Chapter 1 – Agriculture.

These stamps were used during1883 -1897 as a tax on rice field, also called paddy tax. The tax was levied over the area of the planted paddy.

Price is given in Thai baht (B). In October 2026 the exchange rate was USD$1 = Baht 33. Mint is the same price as used, except when indicated. Revenue stamps have different quality expectations compared to postage stamps. Like small defects and mis- centering do not influence the price. The price given is for decent looking copies. Many of the revenue stamps are never offered in the open market so I made the best estimate for a fair pricing. Also, the illiquid market for Thailand revenue stamps does make prices swing, dependent on the demand at a given time.

King's Monogram Seals 1875

Imperforate, issued with and without gun

Printed in sheets of 12 stamps (4x3).

The Monogram Seals show the monogram of King Rama 5 with a royal crown and surrounded by rice stalks. The bottom word in the stamps reads Siam. There are no values indicated on the seals. These stamps are in the literature wrongly described as the essays for the subsequent Agriculture stamps. The Agriculture stamps also use a similar monogram design as left part of the stamps. However, it is the editors believe that these monogram stamps were used as seals in the Royal Courts. This years before the first Agriculture stamps were issued around 1883,

The Monogram Seals were printed by stone lithography in sheetlets of 12 images. There are at least 2 separate printings using the same litho- stones. The first printing was with gum and a subsequent reprint without gum. All gum issues are only found as single stamps cut out from the sheetlet. The non- gum issue is found as single, multiples or even as full sheets of 12. Be careful to classify any stamp found without gum, it might have lost the gum over the years. The issues are printed on thick, creamy colored, wove paper without a watermark. There are 7 distinct different colors know, both for the gum and non-gum issues, although the issues show different color shades due to the separate printings. Colors known are violet red, violet blue, purple, blue, orange, red and green. Complete sheets found are only known for the non- gum issues. Because design flaws in the Siamese text, it is possible to plate the individual stamps.

with gum	without gum	with gum	without gum	with gum	without gum
					
violet red	violet red	violet blue	violet blue	purple	purple
B 4000	B 2000	B 4000	B 2000 **xx**	B4000	B 1200

The colors of these issues are updated and changed compared to the 2019 edition catalog. Newly added xx

with gum	without gum	with gum	without gum	with gum	without gum
					
blue	blue	orange	orange	red	red
B 3000	B 1500	B 4000	B 3000	B3000	B 1500

with gum	without gum	used	
			This is the only used Monogram Seal known. It has a pencil cancellation. According Charles Steward, these seals might have been used on Royal mail inside the palace
green	green	purple	
B 3000	B 1500	B 10,000	



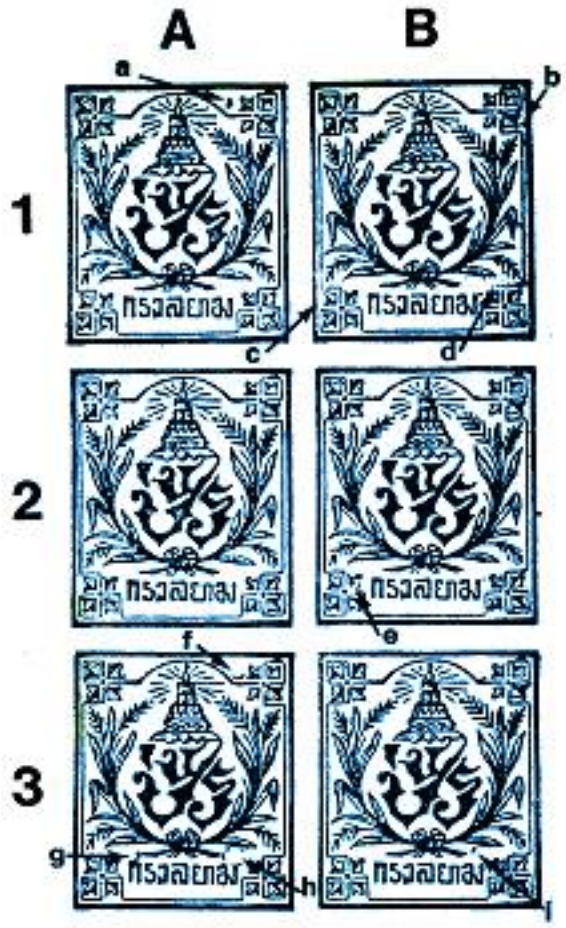
color	Price for full sheet of 12 stamps
violet red	B 36,000
violet blue	B 36,000
blue	B 18,000
purple	B 18,000
orange	B 36,000
red	B 18,000
green	B 18.000

