

# Revenue Review

## Ho Ho Ho

Well you guessed it; it's that time of the year again when we add up all the unrecorded revenues listed in 'Revenue Review' for this year. The revenue collector further tries to hide the list of holiday chores that has been on the fridge for months and finally find some time to put all the years buys into the correct albums instead of having them just pile up on the desk month after month. One can only presume the avid revenue collector will have already planned the holiday break, philatelically that is. Can I take this opportunity [while writing this in late October] to wish all of my readers the very best for the festive season ahead; I do hope you have fun over Christmas.

## QR Imperf

Figure 1 is a rather nice imperf 1d Queensland Railway revenue from the 1894 issue. Cancelled with the first Southern & Western Railway canceller. I had not recorded this value as an imperf

before and would like to do so here in Revenue Review.

## Victoria PP

After co writing with Dingle Smith of Canberra the book on the 'Impressed Duty Stamps of Victoria' back in 2006, which also encompassed the instructional hand stamps new, finds are evident. Figure 2 is one such new hand stamp find, a PP or Penalty Paid, which escaped us at the time. We do show a PP but it is marked as being from the 'Deputy Collector of Imposts' whereas figure 2 is direct from the 'Comptroller of Stamps'. Figure 3 is also unrecorded. We listed a 6c in the double oval but missed the 5c.

## Bus Depot No1

To South Australia now, and figure 4 is again unrecorded [that's 3 in a row]. Perforated samples appear not to have been recorded. Figure 4 also shows the 10c being in a different font from the



Fig. 1



Fig. 2



Fig. 4

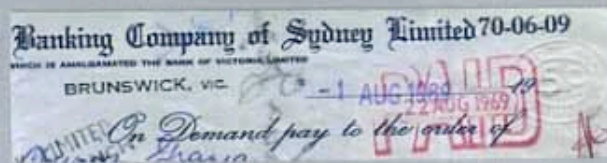


Fig. 3

# Dave Elsmore

recorded examples so additional printings must have taken place with some possible's to still record.

## More Beers in time for Christmas

Still on South Australia with figures 5 & 6 being from a new find of beer duty stamps. The collection had examples from South Australia, Tasmania & Victoria. In South Australia I can record a new unlisted frame break in the 1894 bulk beer 'One Kilderkin' 2/9d. As figure 5 shows there is a break in the frame at top, when I say break, you could drive a bus through it! Of most interest to me were the South Australian Bottled Beer issues of 1894 within the collection. I am yet to see any of these values recorded but I am more than pleased to have the joy of adding them to my collection. All must be exceedingly rare as survival rate to now has been zero!

As we know the Beer Duty Act of South Australia is very similar to the 1892 Beer Duty Act of Victoria and could well have followed them in

some of the stamp sizes issued, as these bottled beers are very small, compared with the bulk beer issues. Of further interest is the fact that they show different fonts for each value plate and the central head is a new one to me. I cannot match the head to any of the postal notes of South Australia, which show several different die heads. What is strange, they are with and without control numbers, all are un-cancelled and all have been torn in half and re-joined. This practice was similar to the Victorian issues where many are found torn in half and later re-joined.

One assumes they were used in 'cart note' books and somehow put back together as half would have been placed on the receipt side of the book and given to the hotelier, with the other half remaining on the butt in the book and held by the brewer for audit purposes. My guess is that there must have been a collector who went to the trouble of tracing the halves and re-joining them. If that is the case then I wish to publicly thank him or her! One last note on this issue I am sure it would not win any



Fig. 5



Fig. 6



Fig. 7

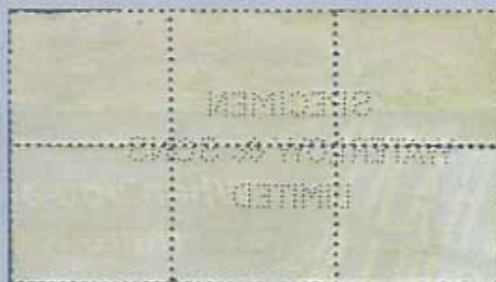


Fig. 8

# Revenue Review

prizes for design beauty, they are very plain and very boring but needless to say I quickly made room for them in my beer duty collection.

## Customs Duty

The revenue Customs duty stamps of Australia were, as we know printed in the UK by Waterlow & Sons in London. Figures 7 & 8 show a rather nice front and back sample of the perf specimen. This farthing issue block will be auctioned next year so keep your eyes open. It will be interesting to see how it goes as this will be the first time a single block of 6 of the one pattern will be offered in auction.

## NSW Vertical Imperf

eBay recently turned up a couple of vertical imperfs

on fiscal postals [you may have seen them]. Figure 9 is one such beast and I am sure the traditional collectors would even consider putting these into their collections. A shame there was not a joined pair. I guess that would be a bit too much to ask, still, lucky these two had survived.

## Perfin Corner

Figures 10 & 11 fit nicely into this corner. Figure 10 being a rather nice unlisted security overprint from J & H Burgess [Real Estate Agents] from Northcote Victoria. Security overprints go hand in hand with Perfins as many were pre-cursors to the Perfin and many preceded the use of a Perfin possibly due to the Perfin device breaking down etc. Figure 11 the 12/6d NSW Edward, a rare revenue in itself, without having the added rarity of being perfined



Fig. 9

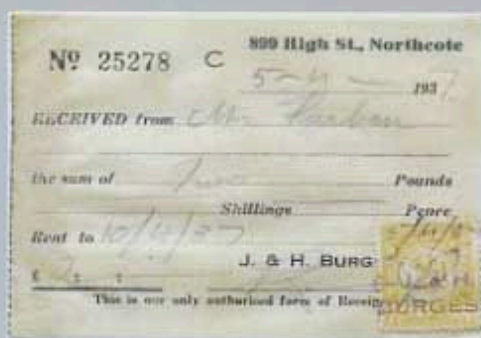


Fig. 10



Fig. 11

# Dave Elsmore

'A' for Atlas Insurance of Sydney. I spoke about the 12/6d back in November 2010. Figure 11 was in the stock of famed revenue dealer Steve Hamilton for a cool \$500.00 when I enquired about it, the 12/6d had already been snapped up by a well known Perfin collector, this goes to show you should keep an eye on Steve's web site as bargains like this go very quickly. Hmm if rare revenues like this keep going into Perfin collections then it will leave the poor revenue collector with less and less to go around.

Both figures 10 & 11 will be showcased in "The Revenue Perfins of Australia" New South Wales and Victoria editions, which will soon be out. For those of you who have already brought the book I not only thank you but I do hope you are enjoying reading the already published states of Queensland, Western Australia & Tasmania. It is now time to go sort your Commonwealth, South Australia, New

South Wales and Victoria Perfins and Security Overprints and send scans of them to me thank you. Once again have a safe and happy festive season and if you are going on holiday remember to have a hunt around for some revenues, will chat next year.

I can be contacted by mail: P O Box 66 Springwood 4127 Queensland or an Email link from my web site [ozrevenues.com](http://ozrevenues.com)

## Stamp Coin & Phonocard Fairs

Last Sunday each month from 9am to 3.30pm

(December - Third Sunday)

Jaycees Hall, Silver Grove, Nunawading,

Melway map 48 E10

First Sunday each month 9am to 3.30pm

Ukrainian Hall 3-11 Russell St, Essendon,

Melway map 28 G4