Chapter 13: Documentary Tax. DT-xx

End of 1940, the Thai government establish an 'Organization for Public Assistance During Times of War' abbreviated in English to S.P.S. and called in Thai (องค์การสงเคราะห์ประชากรยามสงคราม).

The first set of Documentary Stamps to support the S.P.S. program was issued during World War 2. These stamps were used as a voluntary donation to help war refugees and the families of solders. But soon, many regulations were issued how and where to use the stamps, so it became a mandatory tax.

Public Welfare Issue.
Thai numerals, 1942-1944
Satang values and 1 baht value; roulette or perforated
5 baht value: perforated

Satang values are printed in sheets of 100, The 1 baht is printed in sheets of 50 and 45 and in sheets of 100. The 5 baht is printed in sheets of 8. The 5 baht is a very large stamp. The printing ink quality was not consistent and multiple shades of the same value are known.

				
2 satang	2 satang	2 satang	2 satang	3 satang

				
3 satang	3 satang	4 satang	5 satang	5 satang

				
5 satang	5 satang	10 satang	10 satang	20 satang

		
1 baht	1 baht	1 baht

All above stamps are issued without gum, but a few of the 5-baht sheets have gum applied using a brush. The gum sheets have Thai numeral series number in the top margin.

NO.	VALUE	COLOR	MINT	USED
DT=01	2 satang	violet to brown	B 25	B 25
DT=02	3 satang	yellow	B 25	B 25
DT=03	3 satang	gold	B 25	B 25
DT=04	4 satang	blue-gray	B 25	B 25
DT=05	5 satang	red violet	B 25	B 25
DT=06	5 satang	purple	B 25	B 25
DT=07	10 satang	blue	B 25	B 25
DT=08	10 satang	green	B 25	B 25
DT=09	20 satang	red	B 25	B 25
DT=10	1 baht	red, white, blue	B 30	B 30
DT=11	5 baht	red, white, blue - thin paper	B 500	B 500
DT=12	5 baht	red, white, blue - thick paper	B 500	B 500

Public Welfare Issue.
Arabic numerals, 1944-1945
Satang and baht values; perforated
Satang values size 15 x 19 mm
1 baht value size 25 x 31 mm

All S.P.S stamps with Arabic numerals are issued without gum.

					
2 satang	4 satang	5 satang	6 satang	5 satang	10 satang

	
1 baht	1 baht

NO.	VALUE	COLOR	MINT	USED
DT-13	2 satang	brown or blue green	B 25	B 25
DT-14	4 satang	royal blue	B 400	-
DT-15	5 satang	brown	B 25	B 25
DT-16	5 satang	violet to black	B 25	B 25
DT-17	5 satang	red purple	B 25	B 25
DT-18	5 satang	violet perf 11	B 25	B 25
DT-19	10 satang	blue	B 25	B 25
DT-20	*20 satang*	*red*	-	-
DT-21	1 baht	red, white, blue	B 30	B 30

FD-2014 not known to exist

All satang values with Arabic numerals are printed in sheets of 100 stamps. The 1 baht Arabic stamp is printed in two versions. One version is a sheet of 45 (9 x 5) stamps. The other version is a sheet of 50 (10 x 5) stamps.

The KSS program.

The program for Support of Education and Public Health, with the abbreviated Thai name 'แสตมป์ กศส', in English called K.S.S., was started in 1952 by the Thai government. It was decided to raise money by selling stamps which could be used as a voluntary donation on various documents. however soon, rules were drafted and from a voluntary program, it became4 a mandatory program.

	K.S.S.

The Fine Arts department together with the National Bank prepared a design. This resulted in the first stamps printed by Thomas De La Rue in 1953. The so-called Standing Nurse stamps.

Charity for Health & Education
Printed by Thomas De La Rue,
Issued 1953

Printed by Thomas De La Rue & Company, Ltd. in sheets of 2 panes of 50 stamps each. Size of each stamp is 28 x 40 mm. Between the 2 panes is a 20 mm wide, horizontal gutter. Gutter pairs are known for each value and besides the 25 satang, they originated from the Thomas De La Rue archives.



25 satang



50 satang



1 baht



3 baht



5 baht



10 baht



20 baht



50 baht



100 baht

NO.	VALUE	COLOR	MINT	USED
DT-22	25 satang	blue	B 25	B 25
DT-23	50 satang	green	B75	B 25
DT-24	1 baht	dull blue	B 75	B 25
DT-25	3 baht	orange	B 200	B 100
DT-26	5 baht	gray-brown	B 200	B 100
DT-27	10 baht	brown	B 200	B 100
DT-28	20 baht	green	B 300	B 200
DT-29	50 baht	red-violet	B 500	B 300
DT-30	100 baht	carmine-orange	B 1000	B 800

The 25 and 50 satang were used also used on packages of match boxes around 1955. They are described in chapter 4, Match stamps. As MT-01 and MT-02