Full sheet of 12 stamps of the non-gum issue, color red.

A Thai character “L” (ล) was used instead of the correct Thai character “S” (ส) in the spelling of Siam.

The vowel “short o” (ุ) was deleted from the word for Kingdom.

Plating Information.



The transfer sheet contained six images (two vertical columns of three images each). The transfer sheet was applied to the stone twice to produce the 12 images. Five of the six images contain constant flaws (see description below), so most individual stamps can be plated to the position in the six-image transfer sheet.

The constant varieties are shown at left and described as:

a – in the upper frame at positions 1A.
b – in the right upper frame at positions 1B.
c – weak frame lines in the lower left at positions 1B.
d – line extending inward from frame at positions 1B.
e – bottom line of flower is missing at positions 2B.
f – between the frame lines at upper right at positions 3A.
g – above the Thai letter ก at positions 3A.
h – between the leaf and Thai letter ม at positions 3A.
i – above the Thai letter ม at positions 3B.
There are no flaws found at positions 2A

First Issue Agriculture 1883-1896.

Issued 1883-1896

Perforations 1883-1887 perf.13.5

1888-1892 perf 11.5

Sheets of 100 for fuang, salung and 2 salung Sheets of 50 for baht, half tamlung and tamlung

Issue date – The first stamps seem to be printed in 1877 with the earliest reference to these stamps appearing in the 20 May 1877 issue of L'Ami des Timbres. The 1915 issue of the Forbin catalog gives an issue date of 1883. This corresponds with the oldest currently known document dated Chula Sakharat C.S. 1245 (1883). It contains 3 gray one Salung stamps.

Printer – The printer or printers remain unknown. The paper used to print some of the perforation 13.5 stamps contains the watermark "LACROIX FRÉRES" twice per sheet of 100 stamps. Parts of this watermark are found on the yellow, rose, blue, orange and bright green stamps. This could imply that the 13.5 perforated stamps are printed in France. The later issue perforation 11.5 stamps are not printed in France, as the issue dates correspond with the French-Siamese conflicts. There is a possibility that these stamps were printed in Vienna. NOTE – all Agriculture stamps are issued without gun. Except for the Blue Sugar stamp (No.) and a possible reprint of the 8 and 16 atts (No.001 and No.-6002) of the second issue.



LA CROX

FRERES

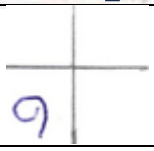
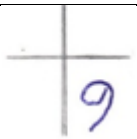
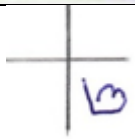
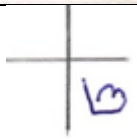
Colors and Perforations – There are 17 colors identified. Eleven different colors with perforation 13.5 and six different colors with a perforation of 11.5. Each year the color of the stamp would be changed to prevent re-using of the previous year stamps. The perforation 13.5 stamps were used for 5 years between 1883 and 1887. For quite some time it was not clear why there were 11 colors and only 5 years of use. The solution is that the colors, violet red, red lilac, orange, yellow, bright green and red brown have never been seen used (without overprint). From 1888 – 1893, the 6 colors with perforation 11.5 were used. From1892 – 1895 a mixture of colors was used from previous years unused stock and 1 single year can have multiple color stamps used. These stamps have various overprints.

