CHAPTER 4 – MATCH TAX. MT-xx

Thailand introduced its first match tax in 1932 at a rate of 0.25 satang per match-box. This tax was not paid by using stamps, but as a payment from the manufacturer to the tax collectors.

The first printed match stamp was never issued, but was described in the Royal Gazette as beverage stamps (AD-10410.A to AD-10410.F) that were made from this match stamp.

It is described as having a border composed of 2 lines. In the center is a circle with the constitution on a ceremonial bowl. The text at the top reads "Finance Ministry". On each side of the circle is a Garuda in a different color. The words "Match Tax" under the circle. It is believed that this stamp was printed but never issued due to protests of the local match companies. There is no illustration of this stamp.

It was not until 1952 that the Thai government again seriously considered using stamps to pay the match tax to support the health and education program. The rate was fixed at 50 Satang per pack of 10 match boxes. This was again heavily protested and the rate was settled at 25 Satang per pack.

It was decided to use Health and Education stamps for this purpose (see the FD-2020 series in section 13.C). This stamp has not yet been seen on a package but 2 stamps, 25 and 50 satang, are shown at right. They have the typical purple ink smear of match stamp cancellations. This smearing is due to the high volume of millions of packs of matches being canceled by a rubber stamp, which wears out very quickly.

Charity for Health & Education 1953
Printed by Thomas De La Rue & Company, Ltd. in sheets of 2 panes of 50 stamps each. The panes are separated by a 20mm wide horizontal gutter. There is an imprint in the horizontal gutter.



MT-01



MT-02

NO.	VALUE	COLOR	MINT	USED
MT-01	25 satang	Blue	-	B 250
MT-02	50 satang	green	-	B 250

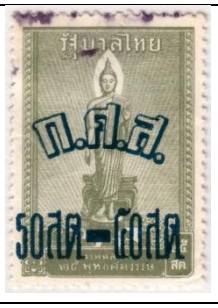
Above 2 stamps are the only 2 values used for match purposes. The complete set of 9 stamps is listed in Documentary stamps, chapter 13.

Standing Buddha January 2500 or 1957
Printer – Government Printing Bureau Tokyo.

Sometime after 1957, the Health and Education stamps were replaced by the Standing Buddha stamps. These stamps were originally used issued to celebrate 2500 years of Buddha

These stamps were surcharged 50 Satang plus the logo of the KSS charity program. Again, the tax was hidden under the guise of a charity program. These stamps are listed as FD-2041, FD-2042 and FD-2044. It is believed that the first 2 stamps were uniquely used for match purposes while FD-2044 can also be found on documents.


MT-03


MT-04


MT-05

NO.	VALUE	OVERPT. COLOR	MINT	USED
MT-03	50 satang on 5 satang (FD-2030)	dark blue	-	B 250
MT-04	50 satang on 25 satang (FD-2032)	blue/green	-	B 250
MT-05	50 satang on 50 satang (FD-2033)	dark blue	-	B 250

Above 3 stamps are the only values used for match purposes. The complete set of 8 stamps is listed in Documentary stamps, chapter 13.

Social Security April 1955
Printer – American Banknote Co.
Size - 20.5 x 25 mm

Around 1964, Social Security stamps were surcharged 50 satang and used as match stamps, again as a charity "tax" contribution. These stamps are listed as FS-1101, FS-1102, F-1103 and FS-1104. The surcharged Social Security stamps were exclusively used as match tax stamps.


MT-07


MT-08


MT-09


MT-10

NO.	VALUE	COLOR	MINT	USED
MT-07	5 baht	rose	-	B 5000
MT-08	30 baht	orange	-	B 3500
MT-09	35 baht	purple	-	B 400
MT-10	45 baht	green	-	B 400

These stamps are also listed in chapter 5, Social Security.

Provisional match on non- alcoholic- beverage stamp 1959.
Size 12x 96 mm.

In July 1965, the government decided to abandon all so-called charity programs, and introduce a proper revenue tax stamp for match tax. Because the stocks of social security stamps were exhausted and the new stamps had not arrived yet, on September 7, 1965, a green soft drink stamp (ND-30010) was overprinted as provisional match stamp in 4 different quantities of matches. These stamps were only used for a few months until the final design became available in December 1965. They are amongst the rarest Thai revenue stamps.