100 baht gutter block with imprint,

2500th Anniversary of Buddhism
Issued: Jan 1957
Printer: Government Printing Bureau Tokyo
Issued with gum and maybe also without gum

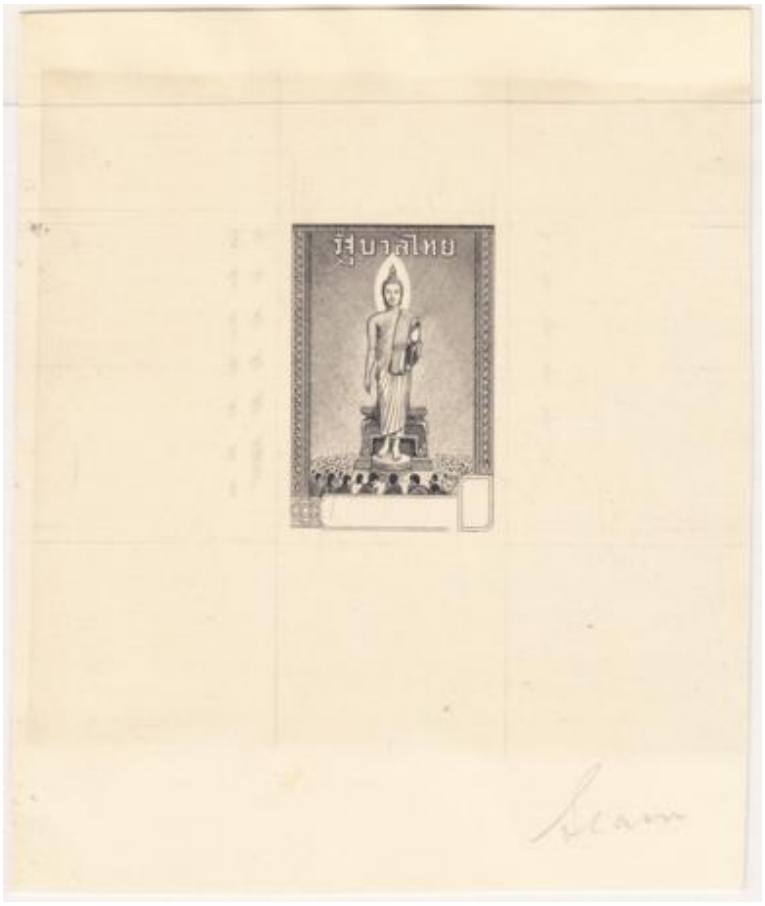
These stamps were used for charity as well as for donations/ tax in the K.S.S. program.

There are two distinct color shades on each of these stamps, so it looks like there were at least 2 separate printings. This also applies to the overprinted stamps listed further below. Also, many of the mint stamps have no gum, so it's not sure if 1 of the printings was without gum.

Light color print	Dark color print	Light color print	Dark color print	Light color print
				
5 satang	5 satang	10 satang	10 satang	25 satang

Dark color print	Light color print	Dark color print	Light color print	Dark color print
				
25 satang	50 satang	50 satang	1 baht	1 baht

NO.	VALUE	STAMP COLOR	MINT	USED
DT-31	5 satang	ochre	B 50	B 50
DT-32	10 satang	pale mauve	B 30	B 30
DT-33	25 satang	sage green	B 30	B 30
DT-34	50 satang	light blue	B 30	B 30
DT-35	1 baht	crimson	B 30	B 30



Master die proof in black.

Overprinted K.S.S. for Education & Public Welfare
Issued: 1959
Printer: Government Printing Bureau Tokyo

In 1959, it was decided to surcharge the Standing Buddha stamps to include the KSS logo to make it more apparent that these stamps were used for the program.

			Picture not available
DT-36	DT-37	DT-38	DT-39

			
DT-40	DT-41	DT-42	DT-43

2

NO.	VALUE	COLOR	MINT	USED
DT-36	25 satang on 25 satang (FD-2032)	Red	B 60	B 30
DT-37	50 satang on 5 satang (FD-2030)	dark blue	B 100	B 100
DT-38	50 satang on 25 satang (FD-2032)	blue/green	B 60	B 30
DT-39	50 satang on 25 satang (FD-2032)	dark blue	B 60	B 30
DT-40	50 satang on 50 satang (FD-2033)	dark blue	B 60	B 30
DT-41	50 satang on 50 satang (FD-2033)	black	B 60	B 30
DT-42	1 baht on 1 baht (FD-2034)	green	B 60	B 30
DT-43	5 baht on 10 satang (FD-2031)	green	B 60	B 30

DT-37, DT-38 and DT-40 are also used on wrappers for boxes of matches. They are also listed under Match stamps, chapter 4 as MT-03, MT-04 and MT-05.

In 1963, the K.S.S. program was officially phased out. However, K.S.S overprinted stamps were at least still used till 1965.

Note: The K.S.S. program was not only used on documentary stamps, Tobacco and Alcohol stamps were also included in this program. For details, please see the separate chapters.