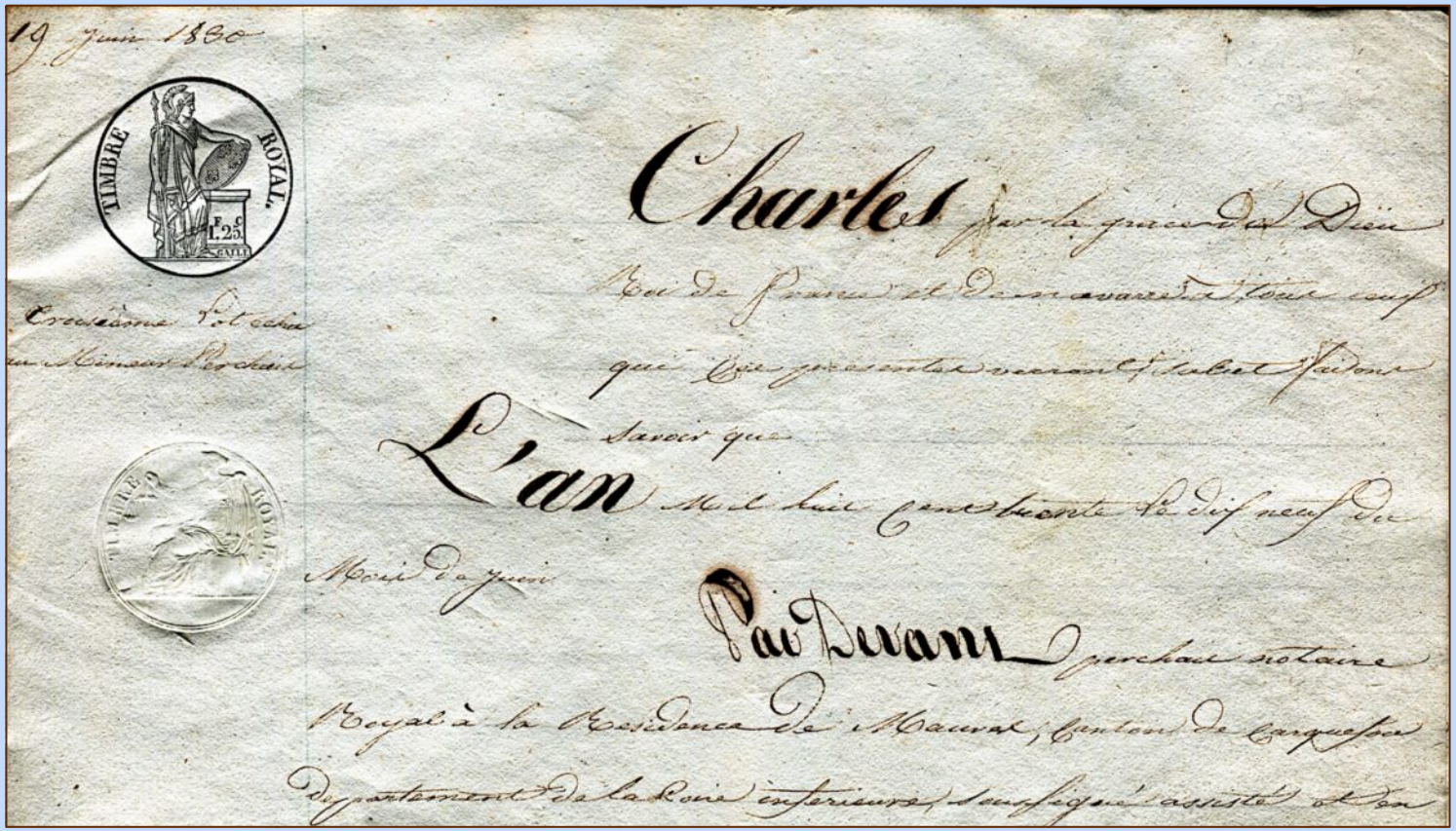
- Louis XVIII meurt sans descendance le 16 septembre 1824 à Paris
- Son frère cadet, le comte d'Artois, lui succède sous le nom de Charles X

SECOND RESTORATION
Charles X

- ordinance of 8 July 1827: rate increase
- disappearance of the old countermarks
- dry stamp with slight variations

- Louis XVIII died childless on September 16, 1824 in Paris.

- His younger brother, the Count of Artois, succeeded him as Charles X



* 1830 TIMBRE ROYAL D85 dry stamp TS5 wmk F7

X. CONCLUSION

- En juillet 1830, Paris se soulève durant 3 jours; c'est la révolte des Trois Glorieuses
- Charles X abdique et sera remplacé sur le trône par le duc d'Orléans

  → Louis-Philippe 1er → Monarchie de Juillet
- le papier timbré continuera de suivre les lois, les décrets et les ordonnances des divers régimes politiques jusqu'en 1986
- lorsque les timbres fiscaux de dimension mobiles feront leur apparition en 1862, ils serviront au début à compléter le tarif en vigueur du moment.
- pour graduellement remplacer complètement le timbre humide en 1986.

X. CONCLUSION

- the stamped paper will continue to follow the laws, decrees and ordinances of the various political regimes **until 1986**

- when '**mobile' revenue stamps** appeared in **1862**, they were initially used to **supplement the tariff in force at the time**.

