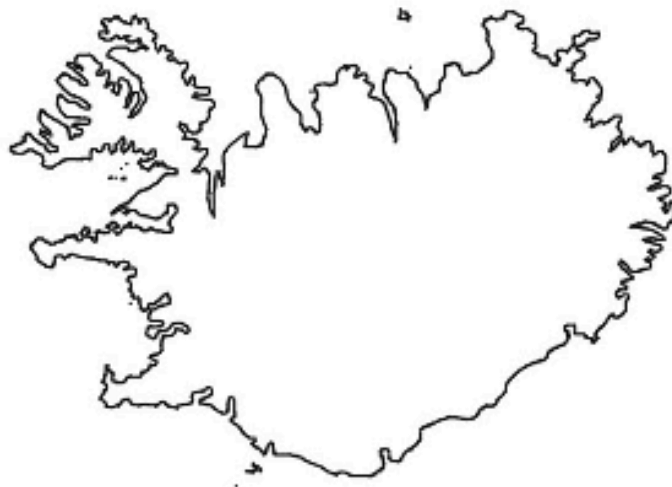
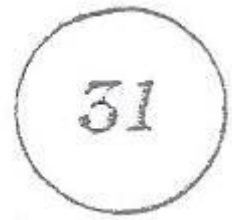


# ICELAND PHILATELIC MAGAZINE

An independent journal for collectors of Iceland stamps and postal history

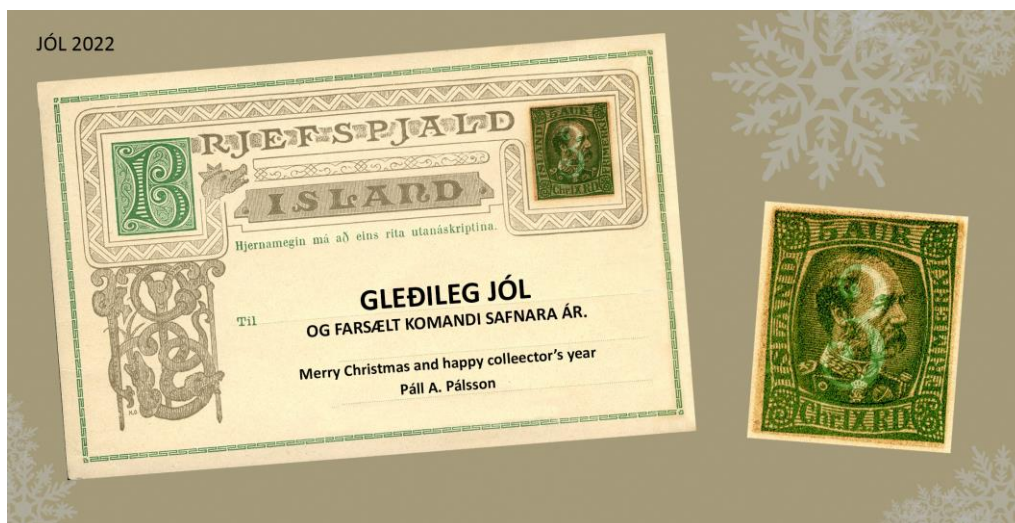


EDITOR  
Brian Flack  
E-mail address  
flackbp@gmail.com

Issue 54/January 2023

# Iceland Philatelic Magazine

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My grateful thanks to those who have contributed articles which helped keep the magazine running. Here is a breakdown of the 195 readers by country of origin.

Iceland – 49 - USA - 47, Sweden - 26, UK - 17, Denmark - 17, Netherlands - 7, Canada - 7, Germany - 5, Norway – 5, Finland – 4, France – 3, and one from New Zealand, Belgium, Singapore, Czech Republic, Italy, Brazil, China, and Hungary.

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### Re-usages of crown cancels after the summer of 1903

In Facit Classic 2022, page 345, we have a list of the most common re-usages. It says “*data for the listing is extracted from a list of 209 re-usages. The listing includes only those re-usages where three or more copies have been recorded. In those cases where only one or two re-usages have been recorded, they have not been included in the list as they must be considered of an occasional nature.*”

Following a suggestion by Jørgen Steen Larsen, starting with the March 2023 issue, I propose to begin a survey of available images of those crown cancels listed as re-used as stated above in Facit Classic. Depending on the number of images received from readers, it might be possible to improve the information in Facit about period of re-use, and if the re-use took place instead of the normal cancel or parallel with the normal cancel. One crown cancel will be reviewed in each issue of IPM, starting with Arnhólsstaðir.

I am therefore inviting readers to send the editor images of the re-use of the Arnhólsstaðir crown cancel, which I will hopefully publish in the March issue of IPM. In May we will look at Borgarfell etc.

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### Breiðabólstaður – possible late use of crown cancel at Valshamar?



The collecting office at Breiðabólstaður was moved to Valshamar on a temporary basis from 1.12.1903 until the end of 1906. The 5 aur CHX official was issued on 24.11.1902. This pair could have been used at Breiðabólstaður in 1903 before the arrival of numeral 140 in late 1903, or it may have been used at Valshamar between 1904 and 1906 alongside the numeral. It might be a second example of the later use of the crown cancel at Breiðabólstaður after 1907, as reported in IslandsKontakt 45 on Facit 81. Which album page should I put it on?

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# Cancellations used at Hlíð and Flaga, Vestur Skaftafellssýsla 1913-1920.

