

LAOS REVENUES

National and Local Issues

INTRODUCTION

This catalog is an extension and update of the one prepared by Duston in 1990—*Laos Revenues Catalog* published by Donald L. Duston. Duston's catalog was sponsored by *The American Revenue Association*, and was edited by G.M. Abrams and Henri Janton. The current catalog numbers are those that were used by Duston with the exception of the Local Issues starting with #71. Duston miss-numbered the issues following #70, but are corrected in the current catalog.

The main extensions in the current catalog from Duston's are certain varieties that were not listed by Duston, revenues that were not listed, and more recent revenues, especially those issued in 2000.

Duston's *Laos Revenues Catalog* is shown in the Appendix.

Value Designations: Piaster values are designated by "\$" or "pi".

Resource Information:

Thanks is extended to Maurizio Fumagalli, Vientiane, Laos, for his exceptional assistance in providing information, revenues and scans relating to the revenues of Laos. You are encouraged to visit his site at:

<http://www.100megsfree4.com/paboukham/index.htm>

Pricing of Revenues: The prices for the revenues are shown immediately following the catalog number. The prices are what is determined to be a fair market value of each revenue. If anything, it is believed that these prices reflect the lower range that these revenues should bring due to their scarcity.

A \$5.00 minimum value is used and reflects the pricing of the more recent issues since they should be more readily available.

NATIONAL ISSUES

FOREIGN (CONSULAR) AFFAIRS

19??

Perforated: 11½
Size: 28 x 18 ½mm



A1

A1 50\$ red & black on yellow \$100.

CIGARETTE TAX

19??

Description: Numeral in central circle. Security under-printing. No value indicated

Perforated: Imperf
Size: 24 x 35mm



B1

B1 -- black & red \$50.

1962-1969

Description: Private tax-paids inscribed "Taxe Forfait". The stamps vary in the color of the inscription and the letters in the center, which may be "NN", "SVK" or "RVT" – representing various tobacco companies. No value indicated.

Perforated: Imperf

Size: 24 x 35mm



B2

B2 -- black & green on buff
"NN" in center \$25.



B3

B3 -- black & green on buff
"NN" in center \$25.



B4

B4 -- black & light green
"SVK" in center \$25.



B5a -- gold on navy blue
"RVT" in center \$25.



B5b -- dark blue on light blue
"RVT" in center \$25.



B5bv -- blue on white
"RVT" in center \$25.



B5c -- red on light blue
"RVT" in center \$25.



B5d -- red on white
"RVT" in center \$25.

2000

Description: Used by Savannakhet Lao-China Good Luck Tobacco Co. May only be for wrapping instead of a revenue stamp, but it is included pending further investigation. No value indicated

Perforated: Imperf



B6

B6 -- brown on red \$5.

2001

Description: Red number and pink Lao inscription and bands on white paper. B7 is for cigarettes in Vientiane by Lao Tobacco Co. "A3" is the sequence number and "01" is the supply installment. B8 is for cigarettes made in Savannakhet by Lao-China Good Luck Tobacco Co. "B3" is the sequence number and "02" is the supply installment.

Perforated: Imperf

B7 and B8 started in 2001 with A1.01 and B1.01. In 2007, production is cited as A3.01 and B3.02



B7

B7 -- red & pink on white \$5.



B8

B8 -- red & pink on white \$5

2000

Description: This stamp is used for foreign brand cigarettes. Paper with light purple and pink design.

Perforated: Imperf



B9

B9 -- dark purple \$5

2007

Description: Used on Marlboro brand cigarette packs produced in Vientiane. B10a is used on hard-pack cigarette packs and is identified by the "cut" in the stamp from the upper-right corner. B10b is used on soft-pack cigarette packs and is identified by the lack of "cut" in the stamp in the upper-right corner.

Perforated: Imperf



B10a

B10a -- blue, blk & red on white \$5.



B10b

B10b -- blue, blk & red on white \$5.

CONNAISSEMENTS

1954

Description: Stamp depicts a three-headed elephant representing the three provinces of Laos. C1a and C1b were to be used together on the two parts of a bill of lading.

Perforated: 13 1/2
Size: 34 x 18mm



C1a

C1a 10pi orange \$35.



C1b

C1b 10pi orange \$25.

