

# Revenue Stamps of the Hellenic Administration in **ASIA MINOR**

## 1919-1922

With the occupation of the Smyrna region and gradually the rest of the Aydin Province, and the establishment of the Hellenic Administration, tax collection continued under Greek authorities. Typically, in militarily occupied areas, the taxation practices of the previous regime are followed. Fees are collected according to existing provisions, using stamps and revenue stamps of the occupied State with or without overprint, as well as those of the new Administration, also with or without overprint.

Basic fees are collected with overprinted Ottoman stamps, some others with Greek revenue stamps (overprinted or not), while specific fees are collected on behalf of the Ottoman State with the affixing of relevant Ottoman stamps. Unfortunately, collectible material is scarce, due both to the relatively short duration of Greek Occupation and the tragic event of the great fire that destroyed countless documents and records.

What has survived, and the lack of official records, cannot provide researchers with the necessary information for reliable conclusions regarding the overprinting of Ottoman and Greek stamps. The two catalogs\* that include such stamps are incomplete, listing roughly the same values, or even making errors in their geographic placement.

This exhibit does not aim to display completeness of issues, knowledge of issuance dates, or the practical uses of stamps (mixed taxation, etc.). During the 3.5 years of the Hellenic Administration, the method of collection likely varied, but I am obliged to present my assumptions with the limited (13) documents across four categories that I possess:

- **Passports:** Affixing overprinted Ottoman stamps (issues for the Ministry of Foreign Affairs and the Civil Registry), mixed payment alongside unoverprinted Ottoman stamps,
- **Contracts:** Affixing overprinted Ottoman stamps (for notarial fees), mixed payment with unoverprinted Ottoman stamps, as well as additional fees for the Hejaz Railway,
- **Certificates issued by the Greek authorities:** Greek revenue stamps of the New Territories in Greek currency (+additional fee),
- **Applications to the Greek Administration:** Overprinted Greek revenue stamps of the New Territories in Ottoman currency, mixed payment alongside unoverprinted Ottoman stamps
- **Receipts & Checks:** Ottoman revenue stamps

The revenue stamps known to have been used so far can be classified into the following categories::

### A. Revenue fees

- Ottoman stamps (for various fees) with Greek typographic overprints or surcharges (in Ottoman currency)
- Greek revenue stamps of the New Territories surcharged in Ottoman currency
- Greek revenue stamps of the New Territories without overprints
- Use of Ottoman revenue stamps

### B. Notarial Fees

- Ottoman stamps for Notarial fees surcharged in Ottoman currency
- Ottoman stamps (for other fees) surcharged ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΝ (in Ottoman currency)
- Greek revenue stamps of the New Territories surcharged ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΝ (Notarial) in Ottoman currency

### Γ. Passport Fees

- Ottoman stamps for the Ministry of Foreign Affairs with Greek surcharges (in Ottoman currency)
- Ottoman stamps for the Civil Registry with Greek surcharges (in Ottoman currency)

### Δ. Hejaz Railway Fees

- Ottoman stamps for the Hejaz Railway with Greek typographic surcharges (in Ottoman currency)
- Ottoman stamps for the Hejaz Railway with Greek handmade surcharges (in Ottoman currency)

### E. Other fees

- Use of Ottoman stamps for various fees

\*-Emir Eray Süleymaniye, *Revenue Stamps of Ottoman Empire*, Ankara 2010

-William T. McDonald, *The Revenue Stamps of Greece*, second edition, Coupeville WA 2007

# Revenue stamps

**A. Ottoman stamps for Religious Courts (Mehakami Şeriyeye, year 1910) with Ελληνική Διοίκησης and denomination in Ottoman currency (it is not clear to me what type of documents they were used on).**



5 γρόσια / 5πi

20 γρόσια / 20πi

50 γρόσια / 50πi  
*copy*

20 γρόσια / 20πi  
*copy*

100 γρόσια / 100πi  
*copy*

**B. Greek revenues for the New Territories surcharged with denominations in Ottoman currency (the few samples on documents do not allow me to determine the issuance date and period of use).**



1st issue

2nd issue

i. On revenues of the **first** two-colored issue for the New Territories

2 γρόσια (πi) on 50λ  
(two varieties of the digit 2)

2 2



γρούσια

Error: γρούσια

ii. On revenues of the **second** two-colored issue for the New Territories

20 20  
20 20



20 παράδες (ρα) on 10λ (four varieties of the digits)

1  
1



1 γρόσιον (πi) on 10λ (two varieties of the digit 1)

2 γρόσια (πi) on 50λ

50 γρόσια (πi) on 8δρξ



# Notarial stamps

**A. Ottoman stamps for Notarial fees** (Noter pullari, year 1912) with **Ελληνική Διοίκησης** and denomination in Ottoman currency.



10 παράδες / 10ρα



1 γρόσιον / 1ρι  
*copy*



5 γρόσια / 5ρι (two varieties of the digit 5)



20 γρόσια / 20ρι  
*copy*

**B. Ottoman stamps for Judicial Clerks** (Katib-i Adliye mahsustur, έτους 1914) with **Ελληνική Διοίκησης** and denomination in Ottoman currency.