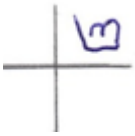
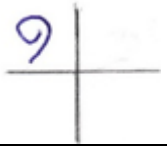
Without measuring the perforations, some features in the stamp will help in identification.

	First printing: Perf 13.5 10 grains of rice **wide ย**		Second printing: Perf 11.5 11 grains of rice **narrow ย**

The brown color stamp of the second printing is different. This stamp was issued in 1890 and can be found in 3 different perforations: 11.5, 12, and 12 x 12.5.
It must be noted that stamps issued to pay the tax for year RS112 are actually used on documents dated RS113. The reason for this is that the Thai new year did fall on April 1, (only to be changed to January 1 in 1940). Most Agriculture stamps were issued early in the AD year and used in the June, July period. So, although the RS falls in 2 different years, the AD year is only one year. In above sample RS112 equals the year 1893.

The six values in the first series. The first series consist out of 6 values, Fuang, Salung, Two Salung, Baht, Half Tamlung and Tamlung. The 6 different values are pictured below. The value is given on each stamp two times. In Thai letters on the bottom right and just above it in a diagram form

			
			
fuang = 8 atts	salung = 16 atts	two salung = 32 atts	baht = 64 atts

	
	
half tamlung =128 atts	tamlung = 256 atts

.

COLOR SAMPLES

First Series perforation - 13.5

		
Bright Green	Blue Green	Blue
		
Rose	Red Lilac	Orange
		
Red Brown	Violet Red	Violet Blue
		
Yellow	Gray	

Second Series – perf 11.5

		
Carmine	Ochre	Olive
		
Dark Blue	Chestnut	Brown - perf 11.5, 12 or 12x12.5

Agriculture stamps issued between 1883 -1893, perforations 13.5 and 11.5, without any overprints.

	Perf	Fuang	Salung	Two-Salung	Baht	Half-Tamlung	Tamlung
Bright Green	13.5	B 300	B 300		B 300	B 500	B 600
Blue Green	13.5	B 400	B 400	B 500	B 500	B 1000	B 2000
Blue	13.5	B 400	B 400	B 500	B 500	B 1000	B1800
Rose	13.5	B 400	B 400	B 500	B 500	B 1000	B 2500
Red Lilac	13.5	B 400	B 400	B 500	B 500	B 1500	B 3300
Orange	13.5	B 400	B 400	B 500	B 500	B 1500	B 4000
Red Brown	13.5	B 400	B 400	B 500	B 500	B 1000	B 2000
Violet Red	13.5	B 400	B 400	B 500	B 500	B 1500	B 4000
Violet Blue	13.5	B 400	B 400	B 500	B 500	B 1500	B 4000
Yellow	13.5	B 400	B 400	B 500	B 500	B 1500	B 5000
Gray	13.5	B 400	B 400	B 500	B 500	B1500	B 3000
Carmine	11.5	B 300	B 300	B 300	B 400	B 1000	B 1500
Ochre	11.5	B 400	B 400	B 500	B 500	B 1000	B 2000
Olive	11.5	B 400	B 400	B 500	B 500	B 1000	B2500
Dark Blue	11.5	B 500	B 600	B 800	B 1000	B 2000	B 5000
Chestnut	11.5	B 400	B 400	B 500	B 600	B 2000	B 3000
Brown	11.5	B 500	B 500	B 500	B 500	B 1200	B 3000
Brown	12	B 500	B 500	B 500	B 500	B 1200	B 3000
Brown	12x12.5	B 500	B 500	B 500	B 500	B 1200	B 3000

Shaded area stamp not known to exist.
The table can be used to indicate which value is already in your collection. The following keys can be used: M = mint, U = used, D = Document

Besides mis-perforated stamps, only the following variations exist.

	
Red lilac, half tamlung, partial imperforate	Salung, olive, imperforate in between.
B 6000	B 7000

“YEAR OF THE SWINE” **1249 (1887)** **handstamp in Red or Black**. Perf 11.5 stamps are not shown as they were issued after this overprint was used.	

