

Revenue Review

Another year is upon us, and I hope all of you had a nice Christmas break and are ready for another year of Revenue Stamping. So come on lets get to it. First of all I would like to say "please keep the feedback coming." I was quite overwhelmed last year from all the correspondence and encouragement that I had received. My free on line catalogue appears to continue to grow, and my thanks to those of you who have helped me adjust some of the pricing, and sent additions. You will note I have kept away from pricing any stupidly high auction realisations. Some people have more money than sense. After all we don't want to frighten you away from collecting revenues. I have had a couple of collectors challenge me over my pricing. I have tried to explain all my prices in the catalogue are only a guide. Many auction houses now quote from it and estimate revenue lots at about 50% which is excellent.

Tax This

Bryan Magee author of "Security & Cancelling Overprints

of Australia" from Victoria has sent me a previously unrecorded overprint found on the Victorian decimal revenues figures 1 & 2. Provenance coming from Victorian County Court, the exact purpose is as yet unknown. The Initials V.G.S. in a circular hand stamp are that of Vincent G Stafford a court official. Maybe you are reading this and recognise this overprint. If so, please share any info you may have. Bryan's monograph contains 350+ overprints, is self published and available at \$10.00 post paid. Please email me if you would like a copy. Figure 3 is a small sample of overprints listed in Bryan's book. Who knows, you may have an unlisted overprint but you will not know unless you slip this book into your library.

SA Beer Duty Head

After searching for information on the head [fig4] used within the South Australian first Issue beer duty of 1894, I finally found it on UK Gothic coinage. I asked Francis Kiddle [UK] for any help with contacts in the Royal mint [UK] who in turn spoke with a coin expert Brian



Fig. 1



Fig. 4



Fig. 2

Cartwright - ex SG, about the die head and was informed "The Royal Mint established branches in Australia at Sydney and Melbourne in 1871, and later at Perth for coining gold of imperial type. Copyright for any Royal portrait would have been held by the Royal Mint and any use of a coin design would have had to be cleared with the Royal Mint. The fact that the Royal Mint was present in Australia gives credence to your linkage of the design of the QV head". This being the case one can only presume the South Australian Government Printer approached the Mint for permission to copy the die Head in its 1894 beer duty issue [they appear not to be identical but similar]. All this is of course is conjecture, but it's a start. Others reading this may know more to the story, if so please let me know so I can update my files.

Holes in the Head

I would like to congratulate David Coath of Victoria on becoming the new President of the Perfin Club

of New Zealand & Australia. I would also like to acknowledge Derek Pocock for the work he has done as past president. David is a full time perfinist who I will be looking to for assistance in helping fine tune my latest venture "Private Revenue Perfins of Australia" © Dave Elsmore 2010. This will be a series of books State by State listing known company perfins found on Revenues & Railways of Australia that I will be publishing in the near future. This series of books came about after speaking to others re the 3000+ listing of perfins in "Handbook of Australian Perfins" By John Mathews [Secretary of Perfin Club] John has done a wonderful job for the general perfin collector. My series of monographs will cater for the Revenue collector who may specialise just in a particular Australian State or Australian Commonwealth.

If you have a few pages of revenue perfins I would appreciate a scan so they can be included rather than excluded! All contributions will be acknowledged in the book.



Fig. 3



Fig. 5

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Perfins and Launceston 09

Mixed reviews from the perfin exhibitors. I can only talk for myself in that I was disappointed that my Revenue Perfin exhibit was moved by the judges away from all the other perfin exhibits [as we had a Perfin club challenge on] and judged with other revenues. Maybe the judges never saw the little holes in the stamps! Or maybe the title I chose threw them "Commercial Security Perfins of New South Wales". Tony Presgrave showed a nice exhibit of 'The State Transport Authority of South Australia Fare Validation Stamps' similar to the figure one shown in the December 'Revenue Review' the New South Wales State Transport Authority stamps of which these were all perforated. Dingle Smith showed 'Commonwealth of Australia Beer Duty Stamps 1903-1958'. This appeared to be a long run of years shown in just one frame, and Owen Ingles showed 'Tasmanian Bus Parcel Stamps'. This exhibit in particular had some scarce to very rare material in, and I think the Silver Owen received was a bit harsh. Unfortunately for the Perfins and Revenue exhibitors the APF chose to send three judges who are not known for judging either Perfins or Revenues. The show

itself was well run and all the locals were very friendly. It was nice to visit Tasmania and see green grass and all the Rhododendrons in flower.

Victoria Wing Railway Issue

Mike Kouwen has shown me an unlisted 5/- Victorian railway stamp rouletted [fig5] I had only seen and recorded this value perforated on the security under-print paper. This is now added to my on line catalogue and I would like to officially record it here. Thank you for sharing Mike.

Lots of Dosh

Last year eBay turned up a very nice Exchange Note to be paid on 'Sight' the sum of £45,269.15.2d a rather tidy sum of money. The reverse [fig6] was packed with duty stamps. Can you work out the rate of duty paid?

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Fig. 6