

## Revenue stamps of Iran 3rd Edition

Revenue stamps of Iran 3rd Edition

Books and catalogues

October 29, 2019

an article written by Wolfgang Morscheck

Several well-known members of the revenue/fiscal stamp community pointed out that a new edition of the “Revenue Stamps of Iran” catalog had been published. This edition, the third, is larger than ever, with “742 full color pages with pictures of every stamp and many new rare documents”. The two volumes show many different types of revenue stamps, such as legal/court revenues stamps, stamps from several different ministries, revenues on products such as silk and medicine plus documentary revenues.



An example of what these stamps look like can be found on the Dutch NVFF website. There an article written by Wolfgang Morscheck shows an example from 1911 with quite a few different Persian revenue stamps.

The catalog is published in two parts, being:

Volume 1 – Qajar Issues (\$95)

Volume 2 – Pahlavi, Islamic Republic, and Charity issues (\$85)



Sasan Baharaeen, the author, gives the following details regarding the catalog:

Soft bound

742 full color pages with pictures of every stamp and many new rare documents

Stamp and document prices provided in U.S. dollars

New uniform catalog numbers along with old catalog numbers

Stamp identification section to locate stamps in catalog using the design

Detailed description of Iran's geography, units of currency, calendar system, Siyaq accounting notations, and a financial and administrative history of Iran

To order the catalog please contact the author directly at sbaharaeen[at]gmail[dot]com.

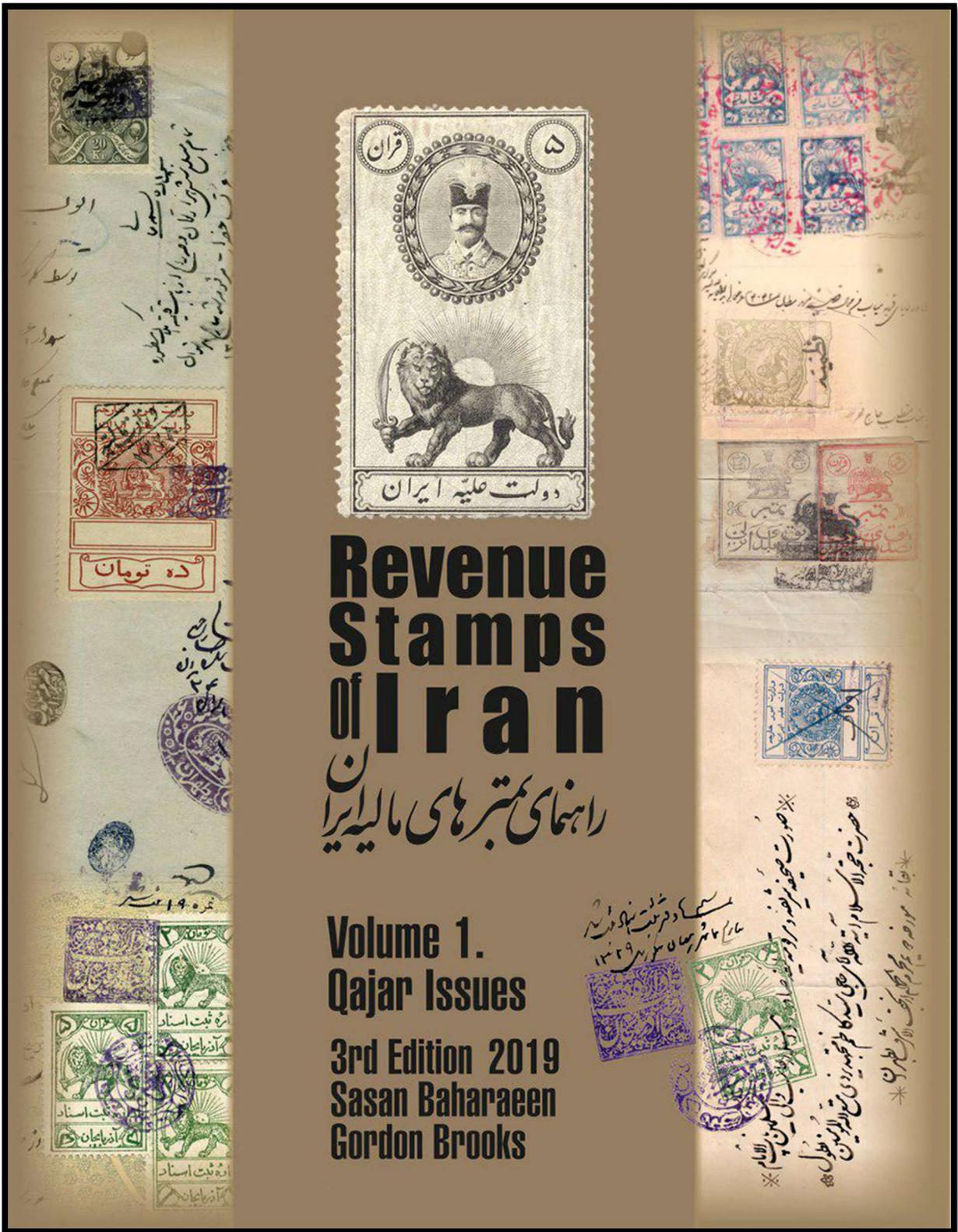
The shipping charges for the catalog are:

