

Match Revenues 1953 - 1992

The first Match tax in Thailand was introduced by Royal act on March 1, 1932. There was an annual factory licence fee of 80 baht and a tax on matches to be paid directly to the excise department

It was not until February 1953 that a Match tax was introduced called "Support for Health and Education" The Royal Gazette announced that this tax had to be paid by applying 50 satang Standing Nurse on the outer wrappers of 10 match boxes. There were lots of protests from the local match makers, it is believed that the first stamps were applied around 1955. First 25 satang and later 50 satang stamps

Standing Nurse Stamps 1955

Printed by Thomas De La Rue in 1953 issued with gum. These stamps are never been seen on wrapper. A very few used stamps are known with a typical violet match smear cancellation.

the only known to exist

only 3 copies known to exist



25 satang



50 satang



50 satang

The Standing Buddha Stamps, Early 1960's

Printed in 1957 as Charity stamps to celebrate 2500 years of Buddha. Used early 1960's surcharged to 50 satang and the logo KSS of the Support for Health and Education program, as provisional Match tax stamps.



50 on 5 Satang



50 on 25 Satang



50 on 50 Satang

Match Revenues Standing Buddha on Wrapper Early 1960's

Standing Buddha Charity stamp overprinted 50 satang on 50 satang on match box wrapper. The surcharge is 50 satang on a 50 satang stamp. However the intention of the overprint was to show the KSS charity logo.

Ten boxes of 50 matches, Nam Huang Match Factory Co., Ltd.

Oldest and also the only known complete match box wrapper with a Standing Buddha stamp



Unique

Match revenue stamp cancellations always look smeared out. Every year millions of boxes were produced and the rubber handstamps easily did wear out.

Match Tax Social Security Surcharges Early 1960's

Printed by the American Banknote Company to serve as Social Security stamps.

This program was never implemented and in the early 1960's all existing stocks were surcharged to 50 satang including the KSS logo of the Health and Education, to be used as Match stamps.

Only 1 known
to exist



50 Satang
on 5 Baht

Only 6 known
to exist



50 Satang
on 30 Baht



50 Satang
on 35 Baht



50 Satang
on 45 Baht

Only 10 Social Security stamps are known without the surcharge to Match stamps.

four of only ten known stamps to exist.



45 Baht no Match surcharge.

Match stamp on piece of match box wrapper



50 Satang on
35 Baht

Match Revenues on Beverage Stamps 1965

On July 1965, the Royal Gazette announced the start of charging regular tax on matches instead of the previous so called charity tax. Because newly designed stamps were not available in time, Non Alcoholic beverage stamps were overprinted as Match tax stamps. On September 7, 1965. four different values were issued; not more than 20, 45, 90 and 430 matches. These stamps are very rare because they were only used for some 100 days, before the newly designed stamps arrived.

on the left..... Match stamp
on the right..... not more than xx matches
in the middle..... by handstamp "SAMPLE"



only copy existing

not more than 20 matches, Sample



only copy existing

not more than 90 matches, Sample



only copy existing

not more than 90 Matches, Sample

The above 3 stamps have a purple handstamp in the middle of the stamp, reading in Thai "Sample". These samples were made to be distributed to the provincial excise department to be used as reference.

stamp as used



only 5 copies known,
4 copies in this exhibit

not more than 90 Matches, As used

Match Revenues on Beverage Stamps 1965

Non Alcoholic beverage stamps, domestic 440 cc, were surcharged as Match stamps
On September 7, 1965. four different values were issued; not more than 20, 45, 90
and 430 matches. These stamps are very rare because they were only used for some
100 days, before the newly designed stamps arrived. Only the no more than 90
matches, have been seen used. Very rare.