5 γρόσια / 5ρι  
*copy*



20 γρόσια / 20ρι  
*copy*



50 γρόσια / 50ρι  
*αντίγραφο*

**C. Ottoman stamps for Court fees** (Mahkeme Ücretleri, years 1910 and 1912) with **Ελληνική Διοίκησης Συμβολαιογραφικόν** and denomination in Ottoman currency.



5 γρόσια / 5ρι (1910)  
red-tile



5 γρόσια / 5ρι (1912)  
pink-red



20 γρόσια / 20ρι (1912)  
+ Errors:  
**ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΜ**  
or **small 2**

**D. Ottoman stamps for Religious Courts** (Mehakami Şeriye, year 1910) with **Ελληνική Διοίκησης Συμβολαιογραφικόν** and denomination in Ottoman currency.



5 γρόσια / 5ρι

+ Error  
**ΕΛΛΗΝΙΚΗ**

**Σ Σ**  
**1 1**



1 γρόσιον σε 10λ  
(two varieties of the digit 2 and the character Σ)



5 γρόσια / 1δραχ  
*copy*



# Civil Registry & Foreign Affairs stamps

**A. Ottoma stamps for Civil Registry** (Defteri Hakani pullari, year 1909) with **Ελληνική Διοίκησης** and denomination in Ottoman currency.



2 γρόσια / 2πι



100 γρόσια / 100πι  
*unused with gum*



100 γρόσια / 100πι

**B. Ottoma stamps for Foreign Affairs** (Defteri Hakani pullari, year 1909) with **Ελληνική Διοίκησης** and denomination in Ottoman currency.



20 γρόσια / 20πι

## Additional Fees for Hejaz Railway

**A. Ottoma stamps for Σιδηροδρόμων της Χετζάζης** (Hijaz Demiryolu pullari, year 1918) with **Ελληνική Διοίκησης** and denomination in Ottoman currency.



1 γρ / 1πι/1πι



2 γρ / 2πι/1πι



1 γρ / 1πι/1πι



2 γρ / 2πι/1πι



2γρ / 2πι/1πι



2 γρ / 2πι/1πι



2 γρ / 2πι/1πι

2  
2



1 γρ / 1πι/1πι









Προσκαλούμεν πάντας τους Αξιωματικούς τῆς περιφε-  
 ρείας Σμύρνης, πολιτικούς τε καὶ στρατιωτικούς, καὶ παρα-  
 καλοῦμεν τὰς ἀρμοδίας Ἀρχὰς τοῦ Βασιλείου τῆς Ἑλλάδος,  
 καὶ τὰς τῶν φίλων Δυνάμεων νὰ ἀφίσωσιν ἐλευθέραν τὴν  
 διέλευσιν εἰς τὴν Ἑλλάδα.

*Γ. Α. Βασιλείου*

ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ ΣΜΥΡΝΗΣ

ΕΡΜΟΣΤΗΣ ΤΗΣ ΕΛΛΑΔΟΣ

40%



Passport ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ ΣΜΥΡΝΗΣ (Agnes Moraitou and her two children, Alexander & Constantine), with 100pi Civil Registry stamp surcharged ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ Γρόσια 100, special stamp 10pi Passports (issue 1915, El-Gazi Tughra) and 20pa Collections & Payments stamp (issue 1914, El-Gazi Tughra). Canceled with ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ ΣΜΥΡΝΗΣ - ΔΙΕΥΘΥΝΣΙΣ ΕΣΩΤΕΡΙΚΩΝ (Hellenic Administration of Smyrna, Directorate of Internal Affairs). Issued 11 Ιουνίου 1922 (11.06.1922)



# Notarial documents



Notarial document in old-Turkish, with embossed stamp and 2 Notial stamps surcharged **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ 5 Γρόσια 5 /5πi, 20πα**, plus a 20πα revenue **Collections & Payments** (issue 1914, El-Gazi Tughra) and 9 surcharged stamps for the **Hejaz Railway** surcharged **Ελληνική Διοίκησης 1 Γρόσσ. 1** (one of them not reported, with violet handstamp **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ 1 ΓΡΟΣΙΟΝ 1**).

Validation of the document with **ΥΠΑΤΗ ΑΡΜΟΣΤΕΙΑ ΤΗΣ ΕΛΛΑΔΟΣ ΕΝ ΣΜΥΡΝΗ.** on 20.10.1920.





Notarial document in old-Turkish, with embossed stamp and Notarial stamp surcharged **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ 5 Γρόσια 5 / 5pi**, plus 20pa & 5pi **Fixed fees** (issue 1915/6, El-Gazi Tughra) and surcharged stamp for the **Hejaz Railway** surcharged **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ 1 Γρόσιον 1**.





ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΝ

με σφάλμα:  
ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΜ  
ή ποικιλία  
μικρό 2

20 20

20 γρόσια / 20pi (1912)

150%



Part of a notarial document in old-Turkish, with 5 Notarial stamps surcharged **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΝ Γρόσια 20 /20pi** (two with error ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΜ and two with the error small 20), one **Συμβολαιογραφικόν 1 γρόσιον** (surcharge with "1" in italics), 3pi **Fixed fees** (issue 1915/6, El-Gazi Tughra) and 20pa revenue **Collections & Payments** (issue 1914, El-Gazi Tughra). Bilingual handstamp **ΙΣΜΑΗΛ ΦΕΡΡΟΥΧ ΣΥΜΒΟΛΑΙΟΓΡΑΦΟΣ ΣΜΥΡΝΗΣ**.





1614/1  
1913

خطار — طہریہ باز ایہ جقدار.



Notarial document in old-Turkish, with two Notarial stamps surcharged **ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ ΣΥΜΒΟΛΑΙΟΓΡΑΦΙΚΟΝ** Γρόσια 5 /5pi, pair of **Συμβολαιογραφικόν 1 γρόσιον** ("1" regular and bold "Σ"), 3pi **Fixed fees** (issue 1915/6, El-Gazi Tughra) and 20pa revenue **Collections & Payments** (issue 1914, El-Gazi Tughra). Bilingual handstamp **ΙΣΜΑΗΛ ΦΕΡΡΟΥΧ ΣΥΜΒΟΛΑΙΟΓΡΑΦΟΣ ΣΜΥΡΝΗΣ**.















# Application to the Hellenic Administration

Προς

Τῆν Ἐννεαῦδα ὑποδιοίκουσαν Πέργαμον



Ἐννεαῦδα

Κύριε ὑποδιοικουτά

Λύκειος  
Γαληνού Ν. Θεοδοσιάδου  
πατρὸς Πέργαμου  
ὡφεί  
χορηγίας συντάξιν

Παμβαίω καὶ κενῷ ὀνόσεβάσκει  
ὑποβαλλόμενος ἂν ἀναφέρῃ ὑμῖν ὅτι  
ἔμαι ὁ πατήρ καὶ χοροφύλακος Χριστο-  
δούλου Γαληνού Θεοδοσιάδου καὶ ἀγρίας  
βουνοειδέος μακάρι καὶ εὐίδεον καὶ δά-  
μου καὶ χωρίου Τερμανάρ ὑπὸ συμμο-  
ρίας κορυμαρίδων Τσεκάν ὅσῳ ἔγε ἔγχε-  
αν. Δι' ἔκτου καὶ ἕβ' ὁμόθυρον προσβλήθη  
καὶ ἀπορρακιδεῖσιν αἰμογενείας μου.

Ἐπειδὴ δὲ κυρχαίω μεγάλῃ ἀώροφ  
μὴ δυναμένη δὲ νὰ ἐργασθῆ καὶ συν-  
ρῶσω τὴν αἰμογενεῖάν μου ἢ ἐβδομη-  
μονταίῃ παραμαρῆθ' ἄρμῃς ὑμῶν ὅ-  
σῃ ἐνεργησὼν ὅσοι δὲ καὶ μοὶ χορη-  
γηθῆ συντάξιν δι' ἧς δά δυναθῆναι  
συντερεῖσθαι καὶ αἰμογενεῖαν ἄρῃς δάσι-  
ρεῖθω εἰς ἀπόγνωσιν.

Ἐσεβάσκει

Ὁ αἰτήρ

Ρυμῆ Ν. Θεοδοσιάδης

Ἐν Πέργαμῳ καὶ 10 Μαρτίου 1922

Handwritten application (Πέργαμος/Bergama 10 March 1922) for granting a pension to the father of 21-year-old Χριστόδουλου Γαληνού Θεοδοσιάδου who was brutally killed by a gang of numerous Chettes in the village of Germanar. Handstamp ΥΠΟΔΙΟΙΚΗΣΙΣ ΠΕΡΓΑΜΟΥ.



# Receipts and Checks

During the Hellenic Administration, receipts and checks were stamped **exclusively with not overprinted Ottoman revenue stamps**.



Printed receipt **ΕΡΡΙΚΟΣ Ν. ΚΑΡΡΕΡ** for 154,50 drachmas. Stamped with 20pa **Fixed fees** (issue 1915/16, El-Gazi Tughra), canceled with **ΑΝΩΝΥΜΟΣ ΑΣΦΑΛΙΣΤΙΚΗ ΕΤΑΙΡΙΑ 'ΑΘΗΝΑΪΚΗ'** (Anonymous Insurance Co "Athenian"). Dated 7 April 1922.



French check (firm Henri Rivier), for 1.930,50 Francs, with revenues 20c + 80c, to Pharmacist **Γεώργιο Μωραΐτη** (George Moraitis). Stamped with 5pi **Proportional fees** (issue 1916, El-Gazi Tughra), canceled by **G. MORAITIS SMYRNE**. Dated 03.07.1922.



ΝΟΜΟΣ  
ΦΟΡΟΛΟΓΙΑΣ ΕΠΙ-  
ΤΗΔΕΥΜΑΤΩΝ  
ΕΝ ΤΟΥΡΚΙΑ.

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Σμύρνη 10 Αυγούστου 1920

Κομνηνός  
Σούργος