

SAN MARINO

San Marino is a mountain republic, entirely surrounded by Italian territory. Founded in AD 301, it is said to be the oldest existing sovereign state and republic. The constitution was formally laid out in 1600 and again is said to be the world's oldest existing constitution.

During the period of Italian Unification, San Marino offered refuge to many Italians who faced hardship and oppression for their beliefs. Garibaldi respected San Marino's stance for human rights, even though in opposition to his political aims, and San Marino was allowed to remain independent after the new Kingdom of Italy was established.

Around 1900, as a mountainous region with poor agriculture and little industry, emigration became a way of life for many. From 1923 until 1943, the Fascist Party controlled the country. In 1944 German troops briefly entered the country until expelled by British and Indian forces.

In the postwar period San Marino had the world's first democratically elected Communist government (in power from 1945-57, and again in 2006-08). Tourism contributed much to the economy.

Revenue stamps arrived relatively late in San Marino.



From 1897 to 1943, postage due stamps were used to collect minor taxes on receipts, contracts, and official forms. Pen cancels or non-postal cachets were used as cancellers. The first Bollo stamps only appeared in 1943. The special scheme for VAT for San Marino, introduced 1970, led to a long series of three-part stamps used to collect the corresponding import tax. Several forms of tax stamps are still in use today in San Marino.

For additional information and scans, thanks to:
Eric Jackson.

SAN MARINO BOLLO

Fixed fee tax on smaller legal transactions such as receipts and invoices.



1943. Numeral. Wmk Crown. Perf 14.

- 1. 10c dark green 3.50
- 2. 25c pink 3.50
- 3. 30c grey 3.50
- 4. 50c blue 3.50
- 5. 1L brown 3.50
- 6. 3L purple 7.50
- 7. 5L grey-blue 7.50
- 8. 10L carmine 15.00

1945. Same designs, but without wmk. Perf 14.

- 9. 1L brown 3.50
- 10. 3L purple 10.00
- 11. 10L carmine 7.50
- 12. 20L purple 15.00
- 13. 50L olive-green 20.00
- 14. 100L orange 35.00



1948 etc. Surcharge and ovpt of three feathers over previous value, in black, or in red (R), on issue of 1943 (wmk crown). Distance between feathers and surcharge value is different for each value.

- 15. 2L on 10c dark green 5.00
- 16. 2L on 30c grey 2.50
- 17. 3L on 10c dark green 5.00

- 18. 5L on 10c dark green 5.00
- 19. 10L on 10c dark green 5.00
- 20. 10L on 30c grey 5.00
- 21. 20L on 10c dark green 7.50
- 22. 20L on 50c blue 7.50
- 23. 30L on 25c pink 10.00
- 24. 50L on 10c dark green 20.00
- 25. 50L on 1L brown 10.00
- 26. 80L on 30c grey 25.00
- 27. 100L on 30c grey (R) 15.00
- 28. 100L on 5L grey-blue (R) 15.00
- 29. 150L on 25c pink 20.00
- 30. 250L on 10c dark green 20.00
- 31. 250L on 50c blue 25.00
- 32. 500L on 25c pink 35.00



1948 etc. Similar surcharge and ovpt on issue of 1945 (no wmk).

- 33. 50L on 1L brown 10.00
- 34. 250L on 3L purple 25.00
- 35. 500L on 10L pink 35.00
- 36. 1000L on 3L purple 50.00



A



B

1962. Arms. Type A (5L to 250L), type B (500L to 1500L with imprint IPS OFF CARTE VAL ROMA), or type C (as type B but imprint IPZS ROMA, issued in the 1990s). Wmk mult stars. Perf 14.

- 40. 5L grey-green & pale blue 3.50
- 41. 10L purple & pale blue 5.00
- 42. 20L brick-red & pale blue 5.00
- 43. 30L green & pale blue 7.50
- 44. 50L pink & pale blue 7.50
- 45. 80L orange & pale blue 10.00
- 46. 100L violet & pale blue 10.00
- 47. 150L pink & pale blue 15.00
- 48. 250L grey & pale blue 20.00
- 49. 500L red, pale blue, grey-brown 20.00
- 50. 1000L pink, pale blue, green 20.00
- 51. 1500L pink, pale blue, green 25.00

52. 10,000L red, green, yellow	25.00
53. 15,000L carmine, green, grey (1964)	35.00
54. 20,000L red, green, brown	35.00
55. 25,000L red, green, yellow-brown	35.00
56. 30,000L red, green, silver	35.00
57. 50,000L red, green, gold	35.00

c1968. Same design (Types B and C) but wmk mult triple feathers. Perf 14.

58. 500L red, pale blue, grey	20.00
59. 1000L pink, pale blue, green	20.00
60. 1500L pink, pale blue, green	25.00
61. 10,000L pink, green, yellow	25.00



c1970. Silver triangles over old value and surcharged, on issue of 1962 (wmk mult stars).

