

ICELAND TOLLUR CANCELS

Tollur means Customs. From 1st January 1913 to 30th November 1938, Customs Duty on imports was collected by the Post Office, using postage stamps. The stamps were affixed to the import document ("Fylgibréf") as proof of payment of Customs Duty. Up to 14th March 1920 the stamps were cancelled with regular postmark; then up to 31st December 1921 they were additionally perforated by sewing machine or needle. These perforated stamps are rare as collectors considered them damaged and threw them away. From 1st January 1922 to 31st March 1924, regular postmarks alone were used. From 1st April to August, pen cancels seem to have been used.

Then on 1st August 1924, "Tollur" cancels were employed. One stamp (often the lowest value) received a postal cds to indicate the date, while the balance of stamps received "Tollur" cancels. The cancels were applied in various positions, either fully over the individual stamp, bridging a pair of stamps, or tying the stamp to the document. Most current definitive postage stamps of the period were used, along with a few commemoratives. The 1930 Parliament Millenary set and the 1934 Airmails were specifically excluded from "Tollur" use by legislation (though both are actually found with "Tollur" cancels). The other airmail and charity surtax stamps, or special stamps such as officials, were generally not used by postal officials for tax collection (though some are occasionally found with Tollur cancels).

As the amounts to be paid as tax tended to be higher than normal postage rates, high value definitives saw frequent use, while the low aur values were used relatively infrequently and tended to receive the postal cds. It is a commonly held view that "Tollur" cancels are all worth less than postally used stamps, but for the revenue collector, the low values or special issues are elusive and some command a premium well over those more commonly used as postage stamps.

SG numbers are quoted for this section by kind permission of Stanley Gibbons Ltd. All prices are for stamps with "Tollur" cancel (whether or not the illustration shows them this way). The few indicated only in

brackets are those not yet recorded, in the series where others saw use for collection of "Tollur" tax.



1916. Double Head. Wmk Crosses.
SG109. 1e red & green 15.00



1920. Christian X, with broad lines behind head.

| | |
|------------------------------------|-------|
| SG116. 1e scarlet & green | 3.50 |
| SG117. 3a yellow-brown | 3.50 |
| SG118. 4a scarlet & grey | 5.00 |
| SG119. 5a green | 3.50 |
| SG120. 6a grey | 7.50 |
| SG121. 8a dark brown | 3.50 |
| SG122. 10a scarlet | 20.00 |
| SG123. 15a violet | 5.00 |
| SG124. 20a blue | 20.00 |
| SG125. 25a green & brown | 2.00 |
| SG126. 30a green & scarlet | 2.00 |
| SG127. 40a claret | 5.00 |
| SG128. 50a claret & grey | 3.50 |
| SG129. 1K dark brown & blue | 1.50 |
| SG130. 2K grey-green & brown | 3.50 |
| SG131. 5K dark blue & brown | 2.50 |



1920. Christian X, Official mail stamp.
SGO.132. 3a grey & yellow 50.00
(SGO.133. 4a grey & green)
SGO.134. 5a grey & orange-brown 35.00
SGO.135. 10a grey & blue 35.00
SGO.136. 15a grey & turquoise ... 35.00
(SGO.137. 20a grey & green)
SGO.138. 50a grey & violet 35.00
SGO.139. 1K sepia & pink 75.00
SGO.140. 2K grey & blue 50.00
SGO.141. 5K grey & red-brown ... 35.00



1921. Christian X, new colours.
SG132. 5a sage-green 3.50
SG133. 10a green 5.00
SG134. 20a brown 5.00
SG135. 25a scarlet 2.50

SG136. 40a blue 5.00



1921/30. Surcharges.

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|------------------------------------|-------|
| SG137. 5a on 16a Christian IX | 50.00 |
| SG138. 5a on 16a Double Head ... | 50.00 |
| SG139. 10a on 5a Christian X | 50.00 |
| (SG140. 20a on 25a Christian IX) | |
| (SG141. 20a on 25a Double Head) | |
| (SG142. 20a on 40a Christian IX) | |
| SG143. 20a on 40a Double Head . | 25.00 |
| SG144. 30a on 50a Christian IX . | 25.00 |
| SG145. 50a on 1K Christian IX ... | 10.00 |
| SG146. 1K on 40a Christian X | 10.00 |
| SG147. 2K on 25a Sigurdsson | 7.50 |
| SG148. 10Kon 50a Frederik VIII | 30.00 |
| SG149. 10K on 1K Frederik VIII | 30.00 |
| SG150. 10K on 2K Christian IX ... | 7.50 |
| SG150a. 10K on 5K Double Head | 20.00 |

1922. Surcharge for Official mail.

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|-------------------------|--------|
| SGO.152. 5K brown | 100.00 |
|-------------------------|--------|



1923. Surcharge for Official mail.

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|-----------------------------------|-------|
| SGO.153. 20a on 10a scarlet | 75.00 |
|-----------------------------------|-------|