The “Year of the Swine or 1887 was hand stamped due to the late arrival of the new perforation 11.5 stamps from Vienna. Currently 6 different colors have been identified having this cancellation. A total of about 15 different stamps exists. Not found on perforation 11.5 stamps because these were issued after 1887.

The fuang rose stamp below is the only year of the swine stamp known with black overprint.

			
Fuang rose	Baht violet red	Baht bright green	Baht brown
The prices for the Year of the Swine overprinted stamps ranges between B 800 – B 2000			

OVERPRINT “111” (1892) Handstamp in purple.	 WenPasSaDu 111

The RS111 stamp was printed to cover a shortage of the carmine perforation 11.5 stamps. These stamps are very rare with less than 6 total known to exist.

			Picture not available
	Fuang bright green	Baht red lilac	Two salung brown
	B 10,000	B 12,000	B 12,000

1.B.3. - OVERPRINT “112” (1893) Handstamp in purple.	 WenPasSaDu 112

RS112 or 1893 is the first year that the year was not defined by the color of the stamps, but by the year date overprint. Leftover stamps of all previous year were overprinted. RS112 can be found on perforation 12.5 as well as on perforation 11.5. About 25 different stamps are thought to exist

			
Salung blue	Two salung rose	Fuang carmine	Baht ochre
Perforation 13.5	Perforation 13.5	Perforation 11.5	Perforation 11.5
The prices for the Year RS112 overprinted stamps ranges between B 500 – B 1500			

OVERPRINT "113" (1894) Typeset in Black.	เวรพัสดุ ว, ศ, ๑๑๓	WenPasSaDu Sok 113

Overprint typeset RS113 can be found in perforations 13.5 and 11.5. About 25 different stamps are believed to exist

			
Fuang rose	Salung ochre	Baht ochre	Half tamlung brown
Perforation 13.5	Perforation 11.5	Perforation 11.5	Perforation 12
The prices for the Year RS113 type- set stamps ranges between B 1000 – B 2000			

OVERPRINT "113" (1894) Handstamp in Black. Newly added stamps		WenPasSaDu Sok 113

The handstamp RS113 or 1894 are used to cover a shortage of the typeset 113. They exist on perforations 13.5 and 11.5. About 15 different stamps are believed to exist. These stamps are rare.

			
Salung green	Salung violet blue	Baht orange	Baht chestnut
Perforation 13.5	Perforation 13.5	Perforation 13.5	Perforation 11.5
The prices for the Year RS113 handstamp stamps ranges between B 1200 – B 3000			

OVERPRINT "114" (1895) Typeset in black	เวรพัสดุ ศก ๑๑๔	WenPasSaDu Sok 114

Typeset RS114 or 1895 overprint exists in both perforations 13.5 and 11.5. About 25 different stamps are believed to exist.

			
Salung blue	Salung rose	Two salung olive	Two salung chestnut
Perforation 13.5	Perforation 13.5	Perforation 11.5	Perforation 11.5
The prices for the Year RS114 type- set overprinted stamps ranges between B 800 – B 2000			

OVERPRINT “114” (1895) Handstamp in black		WenPasSaDu Sok 114

Handstamp RS114 or 1895 was made to cover a shortage of the typeset RS114 stamps. They exist in both perforations, 13.5 and 11.5. These stamps are rare. Some 15 different stamps exist with a total of stamps around 25 stamps.

			
Salung blue green	Salung rose	Fuang ochre	Fuang carmine
Perforation 13.5	Perforation 13.5	Perforation 11.5	Perforation 11.5
The prices for the Year RS114 handstamp stamps ranges between B 1200 – B 3000			

OVERPRINT “115” (1895) Handstamp in purple		This is a stamp found as a provisional stamp on a document, together with stamps of the second series. Only 2 stamps have ever been seen. B 15.000

The 115 is seen in combination with the second series also possibly to cover a shortage of the second series stamps.

The following variations exist beside the mis-perforations and broken or missing letters.

