

# Revenue Review

## Horsing Around

As website manager for The Revenue Society it is my job to seek out nice exhibits to display on the web. I have recently loaded up an exhibit which attained Gold in St Petersburg FIP International Exhibition earlier in the year [9 revenues gold's were handed out] it is "Great Britain Revenue Duties from 1694 to the Great Reform of 1853" As Exhibited by Chris Harman RDP FRPSL of the UK. This is a fascinating 5 frame exhibit, 12 pages to a frame due to the size of the sheets. This will tell you that it is possible to get an International Gold medal in revenues with just 60 pages! [fig1] shows hired horse duty, for 5 horses for a day, [no cabs around back then so to take a family with 3 kids out for that Sunday 'drive' meant hiring a pack of horses this tax was first introduced in England in 1784. This is well worth viewing, amongst other British taxes were, Glove Tax, Newspaper Tax or tax on knowledge, Playing Card Tax, Paper Tax, Almanac Duty, Medicine Duty, Hat Duty, Perfume and Hair Powder Duty, Bank Note Duty, Life Policy etc just to name a few of the Bizarre duties shown in this exhibit.

## DUFY

John Watson from St George Qld has shown me a very nice flaw on the 1d SA numeral

DUFY for DUTY [fig 2] if any reader had a block with this in and can give a plate position for this flaw I would like to hear from you.

## Missing

In the July edition of Revenue Review I showed fig 2 a theatre ticket as many of you emailed me asking for the story behind it, as it had been left out of the text. Here is the write up for fig 2 from the July 07 edition: Many of us go to the theatre and buy our tickets for the show either on line or at the door. In years gone by the tickets were printed in rolls of 1000 and several showed tax paid breakdown on the face of the ticket, in this case 2d paid in 2/- or 1/4d in 3d. This is an untouched area of study for an enthusiast to dig into the archives and find the duty rates and if they changed over the years. Does any reader have tickets showing the Tax portion? If so I would appreciate a scan or photocopy.

## Qld imperf

Chris Hayter well known UK ebayer purchased a very nice 1868 1d [fig 3] printed by Thomas De La Rue of London on Crown over Q watermarked paper but IMPERF I am yet to record this and wish to do so here, unfortunately for me I was the under-bidder,

as we all know we can't have everything. At least it has gone to a good home.

## Forged Registered Cancel

A recent UK auction had several lots of Australian States forgeries amongst the South Australian was several different values of the 1904 tall Edward revenue [fig 4] I sent a scan to SA specialist Tony Presgrave who immediately informed me of this forged cancel. At least the auction house had done right by the buyer in lotting them correctly as forgeries.

## I'll Have Half

As Jacko used to say in the British sit com *Love thy Neighbour* "I'll Have Half" referring to half a pint of beer. So following on the beer duty 'half stamp' listing I have been preparing, Queensland issued some pre federation remainders into the Commonwealth period and by doing so, and in keeping with the Act, sheets were given an extra line of perforations to make separation easy, as mentioned in previous Revenue Reviews half the stamp went onto the Cart Note and the other half was stuck onto the 'butt' of the cart note. Exhaustion must have come very quickly as I have not seen these recorded anywhere by other collectors or writers I would therefore like



Fig. 1



Fig. 3



Fig. 2



Fig. 4

to officially record them here: 6d, 1/-, 2/-, 2/6d & 9/- most dated between 1905-06 [fig 5]. Survival is virtually non-existent. I was very lucky to be in the right place at the right time when a Gibbons, Sydney auction came up a few years ago, I found myself in Sydney, went to view a few lots and presto found a few, totally undescribed in a junk lot of Australian States odds and ends. These now take pride of place in one of my Queensland exhibits.

## Bendigo Tramway

According to Richard Peck's book *Tickets Please* (2006), this Bendigo Tramway Parcel revenue [fig 6] was issued before the SECV takeover on 1.7.34. Does any reader have a better knowledge of the date of issue of this parcel ticket? Only a 3d has been recorded in the past in issue 12 of *Cinderella Australasia*.

## Wild Bidding

Some wild bidding took place on eBay recently some onsolds from the massive estate of the late David Sterling from Scotland were up for grabs. Some Queensland Railway printed to private order issues of the 1927 issues with several film company names in the lower cartouche. Fox Films, MGM, Universal Films to name a few. These companies used Queensland

Railways to deliver new release films to country theatres. Fig 7 shows United Artists Films PTPO revenues on an official rather striking delivery label sent from Brisbane [numeral 1] to the Town Hall in Nambour.

## Chalks Express Delivery Co

Very little is known about this exceedingly rare Chalks Express Delivery Co Brisbane Queensland, local parcel delivery private revenue. Fig 8 circa 1900 is the only recorded copy, that's right 1 copy only found. Maybe you have one in your collection? If so I would appreciate a scan or photocopy and then we can record it here. The copy shown was found by a collector who on sold it to a dealer who in turn put it up for sale in the late 1990's. I am hoping, by showing this here it will flush out another copy. The dealer who owned this copy purports to have another 'on paper' but I am yet to see it and hesitant to record same, until it is sighted. Maybe if he reads this, it will prompt him to sort it out and get it recorded. For the record it is on plain open wove paper imperf. Printer, probably Watson Ferguson and Co Queen Street Brisbane the same printers used by Thomas Bryce, Brisbane Local Carriers in the 1900's. I wrote about Bryce in the July 2007 Revenue Review. You can see a life size picture of this on my website.

## The Pictures

I have been asked if the pictures I use in my column are from my collection or 'borrowed' from auctions or other web sites i.e. eBay. Well if the picture has been supplied by one of my readers or taken from a web site I try and acknowledge my source, some collectors are happy for me to use pictures from their collection but do not want to be named for possible security reasons, other pictures are from my personal collection. For example the Victorian Beer Duty overprinted Drawback which I showed in Revenue Review last month was from eBay seller edmac4me Ed a local Melbourne dealer used to go under the name of 'Budget Stamps' and his catalogues of the time are a super source of reference. Ed sold off a massive collection of Victorian beer duties quite a few years ago fortunately I collected all the graphics from the eBay site and stored them on CD. I will show a few more in on coming issues in particular the Specimen overprints in the gothic font which look quite spectacular.

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. 5



Fig. 8



Fig. 6



Fig. 7