

Revenue Review

An Early Ho Ho Ho

It's that time of the year once again when we tot up all the unrecorded issues published this year in 'Revenue Review'. An exciting start to the year with a bit of a fizzle at the end. Fortunately Francis Kiddle's Queensland revenues propped up the latter part of the year. I also had a busy time relocating my web site.

Weekly Revenue?

Figure one looks like a revenue with a value, perforated, gummed and issued in sheets. I have seen singles and groups of various values offered on eBay, but have never seen usage of this stamp until now. I am told it is a weekly fee for a train or bus ride, or a 'weekly ticket'. Now, does this make them a revenue stamp? Well I am unsure, as I do not yet know which bus company issued them or if they were used on a Government Railway. I am told New South Wales issued them in c1974 and if it is from a council run

bus or the Government Railway then it can fit into the revenue books. I picked up figure 1 in a junk shop of all places, it appears to have come out of a booklet as it is rouletted on the left with a plain reverse. A later c1976 issue with design change is also found [fig 2]. From the c1974 perf 11½ first issue I have recorded a \$3.00 red, \$3.50 turquoise & \$4.00 pink. Of the second c1976 issue I have recorded a \$1.10 orange, \$3.90 turquoise, \$4.30 blue/green & a \$5.10 brown. Can you add to this listing? It has been 35 years since these were issued and maybe you are reading this and have a complete booklet or know what they are all about, if so please let me know so I can record these in the correct category.

Queensland Revenues Bring \$66,000

As mentioned earlier Francis Kiddle's Revenues & Rails were auctioned by Millennium Philatelic Auctions in late October selling for a cool \$66,000 plus buyers! We may not see another collection like that go under



Fig. 1



Fig. 2

Dave Elsmore

the hammer for a good while, so I hope you all got something for your collection. In the same auction there were many beer duties from New South Wales & Queensland, listed as 'other vendors'. These beers came from the Spink April sale which was held earlier this year in London. Of interest were the prices all selling for a 200% - 1000% mark up.

One beer duty I did miss in Spink was figure 3, the 9/- rose [I would like to officially record this value here]. This was in a large group of first & second issue Queensland beer duties which sold for a very low price of £80. The vendor who on sold all these 'Spink Beers' will be very happy with the results, buying them all for approx £2200.00 plus buyers and on selling for approx \$12,400.00 leaving a tidy \$8,500.00 profit in 6 months!

Western Australia Rails on the Move
Prestige Auction sold a Western Australia Railway

collection [broken down] late in October for a total of approx \$3000.00 plus buyers. Most of this went to the USA. This collection was sold by Mowbray's [Sydney] in March this year as one collection [lot 1440], I believe, for the original German vendor, with an estimate of just \$300.00. It sold for \$925 plus buyers, so there was a tidy \$2000.00 profit on this collection in 7 months!

Perfins and Launceston 09

As I write this we are off to Tasmania for the Launceston Show where the Perfin Club of New Zealand & Australia are having a sort of Challenge. 6 or 7 x 1 frame perfin exhibits have been entered, and it will be interesting to see how many of these exhibits contain revenues. I have entered a New South Wales revenues 1 frame perfin exhibit, and will let you all know how this goes next month and report on any other Revenues at the show.



Fig. 3



Fig. 4



Fig. 5

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Commonwealth Beer Duty

I have been unable to find any information on figure 4. Has any reader seen it before? Judging by the red inscription you have to drink it first then destroy the label! It may well be a UK Customs import label for Australian Brandy. I will wait in hope for a reply.

New South Wales / Queensland 'Humphry' head.

Information is sought for this most unusual item figure 5. So far I can record it has been printed on plain vertical laid thinish paper in black showing the 'Humphry' head used for the New South Wales Diadem 5d-1s issues of 1854 with an unrecognized 'Queensland Government' encased in a series of circles, and finished off with quite a spectacular display of engine turning by Messrs. Perkins Bacon & Co London.

The head was drawn and executed by E. H. Corbould from a design supplied by T. W. Levinge of Sydney. The original die was engraved by W. Humphry's, who was well-known as the engraver of many other famous issues. The item shown was purchased from Messrs. Perkins, Bacon & Co. London, archival sale. Along with it came three outer circle 'cut outs' on thick card like plain paper coloured in intense black, brown & blue. Robson Lowe [1962] page 47 makes mention of many die proof reprints using the Humphry's head between 1873-1929.

Waffle

Well that's it for another year, will chat next year. I must thank all my readers who have supported me by writing to me offering information and encouragement in this very fascinating field of Revenues. This is one area which will never diminish as the tax collector visits us all until our death. There is even gst to pay on our own coffin when we leave this world. I do hope this

Christmas will bring all you asked for and only you know if you have been good boys and girls. Maybe it's time you sent me that revenue you have tucked away and keep meaning to get out and scan, so I can get a good start to next year. Enough waffle, enjoy your Christmas; I hope you all have a safe and prosperous New Year.

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