			
Two salung ochre Double overprint	Two salung carmine Overprint misplaced	Two salung carmine Double overprint	Two salung carmine Overprint smeared
			
Fuang brown Normal letters		Fuang brown Transposed letter	
			
Two salung yellow Inverted overprint	Two salung chestnut Inverted overprint	Salung brown Overprint misplaced	Salung violet red Overprint misplaced

	Perf	Fuang	Salung	Two- Salung	Baht	Half-Tamlung
Bright Green	13.5					
Blue Green	13.5					
Blue	13.5					
Rose	13.5					
Red Lilac	13.5					
Orange	13.5					
Red Brown	13.5					
Violet Red	13.5					
Violet Blue	13.5					
Yellow	13.5					
Gray	13.5					
Carmine	11.5					
Ochre	11.5					
Olive	11.5					
Dark Blue	11.5					
Chestnut	11.5					
Brown	11.5					
Brown	12					
Brown	12x12.5					

S = handstamp year of Swine, **111** = handstamp RS111, **112** = handstamp RS112, **113** =typeset RS113, **H113**= handstamp RS113, **114** = typeset RS114, **H114** = hand-stamp RS114, **115** -= handstamp 115.
All of above overprints do not exist on the Tamlung values.

Chinese man overprint,

 B 500		Marking only known on the 1 Fuang Yellow and 2 Salung Grey. It looks like a seal of a high ranking Chinese official. Not sure if this is meant as a cancellation or just a seal. In the middle are two Chinese characters, possible the name of a Chinese tax collector. These stamps are never been seen used or on a document, so the purpose of the marking is not known.

AGRICULTURAL PROOFS

There are several series of proofs.

Proofs for perforation 13.5

1 - Perforated proofs on thick paper/card.

These are known in the following colors and values. They have all the characteristics and same colors of the perf 13.5 stamps. Underlined colors are illustrated.

a – Blue – Fuang, Salung

b – Rose – Fuang, Salung, Half-Tamlung, Tamlung.

c – Orange – Fuang, Half-Tamlung

d – Red Brown – Salung

e – Red Lilac – Salung

f – Gray – Baht, Half-Tamlung

g – Blue Violet – Fuang, Two Salung

h – Blue Green – Salung

i – Bright Green - Tamlung

			
a-Blue - Salung	c-Orange - Fuang	d-Red Brown - Salung	e-Red Lilac - Salung
			
f-Gray – Half Tamlung	Blue Violet–Two Salung	h-Blue Green - Salung	i-Bright Green - Tamlung
All above proofs are B 6000 each			

2 – Imperforated proofs on thin paper.

These proofs also look very similar to the stamps. A Half-Tamlung Orange even has part of the La Croix Freres watermark.

a – Blue – Fuang
b – Orange – Fuang, Half-Tamlung
c – Red Lilac – Half-Tamlung, Tamlung

d – Rose – Salung, Tamlung
e – Blue Green – Salung
f – Yellow – Baht.

			
a-Blue - Fuang	b- Orange-Half Tamlung	Red Lilac–Half Tamlung	d-Rose - Tamlung
B 6000	B 6000	B 6000	B 6000

3 – Imperforated proofs on thick paper/ card.

These proofs also look very similar to the issued stamps.

		
Brown - Fuang	Brown - Salung	Half Tamlung
B 6000	B 6000	B 6000

Red color are newly added stamps.

Proofs for perforation 11.5

This second series was issued in 1887 and has imperforated proofs with all the characteristics and even many with the same colors as the issued perforation 11.5 stamps. They are printed in blocks of 6, either vertically or horizontally. They exist in the following colors: Carmine, Olive, Ochre, Dark Blue, Black, Dark Grey, Rose, Lilac, and Light Orange. All of these colors are known for the Tamlung value.



