

135 Mauritius

6/10. C.B.

General Branch Regd. n<sup>o</sup> C.A.  
45  
(In any future correspondence  
on this subject, the above n<sup>o</sup> should  
be quoted.)

Mauritius,  
Colonial Secretary's Office  
12<sup>th</sup> April 1884.



Gentlemen,  
I am directed by His Excellency the  
Governor to transmit to you the accompanying  
indent, which has been prepared by the Colonial  
Postmaster for articles required for the use of the  
General Post Office Department, and I am to request  
you to be good enough to take the necessary  
measures to procure and forward the same to this  
Colony by mail packet, as soon as possible.

I have the honor to be,  
Gentlemen,  
Your most obed<sup>t</sup> servant  
(Sd) W. M. Dug-  
less Colonial Secretary

The Crown Agents for the Colonies,  
Downing Street,  
London, S.W.

### 3. Internal Revenue

First Issue 1869 - 1874

Alongside the Bill of Exchange stamps, the Crown Agents provided these Internal Revenues typographed by De La Rue, watermark Crown C.C. sideways, perf 14, and printed in sheets of 60. Beginning in 1869, Internal Revenues stamps were used to collect taxes, and were affixed to document as evidence of that tax paid.



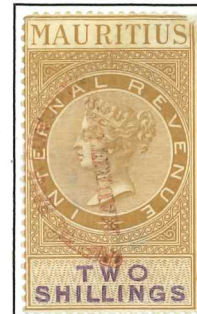
Rate ½ Sheet  
Letter Paper



Rate for  
Bill of Lading



Rate for Ship  
Survey Report



Rate for Ship  
Charter



Rate for  
Passport



Rate for  
Security Bond

*Non-specific pen cancel on high values.*



One Penny issued in 1872  
Perf 14, and Variety: Perf 12 ½



1872 Reissue  
Fresh color  
*Elias Maliac  
Agent Cancel*



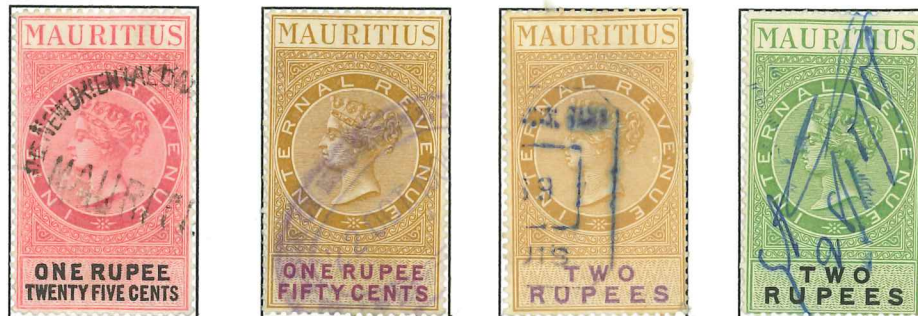
Limited 1874 Reissue  
color change in value  
Crown CA upright



### 3. Internal Revenue

Third Issue 1879 - 1896

As compared with the Bill of Exchange duty stamps whose different values matched the scales of the ad valorem duties, the Internal Revenue stamps were fixed stamp duties for specific tax requirements.

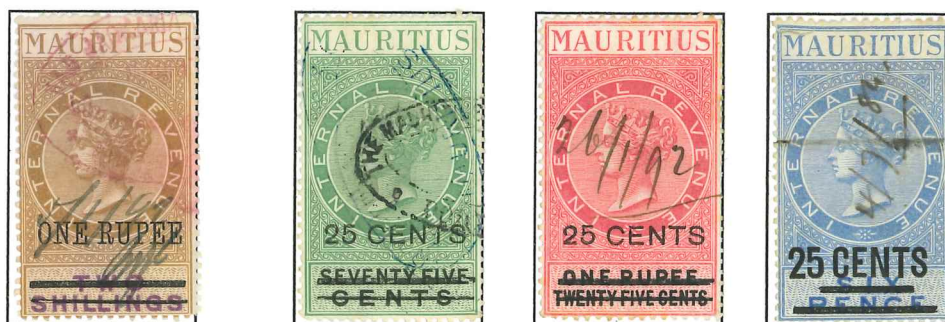


Two colors on 2 Rupee only



#### 1882 Provisional Overprints

As stocks depleted, value were created by **local overprinting**. The One Rupee overprinted on an issue from a decade earlier.



Serif Overprint

Sans Serif Overprint

Note: two bars obliterate the value, the upper bar is thicker.



## 4. Inland Revenue

## First & Second Issues 1889 - 1898

Inland Revenue issues were used by overprinting "Postage and Revenue" issues of 1878 with "INLAND REVENUE". These "INLAND REVENUE" watermarked Crown CA in perf 14, issued in sheets of 240.

The 4 cents inland revenue stamps were affixed to receipts for cash payments of small accounts. Stamps were used one per document, only these stamps were issued to collect the tax. The issues were also used for postal purposes, which was not authorized but apparently was officially tolerated.

