

Revenue Review

First Find of the New Year

If you are reading this, welcome back, you must have survived the holiday season! I do hope you all had a pleasant time over the holidays and are ready for more revenue talk. Another year of fun, new finds and hopefully some new friends are you ready? Ok then, lets get to it! First up is what I can only describe as a spectacular new find. Figure one is an 1872 second series second issue, New South Wales 4d tall Queen Victoria revenue.

What is so special is that the value key plate has been printed in grey! Wow! I hear you all say! This value is well known for many colour trial tradesman's samples on card, I show a yellow copy in my on line catalogue. So if we deduct 1872 from 2011 we end up with a neat 140 years for this to be, not only recorded but also just to get it recognised. It was in a group lot from the last Philas auction selling for a pittance. Funnily enough [well for me anyway] it was sitting right next to an issued bright blue 4d, it was not rocket science to see the error of colour. You really have to keep your eyes peeled

to pick up on what all the earlier students missed or never bothered to look for.

As Smooth as Velvet

Some of you may subscribe to the Velvet Collectables Group [formally Mowbray's Australia formally Stanley Gibbons Australia] auction catalogue, if so, you may have noticed figure 2 in their December 2011 catalogue. This revenue was in a small group of three high values with the other two being a £10 & £20 value, all three are dated 10/6/84 part of a presentation set with all three being very rare survivors indeed. The dated high values just never turn up and when they do they are generally very close cut as was done in the past. The only other red dated high values I have recorded are an extremely cut close presentation set dated 22/6/85.

NZ Beer Duty

One would think finding something new in New Zealand revenues would be far and few between. Our Kiwi



Figure 1



Figure 2

Dave Elsmore

bro's have collected and studied well, so it is with delight that I can add to this knowledge in a very small way. Figure 3 [courtesy of Millennium Auctions] has had me wondering for a while. Figure 3 was sold by Millennium Auctions [after buying it in a group of NZ beers from Spink UK] described as 'imperf' by Millennium, it was then bought by Auckland City Stamps who subsequently offered it in one of their auctions, again lotting it as 'imperf' but adding a date of 16/1/78' with no other info. A quick look at the stamp shows a date of 'AUG 16 78' I can only guess it was incorrectly lotted with the wrong date but they did show a picture. Another copy has surfaced [fig4] and I began to think this may be some sort of proof, as both the 6/6d values that have surfaced show the same date, same handwriting same initials [not rocket science I know]. I can find nothing written about this stamp in any of my reference books.

So I had a dig around and came up with a matching date August 16 1878 which happens to be the first Parliamentary reading of the Beer Duty Bill. The Beer Duty Act was eventually given Royal Assent two year

later on 25th August 1880! The Act was deemed to have been in operation from June 9 1880. We now have a situation where all catalogues show an 1878 series [1½d rate] and an 1880 series [3d rate]. So how can New Zealand charge a duty without having an Act in place? Well it appears it was collected by a Parliamentary vote of acceptance by the Treasurer from August 7 1878. This only lasted a couple of months as it was later thrown out of Parliament.

Meanwhile the Customs Department was still selling beer duty stamps via district collectors to the brewers. Not all brewers were happy with this. Some of the brewers who refused to pay the duty had the advantage of retaining the use of their money and could only be compelled to pay any arrears to the amount of the tax ultimately fixed by the House and embodied in an Act of Parliament. As to the question of a penalty for non-payment, this would have only happened if retrospective clauses were put in the Act [A course unprecedented in Legislature of the time] so no penalty could be recoverable. The brewers who did pay were able to claim a



Figure 3



Figure 4



Figure 5

Revenue Review

'drawback' on the duty.

Now in amongst all this, there was the matter of the two months where it was collected quite legally by the Parliamentary vote of acceptance, hence the 1878 series. This series run for just two months or 59 days. This then must put any USED copies dated August or September 1878 into the exceedingly rare category. A rather nice used copy [dated 11/9/78] at the 1½d rate used within the two-month legal period is shown in figure 5.

While I am chatting New Zealand beers, figure 6 is a rather nice security embossing used on beer duty stamps from an Auckland Brewery. I believe this form of embossing has not been recorded as a security-cancelling device prior to affixing the duty stamps over the tap-hole in the head of each cask so I would like to do so here in Revenue Review. This may well be the earliest form of a security cancel from New Zealand. If you can add to this fascinating beer duty story please write and let me know, I am particularly interested to identify the initials shown in figures 3 & 4. Of interest in 1876 New Zealand was already collecting 2/8d per per hogshead of

beer from malt, hops and sugar being the materials used to make beer.

Perfin Corner

Figure 7 shows postal use of a postage stamp [not a revenue, sorry] from George Adams [Elsmore Coath A.a] of Tattersall's fame. Tattersall's relied heavily on the postal system to receive their entries from their agencies around Australia and beyond and they were also large users of outgoing mail, as a result, the A patterns are some of the most common found on Tasmanian postage stamps over the period 1899-1910. They used at least 6 different perforating devices with various A patterns. The device that produced figure 7 was most probably a single head. Tattersall's stamp usage was entirely postal and I am showing it here to stem confusion as it is found on fiscal postals.

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Figure 6



Figure 7