Unique proof, estimated price B 100,000

Above - A lithographed master die proof - A horizontal strip of six of the issued values in Ochre. This is the only proof existing showing all of the 6 issued values. All other proofs only show tamlung values.:

Below –The tamlung values were printed in vertical strips of 6 and the proofs are all cut from strips of 6. The 2 complete strips of 6 are very rare.
Price of below proof is per stamp B 12,000

		
Tamlung Olive	Tamlung Dark Blue	Tamlung Rose
		
Tamlung Ochre	Tamlung Black	Tamlung Carmine
		
Tamlung Light Orange	Tamlung Lilac	** Tamlung Vermillion

** Red color newly added stamps

Second Issue Agriculture Rice Field Tax 1897.

Printer - Giesecke & Devrient Leipzich Germany.

The second series of Agriculture stamps, printed by Giesecke Devrient was only used for 1 year. The stamps show the coat of arms of Thailand.

In 1898, stamps were no longer needed on rice field receipts and were replaced by handstamps.

The first stamps were issued without gum. There seems to be a second printing for the low values of 8 and 16 atts, these 2 values can also be found with gum. These stamps are found mint and used, price is the same.

					
8 atts	16 atts	32 atts	1 baht	2 baht	4 baht
fuang	salung	two salung	baht	half tamlung	tamlung

Please not that the values of the stamp in the second series are the same as in the first series, however it is now expressed in atts and baht.

NO.	VALUE	COLOR	PRICE MINT AND USED
FA-6001	8 atts	orange	B 500
FA-6002	16 atts	orange	B 500
FA-6003	32 atts	orange	B 500
FA-6004	1 baht	orange	B 800
FA-6005	2 baht	orange	B 800
FA-6006	4 baht	orange	B 1200

Soon after introducing the second series, the low values 8 atts did run out and provisional surcharges were made on 32 atts and 1 baht stamps. Several varieties exist.

Picture not available					
๘ อัฐ	๘ อัฐ	๘ อัฐ	๘ อัฐ	๘ ฐัอ	๘ อัฐ

NO.	VALUE	COLOR	PRICE
FA-6007	8 atts on 32 atts – normal 8	orange	B 8000
FA-6008	8 atts on 1 baht – normal 8	orange	B 500
FA-6008.a	8 atts on 1 baht – flat 8	orange	B 600
FA-6008.b	8 atts on 1 baht – 8 - short tail	orange	B 600
FA-6008.c	8 atts on 1 baht “atts” spelled “ttas”	orange	B 6000
FA-6008.d	8 atts on 1 baht – small 8	orange	B 1000

Second Issue with gum.



8 atts with gum



16 atts with gum

NO.	VALUE	COLOR	PRICE
FA-6001.A	8 atts	orange	B 700
FA-6002.A	16 atts	orange	B 700

Red color are newly added stamps

The second issue on documents

Only 2 documents are known with the second issue. However only 1 of these documents contain a provisional overprinted first issue revenue stamp A part of the document is shown below. The stamp is rare with only 1 similar fuang stamp seen in loose form.



The 1 fuang (8 atts) ochre first issue Agriculture stamp seems to be used as provisional stamp due to shortage of the 8 atts second issue stamps.

The fuang stamps has a handstamp showing RS115, used in tax year 1897. This stamp is very rare, only 2 are known to exist.

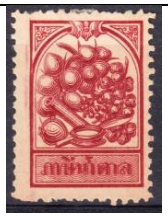


RS115

Third Issue Agriculture Sugar Tax 1908.

Printer – Waterlow Brothers and Layton

Only the blue stamp is issued with gum. These stamps have never been seen used on document, but 2 red loose stamps, with a manuscript number 81152 have been seen The meaning of this number is not known.

				
red	green	brown	blue	used red

NO.	COLOR	PRINTING	MINT	USED
AG-160	Red	recessed	B 1000	B 5000 **
AG-162	Green	recessed	B 8000	
AG-163	Brown	recessed	B 4000	
AG-164	Blue with gum	lithography	B 1200	

** is a newly added stamp



Die proof in red, printed by Waterlow and Layton

In 1893, one stamp of the first series agriculture revenues is seen on Court documents as provisional Court Fee stamps. This is the two salung brown perforation 11.5. This is the only agriculture stamp ever seen on court documents (in 2026). About 35 documents have been seen with this stamp.