### The 4c carmine—Serif overprint

Locally overprinted



Heavy overprint



Light overprint

### Issues of 1889



Traditional fiscal cancel



Bar obliterator cancel

### The 4c lilac—San Serif overprint

Overprinting by De La Rue



### Issues of 1891– 1898

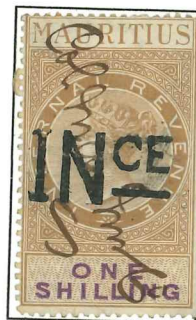
#### "Inland Revenue"

Issued in sheets of 120 using doubly fugitive inks



## 5. Insurance

To create specific revenue issues for Insurance duty needs, early postal issues as well as Internal Revenues were **individually handstamped** with the "INCE" as shown by the differing placements. These issues typographed by De La Rue, watermark Crown C.C. sideways, perf 14. Initial 1869 "INCE" handstamped. The 1878 overprints were typographed on the Crown CA upright watermarked stamps.



Mauritius Marine  
Insurance  
Company



Misplaced overprint  
evidence of handstamp



Blyth Brothers  
Agent Cancel

↓ Larger insurance operators detailed specific damages and notarized claims. Further, they assessed the sea worthiness of outgoing vessels.



## 5. Insurance

Issues of 1872 - 1879

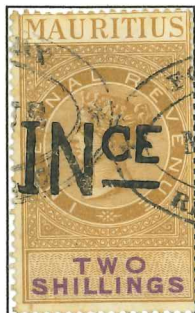
To pay duty on the insuring of cargo, handstamped then overprinted Insurance duty stamps were used. These additional overprinted stamps were used until the issues of 1879 provided the full "Insurance" overprint.

### Issues of 1872

"INCE" 9 mm thick overprint.



*Mauritius Fire Insurance*

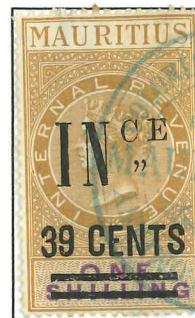
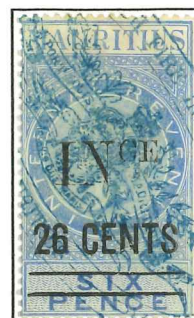


*The Mauritius Fire Insurance Co.  
Founded from local funds in 1854.*



### Currency Conversion Revaluations of 1878

"INCE" 6 mm thin overprint with thin then thick value obliterator lines.



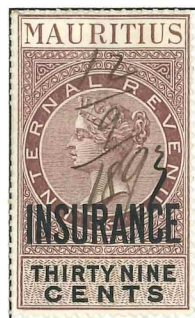
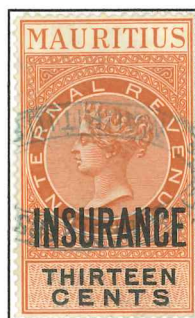
*Mauritius Fire Insurance*

*Colonial Insurance*



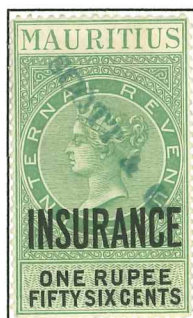
Insurance Type & Initial Rates	Duty Levied	Amount Insured
Ship Cargo	3d	£100
	13 c	Rs 1000
Fire Insurance	3d	£100
	13 c	Rs 1000
Life	1 sh	£100
	50 c	Rs 1000

### Issues of 1879



### M.F.I.C.

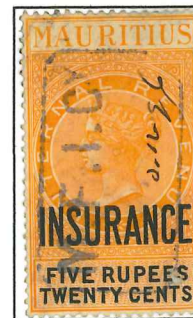
Initials for: *Mauritius Fire Insurance Company*



*Scott & Co.  
Forwarding Agents*



*Mauritius Fire Insurance Co.*



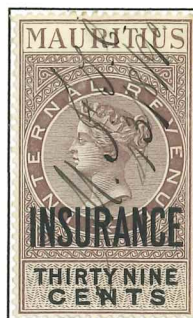
*Boxed Cancellor  
M.F.I.C.*



## 5. Insurance

Third Issue 1888 - 1900

De La Rue overprinted the Mauritius Internal Revenue issues with typographed "INSURANCE" overprint and printed values in words. The stamps were printed with a differing set of colors than the Internal Revenues.



