

# Revenue Review

## Revenue and Railway Catalogue

This catalogue appears to be growing from strength to strength. With the addition of the New Zealand section this has flushed out the 1867 spelling error EIPTEEN for FIFTEEN [fig 1]. While I am showing this spelling error I will include the only other recorded spelling error from the 1867 series but on the five shillings, SHILINGS for SHILLINGS [fig 2]. Both of these errors are extremely collectable and much sought after by collectors.

I have been informed the Royal Philatelic Society of New Zealand will be publishing a book on the Revenue Stamps of New Zealand in 12 to 18 months.

For all the revenue perfin collectors, I have added a new page to the catalogue on all the recorded perfins found on the railway parcel stamps of Australia and New Zealand. I am sure there are many more to be found and recorded. At the time of writing this article I am showing 27 companies in all. Queensland: Bernie, Brown, Burn's Philp, Finney's, Harrington's, Hoffnung, Kodak, Lowood Creamery, OHMS, Tasmania: Murry, New South Wales: Edward Fay, Gardinar, Kodak, International Harvester, MG, Western Australia: Goode Durrant, Sandover, South Australia: Rigby, Scarfe, Victoria: Ball & Welch, Hutton, Kodak, Commonwealth Railways: Nil. Finally the New Zealand Companies: Kodak, MGM Films. I am told there are four companies with perfins from N.Z. I will have to wait and add as I go. Can you please view this page on my web site and see if you can add to it thank you.

## More Bets

Figure three shows for the first time the unrecorded one penny

embossed from Tasmania on a betting tax ticket. Earlier writings on the betting tax of Tasmania doubted its existence. Fortunately this find is a complete ticket, making it very exciting. All betting tickets from Tasmania appear to be scarce, with this penny embossed put into the rare department. While I am talking about betting, another rare Queensland golden casket ticket has turned up from the early 1920s. This shows a different tax box to the other single ticket that has been recorded. Figures four and five show the two side by side, you can clearly see the difference. Figure six shows a complete ticket with the tax box lower left.

## Registrar General

Our good friend Ross Ewington of Tasmanian Stamp Auctions has come up with a new find from New South Wales. The OHMS Registrar General pre-cancel on the last issue pre-decimal numeral series has only been recorded in the past on the 30/- value. Figure seven shows the overprint on a 10/- value. I wonder just how many other values were overprinted for the Registrar General.

## Pre-Cancels

Following on from the Registrar General pre-cancel overprint, a nice sideline to collect is the private company Pre-cancels found on Australian States revenues. Figure eight shows a New South Wales 3/- numeral, pre-cancelled 'The National Insurance Company of New Zealand'. With the inclusion of the word 'The' adds a new find to the pre-cancelled listing. Please let me know if you have other pre-cancels in your collection. Maybe you have some in your collection unlisted, it would be good to bring out further information on the listings.



Fig. 1



Fig. 2



Fig. 4



Fig. 5



Fig. 7



Fig. 3



Fig. 9



# Dave Elsmore

## Savings

John DiBiase of Western Australia, well known collector of Western Australia revenues, International gold medal holder for his Western Australia Revenues [of fiscals as John likes to call them], APF International revenue judge and all round nice guy, has shown me a child's school savings card from Western Australia [Fig 9] John recently bought this from an auction which had misdescribed it as postal history rather than revenue. This is the only card to have surfaced so far. It is nice to know it has gone to a good home. New Zealand ran a similar school savings scheme where postage stamps could be used as revenues to receipt the collection of monies.

## Scratch It

Frank of Victoria has shown me a very nice £1.00 Stamp Statute revenue from Victoria which shows a very nice plate scratch upper left [fig 10]. I wonder if this scratch can be plated? Maybe a keen Victorian collector can answer this question. If you are that collector reading this then please let us know. -

## And here is the news

Derek Pocock of Western Australia has attained a Vermeil medal for his exhibit the 'Fee Stamps of Western Australia Govt. Railways' at Eftro 2008 world exhibition. Well done Derek. What is a first is that Derek's railway parcel stamp exhibit was judged in the revenue section and not in the traditional section where railway parcel stamps have been mis-sent in the past. This has been a long time coming and it's good

to see the FIP finally take their blinkers off; let's hope the APF in Australia will do the same. As you all know I have been a strong advocate that railway parcel stamps of the Australian States ARE revenues and should always be judged in the revenue section at any exhibition.

The new committee of the FIP Revenue Commission, headed by Francis Kiddle UK will also be undertaking the move of postal notes from the stationery section into the revenue section, [again, another revenue incorrectly sent into the stationery section this time] about time. The FIP revenue commission is one step closer to the launch of their website and they are hoping to get some interactive discussions on revenue exhibiting throughout the world. As soon as a web address is available I will let you know. In the mean time if you have any queries relating to the FIP revenue commission you can contact our very own Dingle Smith who is taken on the role of FIP Revenue Commission Secretary. Dingle can be contacted at this email address: dsm30722@bigpond.net.au at present the world revenue society has given space on its website for the revenue commission to publish its newsletters; these are available via a link on my web site.

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Fig. 6



Fig. 8



Fig. 10