

Revenue Review

Well it has been a full year of my writing 'Revenue Review' and I must say I have enjoyed every month. I have made a lot of new friends and lots of swapping has taken place. I now look forward to the next 12 months. Firstly Ray Pinniger asks "The tax exempt departure stamps, shown in the September 2006 *Stamp News*, are they real Revenues as there is no payment collected by a government body" Well Ray, Exempt Revenues do serve a purpose by way of being affixed to a document, this would then indicate that a normal object of taxation is legally tax exempt. This would also apply to the 1800's tax exempt stamps from Victoria.

Tasmania Revenue Newspaper Wrapper

Tasmania 1890s Platypus embossed revenues [fig 1] were printed on newspaper wrappers of the time, a 1d, 2d, 3d & 6d is known although the embossed item is revenue a embossed stamp used for postal purposes it is collected by keen revenueers. A 2d mint wrapper recently sold in a Status auction for \$500.

Winners are Grinners

Kiwipex 06 had three revenue entries. Queensland Revenues by Ian McMahon large silver. New Zealand Wages Tax Stamp Issues 1931-1959 Printings and Varieties by James Shaw large vermeil & special prize and Israeli Revenues by Darryl Fuller large silver. If James is a member of 'The Revenue Society' he will be eligible for a reward of £100 for attaining a LV. The society will also pick up the entry fees, and if James is not a member, why not! One such member of The Rev-

enue Society who cashed in on the scheme is Francis Kiddle of the UK who attained a gold medal for his 5 frame Tasmanian Revenues in Torquay 06 Well done to all entrants.

Double the Duty for South Australia

I have finally seen a copy of this new work and wish to make comment on a few things in it. This is not a review just some observations I have made along with feedback from some readers.

Although I am among the acknowledgements I can see little of what I put to the author, excepting the separation of the perf 12 Edwards into a separate listing [see SN March 06]. We now have this book on the shelves of dealers with updates going into the journal of the South Australian study group which will be a fat load of good if you are not a member!

My first major concern in this new publication apart from dumping two of the authors from the 1993 listing of the same name by Bill Craig, and the very small print in this A5 publication, is the use of a rarity rating. If we take the very first stamp in the listing MW1 a mint copy rates at R1. SG has a price of £55 on this stamp yet MW76 has a rating of R4, SG has a price of just £4.50 on this stamp. Granted the R4 rating is for a pen cancelled copy and the SG price is for a postally used copy but even a mint copy in SG has a price of just £16, this will get unscrupulous people buying mint copies then applying a fraudulent pen cancel and hey presto before you know it, it's up on ebay with an R4 sitting in the listing. I really think the author should have made high rating [R2-4] used copies of postage stamps to apply to full documents only.

The author freely admits he does not give a rating where he cannot give "an accurate assessment" fair enough, but this booklet is also full of all recorded listings direct from archives with no ratings either. Hundreds nay thousands of different values are not in collectors hands, but who knows if a listing is from archives or just has the no "accurate assessment" this has totally confused me and other collectors I have spoken to.

Further into the booklet I note there is no listing of the perf 12 inverted head and value. A strip of five of the perfed issue is on "The Revenue Society" web site home page <http://www.revenuesociety.org.uk/> there is no mention of the half sheet of the zigzag inverted head and value sitting in a UK collection. I believe the R4 rating on this stamp should be R1. No mention of the serif wmk issue [fig 2] on the Edwards [apologies for the poor reproduction of fig 2, I have many copies on this serif wmk] unless the issued sheets were made up of serif and sans serif but I can see no mention of this, how confusing maybe the new SA book will shed some light on this wmk when published?. No mention of the two different 2/6d settings I showed in the March 2006 *Stamp News*. These are clearly two different stamps and an 'a' number would have done the job. There is no mention of the 1941 tax stamps with Specimen overprints on; this is clearly listed on my web site. MW 18 has a rating only for a mint copy, again a used copy is on my web site and known to the author, maybe this has the no "accurate assessment" tag? This will confuse new revenue collectors coming into this difficult enough field, without obvious exclusions.

