



# Revenue Review

Dave Elsmore  
Dave Elsmore

## Seen on Ebay

I recently noticed a 20c and a \$100 tax instalment complete with the tax cheque attached on the red and green fluorescent moiré security overprint paper with the lower margin showing part of plate 2. I could not resist the buy. Coincidentally I also have a \$2 block on watermarked Crown multi C of A paper showing part of plate 5 [fig 1]. Does any reader have other values with different plate numbers?

## NZ Unique Wmk

New Zealand issued a series of Ad Valorem duty from 1% to 10%, [fig 2] 7 values in all. What I am not sure about, is if the full issue is found in both watermarks. 1. NZ wmk of 1867. 2. NZ interlaced wmk of 1878. My records show a complete specimen set, but made up of both watermarks. Does any reader have this set complete in just one of these watermarks? If so please contact me.

While I am talking New Zealand, in the April 2006 column I mentioned a seller on ebay selling off the ex Ferrari collection of NZ revenues. I stated at the time prices were a "snip" at US\$400 each. One of these ebay sales [fig 3] sold for US\$265.00. I have noticed this exhibition item in Ashford Stamp Auctions of Auckland NZ [it made the front page] with an estimate of NZ\$1500.00. I further noticed in a small European auction [which always send their catalogues whether you bid or not] a nice selection of the 1867 imperf and perforated NZ duties, specimen overprinted. They sold for a price which equates in Australian dollars to \$100 per stamp, a super snip! Values went to the £50. Three values from this group are watermarked large star. I cannot find a listing for these issues on this watermarked paper. Can any reader shed further light on this possibly unique watermark?

## South Australia Not Impressed

Sent to me recently was this \$1000 [fig 4] South Australian impressed revenue. This is the highest decimal value known, and recorded as unseen in all the wiz bang SA research books until

now. This \$1000 was from a South Australian firm of solicitors, unfortunately the box of cut outs were just that, 'cut outs' what a shame they were not left on the documents intact. I was not impressed.

## Western Australia War Tax

Does any reader know the value of the war tax paid from this WA wage book page [fig 5] of tax stamps? I had not seen this 'War Tax' cancel before.

## Car Registration Labels; Revenues? Pull the other one!

It's true, the registration label you stick on your windscreen once a year [or six monthly for the revenue collectors] is a tax paid to a local Governmental body. So start collecting them. Before long you will have a nice one frame exhibit. Now that will confuse any revenue 'judge'. If you listen hard enough you can hear the mumbles from the jury room. In the UK the registration labels are called "Tax Disks" and not so long ago they were issued perforated. Queensland first issued a gummed label in 1933 [fig 6] to denote a fee had been paid [see top right corner of fig 6] While we are 'pushing the envelope' do readers think petrol ration coupons are revenues or do they just belong in ephemera or maybe Cinderella's?

## Duck Camp

Yes I said "duck camp". For many years Victorian Duck Stamps were grouped with Cinderellas but they belong with the Victorian revenues. Craig lists them under "Fish and Wildlife Hunting License Taxes 1973-1981. They appear not to be scarce mint. Most auctions have full sets for under \$100, but usage is scarce. The odd hunting license pops up in auctions from time to time.

## Camp Duck

I first wrote about these Queensland issued "Camp Stamps" back in early 1990. The four stamp designs 50c Cassowary, \$2 Herbert





Fig. 1



Fig. 6



Fig. 5



Fig. 2



Fig. 3



Fig. 4



Fig. 8



Fig. 7

River ringtail possum, \$5 Torresian pigeon and the \$7 Amethystine python were taken from paintings by Vincent Byrne. The stamps were printed on 1<sup>st</sup> October 1988 by the Queensland Government Printer in sheets of 16 x4 rouletted with tropical gum. They were ready for issue on 1<sup>st</sup> November 1988. This tax was collected by the National Parks and Wildlife and have full revenue status, although I am yet to see them listed in any catalogue. They were not popular at the time. Mint copies are now scarce and usage is rare. I hope readers stocked up while you had time. Fig 7 shows an advertising poster I was able to obtain at the time of issue. Pre purchasing these stamps it would have made you a happy camper as you could buy them at a 10% discount.

### Tasmania 1s on £1 with double overprint

The 1s on £1 [fig 8] with double overprint is previously unrecorded so I wish to do so here. I cannot recall seeing it recorded in any catalogue. It was kindly shown to me by a UK reader who collects Tasmanian Revenues with a passion. Now all we need to do is find out where the other 24 copies are from the right side of fig 8. This surely must be a unique block of 12 of this unrecorded error. I

presume it came out of the printers' back door like all the platypus errors. We may never know.

### Washington Results

Thirty Revenues entries were accepted for this World FIP Exhibition held in Washington. One exhibit was withdrawn or did not arrive. This left a total of twenty nine entries of very fine and high calibre exhibits, all in all, the exhibits covered 198 frames. The break down of medal levels are as follows: Large Gold 2, Gold 8, Large Vermeil 12, Vermeil 6 and Large Silver 1. Both Large Gold medals received 95 points. The first was awarded to Ralph Ebner of Germany for his exhibit "Early Development of Austrian revenues" and the second LG to Donald Green of USA for his exhibit "Patent Medicine Stamp Companies of the Civil War period". The only Australian Revenue exhibitor was John DiBiase from Western Australia, John was awarded a well deserved gold medal [90 points] for his exhibit "The Fiscal Stamps of Western Australia". Well done John.

I can be contacted by mail: P O Box 66 Springwood 4127 Queensland or E: dave1@bigpond.net.au