Previously published in IslandsKontakt 106



The late use of this crown cancel is an example of the need for standard reference works, such as Facit Specialized, to be updated to keep up with research which proves the late use of crown cancels, which were supposed to have been replaced by the numerals in 1902.

There is ample evidence of the Borgarfell crown cancel on Double Head issues with the crosses wmk issued from 1913 and one is shown here. Some of these Borgarfell strikes on Double Head issues were also used at Flaga which opened in 1917 after the closure of

Hlíð, and proof of this is a cover dated 14.4.1917 reported by JSL in his article on late use of crown cancels in ISK 45.

Enquiries with leading collectors revealed the apparent scarcity of copies of the numeral 22 on the Double Head crosses wmk issues. As JSL wrote, this may indicate that perhaps the numeral was mislaid at Hlíð resulting in the regular use of the Borgarfell crown cancel at Hlíð and later at Flaga, at least until 1920. If there are any examples of the Borgarfell crown cancel on CHIX issues, this would not overturn the probability that its late use was confined to the period 1913-1920. The Facit valuation of 800SEK for numeral 22 applies to both the Borgarfell and Hlíð periods. I believe this may not reflect its true scarcity during the Hlíð period, or indeed at Flaga until 1920 on the Double Head stamps. It is well known on the 1925 Views.

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## An “odd” place to find the Kaldrananes cancel

The Oddi collecting office lies in a strategic location between two roads along the top of the Bjarnarfjarðarháls peninsular separating Bjarnarfjörður and Steingrímsfjörður to the south. There is a campsite and guest house here. Bréfhirðing opened on 1<sup>st</sup> October 1970 after the closure of Kaldrananes. It continued to use the type B1a **KALDRANANES** bridge cancel until its own cancel arrived in September 1971.



I have a couple of philatelic strikes of B1a Kaldrananes during the Oddi period, but this rather weak strike dated 12.5.71 is my only proper use on this Fylgibréf. I would be interested to know why the postal route from Hafnarfjörður needed to pass through Oddi on its way to Hólmavík?

B1a Kaldrananes dated 13.5.71. Postage is 30kr for up to 1kg package, plus 15kr COD for up to 1000kr value plus COD fee 5kr. Total 50kr.

## The cancels of Hestur í Andakil.

The article was previously published in IslandsKontakt 93. I have added Ólafur Elíasson's response published in ISK 94.

Hestur in Borgarfjarðarsýsla has an interesting cancellation history and there are questions which as far as I am concerned remain unanswered. It was known as Hestur í Andakíl (Andakílhreppur) no doubt to identify it from another Hestur in N. Ísa county.

The first cancellation here was a type C1 crown and posthorn in the first distribution of 1894/95. This was either lost or destroyed and was replaced by a type C2c cancel, the only one of its type with this script. A fine example of the C2c on cover can be seen in the crown cancel handbook. There is no report of any manuscript cancels in this period.



Type C1



Type C2e



The crown cancel was replaced by a numeral 158 in 1903. It is from this period that matters get more interesting.



Handbok över Ísländska Nummerstämplor states that ink cancels are known, but does not say on which stamp issues. Was there a problem with the numeral cancel between 1903 and 1930 which required the use of ink cancels? Or did they only occur after 1930? Research by Jørgen Steen Larsen shows commercial use of the numeral 158 in 1934, and I show an example above on a 1931 Gullfoss issue. So we know the numeral was reintroduced at some point for whatever reason in the 1930s.

From 30<sup>th</sup> October 1930 a type B2a bridge cancel HESTUR BORG was delivered. The use of this cancel was rare and the handbook Íslenskir Stimplar gives the known use as 1931 to 1934. A lack of evidence of use from 1935 to 31<sup>st</sup> May 1944 when the office moved to Varmalækur, indicates the possibility that there was a problem with the bridge cancel.



(Ed. I have added this image of B1a Hestur Borg on a 30aur Parliament issue which was not in the original ISK article. It is dated ? 11.30 and probably CTO.)

Finally we have Hans von Strokirch to thank for his research into manuscript cancels. His table of their use is shown in Posthorn of August 2000 and lists the manuscript HA known on the 1925 Views issue.



I illustrate my copy here. I suggest this was during the 1930s because in this example, beneath the manuscript letters HA is a faint but indecipherable bridge cancel (Hestur Borg?).

More on Hestur's cancellations (ISK 94) By Ólafur Elíasson

Numeral 158.

In NFT May 1976 Folmer Østergaard wrote an article on Icelandic ink cancellations. There he mentions that the numeral "158" in ink is reported to exist. A beautiful strip of three of Facit no. 81 was offered at Postiljonen's auction #201 (lot 324) proves that Folmer was right, as he usually was.



Ink cancellation "HA".

I wonder if my manuscript "HA" also can be attributed to Hestur. Comments?? Ólafur



Ólafur's copies

Finally from Jørgen Steen Larsen:-

I have B2a Hestur Borg used 21.11.30 and ?1.2.31.

Your HA ink cancellation looks interesting. My guess is also that it was used in Hestur Borg. I have HA with a cross between H and A on a pair of 1 kr. Chr. X old issue. You can see the same ink cancellation on 20 aur Landscape in lot 1410 from Johnny's latest auction.

Some years ago, I gave away a similar ink cancellation on 20 aur Landscape in exchange for a bridge cancel, so I am happy to have another copy. This means that at least 3 copies exist of the HA ink cancellation with a cross. The handwriting on the HA without cross and the HA with cross are different so either they are written by two different persons or in two different places.

Have you tried to measure the diameter of the bridge cancel on your HA ink cancellation to see if it fits with B2a or fx. B1d?