1925. Views.

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|--------|-------------------------|------|
| SG151. | 7a green | 7.50 |
| SG152. | 10a brown & blue | 3.50 |
| SG153. | 20a scarlet | 2.50 |
| SG154. | 35a blue | 2.50 |
| SG155. | 50a brown & green | 1.00 |



1928/29. Air overprints.

| | | |
|--------|-------------------------|-------|
| SG156. | 10a scarlet | 25.00 |
| SG157. | 50a claret & grey | 35.00 |



1930. Parliament. Various scenes of Icelandic history. Not officially permitted to receive "Tollur" cancels, but the full regular postage set is known with them; may have been done by favour.

| | | |
|--------|-----------------------------|-------|
| SG158. | 3a Parliament | 50.00 |
| SG159. | 5a Viking Ship | 50.00 |
| SG160. | 7a Encampment | 50.00 |
| SG161. | 10a Arnasson | 50.00 |
| SG162. | 15a Naming Iceland | 50.00 |
| SG163. | 20a Chieftains | 75.00 |
| SG164. | 25a Arnasson's Pillar | 50.00 |
| SG165. | 30a Thingvellir | 50.00 |
| SG166. | 35a Queen Aud | 50.00 |
| SG167. | 40a Flag | 50.00 |
| SG168. | 50a Proclamation | 75.00 |
| SG169. | 1K Map | 75.00 |
| SG170. | 2K Farmstead | 75.00 |
| SG171. | 5K Spinning | 75.00 |
| SG172. | 10K Viking Sacrifice | 75.00 |



1931/37. Christian X, with fine lines behind head. Wmk Mult Crosses.

| | | |
|--------|---------------------------|-------|
| SG182. | 1e scarlet & green | 1.50 |
| SG183. | 3a brown | 3.50 |
| SG184. | 4a scarlet & grey | 3.50 |
| SG185. | 6a grey | 7.50 |
| SG186. | 7a green | 5.00 |
| SG187. | 10a brown | 3.50 |
| SG188. | 25a green & brown | 2.00 |
| SG189. | 30a green & scarlet | 7.50 |
| SG190. | 40a claret | 7.50 |
| SG191. | 1K brown & blue | 2.00 |
| SG192. | 2K slate & sepia | 7.50 |
| SG193. | 10K black & green | 15.00 |



1937. Same design, but no watermark.

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| SG194. | 1e scarlet & green | 3.50 |
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1931/32. Gullfoss Waterfall.

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|--------|-----------------------|------|
| SG195. | 5a grey | 1.50 |
| SG196. | 20a scarlet | 3.50 |
| SG197. | 35a ultramarine | 1.50 |

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|--------|----------------------|------|
| SG198. | 60a mauve | 1.50 |
| SG199. | 65a chestnut | 1.50 |
| SG200. | 75a blue-green | 3.50 |

1933. Ovpt "Hopflug Itala 1933" for Balbo Transatlantic Flight.

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|---------|-----------------------|--------|
| SG205. | 1K brown & blue | 750.00 |
| (SG206. | 5K indigo & brown) | |
| (SG207. | 10K black & green) | |



1934 Airs. Officially disallowed for "Tollur" use, but still used thus by postal officials. Perf 12½x14.

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|---------|--------------------|-------|
| SG208. | 10a blue | 25.00 |
| SG209. | 20a green | 25.00 |
| SG209a. | perf 14 | 25.00 |
| SG210. | 25a violet | 25.00 |
| SG210a. | perf 14 | 25.00 |
| SG211. | 50a purple | 25.00 |
| SG212. | 1K brown | 25.00 |
| SG213. | 2K vermilion | 30.00 |



1935. Dynjandi Waterfall and Mount Hekla.

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|--------|----------------|-------|
| SG214. | 10a blue | 20.00 |
| SG215. | 1K olive | 5.00 |



1935. Jochumsson (poet).

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|--------|-----------------------|-------|
| SG216. | 3a grey-green | 5.00 |
| SG217. | 5a grey | 25.00 |
| SG218. | 7a yellow-green | 10.00 |
| SG219. | 35a blue | 25.00 |



1937. Silver Jubilee of Christian X.

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|--------|------------------------|-------|
| SG220. | 10a green | 35.00 |
| SG221. | 30a yellow-brown | 35.00 |
| SG222. | 40a claret | 35.00 |



1938. Geysir.

| | | |
|--------|-----------------------|-------|
| SG226. | 15a purple | 25.00 |
| SG227. | 20a scarlet | 20.00 |
| SG228. | 35a ultramarine | 25.00 |
| SG231. | 50a dull green | 25.00 |

After this date, Customs fees were normally collected in cash, but a few later stamps are known with "Tollur" cancels, perhaps from small postal imports.



1939/43. Fish (Herring and Cod).

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|--------|----------------------|-------|
| SG244. | 5a brown | 15.00 |
| SG252. | 35a carmine | 15.00 |
| SG253. | 50a blue-green | 15.00 |