TIMBRE FISCAL

1954

Description: Printed in black on colored background. Stamps depict the traditional three-headed elephant symbol of Laos. Currency in Piastres.

Perforated: 13 1/2
Watermark: AT
Size: 34 x 18mm



D5

D1	20c	purple	\$15.
D2	30c	purple	\$15.
D3	40c	purple	\$15.
D4	50c	purple	\$15.
D5	60c	purple	\$15.
D6	80c	purple	\$20.

D7	1pi	red	\$20.
D8	2pi	red	\$20.



D9

D9	3pi	red	\$20.
D10	4pi	red	\$20.
D11	5pi	red	\$20.



D12

D12	6pi	red	\$25.
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D13

D13 7pi red \$25.



D14

D14 8pi red \$25.



D15

D15 9pi red \$25.

D16 10pi blue \$25.

D17 20pi blue \$40.

D18 30pi blue \$50.



D19

D19 40pi blue \$50.

D20 50pi blue \$100.

1958-1965

Description: There were two printings that are distinguished by the dark or light shades of the stamp. The dark shades were printed during the earlier years, circa 1958, and the lighter shades were printed during the later years, circa 1965. They are designated as "A" and "B" respectively. Currency in Kip.

Perforated: 13½

Watermark: AT

Size: 34 x 18mm

NOTE: The existence of all denominations in dark and light shades has not been confirmed.



D21A 1k dark red \$20.



D21B 1k light red \$15.



D22A 2k dark red \$20.



D22B 2k light red \$15.



D23A 3k dark red \$15.



D23B 3k light red \$15.



D24A 4k dark red \$20.



D24B 4k light red \$20.



D25A 5k dark red \$20.

D25B 5k light red \$20.

D26A 6k dark red \$20.



D26B 6k light red \$20.

D27A 7k dark red \$20.



D27B 7k light red \$20.

D28A 8k dark red \$25.

D28B 8k light red \$20.

D29A 9k dark red \$25.

D29B 9k light red \$20.



D30A 10k dark blue \$25.



D30B 10k light blue \$20.



D31A 20k dark blue \$35.



D31B 20k light blue \$25.



D32A 30k dark blue \$35.

D32B 30k light blue \$25.

D33A 40k dark blue \$35.

D33B 40k light blue \$25.



D34A 50k dark blue \$60.



- D34B 50k light blue \$50.
- D35A 60k dark brown \$90.
- D35B 60k light brown \$75.



- D36A 100k dark green \$125.



- D36B 100k light green \$100.



- D37A 500k dark green \$175.



- D37B 500k light green \$155.

1973

Description: The 20-kip surcharge was obtained by handwriting a "2" over the "1".

Perforated: 13½
 Watermark: AGT
 Size: 34 x 18mm



D38

- D38 20k surcharge blue \$250.

1974

Description: All of the inscriptions are in Lao. Stamps printed on rose-colored paper. Many of these denominations are not known to exist. The presumed denomination is listed in *italics*. Catalog numbers are reserved in case more of these revenues are found.

Steve Carol: "This 1974 revenue is the last Royalist revenue issue of Laos."

Perforated: 13½
 Size: 34 x 18mm

- D39 *1k*
- D40 *2k*



D41

- D41 3k red & rose \$20.
- D42 *4k*



D43

- D43 5k red & rose \$20.
- D44 *6k*
- D45 *7k*
- D46 *8k*
- D47 *9k*



D48

D48 10k red & rose \$20.



D49

D49 20k red & blue \$30.



D50

D50 30k red & blue \$25.

D51 40k



D52

D52 50k red & blue \$50.

D53 60k



D54

D54 100k red & green \$50.



D55

D55 500k red & green \$50.

D56 1000k

D57 2000k



D58

D58 3000k red & orange \$75.

D59

D60

2000

Description: In 2007 it was discovered the following revenues were being counterfeited so all remaining copies were removed from sale.

Perforated: Imperf

Size: 35 x 20mm

Price for D61-D66 set \$100.