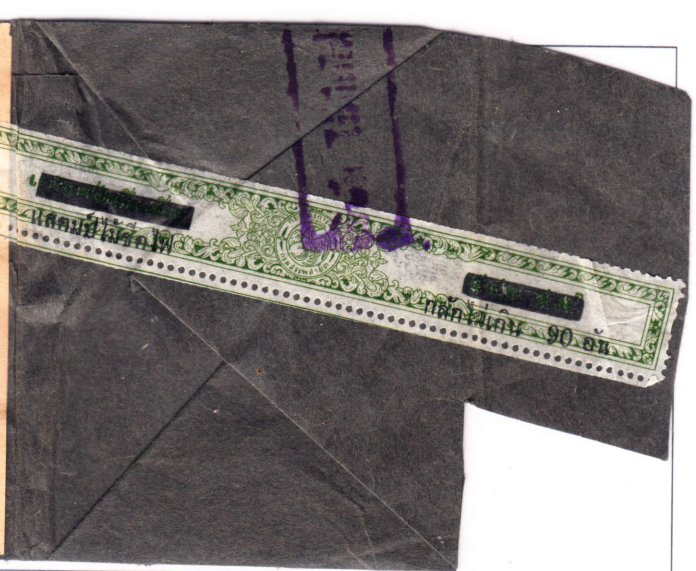
not more than 90 Matches, As used

only 5 copies known
4 copies in this exhibit

The only 2 wrappers known to exist with this value



Provisional no more than 90 matches on softdrink revenue of 44 cc.
Parrot brand of the Minseh Company. The stamp is partially damaged.



Provisional no more than 90 matches on softdrink stamp of 440 cc.
The Thai Match Company

Match Revenues 1965 - 1985

In December 1965 a new set of 7 Match tax stamps was issued. This was the first set of actual Match Tax stamps since the start of the taxation in 1953. There were two similar looking sets issued over the next 7 years. There are two different frame widths, 25mm for the first and 24mm for the second printing. These printings also have different secret marks as shown below in red color. The stamps with a 25mm wide frame have all the same secret mark, an extended shaded line pointing at the birds eye. For the 24mm wide frame, each value has different secret marks.

25mm frames



90 matches



Extended shade line



250 matches

24mm frames



20 matches



60 pieces on
45 matches



60 matches



60 pieces on
430 matches



Below diamond



Inside diamond



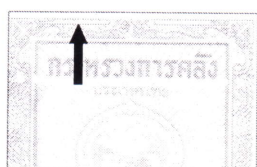
Above diamond



Above diamond
small

Match Revenues 1965 Government Printing Bureau Tokyo

In December 1965 a set of 7 Match tax stamps was issued. This set has a 25mm wide frame. Printed by the Government Printing Bureau Tokyo Japan. Different shades of the stamps can be found. The bottom line on the stamp reads " Not more than matches"



gap on top

25mm frames



45 matches

imprint



60 matches



90 matches



90 matches
different shade



90 matches
different shade



250 matches

All three stamps below surcharged in red or black ink "not more than 60 stamps". The first two stamps have 60 written in letters and the last stamp has 60 in numbers.

25mm frames



60 pieces on
45 matches



60 pieces on
90 matches



60 pieces on
430 matches

Match Revenues 1965 - 1973 Bradbury Wilkinson

Somewhere between 1965 and 1973, match stamps with a different frame width of 24mm were produced. Printed by Bradbury Wilkinson, these stamps have also different secret marks in the ornaments just above the birds head compared to the 25mm wide stamps.

24mm frames



20 matches
red orange



20 matches
orange



60 matches



60 matches
different shade

All four stamps below overprinted in red ink reading "not more than 60 stamps"

24mm frames



60 pieces on
45 matches



60 pieces on
45 matches
carmine o/p



60 pieces on
430 matches



60 pieces on
430 matches
different shade

on piece



60 pieces on 430 matches

Match Revenues 1980's Wrapper Bradbury Stamps

Two wrappers fromf match boxes, with the Bradbury Wilkinson 24mm wide frame Match stamps. Each wrapper contained 10 small boxes of stamps with 50 matches in each box.

1981



Green, no more than 60 matches
Min Sae Match Company

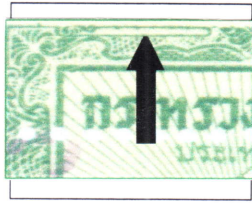
1985



No more than 60 matches on black
no more than 45 matches.
Saha Burapha Match Company

Match Revenues 1970's

In the 1970's, the red Match stamp for no more than 90 matches was redrawn. This is shown in the pictures below. Also a stamp was issued without the double perforations through the middle of the stamp.



