



# ΘΕΜΙΣ stamps

## Lawyers' Business Tax

Νόμος „ΓΧΚΓ“ (ὕπ' ἀριθ. 3623)

Περὶ προσωρινῆς χρήσεως γραμματοσήμου ἀντὶ τοῦ κατὰ τὸ ἀρθρον 1 τοῦ „ΓΧΚΓ“ νόμου τοῦ 1910 ἐπικολλημένου ἐπὶ δικηγορικῶν ἐγγράφων καὶ πράξεων εἰδικοῦ κινητοῦ ἐνσήμου εἰς καταβολὴν τοῦ τέλους ἐπιτηδεύματος τῶν δικηγόρων.

ΓΕΩΡΓΙΟΣ Α΄.

ΒΑΣΙΛΕΥΣ ΤΩΝ ΕΛΛΗΝΩΝ

Ἐχόντες ὑπ' ὄψιν τὸ ἀρθρον 1 § β' τοῦ νόμου „ΓΧΚΓ“ (ὕπ' ἀριθ. 3623) τῆς 10 Μαρτίου 1910 «περὶ τέλους ἐπιτηδεύματος τῶν δικηγόρων», ἐπὶ τῇ προτάσει τῶν Ἡμετέρων ἐπὶ τῆς Δικαιοσύνης καὶ ἐπὶ τῶν Οἰκονομικῶν Ὑπουργῶν, ἀπερασίσαμεν καὶ διατάσσομεν.

Ἄρθρον 1.

Μέχρι τῆς κατασκευῆς καὶ κυκλοφορίας τοῦ κατὰ τὸ ἀρθρον 1 § α' τοῦ νόμου „ΓΧΚΓ“ (ὕπ' ἀριθ. 3623) τῆς 10 Μαρτίου 1910 εἰδικοῦ κινητοῦ ἐνσήμου, ὅπερ ἐπικολλᾶται ἐπὶ τῶν ἐν ἀρθρῳ 2 τοῦ αὐτοῦ νόμου ἀναφερομένων δικαστικῶν ἐγγράφων καὶ πράξεων, εἰς καταβολὴν τοῦ τέλους ἐπιτηδεύματος τῶν δικηγόρων, ἐπιτρέπεται ἵνα γένηται χρῆσις γραμματοσήμου ἐκ τοῦ ἐγκεκριμένου καὶ ἰσχύοντος τύπου καὶ ἐκ τῶν ἐν τῷ ἐπομένῳ ἀρθρῳ 2 ἀναφερομένων κλάσεων αὐτοῦ κατὰ τιμὴν.

Εἰς τὸ γραμματόσημον τοῦτο θέλει γίνεαι ἐν τῷ Ἐθνικῷ Σφραγιστηρίῳ ἐπισήμανσις εἰδικὴ ἐν τῷ μέσῳ αὐτοῦ καὶ ὀριζαντίως διὰ μελανῶν κερχλαίων ἐντύπων γραμμᾶτων παριστάντων τὴν λέξιν: ΘΕΜΙΣ.

Ἄρθρον 2.

Τοῦ κατὰ τὴν προηγουμένην παράγραφον χρησιμοποιοησομένου γραμματοσήμου ὀρίζονται αἱ ἑξῆς κλάσεις κατὰ τιμὴν.

- 1) τῶν 5 δραχμῶν
- 2) » 2 »
- 3) τῆς 1 δραχμῆς
- 4) τῶν 0,50 τῆς δραχμῆς
- 5) » 0,25 » »
- 6) » 0,20 » »
- 7) » 0,10 » »
- 8) » 0,05 » »

Ἐν Ἀθήναις τῆ 16 Μαρτίου 1910.

ΓΕΩΡΓΙΟΣ

Οἱ Ὑπουργοί

Ἐπὶ τῆς Δικαιοσύνης  
Γ. Δ. ΦΙΚΙΩΡΗΣ

Ἐπὶ τῶν Οἰκονομικῶν  
Σ. ΔΡΑΓΟΥΜΗΣ

With the law coming into effect in March 1910, the relevant implementation decree required the overprinting and surcharging of various value postage stamps with the word **ΘΕΜΙΣ** (Themis). This temporary solution lasted for more than 15 years, resulting in a variety of stamps being overprinted with different font styles.

It's worth noting that most of the overprints were applied to postage stamps in circulation.

We have encountered overprints in the following postage stamp issues:

- **Flying Hermes**
- **Flying Hermes with new denominations**
- **Olympic Games 1906**
- **Engraved issue of 1911**
- **Lithographic printings of 1912-1927**
- **Lithographic printings of 1912-1927 with new denomination**

For regions administered by the Provisional Government (1916-17), some of the postage stamps in the Thessaloniki Treasury's stock were overprinted with **ΘΕΜΙΣ** in a distinctive font, including:

- **Engraved issue of 1911**
- **Overprinted ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ**
- **Campaign 1912-13**
- **Provisional Government**

Additionally, some values from the following revenue stamp issues were overprinted:

- **Additional fees stamps**
- **Additional fees stamps with new denominations**
- **New Territories revenue stamps (Victory, in two colors)**
- **New Territories revenue stamps (Victory, in two colors) with new denominations**

In the second half of the 1920s, special stamps with the image of Themis and the title **ΘΕΜΙΣ** were printed. Finally, in the 1930s, we encountered overprints on the following issue:

- **Landscapes 1927 postage stamps with new denomination**

# The first overprints (type I)

Following the publication of the Law and the relevant Decree, the overprint (Type I) was immediately carried out on Flying Hermes stamps and possibly on the 1906 Olympic series (2 drachmas & 5 drachmas). The overprints on engraved series stamps (10 lepta, 25 lepta & 5 drachmas), as well as the typesetting errors observed in various overprinted values, suggest that **consecutive overprints with new typesettings** were conducted over time.



Unused stamps with gum are rare (they were never withdrawn from circulation, nor were they collected as collectibles)

50λ type II



The other values are displayed either on documents or on the next page as a study of overprint errors



Pair of 5δρχ engraved, 30-8-1923 (Supreme Court of Greece)

25λ mint with gum



Judicial documents with THEMIS stamps of 2 drachmas (Court of Appeal cases) and 5 drachmas (Areios Pagos: Supreme Court of Greece cases), dated 30-7-1924, 24-2-1912, 3-5-1910, and 27-5-1912.

