

FINLAND VEROMERKKI (WAGES TAX)

Income tax was collected in Finland from 1924, but a system involving employers and using stamps was only introduced in 1944. From this date, employers held back the main part of income tax due, and affixed corresponding stamps to a booklet, which the employee received at the year end as proof of deduction of tax to date. To ensure that employers paid over the tax at monthly or other regular intervals, not just after the year end, the stamps had the year printed in black, or had the 2nd half year shown as "II". All printed by the Bank of Finland Printing Office.



1944. Values to 300M with inscription in black on Arms design. 500M and 1000M small format Arms with value incorporated in design. 2000M (and unissued 5000M) larger format. Wmk wavy lines. Perf 14.

| | |
|---------------------------|-------|
| 1. 1M orange | 2.50 |
| 2. 2M brown-grey | 2.50 |
| 3. 5M blue | 2.50 |
| 4. 10M green | 1.50 |
| 5. 20M brown | 1.50 |
| 6. 50M violet | 1.50 |
| 7. 100M red | 1.50 |
| 8. 200M olive-grey | 3.50 |
| 9. 300M yellow | 10.00 |
| 10. 500M blue | 7.50 |
| 11. 1000M blue | 10.00 |
| 12. 2000M red-brown | 15.00 |
| (13. 5000M green) | |

1949. As before, new colours. Wmk wavy lines. Perf 14.

| | |
|--------------------------|-------|
| 14. 1M grey-blue | 15.00 |
| 15. 2M grey | 15.00 |
| 16. 5M purple | 10.00 |
| 17. 10M brown | 10.00 |
| 18. 20M olive | 5.00 |
| 19. 50M brown-grey | 7.50 |
| 20. 100M green | 5.00 |
| 21. 200M blue | 7.50 |
| 22. 300M salmon | 15.00 |
| 23. 500M lilac-red | 15.00 |
| 24. 1000M brown | 7.50 |
| 25. 2000M lilac | 10.00 |
| 26. 5000M green | 15.00 |



1950(?). Redrawn with wider white lines around the value "500 mk". Wmk wavy lines. Perf 14.

| | |
|--------------------------|-------|
| 27. 500M lilac-red | 15.00 |
|--------------------------|-------|



(5000M illustration needed, if it is large format)

1951/52. As previous issue, or new design (500M and 1000M), all ovpt with date (1951 or 1952). Wmk wavy lines. Perf 14.

| | |
|--------------------------|-------|
| 28. 1M grey-blue | 5.00 |
| 29. 2M grey | 10.00 |
| 30. 5M purple | 2.50 |
| 31. 10M brown | 15.00 |
| 32. 20M olive | 3.50 |
| 33. 50M grey-brown | 2.50 |
| 34. 100M green | 2.50 |
| 35. 200M blue | 10.00 |
| 36. 300M salmon | 15.00 |
| 37. 500M blue | 7.50 |
| 38. 1000M red | 3.50 |
| 39. 2000M lilac | 15.00 |
| 40. 5000M green | 20.00 |



1953. New Types. Low values to 100M with face value at base, 200M to 2000M small format with value at top, 5000M and 10,000M large format. Dated 1953, 1954, 1955, 1956. Wmk wavy lines. Perf 12.

| | |
|-------------------|------|
| 41. 1M blue | 5.00 |
| 42. 2M grey | 5.00 |

| | |
|---------------------------------|-------|
| 43. 5M lilac | 2.50 |
| 44. 10M orange | 2.50 |
| 45. 20M green | 2.50 |
| 46. 50M brown | 2.50 |
| 47. 100M green | 2.50 |
| 48. 200M pale blue (1954) | 3.50 |
| 48a. blue-green (1955) | 3.50 |
| 49. 300M rose | 3.50 |
| 50. 500M violet | 3.50 |
| 51. 1000M red | 3.50 |
| 52. 2000M blue-green | 10.00 |
| 53. 5000M green | 10.00 |



1957/59. Twice yearly issues, with year date, the second issue with additional Roman numeral "II" (same price for either).

