

# Revenue Review

## Last Orders Please

It is interesting to note, that the final nail in the coffin for the use of beer duty stamps was by Proclamation No. 971, published in Gazette No. 41 – page 2373 dated 24.7.1958. The use of beer duty stamps as a means of collecting excise was discontinued as from 1.8.1958. Of further interest is the fact that the Senior Inspector of Excise a Mr W. D. Waterson stated that the stamps have no philatelic value, and for the purposes of the department they may be regarded as purely historical. This last sentence, as we know was not adhered to as sets of redundant Commonwealth beer duty stamps were sold off to collectors from late 1958. Many have stayed in the very sets that were sent out to collectors.

## Postal Notes

Several collectors, and even long time dealers will try and tell you that a Postal Note is not a revenue. This of course is plain rubbish, and these people

need to lift their game if they are to try to educate fellow collectors. Postal Notes are fully recognised by the FIP Revenue world body. A fee or poundage was the revenue payment collected for this service, and was paid by the buyer of the note. A note such as the 15/- in fig 1 attracted 3d revenue. The buyer of the note would pay 15/3d [the 3d being the fee for the service].

A good run of archival information on Postal Notes is available in the National Archives for all to see. I will add a few to this month [figs 2, 3 & 4], and the following few months just to give you an idea how spectacular some revenue stamped paper can be. Of interest figure 2 shows the imprint of Harrison, the Government printer, with figure 3 printed by Ash. This note also shows the incorrect coat of arms that was used for a short period on these notes, these being among the scarcest of the 'modern' notes. Figure 4 shows the corrected coat of arms. Ross Pratley of NSW has made it a life long challenge to study these notes. Many years ago Ross

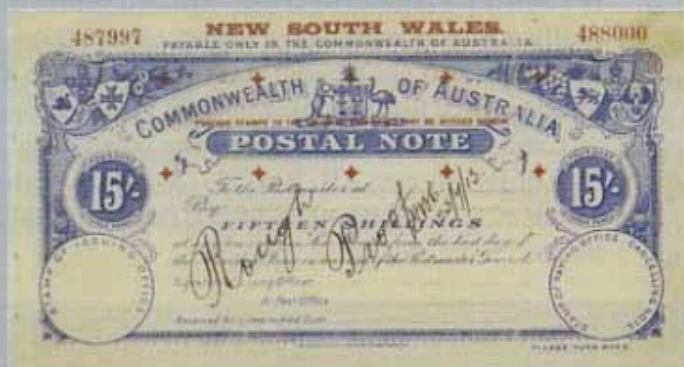


Fig 1



Fig 2

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accessed the archives and photocopied all there is to be found. Some of Ross's information was used by me in my publication 'Queensland Postal Notes' 2004. [Figures 1-4 courtesy of National Archives. Files of interest NAA: MP341/1, 1938/5286 & MP341/1, 1913/11378].

## 'Sen' Pounds

Figure 5 is a very nice recurring flaw found on the Queensland 1927 seven-pound value Impressed duty. This copy was offered on eBay with the seller breaking up a very large specialised collection of this issue from one penny to one thousand pounds. I do hope you all got a piece of it!

## Separate This

Figure 6 is one of the rare private separations found on early Tasmanian issues. Fun to be had here, as they can be found fiscally used for the revenue collector. Figure 6 is from my Tasmania revenue

exhibit. For those of you lucky enough to attend the Western Australia National Stamp Show in a couple of months. The exhibit, which has been extended from 5 to 8 frames, will be on display.

## Ticket Tax

A very nice 2d Tattersall's revenue cut out [fig 7] from a full ticket was offered on eBay and very quickly snapped up by a local Newcastle collector. You do not see many of the lower values coming onto the market these days, with the most common being the 6d.

## Perf Check

Philip Commins has sent in a nice looking Victorian 5/- Stamp Statute [fig 8] with the perfs measuring 12.3 x 13.1. This compound perf implies two machines were being used concurrently. You may like to run a perf check on your holdings of this issue. Thanks for sharing Philip.



Fig 3



Fig 4

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## Nitty Gritty

Finally this month prior to 'Perfin Corner', I have been getting down to the nitty gritty of the 1866 1d Lithographed Stamp Duty of Queensland. This has a fascinating plate layout starting off as a 150 plate [15x10] then decreasing to a 120 plate [10x12]. Three printing stones were used during its life. To give you an insight to the complexity of stone one layout, it consisted of 2 x 40 [2x20 frames 1x40 head] groups 2 x 20 groups being vertically half of the 40 group, a horizontal half group of 20 and a quarter group of 10 of the horizontal 20 group. Hope you are following all this. My fascination with this 1d issue has led me to attempt to reconstruct the full 150 sheet using large blocks and identifying the secondary printing flaws to achieve the make up. All sound too much for you? Well fear not I am only looking for scans of your holdings on this 1866, 1d issue. I am sure every revenue collector would/should have some. Figure 9 shows a rather nice plate

scratch running through S of STAMP down to E of PENNY. As separate frame & head printed this issue, figure 9 shows the head sitting to the right damaging the base of the letters AMP DU of STAMP DUTY. With this identity it can be plated as Row 2 Stamp 6 from Stone 1. E. Mann wrote a nice paper on this issue in 1942. I could find no later record of any study on this series 1d to 20/-. I look forward to your 300dpi scans, thank you.

## Perfin Corner

This month's 'Perfin Corner' is dedicated to Commercial overprints & backprints.

## Moreheads on the Front

A rather nice Qld 2/- 1872 Stamp Duty with curved [sideways left] security overprint 'B. D. Moreheads & Co' [fig 9] has come to light, can you please check your holding of this issue and report any findings on other values. This is the first copy on purpose



Fig 5



Fig 6



Fig 7



Fig 8

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revenue to be found.

In 1873 Morehead and A. B. Buchanan founded B. D. Morehead & Co., which had two branches, a mercantile and trading business, and a stock and station agency. By 1877 the company had thirteen stations in the Mitchell District.

## Tatts on the Back

Another new find this month. This time it's the very well known, Tatts backprint found on postage issues but as you can see in figures 10 & 11 is on a revenue stamp. Clearly dated 1924, which sits well with research and is the first revenue to surface with this security backprint. I would like to record it here in 'Revenue Review'. Again can I ask you go check the reverse side of your holdings of this issue and let me know if you find similar.

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)



Fig 9



Fig 10



Fig 11



Fig 12