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Arabian Philatelic Association Random Notes

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THE ARABIAN PHILATELIC ASSOCIATION

The Association was established in 1968 in Dhahran, Saudi Arabia by a group of Aramco employees particularly interested in Saudi Arabian philately. Membership is open to all interested Aramco employees and their dependents eligible to use Aramco facilities. Annual dues are SR 10. Others may subscribe to A.P.A. publications and participate in the A.P.A. new issue service and auctions. Annual subscription fee is SR 10 in Saudi Arabia, \$5 (U.S.) in Europe, and \$7 in the U.S.A. There is a one-time initiation fee of SR 25 or U.S. \$7.50 for both members and subscribers. Annual fees include all publications for the year (by airmail).

Applications for membership or subscriptions, together with dues or fees, should be sent to the treasurer. Checks should be made payable to The Arabian Philatelic Association. All changes of address should be sent to the secretary.

All of the following A.P.A. officers may be addressed c/o Aramco Box 1929, Dhahran 31311, Saudi Arabia.

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- A.P.A. meetings are held the second Saturday of each month at 7 P.M. in Aramco facilities in Dhahran, Saudi Arabia.
- The A.P.A. provides a new issue service for Saudi stamps to its members and subscribers. This is handled by:
 - R.J. Thoden for members attending meetings in Dhahran.
 - J.M. Wilson For subscribers in the U.S.A. Mr. Wilson charges a fee for his services. His address is: P.O. Box 3054, Humble, Texas, U.S.A. 77347-3054.
 - J.I. Kearney for subscribers elsewhere, including Saudi Arabia.

RANDOM NOTES

The A.P.A.'s publication, RANDOM NOTES, is issued four times a year. The editor is Mr. R. J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Contributions for publication in the RANDOM NOTES are solicited and should be submitted to the editor. Short items from subscribers in the U.S.A. may also be submitted to Mr. J.M. Wilson for incorporation into his regular article. The right to edit or reject all submissions is reserved.

RANDOM NOTES FROM DHAHRAN

By: R. J. Thoden

1. APEX-13 was held on November 29 in Dhahran. The exhibits were of the highest quality ever and the judges had a particularly difficult time in picking the "Best-in-Show". Congratulations to the following award winners:

Best-in-Show: Peter C. Stainer for "Ceylon Victorian Cents

Surcharges 1872-1899".

Gold: William A. King for "Sudan - The Provisional

Overprints".

Silver: James I. Kearney for "The Early Issues of the

Hejaz" and Warren L. Latshaw for "19th Century Transatlantic Mail" and for "19th Century New

Orleans Way Mail".

Bronze: Warren L. Latshaw for "United States Fancy

Cancellations" and for "Kicking Mule", and

Peter C. Stainer for "Grenada George VI".

Honorable Mention: Sam L. Van Blarcom for "Saudi Definitives".

Honorable Mention: Donald C. Alley for "Joint Soviet and U.S. (Junior) Exploration of Space", Elizabeth A. Alley

Exploration of Space", Elizabeth A. Alley for "Butterflies of the World" and Saima Khan

for "Pakistan".

2. Mr. Thomas P. Wood, in his "A Study of Saudi Arabia Stamps 1934-1964" (distributed as a supplement to RANDOM NOTES No. 19), discussed the use of the odd values of 7/8q and 2-7/8q of the Tughra issue.

Your editor has just unearthed a copy of the official announcement of the Ministry of Communications concerning these stamps. Effective January 1, 1956:

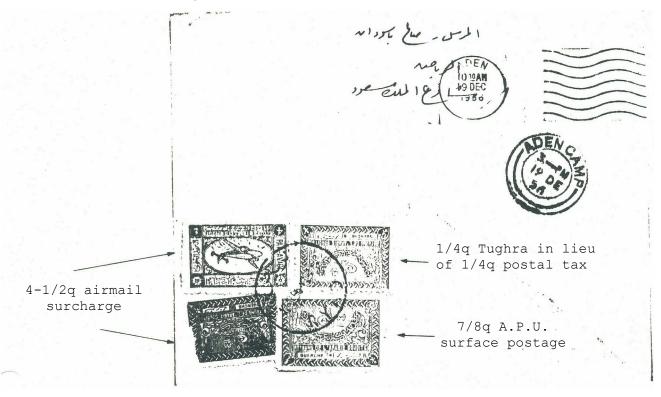
- (a) The domestic surface rate was increased from 1/2q to 7/8q per 20 grams.
- (b) The domestic registration fee was increased from lq to 2q. The cost of a domestic registered letter was thus 2-7/8q.
- (c) Surface rates to the Arab Postal Union countries were reduced to the same as the domestic rates.

It would appear that 7/8q was chosen for the domestic rate to complement the 1/8q postal tax, so that the total came to an even 1 qirsh. Apparently it was not foreseen that the postal tax rate would be raised to 1/4q later in 1956.

Mr. Wood describes domestic airmail covers bearing a total of 1-3/8q in postage (excluding the postal tax). This is made up of 7/8q for domestic surface postage and 1/2q for the airmail surcharge.

His covers bearing 3-3/8q in postage (excluding postal tax) are explained as follows: 7/8q domestic surface postage, 1/2q airmail surcharge and 2q domestic registration fee.

3. Mr. Wood also mentions covers from Riyadh in the late 1950's which bear a 1/4q Tughra stamp in lieu of the 1/4q postal tax stamp, Apparently there were shortages of the postal tax stamp. Your editor recently obtained one of these. They are an interesting piece of postal history and are worth looking out for.



- 4. Copies of the official seal described in RANDOM NOTES No. 27 are included for those requesting them. A few copies remain for late-comers.
- 5. Your editor has found a copy of the 7q Faisal airmail (Scott C58) with pin-perforation about 12 instead of the normal comb perf. 14. The stamp is slightly larger than normal, so it doesn't appear to have been tampered with. Could there have originally been an imperforate sheet which was given a make-shift perforation? Comments, anyone?

normal perf. 14



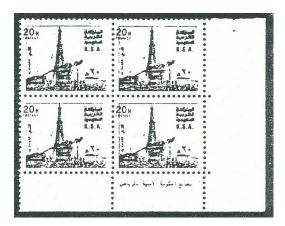


Variety pin-perf. 12

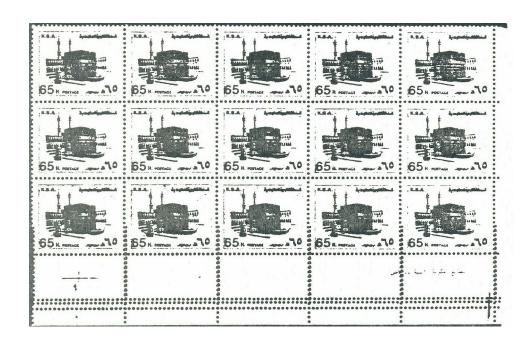
6. Undoubtedly you have noticed that Mr. John Wilson's column is missing from this issue. Jack apologizes that he was unable to put one together due to pressure of personal affairs. We look forward to seeing his column back in the next RANDOM NOTES.

7. A. A. Sa'id reports discovery of copies of one of the recent Solar Village souvenir sheets with double print of the solar frames.





- 8. A. A. Sa'id also reports a shift of the value impression on the small 20h Khafji definitive.
- 9. Copies of the small 65h Ka'aba have been found with extra perforations in the bottom margin. Reported by A. A. Sa'id. This is the first one of the small definitives seen by the editor with this type of mis-perforation, although it is known on many values of the large Khafji and Ka'aba definitives.



