

## Revenue Review

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Those Swines on eBay

Early March on eBay was an exciting time for the revenue collector of NSW as some of the scarce 'Swine Duty' overprints were put up for auction. The stamps came from a record book used by Hutton's abattoir to record the slaughter of pigs from 1928 -1930. What is unclear is that from page one in the book there is a mixture of the provisional overprints on the King Edward VII issue [fig 1] and purpose stamps both recorded as being issued in 1928. A possible theory is that the overprints were rushed through by the printer for the start of the year in case the purpose stamps were not ready in time. Then when it came time to release them, the printer was on time to print the swine series stamps. Rather than destroy the provisional issue they were then released along with the purpose issue. All this is of course conjecture and we may never know. To back up the 'rush job' theory the 10/- & £1 can be found along with the 'Swine Duty' overprint under the head print [fig 2]. This is yet to be recorded in any publication, and it should be listed as an 'overprint frame under print head' a first for any Australian revenue. I would like to hear from any reader who has the 10/- & £1 with the overprint on top of the head print. In years gone by the first recording of the overprint was in fact described as 'Swine Stamp Duty' on three lines this was merely a Swine Duty overprint with a rubber cancel 'Stamp' placed in the middle. I have heard from one reader, a local Sydney collector who dismissed the ebay copies as forgeries, this is of course nonsense. I have viewed some of the original book with the stamps intact, which have been defaced in large bold letters over all the stamps the word 'cancelled'. This will helps us track the stamps from this book as each stamp would have a letter or part letter from this rubber canceller. A horizontal strip of 7 of the £1 purpose stamp sold on ebay had the complete cancel stretched over 5 of the 7 stamps. For the record all 5 recorded King Edward VII stamps 1s, 2s, 5s, 10s & £1 were sold in multiples. Unfortunately for people like myself who has paid up to \$100 each for the overprinted stamps in the past, this hoard [which includes blks as big as 24] has now dramatically altered the R3 rating [Peck & Smith 1999] given to these stamps. The 1st issue King Edward VII should now be priced at 1s -\$10, 2s - \$10, 5s - \$10, 10s - \$30 &

£1 - \$30. The purpose stamps [6 different values only in the book] should also have their pricing corrected to bring them in line with the market. Some stamps in the book add up to hundreds of each value. The pricing of the 2<sup>nd</sup> issue should now read 1s -\$3, 2s - \$3, 5s - \$8, 10s - \$8, £1 - \$5 £5 - \$80. This however is a guide only, and at the end of the day it is what you, the collector, is willing to pay for these or any other items that you desperately need for your collection.

Railway Cloak Room Tickets

What is a railway revenue cloak room ticket? It is a two part label with corresponding numbers. One part was attached to a parcel for a fee. This was then placed in the luggage/freight carriage by railway staff with part two of the label held by the owner of the parcel. Upon arrival at a station the parcel was unloaded and stored in the station cloak room. Upon collection of the parcel, part two of the label had to be produced by the passenger as a means if identification or ownership of the parcel.

A South Australian reader has kindly sent me several of these black & white South Australian railway revenue labels [fig 3]. Collectors could be forgiven for mistaking these for a railway

parcel stamp.

One of the labels posted to me is inscribed 'PROOF 1890' on the reverse. Does any reader have copies of this railway revenue? Maybe in a different value? If so I would be interested to hear from you so these can be recorded. Maybe other stations used a similar system other than 'Adelaide Station'? I am aware a NSW revenue collector has a used copy with number 55909 printed on it, this label was reported in the 'Philatelic Press' more than 10 years ago. I have not seen another label reported.

Victoria issued similar labels [fig 4 & 5] but perforated on watermarked gummed paper, as you can see fig 3 has a triple surcharge. Victoria issued a 3d design from three city stations c1879; they are Spencer St, Princess St & Flinders St. These can be found specimen overprinted. New South Wales was not left out issuing this attractive 2d [Two Pence & 2d engraved 10 times over the design] railway revenue [fig 6]. New South Wales Revenue



& Railway Stamps 1999 Page 89 mentions a 1d & 3d. Does any reader have one of these other values? Tasmania has a 'left parcels ticket' which carries the wording: Charges—1d for each parcel not exceeding 56lbs; after 24 hours, 1d per day will be charged.

## Revenue Trivia: Did You Know?

If you collect Australian States revenues you would no doubt have copies of the big red over-embossing cancel (fig 7) used on all impressed revenues of Qld used 1895 to about 1930. Two sizes are recorded and sent to 3 offices totaling 6 dies in all.

William Wyon (1795-1851) born in Birmingham, England and was official chief engraver at the Royal Mint from 1828. W Wyon was responsible for the 10d and 1s GB embossed stamps of 1847 they have the initials "ww" along with the die number at the base of the neck.

He was the most celebrated of the Wyon family and was the eldest son of Peter Wyon, with whom he apprenticed. In London, he aided his uncle, Thomas Wyon the elder in engraving.

The Qld over-embossing die was designed and engraved by William Wyon's son Leonard Charles Wyon (1826-1891) from their

premises in Regent St London; he also engraved a large number of medals and worked at the Royal Mint in London. He designed and engraved the 1865 Sydney Mint Sovereign. The reverse of the 1865 Sydney Mint Sovereign has the Banksia wreath which is also on the NSW & Qld colourless embossed revenue cancels (fig 8), this information begs the question did Leonard Charles Wyon design and engrave the colourless embossing dies used in NSW & Qld from 1865?

of interest the floral design used as the central design is called Epacris impressa, with the specific name Impressa, Latin for 'impressed'.

Canberra Stamp Show

Getting back to the over-embossing die from Qld, fig 7, it is

Finally this month I would like to make comment on the revenue exhibits shown in the Canberra stamp show held in Canberra 18-20 March this year, a very friendly show well run by the committee. There were 3 exhibits for the revenue collector to feast his eyes on. For two of the exhibits this was the first time they have been shown. The first was a novice 3 frame entry from a Victorian exhibitor Peter Leitch 'Victoria £10 Stamp Duty 1879-1901' a study of the printings of the £10. This received a large vermeil. My congratulations must go out to Peter for an excellent exhibit and welcome to the world of revenue exhibiting. This exhibit also received the prize from the Cinderella Stamp Club of Australia a \$60 book or album prize plus a year free subscription to the club. The second exhibit was my 'Queensland revenues 1885-1965 the smaller taxes, this 5 frame exhibit received a vermeil. Finally an excellent exhibit of Israeli revenues by Darryl Fuller of Canberra, this first time shown five

frame exhibit received large silver. This exhibit had many gems in it and was a pleasure to view.

Several readers have asked for contact information on me. I can be contacted through Stamp News or E: davel@bigpond.net.au

## Gremlins

The April edition was minus fig 7 [see nearby]

April Fig. 7