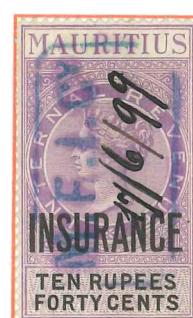
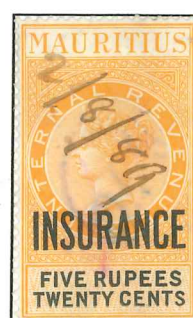
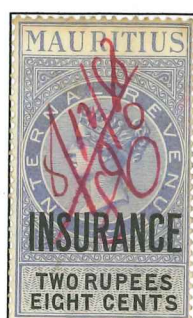
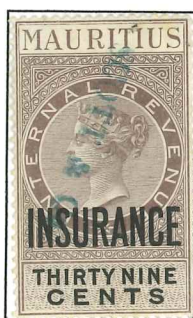
*M.S.F. & Co.  
Forwarding Agents*



*Mauritius Insurance  
Company*

*Scott & Co.  
Forwarding Agents*

*Revenues Used Together  
October 14, 1892*



*Color Variety  
Light Gray Brown*

*Red Pen Cancel  
December 8, 1888*

*Box Cancellor  
M.F.I.C.*

*Anchor Design on  
Colonial Insurance*      *Scott & Co.  
Forwarding Agents*

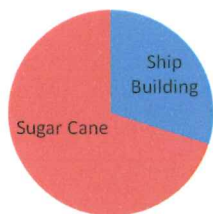
The cancels is found on the issues towards the turn of the century are of interest, instead of only the earlier customary pen cancels, a variety of commercial handstamps also cancel these issues.



# Revenue Summary

## Mauritius Industries Shown Through Revenue Stamps

### Mauritius Industries



The plantation Sugar Cane industry on Mauritius thrived during the late 1800s, as did a growing Ship Building and Repair business. The revenue stamps of Mauritius, through their cancellations and documents, provide the names of island business in operation in Mauritius at the time. These merchants, agents, banks and insurers are summarized here.

### Merchants

### Island Businesses

- ♦ Merchants—Sugar Cane & Ship Building
- ♦ Commercial Forwarding Agents—Sugar Cane
- ♦ Banks —Sugar Cane & Ship Building
- ♦ Insurance Companies—Ship Building



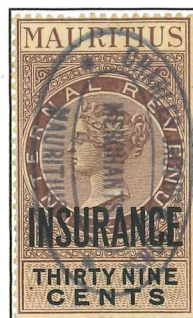
*Bylthe Brothers  
Mauritius*



*Adam & Co.  
Mauritius*



*Hossen Cassim  
Merchant*

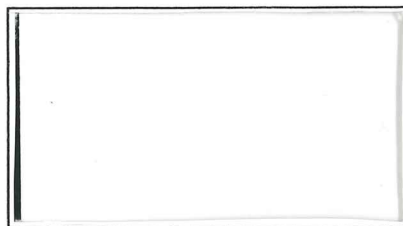


*Charles Jacob &  
Sons  
Merchant*

### Forwarding Agents



*Forwarded by  
Patters & Sons  
Company  
Unrecorded  
Agency marking*



*Forwarded by  
Richardson Johnston & Co.  
Unrecorded Agency marking*



### Banks

*Mauritius  
Commercial Bank  
Port Louis*



*Bank of  
Mauritius Ltd.*

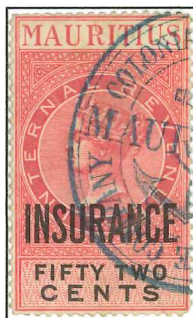


*Forwarded by  
Harel Malac  
Company  
Unrecorded  
Agency marking  
*Sugar cane industry**

### Insurance Companies



*Forwarded by  
Erson & Clark  
Company  
Unrecorded  
Agency marking*



*Colonial  
Insurance  
Company*

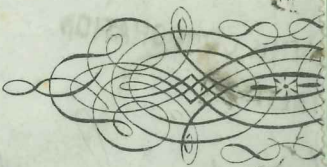


*Mauritius  
Fire Insurance  
Company*



*Banque Franco Egyptienne  
Port Louis, Maurice  
Company*





Winchester 1<sup>st</sup> August 1887  
Ninety days after sight of the  
to the order of Charles  
and sixty one shillings and eight pence  
value 5 pounds 14 shillings and 8 pence  
to Mr. R. D. Campbell  
Care of the  
Winchester

No 2861. 68.

Dec 17



Yours faithfully  
J. H. L. Smith





No

1526  
Pudoo 3649 and 4

Oct 19  
Manchester 21 June 1882

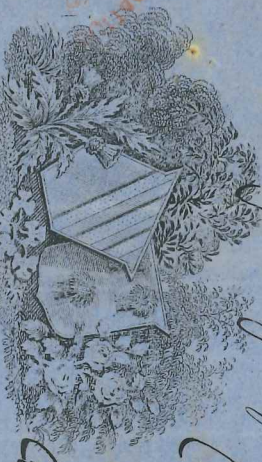


At Fifty days after sight pay to our order the second of Exchange

(14 + 3<sup>rd</sup> unpaid) Three thousand, six hundred

and forty nine Rupees, two annas, and four pie

CHS 111 = 5046 p. Exphate's Value received. Documents attached.



C. MEREDY, PRINTING STREET

To Mrs F. D. Rayner

Rose Hill

Mauritius.

W. Bellamy, Banker, London.

J. Hindmarsh.





The design and sizes varies slightly between the 1st, 2nd and 3rd of the same value.



**Why three copies?** In case a ship was lost at sea, a duplicate bill might be delivered by another vessel. One bill would be redeemed by the foreign investor, and a final copy was kept in Mauritius.

### The Locally Made First Issue

