# The first overprints (type I)

The most significant constant typesetting errors (not found on all values)

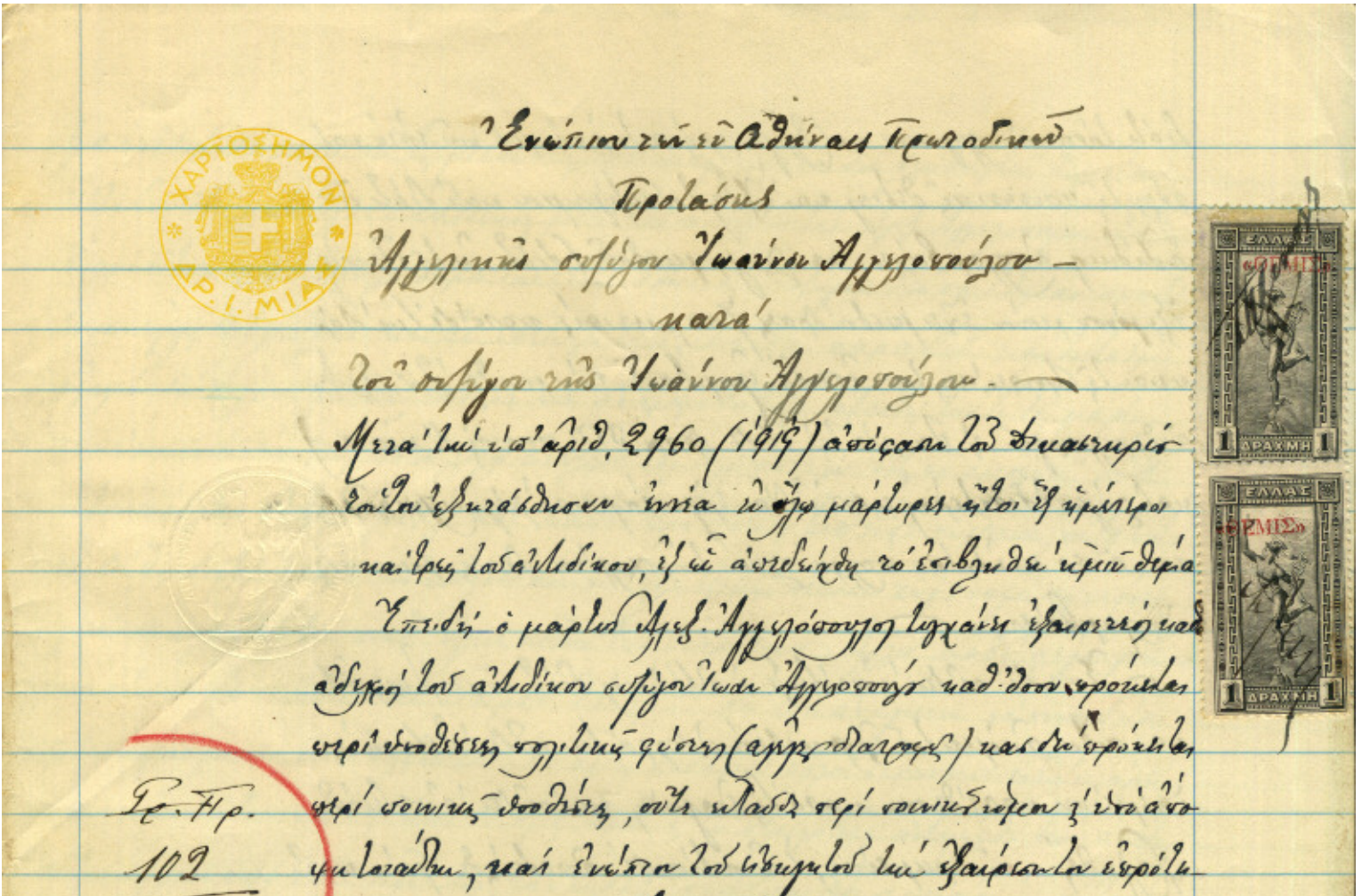


# The first overprints (type II)

Overprint with a significantly smaller tirage. I am aware of only 4 values.  
McDonald additionally mentions the 36px Flying Hermes (unlikely) and the 56px (possible)

## «ΘΕΜΙΣ»

16px mint with gum



Proposals submitted before the Athens Court of First Instance (dated 14.5.1920), on a 16px impressed duty (yellow 1917), with two ΘΕΜΙΣ 16px stamps, one featuring a variation in the left introductory (corners).

# Newer overprints (type III)

I am aware of only 2 values in Flying Hermes and 5 values in lithographic issues.

McDonald additionally mentions the 5 lepta and 25 lepta Flying Hermes (unlikely\*), as well as the 50 lepta lithographic with a red overprint (also unlikely).

\* The 5 lepta & 25 lepta Flying Hermes were depleted shortly after the release of the copperplate series, so it is unlikely they were in stock in 1916 (the probable year of overprinting).

