

CONFIDENTIAL

REPORT

UPON

STAMPING OF DOCUMENTS.

EMBOSSSED STAMPS.

THE practice of impressing completed documents with embossed stamps has prevailed in England for a number of years. Formerly the stamps bore no indication of the date of their impressment, but it was held that it would be a protection against fraud for the stamps to show the date of issue, and accordingly date plugs were introduced into the embossing dies about sixty years ago. One of these plugs serves to indicate the day, another the month, and a third the year. Each morning the plugs have to be arranged in the die to accord with the date; the year-plug has, of course, only to be changed once a year, and the month-plug twelve times a year.

Up to within the last twenty years or so, the stamps were embossed with an uncoloured die; but it has since been found advantageous to employ colour, and now all English and many Colonial stamps are embossed with a background of colour, the embossed work standing up in white relief on a coloured ground.

So long as the embossing dies were used without colour, the embossment of the stamps was effected by means of a fly-press of simple though strong construction. The introduction of coloured stamps involved the adoption of a more complicated press, capable of automatically inking the die between each impression. We therefore produced our Patent Colour Embossing Press, the cost of which is £80, or complete with all necessary fittings, £90 19s. 5d.

At Somerset House there are three rooms engaged in impressing embossed stamps on documents. In two of these rooms Recording Presses are in use. The Recording Press is of too elaborate and expensive a character for use in the Colonies, in addition to which it is necessary to have a *separate press for every duty*. The recording press has a tell-tale attached to it, by means of which each stamp or impression which is taken is recorded. At the end of each day's work the

reading of the indicator is taken by a controller, and the operator has then to hand over as much money as is represented by the number of stamps which the indicator shows to have been impressed during the day, or, failing that, he must hand over spoilt impressions. In order to remove temptation as much as possible from the operator, it is usual to provide a locked money-box to each recording press, into which the stamp fees are dropped as received, no change being given. If by any chance the operator brings the die down without a document being underneath it, the force (or counterpart of the die) is inked, and the operator has, before continuing work, to send for the controller, and get a discharge for that impression; the force, of course, being cleaned from ink under the supervision of the controller. Such presses would, however, be much too costly, not only in the initial outlay, but in the working and in repairs, for adoption in the Colonies.

In the third room at Somerset House, where recording presses are not in use, and where the greater portion of the work is done by means of ordinary fly-presses, the man working the press has complete control of the dies under the supervision of two superintendents, who are constantly walking about the room, in order to see that the work is being properly conducted. In our opinion, this does not form an adequate check, for a fraudulent operator, if he had provided himself with blank documents could, when the superintendent's back was turned, impress such blank documents with stamps and put them back in his pocket.

We think that the only proper way of controlling the work in the Colonies would be that the controller should *give out the dies* as required, and should sit by, watching and recording the number of impressions taken from each die; but even then there would, of course, be the risk of collusion between the controller and the operator.

In London and some of the most important centres, where very large numbers of documents have to be stamped, embossed dies are used; but in all the subsidiary offices adhesive stamps are used with an over-embossment. At Somerset House about fifty-two presses are at work, the larger proportion of which are worked by steam-power; and the number of hands employed, including controllers, exceeds two hundred-and-fifty.

ADVANTAGES OF USING EMBOSSED STAMPS.

When great numbers of documents have to be stamped with the same duty, the application of embossed stamps is expeditious.

NOTE.—It must be borne in mind that this advantage disappears when comparatively small quantities of a duty have to be dealt with, necessitating the frequent changing of the embossing dies.

DISADVANTAGES OF USING EMBOSSED STAMPS.

(1). That the control is somewhat complicated, necessitating a separate controlling staff to watch the operations of the stamping staff.