D61

D61 1,000k multicolored



D62

D62 2,000k multicolored



D63

D63 4,000k multicolored



D64

D64 5,000k multicolored



D65

D65 10,000k multicolored



D66

D66 20,000k multicolored

LOCAL AND MUNICIPAL ISSUES

L'TIMBRE TAXE LOCAL & MUNICIPAL ISSUES

1948

Description: Denominations for these revenues are in cents and probably in Piastres (\$) if higher denominations are found

Perforated: 12½
Size 30½ x 37mm

E1			
E2			
E3	10c	green	\$50.
E4			
E5	10c	black	\$50.
E6			
E7			
E8			
E9			
E10			
E11			
E12			

19??

Description: Denominations for these revenues are in cents and piaster (\$). These issues are found with and without serial numbers in the bottom-center box. These are designated "A" and "B" respectively. There are 2 different types of E18B, E19B and E20B as described and illustrated on pages 8 and 9 of PHILAO #57

Perforated: 12½
Size 36 x 48mm

E13A	2c	gray & brown	\$50.
E13B	2c	gray & brown	\$50.
E14A			
E14B			
E15A			
E15B			
E16A	20c	red	\$50.
E16B	20c	red	\$50.
E17A	30c	red & orange	\$50.

E17B	30c	red & orange	\$50.
E18A	50c	brown	\$75.



E18B

E18B	50c	orange-brown	\$75.
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E19A

E19A	1\$	blue	\$75.
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E19B

E19B	1\$	blue	\$75.
E20A	2\$	gray & brown	\$75.



E20B

E20B 2\$ gray & brown \$75.
 E21A
 E21B
 E22A



E23A

E23A 20\$ red \$100.
 E23B 20\$ red \$100.



E24A

E24A 30\$ red \$100.
 E24B 30\$ red \$100.

195?

Description: Denominations for this issue are in "lian," which is Lao for piaster.
 Perforated: 12½
 Size: 36 x 48mm

E25
 E26
 E27
 E28 20 lian red \$100.
 E29 30 lian red \$100.
 E30

1954

Description: For these revenues, there is no serial number in the bottom-center box, the size is smaller, and the denominations are in cents and piastres (\$).

Perforated: 12
 Size: 22 x 29½mm

E31
 E32
 E33
 E34
 E35
 E36 50c brown \$75.
 E37 1\$ brown \$75.



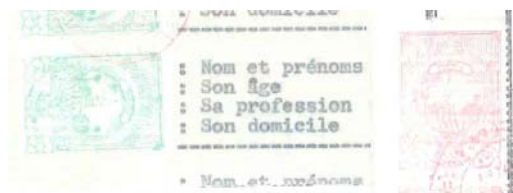
E38 2\$ brown \$75.
 E39
 E40
 E41
 E42

1955

Description: New design. In 1955 the currency was changed to cents and kip, so

these denominations reflect that change.

Perforated: 11
Size: 21 x 30 1/2mm



E44 and E45 on document

E43
E44 2K green --



E45

E45 5k pink \$50.
E46
E47
E48
E49
E50
E51
E52
E53
E54

1956

Description: The denomination in kip is designated by a “k” to the right of the denomination. The “k” appears in two sizes:

Large “k” is 2 1/2mm high and Lao denomination is inscribed on two lines – designated as “A” in the listing.

Small “k” is 1 1/2mm high and Lao denomination is inscribed on one line – designated as “B” in the listing.

The *italicized* denominations are presumed to exist and additional catalog numbers are reserved in the event others are found.

Perforated: 12
Size: 22 x 29 1/2mm



E55A

E55A 1k blue \$40.
E55B 1k blue \$40.



E56A

E56A 2k green \$40.
E56B 2k blue \$40.
E57A 2k blue \$40.



E56B

E57B 2k blue \$40



E58A

E58A	5k	red	\$40.
E58B	5k	red	\$40.
E59A	10k		
E59B	10k		
E60A	20k		
E60B	20k		
E61A	30k		
E61B	30k		
E62A			
E62B			
E63A			
E63B			

196-(?)

Description: Denomination is printed in the color of the revenue

Perforated: 12

Size: 22 x 29½mm



E64

E64	1k	pale blue	\$40.
E65	2k	gray-brown	\$40.
E66	2k	green	\$40.
E67			
E68			
E69			
E70			

Note: the following numbers do not correspond to the Duston catalog he miss-numbered issues after this point

1960

Description: The denomination is printed in black with the "k" below the denomination. The Lao inscription in the lower-left corner was inscribed by hand, resulting in numerous variations. The Lao "kip" is written with the vowel, a tilde (~) above the first character.