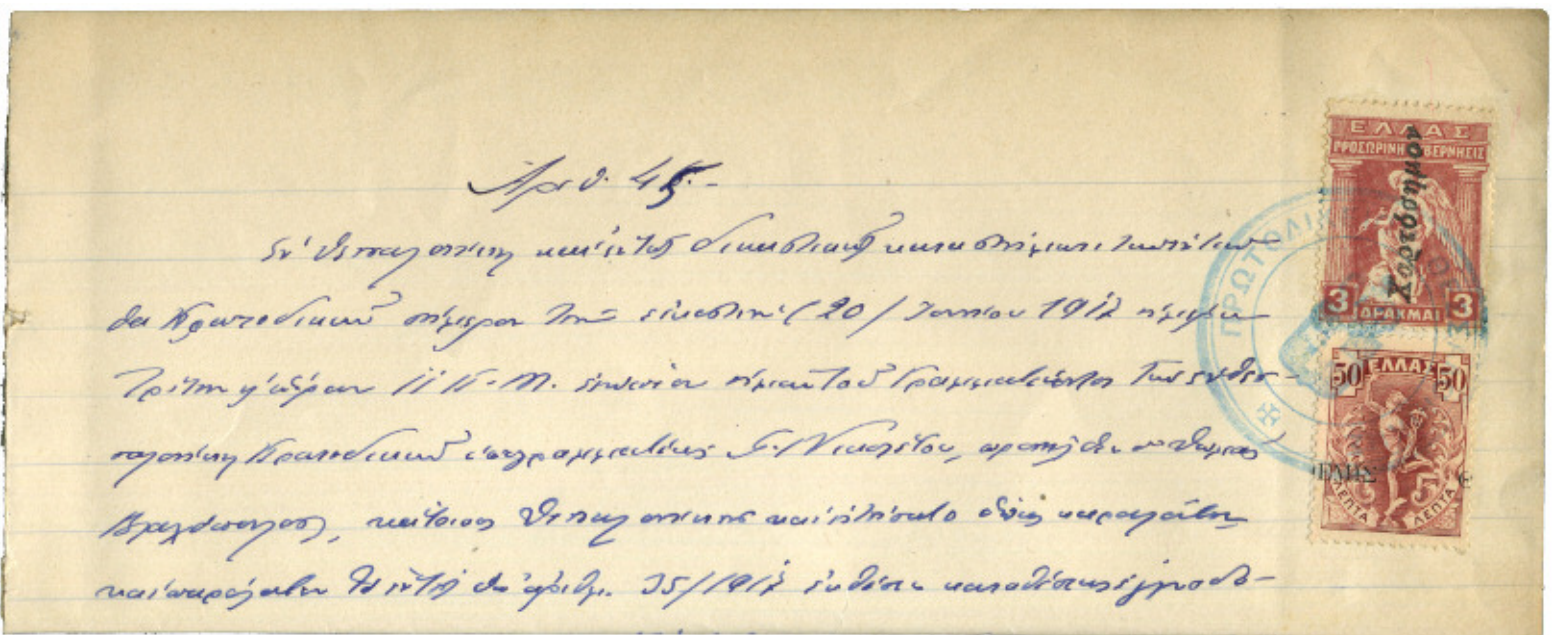


20λ mint with gum

5λ mint with gum



Report with recommendation with ΕΔ revenues & 5x10λ «ΘΕΜΙΣ» (ΕΙΡΗΝΟΔΙΚΕΙΟΝ ΜΑΣΤΙΧΟΧΩΡΙΟΝ), 01.10.1926



Application and Receipt Confirmation of Report with 3δρχ Provisional Government revenue and 50λ stamp «ΘΕΜΙΣ» (of the unified State), canceled with ΠΡΩΤΟΔΙΚΕΙΟΝ ΘΕΣΣΑΛΟΝΙΚΗΣ, 20.06.1917

# Thessaloniki overprint (Provisional Government)

The Provisional Government of Thessaloniki overprinted various stamps found in the Thessaloniki Treasury in 1917 with a distinctive font style. The two sizes were likely typeset on the same plate. These overprints are met from 1917 until at least 1920.

**Engraved series (1δρχ), ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ black & red (50λ, 1δρχ), Campaign 1912-13 (25λ), Provisional Government (10λ)**

## ΘΕΜΙΣ ΘΕΜΙΣ



Other values/varieties are displayed on documents:



A document bears a postage stamp ΕΛΛΗΝΙΚΗ ΔΙΟΙΚΗΣΙΣ **without ΘΕΜΙΣ overprint**



# Newer overprints (type IV)

New values of 10λ and 25λ were overprinted on stockpiled 1λ & 2λ Flying Hermes stamps.

ΘΕΜΙΣ  
Λεπτά  
10



ΘΕΜΙΣ  
Λεπτά  
25



carmine

red



mint with gum



Ξ for E



Δεπτά



Small I



Broken M, Σ



Broken Θ



Broken 2



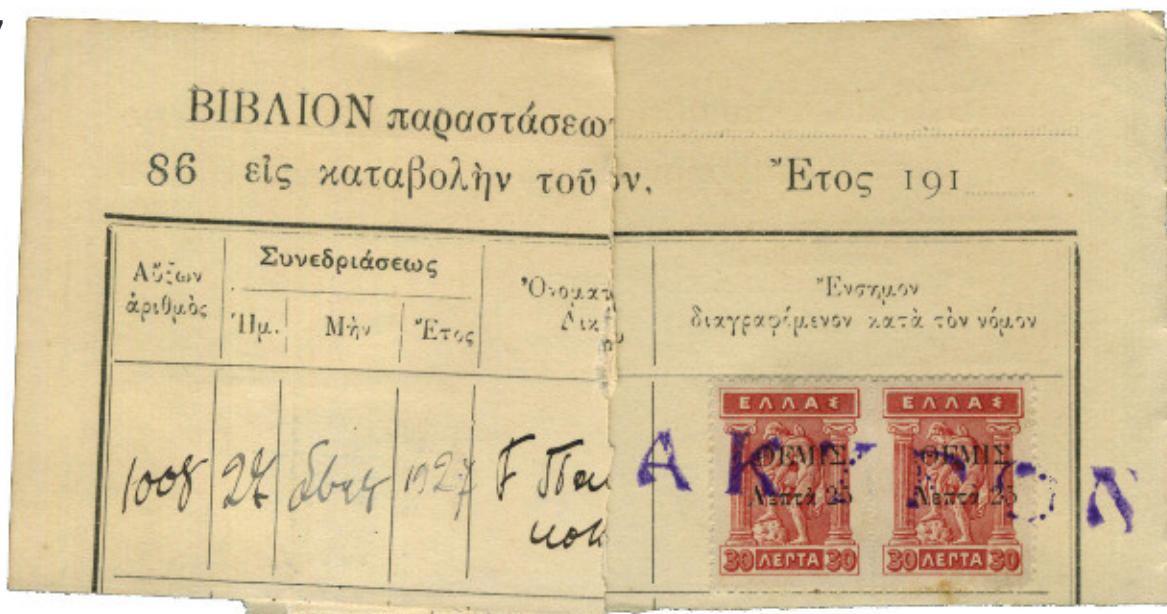
Certified copy of a Judicial Power of Attorney with revenue stamps, judicial stamp, and overprinted postage stamps 1λ Flying Hermes ΘΕΜΙΣ Λεπτά 10. Canceled with ΕΙΡΗΝΟΔΙΚΕΙΟΝ ΕΧΙΝΟΥ, Echinos 19. Αυγούστου. 1922 (19.08.1922).