## The 1930/1931 rubber stamped registration labels (Issue 53) *Jørgen Steen Larsen*

Here you have a registered Reykjavík letter where the label is cancelled by hand with a rubber cancel, in my opinion very unusual. I believe that I have only seen this once before. On the back there is a red paper label with the inscription PÓSTSTJORNIN + several US postmarks. I would like to add, that the date is 24.XII.30. This date fits with your article in IPM, Issue 53, page 7, where you write that the rubber cancels were issued 1930/31. It is my guess that the rare rubber Reykjavik cancel was worn out quickly.



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### Exotic destination – Djibouti



This 1985 cover to Djibouti in the Horn of Africa easily qualifies as an “exotic destination”. Keflavík B8e dated 6.IX.1985. Djibouti receiving cancel 16.9.1985 on reverse. The 45kr postage does not relate to the letter rates applicable at that time.



## KOTSTRÖND variations of letter O *Ron Collin*

As IPM readers recall, sometime ago databases were set up by Brian Flack on Dropbox. These databases were to contain scans of Crown and Posthorn cancels for study purposes, and to get a rough idea of the scarcity of some of the cancels. It is because of the overwhelming response of the readers of this fine magazine, and their contributed scans, that have populated these databases.

In researching the KOTSTRÖND cancel I remembered that there was at least one example of the cancel with the O missing. Here is an example:



Now originally the issued canceler had all letters intact. Here is an example of a complete strike:



But sometime after it began being used, the O started to deteriorate, because the Crown and Posthorn cancelers were made of a thin film of moulded rubber, attached to a base that was mounted on a handle.





Here are a couple examples of the progression of the deterioration of the letter O, which resulted in the completely missing example shown above.



Also contained in the databases is an example of an attempt to repair the KOTSTRÖND canceler by trying to glue on a "replacement O". But as you can see, the replacement was unable to stay in place, due to the action of using the canceler, in addition to the amount of moisture caused from the contact with the ink. We know that this is a replacement O because the canceler shows in service use, and accumulated ink build up on some letters; and we know that the original O was damaged and deteriorated, early on in its use, as shown above, and would not have shifted or been "moved" as an intact O.



There are other examples of attempted repair to Crown and Posthorn cancelers. Perhaps some of them will show up in a future issue of IPM.

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### Two Skilling variety (Issue 53)

From Jørgen Steen Larsen:-

The cancel seems to be either D2 Reykjavik or G1b Reykjavik.

The "Y" and "K" + a tiny part of the date seem visible.



XXXXXXXXXXXXX

### From Sjónarhóll to Sogamýri (Issue 52, 53)

Again from Jørgen:-

Good to see a usage of the rare B8e Sogamýri cancel used 21.XII.1960.

Some years ago I bought a collection where I expected to find a commercial letter with this cancel on Facit 377 - but the letter never turned up. This letter must exist somewhere. Personally I have a copy on a piece of paper where the cancel is dated 15.II.1960. It is my guess that this copy was made in the Reykjavík main post office before the cancel was send to Sogamýri.

## Two Skilling Variety (Issue 53) Lars Bjarki Schmidt Þórhallsson

This is in reference to the two skilling variety.

I'm enclosing a scan of a page from my copy of Henry Regeling's book "Stamps of Iceland 1872 - 1904".

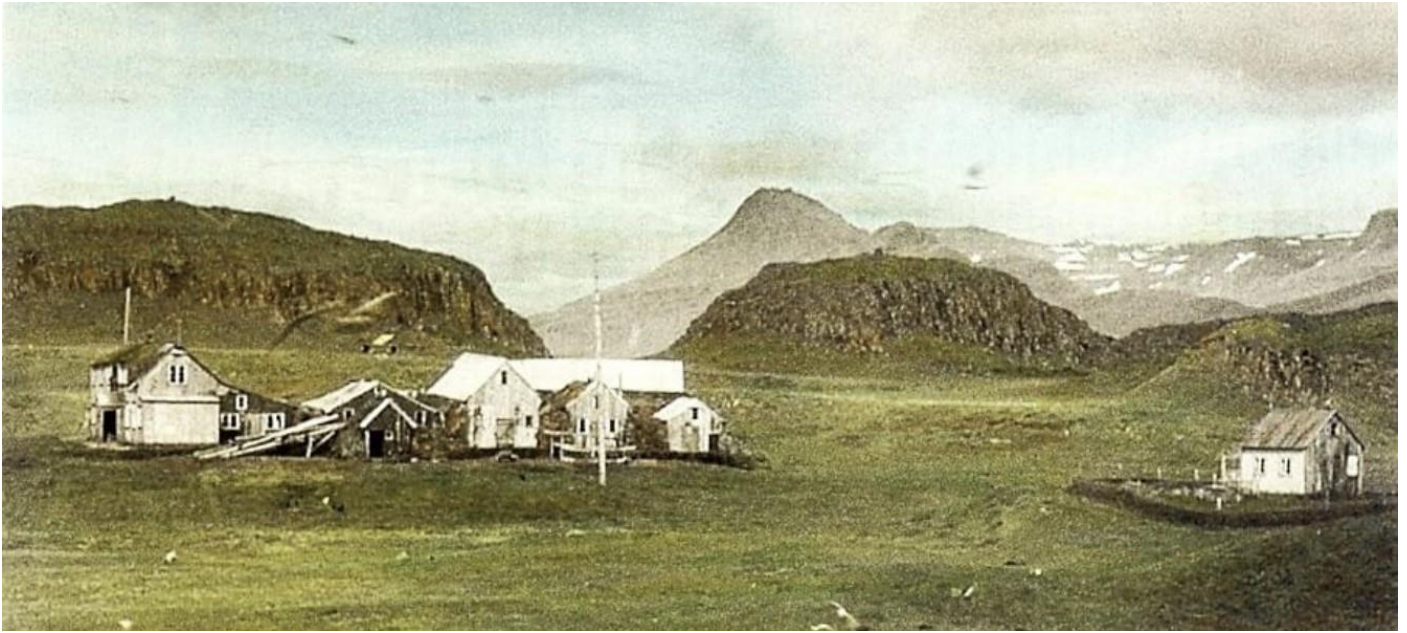
Judging by the rounded top right corner I would venture a guess and say the stamp in question is position 40 or 85. The other characteristic of this cliché flaw, the dot inside the oval below the S in ÍSLAND, apparently does not appear in quarters 2 and 3, or positions 35 or 90.