Wmk Rose. Perf 12

| | |
|-----------------------|-------|
| 54. 1M blue | 2.50 |
| 55. 2M grey | 2.50 |
| 56. 5M lilac | 2.50 |
| 57. 10M orange | 1.00 |
| 58. 20M green | 1.00 |
| 59. 50M brown | 1.00 |
| 60. 100M green | 1.50 |
| 61. 200M blue | 1.50 |
| 62. 300M rose | 2.00 |
| 63. 500M violet | 2.50 |
| 64. 1000M red | 3.50 |
| 65. 2000M lilac | 5.00 |
| 66. 5000M green | 10.00 |
| 67. 10000M red | 20.00 |



1960/62. Same design, but with "net" overprinted on reverse. Twice yearly issues, with year date, the second issue with additional Roman numeral "II". Wmk Rose. Perf 12.

| | |
|------------------------|-------|
| 68. 10M orange | 1.00 |
| 69. 20M green | 1.00 |
| 70. 50M brown | 1.00 |
| 71. 100M green | 1.50 |
| 72. 200M blue | 1.50 |
| 73. 300M rose | 2.00 |
| 74. 500M violet | 2.50 |
| 75. 1000M red | 3.50 |
| 76. 2000M lilac | 5.00 |
| 77. 5000M green | 10.00 |
| 78. 10000M red | 20.00 |
| 79. 20000M brown | 20.00 |

1963/65. As above, but new currency, and smaller design for the high values. Twice yearly issues, with year date, the second issue with additional Roman numeral "II" (now openface type) or, in 1965, "2". Wmk Rose. Perf 12.

| | |
|--------------------------|------|
| 80. 10p orange | 1.00 |
| 81. 20p green | 1.00 |
| 82. 50p brown | 1.00 |
| 83. 1M green | 1.00 |
| 84. 2M blue | 1.00 |
| 85. 3M red | 1.50 |
| 86. 5M violet | 1.50 |
| 87. 10M red | 2.00 |
| 88. 20M grey-lilac | 2.50 |
| 89. 50M green | 3.00 |
| 90. 100M red | 3.50 |
| 91. 200M brown | 5.00 |



1966/72. Same design, but figures of value now shown "-:10" or "2:-" etc. 2nd half year reverts to regular "II". Wmk Rose. Perf 12.

| | |
|------------------------------|------|
| 92. 10p red | 1.00 |
| 93. 20p yellow-green | 1.00 |
| 94. 50p brown | 1.00 |
| 95. 1M blue | 1.00 |
| 96. 2M green | 1.00 |
| 97. 3M magenta | 1.50 |
| 98. 4M lilac | 1.50 |
| 99. 10M orange | 2.00 |
| 100. 20M red-brown | 2.50 |
| 101. 50M green | 3.00 |
| 102. 100M red | 3.50 |
| 103. 200M yellow-brown | 5.00 |



1973. New design, value at base, dated 1973. Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 104. 10p red | 2.00 |
| 105. 20p green | 2.00 |
| 106. 50p brown | 2.00 |
| 107. 1M blue | 2.00 |
| 108. 2M green | 2.00 |
| 109. 3M magenta | 2.50 |
| 110. 5M violet | 2.50 |
| 111. 10M orange | 3.00 |
| 112. 20M red-brown | 3.50 |
| 113. 50M green | 5.00 |
| 114. 100M red | 7.50 |
| 115. 200M brown-orange | 10.00 |



1973. New design, also dated 1973 but value at top and ovpt "II" for second half of year. Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 116. 10p red | 2.00 |
| 117. 20p green | 2.00 |
| 118. 50p brown | 2.00 |
| 119. 1M blue | 2.00 |
| 120. 2M green | 2.00 |
| 121. 3M magenta | 2.50 |
| 122. 5M violet | 2.50 |
| 123. 10M orange | 3.00 |
| 124. 20M red-brown | 3.50 |
| 125. 50M green | 5.00 |
| 126. 100M red | 7.50 |
| 127. 200M brown-orange | 10.00 |



1974. New design, dated 1974 and inscribed "I" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 128. 10p red | 2.00 |
| 129. 20p green | 2.00 |
| 130. 50p brown | 2.00 |
| 131. 1M blue | 2.00 |
| 132. 2M green | 2.00 |
| 133. 3M magenta | 2.50 |
| 134. 5M violet | 2.50 |
| 135. 10M orange | 3.00 |
| 136. 20M red-brown | 3.50 |
| 137. 50M green | 5.00 |
| 138. 100M red | 7.50 |
| 139. 200M brown-orange | 10.00 |



1974. New design, dated 1974 and inscribed "II" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 140. 10p red | 2.00 |
| 141. 20p green | 2.00 |
| 142. 50p brown | 2.00 |
| 143. 1M blue | 2.00 |
| 144. 2M green | 2.00 |
| 145. 3M magenta | 2.50 |
| 146. 5M violet | 2.50 |
| 147. 10M orange | 3.00 |
| 148. 20M red-brown | 3.50 |
| 149. 50M green | 5.00 |
| 150. 100M red | 7.50 |
| 151. 200M brown-orange | 10.00 |



