

CHAPTER 4 – MATCH TAX.

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.

13.C - Charity for Health & Education

Issued – 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.



NO.	VALUE	COLOR
MT-01	25 satang	blue
MT-02	50 satang	green

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.

13D - Standing Buddha

Issued 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 issued to celebrate 2500 years of Buddha

These stamps were surcharged 50 Satang and 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.



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

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



Mt-05 on match package wrapper

6.A - Social Security

Printer – American Banknote Co.

Issued - April 1955

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.



NO.	VALUE	COLOR
MT-07	5 baht	rose
MT-08	30 baht	orange
MT-09	35 baht	purple
MT-10	45 baht	green

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

4A - Provisional match on non- alcoholic-beverage stamp.

Beverage stamp issued November 1959

Surcharge done in July 1965

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-13	
No picture available	
MT-14	
NUMBER	DESCRIPTION
MT-11	Not more than 20 pieces on 440 cc
MT-12	Not more than 45 pieces on 440 cc
MT-13	Not more than 90 pieces on 440 cc
MT-14	Not more than 430 pieces on 440 cc

All above 4 stamps have a black overprint on a deep yellow green 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-0110) and Tokyo government printing bureau (MT-0115). 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.

4B – 24 mm Bradbury



The frame has 2 narrow white rectangles in the top & bottom sections.

		
MT-15	MT-16	
		
MT-18		
NUMBER	DESCRIPTION	COLOR
MT-15	not over 20 pieces	orange
MT-16	not over 20 pieces	red-orange
MT-17	not over 45 pieces	black
MT-18	not over 60 pieces	green
MT-19	not over 430 pieces	violet
MT-20	over 430 pieces	blue

MT-17 and MT-19 not known without surcharge.

MT-20 announced in the Royal Gazette, but never been seen.

4C- 25mm Tokyo



The frame has 2 narrow white rectangles in the top & bottom sections.

					
MT-21			MT-22		
					
MT-23			MT-24		
NUMBER	DESCRIPTION	COLOR			
MT-21	not over 45 pieces	black			
MT-22	not over 60 pieces	green			
MT-23	not over 90 pieces	red			
MT-24	not over 250 pieces	rose-red			
MT-25	not over 430 pieces	violet			
MT-26	over 430 pieces	blue			

MT-25 not known without surcharge.

MT-26 announced in the Royal Gazette, but never been seen.

4D - Surcharges on Bradbury 24mm and Tokyo 25mm			
			
MT-27		MT-28	
			
MT-29		MT-30	
		No picture available	
MT-31		MT-32	
NUMBER	DESCRIPTION	MM	
MT-27	หกสิบอัน (sixty pieces) in red on MT-21	25	
MT-28	หกสิบอัน (sixty pieces) in black on MT-23	25	
MT-29	ไม่เกิน 60 อัน (not over 60 pieces) in red on MT-25	25	
MT-30	ไม่เกิน 60 15 (not over 60 pieces) in red on MT-19	24	
MT-31	ไม่เกิน 60 อัน (not over 60 pieces) in red on MT-0110.C	24	
MT-32	สองร้อยห้าสิบอัน (two hundred fifty pieces) in red on MT-17	24	

New added stamp MT-28

4E – no horizontal perforations inside stamp

Frame size 25.2x35 mm
Perforation 14
Issued 2512 or 1969

As MT-0110 but frame 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

NUMBER	DESCRIPTION	COLOR
MT-33	90 pieces	carmine

4F – re-engraved

Frame size 24x34 mm
Perforation 14
Issued 2515 - 1972

The re-engraved frame with the thin white rectangles at the top of the top frame and at the bottom of the bottom frame omitted. This stamp is smaller than MT-0210, and again has horizontal perforations.



MT-34

NUMBER	DESCRIPTION	COLOR
MT-34	90 pieces	red

4G - re-engraved and surcharged

Frame size 24x34 mm
Perforation 14
Issued 2515 or 1972



MT-35

NUMBER	DESCRIPTION	COLOR
MT-35	หกสิบอัน (sixty pieces)	red

4H - Surcharges on Tobacco stamps.