This all assumes I'm reading the hand drawn drawings and notes correctly. This book is a blessing and a curse in that regard, one has to be really thorough when using it to analyse stamps. The white stripe is not mentioned anywhere and is probably a unique variety. Perhaps a speck of dust made it onto the paper before printing?

Let me know if anyone else has come forward with their thoughts on this.

Postage stamp	2 skilling					Cliché flaws in the quarter
	1	2	3	4	5	
1						
11						
21						
31						
41						

## Weather reports from the island of Papey *Steinar Fridthorson*



Photograph by Björns Björnsson at Norðfjörður 1941



The following covers will have contained weather reports being sent by the farmer at Papey Gísli Þorvarðarson to the Danish Meteorological Institute in Copenhagen. Gísli and his wife Margrét Gunnarsdóttir bought the island of Papey in the year 1900 and it's currently owned by their descendants.



Cover 1: Cancelled in Djúpivogur on 16.2.1913, transit Eskifjörður 26.2.1913, Seyðisfjörður 6.3.1913, arrival Copenhagen 8.4.1913.



Cover 2: Cancelled in Djúpivogur on 27-3-1913, transit Eskifjörður 30.3.1913, arrival Copenhagen 8.4.1913 (same arrival date as the first cover).



Incoming cover: Cancelled in Minnesota 23.3.1883, transit Copenhagen 9.4.1883, transit Reykjavik 26.4 (1883), transit Djúpivogur 29.5 (1883) and finally marked as received on 31.5 (1883). The receiver, Ari Brynjólfsson, lived in Papey for less than a year as a young man, later becoming a member of parliament.

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## Preface

The import duty laws leading up to the use of “Tollur” cancellers, introduced in July 1924, are documented by Þór Þorsteins (Thor Thorsteins) in his author-published 2000 book titled *Gjalda- og Söfnunarmarki auk Stimpla á Íslandi (Fee- and Revenue-Collecting Stamps and Cancellations of Iceland)*<sup>1</sup>. To give some idea of the complexity involved in the post offices' administration of customs import duty and fee collection, a summary of content of these laws is given in the following three paragraphs of this Preface section.

The Customs Laws for Iceland in 1907 required, for the first time, that recipients of import parcels containing items subject to duty had to submit a signed document specifying the kind and quantity of goods. The Import Duty Law of 1909 required any import duty fees had to be prepaid and confirmed by written receipts before any parcels were released to recipients. The Import Duty Law of 1912 set import duty at 15 aurar per parcel and required it to be paid with postage stamps affixed to the parcel and cancelled with a regular postal hand canceller. Iceland's revenue stamps were not introduced until late September 1918 and have not been observed paying import duties on postal parcels. The Duty Law of 1913-1919 increased import duty from 15 aurar to 30 aurar per parcel until January 1, 1919.

On March 15, 1920, the Stamp Duty Law was revised, requiring recipients to present invoices for imported parcels that required duty to be paid. The invoice had to show purchase price, to which a stamp duty (tax amount) of 15% of value would apply for toys and ornaments and 1% for everything else. The post office was responsible for collecting this duty from the recipient at the time of parcel collection. This duty was to be paid in postage stamps affixed to the customs declaration waybill or parcel wrapper and cancelled by post office datestamp. One month later on April 15, 1920, a law was passed that allowed the government to reduce or prohibit import of unnecessary goods and to collect an additional fee in the amount of 0.25% of invoice value for a newly established Trade Commission. This fee also applied to parcel post, with the collection achieved as with stamp duty. It was intended to cover Trade Commission expenses established by law on March 8, 1920. This law was abolished on April 1, 1921, and collection of this fee discontinued.

The April 15, 1920 Law introduced a change to the method of collection by post offices and accountability of payments. It required postal employees to write on the waybill the amounts of all the different charges (i.e., stamp duty, 0.25% fee, and import duty) to be paid in postage stamps affixed to the waybill and cancelled. The waybills bearing cancelled stamps were then to be sent to the main Post Office in Reykjavík, which audited the amounts for refunding to the state treasury all collected fees from the postal fund less any post office collection fees. After audits were completed, waybills were returned with stamps having been hole punched.

Consequently, prior to the use of the Tollur cancellers that were introduced in July 1924, Iceland's postage stamps used for customs-duty revenue stamps were cancelled by the application of irregular needle holes, sewing-machine holes in a line, large punch holes, smaller punch holes (e.g., from pencil points, coarse needles, or nails), and, starting in early 1924, by postal officials writing the dates and their names, or more commonly their initials, on the stamps. These Tollur-forerunner fiscal uses of postage stamps are outside the scope of this brief article, but hopefully will be the subject of a future *IPM* article by the author.