	
MT-11	MT-12

	No picture available
MT-13	MT-14

NUMBER	DESCRIPTION	MINT	USED
MT-11	Not more than 20 pieces on 440 cc	B 5000	-
MT-12	Not more than 45 pieces on 440 cc	B 5000	-
MT-13	Not more than 90 pieces on 440 cc	B 5000	B 2000
MT-14	Not more than 430 pieces on 440 cc	B 5000	-

All above 4 stamps have a black overprint on a deep yellow green non alcoholic beverage stamp.
All three stamps shown have a purple handstamp in the middle of the stamp reading “sample”.

Actual Match Tax stamps.

The first actual match revenue stamps were issued in December 1965.
Two different printers were used, Bradbury Wilkinson (MT-15) and Tokyo government printing bureau (MT-23). The stamps can easily be differentiated by the width of the printed area, 24 millimeters for the Bradbury Wilkinson and 25 millimeters for the Tokyo Government bureau.

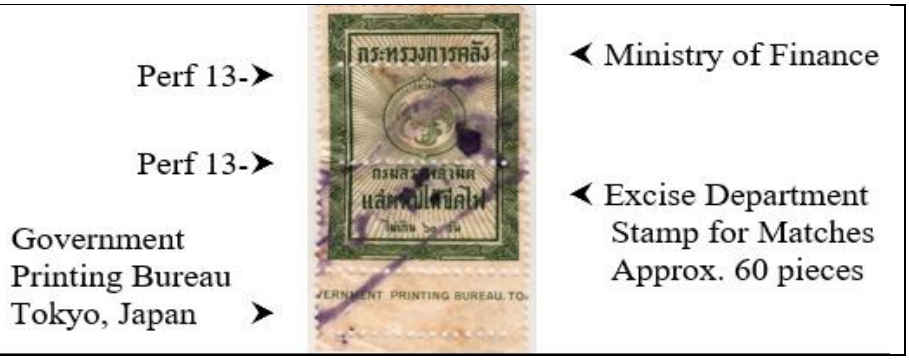
Bradbury Wilkinson 1965 -1979 24 mm wide for the printed area The frame has 2 narrow white rectangles in the top & bottom sections.	Perf 13-➤ Perf 13-➤	 ◄ Ministry of Finance ◄ Excise Department Stamp for Matches Approx. 60 pieces

			Pictures not available
MT-15	MT-16	MT-18	MT-17 & MT-19

NO.	DESCRIBTION	COLOR	MINT	USED
MT-15	not over 20 pieces	orange	-	B 350
MT-16	not over 20 pieces	red-orange	-	B 350
MT-17	*not over 45 pieces*	*black*	-	B 350
MT-18	not over 60 pieces	green	-	B 350
MT-19	*not over 430 pieces*	*violet*	-	B 350
MT-20	*over 430 pieces*	*blue*	-	B 350

*MT-17.*and *MT-19* not known without surcharge.
MT-20 was announced in the Royal Gazette, but never been seen.

Tokyo Issue 1965 – 1970
24 mm wide frame.
The frame has 2 narrow white rectangles
in the top & bottom sections.



			
MT-21	MT-22	MT-23	MT-24

NO.	VALUE	COLOR	MINT	USED
MT-21	not over 45 pieces	black	-	B 300
MT-22	not over 60 pieces	green	-	B 300
MT-23	not over 90 pieces	red	-	B 300
MT-24	not over 250 pieces	rose-red	-	B 300
MT-25	*not over 430 pieces*	violet	-	B 300
MT-26	*over 430 pieces*	blue	-	B 300

MT-25 not known without surcharge.
MT-26 announced in the Royal Gazette, but never been seen.

