

Revenue Review

You Swine

More new finds for Queensland, this time in the form of a 10c Swine Duty. Figure 1 perforated 10 is new to me, maybe not you the reader. Can you please check your holdings of Swine duty and let me know if you have other values in the decimal series perf 10. Looking at the date on the Swine it is my opinion that this has to be from one of the very last printings. Only the \$10 Swine [blue] and now the 10c carry the perf 10. A rare decimal issue indeed.

SA Rail Stop

You need keen eyes to pick up flaws on revenues when looking on eBay. Many sellers have poor graphics, others good, so it came as a surprise when I was able to buy figure 2 very cheaply from a well-known seller who lists items with good clear graphics. This 6d shows the missing stop under the right 6d. Unrecorded in all published works except my free online catalogue. You can also see other copies in my 'South Australia Revenue exhibit', which is on line in a link on my web site. Although I have said this before, it does not hurt to

repeat it again here. Railways are a fee for a service and belong in Revenue collecting and exhibiting. They have been accepted by FIP at International level exhibiting as Revenues, yet some of the FIP Revenue judges [and they know who they are] still do not want to accept them as Revenue Fee issues. The lesson here is, pick your judges prior to exhibiting.

New South Wales Customs

A group of six colours, one of which was offered on eBay for \$600.00 remains [as I write this] unsold. Figure 3 is from the same seller, yet to be offered at this time. These are well known colour trials generally bringing \$50 each, and I have recorded 10 colours so far. You can view others including Specimen overprints in my free on line Commonwealth catalogue. Used perforated copies on the other hand are by far rarer commanding up to \$200-\$300 each depending on condition.

Duty Paid

A nice not often seen 2d colourless impressed cheque duty recently popped up for auction. This mint cheque



Fig 1



Fig 2



Fig 3



Fig 4

Dave Elsmore

was snapped up by a well known, Westie. eBay appears to be full of cheques adorning the 1d value. Keep your eyes peeled for the 2d value.

Impressed Whoppers

It's always nice to see duty stamps still attached to documents showing the correct usage. Figure 5 is one such pair of documents that were in auction and up for grabs. The duty stamps for some reason, from this series, would normally have been stripped from documents. Usage is particularly hard for the higher values, especially the £1000, so it is nice to see these intact. I can only think early students stripped the stamps to check for perfs, back-prints, and watermarks etc. All we now need to find is the £5000 in this long running series on a complete document, of any kind will do!

Pre Revenues

Forerunners to the Stamp Act; Western Australia first assented the 'Act' on 7 June 1881 being put into force. 1 November 1881 becoming known as the 'The Stamp

Act of 1881'. Figure 6 shows Stamp Duty collected in May 1879 so how can this be?

John Dibiase the owner of this fine document explains this forerunner to Stamp Duty. "Transfer of Land Act 1874 required Mortgage applications be registered and that a 'Fee' of 1d be charged with proof of payment by Adhesive postage stamp". As simple as that. Try finding these forerunners, John's copy is unique outside of archives. John "thanks for sharing this beauty with us all, and John, if you ever wish to adopt it out, just post it to Qld".

A Relief Gone Wrong

Unemployment Relief Tax was first imposed by the Unemployment Relief [Tax] Act of 1930. This levied wages and salaries received after 1 July 1930. Figure 7 shows the first week of use of this issue. With the employer fast running out of purpose revenues, he turned to postage stamps denying the NSW Treasury of Revenue. It would appear that this use was accepted but for how long? I do not have a copy of the 'Act' to see if it insists on the purpose stamps being used. One



Fig 5

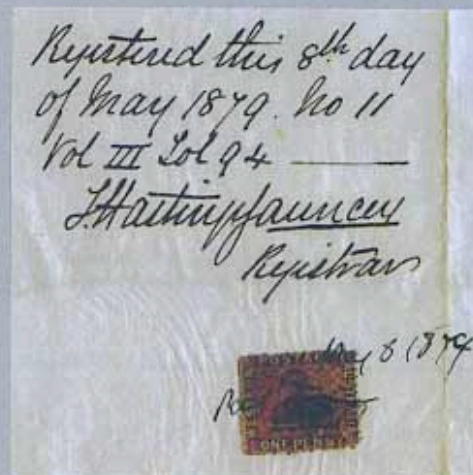


Fig 6



Fig 7

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can only presume, which can get one in a lot of trouble. Maybe you are reading this and know the answer, if so please share it here.

Vic Rails

Figure 8 shows one of the scarcer 1d Victoria Railway Fee colours. My free on line catalogue at present does not breakdown the known colours, but I will get to this in time. Maybe you have a nice collection of these issues and would like to help me update this section. If so, please drop me a line, as it's always good to give something back.

More Beers

I showed one of the beers from Charles Leski's auction last month. Figure 9 is different one from the same group of three, eventually selling for around \$1000 [includes buyers] for the three. A healthy price showing the popularity of 'on the far side' of revenue collecting.

Remember two of the three were in the Commonwealth period.

Perfin Corner

A further 'New Find' has been added to the Queensland Railway Perfin listing. SH/&Co.a [lying sideways right]. Figure 10 was until now lying unrecorded. Please check your collections to see if you have other values with Perfins in this 1921 rouletted set that can be identified and added to the listing, thank you. Perfins on Railway Fee stamps have always been hard to find, I don't know if its me, but the prices are creeping up and up with more collectors looking to take on this fascinating field of Railway Fee Perfins.

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Fig 8



Fig 9



Fig 11