



Bill of lading for shipment of stamped paper under the Stamp Act of 1765: "In Witness whereof the Master or Purser of the said Ship hath affirm'd to 3 Bills of Lading, all of this Tenor and Date; the one of which 3 Bills being accomplish'd, the other 2 to stand void. And so God send the good Ship to her desir'd Port in Safety. Amen."

## The Stamp Act of 1765 — A Serendipitous Find

by Hermann Ivester

At a recent stamp show I was thumbing through the catalogue for the show auction while waiting for a friend to arrive. Near the end of the catalogue was a small selection of old documents, under the topical heading "Ships." The description of one of them grabbed my attention:

1765 Colonial Transatlantic Shipping Document — Half-sheet certificate, printed & manuscript for ship "Philadelphia Packet" carrying stamped paper for two customers. Issued in London in August, 1765.

Stamped paper shipped from London to Philadelphia in 1765 could only be paper stamped under the Stamp Act of 1765. I examined the document, placed my bid with an agent and anxiously awaited the result, hoping no one recognized the significance

of the document. Fortunately, there was no competition.

The document is a bill of lading for shipment on the *Philadelphia Packet* of: "3 cases & 7 packs of stamped paper & [illegible, possibly "&c" meaning "etcetera"] for John Hughes; 1 case & 2 packs of do [ditto] for Mr. Will<sup>m</sup>. Cox at Philadelphia." The master or captain of the ship was Rich<sup>d</sup>. Budden, who signed the bill of lading on August 10, 1765.



The 3-pence America stamp, die A, Scott RM24.

The Stamp Act of 1765 was effective November 1, 1765. It covered all British possessions in the New World, including the thirteen colonies, Canada, East and West Florida, and British Islands in the West Indies. The Stamp Act taxed a wide range of legal and commercial documents and transactions, including pleadings in court, contracts, deeds, mortgages, and many others. Further, the act required that these doc-

uments and transactions be written on paper embossed in London with a special stamp, resembling a present day notary seal, indicating the proper amount of tax. Not only were these various legal documents and transactions to be taxed, but they could no longer be written on less expensive, locally manufactured paper.

The stamps have the word America across the top and are thus called the America stamps. A 3-pence stamp (Scott RM24) cropped from an unused full sheet is illustrated.

The plans for distributing the stamped paper called for the appointment of local colonists as the tax collectors and vendors of paper.<sup>1</sup> They were given the euphemistic title of Stamp Distributor. John Hughes was appointed Stamp Distributor for Pennsylvania and Delaware, then known as the lower counties of Pennsylvania, and William Coxe was appointed Stamp Distributor for New Jersey.<sup>2</sup> At the time they received their appointments these were thought to be very desirable and lucrative positions.

Three shipments of stamped paper were sent to Messrs. Hughes and Coxe on three different ships. Stamped paper for the two was loaded on board the *Philadelphia Packet* on August 7, 1765, three days before the bill of lading was dated.<sup>3</sup>

As is well known, opposition to the Stamp Act led to riots in the thirteen colonies. The rioters burned stamped paper that was unloaded or forced the authorities to protect it on ships or in forts.<sup>4</sup> They threatened the Stamp Distributors and their families with violence, and all but three of the twelve Stamp Distributors in the colonies resigned before the Stamp Act even took effect.<sup>5,6</sup> Mr. Coxe resigned on September 2, 1765 and Mr. Hughes on October 8, 1765.<sup>7</sup> Mr. Hughes' letter of resignation is in the manuscript collection of the American Philosophical Society; an organization founded in 1743 by Benjamin Franklin. Additional information about Mr. Hughes can be found on its website.

The Stamp Act was repealed March 18, 1766, effective May 1, 1766. A letter dated May 10, 1766 from the Commissioners in London responsible for the Stamp Act and addressed to John Hughes requested him to make arrangements to return any stamped paper in his possession to England.<sup>8</sup> Similar letters apparently were sent to the other Stamp Distributors. Upon its return, the paper was reused after either cutting off the America stamps or by overstriking the America imprints



**A British 2-shilling 6-pence revenue overstrike on a 1-shilling America stamp, Scott RM27.**

## As is well known, opposition to the Stamp Act led to riots in the thirteen colonies.

with other British tax stamps. The overstruck stamps are very rare and known only as cut squares. A British Revenue overstrike, Schonfeld, Barber & Brown<sup>9</sup> No. 4483, on a 1-shilling America Stamp (Scott RM27) is illustrated.

Stamped paper having a face value of 11,852 English pounds was shipped to Mr. Hughes, of which paper having a value of 7,950 pounds was returned, leaving him with a deficit of 3,902 pounds. Paper with a face value of 5,412 pounds was shipped to Mr. Coxe, and he was left with a deficit of 1,859 pounds.<sup>10</sup> The difference is presumably due to the rioters burning part of their consignments.

Although it is invisible in the illustration, the bill of lading bears a light impression of a 4-pence embossed British revenue (Schonfeld, Barber & Brown No. 3511) that is very similar in design to the 4-pence America stamp (Scott RM25).

The bill of lading purports to be one of three duplicates, the second and third to arrive to be void — a standard precaution in those days. Forty-four different ships transported stamped paper to the colonies.<sup>11</sup> If bills of lading were prepared in triplicate for each shipment, there could well be more of such bills of lading extant waiting to be recognized. Happy hunting!

### Endnotes

1. C.A. Weslager, *The Stamp Act Congress* (Newark, DE: University of Delaware Press, 1976), p. 39.
2. Adolph Koepfel, *The Stamps That Caused The American Revolution* (Manhasset, NY: Town of North Hempstead, 1976), p. 41.
3. Weslager, p. 262.
4. Koepfel, p. 41.
5. *Ibid.*
6. Weslager, p. 52.
7. Koepfel, p. 41.
8. Weslager, p. 269.
9. Josef Schonfeld, William A. Barber, and A. Frank Brown, *The Impressed Duty Stamps of Great Britain*, 3rd edition (Chesapeake, VA: The Authors, 1998).
10. Koepfel, p. 14.
11. Weslager, pp. 261–66

### The Author

**Hermann Ivester is a lawyer in Little Rock, Arkansas, who began collecting stamps at the age of 7 or 8. He soon became interested in revenue stamps and was a confirmed revenue collector when he joined the American Revenue Association in 1955 at the age of 13. He has been a member of the American Philatelic Society since 1979. His collecting interests include all aspects of United States and United States-related revenue stamps.**

**The rioters burned stamped paper that was unloaded or forced the authorities to protect it on ships or in forts.<sup>4</sup>**