Surcharges on Bradbury 24mm, and Tokyo 25mm

				
MT-27	MT-28	MT-29	MT-30	MT-31

NO.	DESCRIPTION	SIZE	USED
MT-27	หกสิบอัน (sixty pieces) in red on MT-21	25	B 300
MT-28	หกสิบอัน (sixty pieces) in black on MT-23	25	B 300
MT-29	ไม่เกิน 60 อัน (not over 60 pieces) in red on MT-25	25	B 300
MT-30	ไม่เกิน 60 อัน (not over 60 pieces) in red on MT-19	24	B 300
MT-31	ไม่เกิน 60 อัน (not over 60 pieces) in red on MT-0110.C	24	B 300
MT-32	สองรอยหาสบอัน (two hundred fifty pieces) in red on MT-17	24	B 300

New added stamp MT-28

No horizontal perforations inside stamp issued 2512 or 1969
Frame size 25x35 mm, re- engraved
Perforation 14

The frame in the MT-33 has been re-engraved. In particular, the thin white rectangles at the top of the upper frame and at the bottom of the lower frame have been omitted. There are no horizontal perforations, which were intended as break lines when stamps were put on individual match boxes.

	
MT-33	MT-014

NUMBER	DESCRIPTION	COLOR	PERFORATION INSIDE THE FRAME	USED
MT-33	No more than 90 pieces	carmine	no	B 300
MT-14	No more than 90 pieces	carmine	yes	B 300

Re-engraved and surcharged issued 2515 or 1972
Frame size 24x34 mm
Perforation 14



MT-35

NUMBER	DESCRIPTION	COLOR	MINT	USED
MT-35	หกสิบอัน (sixty pieces)	red	-	B 300

Surcharges on Tobacco stamps overprinted 1984
Frame size 61x11 mm



Background (Bkg 1)
Uniform wavy lines



Background (Bkg 2) Variable wavy lines



MT-37



MT-38



MT-39



MT-40



MT-41



MT-42



MT-43



MT-44



MT-45



MT-46

NO.	VALUE	BKG	MINT	USED
MT-37	60 pieces in black on 1 satang dark blue-green	1	-	B 350
MT-38	60 pieces in red on 1 satang dark blue-green	1	-	B 350
MT-39	60 pieces in black on 2 satang red	1	-	B 350
MT-40	60 pieces in black on 3 Satang vermilion	1	-	B 350
MT-41	60 pieces in black on 3 Satang vermilion	2	-	B 350
MT-42	60 pieces in red on 5 Satang brown	1	-	B 350
MT-43	60 pieces in black on 5 Satang brown	1	-	B 350
MT-44	60 pieces in red on 30 Satang black	1	-	B 350
MT-45	60 pieces in black on 30 Satang black	1	-	B 350
MT-46	60 pieces in black on 60 Satang light green	2	-	B 350

Re-issued Tokyo printed stamps 1890? Added line Ministry of Finance With of frame is 25 mm	
	หกสิบอัน (no more than sixty pieces)



MT-50



MT-51



MT-52



MT-52

NUMBER	DESCRIPTION	COLOR	MINT	USED
MT-50	Not more than 60 pieces	bright- green	-	B 250
MT-51	Not more than 60 pieces	Forest green	-	B 250
MT-52	Not more than 60 pieces	Forest green	-	B 250

Eight pointed star design 1984
Frame size 18x28 mm
Perforation 13.25
Issued domestic in green, April 20, 1984
Issued import in red, November 1984

A new 8 sided "star" frame around the central medallion. The text at the bottom reads "Stamp for Matches." There is no value or quantity shown on these stamps. The green stamp was for domestic produced matches and the red stamp for import matches.


MT-53


MT-54

NUMBER	DESCRIPTION	COLOR	PURPOSE	USED
MT-53	No value indicated	green	domestic	B 60
MT-54	No value indicated	red	import	B 1000

Unissued Essays

Four 1965 essay copies that were delivered to the General Merchandise Company, Bangkok by Bradbury Wilkinson & Company, UK. From the Yanovanee Nirandara collection. The values on these proofs are the same as the MT-0050 overprints.



Not more than 20 pieces



Not more than 45 pieces

	
Not more than 90 pieces	Not more than 430 pieces

All above Match Tax stamps were used on the outer wrapper of 10 boxes of Match stamps



A package of matches from the Tang Ah Co. Ltd. with a MT-220 stamp in red

In 1992, with the introduction of the Value Added Tax (VAT), the use of Match Tax stamps was stopped.