

any information to the contrary, we assume that the overprint merely reduces the stamp's value as a Postage Due, and does not convert it into an ordinary postage stamp.

Provisional Postage Due; 50c. on 1 gulden blue and red.

India. *Hyderabad* (281).—The two new stamps already described in the *S.C.F.* differ very slightly from the old issue. The familiar legend of the Hyderabad issues, "Post Stamps," now gives place to "Postage," and there are changes in the native inscriptions. The stamps are perforated 12½.

¼ anna blue.
¾ anna red.

Italy (275).—It appears that there will be a special stamp or stamps (we are not quite clear whether only one or a whole series is contemplated) to commemorate the Milan Exhibition which, in its turn, commemorates the opening of the great Simplon tunnel. The issue will be available from April to November of this year for inland postage only. Mons. Maury, in "Le Collectionneur de Timbres-Poste," tells us that the design used for a label advertising the Milan Exhibition is likely to be utilised for the commemorative stamp or stamps. It pictures the mouth of a tunnel where stands a female figure, holding aloft two wreaths containing monograms which we have been unable to decipher. On either side of her are two Mercuries—one emerging from the tunnel, and the other just about to enter.

Punctured Stamps of Australia.

(From the "Australian Philatelist.")

OUR reference to punctured stamps has called forth several letters from correspondents, some of whom ask our opinion as to whether they are collectible or not?

Anything is collectible!

A hard and fast rule cannot be laid down in this respect, but everyone should draw the line according to his fancy. Formerly, official stamps were overprinted, and this practice was restricted to stamps only to be used for official purposes. It is different with punctured stamps, as we have already shown, and, supposing that the departmental system were adopted—as was the case in South Australia thirty years ago, when many combinations of letters were used officially—how would collectors distinguish between official and private punctures? We are not aware of any ruling which would prevent Oliver Simpkins, for instance, having his stamps punctured O.S. if he requested it, nor do we think he could be punished if he had them so punctured by a private firm.

Now that the letters S.A. (South Australia), W.A. (West Australia), and T. (Tasmania), have been superseded for official service, there is, in our opinion, nothing to prevent anyone having current stamps punctured with those initials. They would not affect the stamps one way or other in the eyes of the postal authorities, and we are confident that they could offer no valid objection to the State Government printing offices using the same sets of needles if the latter choose to do so.

We have seen numbers of Australian stamps punctured with various initials all more or less mystifying. One might naturally ask therefore: where should the line be drawn? Let everyone answer for himself.

Some dealers may consider it their duty to stock such stamps as their customers ask for, and no doubt the former will see that the latter shall not be wanting in this respect. It is for collectors to create the demand, but we feel some diffidence in advising them to do so in view of the fact that the puncturing of stamps for use by private firms is permitted.

Our surmise that S.A. on the Victorian stamps stands for Salvation Army is confirmed by several correspondents, and Mr. Horwood acquaints us that G.A.S. are the initials adopted by the Metropolitan Gas Co. Will any one endeavour to make a collection of all the varieties of punctured stamps at present in use in Australia? There is no reason why he shouldn't, except that his energies might be more satisfactorily employed.

Notes on Fiscal Stamps.

By A. B. KAY.

NEW ISSUES AND DISCOVERIES.

Ceylon.—Mr. C. F. S. Crofton, the indefatigable fiscalist of India, has lately made a trip to Colombo for the purpose of consulting the Stamp Office records, with a view to procuring more complete information regarding the revenue issues. Unfortunately he has been unable to obtain but little fresh data with respect to the fiscals, but in telegraphs he has been able to get full particulars, including the numbers issued, of the surcharged provisionals, many of which were printed in surprisingly small quantities. On his return to this country shortly, he intends issuing a small work on the subject, and the same will be awaited with interest. He has been so good as to send a list of the fiscal stamps at present current, which is reproduced below in full, as many varieties are as yet unchronicled.

Ceylon.—Duty.

5c.	King, lilac and red, multiple C.A., chalk paper.
10c.	" " " blue, " " ordinary paper.
20c.	Queen, green, narrow C.A., perf. 14.
25c.	King, lilac and black, multiple C.A., chalk paper.
50c.	" " " green " " "
1r.	" " " green " " "
2r.	" " " orange " " ordinary paper.
5r.	" " " purple " " chalk paper.
10r.	" " " red " " "
20r.	" " " blue " " ordinary paper.
50r.	" value in white on brown " " "
100r.	" " " marone, single C.A., ordinary paper.
500r.	Queen, lilac, narrow C.A.
1000r.	" " " "
1000r.	King, value in white on rose, multiple C.A., chalk paper.

Foreign Bill.

15c., 45c. and 2.25,	Queen, narrow C.A.
30c., 75c. and 1.50	" wide C.A.
All other values, King, multiple C.A.	

Judicial.

5c.	King, single C.A.
10c.	" multiple C.A.
15c.	" " chalky paper.
20c.	Queen, lilac, wide C.A.
25c.	King, single C.A.
50c.	" multiple C.A.
1r.	" " chalky paper.
2r.	" " "
5r.	" " chalky paper.
10r.	" " "
20r.	" single C.A.
50r.	Queen, wide C.A., surcharge 27mm.
100r.	" " "
500r.	" narrow C.A. " 15mm.
1000r.	" " " "

Warehouse Warrant.

50c.	King, single C.A.
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Gold Coast.—*Judicial.*—To the list of King's Head stamps the following have to be added:—

10/-	lilac and purple on yellow, single C.A.
£1	" and black on red "

Great Britain.—*Gloucestershire.*—The "Revue Philatèlique Française" chronicles another stamp with the overprint GAOL, so probably all the issues of municipal stamps exist thus.

Handstamped in small type.

2/6	blue and carmine, perf. 15×15½.
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By a strange oversight, the monthly report of the Fiscal Philatelic Society (and the "Revue") gave the Northamptonshire stamps chronicled last month as overprinted GOAL. This seems to have caused much amusement, and a facetious correspondent suggests that these "football" stamps represent the fines levied upon members of the Northampton football team for each goal lost during a game.

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