# Newer overprints (types Va, Vb and new value)

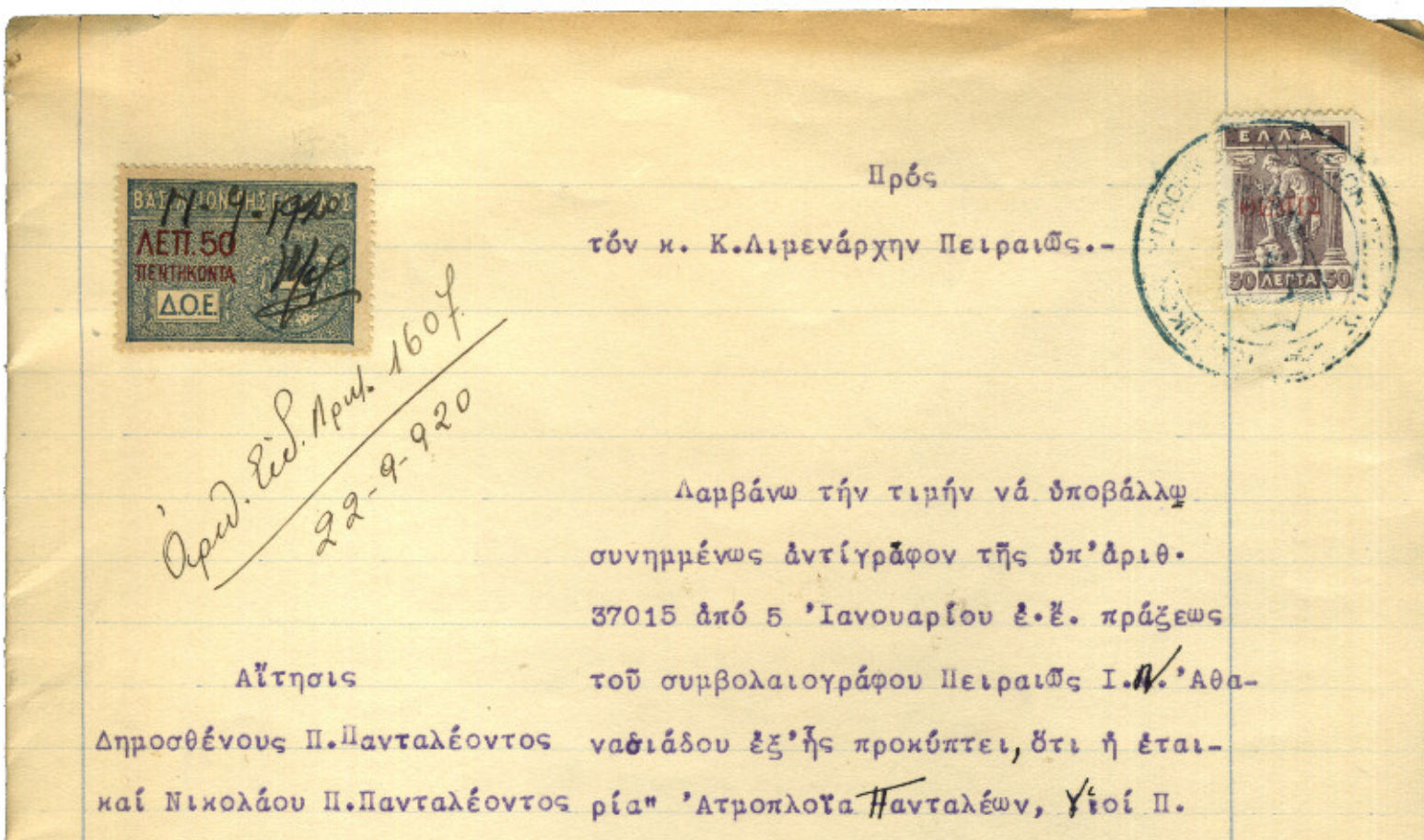
Red overprint with larger ΘΕΜΙΣ on 50λ lithographic definitive and black ΘΕΜΙΣ with surcharge 25λ on 30λ lithographic definitive



27.Σεπτ.1927



A clipping from a book of the Misdemeanor Court of Pyrgos with a pair ΘΕΜΙΣ Λεπτά 25, the one with ᾶ.



Application of the **Ατμοπλοΐα Πανταλέων** (Pandaleon steamship Co) with 50λ lithographic with red ΘΕΜΙΣ, 11.Σεπτ.1920 (11.09.1920).



# Newer overprints (τύπος Vc)

I am aware of only 5 values overprinted with a larger black ΘΕΜΙΣ on lithographic stamps.  
McDonald additionally mentions the 5λ, 20λ, and 25λ, as well as the 40λ.



Application with 5δρχ revenue stamp and 5x 10λ lithographic definitive postage stamps overprinted ΘΕΜΙΣ. Ανδρίτσαινα 12 Μαρτίου 1926.



ΘΕΜΙΣ



rotated Θ



narrow Μ and Σ



ΘΕΜΙ (no Σ)



double overprint



space



broken Ε (t. 1)



broken Σ



broken Ε (t. 2)



narrow Μ and Σ



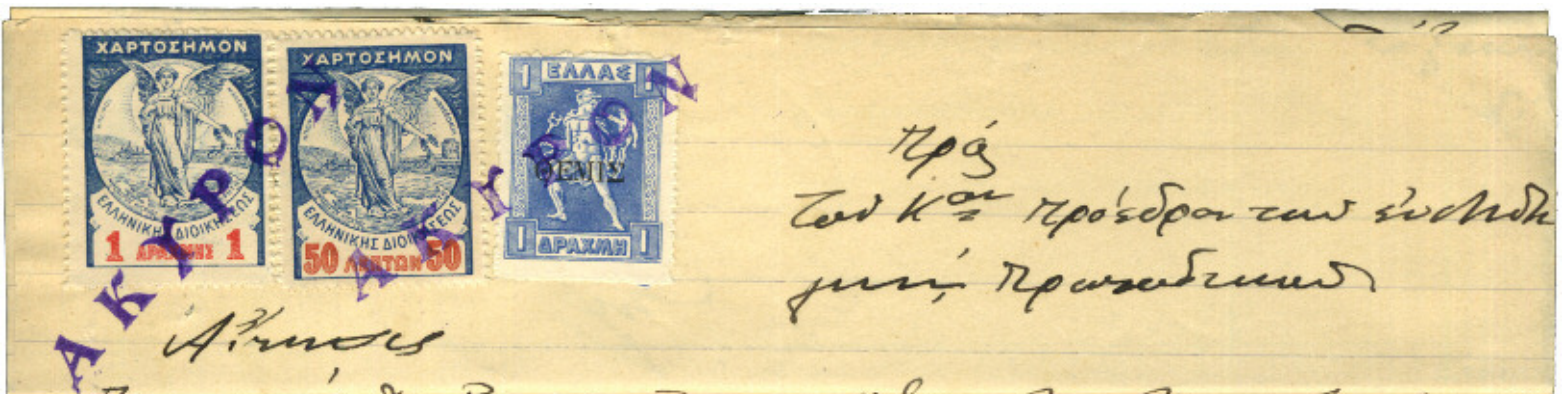
mint with gum



double overprint



mint with gum



Application with Greek Administration revenue stamps (bicolor) and a lithographic postage stamp 1δρχ overprinted ΘΕΜΙΣ. Μυτιλήνη 18 Ιουνίου 1924 (Mytilini, 18.06.1924)

