

Revenue Review

Nice Beers at Spink

Spink UK had some very nice beer duties up for grabs in their two day sale 29-30 April but not all States were represented. Selections were from New South Wales, Queensland, South Australia & Victoria.

Starting with New South Wales, the rarely seen first issue made £520 + buyers which I find remarkably cheap. These have changed hands for up to \$600 each in the past. The 15d [fig 1] was the first I had seen.

Several new remaindered mint values to add to the listings from South Australia, 1903 [large] 'Barley Malt Hops Exclusively' where previous listings showed two values we can now add a 1/8d. From the bottled smaller design add 1/-. The N.E.I.'s of 1903 [large] we can add 2/6d, 8/3d & [fig 2] 12/6d. The smaller bottled design add 5/-, 6/-, 10/- & 15/-. Nine new values surfacing for South Australia is quite a 'hoard' so if you have a printed catalogue you may like to pencil in these additions. It is worth noting a 1/7d Bastard Firkin and a 2/9d Kilderkin from the first series were sold for a ridiculously low price

of £520. This lot also included Postage & Revenue issues to £5 and KEVII revenue issues to 50/-, a steal at the price, with both beers being rare to very rare. Nothing new to add to Queensland or Victoria.

All these beers came from a collector in the USA. It seemed strange no Tasmania or Western Australia was present. Maybe this tells us these two states are the hardest of all the states to assemble together a reasonable group of beer duty stamps.

I'm Impressed

Bill Barber of the USA has informed me of an update to his excellent catalogue 'The Impressed Duty Stamps of the British Colonial Empire' is now available direct from him at P. O. Box 15009 Chesapeake VA 23328 USA @ US\$20.00 plus postage or maybe your local dealer can get a copy in for you. Unfortunately Bill has told me he has not included an update to the Australian States as this is fully covered by my free on line revenue catalogue. Also missing out on the update is India & Ireland.



Fig. 1



Fig. 2



Fig. 3



Fig. 4

Dave Elsmore

Wmk NSW Type I Blue Paper																		
Perforation																		
13	4d	6d	8d	1s	1/6d	2s	2/6d	3s	4s	5s	6s	7s	8s	9s	10s	12/6d	15s	£1
1880 Reissue on Blue Paper																		
10															10s			
12x10		6d																
13x10						2s												
Wmk NSW Type I White Paper																		
Perforation																		
13	4d	6d	8d	1s	1/6d	2s	2/6d	3s	4s	5s	6s	7s	8s	9s	10s	12/6d	15s	£1
1880 Reissue																		
12x13		6d																
13x12		6d																
Emergency printing 12		6d																
Wmk NSW Type I White Paper																		
Perforation																		
10	6d	1s	1/6d	2s	2/6d		4s	5s		7s				10s	£1			
10x11	6d	1s		2s											£1			
12	6d	1s	1/6d	2s	2/6d	3s	4s	5s		7s					£1			
12x10	6d	1s	1/6d	2s	2/6d	3s	4s	5s	6s	7s	8s			10s	£1			
12x11	6d	1s	1/6d	2s	2/6d	3s			6s									
13x10	6d	1s		2s	2/6d	3s		5s										
Wmk NSW Type II White Paper																		
Perforation																		
10	6d	1s			2/6d			5s										
10x11		1s						5s										
11	6d	1s		2s	2/6d													
12	6d	1s	1/6d		2/6d	3s	4s	5s						10s				
12x10	6d	1s	1/6d	2s	2/6d	3s	4s											
12x11	6d	1s	1/6d	2s	2/6d	3s	4s	5s	6s					10s	£1			
Wmk NSW Type II Glazed Paper																		
Perforation																		
12	6d	1s		2s		3s		5s						10s				
12x11	6d	1s	1/6d	2s	2/6d	3s	4s	5s	6s					10s	£1			
13			1/6d															
No Wmk Thick Toned Paper																		
Perforation																		
12	6d	1s		2s		3s	4s	5s										
12x11				2s	2/6d	3s	4s	5s										
No Wmk Thin White Paper																		
Perforation																		
12			1/6d															
12x11	6d	1s			2/6d									10s				
Wmk Crown over NSW																		
Perforation																		
11.75		1s	1/6d															
11.75x11.			1/6d															
12		1s																

Revenue Review

Rare Imperf NSW

Two of the rare imperf issues from the second series New South Wales revenues are the 6d & £1. Both listed in catalogues as far back as 1910 but you just never see them. The 6d [fig 3] & £1 [fig 4] I thought I would share with you in the hope you may have a copy to add to the listing which so far is very small, as only one copy of each has survived to date. It is possible by looking at the poor quality of the £1 that they were issued in error and should have gone in the printer's waste basket but being revenues I feel nothing was wasted and these two values were issued in the normal way.

While I am chatting on the second issue, I am looking to update the listing of perforations found on the New South Wales second issue long QV's. All lists have been parroted from what I believe to be Dr Orchard's excellent listing of some 25-30 years ago. So as you can see we need an update. Below is an analysis of what I have in my collection. I have to question a couple of perforations one being perf 10x12, I do not believe this existed, neither the 1s, 1/6d & 2/6d perf 13x12. Two others I have not seen perfed is a 10/- perf 10x11 and a 10/- perf 13x10 which is in the 'original' listing. Can you please check my list against your collection as you may have something I am not listing, if so please let me know thank you. Perf 13 = 12.8. Perf 12½ & 13 found from the one line of perfs.

Update

My thanks to Keith of Carindale Qld who has sent me

measurements of his collection of Qld Impressed I reported on in the March edition. I have now stored this and will later publish the results on my web site. The April edition showed a nice cheque from Norfolk Island with a 20c 'cheque duty' on. This brought a response from Stephen in Victoria giving us a little more insight into the use of this duty stamp. "Effective 1 July 1984 the Norfolk Island Administration levied a 20c fee on all cheques written on local banks. Previously it was free....." going on to say full sheets of remainders are in the market place worth \$1-\$2 each mint stamp, on cheques \$15-\$20. The cheque owner a Leo Nola was a stamp collector along with another name which escapes Mr Bradford [maybe a reader knows?] My guess is a non philatelic cheque could bring up to \$150. Many thanks for sharing Stephen.

Finishing off this month a couple more of New South Wales items. The first [fig5] is an L.T.D.U. 3 in violet; the roulette separation has not been recorded so I would like to do so here. Secondly one that needs no explanation is a RELIEF TAX overprint [fig 6] on a £5 grossly misplaced. I have not seen another anything like the misplacement of this one, have you?

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Fig. 5



Fig. 6