## Tollur-Cancelled Postage Stamps

From August 1924 through November 30, 1938, revenue cancellations, consisting of the word “Tollur” boxed in frame, appeared on postage stamps that were used to pay customs duties and fees on parcel-post packages entering Iceland. The word “tollur” translates as “taxes” – or, in context here, means “customs duty.” Because the duty amounts collected were often large, Tollur cancellations are more common on high-denomination postage stamps than low-denomination stamps. There is little doubt in my mind that the large numbers of high-denomination stamps, both definitives and provisional overprints, issued after the Tollur cancellers were introduced in 1924, were primarily intended for fiscal use. Because of the patterns of use and issue dates of the stamps, some of Iceland's postage stamps of the era are significantly scarcer with Tollur cancellations than with postal cancellations.

The Tollur cancellation devices were distributed in July 1924 to all post offices and customs collecting stations located in port towns. These Tollur cancellers were to be used on postage stamps applied to customs declaration forms, which typically were the backsides of invoices, to indicate that the customs duties were paid. As there were more than 50 devices in use, there are some type differences and at least two different typefaces recorded; however, these various differences are usually difficult to discern on the cancelled stamps.

Certain stamp issues specifically were not permitted to be used to pay customs duties and are scarce to rare with Tollur cancellations. The 1930 Parliament, “Hopflug Ítala / 1933”-overprint airmail, and 1937 25<sup>th</sup> Anniversary Reign of King Christian X issues were among those excluded, but despite that, a few examples received Tollur cancellations. To my knowledge, documentation has not been discovered that indicates other airmail stamps or semi-postal stamps were disallowed, but their extreme scarcity suggests that they were not permitted as well. The literature known to me does not address use of official stamps, but their scarcity with Tollur cancellations suggests that their use was irregular.

The use of Tollur cancellations officially ended on December 1, 1938; consequently, stamps issued after November 30, 1938 (primarily three fish definitives issued 1939-43) that bear Tollur cancellations were favor cancelled and not considered genuine revenue uses. Both *Scott* and *Facit* catalogues indicate in footnotes after the “fish” stamp issue listings that Tollur cancels on these stamps are favor cancels.

*FACIT Special Classic 2022* lists 111 stamps of Iceland known with legitimate Tollur cancellations. Several changes in the 2022 Edition occurred from the 108 listed in the 2020 Edition. The *Scott Classic Specialized Catalogue of Stamps & Covers* 2019 Edition totally revised its Tollur revenue listings to align with the *Facit Special Classic* listings with a few exceptions. It should be noted that *Facit*'s Tollur stamp listings are indicated as varieties and assigned “v” numbers while *Scott* simply lists these as “Revenue cancellation” under the stamp number and description line.

A concordance of *Facit* numbers versus *Scott* numbers for Tollur stamps is provided after the text of this article. As an acknowledgement, I thank Jay Bigalke, *Scott Catalogues* and *Linn's Stamp News* Editor-in-Chief, and Gunnar Lithén, *FACIT Catalogues* Editor-in-Chief, for their kind permission to use their respective catalogue numbers in my Tollur Concordance.

The balance of this article illustrates, on my custom-made album pages, the Tollur stamps that I have accumulated during the past six years since I started collecting them in earnest. I will make available the templates for these six album pages (sans stamps) as e-mail attachments for any reader who requests them from me at [rcichorz@comcast.net](mailto:rcichorz@comcast.net). As you will see from some of the pages, I am missing a number of stamps known with Tollur cancellations. I would be happy to purchase or trade for any of the missing stamps that readers may be able to provide.

## Postscript

Several listings of stamps with Tollur cancellations that changed in *Facit Special Classic 2022* from the 2020 Edition are as follows: *Facit* #91v<sup>2</sup> (the 1916 Two Kings 1 ayr definitive with Tollur cancel) has been delisted, the “Hopflug Ítala/1933” overprinted airmail stamps previously unlisted with Tollur cancellations are now listed as *Facit* #s 165v<sup>3</sup>, 166v<sup>1</sup>, and 167v<sup>1</sup>, and the previously unlisted 1933 green 7 aurar definitive overprinted Þjónusta for official use in 1936 is now listed with a Tollur cancel as *Facit* #Tj56v<sup>1</sup>. Several variety superscripts were also changed in the 2022 Edition.

Despite the changes for the better in *Facit Special Classic 2022*, I spotted three errors in the Tollur listings that I brought to the attention of Gunnar Lithén with suggested corrections. These are: #s 123v instead of listed 123v<sup>1</sup>, Tj54v instead of listed Tj54v<sup>1</sup>, and Tj56v instead of listed Tj56v<sup>1</sup> – as there are no other varieties listed for these three stamps, the superscript number is a style inconsistency compared to the other stamp listings with sole varieties.

## References

*Gjalda- og Söfnunarkerki auk Stimpla á Íslandi / Fee- and Revenue-Collecting Stamps and Cancellations of Iceland*, Þór Þorsteins (Thor Thorsteins), author-published, Reykjavík, Iceland, 2000, 83 pages. A 40-page English translation by the original author with assistance from Don Brandt exists, of which the pertinent Tollur-related information (on pages 57-63) was kindly provided by Jay Smith, who holds the rights to this translation, with permission to quote (or paraphrase) Thorsten's information.