United States – \$14.50 for Priority shipping

Canada – \$49.50 for International Priority shipping

Other – \$65 for International Priority shipping

Finally, Sasan Bahareen gave (through Joe Ross) permission to publish these images showing the (beautiful!) covers of the two volume set plus a whole series of pages from both volumes:



# Revenue Stamps of Iran

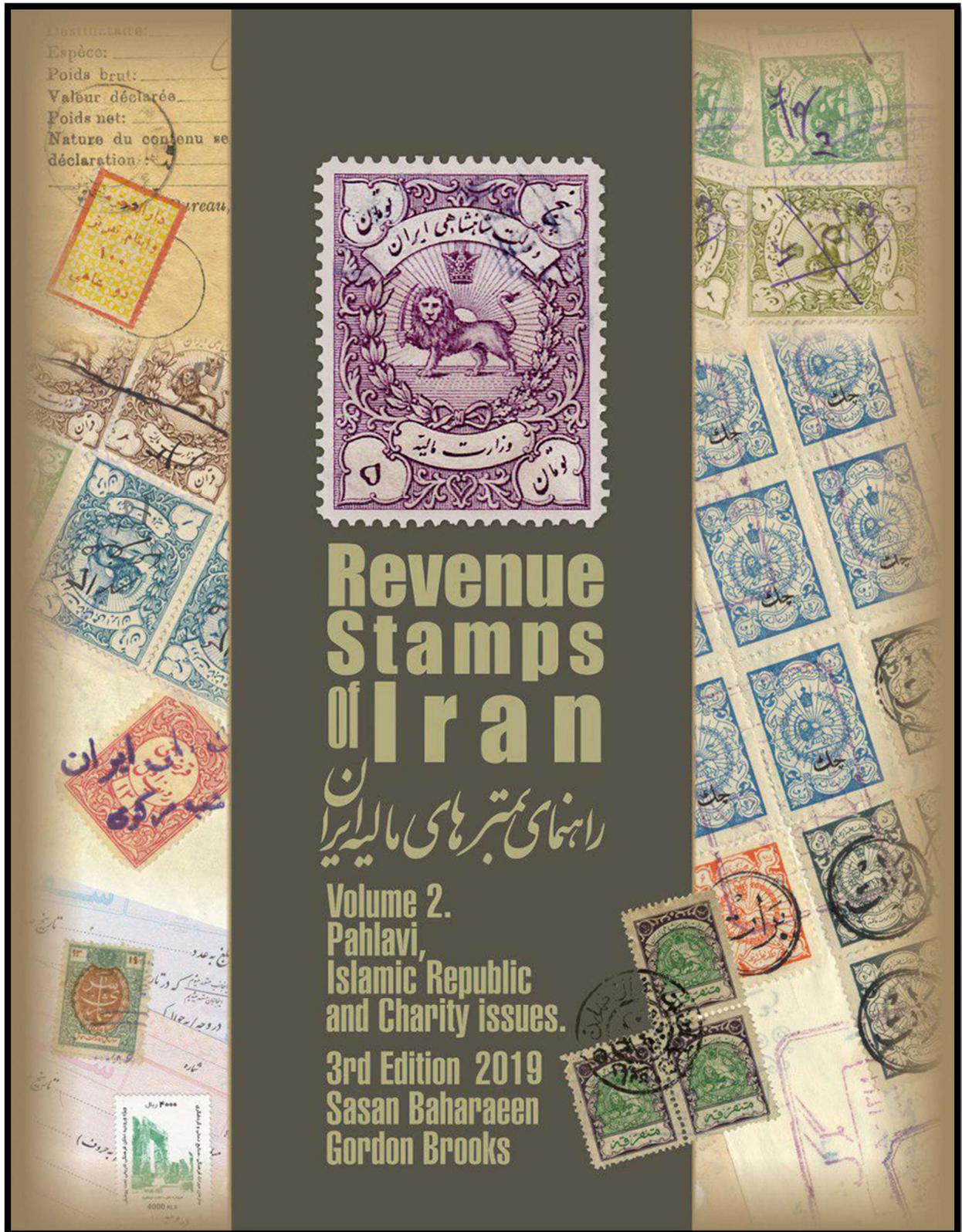
راهنمای متمرهای مالی ایران

Volume 1.  
Qajar Issues

3rd Edition 2019  
Sasan Baharaeen  
Gordon Brooks

صورت محمد رضا قاجار  
حضرت محمد آقا سلطان  
مقامه مورخه و محرک محمد آصف آرش طهران \*

Volume 1 – Qajar Issues



*Volume 2 – Pahlavi, Islamic Republic, and Charity issues*

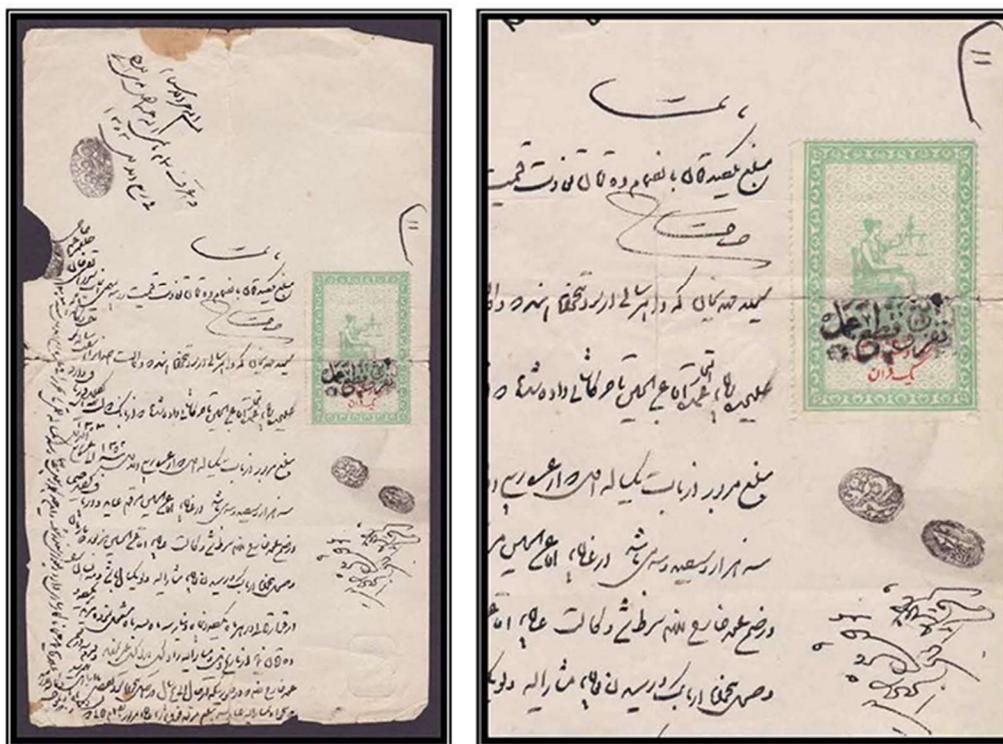
Type: **Civil Use Revenues with Overprints**

Perforation: 13.5

Value: Used or on piece (**\$450+**); on document (**\$750+**). R47 and R48 have not been seen with gum.



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Overprint</u>           | <u>Mint</u>    |
|----------------|----------------|---------------------|--------------|----------------------------|----------------|
| R45.           | Q39.           | 2 Krans             | Green        | Injunctions                | <b>\$25</b>    |
| R46.           | Q40.           | 2 Krans             | Green        | Power of Attorney          | <b>\$45</b>    |
| R47.           |                | 10 Chahis           | Green        | Money Orders and Drafts    | <b>\$1,800</b> |
| R48.           |                | 1 Kran              | Green        | Settlement of liquidations | <b>\$1,800</b> |



R48 on a document

Type: **Finance Revenues – Set 4.1**  
 Overprint: “Vezarate Malieh” (Finance Ministry) and the Islamic year 1328 on **Set 4.3**.  
 Perforation: 12.5 x 12  
 Value: On document **\$900+**



