



## CAPE-OF-GOOD-HOPE STAMPS AND POSTAL HISTORY

Yiannis Lazarides

Published by Camel Press NF



*Cover image:* The cover image shows Jo Bodeon, a back-roper in the mule room at Chace Cotton Mill. Burlington, Vermont. This and other similar images in this book were taken by Lewis W. Hine, in the period between 1908-1912. These images as well as social campaigns by many including Hine, helped to formulate America's anti-child labour laws.

Copyright ©2012 Dr Yiannis Lazarides

Permission is granted to copy, distribute and/or modify this document under the terms of the GNU Free Documentation License, version 1.2, with no invariant sections, no front-cover texts, and no back-cover texts.

A copy of the license is included in the appendix.

This document is distributed in the hope that it will be useful, but without any warranty; without even the implied warranty of merchantability or fitness for a particular purpose.

DR. YIANNIS LAZARIDES

CIGARETTE\_DUTY



# *Contents*



## *Revenues - Cigarette Duty*

Tobacco taxes can be collected either administratively, through the use of tax stamps (e.g. banderoles), or by some combination of the two (British American Tobacco, 1994). Under the more commonly used administrative approach, tobacco products can typically be manufactured only in sites approved by the taxing authority, with the payment of the tax occurring upon delivery from these sites to retail outlets.



Figure 1: South Africa Cape of good Hope Cigarette duty 1 doc plus 2 mint stamps \$270 on ebay Jan 2013.



Figure 2: Stamps

Alternatively, many Western European and North American countries use tax stamps or banderoles purchased from the taxing authority for the amount of the tax and then applied to the product's packaging. In addition to being administratively easier, this approach has the added advantage of making it possible to easily distinguish legal, tax paid products from illegal products (for a more detailed discussion, see Joossens, et al., this volume).



Figure 3: CAPE OF GOOD HOPE 1/2d CIGARETTE DUTY STAMP IN BLOCK OF FOUR WITH INVERTED OVER-PRINT SUPERB UNMOUNTED MINT

R600 bidorbuy 2013



Figure 4: 2 Blocks of cigarette duty stamps - one block mint one block used in Mossel Bay 200R