*FACIT Special Classic 2022*, Gunnar Lithén (Editor-in-Chief), Facit Förlags AB, Malmö, Sweden, Iceland Section, pages I-383-391 and I-400-401.

*Scott Standard Postage Stamp Catalogue 2022*, Volume 3B (H-I), Jay Bigalke (Editor-in-Chief), Amos Media, Sidney, OH, Iceland Section, pages 208-209 and 242-243.

## Iceland Tollur (Revenue) Cancellations Concordance

*Facit Special Classic Catalogue vs. Scott Catalogue Numbers (8/16/2022 Revision)*

<u>Facit #</u>	<u>Scott #</u>
98v	130
101v	137
102v	138
103v	142
104v	131
106v	135
107v	143
121v	149
122v	140
123v <sup>1</sup>	141
124v-130v, 131v <sup>2</sup> -132v <sup>2</sup> , 133v, 134v <sup>2</sup> -135v <sup>2</sup> , 136v-141v, 142v <sup>2</sup> , 143v-144v	108-128
145v-150v, 151v <sup>2</sup> , 152v-154v, 155v <sup>2</sup> , 156v-157v	176-187, 202
158v <sup>3</sup>	139
159v <sup>2</sup>	150
160v <sup>2</sup> -161v	C1-C2
165v <sup>3</sup> , 166v <sup>2</sup> -167v <sup>2</sup> (*listed but not valued)	<u>C12-C14</u>
168v, 169v <sup>2</sup> , 170v-172v	144-148
173v-177v, 179v-181v (#182v is not listed)	152-156 + 158-160 (see Note at end of list)
178 + 183-187 (*listed but not valued or assigned variety #s)	157 + 161-166
194v-199v	170-175
204v, 205C <sup>1</sup> v, 205C <sup>2</sup> v, 206C <sup>1</sup> v, 206C <sup>2</sup> v, 207v, 208v, 209v	C15-C16, C16a, C17, C17a, C18-C20
210v-211v	193-194
212v-215v	195-198
218-220 (listed & valued but not assigned variety #s)	199-201
227v <sup>3</sup> , 228v, 229v <sup>2</sup> , 232v	203-205, 208
242 + 250-251 (note indicating CTO after Tollur period of use)	219 + 226-227 (footnoted as favor cancels)
Tj 42v	O40
Tj 44v-Tj 46v	O42-O44
Tj 49v-Tj 52v	O46-O49
Tj 54v <sup>1</sup>	<u>O51</u>
Tj 55v <sup>2</sup>	O52
Tj 56v <sup>1</sup>	<u>O70</u>

### Notes:

*Facit* lists 111 Tollur varieties, and *Scott* #s that are unlisted as having “revenue cancellation” are underlined.

*Facit* #100/*Scott* #134 is known to exist with a Tollur cancel, but is not listed in either catalogue.

For the 1930 pictorial issues, a footnote in *Scott* indicates: *Nos. 152-166 exist with “TOLLUR” revenue cancellations, but regulations did not permit their use as revenues.*



## ICELAND

### Tollur (Revenue) Cancellations on Postage Stamps

From August 1924 through November 30, 1938, revenue cancellations consisting of "Tollur" boxed in frame appeared on postage stamps that were used to pay customs, import duties, and taxes on parcel post packages entering Iceland. Because the duty amounts collected were often large, Tollur cancellations are more common on high-denomination stamps than low-denomination stamps. Because of the patterns of use and issue dates of the stamps, many are significantly scarcer with Tollur cancellations than with postal cancellations.

The cancellation devices were issued to all post offices and customs collecting stations located in port towns. As there were more than 50 devices in use, there are some type differences and at least two different typefaces recorded; however, these various differences are usually difficult to discern on the canceled stamps. Stamps issued after November 30, 1938 (primarily three fish definitive issued 1939-43) that bear Tollur cancellations were favor cancelled and not considered genuine revenue usages.

Certain stamp issues were specifically not permitted to be used to pay customs duties and are scarce to rare with Tollur cancellations. The 1930 Parliament and 1933-34 airmail stamps were among those disallowed, but apparently only excluded after some had been used. Documentation has not been discovered that indicates other airmail stamps or semi-postal stamps were disallowed, but their extreme scarcity suggests that they were not permitted as well. The literature does not address use of official stamps, but their scarcity with Tollur cancellations suggests that use was not regular.

*Facit Special Classic 2022* lists 111 Iceland stamps with Tollur cancellations. Several changes in the 2022 Edition occurred from the 108 listed in the 2020 Edition. The *Scott Classic Specialized Catalogue of Stamps & Covers 2019* Edition totally revised its Tollur revenue listings to align with the *Facit Special Classic* listings with a few exceptions. Spaces for all 111 Facit-listed stamps with Tollur cancellations are provided here in Pages 1-6.

