



Revenue Review Review

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Another Railway Scandal

Queensland issued many private user imprinted stamps up into the decimal period [fig 1]. This must have been a gold mine of free advertising for the local firms. At the time it was picked up by the press and public alike. A letter to the editor of the Brisbane 'Standard' of 7th May 1915 reads:

Another railway scandal

Sir,

The new parcel railway stamp may seem a small matter, but it signifies a tremendous amount, and in justice to the general taxpayer it should be made publicly known.

Parcel stamps are now being issued by the railway department, bearing prominently across them the names of the principal city firms. These names are printed on the stamps with public money. The stamps are affixed to parcels which the firms send away by the railway, and we thus have the pitiful and disgraceful exhibition of the railway department acting as advertising mediums for the large establishments in the city. Small straws tell how the wind blows. It is that most of these firms subscribe to the Tory election funds, and get this little favour in return. The Tory government's action certainly bears this construction, as smaller business firms are denied the advantage of having their names across the stamps supplied by the department.

Hitherto there has been a uniform railway parcel stamp in use throughout the state, the same as uniform postage stamps, but now all this has changed. Never yet in the history of the world has the spectacle been presented, in a free country, of a government department advertising commercial houses free of charge, at election time.

Of course in a huge machine such as the railway administration has been made by the Tories, there are wheels within wheels. Possibly this new stamp was never brought under the notice of the Commissioner at all. Whether this was so or not full enquiry should be made into it and explanation given. I am, etc. B.G. East Brisbane.

\$700 for a ¼d

Doing your homework before buying expensive revenues is a must if you want your dollar to go further. In a recent auction a nice copy of the rare 1916 South Australian ¼d [fig 2] was sold. The seller [a Melbourne dealer] described it as being listed as "only one example" if you were looking at buying this stamp you should check all available catalogues for information 'phone a friend' and ask questions. The "only one example" was picked up in "British Commonwealth Revenues" by Barefoot. As I have mentioned before this publication is badly out of date and one of the worst for listing Australian States Revenues. Craig, Presgrave and Walker "The Revenue Stamps of South Australia" 1993 list the ¼d as a proof on sideways wmkd paper perf 10. The catalogue does not give it issued status or a catalogue number, an even worse scenario for the prospective buyer.

To my knowledge the ¼d has only been seen mint. It is possible there was leakage from the back door of the printers which has brought this into collector's hands. I have counted 9 copies, can anybody add to this count? The stamp was brought by a Canadian revenue collector who I believe used Barefoot listing thinking he was buying a unique revenue. This ¼d came from the estate of long time revenue and railway dealer J Pender. I can remember receiving tiny approval booklets [one stamp to a page] in the mail from Pender in the mid 70's and at the time this filled many a gap in my collection. So if you are going to bid high make sure you have as much information as possible before making your bid. The ¼d paid duty on admission tickets up to 3d excluding the duty for entertainment.

Back in November 1994 Bill Craig ran a full page on "Revenue Stamps – Discoveries and Trends" in *Stamp News*. Bill spoke of an amazing find of a South Australian ¼d also stating "Only one unused ¼d stamp has been reported".

If Craig, Presgrave and Walker had done their homework and 'phoned a friend' stating they were about to publish "The Revenue Stamps of South Australia" and could we send you a draft copy incase you could add to the listings, other than keeping this to a very small 'tight knit' group, I for one could have told them about the ¼d Ochre as I have owned a copy since



Fig. 1



Fig. 3



Fig. 4



Fig. 2



Fig. 5



Fig. 7



Fig. 6

the mid 70's which I clearly remember buying it from one of Pender's approval books. It is possible Pender had quite a few and they were all sold [bar the copy found in his estate] to other collectors of the time. It would have only taken one sheet to get out, and we then have 240 stamps out there. Judging by the centring of the known copies it is further possible two sheets are out there.

Taxed to Leave. 10 free - If you're quick

I was recently asked if Departure Tax stamps [fig 3] were revenues. I was sent a few scans from a Melbourne collector who went to the stamp show in Washington and had collected the departure stamps on his journey. As Departure Tax is levied by a Government body and evidenced by the issuing of revenue stamps as proof of payment it does make them a revenue and very collectable. From 1978 Australia had a series of self adhesive revenue stamps which were affixed to airline tickets. These revenue stamps could be pre-purchased at any post office. Exempt revenue stamps [fig 4] were used for children. After many a run in with an Australian post office official I was able to walk away with several full sheets of 25 of the exempt revenues as my argument was they were of no value, therefore free! An immigration clearance fee [fig 5] has also been recorded. I am happy to offer the first 10 Stamp News readers to write to me with a self addressed envelope a **free** copy of the violet departure child exempt tax.

OK who's got the biggest?

A Western Australian collector asks "What is the highest face value pre decimal Australian revenue known in collectors' hands excluding fiscal postal and beer duty".

In alphabetical order of the Australian States: Australian Commonwealth - Adhesive £12. Impressed nil New South Wales - Adhesive £100 Impressed £500. Northern Territory - Adhesive £2. Impressed 10/-. Queensland - Adhesive £5000. Impressed

£500. South Australia - Adhesive £10. Impressed £730. Tasmania - Adhesive £5. Impressed £1000. Western Australia - Adhesive £100. Impressed £500. Victoria - Adhesive £100. Impressed £300.

As we can see Queensland is well ahead issuing a £5000 adhesive [fig 6] this was in 1960 which equates to \$500,000.00 in today's money. The pair also shows the need for a £10,000. The £5000 was printed in sheets of 6 3 x 2. I have recorded them as being issued in 1960 on plain and security under-printed paper. I think the UK takes the prize for the highest value Commonwealth decimal revenue issuing a £1,000,000.00 impressed duty.

A nice copy of the South Australian 20/- Swine duty [fig 7] sold for a healthy A\$260.00 in a recent sale on ebay, unfortunately it went overseas.

Feedback

Last month I spoke of the Registered and Late Fee stamps which I categorized as revenues many 'high flyers' in the stamp world obviously never read my article properly, I did state for them to take off their blinkers and open their eyes, this must not have happened judging by the feedback I received. Comments ranged from "you have to be joking to 'you have shot yourself in the foot now!'. What I said in last months Revenue Review column I stand by 100%. Now more fodder for the critics. At the time of their use both the Post Office and Treasury jointly collected funds. Also have you given thought to the fiscal postal period? 'No' I did not think so, OK - now get your head out of the sand and shake it from side to side. Now re-look at the evidence before you. Remember if a 'fee' has been paid or prepaid to a Government body it therefore is a revenue.

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