# Overprints on Additional Taxes stamps

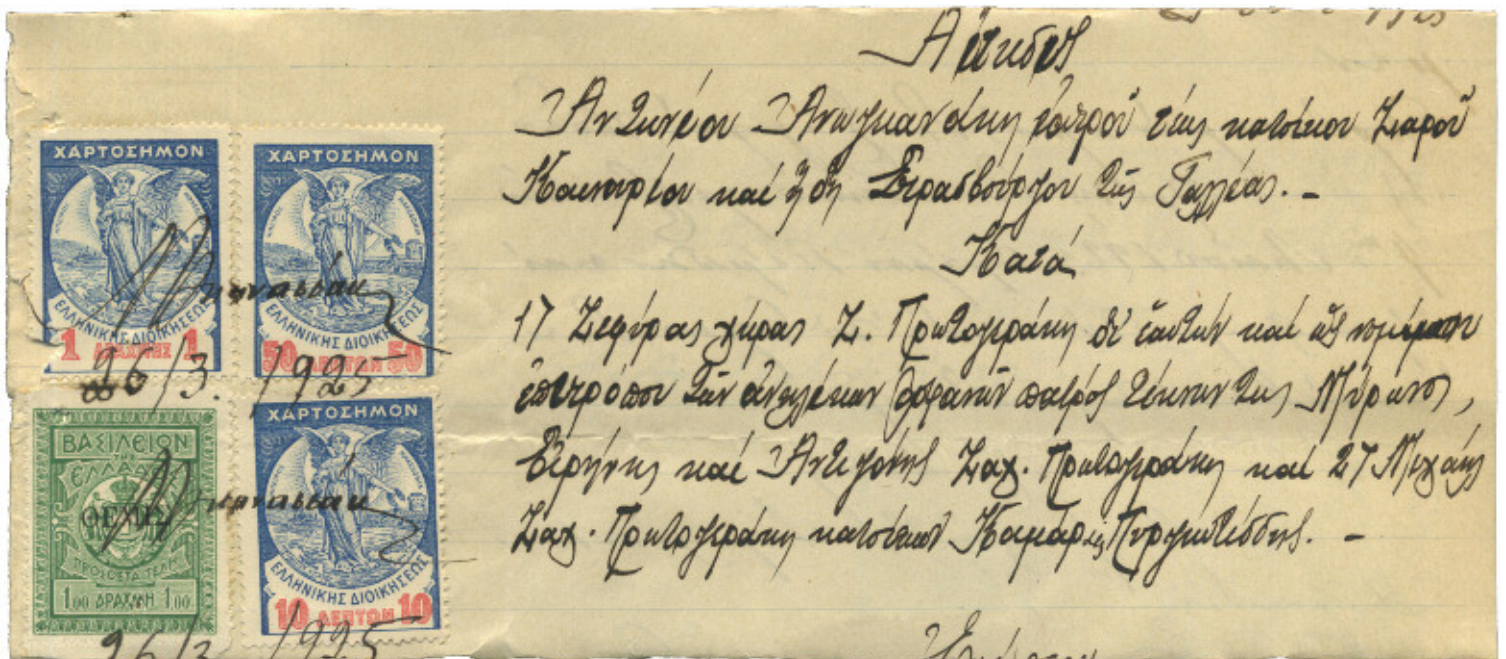
Last overprint with thin lettering



on 50λ & 1δρχ zig-zag

on 50λ

25λ/50λ zig-zag



Application, with revenue stamps and ΘΕΜΙΣ (overprint on 1δρχ Additional Taxes), Irakleion 26/3/1925



Report with recommendation, bearing revenue stamps and ΘΕΜΙΣ (overprint on 50λ Additional Taxes and 2x 25λ/2λ Flying Hermes), Archanes 10/9/1924

# Overprints on lithographic postage stamps

The final overprint before the issuance of lawyer stamps. It differs in the **thickness** of the lettering.



