

Revenue Review

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They say "beauty is in the eyes of the beholder" well this may be why revenues have not been seriously collected by the mass collecting public for more than 100 years. My theory for this is they can be downright ugly with many plain numeral designs issued, along with lack of availability. As time has gone by more and more revenues have found themselves thrown in the waste, subsequently many remaining revenues out there in collector's hands can now bring a small fortune at auction. Complete documents with revenues attached can increase their value ten fold and are well sort after by revenue exhibitors.

After contributing many articles on revenues [throughout my 45 years of collecting] to specialised journals I am now hoping to bring many of you into the world of revenue collecting by showing you here the many wonders of revenues. Bill Hornadge in early editions of Stamp News occasionally reported the odd revenue or two in Cinderella Corner. Revenue collectors now have their own column to report new finds and hopefully have queries answered. So you have no reason to say "what is this stamp and where does it belong".

Queensland issued many Agricultural revenues. [Fig 1] Many

have been quite exotic. This £20 from a series of 10 issued back in 1924 was to help fund an insurance scheme protecting farmer's crops from hail damage, disease and pests.

I find one of the attractions of revenue collecting is that there are so many new discoveries being found. This is one of the main reasons the revenue catalogues are out of date the day they are published.

Just when you think you have the listing complete, even as listed from an archive, another value in a series pops up. This unrecorded 1/3d [Fig 2] arrived on eBay 3-4 months ago.

Many revenues are collected by perfin collectors; it would appear many businesses of the past did not trust their employees where duty stamps were being used. Many were perforated [Fig 3] with the company's initials to prevent pilfering.

One such revenue you may have in the back of your album is from South Australia. This commonly found 1/- [Fig 4] issued in 1904 ran for over 10 years. Predominantly used on Promissory Notes.

In the late 1800's changes in some states acts made many revenues available for dual postal/revenue use. This cover [fig 5] paying the correct 2d interstate rate can add attraction to any revenue collection. For the specialist the overprint has the short second 'E' of 'PENCE'.

Early collectors of revenues had some fun trying out the post office to see if mail would be accepted with an illegal revenue stamp on. Some were seized then taxed; many never had a hope in getting through. This 6d impressed duty [Fig 6] from Victoria, a cut

> out from a promissory note, was probably cancelled par favor.

> Northern Territory has issued many fine revenues; this \$10 Northern Quoll [Fig 7] is 1 from a series of six depicting all NT wildlife issued in 1989. Some of the



Fig.5



Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 6



Fig.7



Fig. 8

values are still available to the interested collector from the NT Treasury.

The most found Commonwealth revenue in collections is the old Tax stamps. These came under Commonwealth control in the early 1940's and ran for nearly 40 years. These are a study in themselves with values to £10 [Fig 8] and \$200 the design remaining unchanged. The right half of the tax stamp was held by the employer with the left half held by the employee. Once the tax stamps had been handed in at the post office or tax office they were supposed to be audited then destroyed, but many have leaked out over the years into collector's hands.

I hope this has been of interest to some of you. We all have revenues in our collections, in some cases we just do not know what order they belong in and just bunch them together at the back of a stock book. Now is the time to sort them out, as revenue prices are at record levels. You just do not know what you may have lurking in your collection.

Auction Watch:

Ebay September 2005. South Australia Group of small 1916 numerals to £5 including the scarce 50/- sold for £809.00. [A\$1,900] Catalogue value for 50/- £50.00.

Ebay November 2005, South Australia 1904 Edward VII 50/sold for US\$209.50 [A\$285] Catalogue value £20.00.

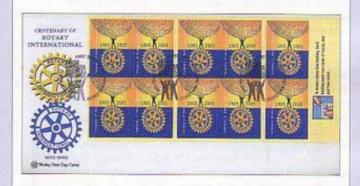
Ebay November 2005. Queensland 1924 £5 Unemployment sold for US\$560.00. [A\$760] Un-catalogued.

Ebay November 2005. New South Wales £30 from 1950 Numeral series sold for £30.00. [AS70.00] Catalogue value £25.00.

Ebay November 2005. Queensland decimal Buffalo Fly on document sold for US\$130.00. [A\$175.00] Catalogue value of stamps £20.00.

Philas Auction November 2005. South Australia £10 1902 sold for A\$2500.00 + buyers. It was in a group inc £5 [damaged] & 50/-. I was told after this sale the top bid was \$4000.00! Catalogue value of £10 is £75.00.

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