

CAYMAN ISLANDS

In the 1960s the tourist industry grew at a fast rate, and there was a resulting land sales boom. High value revenue stamps were introduced to cover a 7% tax on land sales, 1% duty on mortgages and \$40 settlement duty on deeds and land sales documents controlled by the Land & Survey Dept. Also the tourism boom produced a greater need for tax stamps for passport duty and airport departure tax.

Earlier editions of this section in our "British Commonwealth Revenues" were based on the 1990 study by Giraldi & McCann in The Revenue Journal Vol 1 no 3. That pioneer work listed some items which have not been seen since. The QEII section of our catalogue has now been radically rewritten for the next edition, based on Andrew McClellan's empirical listing of issued material at www.revrevd.com. Dates are mainly based on recorded cancellations; if readers find earlier dates, please tell us. Relative scarcity is not known for every stamp listed; if readers have access to good stocks and can comment on desirable price changes, please inform us. The issues of c1974 and c1977 list only some values of the four possible face values and five possible colours, as only those listed have been seen so far. If readers find further unlisted values, we will be happy to add these to the listing.

CAYMAN ISLANDS REVENUE



1908. (May). Postage stamp of 1907 handstamped with new value for provisional fiscal use; position and quality of strike of the handstamp varies as illustrated (Although inscribed postage, this issue was not authorised for postal use, unlike the 1d on 5/- or the 2½d on 4d which were intended for postal use). Wmk Mult Crown CA. Perf 14.

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|-----------------------------------------|----------|
| 1. 1d on 4d black & red on yellow | *150.00 |
| 1a. surcharge. inverted | *1000.00 |
| 1b. surcharge double | *1500.00 |
| 1c. surch. double, both inverted | *1750.00 |



1961. QEII portrait, inscribed REVENUE. Printed by De La Rue. Wmk Block CA. Perf 14.

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|---------------------|--------|
| 2. £2 blue | 50.00 |
| 3. £5 red | 150.00 |
| 4. £10 green | 150.00 |
| 5. £50 purple | 200.00 |



1969. Decimal currency. Same design (design size 18½x22mm). Printed typoby De La Rue. Wmk block CA (some very faint). Perf 14 (comb).

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|-----------------------------|-------|
| 6. \$4 yellow-orange | 10.00 |
| 7. \$10 black | 15.00 |
| 8. \$20 pale grey | 25.00 |
| 9. \$100 purple-slate | 50.00 |
| 10. \$100 deep orange | 75.00 |



c1974. Same design, still printed typoby De La Rue, faint wmk block CA. Now perf 12½.

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|-------------------------------|-------|
| 11. \$20 pale grey | 25.00 |
| 12. \$100 bright purple | 35.00 |
| 13. \$100 orange | 50.00 |



c1977. Smaller design format (17½x21mm) therefore wider white margins. Printed litho by Waddington. Normal paper (no security printing). Wmk spiral CA sideways. Perf 14 (comb).

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|------------------------------|-------|
| 15. \$10 greyish black | 7.50 |
| 16. \$20 pale grey | 25.00 |
| 17. \$100 dull orange | 25.00 |



c1985. Same Waddington printing in smaller format, but additional fluorescent marking over CAYMAN ISLANDS inscription and beaded oval. Wmk spiral CA now upright. Perf 14 (comb).

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|------------------------------|-------|
| 19. \$4 yellow-orange | 10.00 |
| 20. \$10 intense black | 7.50 |
| 21. \$20 pale grey | 25.00 |
| 22. \$40 pale blue | 25.00 |

