

Revenue Review

Canberra Stamp Show

I would like to congratulate John DiBiase from Western Australia who was exhibiting his Customs Duty stamps, John received a credible Vermeil for a first time showing, well done John. My Tasmania also received a Vermeil. The show further unearthed a very nice early New South Wales Postal Note [fig 1] in unusually fine condition for its age. I chatted on Postal Notes in the March column of 'Revenue Review'. This was offered in the UK to an OZ dealer who in turn placed it in stock. Very few early notes in used condition turn up from any Australian State. Most collectors have to be happy with SPECIMEN overprinted copies from presentation sets. Jack Harwood, a world Postal Note collector and author of 'The Postal Notes of New Zealand 2009', tells me he has a booklet of New South Wales Specimen overprints but has never seen a used copy.

S.A. O.S.

A South Australian collection dated from the

1930's has surfaced in the UK. Along with the usual array of mixed cancels it had a very nice group of long stamps Postage & Revenue type to £10, and hidden amongst the collection was figure 2. An official O.S. used for revenue purposes. Completely legal, but why use a Government stamp to pay a Government fee. My guess is it has been misused on a Promise note by a private individual of the public, because if it was a Government Promise note it would have been tax exempt. Any further ideas please let me know.

Mystery

This month's mystery object is a New South Wales Railway fee revenue handstamped 'O. S.' [with stops] in violet from Lismore station. Can you please check your collections and let me know if you have a similar O.S. that you may not have noticed before. All OS overprints I have seen before come out of Sydney station and has the station name cartouche as 'STATE GOVERNMENT'. Thinking this may be a hoax I

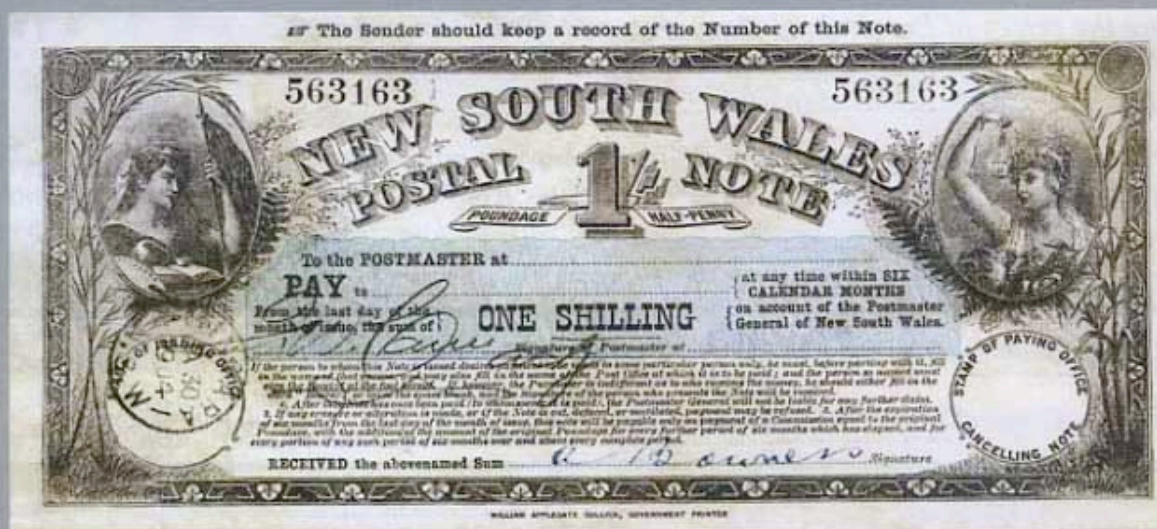


Fig. 1

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got out the computer microscope and it is definitely under the black station cancel. Fingers crossed there may be more out there.

What Wikipedia Says about Revenues

"Description: Revenue stamps are stamps used to collect taxes and fees. They are issued by Governments, national and local, and by official bodies of various kinds. They take many forms and may be gummed and ungummed, perforated or imperforate, printed or embossed, and of any size. In many countries, they are as detailed in their design as banknotes and they are often made from the same type of paper. The high value of many revenue stamps means that they may contain security devices to prevent counterfeiting.

History: The use of revenue stamps goes back

further than that of postage stamps [first used in 1840]; the stamps of the Stamp Acts of the 18th century were revenues. Their use became widespread in the 19th century, partly inspired by the success of the postage stamp, and partly motivated by the desire to streamline government operations, the presence of a revenue stamp being an indication that the item in question had already paid the necessary fees. Revenue stamps have become less commonly seen in the 21st century, with the rise of computerization and the ability to use numbers to track payments accurately.

There are a great many kinds of revenue stamps in the world, and it is likely that some are still uncatalogued. Both national and local entities have issued them. In certain periods government have combined the uses of postage and revenue stamps,



Fig. 2



Fig. 4



Fig. 3



Fig. 5

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calling them “postal fiscals” or inscribing them “Postage and Revenue”.

Methods of Cancellation: While revenue stamps often resemble postage stamps, they were not normally intended for use on mail and therefore do not receive a postal cancellation. Some countries have issued stamps valid for both postage and revenue, but this practice is rare now. Many different methods have been used to cancel revenue stamps, including pen cancels, inked handstamps, perforating, embossing, hole punching or simply tearing.

Collecting: Revenue stamps were once widely collected by philatelists and given the same status as postage stamps in stamp catalogues and at exhibitions. After World War One, however, they declined in popularity, possibly due to being excluded from catalogues as the number of postage stamps issued rose rapidly and crowded revenues out.

Recently they have become popular again and they now have their own FIP [Fédération Internationale de Philatélie] Commission and are an approved category in FIP endorsed stamp exhibitions.

Many catalogues have been issued by specialist publishers and dealers but it is true to say that revenue stamps still do not feature in the most popular catalogues, for instance the standard Scott, Stanley Gibbons and Michel catalogues, unless they are both *revenue and postage* stamps. The Scott specialised United States catalogue does feature US revenue stamps.” Now I hope you are up to scratch on the collecting of Revenues, you have no excuse.

Is it or Isn't it?

Figure 4 is a Fiscal Postal from Victoria with a pen date of 17/5/1871 on it. Now, does this belong in a revenue collection? The one thing it has going for it



Fig. 6

Dave Elsmore

is that is has been cancelled within the correct time frame for 'Fee' stamps [1871 Stamp Statute] to be used but there is nowhere in the 'Act' this early that allows for the dual use. So this has either been used in error or on purpose. Either way as I understand it, it would not have stood up in a court of law. Maybe it is a postmaster's initials cancelling a clean stamp upon arrival? We may never know but if you do recognise the initials please let me know.

Statute Scratch

Very little if anything has been written on any of the varieties found on the Stamp Statute series from Victoria, since Bill Purves wrote in detail about the Statute series in 'The Victorian Philatelic Record' back in the 1920's. Geoff Kellow [RDP] also has some info in his book on Victoria, but I can find

no record anywhere of the plate scratch shown on figure 5 from the Queens neck to E of FIVE. Further, figure 6 shows a progression of this scratch which I have picked out of the few copies that I have. So if you are sitting on a few you may like to check and see if you have a longer scratch on a copy, if so please share it here.

On a last note I would like to thank Ray Pinniger for pointing me in the direction of some very nice oz revenues in a recent overseas auction, so thanks Ray that's a beer I owe you!

I can be contacted by mail: P O Box 66
Springwood 4127 Queensland or an
Email link from my web site
ozrevenues.com