- 10. RANDOM NOTES No. 19, item 13, reports a dot to the right of the sword in the Saudi emblem on the 100q official stamp. Scott No. 062. A. A. Sa'id reports that this variety occurs on all stamps in the right hand column of the sheet (stamps 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100).
- 11. RANDOM NOTES No. 23, item 9, mentions a dot between the Arabic "20" and "Q" (¿);) in sheets of the 20q of the "Tourist" issue. This variety occurred in positions 3 and 8 of horizontal rows 1, 4, 7 and 10 of the sheet, only in the original printings of the Horsemanship, Meda'in Saleh and Prophet's Mosque designs. Thanks to A. A. Sa'id for this report.
- 12. This issue includes what will probably be the final listing of the large Khafji, Ka'aba and Quba Mosque definitives of 1976-82. Only two varieties have been added since the last listing in RANDOM NOTES No. 26, and the stamps are no longer in use. The next RANDOM NOTES will include an updated listing of the small Khafji and Ka'aba definitives of 1982-84.
- 13. E. J. Tripp reports a mis-perforation of the 8q Dammam Port (Scott No. 242).



normal



mis-perforated

- 14. E. J. Tripp also asks about the dates of issue of the International Cooperation Year set of 1965 (Scott 354-358) and the World Meteorological Day set of 1967 (Scott 426-430). He has a first-day cover of the ICY set dated 10/11/65 (November 10), while Scott, Gibbons and Mayo all report November 13. His first-day cover of the WMD set is dated 23/3/67 (March 23), but Scott and Gibbons report the set issued in July 1967 and Mayo gives just 1967. Were the sets delayed in issuance, but originally-prepared first day handstamps used anyway? Can anyone help?
- 15. John G. Ross' "Stamp Market Tips" column in recent issues of STAMPS magazine recommends the following:
 - (a) Dammam Port souvenir sheets (Scott 240-242 footnote). Mr. Ross says specialist dealers are offering to pay up to \$250.
 - (b) Wadi Hanifa Dam Cairo print (Scott 211-223). Dealers' buying price is \$180.
 - (c) First airmails (Scott C1-6). Dealers' buy price \$40.
 - (d) King Faisal souvenir sheet (Scott 674). Mr. Ross reports dealers in Saudi Arabia are offering \$300.

- 16. New issues of Saudi Arabia continue to be sold at outrageous prices in the U.S.A. A recent ad in LINN'S asks \$1.00 for the 50h views of Riyadh (face value 14 cents) and \$1.45 for the latest Pilgrimage set (face value 24 cents). Does anyone know why prices are so high?
- 17. David Graham's statement on page 10 that there were no revised listings for Hejaz in the 1985 Scott's isn't quite correct. Three handstamp errors were added to the "illegible" issue, nos. L135b, L140b and L141b, with the latter listed incompletely. It should be "1p on 10p on 5p". All the rest of the A.P.A.'s recommendations were again ignored. I note that Scott's has just been sold to the Amos Press, owners of LINN'S STAMP WEEKLY. Perhaps the new ownership will be more receptive to suggestions for improvements in the catalog listings.
- 18. Scott's says, in a footnote after postal tax stamp RA8, "the tax on postal matter was discontinued in May, 1964". Actually, the stamp was discontinued but the tax wasn't. It was incorporated into the basic postal rates, causing an increase from 2-1/2 to 3 common qirsh for the domestic surface rate and from 7-1/2 to 8 common qirsh for the international surface rate. The postal tax stamp denomination was 1/4 Saudi qirsh which equalled 1/2 common qirsh at that time.
- 19. In John Wilson's column in RANDOM NOTES No. 28, item 2, the question is raised why there was a 3 year gap between 1965 when designs for the "Tourist" issue were submitted to De La Rue in London and 1968 when the first stamps appeared. The probable answer is that De La Rue was in the process of helping the Saudi Government set up the Security Printing Press in Riyadh, which is where the "Tourist" stamps were actually printed.
- 20. A few mint copies of the 2q Saud airmail (Scott's C33A, catalog price \$85) have recently been offered at around SR2500 (\$700).
- 21. You need to continue to be very cautious in buying any Hejaz overprinted material. I just saw a January 1985 auction catalog with about 25 overprinted Hejaz lots. There were about 20 illustrations, from which it could be seen that the overprints were forgeries. In all probability, the auctioneer isn't aware he is offering forgeries.

Unfortunately, the proposed A.P.A. Expertizing Service hasn't yet gotten off the ground. However, a large percentage of Hejaz and Nejd overprints can be expertized on a "do-it-yourself" basis, using the A.P.A.'s "Reference Manual of Saudi Arabian Forgeries".

Parts I and II of the Forgeries Manual totalling about 80 pages were released in 1981 and 1982. Copies were distributed to paid-up members and subscribers at that time. Part III is still delayed but should be released in the first half of 1985. Extra copies of Parts I and II are still available, and members and subscribers joining since 1982 who are interested in copies may contact the editor for the cost.

A COMPARISON OF THE SCOTT 1984 AND 1985 SAUDI CATALOGUE LISTINGS AND PRICES By David Graham

There are a few upward price revisions in Scott's 1985 Vol. 4 Saudi Arabia section, being increases of about 20% on the Nejdi Sultanate issues 1-45 and similar increases for the 1926 Toughra set. The two top values of the Heir Apparent set have been raised 10%, and some of the scarcer definitive and airmail stamps of 1960-76 have also gone up 10-20%. The table below features all the changes, and is followed by detailed comments, which in some cases are my personal opinions or queries regarding scarcity or otherwise.

Note: Prices for mint and used Nejdi Sultanate stamps listed are the same except where indicated.

Cat. No.	1984 \$	1985 \$	Cat. No.	1984 \$	1985 \$
L1-L186		No Changes	25	14-	15-
1	25-	30-	26	8 –	10-
2	10-	12-	27	14-	15-
3	10-	12-	28	14-	15-
4	10-	12-	29	18-	20-
5	12-	15-	30	40-,35-	45-,45-
6	12-	15-	31	40-,35-	45-,40-
7	15-	17.50	32	75- , 65-	85 -, 75-
8	15-	17.50	33	300-	350-
9	15-	17.50	34	40-,35-	45-,40-
10	15-	17.50	35	10-	12
11	15-	17.50	36	15-	17.50
12	15-	17.50	a.	75 -,	80-,
13	8-	10-	37	50 -, 75-	60-,75-
14	8-	10-	38	50 -, 75-	60-,75-
15	15-	17.50	38A	1,000-,	1,100-,
16	30-	35-	38B	1,250-,	1,400-,
a.	35-,	40-,	39	8 –	10-
17	30-	35-	a.	15-	17.50
a.	35-	40-,40-	39B	8-	10-
18	14-	17.50	С	15-	17.50
19	12-	15-	40	12-	15-
20	10-,12-	12-,15-	a	12-,	15-,
22	8-	10-	b	45-,	50-,
23	14-	15-	41	12-	15-
24	14-	15-	a.	20-,	22.50,