1965 issue
gap on top



redrawn plates
no gap on top



25 mm frame

no more than 90 matches.
no double perforations through the middle of the stamp
Only 3 stamps known to exist



24 mm frame

no more than 90 matches



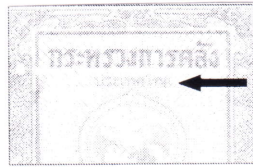
24 mm frame

no more than 60 matches on
no more than 90 matches

The match stamps since 1965 were designed with a double perforation through the middle of the stamps. The stamps were supposed to be glued over the drawer of individual boxes in such a way that the stamp would be destroyed upon opening of the match box. This was too much job for the matchmaker and it was settled to put 1 stamp on a wrapper containing 10 stamp boxes. Match stamps on individual boxes have never been seen.

Match Revenues 1974

On June 10, 1974 a stamp was issued with the word Thailand below the top line of the Ministry of Finance. At a later unknown date, a narrow space stamp was issued.



Thailand under
ministry of finance



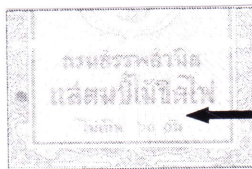
not more than
60 matches



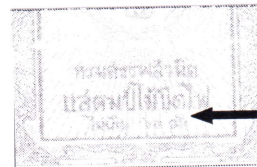
not more than
60 matches



not more than
60 matches
different shade



wide space
between lines



narrow space
between lines

1974 issue with wide spacing



Not more than 60 matches.
Thai Match Company, pack of 10 boxes.

Match Revenues Wrappers 1974

Mot more than 60 matches. Green stamps with the word "Thailand" below the top line reading "Ministry of Finance". Narrow space between lines on the bottom part.



Provisional Match on Tobacco Revenues 1984

Provisional Match surcharges on Tobacco revenue stamps. The tobacco stamps were originally issued between 1967 and 1971 but surcharged around 1984.

black overprint



not more than 60 on 1 satang
(tobacco issue of 14 Aug 1968)

red overprint



not more than 60 on 1 satang
(tobacco issue of 14 Aug 1968)



not more than 60 on 2 satang
(tobacco issue of 3 July 1967)



not more than 60 on 3 satang
(tobacco issue of 3 July 1967)

black overprint



not more than 60 on 5 satang
(tobacco issue of 12 May 1971)

red overprint



not more than 60 on 5 satang
(tobacco issue of 12 May 1971)

black overprint



not more than 60 on 30 satang
(tobacco issue of 12 May 1971)

red overprint



not more than 60 on 30 satang
(tobacco issue of 12 May 1971)



not more than 60 on 3 satang
(tobacco issue of 10 Jan 1967)



not more than 60 on 60 satang
(tobacco issue of 10 Jan 1967)

Provisional Match Revenue on Wrapper 1985

Wrapper for ten boxes of matches with 50 matches per box.

1985



Not more than 60 matches on 2 satang Tobacco stamp
Tung Ah or Crocodile brand.ten boxes of 50 matches for baht7.50

Provisional Match Revenues on Wrappers 1985

Wrappers for ten boxes of matches with 50 matches per box.



1985 not more than 60 matches on 5 satang Tobacco stamp



1985 not more than 60 matches on 30 satang Tobacco stamp

Provisional Match Revenues on Wrapper 1985

Wrapper for ten boxes of matches with 50 matches per box.

1985



Not more than 60 matches on 60 satang Tobacco stamp
Minburi Match Company, price baht 7.50 per pack of 10 boxes.

Match Revenues 1984

On April 20, 1984 a new design Match stamp in green color was issued for domestically produced matches. This was followed on November 10, 1984 by a red color stamp for imported matches. No match quantities were indicated. The stamps still have 2 lines of horizontal perforations through the stamp, These were designed to break the stamp when glued over the drawer of an individual match box. However, these stamps were always used on the wrappers of 10 packs



domestic



import

Only 4 stamps known to exist



Green stamp for domestically produced matches.
Ming Kuang Brand, 10 boxes with 50 matches each, price baht 7.50

Domestic Match Revenue on Wrapper 1985

Wrapper for ten boxes of matches with 50 matches per box.

1985



Green domestic Match revenue on wrapper
Asia Match Company, 10 boxes with a total of 500 matches.

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