



Revenue Review Review

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NSW Surcharge issue printed on card

At the reintroduction of NSW stamp duty on 1 July 1880 the 3rd series 1d was issued four times in four colours, three of them surcharged 2d [fig 1] 3d & 9d. All were an emergency issue printed on watermarked NSW bluish paper perf 10-13 also with compound perfs found. What is intriguing about fig 1 is that it is imperf and printed on unwatermarked card. It appears to have been used as a regular stamp duty being cancelled by a violet company cache and manuscript dated 19.7.1880 just three weeks into the new duty period. This is not recorded in any catalogue; does any reader have a similar copy printed on card maybe from one of the other surcharges?

Official Overprints

The following overprints on NSW numerals are in bad need of an update in revenue catalogues. None appear to have the full recorded listing so I will attempt to update it here. In the *Stamp Duty Stamps of Australia* 2005 [page 24] shows a computer made overprint of the decimal 'Corporate Affairs Commission' on a \$3 which is very misleading and should not be used as a reference, [this computer made overprint also applies to Family Endowment on page 22]. The *Priced Catalogue of New South Wales Revenue & Railway Stamps* 1999 show the correct overprint, but not all the listed values. No catalogue has recorded 'Registrar General' found on the same 30/- [fig 2] as with 'Registrar Companies' some catalogues have the 'Registrar Companies' overprint on pre decimals others do not. I have recorded a \$3 'Registrar Companies' [fig 3] so to put them in order of issue, these were issued in pursuance of the company's act of 1961 section 12. 1. Registrar General, 30/- 1961-1962. 2. Registrar Companies, 30/- 1963-1965 & \$3 1966. 3. Corporate Affairs Commission, \$3 & \$6 1966-75. 1975 and is the latest date I have recorded for the Corporate Affairs Commission overprint. Please let me know if you can add to this listing and dates. These stamps can be found on Certificates of Incorporation of a company.

Customs

These commonly found revenues are quite a complex issue spanning the years 1907 to mid 1950. All issues were lithographed in the

UK on unwatermarked paper. Bassett Hull first wrote about these stamps back in 1930 with A. E. Orchard publishing the most recent up to date information. This was back in 1986 when Customs Duty stamps were used to prepay advertising mail [fig 4] and sent into Australia from abroad. USA used overprinted values in cents. These stamps were purchased at the Australian High Commission in the UK. Theoretically they could be used in any country but I have only recorded their use from USA, Belgium, Germany, France, Norway & Switzerland.

Patent & Trade Mark Fee

Whilst I am writing about some of the Australian Commonwealth revenues, the Patent & Trade Mark Offices of Sydney & Melbourne have issued some very nice fee stamps both pre decimal and decimal. A hoard of these came onto the market a few years ago from a well known Canberra dealer of the time. Apparently they were found on the Canberra dump. First issued in 1953 and ran to about 1989 [please correct me if you have later dates]. Some of the values are rare to very rare [fig 5], these being the ones NOT found in the Canberra hoard. There were a few multiples to be had [fig 6]. Craig does have an excellent listing for these in the *Revenue Stamps of the Commonwealth of Australia* 1986 but the rarity and pricing now need to be updated.

More Beers from Leski

After reporting the group of Victorian beer revenues in the February column, Charles Leski's March auction had a fabulous group of Tasmanian beer revenues from the family of the late Ed Druce. These beers were from an exhibit Ed had put together over many years including holdings from the Ingles & Viney collections. I was lucky to add a couple of these to my own collection. 1880 1st issue 6/9d [fig 7].

Property Search

This stamp is very interesting. You must ask yourself where it belongs. Is it a railway stamp? Or is it a revenue stamp? I like to think it belongs in a revenue collection and not a railway collection as it paid a fee for a search service, and was not used to carry a parcel on the states railway system.



Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 5



Fig. 6



Fig. 7



Fig. 8



Fig. 9

Back in December 1997 Ken Moore of NSW wrote in *Cinderella's Australasia* asking for information on these NSW \$5 railway stamps with "property search" in the station name cartouche. One year passed and a reply was gained from a Wagga Wagga collector. He also showed a \$4 value dated 10 May 1982, and recollects the \$4 value as being the initial fee. I would like to share further information with you on this search stamp then hopefully a reader will then be able to add further information. I will start with the 10 May 1982 \$4. This is the earliest date known so far, although I have seen a \$5, 21 Sep 1983, both stamps have had the words 'parcel stamp' obliterated. At the same time the printer used the same plate to print the words 'property search' these being in two lines 2 mm apart [fig 8]. The stamps have been cancelled in one line 'property officer' in violet, this continued till late 1984. January 1985 saw a change in the obliterator pattern, this now being a row of ornate 'S's [fig 9] the two lines also widened to 5 mm. All of the stamps I have seen from this wider spaced issue have been cancelled 'chief property manager' in violet, black or blue the latter two colours appear rare. The colour of the stamps themselves range from light red brown to chestnut. My latest date is 1 March 1986. One catalogue has a \$10 listed with a date of 1982. I am yet to see a copy of the \$10, hopefully readers of this column will check their collections and let me know. I am aware in 1997 the fee had risen to \$15 and was paid by a single dated hand cancel direct onto the search document.

But what were these stamps used to search for I hear you asking. The fee was paid by solicitors requesting a general property search for a client who wished to buy property possibly adjoining railway land. The fee was paid to the State Rail Authority who in turn issued a document stating "The S.R.A. and U.T.A. have no proposals at present which will affect the subject property". I am yet to see a document stating there is a proposal for future work to a development. The documents clearly state "no duty stamps" as monies would go direct to the treasury and so to keep the pennies in the Authority's control it used existing stocks of railway stamps

to collect this fee, making this stamp a revenue stamp and not a railway stamp.

Let's hope it gets the correct catalogue listing it deserves remembering revenues stamps are defined as stamps, whether impressed, adhesive or otherwise, issued by or on behalf of international, national or local governments, their licensees or agents, and indicate that a tax, duty or fee has been paid or prepaid or that permission has been granted.

This is a grey area in the exhibiting arena, which should be cleared up by the Australian Philatelic Federation. By far the majority of railway stamps were used for just that purpose 'to prepay a parcel' I am aware in some European countries railway parcel stamps could be used postally as well. We need to group revenues with railways. I am sure the general collector of this type of material would be just happy to have a few copies and not bother where they go.

Jon Watson of St George in Qld asks: "Where can we buy reference books on Australian revenues" Well Jon a good start would be to contact the 'Cinderella Club of Australasia' P O Box 889 Chatswood NSW 2059, as they have a wealth of publications at the right price. Kevin Morgan of Stamp News sells 'British Commonwealth Revenues' by Barefoot of the UK. I have been in recent contact with Barefoot who is updating the Australian States section [long overdue] I would hang off till the new edition is out. I must stress the catalogue is just a simplistic listing. *Stamp Duty Stamps of Australia 2005* again a simplistic listing but only on the adhesive duty revenues, this publication leaves out the impressed issues, and is getting a major overhaul. Again I would hold off for new editions. You may have to join a club to get specialised information.

For those of you interested I have posted some articles on my web site, www.users.bigpond.net.au/dave1/index/ in particular there is a series of "Lets Teach the Judges How to Judge" Australian States Revenue & Railway Stamps. I can be contacted through Stamp News or E: dave1@bigpond.net.au