There are standard varieties for these issues based on the height of the denomination numeral. They are listed as "a", "b" and "c" identified as follows:

- a small numeral, 1 ½mm high
- b medium numeral, 2mm high
- c large numeral, 2½mm high

Additionally, there are several color varieties not previously identified that are designated as "A" and "B" following the height designation.

Perforated: 11

Size: 21 x 30½mm

E71



E72b



E72b varieties

E72b	5k	red	\$25.
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E73a

E73a 10k orange-yellow \$40.



E73bA

E73bA 10k yellow \$40.



E73bB

E73bB 10k yellow-orange \$40.



E73cA

E73cA 10k yellow-orange \$40.



E73cB

E73cB 10k brown-orange \$40.



E74c

E74c 20k lilac \$40.



E75

E75 30k red-brown \$40.

E76



E77b

E77b 60k dark brown \$50.

E78



E79b

E79b 200k dark maroon \$50.
E80

196?

Description: The denominations are inserted by electrotpe and are clear and consistent. The Lao "kip" is written with the vowel a "i") above the first character. Also, a black serial number is printed on the reverse.

Perforated: 12
Size: 22 x 29½mm

E81
E82
E83 5k dull yellow \$50.
E84 10 yellow \$50.
E85
E86



E87

E87 50k red-brown \$50.
E88



E89

E89 100k orange \$100.



E90

E90 200k maroon \$100.
E91
E92

1966?

Description: The denominations are inserted by electrotpe and are clear and consistent. The paper is white. The Lao "kip" is written with the vowel a "i") above the first character. Also, a black serial number is printed on the reverse.

Perforated: 11
Size: 30 x 22½mm

E93
E94



E95

E95 5k brown & black \$50.



E96

E96 10k violet & black \$75.
 E97
 E98
 E99
 E100



E101

E101 100k green \$75.
 E102
 E103



E104

E104 500k turquoise \$250.

1968?

Description: As above. The paper is yellowish-grey.
 Perforated: 11
 Size: 30 x 22½mm

E105
 E106
 E107 5k chocolate-brown



E108

E108 10k dark violet & black \$75.
 E109
 E110
 E111
 E112
 E113 100k green \$75.
 E114
 E115
 E116 500k turquoise \$250.

CUSTOMS FEES

Prior to 1999

Description: No designated value, inscribed "DUTY PAID"

Perforated:
 Size:



F1
 F2
 F3
 F4
 F5



F6

F6 -- blue-green on white \$35.

1999-2004

Description: Duty collected / not collected on electrical appliances and spirits. No designated value.

Perforated: Imperf
 Size: 111 x 13mm (F7)
 34 x 10mm (F8)
 49 x 10mm (F9)



F7

F7 -- Red & green on white \$35.



F8

F8 -- multicolored \$35.



F9

F9 -- red & green on white \$35.
 F10
 F11
 F12

2004

Description: Duty not collected on cigarettes. No designated value. This stamp was not populated and was discontinued in 2004.

Perforated: Imperf
 Size: 8 ½ mm x 8 ½ mm



F13

F13 -- green & orange \$5.
 F14
 F15

2005 – ...

Description: Duty not collected on spirits. No designated value. Size is determined by the length of the lime-green area and the height of the inscription.

Perforated: Imperf
 Size: 79 x 14 mm



F16

F16 -- multicolored \$5.

2005 – ...

Description: Duty collected on electrical appliances and spirits. No designated value. Size is determined by the length and height of the inscribed area.

Perforated: Imperf
 Size: 58 x 13 mm



F17

F17 -- multicolored \$5.
 F18
 F19
 F20

2006 – ...

Description: This stamp replaced F6 for collection of taxes on electric appliances. No designated value.

Perforated: Imperf
 Size: 115 x 16 mm



F21

F21 -- dark red & maroon \$5.

F22
F23
F24
F25

2007 – ...

Description: Duty not collected on spirits No designated value. Size is determined by the length of the orange-colored area and the height of the inscribed area.

Perforated: Imperf

Size: 109 x 15 mm



F26

F26 -- multicolored \$5.