Cat. No.	1984 \$	1985 \$	Cat. No.	1984 \$	1985 \$
12	30-	35-	343A	75-	80-
a.	30-	35-	343D	25-	27.50
43	30-	35-	397	15-	17.50
44	10-	12-	398	15-	17.50
45	15-	17.50	402	20-	22.50
98	3-,0.40	3.50,0.50	402A	85-	90-
99	3-,0.40	3.50,0.50	402B	20-	22.50
100	3-,0.40	3.50,0.50 3.50,0.50	402H	65-	70-
101 102	3-,0.40 3-,0.60	10-,0.75	402I 419E	75- 85-	80- 90-
103	8-,1.25	9-,1.25	420	65-	70-
104	12-,1.75	15-,1.75	420A	125-	135-
105	40-,2.50	45-,2.50	431	200-	225-
115	150-,	175-,	434	15-	17.50
	,	_ ,	435	6-	7-
148	500-,	550-,	440	15-	17.50
149	1,000-,	1,100-,	441	8-	9-
167	9-	11-	441A	7 –	8 –
173	5-	6-	445	15-	17.50
174	6-	7.50	448	2.50	3-
175	20-	22.50			
176	40-	50-	C18	9-	10-
219	2.50	3-	C19	20-	22.50
220	12.50	15-	C20	40-	45-
221	40-	45-	C21	60-	65-
222	30-	35-	C28	7.50	10-
223	50-	60-	C32	9-	10-
233	2.50	3-	C33	17.50	20-
234	1.50	1.75	C33A	75-	85-
235	5-	6-	C35A	125-	150-
236	15-	17.50	C39	12-	15-
237	25-	27.50	C40	12-	15-
238	35-	40-	C47A	17.50	20-
239	60-	70-	C48	15-	17.50
257	4.50	5-	C57A	125-	150-
258	5.50	6-	C57B	50-	60-
259	5.50	6-	C58	15-	17.50
260	10-	12-	C59	15-	17.50
268	3.50	4-	C68	40-	45-
269	4-	5-	C69B	150-	175-
270	5-	6-		80-	85-
			C70A		
305B	4 –	5-	C70B	85-	90-
307	60-	65-	C70C	90-	100-
313	2.50	3-	C71	3.50	4 –
314	2.50	3-	C72	3.50	4 –
315	2.50	3-	C73	17.50	20-
316	3.50	4 –	C78	4-	5-
316A	3.50	4 –			
322C	50-	55-	LJ1-J30		No Changes
322D	50-	55-			
326A	8-	10-	04	7 –	8-
329	65-	75-	05	50-	60-
341	6-	7 –	06	35-	40-
342	6-	7-	013	5-	6-
343	8-	9-	014	15-	17.50
-			015	25-	30-
			0.10		

HEJAZ

There are, surprisingly, no price increases or revised listings at all here. In many cases mint and used stamps are given the same valuation, e.g. L14-23, L51-66, L108-141a, etc. While this may be partly justified by the relative scarcity of postally used stamps from these groups, I cannot believe that there is an equal demand for used stamps and that collectors are paying the same prices for them as for unused ones. However, I must qualify this remark by stating that I would indeed pay the mint price or more for genuinely cancelled specimens of L48A-50, for example, as the only 'used' ones in my collection have bogus cancels, and I would like proof that those issued did in fact have postal use. Probably the best solution would be to delete many of the used prices, particularly for the large 3-line Jeddah overprint series, as only a few values saw much postal use-L86 and L94 are the only ones of which I have significant quantities with genuine Jeddah cancels.

Dealing with listings and footnotes, first, several need to be revised. I'd like to see a warning in bold capitals at the beginning of the Hejaz and Nejd sections regarding the prevalence of forged overprints and handstamps. The existing statements that "forgeries exist" after L48 and that "Counterfeits exist of all Jeddah overprints", before L51, do not sufficiently stress the gravity of the problem, and also ignore doctored perforations on '1916' issues and fake Hashimite overprints and Nejdi Sultanate handstamps. I also feel that the bogus reprints of L32, L35, L48A and L49 deserve mention, since in most cases familiarity with these color varieties enables one to reject fakes without having to scrutinize the overprints.

Inverted overprints on the 1, 2 and 5q values of the Caliphate set need to be listed and given quite high prices - the 1942 Scott listed the top value only, unpriced.

Three varieties of the 2-line Jeddah overprint, listed by Stanley Gibbons as 59ba, 59c and 66d should be included, as examples have been properly plated. They are, in the same order, L51 with overprint on face and on back, both inverted; with overprint on face and double on back; and the latter variety on L55.

The several varieties of L77-80 also require proper listing and prices - if other Jeddah overprints can be listed inverted, double, etc., then why not these, as they are by no means only recently discovered or authenticated.

The note after L107 regarding double overprints was questioned by Rudy Thoden after it was introduced in the 1985 catalogue, and I haven't seen any such varieties genuine either.

It is doubtful whether L124 and its variety, which were not listed by Warin, exist genuine - if so, then they are grossly undervalued! L137 needs to be entered as a variety of L136 rather than as part of the basic set. Finally, it ought to be mentioned that the King Ali stamps with Cairo overprints do not seem to have had any postal use and many indeed never have left Egypt.

Turning to prices, I feel that L40-41 are undervalued, and should be priced at least double the present figures. L47-48 are also much scarcer than the other Caliphate values. Because of the 'reprints' L48A and L49 in the genuine shades are less common that the catalogue quotations suggest.

Some very scarce and rare items of the Jeddah large 3-line overprint series need to be given much higher prices, especially L84, L84a, L92, L92a, L98, L100, L100a and L105, which are almost impossible to find at any price. L108-131 are also undervalued in view of their scarcity, in fact, I believe that the whole series should have prices in much the same range as the 2-line overprint group, and going up to around \$1,000 for the rarest.

Regarding the 4-line overprints with surcharges, those in red should be about four times the cost of the black ones and those in blue about double; it might also be noted that many apparently used stamps, especially those with varieties, have bogus dealer cancels, but are otherwise genuine.

NEJD

This section should really be titled "Nejdi Sultanate Post", as there are no records of any postal service using stamps in the Nejd area at the time, but the shorter title is used and accepted by almost everyone.

Again the parity between used and unused valuations is questionable, and quite erroneous in the cases of 39, 39B and 51, all of which saw substantial postal use. No. 55 is given a price of \$100.00 mint or used – if it is available in mint condition then it should surely command a higher price thus, as I have never seen one and would gladly pay a higher figure. The premiums on used examples of 37-38 and 59-68 are unusual and I would like to know the reason for them.

Turning to some individual items, No. 34 appears to be undervalued as it is probably the hardest stamp of the set to find after No. 33, presumably because a number have been collected by railway specialists. For the same reason, I feel that 50-54 should have been given price rises in line with 26-29. Of the surcharged set, 46-48, the 2q. is scarcer than the other two, and should be valued accordingly.

Scott still gives set prices for 1-20 and 22-29, also 35-38 and 39-45, though it is most unusual for these stamps to be sold other than individually or in "railway" sets or similar small groups. I am also mystified by the different figures for the Medina and Jeddah commemoratives (59-63 and 64-68) which were issued in equal quantities and still seem to be equally available, though at a premium; I hear that around \$300 is the going rate.

HEJAZ AND NEJD

This section has more inexplicable ratios between prices for used and unused stamps, with 75-80, 92-97 and 107-114 having the same valuations for both, otherwise quotations ranging down to 5% for used.

Nos. 98-105 have been increased for both mint and, used, but I cannot see any reason for the jump from \$3 to \$10 for the $1\frac{1}{2}$ q (102). It is worth noting here that the $\frac{1}{4}$ q comes in three distinct shades of sage green, pale yellow-olive and pale bistre, with the latter nearest. Mayo also lists shades of three other low values but all I have seen could be attributed to light or heavy inking or fading.

No. 115 goes up by \$25; collectors seem happy to pay around catalogue price for this rather doubtful item - the only "used" ones I have seen bear smudgy and very dubious cancels. I also have the 6q mentioned in Scott's note and listed by Mayo, as well as a similar but unlisted 5q in red on Turkey 260 - is there also a 20q as mentioned by Scott?