(2). That embossed stamps are easily forged. All that has to be done is to pour plaster of Paris on the back of any embossed stamp which it is desired to reproduce. By this means a solid block is obtained, and by rendering the face of the stamp metallic with blacklead, an electrotype can be grown from it. The electrotype is, of course, an exact counterpart of the stamp, and any number of impressions can be taken from it. In several instances forgeries have been perpetrated by even more simple means—that is, by taking a mould in shellac, or other suitable material, from the stamp, backed up as described with plaster of Paris. In one instance, even common sealing-wax was employed with most successful results. Impressions were obtained from the sealing-wax; and that the forgery in question was on an extensive scale, is proved by the fact that on investigation forged stamps amounting to over £10,000 were discovered on documents to which access could be obtained. It is generally supposed that this forgery, which extended over a number of years, must have amounted to a very large figure.

ADHESIVE STAMPS WITH OVER-EMBOSSMENT.

The employment of surface-printed stamps, dated and cancelled by means of an over-embossed stamp, affords the greatest possible protection to the Revenue against forgery. It also offers a simple means of controlling the amount received by the officer in charge of the over-embossing stamping press, for the officer would be supplied from the central Government office with sheets of stamps, and debited with the face value of such stamps. The officer would have to account for all stamps issued to him, and produce the stamps, or the cash they represent, when called upon to do so. The stamping officer would have to affix an adhesive stamp of the requisite value to the document, and then cancel it by over-embossment. The over-embossment goes partly over the stamp, cancelling it, records the date, and thus completes the requisite official stamping of the document.

ADVANTAGES OF ADHESIVE STAMPS WITH OVER-EMBOSSMENT.

- (1). That they afford the greatest possible protection to the Revenue.
- (2). That the control is very simple.

ESCUTCHEONS ON PARCHMENT DOCUMENTS.

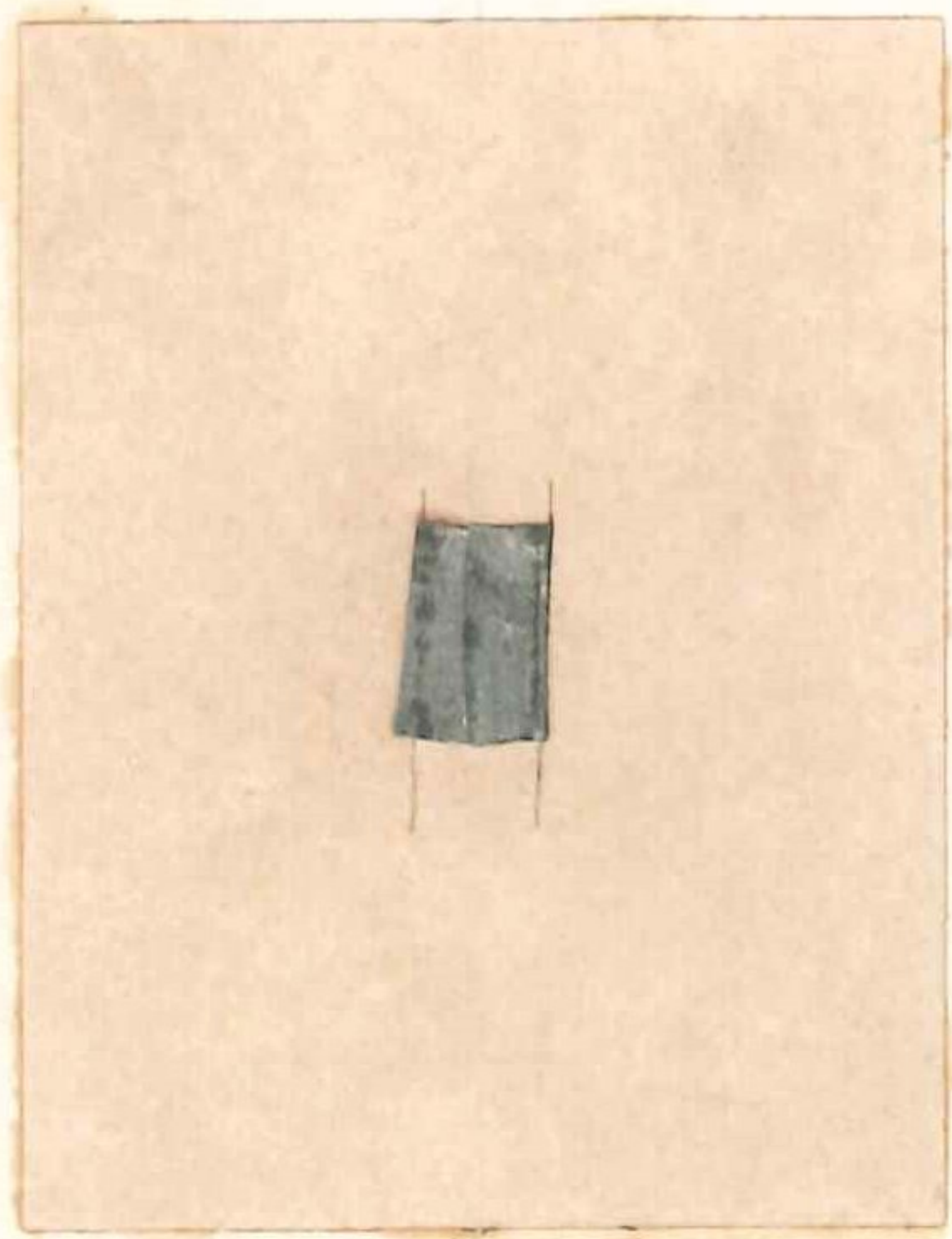
Experience has proved it to be essential, for the following reasons, to affix a paper escutcheon on parchment for the purpose of receiving the stamp.