R364

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Overprint</u>                         | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|--------------|--|-------------|-------------|
| R364.          |                | 10 Toman            | Red          | Diagonal Finance Ministry 1328 overprint | \$1,000     | \$500       |



R364 used on a document

---

Enschedé en Zonen of Haarlem, Holland Proofs

September 8, 1910



1 Chahi  
Blue



2 Chahis  
Red Brown



5 Chahis  
Green



10 Chahis  
Orange Red



1 Kran  
Deep Brown



2 Krans  
Brown



3 Krans  
Reddish Violet



5 Krans  
Brown



1 Toman  
Scarlet



2 Tomans  
Greenish Blue



5 Tomans  
Olive-Green



10 Tomans  
Slate-Lilac



50 Tomans  
Olive-Bistre

Enschedé en Zonen of Haarlem, Holland Proofs

January 11, 1911



3 Chahis  
Pale Orange



3 Tomans  
Yellow- Green

Type: **Ministry of Justice Revenues – Set 7.2 (Scroll type 2)**  
 Overprints: “Adlieh” (Ministry of Justice) **type 2** is hand stamped.  
 Perforation: 11.5  
 Value: On document **\$20+**.

وزارت مال و دولت علامان



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>  | <u>Overprint</u>                     | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|---------------|--------------------------------------|-------------|-------------|
| R1875h.        | Q1820a.        | 1 Chahi             | Violet        | Tabriz (type 2)                      | \$5         | \$3         |
| R1876c.        | Q1821a.        | 1 Chahi             | Brown         | Tehran (type 3)                      | \$5         | \$3         |
| R1876d.        | Q1821b.        | 1 Chahi             | Brown         | Tehran 1300 (type 16)                | \$5         | \$3         |
| R1876h.        | Q1821c.        | 1 Chahi             | Brown         | Tabriz (type 6)                      | \$5         | \$3         |
| R1878h.        | Q1822a.        | 2 Chahis            | Blue          | Tabriz (type 2)                      | \$10        | \$7         |
| R1880.         | Q1830.         | 1 Kran              | Orange-Red    |                                      | \$15        | \$10        |
| R1880h.        |                | 1 Kran              | Orange-Red    | Kazvin (type 9)                      | \$5         | \$2         |
| R1881h.        | Q1831a.        | 1 Kran              | Reddish Brown | Ardebil (type 1)                     | \$10        | \$8         |
| R1881i.        | Q1851a.        | 1 Kran              | Reddish Brown | Ardebil (type 1) Astara Justice 1341 | \$20        | \$15        |
| R1882h.        |                | 1 Kran              | Olive-Grey    | Kazvin (type 1)                      | \$20        | \$15        |
| R1885h.        | Q1834a.        | 2 Krans             | Grey-Black    | Mazandaran (type 1)                  | \$15        | \$8         |
| R1885i.        | Q1834b.        | 2 Krans             | Grey-Black    | Gilan (type 2)                       | \$10        | \$7         |
| R1885j.        | Q1834c.        | 2 Krans             | Grey-Black    | Tabriz (type 2)                      | \$7         | \$7         |
| R1885k.        | Q1854.         | 2 Krans             | Grey-Black    | Astara Justice Court 1341            | \$20        | \$10        |
| R1888.         | Q1836.         | 3 Krans             | Yellow-Olive  |                                      | \$15        | \$5         |

Type: **Ministry of Finance Revenues - Set 9.2 (Continued)**  
 Overprints: "Malieh" (Ministry of Finance) **type 3** is hand stamped.  
 Perforation: 11.5  
 Value: On document **\$55+**.