KINGDOM OF SAUDI ARABIA

COMMEMORATIVES

The two top values of the Heir Apparent set have gone up as noted previously; I'd have liked to see the ¼ sov. up to around \$250 as well, instead of quoted the same as the 30q. since it does seem to be scarcer in spite of the higher printing figure given by Mayo although as noted in R.N. 17, and based on a "Gibbons Stamp Monthly" of April 1934, 8,000 of the ¾ sov. were printed as against 10,000 of the 30q. The ½q and 3½q values are quite common used but others are very scarce or rare and should be unpriced.

The Royal Meeting or "Radhwa" set has gone up by \$15 to \$86, for mint only, but no other commemoratives have received increases, although various groups are retailing for well over catalogue, i.e. most or all of the 1950-55 sets, the Boy Scout and Rover sets and others of thematic interest, and many issues of around 1970-77 which have been in short supply for some time.

Three souvenir sheets only are priced - 674 and 778 in italics, indicating lack of information, infrequent sales or excessive fluctuation, though No. 833 at \$20.00 is apparently not subject to these factors. The other souvenir sheets listed - 805 and 811-3 are unpriced, while four more are mentioned in footnotes - one could surely hope for a greater degree of consistency!

Some further anomalies can be found in this section - if the varieties 184a, 185a, 186a and 196a can all be given prices, then why no figure, not even in italics, for 610a? For various reasons, the 1980 Year of the Child set has always been quite scarce yet remains at 70¢ mint - surely four years, including a very high quoted \$22.50 in Linn's "Trends of Stamp Values" back in 1981, is long enough for someone at Scott's to have got around to an upward revision.

Again for no obvious reason the new entries from August, 1983, have been given a new and lower valuation system. Instead of the previous \$1 = 1 S.R. and 1 - 1 h, the stamps listed are priced at 12 - 40 and 48 - 1 respectively for 20h, 65h and 80h face value, with used at 50% of mint as before.

Finally, the caption with Type A140, "King Khalil (sic) and Map of Saudi Arabia", needs to be changed, since of course the portrait is of King Abdulaziz who carried out the unification of the Kingdom.

The lack of changes in any used prices may be justified by the general lack of interest in used material other than the rarities, in which cases most collectors would pay even over the latest mint figures for fine used just to fill those everlasting gaps. But the price differentials between mint and used are enormous in many cases, e.g. C57B at 15¢, C70A at \$1 - and C70C at \$2.50 compared with their mint prices of \$60, \$80 and \$90. So anyone on a limited budget could have a lot of fun and some excellent investment possibilities by being able to identify correctly all of the difficult stamps of the 1964-76 definitive and airmail series, and pick them up at bargain prices in good used condition, especially as the horrible violet cancels of the period make fine to very fine used stamps very scarce anyway.

POSTAGE DUE, OFFICIAL, NEWSPAPER, POSTAL TAX STAMPS

Not a single change in any of the Postage Due sections! I'm sure I'm not the only one hoping for Santa Claus or Scott's to supply LJ4a, 7a, 9a, 17a, 18, 25b and J5 at catalogue prices, as I haven't been able to find them elsewhere. Apart from these rarities, the valuations for LJ26-34 and LJ26a-34a especially are much too low in view of their scarcity.

Most of the Postage Dues listed have the same quotations for mint or used stamps, however, there are many items where the relationship between the two figures seems quite bizarre, with used prices between 25% and 200% of mint. As with many of the early ordinary issues that saw little if any postal use, I believe that most of the used valuations ought to be deleted, with the remainder around 30-60% of mint.

Again the varieties of LJ11-16 have been ignored, although I wrote to Scott's in 1980 remarking that their 1936 listing of these was quite sound. That particular edition is in Riyadh, but the 1942 one I have here lists eleven varieties, all but one unpriced, including six with inverted overprints, one double overprint, two pairs, one without overprint and the deep rose variety with black overprint.

The three 'Caliphate' stamps with Postage Due overprints are still unlisted, even though a few have been sold at auction in the past four years at very high prices, as has been mentioned in the 'Random Notes'. The half-dozen or so examples I have seen have all plated satisfactorily, and although they may have been created for the philatelic market, the same could be said for most of the subsequent Hejaz Dues, e.g. LJ26-39, and particularly the 3-line overprint types, LJ35-39. All the 'Caliphate' Dues I've seen have a scorched appearance, as if salvaged from a fire, which may account for their rarity; the ½q value seems to be in the rose-red shade only.

The King Ali series, LJ40-55, seem a little undervalued at \$15 mint or used for Cairo overprints and the unoverprinted set; in any case the used prices should come out as it is unlikely that any of these were used postally.

The Nejdi Sultanate Dues could do with an upward price revision, especially J1-6 and J12-15; again most of the used figures should be removed. The same general comment applies to the Hejaz and Nejd issues.

Turning to the Official stamps, the higher values of the 1939 and 1961 sets (04-6, 013-15) have been given small increases, although I understand that the former set now goes for around \$200 mint. But there are no long-overdue changes to the prices for 021-47 and I'd be glad to take every set Scott or anyone else can supply at \$203.75! The footnote to the set should also exclude the 9q value from the list of those released to the philatelic trade in 1964.

The note after the Newspaper Stamps section is of dubious validity - apart from the documented denunciation of these issues as bogus by the contemporary postal authorities, they were by no means "normally used for regular postage", as it seems that the very few known used ones are on somewhat irregular, highly philatelic covers created by or for Albert Eid.

The list of Postal Tax stamps also contains no changes; I personally disagree with the listings for RA5-6, as the basic color of the Perf. 11 x 10 type is best described as dusty pink, that of the Perf. 10 as red brown and the rouletted issue as brown rose, as illustrated in the Filatco album. The valuation of RA2 used at \$3 also looks a bit low in view of the mint figure of \$350.

To sum up, all of Rudy Thoden's comments in the 'Random Notes' No. 26 on the 1984 Scott prices and listings are valid for the latest edition. Also, as I have indicated throughout this lengthy survey, there are many inconsistencies in the ratios of prices for used and unused stamps, and in the failure to list or price a number of varieties as indicated above. Although the editors have acknowledged, as previously, the help of the A.P.A. and certain individuals, they would appear to have ignored their recommendations. Throughout the 'Random Notes' for the past few years there have been comments on A.P.A. auction realizations compared with catalogue prices, and on dealers' offers in the U.S.; surely most of this information has duly been passed on to Scott's. I myself sent them a list of suggested revisions and prices for the Hejaz section back in April, 1980, and one for the whole country in August, 1983, with detailed background information.

It appears that Scott's editors have not only decided to dismiss Saudi Arabian stamps as "sand dunes", as many uninformed dealers, to their cost, have been doing, but also burying their heads in the selfsame sand. One can only hope that Linn's will produce an updated 'Trends' for Saudi Arabia; their previous one, in November 1981, anticipated another list in about a year's time but has not yet appeared.

In the meantime, anyone with a substantial collection to pass on to heirs should try to arrange not to head for the great bourse in the sky without cautioning executors not to part with the collection to passing dealers at the usual 20% or so of Scott catalogue, but to hold out for a good 70% or more with which to console the bereaved.