#### 1920-22 King Christian X Definitives (Watermarked Multiple Crosses)



## ICELAND

### Tollur (Revenue) Cancellations on Postage Stamps

#### 1921-30 Surcharged Definitives



Scott #130  
Facit #98v



Scott #135  
Facit #106v



Scott #137  
Facit #101v



Scott #138  
Facit #102v



Scott #139  
Facit #158v<sup>3</sup>



Scott #140  
Facit #122v



Scott #141  
Facit #123v



Scott #142  
Facit #103v



Scott #143  
Facit #107v



Scott #149  
Facit #121v



Scott #150  
Facit #159 v<sup>2</sup>

#### 1925 Views and Buildings Definitives



Scott #144  
Facit #168v



Scott #145  
Facit #169v<sup>2</sup>



Scott #146  
Facit #170v



Scott #147  
Facit #171v



Scott #148  
Facit #172v

#### 1931-32 Gullfuss Definitives



Scott #170  
Facit #194v



Scott #171  
Facit #195v



Scott #172  
Facit #196v



Scott #173  
Facit #197v \*



Scott #174  
Facit #198v



Scott #175  
Facit #199v

## ICELAND

### Tollur (Revenue) Cancellations on Postage Stamps

#### 1931-33 King Christian X Definitives (Redrawn Design, Watermarked Multiple Crosses)



Scott #176  
Facit #145v



Scott #177  
Facit #147v



Scott #178  
Facit #148v



Scott #179  
Facit #149v



Scott #180  
Facit #150v



Scott #181  
Facit #151v<sup>2</sup>



Scott #182  
Facit #152v



Scott #183  
Facit #153v



Scott #184  
Facit #154v



Scott #185  
Facit #155v



Scott #186  
Facit #156v



Scott #187  
Facit #157v



Scott #202 / Facit #146v  
1937 (unwatermarked, perf. 11½)

#### 1935 Definitives



Scott #193  
Facit #210v



Scott #194  
Facit #211v

#### 1935 Birth Centennial of Poet Matthias Jochumsson



Scott #195  
Facit #212v



Scott #196  
Facit #213v



Scott #197  
Facit #214v



Scott #198  
Facit #215v

#### 1938 Geyser Definitives



Scott #203  
Facit #227v<sup>2</sup>



Scott #204  
Facit #228v



Scott #205  
Facit #229v<sup>2</sup>



Scott #208  
Facit #232v

# ICELAND

## Tollur (Revenue) Cancellations on Postage Stamps

### 1928-29 Air Post Stamps



Scott #C1  
Facit #160v<sup>2</sup>

Scott #C2  
Facit #161v

### 1934 Pictorial Airplane Over Iceland Air Post Stamps



Scott #C15  
Facit #204C<sup>1v</sup>

Scott #C16  
Facit #205C<sup>1v</sup>



Scott #C16a  
Facit #205C<sup>2v</sup>



Scott #C17  
Facit #206C<sup>2v</sup>



Scott #C17a  
Facit #206C<sup>1v</sup>

Scott #C18  
Facit #207C<sup>2v</sup>



Scott #C19  
Facit #208C<sup>1v</sup>



Scott #C20  
Facit #209C<sup>1v</sup>

### Official Stamps — 1920-30 King Christian X and 1922-23 Þjónusta Overprints



Scott #O40  
Facit #Tj42v



Scott #O42  
Facit #Tj44v



Scott #O43  
Facit #Tj45v



Scott #O44  
Facit #Tj46v



Scott #O46  
Facit #Tj49v



Scott #O47  
Facit #Tj50v



Scott #O48  
Facit #Tj51v



Scott #O49  
Facit #Tj52v



Scott #O51  
Facit #Tj54v



Scott #O52  
Facit #Tj55v<sup>2</sup>



Scott #O70  
Facit #Tj56v<sup>1</sup>

# ICELAND

## Tollur (Revenue) Cancellations on Postage Stamps

### 1930 Parliament Issue



Scott #152  
Facit #173



Scott #153  
Facit #174



Scott #154  
Facit #175



Scott #155  
Facit #176



Scott #156  
Facit #177

Scott #157  
Facit #178



Scott #158  
Facit #179

Scott #159  
Facit #180



Scott #160  
Facit #181

not known with  
Tollur cancel

Scott #161  
Facit #182

Scott #162  
Facit #183

Scott #163  
Facit #184

Scott #164  
Facit #185

Scott #165  
Facit #186

Scott #166  
Facit #187

## ICELAND

### Tollur (Revenue) Cancellations on Postage Stamps

Certain stamp issues were specifically not permitted to be used to pay customs duties and are scarce to rare with Tollur cancellations. The 1930 Parliament, "Hópflug Ítala / 1933"-overprint airmail, and 1937 25<sup>th</sup> Anniversary Reign of King Christian X issues were among those excluded, but apparently only after some had been used for this purpose.

#### "Hópflug Ítala / 1933"-Overprint Airmail Issue



Scott #C12  
Facit #165



Scott #C13  
Facit #166



Scott #C14  
Facit #167

#### 1937 25<sup>th</sup> Anniversary Reign of King Christian X



Scott #199  
Facit #218



Scott #200  
Facit #219



Scott #201  
Facit #220

### Tollur Post-Period Favor Cancellations on Postage Stamps

#### 1939-43 Fish Definitives



Scott #219  
Facit #242



Scott #226  
Facit #250



Scott #227  
Facit #251

Tollur strikes after November 30, 1938, the last day Tollur cancellers officially were used.

*Facit Special Classic 2022* has this note at the end of its 1939-1945 definitive stamp issues listings: *Tollurcancellation (cancelled to order) known on F-242, 250, 251. The use of Tollurcancellation ceased officially 1 Dec 1938.*

### Postscript

Several listings of stamps with Tollur cancellations that changed in *Facit Special Classic 2022* from the 2020 Edition are as follows: *Facit #91v<sup>2</sup>* (the 1916 Two Kings 1 eyr definitive with Tollur cancel) has been delisted, the "Hópflug Ítala/1933" overprinted airmail stamps previously unlisted with Tollur cancellations are now listed as *Facit #s 165v<sup>3</sup>, 166v<sup>1</sup>, and 167v<sup>1</sup>*, and the previously unlisted 1933 green 7-aur definitive overprinted Þjónusta for official use in 1936 is now listed with a Tollur cancel as *Facit # Tj56v<sup>1</sup>*. Several variety superscripts were also changed in the 2022 Edition.