R3626b

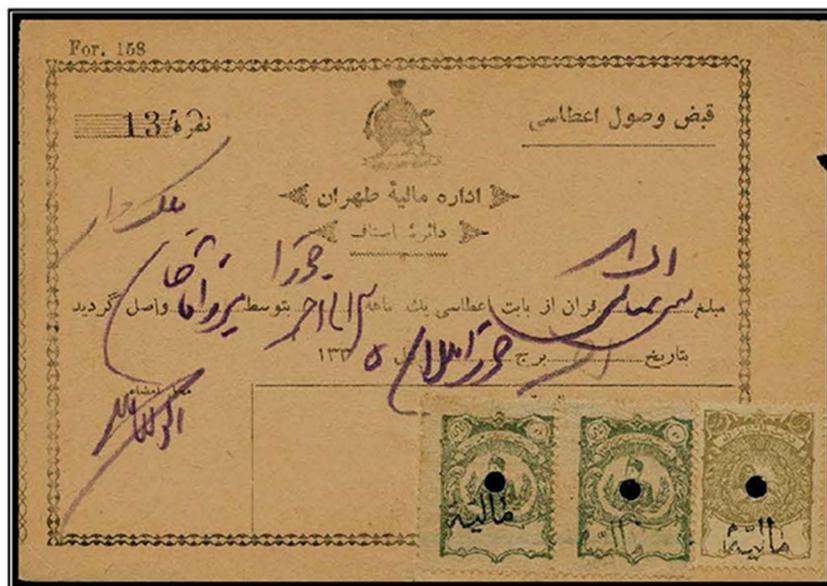
R3626c

R3627

R3627a

R3628

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Overprint</u>               | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|--------------|--------------------------------|-------------|-------------|
| R3626b.        | Q2530b.        | 10 Chahis           | Yellow-Olive | Tehran (type 4) - 1337         | \$25        | \$15        |
| R3626c.        | Q2530c.        | 10 Chahis           | Yellow-Olive | Tehran (type 3) - 1337 teheran | \$30        | \$20        |
| R3627.         |                | 10 Chahis           | Red-Brown    |                                | \$15        | \$10        |
| R3627a.        | Q2531a.        | 10 Chahis           | Red-Brown    |                                | \$15        | \$10        |
| R3628.         | Q2532.         | 10 Chahis           | Violet       |                                | \$20        | \$15        |



R3619 on a tax receipt

Type: **Transport Revenues - Set 10.1**  
 Overprints: "Navaghel" (Transport) **type 10** is printed.  
 Perforation: 10.5  
 Value: On document **\$40+**.



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Overprint</u>         | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|--------------|--------------------------|-------------|-------------|
| R4240f.        | Q3073a.        | 3 Chahis            | Apple Green  | Tehran (type 11)         | \$15        | \$5         |
| R4240h.        | Q3073b.        | 3 Chahis            | Apple Green  | Azerbaijan (type 2)      | \$10        | \$5         |
| R4240j.        | Q3073c.        | 3 Chahis            | Apple Green  | Fars (type 2)            | \$10        | \$8         |
| R4242f.        |                | 5 Chahis            | Olive-Grey   | Tehran (type 10)         | \$15        | \$8         |
| R4242h.        |                | 5 Chahis            | Olive-Grey   | Azerbaijan (type 2)      | \$15        | \$8         |
| R4242j.        | Q3075a.        | 5 Chahis            | Olive-Grey   | Khorasan (type 3)        | \$15        | \$8         |
| R4242k.        | Q3055a.        | 5 Chahis            | Olive-Grey   | Kermanshah 1304 (type 3) | \$15        | \$8         |
| R4243f.        | Q3077a.        | 10 Chahis           | Red-Orange   | Tehran (type 10)         | \$15        | \$5         |
| R4243h.        | Q3077b.        | 10 Chahis           | Red-Orange   | Azerbaijan (type 3)      | \$15        | \$8         |
| R4243j.        | Q3077c.        | 10 Chahis           | Red-Orange   | Kermanshah (type 1)      | \$15        | \$10        |
| R4243k.        | Q3077d.        | 10 Chahis           | Red-Orange   | Khorasan (type 2)        | \$15        | \$8         |
| R4243l.        |                | 10 Chahis           | Red-Orange   | Fars 1304 (type 5)       | \$20        | \$10        |
| R4243m.        |                | 10 Chahis           | Red-Orange   | Semnan (type 2)          | \$20        | \$10        |
| R4245c.        | Q3060a.        | 1 Kran              | Blue         | Tehran 1301 (type 17)    | \$15        | \$8         |
| R4245h.        | Q3060b.        | 1 Kran              | Blue         | Azerbaijan 1302 (type 4) | \$15        | \$8         |

Type: **Silk Revenues**  
 Perforation: 12.5 x 12  
 Value: On document **\$40+**.

These stamps were printed in sheets of 25 using the same cliché as the Ahmad Shah small portrait issue of 1911-1922. The rate was initially 10Ch, but later in 1924-1925 it was changed to 1Kr by applying an overprint. They were most likely issued by Enschede of Holland.



R5040



R5040a

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>   | <u>Overprint</u>                             | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|----------------|--|-------------|-------------|
| R5040.         | Q3838.         | 10 Chahis           | Rose-Red/Green |  | <b>\$10</b> | <b>\$15</b> |
| R5040a.        | Q3838a.        | 10 Chahis           | Rose-Red/Green | Taftish Noghan (Silk Inspection) 1 Kran 1304 | <b>\$10</b> | <b>\$15</b> |



Same frame design used for both stamps



Type: **Registration of Deeds and Property Revenues - Azerbaijan**  
 Overprints: "Edareh Sabte Asnad" (Office of Land Registrar and Documents), and "Azerbaijan" are printed under the lion. The currency unit is printed above the lion. The value is on all four corners.  
 Perforation: 11.5  
 Value: On document **\$100+**.



