

Revenue Review

Qld Reliefs - More

The Queensland relief tax issues that I spoke about a couple of months ago continue to appear in auction with some nice usage. Figure one is a super piece of usage that would sit in any collection with the owner as proud as punch. Very colourful, just a shame it has been so badly torn out of the tax book, obviously not by a collector. I did see this item in Steve Hamilton's revenue stock a few months ago in Brisbane with a sale price of around \$800 from memory. One thing is for sure; you will not be able to reproduce this piece.

Victoria Impressed

Further values in the rare violet colour continue to show up, and figures two & three are no exception. I would like to place both these values on record here. The 45/- is hard in any colour and a very nice £3 showing damage to the first E of THREE.

NSW 1865

While we are recording new finds, I would also like to show you the first double perf [fig 4] on the 1865 New

South Wales issue, that I, at least have seen. One row shows blind perfs at the base, which may have been the reason to punch another row in.

WA Bus Parcel Revenue

A nice unrecorded 'Midland Railway Road Service' 3/- parcel stamp in red [fig 5] has surfaced in auction. This is the first I have seen. It sold for under \$200, which was a snip for the lucky buyer. It shows a dated cancel of 1951. Its not that old, so surely more should turn up, keep your eyes peeled, as these numeral issues can be missed by dealers who place little value on them because they look plain & ugly.

Fiji Stamp Duty

One of my passions in revenue collecting has been to collect revenues of other Commonwealth countries that have been printed in Australia. In this instance the tall brown 1883 Stamp Duty issues of Fiji were printed in Sydney. There rarely appear in any quantity and when they do are highly sought by revenue collectors. They were on issue for less than 16 years with very



Fig. 1



Fig. 2



Fig. 3

Dave Elsmore

small numbers printed, and even smaller number actually used. If you take figure six the £1, a single June 1883 printing of 5000 stamps [100 sheets of 50 10x5]. 3,868 of these were destroyed June 1903 leaving just 1,132 stamps that were actually issued. Take away around 85% of this total for issued stamps either destroyed or lost this would leave just 170 stamps in the market place. In saying all that I have seen less than 50 x £1 copies in the last 35 years.

The full set consists of 10 different values from 1d - £1. Even if you take the 1d common value only 330,000 were ever used. Eight of the values have a smaller print run than the 5/- harbour bridge glamour stamp that traditional collectors appear to hunt down as a must have for their collection [how boring].

Throw into the pot half a dozen different perfs, vertical and horizontal mesh papers from two suppliers and you then have a real challenge on.

I have only ever seen one die proof [Ex Tippett] which is in blue [fig 7] but in saying that Tippett, an early student of Fiji described figure 4 as a die proof but it looks like it has come out of a corn flakes packet! I

have never seen such a poor quality die proof before. It shows none of the characteristics of the master transfer flaws on the key plate proof sheet. To me, it is without doubt genuine, but could be a rough make up sent to Fiji for approval, which was accepted. Subsequently a key plate proof sheet of 50 in Maroon was sent for approval. This proof sheet has survived, although originally cut up into many parts, it has since been painstakingly reconstructed.

One area that has eluded me is usage. Not a single document has survived in private hands, with all the duty stamps having been stripped from original documents by early students. If you are reading this and have such a document I would love to hear from you! Like now! Pick up the phone and place a reverse charge call, I am sitting here waiting.

The lack of usage has stopped me exhibiting this fascinating issue, as the judges would instantly penalise a revenue exhibit for lack of usage. My only hope would be to send a synopsis, stating the above facts and further hope the judges will read it! Otherwise it will be a total waste of exhibitor frame fees. If you



Fig. 4



Fig. 5



Fig. 7



Fig. 6

Revenue Review

have any further information that may help me in my quest please make contact.

Victoria Beers

Can't go without showing figure nine, a very nice 6/- beer duty revenue [fig8] recently sold in auction by Status International. Victoria appears to turn up mint remainder issues but you will need deep pockets to buy any of these beauties.

Perfin Corner

Is it just me? or has there been an increase in perfins for sale in both internet auctions and public auctions? We all know perfins are on the move and I was quite surprised recently when I checked the monthly stats for www.perfins.com.au only to find within just one month, the perfin site pages has been viewed by no

less than 132 different cities around the world. These figures must tell anybody that collectors are out there searching and looking for perfins. Of course this Perfin Corner is only interested in perfins found on revenues. And to round off this month I thought I would share figure 9 with you, a very nice piece of revenue stamped paper in the form of a cheque, showing 3d duty. This cheque also has a large B perfinned into it. Is there any ex bankers out there who could enlighten me as to why this B was placed in the cheque? I have the exact B in a South Australian cheque also. Could this be as simple as a B account? I have never seen a perfin A in a cheque but we are all learning day by day, and maybe there is such a beast out there. If you can help please let me know.

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



Fig. 8



Fig. 9