

Revenue Review

Nice Looker

Western Australia has some very attractive revenues none of which have a monarch's head unless you count the fiscal postal period. Waterlow & Sons Ltd of London were responsible for the horizontal long bi-colour series from 1904 to 1940. Some of you may have seen the composite 'tradesman's sample sheet' of 6 [fig 1] which comprises of 3 different values all with 1½mm punch hole key plate frame in brown with blue swan vignette line perforated 12½, overprinted 'Waterlow & Sons Ltd Specimen'. I also have a couple of imperf 1d values same colour but overprinted Specimen in a larger font. I have since acquired a 6d imperf [fig 2] a different shade of brown to the sample sheet with the swan vignette in the issued colour, black on plain thin laid paper without the specimen overprint. I can only put this stamp into the category of an unissued colour trial. Would any reader have further information on this "colour trial" As this appears to be unrecorded by the Westies I should like to do so here in 'Revenue Review'.

Scarce Kiwi

Many New Zealand arms revenues issued in 1939 have been overprinted with the

very same value as printed on the stamp [fig 3] this bewilders me as the preceding and later decimal issues were without this overprint. It is neither surcharged nor subcharged. Would any reader know if a new long sided printer took over this role, as you do not have to squint to read the value as the overprint is quite massive. Maybe a few high values of the preceding un-overprinted series were used by mistake causing the accountant to have a paddy. Can anyone clarify this overprinting which appears to be a total waste of time and money.

What a Relief

Just prior to the Commonwealth uniform Taxation system being introduced New South Wales introduced an Unemployment Relief Tax & Social Services Tax [fig 4] for the years of 1939 - 1941. Wages tax stamps were used provisionally in 1939 being overprinted U.R.T. & S.S.T. as a stop gap measure until purpose stamps were issued. As with the wages tax the stamp was rouletted horizontally to make separation easy as the top half was retained by the employer with the bottom half going into taxation for end of year audit. Fig 4 shows a typed specimen of which only one set is

known. I guess easily forged but for the fact the specimen set is affixed to a taxation presentation sheet! Some interesting essays emerged both in colour and black and white [figs 5 6 & 7] prior to the uniform issue of January 1st 1941.

More Bets

Another unrecorded New South Wales betting tax has come to light, a ½d in blue [fig 8]. The ½d has been recorded in red which I have never seen. This turned up in the stock of Steve Hamilton well known revenue dealer. The stamp now resides in Canberra with Dingle Smith another well known identity in the revenue field.

American States Revenue Book Review

Our good friend Norm Hart of Victoria kindly arranged to get me a copy of the 'hot off the press' Revenue Stamps Catalogue put out by the State Revenue Society of USA. This catalogue deals only with the American States Issues. Norm has kindly reviewed this for us all: Collectors of the postage stamps of the United States of America are well served especially with the comprehensive Scott catalogues.



Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 7



Fig. 5

Dave Elsmore

Collectors of United States revenue stamps likewise have had access to an extensive listing of all Federal Government stamps issued since 1862 as well as embossed stamps from 1755 also in Scott.

Until recently collectors of United States STATE Revenue stamps have been poorly served. In the 1940's Cabot put together a pamphlet of know issues but with no illustrations. In 1960 Elbert S.A. Hubbard, a man who probably had the most extensive collection of US State Revenues ever assembled, published a very useful small book with a few illustrations but long out of date. During the 1980's Sherwood Springer published a series of handbooks of North American Cinderella Stamps long out of print and out of date.

Various interested people published studies of their own states or interests but there was no complete guide. In November 2007 The United States Revenue Society published the SRS State Revenue Catalogue edited by Scott Troutman but the work of many hands and minds. Individual members of the SRS undertook to revise and rewrite the information available for each state of the Union. The book is a collector's dream, key types are illustrated while information on printers, perforation, watermarks, colours and papers are all

provided. The numbering system follows Hubbard's pattern with a capital letter for the type of Tax, A for Apple, BD for Bedding, B for Beer, CG for Cigar and so forth. For a nation that went to war over taxes they appear to be taxed at every level of their lives examples are: Malt & Wort, Kerosene, Documentary, Fertilizer, Feed, Eggs, Tobacco, Beer, Wine, Motor Vehicle, Business Licences, Marijuana, Hunting, Potato, Vegetable, Fruit, Bingo, Seeds, Drugs, Oyster, Amusement Device, Cosmetic, Gasoline, Oleomargarine, Bedding, Cigar, Linseed Oil, Honey, Butter Substitute, Ammunition, Insurance, Dog Food, Bicycle, Fermented Beverages, Soft Drinks, Stock Transfer, Insecticide, Cigarettes....if you can think of it, it probably has been taxed.

The State tax stamps are often colourful, sometimes in the shape of the state, sometimes they are tickets, tags, decals, perforated/imperf, gummed or not, the variety is amazing. The new catalogue has tried to offer a realistic guide to current values of various issues rather than relying on a 50 year old publication or the vagaries of eBay.

Personally I'm very excited to have this new addition to my library and look forward to delving deeper for a greater

understanding of my collection.

The State Revenue Society is a great asset to all collectors of US state revenues. It publishes a quarterly journal with interesting articles and a regular auction where many bargains can be found. The Home page for the SRS is www.mckellips.net/SRS/index.html. The Treasurer is Harold Effner Jr, 27 Pine Street, Lincroft, NJ 07738, USA membership in the US costs US\$15 a little more for overseas. Harold's email is Harold_Effner@aol.com Scott Troutman email smtoutman@atlanticbb.net as well as being the editor of this superb Catalogue is the editor of the SRS Journal, sample copies are available from him for a small price. SRS annual OS subs are US\$22.50 from Norman Hart email: nh362082@bigpond.net.au Many thank Norm. My copy has already paid for itself.

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Fig. 6



Fig. 8