EMBOSSSED STAMPS, applied direct to parchment, in course of time become effaced through the constant expansion and contraction of the parchment, which is very sensitive to atmospheric changes.

ADHESIVE STAMPS, which may adhere firmly for a lengthened period, are nevertheless liable in course of years to become detached, owing to the greasy matter which exudes from the parchment.



No. 1.



No. 2.



No. 3.

When *parchment* documents have to be stamped, paper escutcheons should therefore be previously affixed to the parchment, either by means of very hot glue or fish-glue, and then further secured by means of a tape of metal foil. Fish-glue would be found more convenient in the Colonies, as it can be used direct from the bottle without heating. In escutcheoning, the following is the course of procedure:—

The parchment must be prepared by rubbing the surface where the escutcheon will fall with smooth pumice-stone, so as to remove greasiness. The paper escutcheon is then glued to the prepared surface of the parchment. The parchment, with the escutcheon affixed, must then be pierced for the reception of the metal tape. For this purpose, the operator places the portion of the parchment to be pierced on a soft piece of wood, and makes the necessary slits for inserting the metal tape by means of two blades fixed in a wooden handle, as illustrated (No. 1). A piece of metal tape is then put through the back of the parchment, and folded over the face of the escutcheon, as illustrated (No. 2). If an embossed stamp is used, it is stamped over the tape; if an adhesive stamp is used, a stamp of the requisite value is stuck on the paper escutcheon, so that it covers the turned-over ends of the metal tape. The over-embossing stamp is then embossed partly over the stamp, thus completing the requisite official stamping of the document, and at the same time cancelling the stamp, as illustrated (No. 3). In the actual over-embossing die, the name of the Colony and the words "Stamp Duty," would take the place of the words "Over-Embossing."

The whole operation is performed by a practised hand in less than one minute.

Escutcheons are only necessary on parchment documents. When written on paper, the stamps can be affixed direct to the paper.

COST OF THE NECESSARY ESCUTCHEONING MATERIALS.

	s.	d.	
Special Red Over-Embossing Ink, in ½-lb. tubes	5	2	per tube.
Escutcheoning Knives	8	6	each.
Escutcheons (size about 1¾-in. × 1½-in.)	1	0	per 1,000.
Fish-Glue, specially prepared for Escutcheoning	10	6	per doz. ¼-pint bottles.
Metal Tape, in strips 10¾-in. long × 5/16-in. broad	2	0	per lb.

(One bound of Metal Tape contains about 200 strips.)

LONDON,

October, 1901.

THOMAS DE LA RUE & CO. LIMITED.