## HAWAII AGRICULTURE & FORESTRY

Permit for cultivation. Strictly speaking, these are taxpaids (no denomination shown), not revenues.



c1930. Issued in vertical strips, stamps perf x imperf (and top or bottom side also imperf on stamps from top and bottom of the strip).

1. (-) black & red on yellow ...... 200.00

## HAWAII OPIUM TAX

The import of opium was taxed from 1886. At first 1\$ stamp Duty revenue stamps collected the tax. Owing to shortages of this value, The \$1 postage stamp of 1883 was then overprinted J.M.K. (John M. Kapena, Customs collector 1886-87) to collect the tax.



1886. Postage stamp of 1883 ovpt J.M.K. in violet (V).

Opium was banned from import from 1888 and the stamps withdrawn.

## HAWAII PLAYING CARDS



1892. Banderol. Imperf.

1. 25c black .....\*200.00 This item was prepared for issue but not seen used.

## HAWAII STAMP DUTY

Dollar values are expresed as "DALA".







1877. Inscribed HAWAIIAN ISLANDS. Low values to \$1 are engraved (recess) printing by American Bank Note Co; high values from \$5 are typo. Rouletted 8.

values from \$5 are typo. Routetted 6.	
1. 25c green	10.00
2. 50c orange	10.00
3. 100c (\$1) black	5.00
4. \$5 vermilion & violet	20.00
5. \$10 red-brown & green	35.00
6 \$50 slate-blue & carmine	200.00



1893. Small surcharge in black, or surcharge plus country name in gold (GLD).

7. 20c on 25c green	10.00
7a. surcharge inverted	. *500.00
8. 20c on 25c green (GLD)	35.00
8a. double surcharge, gold + black	1000.00







1894. Kamehameha. Engraved (recess) printed by American Bank Note Co. Perf 12.





1901. First type, but inscribed TERRITORY OF HAWAII. Typo. Rouletted 8.

12. \$50 slate-blue & carmine ...... \*35.00



1909. Exempt stamp. Perf.





1910. First types, but perf 12.

15. 50c orange (1913)	. *10.00
15. 100c(\$1)black(1913)	*10.00
16. \$5 vermilion & violet-blue	*25.00
16a. centre inverted	5000.00
17. \$10 red-brown & green	*25.00

Stamp Duty was repealed in 1917.