

# Revenue Review

## First Beers

Beer duty firsts can be quite a challenge, even to the most avid revenue collector. Have you tried to collect just one first issue beer duty stamp from all the Australia States? [No beer duty in Northern Territory]. After 5-10 years of hunting you may be lucky to be 50% there. After that you will start to pull your hair out.

The first State to tax beer was Tasmania on 1 March 1880. Next Victoria on 29 October 1880, followed by Queensland in 1885, New South Wales in 1887, South Australia in 1894 and finally Western Australia in 1898. The latter two States appear to be the biggest stumbling blocks. Figures 1 to 6 show the States beers in order of issue. When you think about it, some states were exceedingly slow in collecting this tax. Obviously Western Australia drinkers put up more of a fight than the rest of Australia, holding off for 18 years before a pint went up.

## Revenue Mini Sheets

A few of the 1966 Victoria duty issues in full sheets have come onto the market. Figure 7 is a full sheet of 10 2x5 totaling \$500. Nice to have a full set from 1c to \$200 in the full sheets, and a shame the owner never got in early enough to be able to sell them back to the Treasury, for a 90% refund on the face value. That said, I guess this is how they are here for us all to collect now! Keep your wits about you when buying any of these sheets, as there is a large face value to be taken into account, and you really do not want to be paying more than 30% face.

## Early Tasmania

Figure 8 shows a nice 6d revenue from Tasmania dated 12/10/1863. This date, as far as I am aware, is the earliest to be recorded on the 6d. Can you please



Fig 1



Fig 2

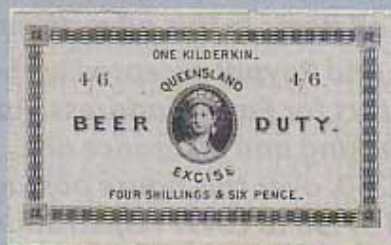


Fig 3



Fig 4



Fig 7



# Dave Elsmore

check your dates and let me know if you have earlier thank you.

## Quit Rent

The 'Quit Rent' system was used frequently by colonial governments to collect land tax imposed on freehold or leased land by the government or its assigns. Figure 9 is from New South Wales, dated pre adhesive issues 1843, is a nice Government receipt for this tax. You may have something similar, if so please share it here.

## Modern Medicine

Western Australia has a series of Hospitals Benefit Fund stamps to collect; so far only two values have surfaced from the decimal period. Figure 10 shows

the 85c and there is a \$1.05. Both can be found with and without the 'audit' punch hole. Maybe you have other values to add, if so please share them here.

## Minutely Impressed

Tasmania has a huge run of impressed revenues; the last pre decimal 'Lion' issue runs from 1d to £1000. Low values just do not turn up. You find the odd 6d if you are lucky. Most appear to be mid range, so to find a 1d or 2d value would be a rare find indeed. One can also ponder what rate the 7d, 8d or 9d would be used for. Again rare low values indeed, that is if you can find a single one of these values. Figure 11 being the unique 2d black proof. A single set of black proofs exist on card, from 1d to just £100 and most of the time collectors have more chance of getting a proof to fill the gap rather than the actual issued stamp.



Fig 5



Fig 6



Fig 8

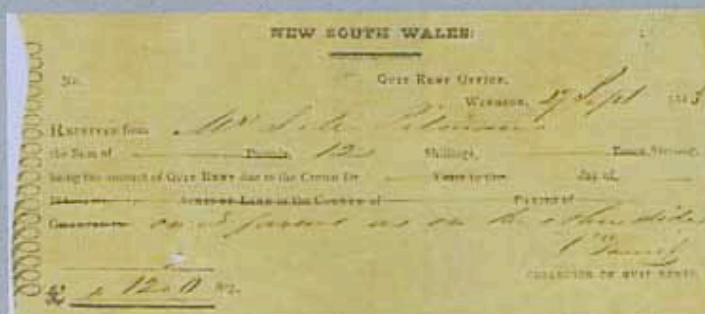


Fig 9



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## Double Rails

You rarely find printing errors in the states Revenue rails, so when figure 12 came up in auction I had to have a stab at it. Amazingly the double perfs at top have somewhat remained semi intact. No hinge remains tells me it may have come from a bulk mixture lot being picked out and on sold. You may have a few double perfs in your rail collection, if so please share them here.

## Perfin Corner

This month shows a local Queensland Company by the name of Pike Brothers Limited. Ray from South Australia sent it in and asked, "What the heck is it?" 'PBLTD' being the Perfin. It has a high factor of rarity. The history behind the Perfin is as follows: Pike brothers were established in the 1890's in Brisbane and by the turn of the century they had premises at 30-32 Queen Street, and were growing along side other Perfin using retail clothiers and Department Stores such as Finney's, T. C. Bernie

and Stewart & Company. Later they moved to larger premises at 85-91 Queen Street, and from here they supported an extensive mail order clothing business. In addition, they had other retail outlets in Townsville and Toowoomba and a buying office in London.

Figures 13 & 14 show the single head device. Figure 15 showing a 'Trove' newspaper advert for Pike Bros. underwear. One selling pitch the brothers used when selling underwear to men was "The healthy man hates to be *fettered and oppressed*". So not only could the Perfin collector collect the Perfin off the parcel, but, by slipping on the contents [the said, warm airy undies] soaking and drying the Perfin ready for stock book placement would be done in sheer comfort. So the lesson here is if you are feeling fettered and oppressed simply slip on a new pair of undies.

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Fig 10



Fig 11



Fig 12



Fig 13



Fig 14



Fig 15