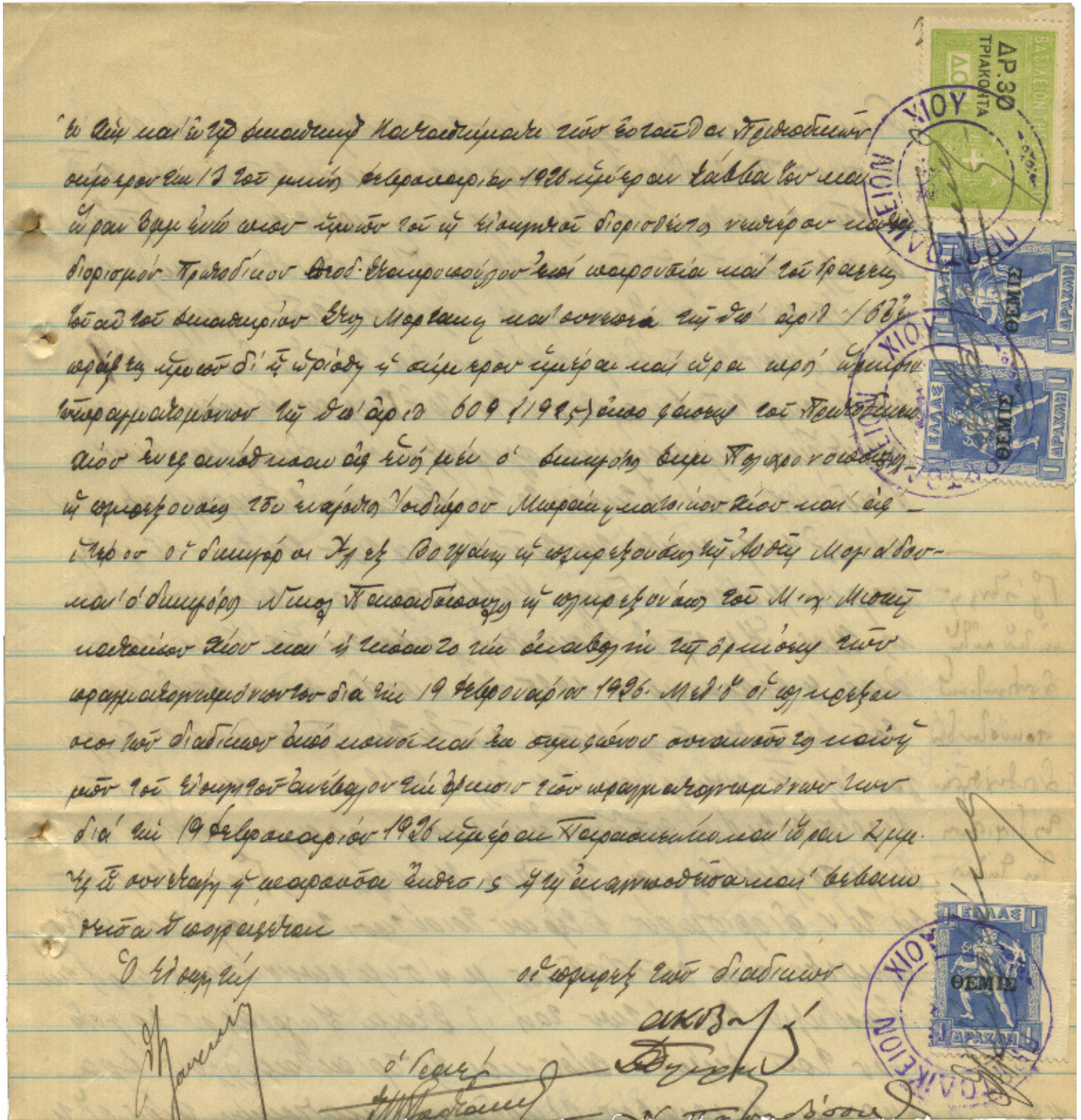
16px

**ΘΕΜΙΣ**

"bold"



26px



Document with a revenue stamp and 3x16px overprinted ΘΕΜΙΣ, Chios 13.2.1926

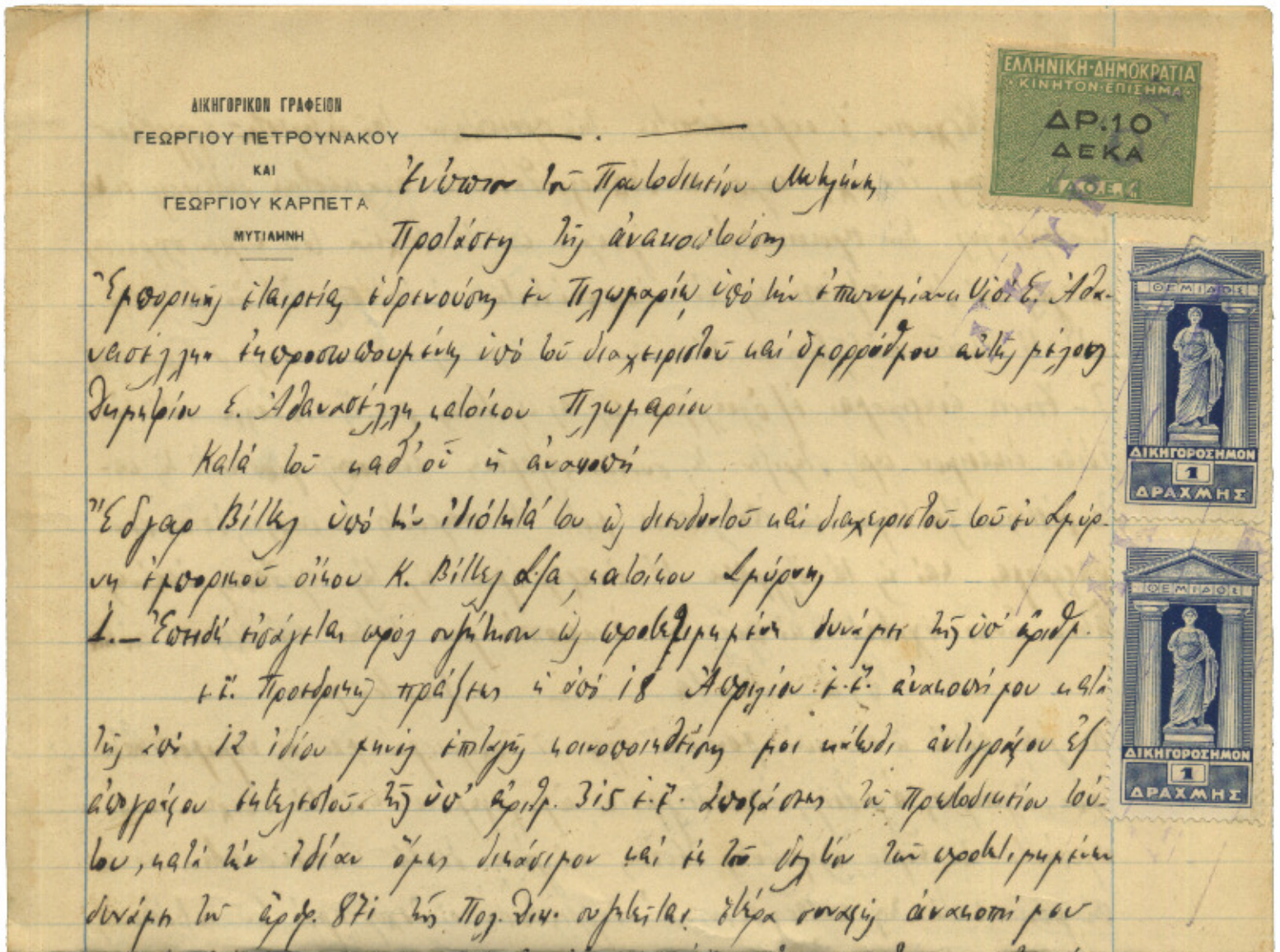
# Special issue of Lawyer business tax stamps

The special lawyer's stamp was issued before 1927, depicting Themis



Photographic essay **1δρχ**  
The misspelled **ΘΕΜΙΔΟΣ**  
suggests a design  
by a foreign artist

I have encountered the values of **10λ, 20λ, 50λ, 1δρχ** and **2δρχ**  
(in the McDonald catalog, the 20λ value is not mentioned)  
Printed by **Αδελφοί Ασπιώτη, Κέρκυρα** (Aspiotis btothers, Corfu)



Proposals submitted before the Mytilene Court of First Instance, dated 2.5.1927, with 2x 1δρχ ΔΙΚΗΓΟΡΟΣΗΜΟΝ / ΘΕΜΙΔΟΣ stamps and 10δρχ revenue stamp.

