

Revenue Review

Western Australia Supreme Court & Probate Duty

A Western Australian reader has asked why the printing records differ for the Western Australia Supreme Court & Probate Duty overprinted on the De La Rue 1903-06 issues [fig 1] from Bassett Hull R.D.P. F.R.P.S.L. & W.H. Bromfields articles in the "Australian Stamp Monthly" series "Fiscal Philately" from the early 1930's, and printing records in the "Fiscal Stamps of Western Australia" by V.E.J. Dzelme 1987. Some of these were also surcharged [fig 2]. A few have been found with misplaced surcharges [fig 3]. I have had a look into both accounts and found indeed this is the case, in fact if we take an example from Hull & Bromfield, say the 30/- overprinted "Probate Duty," Hull & Bromfield put the date of supply as 20.4.1905, 500 copies so overprinted "Probate Duty" all in one printing. Whereas Dzelme splits the printing into two watermarks, the first date issued 01.10.03, 60 copies sold, and an issue date of 18.06.04, 469 copies for the second watermark, sold giving a total of 529 copies sold, 29 copies more than the total for Hull & Bromfield. This also highlights the issue dates as Hull & Bromfield put the issue date some 10 months after both Dzelme dates, so who is correct? Well over to you the reader, as I am stuck in Queensland. I

am hoping a keen Western Australian reader can access the archives and check these dates and let me know, I can then give you an update in a future edition. Please excuse the scruffy cancels, but all known copies other than mint remainders have these multiple cancels.

Qld Railway Proof

A very nice 2/- imperf proof [fig 4] of the 1st issue from Queensland Railways on offer in Prestige Philately public auction 129. This item had an estimate of \$750T. The stamp had the usual GW initials which were applied by George Wight who was at the time "Clerk in charge of Securities" [he later became "Officer in charge of Securities"] at the Queensland Government Printer, in the sale catalogue GW was listed in a couple of Queensland lots as George Wright which was incorrect.

South Australian Tax

A rather nice and very scarce SA tax stamp [fig 5] was up for grabs in the last Premier Postal auction. David and Debbie at Premier often have some nice revenue and railway stamps on offer. You should check them out at <https://www.premierpostal.com> you may be surprised. David and Debbie are also working on a Post Office Reference Database which has invaluable info for all

the states. Check this out under the 'reference tools' button.

While I am on South Australia back in January this year I reported an unrecorded watermark used on the 1902 duty stamp revenues. This watermark is not recorded in the new wiz bang South Australia Revenue Catalogue. The well known researcher of South Australia, Mark Hancock reports he has found in his collection several copies on different values. I also spoke to Tony Presgrave another South Australian researcher, across the breakfast table at the Sydney Stamp Expo about this unrecorded watermark, and he has now confirmed the existence of this paper being used up at the beginning of the release of this issue, so copies of the 1902 revenue on this watermark must be rated as rare. I have also had unconfirmed reports from a reader that he has a South Australian 2d Jetty Toll on watermarked paper, but until I can sight it, I am hesitant to confirm the existence of this item as it may just be part of the papermakers watermark.

Queensland Revenue Exhibit by the book

The Australian Philatelic Federation has published its latest medal winning exhibit in book form. This is only the third exhibit to be



Fig. 1

Fig. 2



Fig. 3

published and printed by the APF over many years, and I am fortunate that they have chosen my Queensland Revenue 8 frame exhibit which attained a large gold with felicitations of the jury at the Sydney International show in 2005. 20 copies [full colour A4] were on hand at the last 3 day Sydney Stamp Expo in June 07 and all copies were sold at the show. All proceeds going to the APF. The book is available direct from the APF or from Prestige Philately. Please check with either to get a price.

Drawback

As more work is done on the beer duties of the Australian States and the Commonwealth, it is to be noted that Victoria had a beer duty issue overprinted 'DRAWBACK' c1881 [fig 6]. This was applied to beer sent from the brewery to the wharf and once the beer had left Australian shores the brewery could claim/drawback the duty paid. Used copies are unheard of as yet but a couple of mint remainders exist.

Victoria Blue!

Back in February 2007 I showed a very nice Tasmanian impressed revenue of proof status in blue, asking if anybody out there has further copies in blue. Well our good friend Brett of

eBay seller fame 'ozphila' has done it again. He has come up with a 1½d [fig 7], 2d and 3d from Victoria all in blue. There are differences in the printing when you compare them. The Tasmania 2d shows the outer border of the die in blue whereas the Victoria 1½d is albino printed. All these copies have come from a/the printers archive along with other 'duty' value hand stamps etc.

Sydney Stamp Expo 2007

Last but not least is the 3 day Sydney show. The revenue section contained five exhibits, four were new [two of which were mine]. The exhibits were: Cape of Good Hope; Large Vermeil 83 points plus special prize by John Fletcher of NSW. Israel; Vermeil, 75 points by Darryl Fuller of ACT. New Zealand Wage Tax; Large Vermeil, 80 points by James Shaw. New South Wales; Vermeil, 79 points by myself. Tasmania; Vermeil, 77 points by myself. Stamps on Music the World Wide Catalogue & Handbook of Stamps issued under Copyright Acts attained a well deserved Large Vermeil in the literature section, with 82 points by Adam Miller of New Zealand. Well done to all who entered. Last month I said I would report on one of my critiques, well both are similar, as they the judges, request more usage and larger blocks to cover the white

spaces on a page, particularly in the 1st frame of each exhibit. Both my exhibits achieved a score of 14 out of 20 for treatment so there is clearly room for improvement.

I must congratulate the show organizers who did a marvelous job and made all of the interstate and world visitors including Queenslanders most welcome. The Perfin Club of New Zealand and Australia held a meeting at the show which was well attended and several perfin displays were shown. I have linked a revenue and railway perfin display to my internet home page [just look for the 'new' flag] for those of you who could not make the meeting.

Late news from the show, Steve Hamilton of Hamilton's for Stamps [it should read Hamilton's for Revenues] has bought the complete stock of revenues from a well known NSW dealer, if you are looking for revenues give Steve a call I am sure he will be able to fill your wants list.

I can be contacted by mail: P O Box
66 Springwood 4127 Queensland
or an Email link from my web site
<http://users.bigpond.net.au/dave1/index>



Fig. 4



Fig. 5



Fig. 6



Fig. 7