*Multiple values in same sheet*

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Overprint/Type</u> | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|--------------|-----------------------|-------------|-------------|
| R5230.         | QL105.         | 5 Chahis            | Green        |                       | \$55        | \$35        |
| R5231.         | QL106.         | 10 Chahis           | Green        |                       | \$55        | \$35        |
| R5233.         | QL107.         | 1 Kran              | Green        |                       | \$55        | \$35        |
| R5234.         | QL108.         | 2 Krans             | Green        |                       | \$55        | \$35        |
| R5235.         | QL109.         | 5 Krans             | Green        |                       | \$55        | \$35        |
| R5237.         | QL110.         | 1 Toman             | Green        |                       | \$55        | \$35        |
| R5238.         | QL111.         | 2 Tomans            | Green        |                       | \$65        | \$45        |
| R5239.         |                | 5 Tomans            | Green        |                       | \$65        | \$45        |



R5235, R5237, and R5238 on a document

Type: **Ministry of Finance Revenues – Set 15.1**  
 Frame Size: 25 x 33 mm  
 Perforation: 12  
 Value: On document **S10+**.



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>         | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|----------------------|-------------|-------------|
| R5731.         | P1.            | 1 Chahi             | Blue                 | <b>S5</b>   | <b>S1</b>   |
| R5732.         | P2.            | 2 Chahis            | Brown-Purple         | <b>S5</b>   | <b>S1</b>   |
| R5733.         | P3.            | 3 Chahis            | Grey                 | <b>S125</b> | <b>S70</b>  |
| R5734.         | P4.            | 10 Chahis           | Orange               | <b>S5</b>   | <b>S1</b>   |
| R5735.         | P5.            | 1 Krans             | Deep Turquoise-Green | <b>S5</b>   | <b>S1</b>   |
| R5736.         | P6.            | 2 Krans             | Brown                | <b>S5</b>   | <b>S1</b>   |
| R5737.         | P7.            | 3 Krans             | Red                  | <b>S100</b> | <b>S50</b>  |
| R5738.         | P8.            | 2 Tomans            | Olive-Green          | <b>S135</b> | <b>S85</b>  |
| R5739.         | P9.            | 3 Tomans            | Green                | <b>S135</b> | <b>S85</b>  |
| R5740.         | P10.           | 5 Tomans            | Purple               | <b>S135</b> | <b>S25</b>  |

Type: Registration of Deeds and Property Revenues  
 Perforation: 12.5  
 Value: On document **\$10+**.



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Back Stamp</u> | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|--------------|-------------------|-------------|-------------|
| R5946.         | P186.          | 5 Dinars            | Brown        | Red               | \$35        | \$5         |
| R5947.         | P187.          | 10 Dinars           | Olive        | Brown             | \$70        | \$35        |
| R5948.         | P188.          | 15 Dinars           | Red          | Green             | \$20        | \$5         |
| R5949.         | P189.          | 25 Dinars           | Deep Green   | Red               | \$8         | \$3         |
| R5950.         | P190.          | 50 Dinars           | Grey-Green   | Brown             | \$5         | \$1         |
| R5951.         | P191.          | 1 Rial              | Green        | Purple            | \$5         | \$1         |
| R5952.         | P192.          | 2 Rials             | Violet       | Brown             | \$5         | \$1         |
| R5953.         | P193.          | 3 Rials             | Orange-Red   | Blue              | \$5         | \$1         |
| R5954.         | P194.          | 5 Rials             | Deep Brown   | Red               | \$5         | \$1         |
| R5955.         | P195.          | 10 Rials            | Green        | Red               | \$8         | \$3         |
| R5956.         | P196.          | 20 Rials            | Blue         | Green             | \$10        | \$5         |
| R5957.         | P197.          | 30 Rials            | Orange       | Brown             | \$15        | \$5         |
| R5958.         | P198.          | 50 Rials            | Deep Green   | Red               | \$15        | \$5         |
| R5959.         | P199.          | 100 Rials           | Deep Mauve   | Green             | \$25        | \$7         |
| R5960.         | P200.          | 500 Rials           | Brown        | Blue              | \$30        | \$10        |

Type: **Records Bureau Revenues – Set 18.1**  
 Frame Size: 22.5 x 28 mm  
 Perforation: 10.5  
 Value: On document **S20+**.