My last concern is the way the author

Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 5



has finished off the impressed section. Don't get me wrong the listing is passable but the author has changed the two year old draft of listing the known values in private hands, to just putting the word "Various" this I feel is another major error. If we take MW84 the \$1000 impressed revenue which I illustrated in July 2006 Stamp News, the two year old draft has this stamp as unknown in private hands but in this new booklet, it has been given a rarity rating of R1 - 101-300 copies known, so unless I am mistaken the author now, has recorded a minimum of another 100 x \$1000 copies of this stamp wow! A massive find! Or maybe the author has recorded up to 300 new copies of this stamp, double wow! Onto the lower values all decimal cut outs are listed as common which would price them all the same, 1 for one would pay 10 times the price for a 55c, \$2.25, \$3.75 or \$8.25 stamp as opposed to a \$1, \$2, \$5 or \$10 value which are plentiful, I believe all the intermediate values are hard to scarce. Onto the beer duty with 350 listed and only 24 with an R rating. Again no break up of what is known in archives and what has the no "accurate assessment" tag.

In saying all the above, this booklet is an important contribution to Australian revenues, even if it is not the last word, but has confused me and many of the collectors who have written to me, let alone a philatelic judge, as he will be expecting to see what is listed in this book up in the frames and with no clear breakup of what is known in archives and what is known in private hands the exhibitor will struggle. We also have the absurd situation where we now have two booklets of exactly the same name out there [is this double the duty?]. The booklet can be viewed for

free from most philatelic libraries or from the Cinderella Stamp Club of Australasia [Which holds the Copyright to "The Revenue Stamps of South Australia"] by writing to SA Booklet P. O. Box 889 Chatswood NSW 2057 enclosing a cheque for \$25. While on South Australia Stanley Gibbons will be selling the very same inverted head displayed on the front cover of this booklet along with fig 3 in an up and coming sale. It was from a Purves collection of SA revenues which originally sold to a collector in Asia.

Escutcheoning

Last year I mentioned a £1,000,000 embossed revenue [fig 3] from Great Britain this was introduced to a very long series in 1980 being inked in red. Today paper has replaced vellum, so escutcheoning is no longer necessary. Some of you have written to me in disbelief that this massive revenue exists, just recently a friend in the UK brought a small collection which had two £250,000.00 embossed values in it. Paying that sort of revenue would make dent in your stamp tin!

Tax not a Revenue

This hand stamped 2d Tax [fig 4] looks like it would fit nicely into a revenue collection but it is just a postage due tax mark. Granted postage dues, are a tax which pay a fee to a government body, as do plain postage stamps, but I think at this time we will not go there. Confusing isn't it.

Phone Home

I know of three states which issues Telephone Revenues. Queensland. Victoria

[fig 5] and South Australia does any reader have a telephone revenue from another state? If so please let me know so we can record it.

1d x 2 both Unique

Tasmania has some very nice Railway Parcel Stamps indeed some are common some are rare. The two 1d stamps shown in fig 6 are apparently unique. The 1d did not have a rate when issued but it has been suggested by an authority on Tasmania Railways that the 1d could have been used to move pigeon boxes up and down the line. Both 1d stamps with different type fonts have not been recorded before in any literature. They are on my web site under judging Tasmania Railways.

Trade Union

Many unions in Australia issue books to its members to denote payments to join the union either quarterly half yearly [fig 7] or yearly fees payable. Members would also have to pay an initial entry fee. These are very nice private fee revenues and very collectable. The stamps generally come gummed and rouletted.

Auction News

The Cinderella Stamp Club Auction closes 31 December 2006. Get your bids in early even if you are not a member. There is a link to the auction on my web site.

I can be contacted by mail: P O Box 66 Springwood 4127 Queensland or an Email link from my web site <http://users.bigpond.net.au/dave1/index>

Fig. 6



Fig. 7

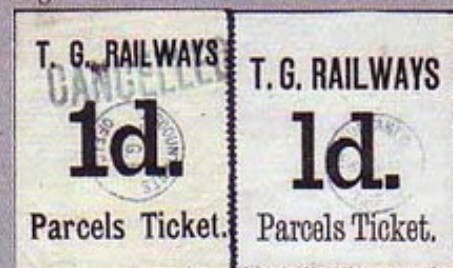


Fig. 8

