

SAMOA

Stamp Duty 184

Originally an independent group of islands, the Western part was given to Germany in 1900 and the Eastern part to the U.S.A. In 1914 the German garrison surrendered to the New Zealand Expeditionary Force, from 1920 a League of Nations Mandate run by New Zealand, from 1952 similarly run under United Nations Trust by New Zealand, and independent from 1962. No forerunners are known from the German period. From 1935 the islands were known as Western Samoa; this reverted to Samoa (or Samoa i Sisifo) following independence. As with New Zealand, the higher Arms stamps served a joint postal/fiscal purpose, which in practice meant that some were bought by stamp collectors from the postal agency in New Zealand, while in Samoa sales of the high values were mostly restricted to law firms buying from the Treasury. In 1967, with the introduction of new currency, the Treasury withdrew the Postal Fiscals, and began locally overprinting postage stamps with new higher values for sole use as Stamp Duty. These were not normally available to collectors; other values may exist beyond those listed.

SAMOA STAMPDUTY



4a

1914/28. Tall Stamp Duty type of New Zealand ovpt SAMOA in red (blue on the 2/6, 10/-, £1) with overprint normally in centre of stamp. Perf 14 or 14½x14.

- 1. 2/- blue (1917) 10.00

- 2. 2/6 brown (1917) 10.00
- 3. 3/- purple (1923) 15.00
- 4. 5/- green 10.00
- 4a. ovpt at top 75.00
- 5. 10/- brown (1918) 20.00
- 6. £1 red (1918) 25.00
- 7. £2 violet 50.00
- (8. £20 yellow)



1932. Same ovpt SAMOA on Arms type of New Zealand, in blue (B) or red (R). Wmk NZ & Stars. Perf 14.

- 10. 2/6 brown (B) 5.00
- 11. 5/- green (R) 7.50
- 12. 10/- red (B) 10.00
- 13. £1 pink (B) 15.00
- 14. £2 purple (R) 35.00
- 15. £5 blue (R) 75.00



1931. High Value, Arms design, as illus but ovpt SAMOA. Individually printed with value in dark blue as required (believed unique, reported but not seen).

- 16. £399/4/0d gold & blue 1500.00

WESTERN SAMOA.



1935. Arms type of New Zealand ovpt WESTERN SAMOA. (with dot) in blue (red on £2, £5, £10). Letters of ovpt close together and R with curved tail. Three printings : A) 1935, simple wmk, thick "Cowan" paper; B) 1941-2 simple wmk, but on thin hard "Wiggins Teape" paper; C) 1945-8 multiple wmk, thin hard "Wiggins Teape" paper. Wmk NZ & Star, simple or multiple. Perf 14.

- | | A | B | C |
|-----------------------|-------|-------|-------|
| 17. 2/6 brown | 3.00 | - | 1.00 |
| 18. 5/- green | 5.00 | 25.00 | 2.50 |
| 19. 10/- red | 10.00 | 25.00 | 5.00 |
| 20. £1 pink | 25.00 | - | 10.00 |
| 21. 30/- brown (1948) | - | - | 25.00 |

- 22. £2 purple 50.00 100.00 15.00
- 23. £3 green (1948) - - 35.00
- 24. £5 blue AB 150.00 250.00 20.00
- 25. £10 blue 250.00 - 50.00

1931 High Value Arms design ovpt WESTERN SAMOA (value unknown) (26. ?£ gold & blue)

WESTERN

SAMOA



1955. Ovpt with wider spaced letters, R with straight tail and no stop. The £20 and £100 additionally with valuin centre. Wmk Multiple NZ & Star. Perf 14.

- 27. 5/- green 1.50
- 28. 10/- red 2.50
- 29. £1 pink 3.50
- 30. £2 purple 20.00
- 31. £20 yellow, blue & black 150.00
- 32. £100 purple, blue & black 350.00

From 1962, Stamp Duty issues were locally overprinted by the Treasury on potage stamps guillotined into sheetlets of 12 stamps (some therefore imperf at one edge). Currency : 100 sene (cents) = 1 Tala (dollar).



1967. Obsolete pre-decimal currency postage stamp (Map) of 1962 definitive series, locally surcharged for Stamp Duty.

- 33. 2s on 6d yellow & blue 10.00



c1967. Obsolete postage stamps of 1964 Treaty of Friendship series, locally surcharged for Stamp Duty. The overprints were made with different values on the same sheet of 1d (and possibly the same way for the other value postage stamps).

- 34. 1s on 1d multicoloured 10.00
- 35. 5s on 1d multicoloured 10.00
- 36. 25s on 1d multicoloured 10.00
- 37. 30s on 1d multicoloured 10.00
- 38. 30s on 3/- multicoloured 10.00
- 39. 1T on 1d multicoloured 10.00
- 40. 1T on 8d multicoloured 10.00
- 41. 1T on 3/- multicoloured 10.00
- 42. 2T on 1d multicoloured 10.00
- 43. 2T on 8d multicoloured 15.00
- 44. 2T on 3/- multicoloured 15.00
- 45. 5T on 1d multicoloured 10.00
- 46. 5T on 8d multicoloured 20.00
- 47. 5T on 3/- multicoloured 20.00
- 48. 10T on 1d multicoloured 20.00



c1972. Postage stamps of 1972 Christmas series, locally surcharged for Stamp Duty.

- 49. 5s on 30s multicoloured 2.00
- 50. 50T on 30s multicoloured 20.00



c1973. Postage stamps of 1973 Aircraft series, locally surcharged (different values in different positions) for Stamp Duty.

- Perf 11½.
- 51. 5s on 22s multicoloured 5.00
 - 52. 25s on 22s multicoloured 5.00
 - 53. 30s on 22s multicoloured 5.00
 - 54. 50s on 10s multicoloured 5.00
 - 55. \$10 on 22s multicoloured 20.00
 - 56. \$100 on 22s multicoloured 35.00



c2010. Music issue, surcharged for Stamp Duty.

- 57. \$5 on (?) multicoloured 10.00



c2010. Sporting Legends issue, surcharged for Stamp Duty.

- 58. \$5 on 25s (?) David Tua 10.00



c2010. Fruit issue, surcharged for Stamp Duty.

- 60. 30s on ?s Lime 10.00
- 61. \$1 on ?s Lime 10.00
- 62. \$2 on ?s Lime 10.00
- 63. \$100 on 2s (?) Star Fruit 50.00
- 64. \$500 on 2s (?) Star Fruit 150.00

Further recent surcharged issues probably exist.

SAMOA (U.S.?) Supreme Court 256

Issue with British Crown, but overprinted in U.S. currency, presumably in connection with plaintiff fees or administration costs of users of the courts who lived in the U.S. section of Samoa. The printing method is identical to other British embossed adhesives, so there is reasonable evidence to point to this being a British rather than US issue. Further information is still being sought.

SAMOA SUPREME COURT



c1920. Embossed Arms. Value underprinted in black, also serial number in black top right. Perf 12 (imperf at sheet edge).

1. 25c yellow 100.00
2. 50c red 100.00
3. \$1 colour? 75.00
4. \$5 grey-green 100.00
5. \$20 rose 100.00

Other values may exist.