70. 500L on 5L	20.00
71. 500L on 50L	20.00
72. 1000L on 80L	20.00
73. 1500L on 10L	20.00
74. 2000L on 80L	20.00
75. 2500L on 20L	20.00
76. 2500L on 30L	20.00
77. 2500L on 50L	20.00
78. 3000L on 250L	20.00
79. 4000L on 150L	20.00
80. 5000L on 10L	20.00



1980. Similar surcharge on c1968 issue (wmk mult triple feathers).

85.. 2000L on 1500L	20.00
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c1999. Similar surcharge on 1962 issue (wmk mult stars), but currency in Euros.

90. 1E29 on 150L	15.00
91. 2E58 on 10L	15.00



2003. Central arms in full colour, value in black on gold. Wmk mult stars. Perf 14.

100. 0,50E blue & pale blue	5.00
101. 1E yellow & pale blue	5.00
102. 2E orange & pale blue	5.00
103. 5E green & pale blue	7.50
104. 10E violet & pale blue	12.50
105. 15E grey & pale blue	20.00
106. 20E royal blue & pale blue	25.00

SAN MARINO IMPORTATE

The introduction of VAT in Italy led to a special scheme being arranged for San Marino. Goods which crossed the Italian-San Marino frontier counted as exports for Italy, but were taxed with a matching import tax in San Marino. Three-part stamps were required for the documentation in triplicate.



1970. Allegory. Three-part stamps, inscribed **ORIGINALE**, **DUPLICATO** and **MATRICE**. Die-cut self-adhesives. Prices are for used single examples (these are arbitrary nominal suggestions, few have been seen so far, listing is based on government records).

1. FRANCHIGIA (free) black & grey ..	5.00
2. 100L violet & violet-blue	5.00
3. 200L claret & pink	5.00
4. 300L brown & yellow-brown	5.00
5. 400L bronze & green	10.00
6. 500L yellow-green & green	5.00
7. 600L orange & yellow-brown	7.50
8. 700L grey & greyish yellow	7.50
9. 800L yellow-green & green	7.50
10. 900L purple & violet	7.50
11. 1000L orange & orange-brown	5.00
12. 2000L pale green & dark green	7.50
13. 3000L emerald & blue-green	7.50
14. 4000L pink & plum	7.50
15. 5000L chestnut & orange-brown	5.00
16. 6000L greenish black & grey-green	7.50
17. 7000L blue & grey-blue	7.50
18. 8000L violet-blue & grey	7.50
19. 9000L beige & yellow-green	7.50
20. 10,000L green & yellow-green	5.00
21. 20,000L bright blue & grey-blue	7.50
22. 30,000L deep red & rose	7.50
23. 40,000L olive brown	20.00
24. 50,000L olive & yellow-green	7.50
25. 100,000L blue & dull violet	10.00
26. 200,000L beige & pink	15.00
27. 300,000L green & dark green	15.00
28. 400,000L pale blue & grey	15.00
29. 500,000L claret & pink	15.00
30. 1,000,000L silver & violet	25.00
31. 2,000,000L gold & pale blue	35.00

From c1983 these were replaced by three-part self-adhesive taxpays, bearing inscription **IMPOSTA ASSOLTA** (tax paid), and in 1987 and 1991 further taxpays in new designs were issued, being inscribed **ASSOLTA** (tax paid) or **FRANCHIGIA** (zero-rated).



Issue of 1983.



Issue of 1983.



Issue of 1991.

SAN MARINO SEGNATASSE VAGLIA

Postal money order poundage fee.



1924 (1st July). Money Order stamp of Italy, ovpt "Rep. di S. Marino".

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|---------------------------------|---------|
| 1. 20c blue & black | 25.00 |
| 2. 40c blue-green & black | 25.00 |
| 3. 50c violet & black | 50.00 |
| 4. 1L red-brown & black | 65.00 |
| 5. 2L brown & black | 100.00 |
| 6. 3L red & black | 1000.00 |

SAN MARINO TABACCHI

Tobacco tax.



c1945. Bollo stamp, ovpt "Magazzino / Governativo / Tabacchi".

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|-------------------------|-------|
| 1. 10c dark green | 20.00 |
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SAN MARINO TURISMO

Visa stamps affixed to passports, for day visitors to the principality.



c1960. Bollo stamps, ovpt EGT in large letters (Ente Governatto Turismo) and surcharged.

- 1. 10L on 10c dark green 20.00
- 2. 50L on 10L on 10c dark green 20.00



c1960. Similar surcharge but smaller EGT letters.

- 3. 50L on 10L on 10c dark green 20.00



c1970. Arms design. Wmk mult stars. Perf 14.

- 4. 50L red 7.50
- 5. 50L blue 7.50



c1980. Surchage and bars on above issue.

- 6. 100L on 50L red 20.00
- 7. 100L on 50L blue 20.00



c1980. Same Arms design, but wmk mult triple feathers. Perf 14.

- 10. 100L red 10.00
- 11. 200L green 15.00
- 12. 1000L red & green 25.00