

Revenue Review

No Bull

If you take a good look at figure one you will see a \$10.00 Buffalo fly revenue. The most prominent feature on this stamp is the Buffalo fly in the centre. In the two panels, left and right at top, what do you see? For years I have seen what I thought to be two flags, I finally had a chance to run a glass over this and noticed two small protrusions at inner left and right, I first thought was this a constant die flaw? Then looking again, I noticed it is the heads of two bulls facing each other. I wonder how many of you had picked up on this. If you did, give yourself a star. I have now found several varieties which include a weeping eye and a smiling bull.

Turn It On

Chatting with Elspeth Bodley recently at the Canberra Stamp show 08, the subject of a \$20 Conveyancing Stamp issued by the A.C.T. Government arose. Elspeth mentioned that she remembered using this revenue between c1990-95 depicting the Cotter Dam in A.C.T. The \$20 Conveyancing Stamps were in books of 10 for the WAGL [light] A.C.T. now ActewAGL which is Australian Gas Light Company [AGL], and ACTEW Corporation, an A.C.T Government owned enterprise. ActewAGL is Australia's first multi-utility to offer electricity, natural gas, water and wastewater services under one roof. If any reader can throw further light [no pun] on this revenue, I would like to hear from you, maybe you have one? How about a picture so we can share with other readers. As this is unrecorded I should like to do so here in 'Revenue Review'. Thank you Elspeth for sharing this information.

More Cracks

Another New South Wales numeral [fig 2] has come to light with

a bad vertical flaw splitting the stamp into two halves. I wrote on this series in March 2007 here in 'Revenue Review', these are very collectable and if you have a few, you should count yourself lucky.

eBay Nasties

A rather nice £6 Victoria revenue was put up on eBay by Rex and Fair dealers of Melbourne. It sold for around \$150 and the buyer decided to have a crack at removing the pen cancel, then on sell it as mint! Well as you can see from figure 3 he made an appalling mess of it and the stamp is now worthless. Many collectors complained, and he withdrew the lot. Be careful of nasty people like this trying to con your hard earned readies out of your pocket. Remember the old saying buyer, beware, and if you are not to sure I am happy to help and only an email away.

Web Site Update

For those of you collecting revenue stamped paper, I have added a page on the Tattersall's betting tickets from Tasmania. I have listed as many recorded tickets as possible. If you have other tickets not shown on the page please pass on the info so it can be added. David McNamee [USA] who wrote the Tattersall's book 'Beating the odds' 2004 has written the introduction: On 1 June 1897, the Tasmanian Government granted Tattersall's Consultations an exclusive License to conduct lotteries under *The Suppression of Public Betting and Gaming Act, 1896*. The license cost the proprietor George Adams £10,000, and permanently wedded the fortunes of the Government with the financial success of Tattersall's Consultations. The Government has long made money "coming and going" so to speak: collecting taxes on the sale of each ticket and taxes on the winnings. Add to these revenues the postage and telegraphic fees, the periodic renewal



Fig. 1



Fig. 2



Fig. 3

of the license (with payment of more fees), and the various miscellaneous taxes on a thriving business enterprise, and it is readily apparent that Tattersall's has had an enormous effect on Government revenues from its inception to the present day. The Tasmanian Government collected a 1d tax on every 5/- ticket sold after 1 January 1903. Starting in 1904, Tattersall began adding the tax to the price of tickets. In 1905 the Government raised the rate to 2d [fig 4], and Tattersall added a Stamp Duty imprint with coat of arms to the ticket face in the upper right corner. Tattersall offered tickets in its sweepstakes denominated most often in 5/-, but they also offered tickets in 10/- and £1 amounts for special Sweeps like the Melbourne Cup with corresponding multiples of the Stamp Duty fees imprinted: Tattersall's collected the tax on behalf of the Tasmanian Government, even though the Federal Government was trying to drive them out of business with a ban on delivering their mail. In the 1920s, the Federal Government joined in the taxation sweepstakes and required Tattersall to deduct 12.5% from each winner's share and remit it to the Federal Government. The Commonwealth Postmaster General had prohibited the delivery of mail to Tattersall's since 31 March 1902, and Tatts was still under that prohibition order. This bit of hypocrisy did not go unnoticed in the newspapers of the day: *As the Commonwealth is of two minds -- killing Tatts with the postal hand or putting in with it with the taxation hand, it is up to the Tasmanian Government to take a decided and dignified stand on behalf of this great revenue producing institution.* -- Excerpted from *The Mercury* (Hobart) editorial 11 August 1921. From about 1920, the 5/- ticket tax imposed was raised to 4d, and the tax added to the ticket denomination. In 1923, the tax on a 5/- bet was raised to 6d. Tickets from the period 1905-1929 have the Stamp Duty imprint for that amount duly printed in the upper right corner. After 1929, Tattersall's tickets no longer carried a

specific Stamp Duty imprint. Instead, the bottom of the ticket was printed in small type with: *"This Ticket represents a value in this Consultation of 5/- including 6d Tasmanian Government Stamp Duty."*

I'm Impressed

A rather nice South Australian presentation item [fig 5] once owned by Bill Craig who acquired it from the Commissioner of Revenue, South Australia, when he was writing his excellent series of books on the Revenues of Australia, has now resurfaced. This was sold by Tasmanian Stamp Auctions a few years ago when Bill sold off his holdings. Ross was very coy about where the South Australian lot went, and even bribes of bottles of scotch would not and could not get Ross to weaken! Suffice to say, some of it is now sitting in a well known collection in Queensland! My thanks to Mark Hancock who reports the 1902 1d Edward of S.A. zig-zag roulette, has been found perf 12 x roulette, not one but two have been found thanks for sharing Mark.

Butler Bros.

Finally this month a very nice Queensland Railway parcel tag, bearing two private user parcel stamps from the firm of Butler Bros. This appeared on eBay earlier this year, selling for just over \$100, worth every cent in my opinion. Parcel tags from any state are getting scarcer, the private users from Queensland almost non-existent.

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Fig. 4



Fig. 5



Fig. 7