1975. New design, dated 1975 and inscribed "I" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 151. 10p red | 2.00 |
| 152. 20p green | 2.00 |
| 153. 50p brown | 2.00 |
| 154. 1M blue | 2.00 |
| 155. 2M green | 2.00 |
| 156. 3M magenta | 2.50 |
| 157. 5M violet | 2.50 |
| 158. 10M orange | 3.00 |
| 159. 20M red-brown | 3.50 |
| 160. 50M green | 5.00 |
| 161. 100M red | 7.50 |
| 161. 200M brown-orange | 10.00 |



1975. New design, dated 1975 and inscribed "II" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 163. 10p red | 2.00 |
| 164. 20p green | 2.00 |
| 165. 50p brown | 2.00 |
| 166. 1M blue | 2.00 |
| 167. 2M green | 2.00 |
| 168. 3M magenta | 2.50 |
| 169. 5M violet | 2.50 |
| 170. 10M orange | 3.00 |
| 171. 20M red-brown | 3.50 |
| 172. 50M green | 5.00 |
| 173. 100M red | 7.50 |
| 174. 200M brown-orange | 10.00 |



1976. New design, dated 1976 and inscribed "I" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 175. 10p red | 2.00 |
| 176. 20p green | 2.00 |
| 177. 50p brown | 2.00 |
| 178. 1M blue | 2.00 |
| 179. 2M green | 2.00 |
| 180. 3M magenta | 2.50 |
| 181. 5M violet | 2.50 |
| 182. 10M orange | 3.00 |
| 183. 20M red-brown | 3.50 |
| 184. 50M green | 5.00 |
| 185. 100M red | 7.50 |
| 186. 200M brown-orange | 10.00 |



1976. New design, dated 1976 and inscribed "II" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 187. 10p red | 2.00 |
| 188. 20p green | 2.00 |
| 189. 50p brown | 2.00 |
| 190. 1M blue | 2.00 |
| 191. 2M green | 2.00 |
| 192. 3M magenta | 2.50 |
| 193. 5M violet | 2.50 |
| 194. 10M orange | 3.00 |
| 195. 20M red-brown | 3.50 |
| 196. 50M green | 5.00 |
| 197. 100M red | 7.50 |
| 198. 200M brown-orange | 10.00 |



1977. New design, dated 1977 and inscribed "I" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 199. 10p red | 2.00 |
| 200. 20p green | 2.00 |
| 201. 50p brown | 2.00 |
| 202. 1M blue | 2.00 |
| 203. 2M green | 2.00 |
| 204. 3M magenta | 2.50 |
| 205. 5M violet | 2.50 |
| 206. 10M orange | 3.00 |
| 207. 20M red-brown | 3.50 |
| 208. 50M green | 5.00 |
| 209. 100M red | 7.50 |
| 210. 200M brown-orange | 10.00 |



1977. New design, dated 1977 and inscribed "II" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 211. 10p red | 2.00 |
| 212. 20p green | 2.00 |
| 213. 50p brown | 2.00 |
| 214. 1M blue | 2.00 |
| 215. 2M green | 2.00 |
| 216. 3M magenta | 2.50 |
| 217. 5M violet | 2.50 |
| 218. 10M orange | 3.00 |
| 219. 20M red-brown | 3.50 |
| 220. 50M green | 5.00 |
| 221. 100M red | 7.50 |
| 222. 200M brown-orange | 10.00 |



1978. New design, dated 1978 and inscribed "I" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 223. 10p red | 2.00 |
| 224. 20p green | 2.00 |
| 225. 50p brown | 2.00 |
| 226. 1M blue | 2.00 |
| 227. 2M green | 2.00 |
| 228. 3M magenta | 2.50 |
| 229. 5M violet | 2.50 |
| 230. 10M orange | 3.00 |
| 231. 20M red-brown | 3.50 |
| 232. 50M green | 5.00 |
| 233. 100M red | 7.50 |
| 234. 200M brown-orange | 10.00 |



1978. New design, dated 1978 and inscribed "II" (as part of the design). Wmk Rose. Perf 12.

| | |
|------------------------------|-------|
| 235. 10p red | 2.00 |
| 236. 20p green | 2.00 |
| 237. 50p brown | 2.00 |
| 238. 1M blue | 2.00 |
| 239. 2M green | 2.00 |
| 240. 3M magenta | 2.50 |
| 241. 5M violet | 2.50 |
| 242. 10M orange | 3.00 |
| 243. 20M red-brown | 3.50 |
| 244. 50M green | 5.00 |
| 245. 100M red | 7.50 |
| 246. 200M brown-orange | 10.00 |

Values for issues from 1974 are in some cases assumed, not all have been reported, but the systematic scheme of issues makes these values very probable. Use of these stamps ceased on 31st December 1978.