Frame size 61x11 mm
Overprinted 1984



MT-37



MT-38



MT-39



MT-40



MT-41

		
MT-42		
		
MT-43		
		
MT-44		
		
MT-45		
		
MT-46		
Number	DESCRIPTION	BKG
MT-37	60 pieces in black on 1 satang dark blue-green	1
MT-38	60 pieces in red on 1 satang dark blue-green	1
MT-39	60 pieces in black on 2 satang red	1
MT-40	60 pieces in black on 3 Satang vermillion	1
MT-41	60 pieces in black on 3 Satang vermillion	2
MT-42	60 pieces in red on 5 Satang brown	1
MT-43	60 pieces in black on 5 Satang brown	1
MT-44	60 pieces in red on 30 Satang black	1
MT-45	60 pieces in black on 30 Satang black	1
MT-46	60 pieces in black on 60 Satang light green	2

	
Background (Bkg 1) Uniform wavy lines	Background (Bkg 2) Variable wavy lines

NUMBER	DESCRIPTION
MT-50	หกสิบอัน (sixty pieces)
4I –	
Perf 13- ➔	 Ministry of Finance Thailand
Perf 13- ➔	 Excise Department Stamp for Matches Approx. 60 pieces

		
MT-50	MT-51	
	 wide space between lines on MT-52	
MT-52		
NUMBER	DESCRIPTION	COLOR
MT-50	Approximately 60 pieces	bright- green
MT-51	Approximately 60 pieces	Forest green
MT-52	Approximately 60 pieces	Forest green

4J – 8sided start design

Frame size 18x28 mm

Perforation 13.25

Issued domestic green, April 20, 1984

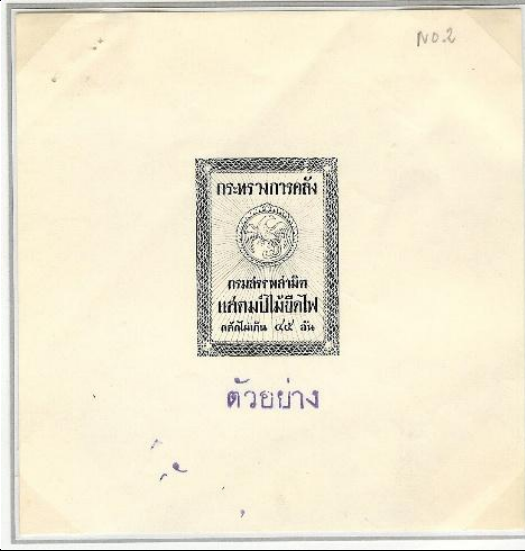
Issued import red, November 1984

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.

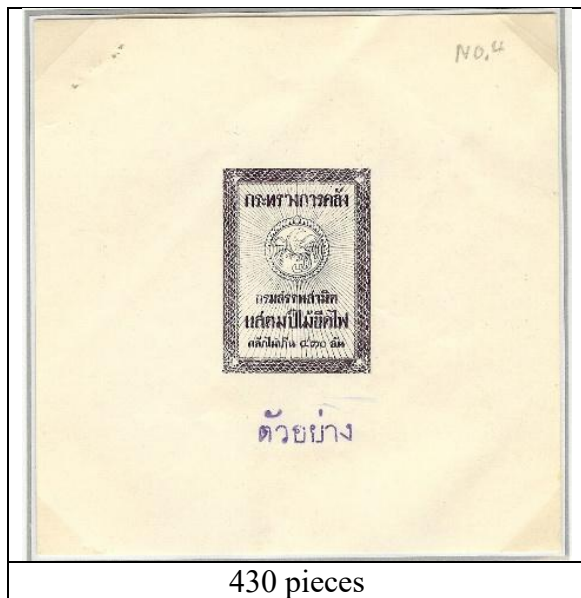
			
MT-53		MT-54	
NUMBER	DESCRIPTION	COLOR	
MT-53	No value indicated	green	
MT-54	No value indicated	red	

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.


20 pieces

45 pieces

90 pieces



430 pieces

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



A package of Chinese 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.