SPECIALIZED LISTING OF 1976-82 SAUDI ARABIA DEFINITIVES

By: R. J. Thoden

A. KHAFJI PLATFORM

POSTAGE RELIEBING K.S.A.		PAP:	er <i>p</i>	A	PAP)	ER B		PAPER (
	WM	WM	WM	WM	WM	MW	WM	MM MW		WM
	U	D	R	L	U	D	U	D	R	L
5h. violet blue & orange ('76)	X X	Χ	Χ	Χ			Χ	Χ		
a. milky blue & orange ('80)b. double print of orange	Λ						Х	Х		
10h. yellow green & orange ('76) a. imperf.	Χ	Χ					X X	X X	Χ	Χ
15h. yellow brown & orange ('77) a. imperf.	Χ	Χ					Χ	X X		
20h. dark green & orange ('77) a. imperf.	Χ	Χ					Χ	X X	Χ	Χ
b. retouched plate ('81)							Χ		Χ	Χ
25h. purple violet & orange ('77) a. imperf.	Χ	Χ			Х	X	Χ	X X		
b. pale violet & orange ('81)c. retouched plate ('82)d. as b, retouched plate ('82)							X X	Χ		
30h. blue & orange ('77)	Χ	Χ		Χ	Χ	Χ		Χ		
35h. gray brown & orange ('78) a. imperf.	X X	Χ					Х	Χ		
40h. dark red lilac & orange ('77) a. purple violet & orange ('80)	Χ	X X			X	X	Χ	Χ		
45h. red violet & orange ('77) a. imperf.	Χ	Χ			X	X	X X	Χ		
50h. pale red & orange ('77) a. Arabic value & flame omitted b. orange & orange ('77)	X	Χ					X X	Χ		
c. pink & orange ('79)d. retouched plate ('81)e. double print of orange	Χ						Х	X X	Χ	X
55h. bluish green & orange ('77)					Χ	Χ				
65h. brown & orange ('77) a. imperf.	Χ	Χ			X	X	X	X X		
<pre>b. retouched plate ('81)</pre>							Χ	Χ	Χ	Χ
<pre>1r. gray & orange ('77) a. imperf.</pre>	Χ	Χ			Χ	Χ	Х	X X		
b. retouched plate ('81)							Χ		Χ	Χ
2r. gray violet & orange ('80)	Χ	Χ								

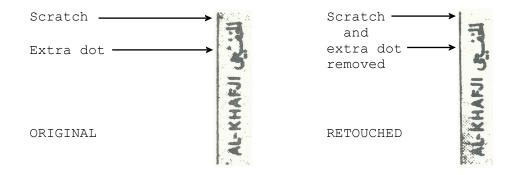
WATERMARKS

Watermark is Scott's type 361. WM "U,D,R,L" refers to the orientation of the watermark: up, down, right, left, as seen from the front of the stamp.

SHEET LAYOUT

All values were printed in sheets of 100 (10x10) with a vertical gutter one stamp wide between the 5th and 6th columns. The original plate had the printer's inscription under the 91st and 96th stamps. Up to late 1979, each sheet had plate numbers (Western 1 and 2) in the gutter between the 5th and 6th stamps. Later printings, all on paper "C", have no plate numbers.

In 1981, the plate was retouched. This is most obvious in that the Printer's inscription was moved to under the 95th and 100th stamps. However, two small changes were also made to each individual cliche. A small protrusion from the left frame line just above the Arabic word "AL KHAFJI" was removed, and an erroneous dot in the Arabic word "AL KHAFJI" was also removed. In 1982, the 20h. and 65h. from the retouched plate were printed in sheets of 100 with no gutters.



The 5h. was also issued in sheets of 50 (5x10) in 1976 without printer's inscription or plate number. In the interior of these sheets, the center perforation of each block of 4 is missing. The sideways watermark varieties of the 5h. come from these sheets of 50. The initial issue of the 1r. value from the retouched plate was also in sheets of 50 (5x10) with sideways watermark. In 1982, the 25h. from both the original and retouched plates were issued in sheets of 50 (5x10). In the original, the plate inscription is in the lower left corner; in the retouched, it is in the lower right corner.

PAPER

Some values exist on more than one kind of paper. Paper "A" is thicker and rougher than paper "B". Paper "B" is slightly thinner and smoother than paper "A" and the design shows through slightly on the back. Paper "B" was not used after 1977. The 55h. value was printed only on paper "B" and can thus be used as a basis for identification of this paper. Both papers "A" and "B" are luminescent under ultra-violet light. Paper "C" resembles paper "A" under ordinary light but is dull purple brown (non-luminescent) under ultra-violet light and the colors of the design are quite different under this light. Paper "C" was first used in mid-1979 and then for all later reprintings.

Papers "A" and "C" include a number of sub-types which vary in the degree of luminescence or non-luminescence. Those wishing to specialize to a greater degree are referred to the "RANDOM NOTES" No. 21 attachment on this subject.

COLOR ERRORS

The 50h. in orange is reported to be the result of an error, when ink intended for the orange numerals was mixed with that used to print the basic design. This occurred during the initial printing.

Fifty copies of the 40h. printed in the color of the 25h. were reported to have been found in Riyadh.

SHADES

Shades exist of both the basic design color and the orange value imprint. Most of these are believed to be due to variations in the amount of ink on the plate. Where a stamp exists on both papers "A" and "B", those on paper "A" have a more intense color. Only shades considered by the author to be significant have been included in this listing.

IMPERFORATES

One sheet of the 35h. (paper "A") completely imperforate is reported to have been found in Riyadh. The origin of the other imperforates (all on paper "C") is unknown. The vendor of these imperforates claims only one sheet of 100 of each is known.

Many values exist with imperforate top or bottom margin, or with double or triple perforations in the top or bottom row of the sheet.

PLATE VARIETIES

The same basic design plate has been used for all values. As mentioned above, it was retouched in 1981.

Position 97 of the first printing of the 30h., 40h. and 45h. values (on paper "B") had a large dot over the Arabic inscription at top right. This dot was retouched on the 25h. (on paper "B"), but is still visible. Later

printings of the 25h., 30h., 40h. and 45h. (on paper "A") show the dot completely gone.

Several varieties exist on the denomination plate of the 50h. value of the original printing. Position 22 has a large dot below the flare. Position 45 has a broken Arabic "5". Positions 44 and 49 have a short tail on the Arabic "Haa" of "Halalah". This was noticed almost immediately and a crude tail was added by retouching. Position 84 has a short "P" in the English "POSTAGE". All these varieties were corrected in a 1979 printing.

Position 13 of the 35h. value has a short "P" in the English "POSTAGE". This was corrected in a 1979 printing.

Printings of the 35h., 50h., 65h. and 1r. values of unknown date show two varieties: position 7 has a dot in the top frame line, and position 95 has a dot left of the flare pipe.

Late 1979 printings of the 65h. and 1r. values (on paper "C") had a large dot under the "K" of "K.S.A." in position 10. This was quickly removed.

B. HOLY KA'ABA

Original type





Redrawn type

		PAPER A			PAP:	ER B	PAPER C			
	WM	WM	WM	MM	WM	MM	WM	MM	MM	MM
ORIGINAL TYPE	U	D	R		<u>U</u>	D	<u>U</u>	D	R	
15h. salmon & black ('76)					Χ	Χ				
20h. light blue & black ('77)	Χ	Χ								
40h. light green & black ('77)					Χ	Χ				
REDRAWN TYPE										
5h. violet & black ('78)	Χ	Х					Χ	Χ		
10h. pale vio. blue & blk. ('78) a. imperf.	Χ	Χ					X X	Χ		
15h orange & black ('78) a. imperf.	Х	Χ					X X	Χ	Χ	Χ
20h. light blue & black ('79)	Х	Χ					X	Χ		
<pre>a. imperf. b. bluish green & black ('80)</pre>							X X	Х		
c. as b, imperf.							X			
25h. yellow & black ('78)	Χ	Χ					Χ			
a. imperf.b. fluoresces orange ('79)							Х	X X		
30h. gray green & black ('78) a. imperf.	Χ	X					Х	X X		
35h. pale brown & black ('78) a. imperf.	Χ	Χ					Χ	X X		
40h. yellow green & black ('78)	Χ	Χ								
a. imperf. b. fluoresces yellow ('79)		Χ					Х	Х		
c. as b, imperf.								Х		
45h. violet brown & black ('78)	Χ	Χ					Χ		Χ	Χ
50h. pink & black ('78)	Χ	Χ					Χ	Χ		
a. imperf.							Χ	Χ		
65h. blue & black ('79) a. imperf.	Χ	Χ					X X	Χ		
b. blue almost omitted		Х								
1r. olive & black ('78)	Χ	Χ								
a. fluoresces yellow ('80)b. as a, imperf.							X X	Χ	Χ	Χ
2r. bluish green & black ('79)	Х	Х					Λ			
5										

WATERMARKS

See Khafji platform.

