

Revenue Review

Yo Ho Ho

Well it's that time of the year once again where we tot up all the new finds discovered throughout the year and add them to our list of wants. I think we can without doubt say that the year has been truly great for the revenue collector; I for one have been getting more and more enquiries re revenues and railways than ever before. To all my readers out there in Revenue land a very happy you know what for the festive season. You know you are hooked on revenues when you dream of that super dated unique pen cancel scribbled all over the design, rather than the boring same, old as, post office ink cancel. Queensland's 150th Birthday from the November issue was a bit of a fizzer up here in the sunshine state. I think I was the only collector to acknowledge the 150 years of the first Queensland issue, which for a period of time had dual revenue postal use.

Mistletoe Green

While having a sort of my more common Victoria revenues, I came across figure 1 [middle stamp] getting as excited as I could in thinking I have found an error of colour, as I have not seen the 5/- printed in such a light shade of green before. Pulling it out of some approx 3000 x 5/- values that I have, figure 1 sticks out like the proverbial. The colour is close to the 6/- value shown on the left in Figure 1, with the standard 5/- green on the right. Now I could be wrong [I know, it's hard to believe, but I think it has been recorded in the distant past] but it is still on paper so has never had a bath with the colour as far as I can work out to be true. Maybe you could have a look into your holdings of this value over Christmas and see if you have such a beast sitting in your collection. If by chance you do have, I would appreciate a scan. Hopefully a few will turn up with dates on



Fig. 1

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them so we can then give it true catalogue status. Any thoughts from you, the reader will be most welcome.

New Guinea Head Tax

With the beginning of the Australian Mandate period in the Territory of New Guinea in 1925 a New Guinea Head or Poll Tax [figs 2 & 3] applied. This was fixed at 10/- per figure, and was maintained until the Japanese invasion in 1942. The revenue disk is 35mm in diameter and worn on a string necklace.

This tax was covered by the 'Native Tax Ordinance 1921'. Specific exemptions listed by the Australian Administration were: [1] Natives serving under indenture [2] Natives sick or otherwise incapacitated [3] Members of the Native Constabulary [4] Village officials [Luluais, Tul Tuls-Assistants to Chiefs, Medical Tul Tuls and

native teachers] [5] Native students at missions or government schools [6] Natives who had four children by one wife.

Upon collection of the 'Head Tax' the Village Chiefs were notified, a Patrol Officer arrived, monies and discs changed hands. At the conclusion a paper receipt was given to the Luluai covering the total amount collected in the village. The paying of Head Tax became a matter of pride and status in some areas. The Manus people boasted of the amount paid by their villages, whilst the Kwoma, in 1937, demanded to be taxed to distinguish themselves from the "untaxed bush Kanakas".

As an example 'Head Tax' for the year 1936-37 was £21,859 and in 1939-40 the amount collected was £20,025. From this we can imply that 40,000 persons paid. The annual collection during the Mandate period averaged close to the above



Fig. 2



Fig. 3

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amounts, which means that in the 20 year period some 800,000 discs would have been issued. One would expect therefore, that the discs would be very common; such however is not the case. The scarcity of these revenue receipts is probably explained by the following account given by J. K. McCarthy in his book, *Patrol into Yesterday*. He says of the period about 1936 in the Sepik area: "In return for the tax he [the Patrol Officer] handed out a receipt in the form of a metal disc". The metal is soft and could easily be melted down and frequently was. The more 'civilized' taxpayers were even known to transform the receipts into knuckle dusters and similar nasty objects, and there was one instance of a tax collector later being injured with one of his own receipts at the hands of an irate taxpayer. But the Administration persisted

in the use of them.

It is recorded that 'Head Tax' monies were not utilized for general administrative purposes but went into the Native Welfare Fund, which was concerned with the maintenance of schools, hospitals etc.

I am indeed fortunate enough to have two different designs of these rare revenues in my collection figures 2 & 3. Maybe you have a few dated receipts you would like to share with us all. My thanks to John Cook of Brisbane for his help in my preparation of the New Guinea Head Tax revenue.

Colombo Plan

Cleaning up my desk for Christmas a letter from Alan Elphick of NSW came to hand. Alan sent



Fig. 4



Fig. 6

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with the letter a photo of a 1/- Colombo Plan of 1951 [fig 4] with a rectangular boxed 'CITY TAXING SECTION' in violet. I do not have a clue as to its use maybe you the reader can fill us all in. Many thanks' Alan for sharing this very interesting and previously unrecorded revenue use of this postage stamp.

Say No More

So all that is left, is again to wish you all a Happy Christmas and safe New Year. I hope Santa fills a few gaps in your collection this year and if you are reading this as just a boring, plain, uninteresting postage stamp collector, and wish you were an exciting 'Revenue Collector' then it's easy, just go to my web site and click on the FREE Revenues

for beginners tab and I will send you a small selection to get you started.

Figures 5-7 are just some fillers to make you drool over when tucking into your Christmas pud! See you all next year. Figure 5 showing a Straights Settlement company paying 12c local duty with a payment of standard embossed 2/6d revenue to register the company in Queensland. Figure 6 showing a new early date for the South Australian Postage & Revenue 5/- 16/12/1886 and last but not least the latest New Zealand \$25 departure Tax revenue from Wellington Airport sent in by David Coath well known perfin nut.

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Fig. 7



Fig. 5