

Revenue Review

Golden Casket Ad Vallum

First up this month another Queensland Golden Casket revenue has shown up showing a different design tax box to the other two recorded. What is of interest is that the other two are showing a 3d Queensland Government Tax [see Revenue Review September 2008]. This new find shows the tax as a 'built in' ad vallum with a tax amount of 3% being paid on this [fig 1] 5/6d ticket. The tax box is found at the bottom middle of the ticket. There must have been various ad vallum amounts for this series of Golden Casket tickets. Do you have one such beast? If so please let me know. I find these quite fascinating and one wonders just what else is out there waiting to be discovered.

Beer Duty

One series of the Victorian beer duties Bill Craig neglected to include in his excellent work on Victoria Revenues' was the 1892 3d rate with the inscribed

legend 'Sugar or Material other than Malt or Hops' [fig 2]. Apart from mint & used copies, I have also seen this issue manuscript Specimen. It is interesting to note this series has size & design changes including different fonts and paper colours, but the printed tax stamp remained the same. Listed in Barefoot as numbers 31-38.

More New Finds

Internet site eBay continues to turn up new finds. eBay handle Ozphila sold a rouletted 6/- Tax Instalment [fig 3] from Victoria. I only had this recorded as being perforated, whereas, Mr_Revenues sold a New South Wales 6c revenue stamped paper cut out [fig 4] in black to go with the 5c already listed.

Tasmania Drips Blood

There are some fascinating plate floors in the St George & Dragon series issued by Tasmania from 1863. This



Fig. 1



Fig. 2

long running series not only had its printing plates cut in half during its lifetime but the plates themselves were poorly looked after. This of course is great news for the revenue philatelist as it resulted in many errors including the very famous and the rarely seen 'Dragon Blood' [fig 5] flaw. This shows a very clear coloured plate scratch from the tip of St George's sword finishing at the design's inner circle. It would be good to update the records on just how many of these have survived, so if you can please check with your collection and let me know if you have a copy I will then record it.

Fig 6 shows a horizontal colour line cutting through the lower corner ornaments. This could have possibly arisen when the plate was being assembled, because of the very tight fit of the clichés which ended up all over the place. I can imagine the lower cliché to fig 6 being pushed into the plate with the back of the cliché marking the lower portion of the above cliché. Maybe I am totally wrong, maybe you know different, if so

please share your knowledge here.

More Beer duty

Some people often relate beer drinking to the rougher end of the evolutionary scale, so called big tough men swilling beer down by the gallon. This makes me wonder why the very first beer duty from Western Australia was printed in pink! Not often does one see beer duties from Western Australia at all but when they do show up, there is generally a scramble for them.

I am pretty sure this is the only state to issue its first beer duty in booklet form, which when you think about it, makes perfect sense, rather than being on the brewery floor with sheets of stamps separating them and affixing same. My guess is the expense of producing such booklets outweighed the sheet format and this was only done for the very first 6d issue.

Fig 7 is one such copy to come onto the market.



Fig. 3



Fig. 4



Fig. 5



Fig. 6

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Survival of these appears to be all mint remainders; I am yet to see a used copy. Maybe you have one? Maybe you have a used half of one? If so please let me know. This 6d value appears to be a singular issue in the series.

U.R.T & S.S.T. of N.S.W

Some of the 1933-41 tax issues from New South Wales can be extremely hard to find. Survival rate of the used halves also appears hard. To find remainder mint copies prior to separation is a somewhat harder task again. I find all the years to be scarce as they rarely come up in any numbers for grabs, and when they do you have to fight hard for them. There appears to be a few 1/- 2/- & 3/- around but that's it. Early collectors who have ferreted these away would have to hold 80% of copies. Some used complete stamps have survived. With all this talk you must be wondering what the title of this section is all about, well U.R.T & S.S.T. stands for **Unemployment Relief Tax & Social Services Tax**. Remainders from the preceding 1939 Wages Tax issue were provisionally overprinted U.R.T & S.S.T. [fig 8] vertically until purpose stamps were printed. These provisionals are now highly prized by collectors.

The purpose U.R.T & S.S.T. issue is dated 1941 and was used for that year only prior to the introduction of

the uniform design with the States initials in 1941. I am yet to see or record a mint copy of the U.R.T & S.S.T. 1941 issue. All these tax issues are quite unique in that they were perf 12 all round with a horizontal roulette about one third of the way down, to make separation for the employer easy. You may be able to spot it running between the AU in fig 8. Is AU for Australia? No AU tells us the cliché layout. The sheets were printed 100 on in two panes of 50 with a single jubilee line in all four margins. The indexing is quite strange [but then we are talking NSW] the upper pane starts with the letter A, each stamp in turn alphabetically indexed to the letter Y. This is only 25 stamps I hear you say! Well the indexing continues with AA-AY then in pane two IB-IZ through to BB-BZ. Now whoever thought up this index must have been having a bad day. I have found no reason for an index at all other than to help account the day's sales. Maybe some of you remember these and can add to this. So fig 8 does not depict AU for Australia but sits in row 5 stamp 6 of the first pane.

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Fig. 7



Fig. 8