ORIGINAL & REDRAWN

The redrawn type has the central design very slightly larger and strengthened to make it darker and clearer. The difference is most noticeable in the two minarets. There are also small differences in the relative positions of the Western and Arabic numerals and "H".

SHEET LAYOUT

All values were printed in sheets of $100 \ (10 \times 10)$ with a vertical gutter between the 5th and 6th columns. Printer's inscription under the 91st and 96th stamps. No plate numbers.

The 45h. with sideways watermark was issued in 1982 in sheets of 50 (5x10) only. Printer's inscription at lower left.

PAPER

See Khafji platform.

SHADES

Many shades exist. Most of these are believed to be due to variations in the amount of ink on the plate, rather than to different inks being used. The 65h. listed above with "blue almost omitted" appears to have black printing only, but a very faint blue impression can be seen under a magnifier.

IMPERFORATES

Six sheets of imperforate 40h. stamps (on paper "A") were purchased by the A.P.A. New Issue Service from the post office and distributed to subscribers. The origin of the other imperforates (all on paper "C") is unknown. The vendor of these imperforates claims that only one sheet of each exists.

Many values exist with imperforate top or bottom margin or with double or triple perforations in the top or bottom row of the sheet.

PLATE VARIETIES

The redrawn 15h. has three constant varieties. On stamp 47, there are 3 dots instead of 2 above the "taa marbutah" of "mamlakah". On stamp 50, there are 3 dots instead of two above the "taa marbutah" of "hukumah". On stamp 65, there is a comma between the "1" and "5".

All these were corrected in a 1980 printing (on paper "C").

C. QUBA MOSQUE



50H.MEDINA THE QUOR MOSQUE シンタージング 200・	WM U	WM D	WM R	WM L	-	WM U	WM D	-
nge & gray ('76) ed orange	Х	Х	Х	Х	-			•
	Χ	Χ						
en & violet ('76)	Χ	Χ	Χ	*				
mperf.	Χ	Χ						
right green								
& reddish violet ('78)	Χ	Χ						

PAPER A

* = Reported, not seen by author.

PAPER B

PAPER C MW MW MW MW

> R L

U D

WATERMARKS

See Khafji platform.

20h. orange & gray ('76) a. red orange

50h. green & violet ('76)

a. imperf. b. bright green

SHEET LAYOUT

Both values were printed in sheets of 100 (10x10) with a vertical gutter between the 5th and 6th columns. Printer's inscription under the 91st and 96th stamps. Plate numbers (Arabic "1" and "2") in the gutter between the 5th and 6th stamps. The 1978 printings have no plate numbers. The 50h. was also issued in sheets of 50 (5x10) with printer's inscriptions and plate numbers. In the interior of these sheets, the center perforation of each block of four is missing.

SHADES

The colors of the 1978 reprints vary from light to dark. This is believed to be due to variations in the amount of ink on the plate, rather than to different inks being used.

IMPERFORATES

Only one used pair (with a blurred cancel, possibly of Dammam) is known thus far of the 50h. imperforate, wmk. down. A sheet of 50 of the 50h. imperforate, wmk. up, was sold in the David Feldman auction of April 10-15, 1983. This sheet was in generally poor condition.

SAUDI ARABIAN REVENUE CATALOG PROJECT

By: R. J. Thoden

Many thanks to those of you who have written in response to these articles. It is good to know that there are at least a few people besides myself with interest, or potential interest, in Saudi revenue stamps.

I have noted several "new" stamps not previously known to me. Also, I have obtained copies of the regulations governing the use of some types of Saudi fiscals. Thus it will be possible in many cases to give better explanations of their usage.

This time, there is a preliminary listing of the railway and road tax stamps.

RAILWAY AND ROAD TAX STAMPS

RAILWAY TAX ISSUES OF THE OTTOMAN EMPIRE

Usage: The Hejaz Railway, running from Damascus to Medina, was originally intended to be financed entirely through contributions. When this proved inadequate, other revenue-raising measures were resorted to, including the imposition of a Hejaz Railway tax on documents, starting in 1904. Even after completion of the railway in 1908, the tax was continued to subsidize the operation and maintenance of the railway. It apparently remained in effect as long as the Empire kept control of at least a portion of the railway during World War I, and stamps were issued as late as 1918.

Although not Saudi revenues, these stamps are included here due to their direct relationship to the Hejaz, and the fact that they are collected by many Saudi specialists.



TR1

1905 Perf. 11-1/2 Unwmkd.

TRR1 TR1 1q. brown, green & yellow a. brown lines on back

Inscriptions: in circles at top right and left "bir gurush" (one qirsh); lower center panel "Hamidiya Hijaz demiryolu iane ilmuhaberidir (contribution receipt for the Hamidic Hejaz Railway); bottom "kimeti bir gurushdur" (value one qirsh).

Design shows the Ottoman coat-of-arms and tughra of Sultan and Caliph Abdul Hamid II. The sultan was the builder of the railway and it was named "Hamidic" in his honor.

The green part of the design is an undeprint containing the Turkish inscription "Hamidiya Hijaz demiryolu" (Hamidic Hejaz Railway).





TR3

1905 Perf. 11-1/2 Unwmkd.

TRR2 TR2 1q. violet brown & green a. red brown & green

Inscriptions in design and green underprint identical to those of type TR1.

At the center right is a map showing both coasts of the Red Sea and the route of the Hejaz Railway. At the center left is an Arabian landscape with palms. At the lower center is a train on a bridge, flanked by Arabian scenery of palms, desert and mountains.

Top center shows Ottoman coat-of-arms and tughra of Sultan Abdul Hamid over a half-moon.

1910 Perf. 11-1/2 Unwmkd.

TRR3 TR3 1q violet brown

TRR4 TR3 1q gray

Inscriptions similar to those of previous issues, except "Hamidiya" in the small triangle has been removed.

No green underprint.

Turkish coat-of-arms and tughra of Adbul Hamid II replaced by tughra of Grand Sultan and Caliph Mehmed V Reshad.



TR4

1912 Perf. 11-1/2 to 12 Unwmkd.

TRR5 TR4 1q yellow brown & yellow TRR6 TR4 1q violet brown & pink

Second color mentioned is an underprint of decorative diagonally crossed lines.

Inscription in oval is "bir gurushdur" (one qirsh). Inscription at bottom revised to "Hijaz demiryolu menfa'atina makhssuss ilmuhaberidir" (receipt for the benefit of the Hejaz Railway).



TR5

1910 Perf. 11-1/2 Unwmkd.

TRR7 TR5 1q red

Inscriptions same as design TR4.

No. TRR7 with black-violet overprint



1914 Perf. 11-1/2 Unwmkd.

TRR8 TR5 1q red

This overprint (no translation available) is reported by the Forbin Revenue Catalog to be a control overprint.

TR6





TR7

1914 Perf. 11-1/2 Unwmkd.

TRR9 TR6 1q green & carmine

Inscriptions: at top "bir gurushdur" (one qirsh); at bottom and in the five red bands "Hijaz demiryolu menfa'atina makhssuss ilmuhaberidir (receipt for the benefit of the Hejaz Railway). Design shows a camel rider with view of the Prophet's tomb in Medina and a train.

