

# Revenue Review

## New Zealand Gold

New Zealand had a system where by you could have high value revenue payments printed to order. These were printed in gold and obviously known as 'gold' revenues. I have recorded values in excess of £100,000 but figure 1 can be baffling as it has 5 different value duty stamps applied to one instrument totalling £51,000 and all handstamped with the same date. This is the only mass multiple of the gold revenue I have seen. I guess two possibilities can be drawn from this. One being the instrument it was clipped from was a multiple duty transaction needing the duty to be separated or two, it is just a use up of pre printed spare values applied to a single transaction. Maybe you the reader can fill us all in more on this.

## SA Show

South Australia show is done and dusted and without a revenue section it's hard to report on this but there were a couple of exhibits in the Cinderella section. No doubt these are reported on elsewhere in Stamp

News but I should mention that back in the June edition of 'Revenue Review' I spoke on petrol ration tickets just being war ephemera, and unbeknown to me John DiBiase from Western Australia was preparing a 5 frame exhibit of them. He entered them in SA in the Cinderella section and pulled a gold medal for his trouble! Well done John a mighty effort. It just goes to show what can be shown in some classes and good to see philatelic judges taking off the blinkers to allow a broader scope of material in. A good result all round. Now all we have to do is convince the judges to take off the blinkers where Railway Revenues are concerned. I for one will be rallying the FIP to allow Australian railway revenues to flit between the traditional and the revenue class depending on how they are treated. Dr Derek Pocock, a well known WA exhibitor has successfully entered his excellent WA rails into the FIP revenue section at two overseas shows & I have exhibited my SA 5 frames of revs [with 1 frame of rails] although one judge told be never to enter rails into revenues again! This really needs to be sorted; we have two



Fig. 1

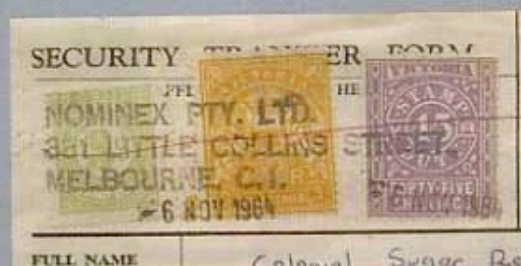


Fig. 2

# Dave Elsmore

years before any chance of changing the FIP revenue rules. It would be sensible to let rails swing both ways as they have now been exhibited in revenues, maybe we just need some judges to take off their blinkers and offer a broader scope in revenues as was the case in SA for Cinderellas.

## Idiots

Nothing to report on any quality revenue lots being auctioned but as usual some nice items on eBay some of which you may have spotted. Figures 2 & 3 are a good start the post federation perf 11 45/- from Victoria is a hard beast to find figure 2 selling for a tad over \$100 on a document from the 'Sugar' hoard. Still on Victoria figure 3 [the Stamp duty overprints] show an out of register overprint which I had not seen before, maybe this was quickly seen on the overprint mould and corrected by the printer. Maybe you have some out of register overprints? If so can you please share some pictures with us all? Figure

4 a quite obvious bogus postmark placed over the word 'REPRINT' sold for \$382.00 the seller quite rightly placed a 'beware' in his description but some collectors must have thought they knew better. I think they are locally known as idiots!

## Elector's Right

I have figure 5 in my collection which has baffled me for some time as it has a 6d duty stamp on. All other States Elector Rights I have, or have seen do not carry any duty at all. Maybe because it is a 'Residential Qualification' Maybe you can fill in the blanks for me as to why just Victoria placed such a duty on this document.

I can be contacted by mail: P O Box  
66 Springwood 4127 Queensland or  
an Email link from my web site  
[ozrevenues.com](http://ozrevenues.com)



Fig. 3



Fig. 4

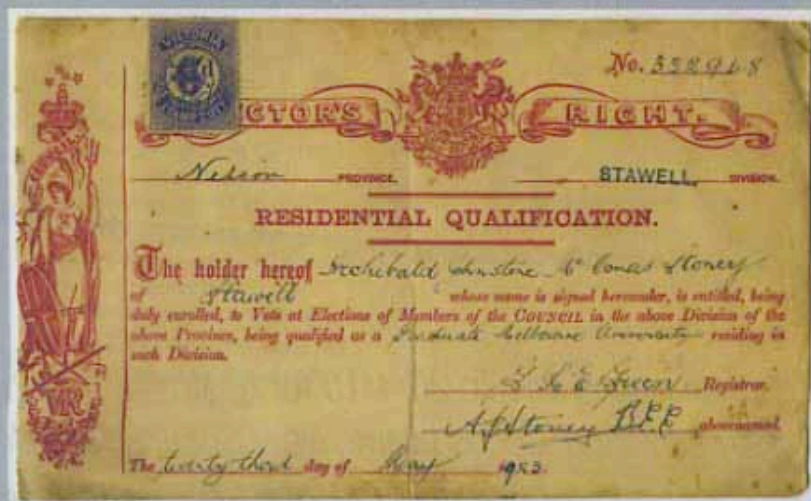


Fig. 5