## A journey through Haukadalur

The inspiration for a new article can be purely accidental. I was looking in a folder for something else, and out dropped part of an article, which judging by the print date I must have had for maybe 20 or more years. It was called *Mjóaból og Smyrlahóll* and written by Jóhannes H. Sigmarsson in *Félag Frímerkjasafnara*, which I am informed no longer exists. I have taken the liberty to use some of the original images from that article and have added additional images of my own to try to present an account of the cancellations used at Mjóaból and Smyrlahóll.

First is a map of Haukadalur to show the location of the collecting offices at Smyrlahóll, Mjóaból and Brautarholt.



From 25<sup>th</sup> January 1930 a type B1a bridge cancel was issued MJÓABÓL and remained in use until closure on 31<sup>st</sup> December 1945 when it moved to Smyrlahóll on the other side of the river.



Jóhannes' image of B1a MJÓABÓL dated 16.10.32 when it was located at Mjóaból.



1.12.43



20.5.41

The following image from Jóhannes shows a magnificent cover with two faint hardly visible cancels of B1a Mjóaból dated February 1946, proving that the cancel was used at Smyrlahóll. (See IPM issue 45). The letter Continued along route 586 to the coastal road 60 and was received at Brautarholt where it received the N2 numeral 293 before continuing its travel to Sweden. I am sorry that the resolution is not very good and there is some blurring.



180aur all in airmail rate up to 20gm to Sweden, rate applied August 1945 to 31.3.1946

Manuscript cancels *Smyrlahóll* are known.



Above is this superb cover from Jóhannes and described as “Smyrlahóll: Ink cancel from February 2, 1950. Contents written in Giljalandi, which is the nearest place to Smyrlahóll. This ink cancel is extremely rare”.



Other examples of the ink cancel:-



Jóhannes' unjoined pair with 1947 on the second stamp



Mjóaból



I took this photograph in 2005 whilst I was searching for the ruin of Smyrlahóll. I cannot be certain this is actually Smyrlahóll!

## A beautiful Cover with BRJEFHIRÐING cancel – Where was the cancel located? (Issue 53)

From Jørgen Steen Larsen:- Comments to Árni Gustafsson's article in IPM, Issue 53.

A fantastic letter – this is the first example we know of a letter with the C2e Brjefhirðing cancel!

The B2e Brjefhirðing cancels are described in IPM Issue 45, page 19, in the article “Where could the five C2e Brjefhirðing cancels have been distributed to?”

Brian: I suggest that you here add the conclusion on page 20 of Issue 45 with an amendment. “Deep violet ink” should not refer to *Hellissandur* but to *Hjaltastaður*. (Ed. Done!). The mistake is mentioned in IPM issue 49, page 26.



### Conclusion.

The 5 C2e Brjefhirðing cancels seem to have been distributed to:

BH	Sýsla	Opened as BH	Period of use	Comment
Erta	Árn	1.1.1894	Returned almost immediately.	Opened 8.4.1892 in Vogsósar.
Haukadalur (1)	V Ísa	1.1.1901	Returned almost immediately.	
Gröf (1)	Hnapp	1.7.1900	1.7.1900 – mid 1903.	
Hellissandur	Snæf	1.1.1902	1.1.1902 – mid 1903 + Jan 1911 to end Febr. 1911.	
Hjaltastaður	N Múl	1.1.1898	1900/1901 – mid 1903.	<b>Deep violet ink.</b>
Hvammur (3)	Dala	1.1.1901	1.1.1901 – mid 1903.	Reopening of BH
Selárdalur	VBard	1.1.1896	1900/1901 – mid 1903.	

In IPM, Issue 49, page 26, there is an appendix in the article about “C2e Brjefhirðing used in BH Hjaltastaður.”

As described in these two articles there is no doubt, that one of the five C2e Brjefhirðing cancels was distributed to BH Hjaltastaður.

The letter that Árni showed was sent from BH Hjaltastaður in March 1903 – a short time before the numerals in the summer of 1903 were distributed with N1a-32 to BH Hjaltastaður.

The transit cancels on the back, A Egilsstaðir – date unreadable to me, A Seyðisfjörður 23/3 (1903), and German cancel from 25.3.1903 and 26.3.1903 fit perfectly.

The colour of the ink is “Deep violet” as it should be.

XXXXXXXXXXXXXXXXXXXX

## Ship Letter Grangemouth (December special issue) *Jakob. S. Arrevad*

In response to the special issue sent to readers in early December, Páll Pálsson provides this fine example of the Grangemouth strike on a 1910 Brjefspjald sent from Ísafjörður to Germany.



XXXXXXXXXX

## Can anyone identify the origin of this triangular seal? *Aevar Petersen*

Bought the attached cover recently. I was particularly interested in the triangular cinderella seal, which I have never seen before, and wondered if anyone can tell further of its origin.



The seal clearly says ISLAND and also (twice) Eldflaugar flug, meaning rocket flight. There have been rocket flights from Iceland in the past, such as from Þorlákshöfn in 1971 (covers) and by the French in 1964, 1965 and 1967 (medals).

The cover is stamped at Keflavík airport (Keflavíkflugvöllur) in 1976. I have looked for any possible rocket flights from Keflavík, or Iceland for that matter, without success.

Any anyone help me trace the origin of this seal?