# Overprints on New Territories revenues (Victory)

Given the exhaustion of lawyer stamps, overprints were applied to the bicolor revenue stamps of the New Territories (Victory), either with only the word **ΘΕΜΙΣ** or with an additional new value.



**ΘΕΜΙΣ**

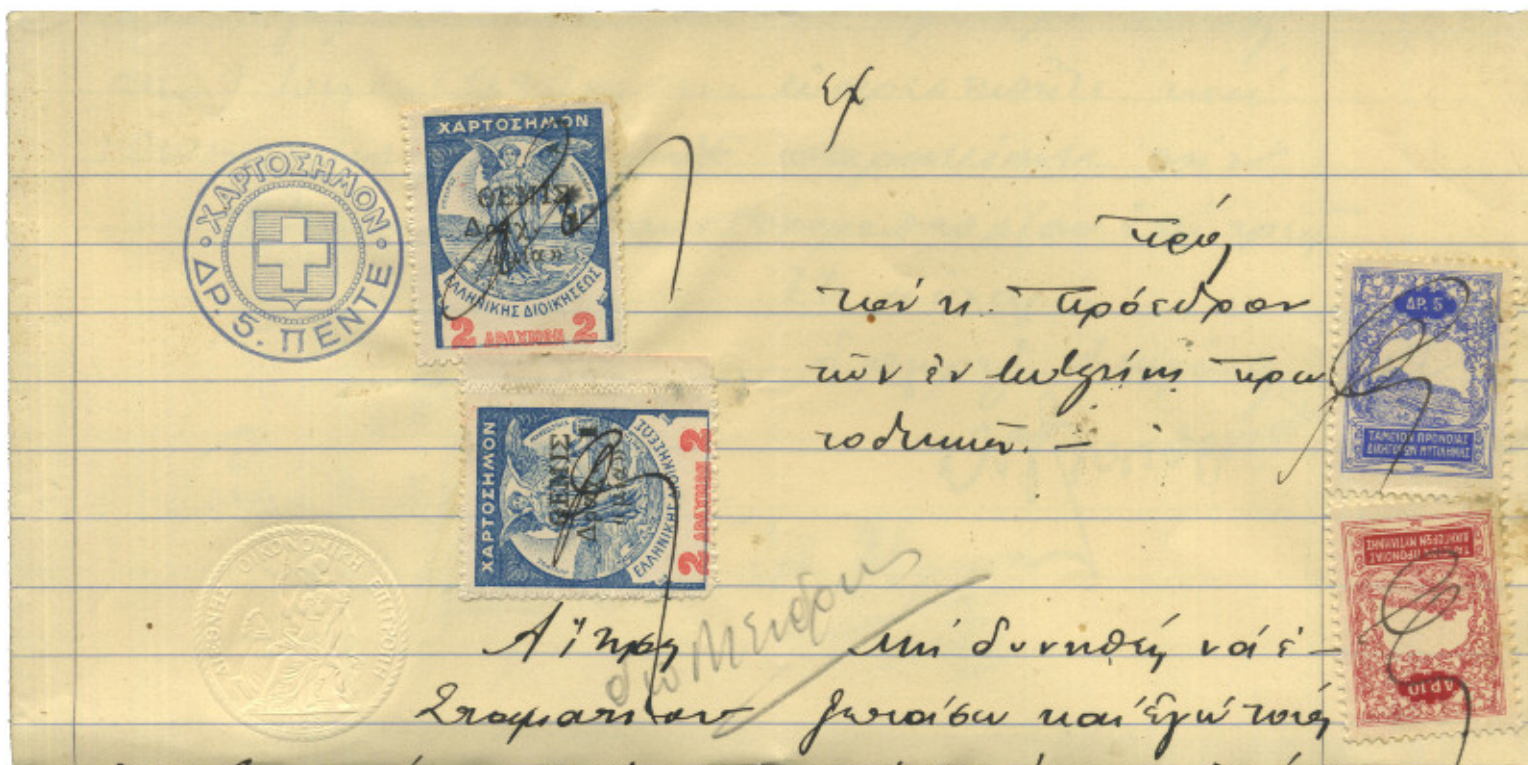
"bold" on  
1δρχ & 2δρχ



Λεπτά 25/50λ, Δραχ. 1 «μία»/2δρχ (lower perforation 10½ & inverted), Δραχ. 2 «δύο»/3δρχ



**ΘΕΜΙΣ ΔΡΑΧΜΗ ΜΙΑ** (in full word) /2δρχ, the two with perforation 10½ (up or down).



Application by a resident of Livori, through a proxy lawyer (dated 09.07.1929), with two stamps 1δρχ/2δρχ, the one with lower perforation 10½.

# New overprints on postage stamps (Landscapes)

After the Themis lawyer stamps and the overprints on New Territories (Victory) revenue stamps, the discovery of the following two small values from the 1927 Landscapes series, overprinted for use as lawyer stamps, is surprising.

