



# Revenue Review

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## Christmas Duty

In the spirit of Christmas I thought I would show one of the rare 'Xmas Duty' revenues from Victoria [fig 1] 6/- tax for 36 beers. 2d a beer tax sounds high to me what do you think?

## No more Beer

Our good friend Norm Hart has come up with the possible answer to the CQ query in the October edition of Revenue Review he believes it stands for 'Central Queensland' I have no other additional values to report on the Victuallers Revenue as yet. Queensland recently lost Norm to Victoria.

## Hot News

The ten copies of the Victorian Impressed revenue book sold out within two days of Stamp News going to print. I have had a few more sent over to me incase you missed out. Thank you to all who brought a copy and to all who have since joined the Revenue Society of Great Britain, the society runs a couple of revenue auctions a year check them out on their web site, [a link to the RSGB is on my web site]. Already I have had some new dates to record in this publication thanks to our good friend Mark Hancock of South Australia. Mark is well known for his collecting and researching South Australian revenues. His major archival research has apparently been added to the new South Australian revenue catalogue. I am

still yet to view and review this work. Mark reports the following dates from his collection: In Table 3 the latest colourless date recorded is now 1-6-1912. The red latest date 31-10-1912. Red 1d die II late date of 13-9-1932. 1d die III colourless an early date of 1958. Red 2d die I a late date of 14-4-1961. Colourless 3d die I 13-12-1935. Red 4d early date 17-2-1951 and finally the red 5d late date of 10-7-1962. Many thanks again Mark, keep up the good work. One commonwealth revenue exhibit was in the Spain world exhibition, this was an Indian 8 framer 'Fiscals of Cochin' this received Gold, 92 points, well done to Anil Suri. John Barefoot Ltd who produces the British Commonwealth revenue catalogue will finally be updating the Australian States sections this will be an up to date listing with current prices not rarity ratings, this update has been long overdue. So we will now have all the states in one book completely updated. John has asked me to handle this work so if you think you have something to add please let me know I am trying to encourage John not to put in archival copies known, I believe this is a waste of time as collectors will be out there looking for what does not exist in private hands this would also discourage the new revenue collector to take up this fascinating part of our hobby as he would not know if it is in private hands or just archived away, we could have a situation where a series of 10 listed values are

recorded but only 3 values are known in private hands, besides it would take away all the fun of new finds.

## Lay-by to Travel

A Commonwealth Government scheme called 'Save to Travel' was adopted to help prospective travelers literally save for their tickets. Late in 1937 two values a 1/- red and 5/- blue [fig 2] were printed on watermarked C of A paper and issued the same size as the current 1d postage stamp of the time by the Commonwealth Note Printer. Booklets were issued free of charge with enough room to take 20 stamps. This was handled by a 'Save to Travel' committee which included representatives from ANA airlines, Victoria Railways, PMG dep't & Melbourne Steamship Co, this scheme ran for over 20 years. Where are the stamps today? I have only recorded a handful of the 1/- and 3 copies of the 5/-. Soon after Queensland decided to go it alone and issue a similar scheme called 'Lay-by to Travel' through beautiful Queensland. Three values, 1/- blue, 2/6d red [fig 2] and a 5/- green, issued on 14 May 1940. These stamps could be purchased at any railway station or at the Queensland Government Tourist Bureau, they were printed on plain paper by the Queensland Government Printer, this scheme ran for 7 years and was discontinued 1 October 1947. Issued stamps are non existent less than a handful in total, have been recorded.



Fig. 1

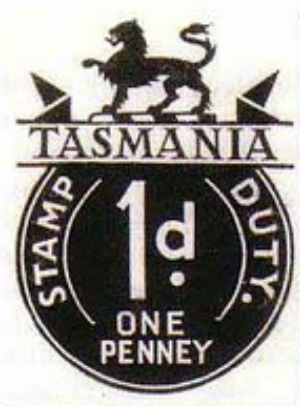


Fig. 2



Fig. 3

Fig. 4



### Buderim Tramway

Buderim Tramway was a small line just north of Brisbane. A few proofs of the three parcel stamps have leaked out over time but used stamps [fig 3] are exceedingly rare. Demand is high for some of the smaller tramway's parcel stamp issues from the Australian colonies. The Queensland tramway trio, Buderim, Mapleton and Mossman bringing the highest prices paid for any of the states tramway stamps. The set of 3 shown in fig 3 went to a very keen collector of revenue and railways overseas. These Buderim Tramway stamps would easily bring over \$1000 per stamp if you can find any! Keep looking in those dealers junk boxes.

### What No Duty Stamps

I am baffled as to why some Australian States clearly still collect "Stamp Duty" on certain instruments, it is on all the paper work, it is on some web sites, but they have all done away with Stamp Duty Stamps! With no duty stamps surely all existing Acts should be changed. Here is the state of play: Those Australian states that are with the times and have changed the old 'Stamp Duty Act' to a 'Duties Act' are Queensland, Tasmania, Australian Capital Territory & Victoria. Those that still have a 'Stamp Duty Act' are South Australia,

Western Australia, Northern Territory & New South Wales. This is part of the act on the NSW web site "Stamp means either a stamp impressed or imprinted by means of a die, an adhesive stamp or an adhesive label". So as you can see we have a situation where four of our states have a 'Stamp Duty Act' but no stamps to affix to any legal documents. Now, I am sure you have all been wondering about this situation, well now you know.

### A Christmas tale. One Lump or Two?

So anyway, it was a cold dark morning when an engraver named 'Colin' [his name has been changed to protect his family] down in Tasmania arrived at work to engrave a nice new set of impressed revenues from 1d to £100 he started very early in the morning it was still dark, the kettle was just on the boil as he started to engrave the first value, the 1d. No sooner had he engraved PENN it was time to down tools and have a cuppa. "One lump or two", called out Bill. Now Bill was the chief engravers mate a die sinker no less. Bill spoke of his wife buying a rather nice new frock out of the J. C. Penney catalogue which had arrived from the USA that very week. Bill had the very catalogue in his lunch bag and showed Colin who was very impressed indeed. Bill said the

new frock made his wife look 20 years younger. Soon it was time to get back to work. Colin had thoughts of this nice new frock for his wife's Christmas present, he then continued to engrave the 1d without realizing he had in fact engraved PENNEY the very name on the catalogue. This was not picked up by his mate Bill the die sinker who was the engravers mate if you remember. The die was put to work with this spelling error which was never corrected [fig 4]. I was going to tell the other Christmas tale about how Tasmanian's can't spell but you have probably heard that one already. Ok yes us Queenslanders have already heard the XXXX v beer spelling joke. Anyway Merry Christmas, I do hope Santa fills your you know what, hanging over your you know where with lots of revenues and railway stamps or at least an album to put them in! Just incase some of you go looking for fig 1 in your revenue collection you will not find it. Santa has been playing with the picture, xmas duty does not exist unless we move it over to the Cinderella column. But the penney flaw is genuine so go look for it!

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