Watermark 2



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>                  | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|-------------------------------|-------------|-------------|
| R6471.         | P591.          | 2 Rials             | Deep Olive / Dull Violet-Blue | <b>S45</b>  | <b>S35</b>  |
| R6472.         | P592.          | 5 Rials             | Blackish Brown / Red          | <b>S25</b>  | <b>S7</b>   |
| R6473.         | P593.          | 10 Rials            | Sage-Green / Brown            | <b>S25</b>  | <b>S10</b>  |
| R6474.         | P594.          | 20 Rials            | Salmon / Greenish Blue        | <b>S35</b>  | <b>S25</b>  |
| R6475.         | P595.          | 100 Rials           | Brown / Deep Yellow Green     | <b>S85</b>  | <b>Rare</b> |
| R6477.         |                | 300 Rials           | Greenish Blue / Green         | <b>S250</b> | <b>S350</b> |



R6473 on a Birth Certificate

Type: Money Order with Miscellaneous Use stamps – Set 20.9

Paper: Blue, Height 111 mm

Fee: 0.2% of covered value



Watermark 5

Type 1: No star (\*) printed in front of the serial number



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>          | <u>Coverage Amount</u> | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|-----------------------|------------------------|-------------|-------------|
| R7151.         | PS6.           | 12 Rials            | Blue                  | Up to 6,000 Rials      | \$5         | \$1         |
| R7153.         | PS8.           | 16 Rials            | Rose-Pink             | Up to 8,000 Rials      | \$5         | \$1         |
| R7158.         | PS11.          | 40 Rials            | Brown-Rose            | Up to 20,000 Rials     | \$5         | \$1         |
| R7160.         | PS12.          | 50 Rials            | Brown-Rose            | Up to 25,000 Rials     | \$5         | \$1         |
| R7164.         | PS15.          | 80 Rials            | Light Green           | Up to 40,000 Rials     | \$5         | \$1         |
| R7166.         | PS16.          | 100 Rials           | Sage-Green            | Up to 50,000 Rials     | \$5         | \$1         |
| R7169.         | PS19.          | 150 Rials           | Dark Blue             | Up to 75,000 Rials     | \$10        | \$4         |
| R7173.         |                | 300 Rials           | Olive-Brown           | Up to 150,000 Rials    | \$8         | \$3         |
| R7175.         |                | 400 Rials           | Emerald               | Up to 200,000 Rials    | \$10        | \$3         |
| R7177.         |                | 500 Rials           | Olive-Sepia           | Up to 250,000 Rials    | \$10        | \$3         |
| R7183.         |                | 800 Rials           | Bright Reddish Violet | Up to 400,000 Rials    | \$15        | \$5         |

|                         |   |                |            |        |                       |
|-------------------------|---|----------------|------------|--------|-----------------------|
| شماره ۱۰۹۷۱۹<br>سری الف | شماره ترا « داربکال »<br>شماره ۱۰۹۷۱۹<br>سری الف                  | شماره          | جای پرداخت | سررسید | شماره ترا « داربکال » |
|                         |   | شماره          | شماره      | شماره  | شماره                 |
| مبلغ                    | مبلغ به عدد   | تاریخ صدور     |            |        |                       |
| تاریخ                   | ( تاریخ صدور و سررسید - روز - ماه - سال با اتمام حروف نوشته شود ) |                |            |        |                       |
| سررسید                  | شواشمنه است در تاریخ  |                |            |        |                       |
| نام بستانکار            | در مقابل این برات که نسخه   |                |            |        |                       |
| نام براتگیر             | به حواله کرد  |                |            |        |                       |
| محل اقامت               | مبلغ  |                |            |        |                       |
| محل پرداخت              | ( مبلغ با اتمام حروف نوشته شود )                                  |                |            |        |                       |
|                         | نام براتگیر   | نام برات دهنده |            |        |                       |
|                         | محل اقامت   | محل اقامت      |            |        |                       |
|                         | محل پرداخت  | محل برات دهنده |            |        |                       |

Type: **Miscellaneous Use Revenues – Set 21.3**  
 Perforation: 13.5 x 13  
 Paper Type: Thin  
 Value: On document **S15+**.

