

# Revenue Review

## I Promise

Promissory notes have held a fascination with many collectors and because of their size many have survived with duty stamps intact. 90% of notes that I have in my collection and have seen in other collections are franked with embossed duty impressions, so it is nice when a batch turns up with adhesive fiscal postal stamps on. Figure 1 is a very attractive three colour three month promise note from Victoria. The stamp duty was paid at the end of the promise when the note was presented for payment at the bank. I am sure some of you reading this have some super combinations of stamps, you may like to share some with us, this can include uprated notes where, say a 6d note uprated to 1/- due to the value of the promise being higher than the duty rate of the time. As an example you may have a pre-stamped 6d blank note paying 6d in £25 with a promise of say £30

then the note would attract an additional duty of 6d, so the full duty value of 1/- breaks down as 6d in £25 or part thereof.

## Swans a Swimming

Spink auction in the UK turned up a very nice item in their last auction. A WA revenue long swan composite sheet of nine [rejoined] imperf colour trials in three vertical strips of the 1d, 3d & 6d [fig 2]. The left severed strip appears to be of a different shade but may have just been sitting in a work book for years prior to the rejoin. I have some singles of these in my collection but I had not seen the sheet makeup before. It sold for a tad over £500.00

## Junk

Scarce items continue to turn up in junk lots



Fig. 1



Fig. 2



figure 3 is a rare WA £200 embossed tomb stone revenue. I have only recorded a handful of this value and prior to getting this copy only had a cut to shape example. Generally multiples of the £100 was used as a make up on documents. I have seen multiples of up to 4 x £100, my guess being apart from the fact the £200 value was not introduced until 1914, the operator of the embossing machine was just too lazy to change the die for a single strike. Another scarce embossed issue found, this time in a junk lot on eBay is figure 4, a South Australian 'Original Instrument is Duly Stamped' these were impressed on subsequent copies of documents where the original had paid the taxable duty.

### Music to my ears

While at the Melbourne Stamp show earlier this year I was taken to Daylesford markets where

I had a usual market rummage through the old records looking for Royalty Fee stamps. I was able to find a few for my collection, and as luck would have it I turned up an unrecorded store label, the figure 5 right copy. The left copy 'Francis Day & Hunter' royalty stamp was also on the dated record of 1913 with my guess the store label being added later. Store price labels help to tell part of the story and are well worth making room in your collection for them.

### Romance

Ah the romance of the Railways, well the Tramways to be more precise, 'tramway' always sounds smaller and they are. Figure 6 is a very nice pair of the 1d Aramac Tramways from Queensland on wmk QR sideways paper or 'Marino under the Stars' as I like to call this issue. A rare find, and when they turned up in



Fig. 5



Fig. 6



SAVE—AND LEND TO AUSTRALIA					
1	2	3	19	20	21
4	5	6	22	23	24
7	8	9	25	26	27
10 WEEKS SAVINGS OF TWELVE MONTHS' INTEREST					
10	11	12	28	29	30
13	14	15	31	32	32
16	17	18	<p>IF YOU WANT TO KNOW MORE ABOUT THE NATIONAL SAVINGS BANK OF AUSTRALIA, WRITE TO THE NATIONAL SAVINGS BANK OF AUSTRALIA, 100, QUEEN STREET, MELBOURNE, VICTORIA.</p>		

# Revenue Review

a local club auction with a nice group of other Queensland Railways in a Kodak photo box, it prompted me to make a quick trip to the teller machine to 'top up' just in case. I was lucky to be the winner of the lot which also yielded an unrecorded station name 'Purga'.

## Thrifty Pig

Figures 7 & 8 are of a WWII Australian savings booklet put out by Kelloggs Australia which I had not seen before and thought I would share it with you. The cover is based on a war savings film by Walt Disney. On August 4, 1941, a letter of agreement was signed between the Walt Disney Company and the National Film Board of Canada. A press release read in part:

*"...the National Film Board of Canada has secured the cooperation of the Walt Disney Studios to make films for the Government of Canada. Walt Disney has offered his cooperation and that of his Studio staff as a measure of his support. Two representatives of Mr. Disney's Studio, Mr. Robert Carr and Mr. Ub Iwerks, have arrived in Ottawa... to discuss two projects, which the Disney Studios will begin working on immediately. The first is a series of films for the War Savings Committee. The pictures will be short, animated cartoons, done in Technicolor in the inimitable Walt Disney style. Disney's characters will stage a war savings parade on Parliament Hill [All Together], Donald Duck will obey his better self [Donald's Decision], the Three Little Pigs will show how to beat the Big Bad Wolf [Thrifty Pig], and Snow White's famous Seven Dwarfs will hock their jewels to serve the national cause [Seven Wise Dwarfs]."*

A couple of weeks after the letter of agreement

had been signed Walt Disney artists had managed to assemble proposals for all five films. In order to meet deadlines, animation was re-used in all of the films produced for the NFB. The first Canadian bond film was *Thrifty Pig* and animation from the Academy Award winning film *Three Little Pigs* was used. The film depicts the three pigs as loyal Canadian citizens and the Big Bad Wolf as a Nazi. *Thrifty Pig* opened with Practical Pig fixing his chimney. As the British ensign fluttered atop a flagpole in his front yard, Practical Pig responded to his brothers taunts by saying: *"You ought not to sing and dance, when there's danger all about. You should get your houses wolf-proof; bricks like these will keep him out."*

A close-up showed viewers that the bricks in question were Canadian War Savings certificates. Later in the film, the Big Bad Wolf, wearing a Nazi armband and hat emblazoned with the swastika, blew down Fiddler and Fifer Pig's houses. When he tried to blow down Practicals, he was thwarted by the savings certificate bricks. Practical then chased the Wolf away by pelting him with savings bricks. *Thrifty Pig* was ready for its theatrical release in December 1941 and was shown in theatres during a "War Savings as Christmas gifts" promotion. The war savings booklet cover design is taken direct from the propaganda film *Thrifty Pig*, shortly before the movie was released in Australia. Can anybody remember seeing the film?

I can be contacted by mail: P O Box 66  
Springwood 4127 Queensland or an Email link  
from my web site <http://www.ozrevenues.com>