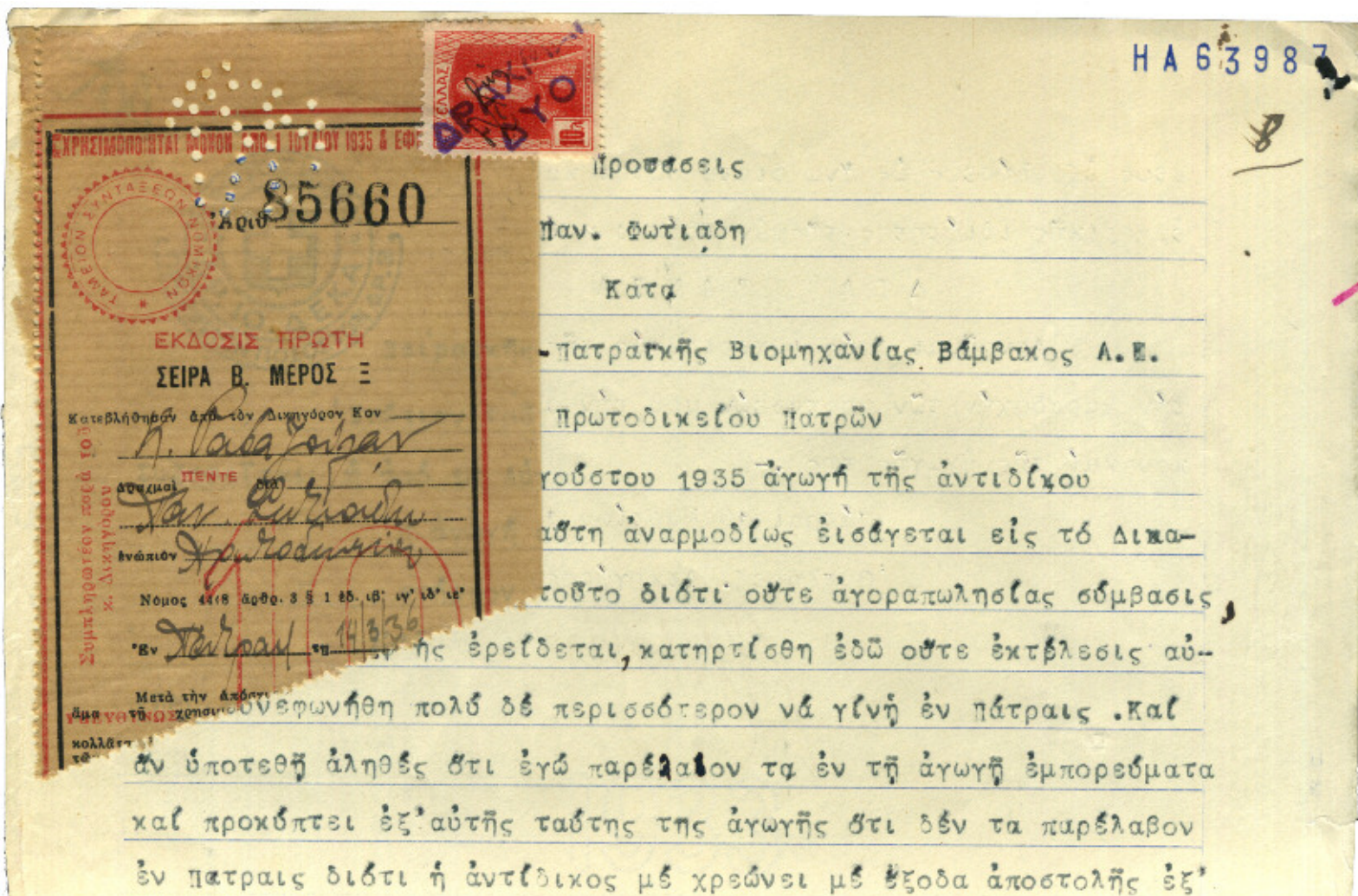
*They should be considered rarities (unique known copies)*

ΘΕΜΙΣ  
2  
2 ΔΡΧ. 2



5λ Landscapes with typographic surcharge  
ΘΕΜΙΣ / 2 / 2 ΔΡΧ 2

ΔΡΑΧΜΑΙ  
ΔΥΟ



Proposals submitted before the Patras Court of First Instance, dated 14.3.1936, with a receipt from the Legal Pension Fund and, instead of a Themis lawyer stamp, a 10 lepta Landscapes stamp overprinted with a violet handstamp. **ΔΡΑΧΜΑΙ ΔΥΟ.**

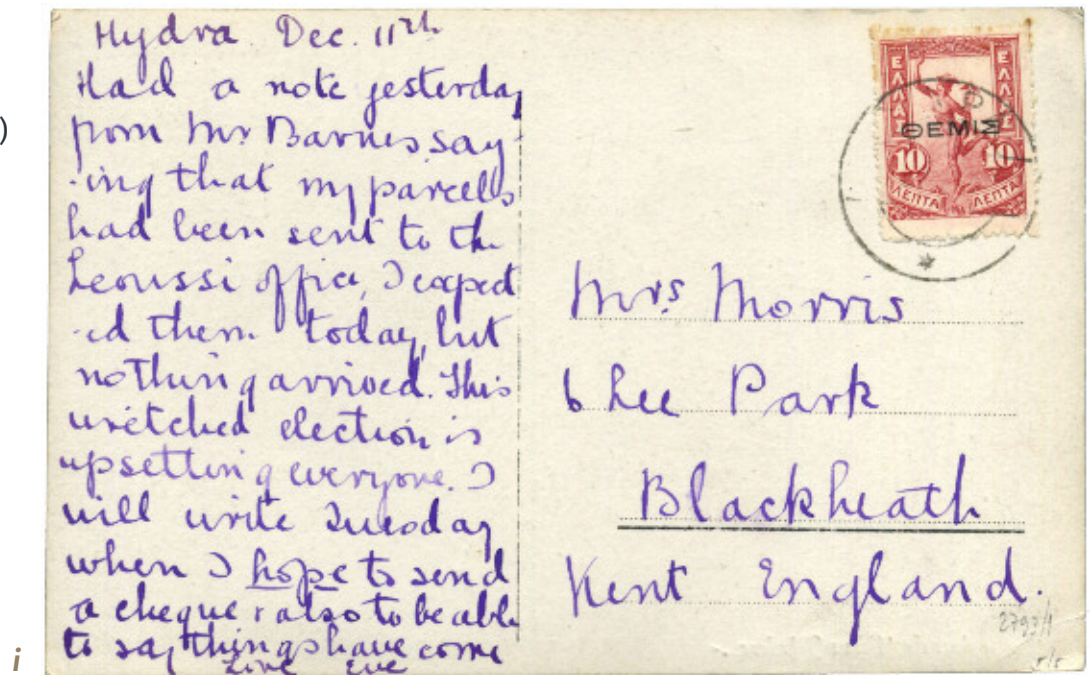


# Use of other stamps instead of postage stamps & v.v.

- The use of alternative fiscal stamps instead of postage stamps is attributed either to ignorance or indifference on the part of correspondents (i).
- However, the use of postage stamps in place of the overprinted **ΘΕΜΙΣ** stamps is less common, as the stamps were typically affixed by lawyers or court clerks who, if nothing else, adhered to the letter of the law... sometimes even "cheating" by affixing previously used stamps (ii).
- Finally, philatelists and stamp dealers manipulated overprinted stamps with high nominal values, removing the overprint and applying a counterfeit cancellation (iii).



Late **November 1910**[?]:  
A postal card mailed from **ΥΔΡΑ** (the date is unclear, Dec. 11th in the new calendar) to Blackheath, England. The sender unlawfully affixed a **ΘΕΜΙΣ** fiscal stamp.



**December 1, 1910:**  
A clipping from the book of the Pyrgos Misdemeanor Court with a **reused 10 lepta Flying Hermes stamp** without an overprint (serial no. 1199), while in the next line, the Secretary affixed the correct 10 lepta overprinted with **ΘΕΜΙΣ**.

ii