جمهوری اسلامی ایران  
 Watermark 6



Type 1



Type 2



R7931

R7938



R7932

R7934

R7935



R7939

R7942



R7936

R7937

R7940



R7941

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>  | <u>Type</u> | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|---------------|-------------|-------------|-------------|
| R7931.         | 131.           | 1 Rial              | Brown         | 1           | <b>S8</b>   | <b>S1</b>   |
| R7932.         | 132.           | 2 Rials             | Blue-Black    | 2           | <b>S8</b>   | <b>S1</b>   |
| R7934.         | 134.           | 5 Rials             | Deep Magenta  | 2           | <b>S8</b>   | <b>S1</b>   |
| R7935.         | 135.           | 10 Rials            | Red           | 2           | <b>S8</b>   | <b>S2</b>   |
| R7936.         |                | 20 Rials            | Blue          | 2           | <b>S15</b>  | <b>S5</b>   |
| R7937.         |                | 30 Rials            | Brown         | 2           | <b>S15</b>  | <b>S5</b>   |
| R7938.         | 137.           | 50 Rials            | Orange        | 1           | <b>S10</b>  | <b>S5</b>   |
| R7939.         | 138.           | 100 Rials           | Slate         | 1           | <b>S10</b>  | <b>S5</b>   |
| R7940.         |                | 200 Rials           | Greenish Blue | 2           | <b>S10</b>  | <b>S5</b>   |
| R7941.         |                | 500 Rials           | Light Green   | 2           | <b>S12</b>  | <b>S5</b>   |
| R7942.         | 142.           | 1,000 Rials         | Black         | 1           | <b>S12</b>  | <b>S5</b>   |

Type: **Charity - Set 23.2**  
 Overprints: "Masarefe Kheirie" (Charity use) **type 1** is hand stamped.  
 Perforation: 11.5  
 Value: On document **\$100+**.

In February 1918, some revenue stamps were overprinted "Charity use" and were applied to covers and revenue documents to pay for a charity tax in Tehran.



| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>  | <u>Overprint/Type</u>   | <u>Mint</u> | <u>Used</u> |
|----------------|----------------|---------------------|---------------|-------------------------|-------------|-------------|
| C10.           |                | 1 Chahi             | Violet        | Toned paper             | \$50        | \$1         |
| C10a.          |                | 1 Chahi             | Violet        | White paper             | \$50        | \$1         |
| C10c.          |                | 1 Chahi             | Violet        | Tehran (type 4)         | \$65        | \$10        |
| C10h.          |                | 1 Chahi             | Violet        | Hamedan (type 1)        | \$65        | \$15        |
| C12.           |                | 2 Chahis            | Blue          |                         | \$450       | \$250       |
| C15.           |                | 1 Kran              | Reddish Brown |                         | \$45        | \$65        |
| C15a.          |                | 1 Kran              | Reddish Brown | Tehran (type 4)         | \$50        | \$70        |
| C17.           |                | 2 Krans             | Grey-Black    |                         | \$60        | \$85        |
| C17c.          |                | 2 Krans             | Grey-Black    | Tehran (type 3)         | \$60        | \$85        |
| C17d.          |                | 2 Krans             | Grey-Black    | 1337 – Double overprint | \$550       | \$250       |
| C20.           |                | 5 Krans             | Brown         |                         | \$900       | \$350       |

Type: **Charitable Organization - Set 23.3**  
 Design: Tehran Municipal Government – Charitable Organization Foundations.  
 Perforation: 11 and 12.5



C171 C172 C173 C174

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u>    | <u>Overprint/Type</u> | <u>Mint</u> |
|----------------|----------------|---------------------|-----------------|-----------------------|-------------|
| C171.          |                | 250 Rials           | Green           | Perf 11               | \$50        |
| C172.          |                | 400 Rials           | Red             | Perf 11               | \$50        |
| C173.          |                | 800 Rials           | Blue            | Perf 12.5             | \$125       |
| C174.          |                | 1,000 Rials         | Green/White/Red | Perf 12.5             | \$50        |

Type: **Charitable Organization - Set 23.4**  
 Design: Mother and Child Protection Foundation.  
 Perforation: 11

This foundation was created in 1940 by Reza Shah's orders. The stamps were printed in March 1945.



C175 C176 C177

| <u>New No.</u> | <u>Old No.</u> | <u>Denomination</u> | <u>Color</u> | <u>Mint</u> |
|----------------|----------------|---------------------|--------------|-------------|
| C175.          |                | 2 Rials             | Blue         | \$5         |
| C176.          |                | 5 Rials             | Red          | \$5         |
| C177.          |                | 10 Rials            | Green        | \$5         |