

Revenue Review

Vic Rails

Ok let's start this month off with a rare railway revenue from Victoria [fig 1]. This 1879 1/- rarely shows up in collections especially used. It was conveyed by the Board of Land & Works and is from a set of 10 values 1d to 5/-. You may be able to see a faint grid like pattern in the background this also spells out "ONE SHILLING" as a security tint print but this was for some reason later removed in the 1882 issue of the same designs. Figure 1 is in a display of Victoria railway stamps shown by Francis Kiddle R.D.P. F.R.P.S.L. F.B.S.A.P. [also FIP Revenue Chairman] at a recent meeting of the Royal of London in Ireland. It should be noted several mint remainders exist from this series of railway revenues but there is nothing like a genuine used copy that has been stuck on a parcel and thrown on a train 130 years ago and has survived to this day. I guess I should mention the so called 'secret marks' on this issue. In the top left and right corner box designs at lower right and left of them are the letters 'A' and

'9' early revenue collectors who studied these marks came up with no solutions as to why they were present, my guess is they may have been some sort of die numbering system i.e. A9 = 1/- plate, I could be totally wrong [as has been know in the past!], who knows? Maybe you do reading this, if so please share what you know with us all.

NSW Beer Duty Update

Last month I thanked Ray Pinniger for the heads up on a revenue collection, it finally arrived and just one of the gems [fig 2] from it is a New South Wales provisional Commonwealth beer duty. I believe this is the first provisional to show up as it was thought none had survived [till now]. The collection of beer duty in New South Wales became a Commonwealth concern in 1901 although the conditions and rates of the colonial acts continued until the Commonwealth Beer Excise Act, 1901 and the Excise Tariff Act, 1902 came into effect. Five provisional values were prepared by the New South Wales Government



Fig. 1

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Printer using remainders, they were: 4d [2 Gallons] on 3d [1 Gallon] Red, Blue, Brown and Black 4/3d [17 Gallons] on 4/6d [18 Gallons] Rose red and Black 6/3d [25 Gallons] on 6/9d [27 Gallons] Red and Black on blue 8/3d [33 Gallons] on 9/- [36 Gallons] 12/6d [50 Gallons] on 12/9d [51 Gallons] Red and Blue on mauve. Figure two clearly shows a date of use 23 March 1903 which fits in perfectly.

Petrol Ration

Don't you know there's a war on! This used to be the cry of many when rationing was a war time necessity. One such ration was petrol. Because petrol ration 'tickets' look and feel like they belong in a Revenue or Cinderella collection [they don't] the fact is they are just war time ephemera. That said most of us revenue collectors do have a selection of them.

George Shea a local Brisbane collector decided to finally put these in order, after many years he has come up with 387 standard tickets, further collating them into a great 43 A4 page monograph, listing all the colours, O.S. [Official Service] & D. [Defence?] [fig 3] overprints, the 100 gallon [fig 4] being most sort after along with all the emergency issues. One such emergency issue shown in the book is figure 5. George has included tick boxes to keep a record of what you have and what you are missing. Both State & Commonwealth tickets are fully covered with some printing records. There is no rarity rating or price guide but if you collect these you will know what would be a fair price to pay. George also lists all the application and licence forms he could get his hands on with many newspaper clipping of the time some showing forged ticket rackets, in one



Fig. 2

Fig. 3



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such racket a policeman was sold forged tickets in a New South Wales pub the seller was found to have thousands of tickets in his bag. His asking price was 3d each. This monograph in full colour spiral bound can be purchased direct from the author at this email: george.shea@bigpond.com with a sale price of \$35 plus \$3 p&p it is a must have for the collector of these issues. The acknowledgments run to thirteen collectors [yours truly being one of them] and many Government departments.

London10

By the time you read this, London10 Stamp Show will be history, there are/were a couple of Australian

States revenue exhibits and no doubt I will elaborate on this next month once we know the results, my free on line revenue, railway & railway perfin catalogue is also entered so by crossing my fingers while typing this it may bring me some luck.

Perfin Exhibit

Are you a member of the Perfin Club of Australia? If not why not! You don't want to miss out on all the goss re perfins, you may have a super rare perfin on a revenue but will be unaware as to its full rarity or you may have a book full of perfins wondering what they are all about. There are perfin collectors out there who are only too pleased to help. You can get



Fig. 4



Fig. 5

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all the info off the Perfin Club home page from a link on my web site. I have added Mark Saxby's super four frame perfin exhibit, lots of revenue perfins are included in it and it's well worth a look, Mark entered this in the Canberra Show. David Coath the new president is straight to work by organising his daughter to get a stand alone web site up and running for the club. This will give the club the tools of the 21st century as it is well behind most other philatelic special interest groups where the sharing of information via the web and email is now the norm. I personally would like to see a members email list published in the bulletin [similar to the Revenue Journal] to encourage members to chat between themselves. Further a member's wants page in the journal would not go astray and finally the auction needs to be on the web with collectors who are non

members seeing all the revenue and railway perfin issues they have been missing out on, these non members would have to join the club to bid which would no doubt increase membership.

Australia's future tax system - Henry Report

On a final note, it was nice to be acknowledged in the Henry Tax report 2 May 2010 on page 137 for my research assistance to the Australian Government.

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