



Revenue Review Review

Dave Elsmore
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My thanks must go out to the many collectors and readers of *Stamp News* who have passed on their good wishes for this revenue column, which is a *Stamp News* first. I would like to thank Kevin Morgan [editor] for allowing me this opportunity to help promote and hopefully further the interest in collecting revenues.

Many ways to source revenues is by public auction. In the past revenues were found grouped together in collections, so to get to the revenues you had to buy the complete collection. More recently auction houses are putting revenues into separate sections particularly Australian states. They are clearly cashing in on the renewed interest in revenues. This works both ways as the seller can achieve a much higher price for separated material. One such auction house, 'Status International' from Sydney in their December 15th sale auctioned off a very fine group of 58 Victoria beer duties [fig 1]. Unfortunately we lost over a third of these to America where revenue collecting is very strong. The prices achieved at this auction were very substantial. An auction house in the UK had similar material including the first NSW beer duty [fig 2] grouped together and their sales were 50% of Status realizations.

Further auction breakdowns in some listings include railway parcel stamps, another neglected area. I will be including railway parcel stamps into this column [fig 3] as they do not fit into Cinderella's. In fact railway parcel stamps were printed by the relevant government authorities the same as revenues. If

exhibited in an exhibition under FIP rules they are grouped into the traditional class. This must make them difficult to judge as the majority of current traditional judges know very little about railway parcel stamps, as there is very little reference material for the judge to polish up on.

Unfortunately Australia lacks a revenue society & journal. It does have some study groups in organized philately but nothing solely dedicated to revenues. United Kingdom has the Revenue Society of Great Britain which publishes an excellent quarterly journal. This journal has just received a gold medal in Canada's 7th National Literature Exhibition. Subs are £20.00 a year. Information can be gained from the secretary at email: rsgb.hall@talk21.com. Another journal for the revenue collector who is interested in American revenues is 'The American Revenuer' issued bi-monthly, subs are US\$21.00 you can find information on this group from the secretary at email: bshober@comcast.net If you mention you read about their journals in *Stamp News Australasia* I am sure they will look after you.

One of the only Commonwealth revenue catalogue available is *British Commonwealth Revenues* by J. Barefoot from the UK. This is available from Kevin Morgan Stamps & Coins.

Mrs. D May of Sydney a long time collector asks for help on a stamp she has in her collection [fig 4] she asks "as this stamp was available for postage and revenue purposes is the cancel of postal or revenue nature". I can give the quick answer "it's a revenue cancel"; the



Fig.1

Fig. 3



Fig. 4



Fig. 5

Fig. 6

Fig. 7

pointer to look for is the treasury crown in the centre of the hand stamp. The crown was not used on any postal cancel. If it was a genuine postal cancel its worth would be tenfold that of the revenue price. I have seen many of these cancels listed in on line auctions as genuine postal cancels and they can achieve very high prices indeed. It really is buyer beware. If you are not sure ask for help or ask the seller if he will refund if you find out it is not genuine.

Most states had a period in the late 1800's where revenue stamps could be used postally and *vice versa* as the act deemed. Tasmania had an interesting period where the Platypus issue with 'revenue' overprint [fig 5] was available for joint postal/revenue use for just 15 days, from 15th to 30th November 1900. I have seen other Tasmania cancels on revenues which have long been superseded. These are obviously cancelled par favor by the post office making them totally worthless as you then have a stamp with a modern cancel on. Again buyer beware.

Further on Tasmania all reference books state the 1d platypus was re-introduced in Oct 1930 because of a change in the stamp act. I have in my collection several copies dated March 1929 [fig 6] so further work is needed here to trace the date of this change in the act. If readers have earlier dated copies I would be very interested to hear from them. The re-issued 1d Platypus perf 11½ is a very dangerous stamp indeed. Mint copies have fooled many a

collector into thinking it is a proof of the 1900 1d perf 11½-11¾ overprinted 'REVENUE' as the re-issue is printed on no wmk paper without the overprint.

The late Ron Butler [a well known Australian States collector from the UK] had a block of 4 in his collection written up as a 1900 proof minus the revenue overprint. It turned out to be the 1929 re-issue. This went to auction unchanged so the buyer will be very unhappy if and when he finds out it is only worth a fraction of what he paid for it, let alone being misdescribed by the auction house, again buyer beware.

Staying with Tasmania on ebay recently, a Tasmanian cheque sold, dated from the early 1930's. An embossed 2½d colourless revenue was in the top right corner. I can find no record of this ½d

increase from 2d. This 2½d embossed is unrecorded. Maybe a keen Tasmanian collector could re-check the act and let me know.

Across to the west of Australia we have an unrecorded 5/- Inland Revenue 'IR Five Shillings' [fig 7] doubly printed. Again this is unrecorded; please check your copies as you may have a gem sitting in your stock book waiting to be discovered.



Fig.2