Overprinted in 1921 by the Turkish National Government in Ankara as postage stamps (see Scott Turkey in Asia 39). Also overprinted in Mosul, Iraq as a postage stamp (see Scott Mesopotamia N42).

1918 Perf. 11-1/2 Unwmkd.

With surcharged value in black

TRR10	TR7	1q	on	1q	brown	red	&	blue
TRR11	TR7	2q	on	1q	brown	red	&	blue
TRR12	TR7	5 q	on	1q	brown	red	&	blue

Inscriptions similar to previous issues. Surcharge in three lines: unknown / value numeral/ value in words.

Basic stamp overprinted in 1921 by the Turkish National Government in Ankara as postage stamps (see Scott Turkey in Asia 34-38).

RAILWAY TAX ISSUES OF HEJAZ

The Hejaz, from its independence in 1916, originally financed itself mainly through British subsidies. When these were reduced and finally withdrawn after World War I, stamp taxes were imposed, including a Hejaz Railway Tax. Although the Hejaz portion of the Railway was destroyed during World War I, it was hoped to rebuild it. No information is available on rates, but the author thinks it likely that the rates imposed by the Saudis in 1926 merely continued those already in effect in the Hejaz.



R1

1922?			Perf. 11-1/2	Unwmkd.
RR1	R1	1q	<pre>indigo & indigo a. dark blue & indigo b. printed over orange stamp without value (#RR2)</pre>	
RR2	R1	2q	yellow orange & brown a. wide spacing at bottom b. as a, brown orange & brown	
RR3	R1	3q	lilac & indigo	
RR4	R1	5q	green & dark olive green	
RR5	R1	10q	purple & gray violet	
RR6	R1	20q	dark olive green & red	
RR7	R1	50q	light blue & red	
RR8	R1	100q	rose brown & red brown	
RR9	R1	500q	deep red & dark red	
RR10	R1	1000q	deep red & indigo	
RR11	R1	5000q	dark violet & orange	

Inscriptions: "Al-Hukumah Al-Arabiyah Al-Hashemiyah" (The Hashemite Arab Government); "'Abdu" (God's servant); "Al-Husain ibn Ali" (the King's name); "khass manafi' al-khatt" (special for the benefit of the railway); at the sides, "Makkah Al-Mukarramah" (Honored Mecca).

The denomination is stated in words only in the second color mentioned above. On No. RR2, the wide or narrow spacing occurs in the denomination at the bottom.

Sheets of 36 (6x6) for the lower values, and 18 (3x6) for the higher ones. Position 30 of each sheet of 36, and position 12 of some sheets of 18 shows the locomotive with several differences.

Extensively overprinted in 1925 by the victorious Saudis as postage stamps (see Scott Saudi Arabia 26-29, 34, 50-55, 59-68 and J12-15).

Stamps of 1922 handstamped (a) in violet



1925 Perf. 11-1/2 Unwmkd.

RR12 R1 1q dark blue & indigo a. handstamped in pink RR18 R1 100q rose brown & red brown

Handstamp reads "Al Hejaz". This is believed to be a Jeddah provisional issue to guard against use of stamps captured by the Saudis. Additional values probably exist.

Stamps of 1922 handstamped (b) in black



1925 Perf. 11-1/2 Unwmkd.

RR20 R1 1q dark blue & indigo RR21 R1 2q yellow orange & brown

Additional values probably exist.

No. RR11 handstamped (b) and additional handstamp surcharge (c)



1925 Perf. 11-1/2 Unwmkd.

RR28 R1 1q on 5000q violet & orange







X1 X2 X3





Postage stamps of 1925 handstamped (b) and (c), with additional handstamp (d) all in black



1925		Perf. 11-1/2	Jnwmkd.
RR33	X1	1q on 1/4q blue	
RR34	X1	1q on 1/2q carmine	
RR36	X2	<pre>1q on 1-1/2q orange a. double handstamp at left (one each "c" and "d")</pre>	
RR38	Х3	<pre>1q on 5q orange brown (all H/S in blue) a. only H/S "b" in blue</pre>	
RR39	X4	1q on 10q carmine & green	





(e)

Same handstamps on postage stamps with overprint "e" in black.

RR44 X4 lq on 10q carmine & green a. only H/S "b" in blue

Same handstamps on postage stamps with overprint "e" in blue.

RR46 X1 1q on 1/2q carmine RR47 X3 1q on 5q orange brown

Same handstamps on postage stamps with overprint "e" in red.

RR51 X3 1q on 3q slate green

Nos. RR44, 47 and 51 have handstamps "b" and "d" interchanged.



Same handstamps on postage due stamp with overprint "e" in black.

RR54 X5 1q on 1q orange

Handstamp "b" reads "Al-Hukumah Al-Hejaziah 1344" (The Hejaz Government 1925). Handstamp "c" reads "1 qirsh 1". Handstamp "d" reads "khatt" (line, or railroad).

Postage overprint "e" reads "5 Rabi' al-awal 1343" (October 4, 1924), the date of the accession of King Ali and comes reading up or down. See Scott's Saudi Arabia L160-186 and LJ40-55.

All these issues (RR20-54) are Jeddah provisionals released there during the siege by the Saudi forces. The Saudis had captured Mecca where the stamp printing press was located and had gained access to large quantities of revenue stamps. The handstamps assured that captured stamps would not be used.

RAILWAY TAX ISSUES OF HEJAZ AND NEJD

Usage: Abdul Aziz, King of the Hejaz and Sultan of Nejd, approved a decision on March 5, 1926 imposing a railway tax. The rate was 1 qirsh on all documents requiring documentary stamps, and 2% on government salaries above 500 qirsh per month. The tax was stated to apply in the Hejaz, but it was evidently gradually enforced throughout the Kingdom.



R2

1926			Perf. 11-1/2	Unwmkd.
RR58	R2	19	gray	
RR59	R2	1q	blue	
RR60	R2	2q	brown red	
RR62	R2	5q	brownish yellow	
RR63	R2	10q	olive	
RR66	R2	40q	gray black	

Top inscription reads "Al-Hukumah Al-Arabiyah" (the Arabian Government). Inscription in the oval reads "li-manafi' al-khatt al-hadidi" (for the benefit of the railway). Additional values probably exist.

RAILWAY TAX ISSUES OF SAUDI ARABIA



R3

1934		Perf. 11-1/2, 10-3/4		Unwmkd.	
			A. Perf. 11-1/2	B. Perf. 10-3/4	
RR69	R3	1q blue	X	X	_
RR70	R3	2q red	X		

Top inscription now reads "Al-Mamlakah al-Arabiyah al-Sa'udiyah" (The Kingdom of Saudi Arabia). Additional values may exist.

ROAD TAX STAMPS OF SAUDI ARABIA

Usage: Decision #334 of the Financial Council of Dec. 26, 1943 approved the replacement of the railway tax stamps with road tax stamps, effective Dec. 27, 1943. Usage was to remain as before, a 1 qirsh stamp on every document requiring flat-rate or proportional documentary stamps, and stamps at 2% on government salary documents over 500 qirsh per month. Road tax stamps were to be issued in all the same denominations as railway tax stamps.



R4

1944-64 Perf. 11-1/2, 10-3/4, 11

Unwmkd.