- to gradually replace the 'humid' stamp completely in 1986.



Entre les Soussignés

Monsieur Heurté Simon pharmacien domicilié précédemment à Lorient 1 Rue de Carnel et actuellement réfugié au bourg de Nevez célibataire d'une part

et Monsieur Torillec Etienne, célibataire domicilié au Trévoux d'autre part

Il est convenu ce qui suit:

Monsieur Heurté cède à M. Torillec l'officine de pharmacie ci après désignée:

Une officine de pharmacie exploitée par M. Heurté cédant au bourg de Nevez depuis le premier Août mil neuf cent quarante trois et comprenant: A - Eléments incorporels:

1° la clientèle et l'achalandage

2° le droit au bail des locaux dans lesquels est exploitée ladite officine.

B - Eléments corporels:

1° le matériel, l'agencement les divers objet mobiliers servant à l'exploitation de ladite officine, décrits et estimés article par article en un état ci joint.

2° les marchandises en dépendant décrites et estimées article par article en un état ci joint sus énoncé.

Origine de propriété.

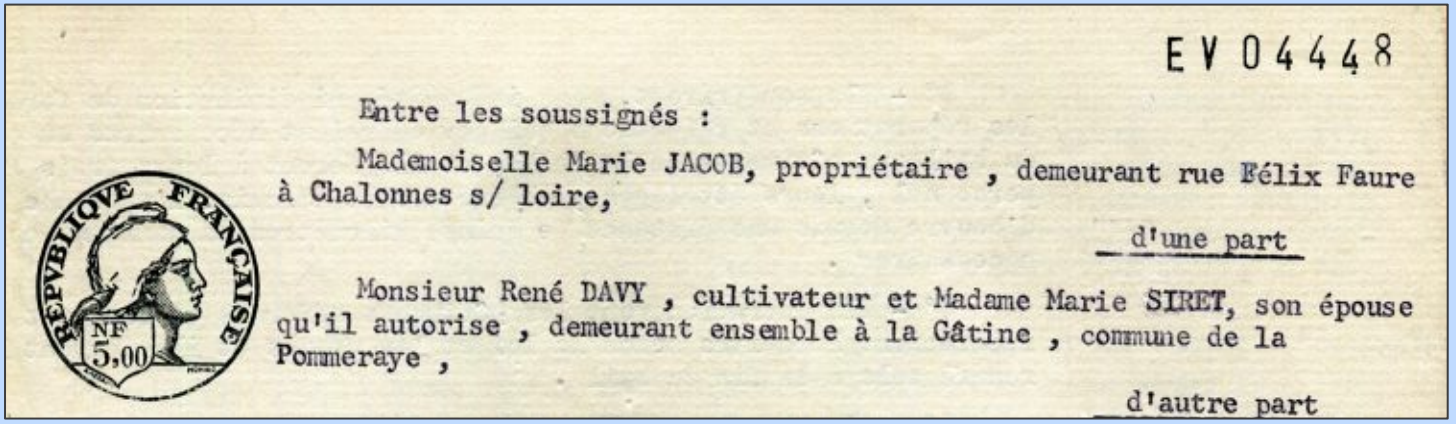
L'officine de pharmacie présentement cédée appartient à Monsieur Heurté dans les conditions suivantes: il la tient acquis une officine de pharmacie située à Lorient par acte passé chez Me Guiegan notaire à Lorient en septembre mil neuf cent trente cinq. Lors des bombardements et de

1946.

Mixed Stamped Paper.

IVth French Republic

LAST STAMPED PAPER - « *GODARD – MONIER* » TYPE USED UNTIL 1986.



EV 04448

Entre les soussignés :

Mademoiselle Marie JACOB, propriétaire , demeurant rue Félix Faure à Chalonnes s/ loire,

d'une part

Monsieur René DAVY , cultivateur et Madame Marie SIRET, son épouse qu'il autorise , demeurant ensemble à la Gâtine , commune de la Pommeraye ,

d'autre part

5,00 NF RÉPVBLIQVE FRANÇAISE

A.GODARD MONIER

- November 1st 1963
- simple numbered standard sheet EV 04448 (from 1924)

Imprint in New Francs
Rate of February 15, 1960

THE END

FYI

Stamp Duty in Great Britain

In Britain the first tax in a form we would recognise today was **Stamp Duty**. It was a tax on legal documents and no such document was enforceable at law unless Stamp Duty had first been paid.

The duty was payable during the period May 1671 to 30th April 1680 but no stamp was used.

Embossed stamps were introduced for a four year period from **28th June 1694** in order to fund William III's war against the French. It was extended at the end of four years and **still exists today**.

Stamp Act of 1765

The **Stamp Act of 1765** (*Duties in American Colonies Act 1765*) was an act of the Parliament of Great Britain which imposed a direct tax on the British colonies in America and required that many printed materials in the colonies be produced on **stamped paper** produced in London, carrying an embossed **revenue stamp**.

Printed materials included legal documents, magazines, playing cards, newspapers, and many other types of paper used throughout the colonies.

- The episode played a major role in defining the *27 colonial grievances* that were clearly stated within the text of the **United States Declaration of Independence**, enabling the organized colonial resistance which led to the **American Revolution in 1775**.