				A. Perf. 11-1/2	B. Perf. 10-3/4	C. Perf.
RR75	R4	1q	light blue a. grayish paper b. greenish blue c. as b, double impression d. as b, vert. pair imperf between e. dark greenish blue	X X	х	x x x x
RR76	R4	2q	brown red	X		X
RR77	R4	2q	carmine ('64)			X
RR78	R4	5q	yellow			X
RR79	R4	10q	yellow green			X
RR80	R4	20q	brown violet			X
RR81	R4	30q	dark green			X
RR83	R4	50q	violet			X
RR84	R4	100q	magenta			X

Top inscription reads "Al-Mamlakah Al-Arabiyah Al-Saudiyah" (The Kingdom of Saudi Arabia). Inscription above the central scene reads "li-manafi' at-turuq" (For the benefit of the roads).

Printed in sheets of 25 (5x5) with outer frame line.

In 1954, the government stated that the 2% road tax applied to all salaries above 500 qirsh per month, not just government salaries. However, this was not fully enforced until 1963. From 1957, the 2% road tax was to be deducted in cash and paid directly to the Saudi Arabian Monetary Agency or the Finance Department, without the use of stamps.

Effective Dec. 17, 1963, taxes were expressed in common qirsh (SR1 = 20 qirsh) rather than Saudi qirsh (SR1 = 10 qirsh). At the same time, values of tax stamps were considered to be expressed in common qirsh. Thus, a 2 qirsh road tax stamp was required for every document rather than a 1 qirsh, and No. RR77 was issued.

1965 Perf. 11 Unwmkd.

Type of 1944-64, but values in halalah.

RR87	R4	10h rose carmine (luminesce	ent)
		a. red (non-luminescent	;)
RR88	R4	25h pale orange	

Inscription same as on RR75-84. Sheets of 25 (5x5) with outer frame line.



R5

1968			Perf. 13	3-3/4 x 13-1/2			Wm]	k.	361
						Watermar		rk	
						U	D	R	L
RR92	R5	10h	black &	brown	-	Х	Х	Х	Х
RR93	R5	25h	black &	orange		Х	Х		
RR94	R5	50h	black &	pale violet		Х	Х		
RR95	R5	1R	black &	bright blue green		Х			
RR96	R5	2R							
RR97	R5	3R							
RR98	R5	4R							
RR99	R5	5R	black &	brown red		Х			
RR100	R5	6R							
RR101	R5	7R							
RR102	R5	8R							
RR103	R5	9R							
RR104	R5	10R							

Top inscription is "Al-Mamlakah Al-Arabiyah Al-Saudiyah" (The Kingdom of Saudi Arabia). Bottom inscription reads "manafi' at-turuq" (benefit of the roads).

Printed in sheets of 100 (10x10).

Watermark positions are as seen from the front of the stamp (U=up, D=down, R=right, L=left). Watermark refers to Scott's type.

Nos. RR96-98 and 100-104 were seen at the Security Printing Press in Riyadh during a visit there in 1971, but have not been seen in use. With the 1957 pronouncement that road tax on salaries was to be paid in cash, the need for values above 10 halalah seems questionable. However, the 1949 revision of the fiscal stamp regulations allowed various categories of revenue stamps to be used interchangeably. Copies of the 25 halalah and higher values seen used by the author actually paid the general documentary tax.

1968 Perf. 13-3/4 x 13-1/2 Wmk. 361

Similar to 1969 issue, but on luminous paper with changed wmk.

			Wa	Watermark				
			U	D	R	L		
RR105	R5	10h black & brown	X	Х				
RR106	R5	25h black & orange	X	X				
RR107	R5	50h black & pale violet	X	Х				

Watermark positions are as seen from the front of the stamp (U=up, D=down, R=right, L=left). Watermark refers to Scott's type.

Road tax stamps (and the tax) were discontinued on May 3, 1973.

NEW ISSUES OF SAUDI ARABIA

By: Abdul Aziz Sa'id

Aug. 29, 1984: An additional stamp of 50h. of the Saudi Cities series was issued. The design depicts old and modern Riyadh. Designed by Ibrahim Turki. Offset printed by the Security Printing Press, Riyadh. Sheets of 52 stamps (4x13). Wmk. Scott's type 361 up. Perf. 12.



Sept. 4, 1984: A set of two stamps, 20h. and 65h., was issued to mark the pilgrimage to Mecca. The design depicts two different views of the Kheef Mosque, Mina. Designed by Mohammed Ghareeb. Offset printed by the Security Printing Press, Riyadh. Sheets of 52 stamps (4x13). Unwatermarked paper. The 20h. is perforated 13-3/4 while the 65h. is perforated 12. Quantity printed: 800,000 sets.





Sept. 25, 1984: A set of two stamps, 20h. and 115h., was issued to commemorate the Saudi team's reaching the soccer (football) finals of the Olympic Games in Los Angeles. Designed by Mohammed Al-Tayeb. Printed by the Security Printing Press, Riyadh. Sheets of 50 stamps (10x5). Unwatermarked paper. Perforated 12. Quantity: 800,000 sets.

Two errors occurred in the English words between the Olympic emblem and the circles. "GAMES" was misspelled "GAMOS" and "OLYMPIAD" was misspelled "OLYMPIED". These errors occur on all stamps in the sheet.

A constant variety occurred in position 19 of each sheet of the 115h. It is an extra dot to the right of the zero of the Arabic year 1404.





Random Notes #29 - Page 34

Oct. 13, 1984: An additional 20h. stamp of the Saudi Cities series was issued. The design shows the "Shobra Palace" in Taif. Designed by Ibrahim Turki. Offset printed by the Security Printing Press, Riyadh. Sheets of 52 stamps (4x13). Wmk. Scott's type 361 up. Perforated 12.



Oct. 16, 1984: A 20h. stamp was issued for World Food Day. The design depicts the F.A.O. emblem and an ear of wheat. Designed by Mohammed Al-Tayeb. Offset printed by the Security Printing Press, Riyadh. Sheets of 50 stamps (5x10). Unwatermarked paper. Perforated 12. Quantity; 800,000 stamps.



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Wanted: Mint Scott 322C, 322D, 329, 343A, 402G, 402H, 413, 413B, 419E, 420, 420A, 431, C33A, C35A, C35B, C37, C39, C57A, C69B, C70A, C70B, C70C, J24, O5, O29, O31, O32, O40, O44, O46, O47, RA5a, RA5c. Vic Torson, P.O. Box 47, Enid, OK 73702, U.S.A.

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Wanted: Imprint blocks of current definitives. Tomoyuki Nishibashi, 44-30 Obiyama/Chome, Kumamoto City, Kumamoto, 862 Japan.

Wanted: 1938-41 cover with California-Arabian Standard Oil Company return address mailed from Bahrain with Bahrain stamps. R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Wanted: 1941-44 cover with California-Arabian Standard Oil Company return address mailed from Khobar with Saudi Arabian stamps. R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Wanted: 1944-46 cover with Arabian-American Oil Company, APO 816, c/o Postmaster, New York, N.Y. return address with 6 cents U.S.A. airmail stamp. R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

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Wanted: 1926 Hejaz-Nejd issue perforation varieties. Perf. 11x14: Scott's 79, 80, J16 to J18. Perf. 14x11: 75, 77, 78, J16, J18. Write to J.I. Kearney, Aramco Box 5060, Dhahran, Saudi Arabia.

Wanted: Revenue stamps RG33, 35, 37-43 per RANDOM NOTES #27, RP38, 40, 41, 45 per RANDOM NOTES #28 and RR11, 20, 46, 47, 51, 54, 60, 62, 63, 66, 70, 96-98, 100-104 per RANDOM NOTES #29. Also other revenues, documents and accumulations. R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Wanted: Unmounted mint - Scott's 177a, 177b, 184a, 185a, 196a and Dammam Port miniature sheets set of 3. Please write with asking price to: C. Bourne, Graphics, S.A.P.L., P.O. Box 30167, Yanbu al-Sinaiyah, Saudi Arabia.

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