

Revenue Review

We're Off

I trust you all had a safe holiday break and are getting ready to fill all those gaps you still have in your revenue collections. Let's start the New Year off with something completely different, or is it?

Sow What, Just Hire It

Figure 1 is an 1883 hire agreement payment book for a Singer Sewing Machine. Hire Agreements attracted 2/6d in Stamp Duty. The total cost being £10/16s, with an initial deposit upon signing the agreement of 25/- the balance being weekly instalments of 2/6d, evidenced by a proof of payment adhesive revenue receipt stamp [fig 2]. This appears to be generic as figure 3 shows two different

BRISBANE fonts where BRISBANE has had its name inserted as a secondary print run, with the number in red making it a third print run, not to mention the grey SINGER security under-print. That said this is the first of its kind I have seen. They must exist from other States do you have one? I'm thinking this type of receipt revenue was very short lived due to printing costs. They may have been shelved it with plain signature receipts taking their place as the norm.

Weekly Revenue?

Continuing on the 'different' theme, Figure 4 is something I spoke about back in December 2009. It looks like a revenue with a value, perforated,



Fig 1



Fig 2



Fig 3



Fig 4

gummed and issued in sheets but it is a weekly fee for a train or bus ride, or a 'weekly ticket'. Now, does this make it a revenue stamp? Well it's a fee for a service and is proof of payment, issued by the New South Wales Government in c1976, I say yes it is but others may say it's a grey area and needs further investigation. The c1974 perf 11½ first issue, I have recorded a \$3.00 red, \$3.50 turquoise & \$4.00 pink. Of the second c1976 perf 11 [fig 4] issue, I had only recorded a \$1.10 pale orange, \$3.90 turquoise, \$4.30 blue/green & a \$5.10 brown. I can now add to the 1974 series a \$1.50 grey, \$1.80 lime green, \$2 brown, \$2.30 red, \$2.60 orange brown, \$3.10 light purple, \$3.30 pink, \$3.60 yellow, \$3.90 light blue, \$5.10 mud green & \$5.90 yellow ochre. It is possible with revised fares some

of the above could fit into a third series, maybe you know?

Luggage Cost

Carriage receipt stamps are very collectable and figure 5 is no different. A rather nice Tramway 'Luggage Ticket' sent to me by Ross Ewington of Tasmania Stamp Auctions. The stamp is self explanatory, begging the question is there one for Hobart? This has been added into my Tramway Carriage stamps in my line catalogue.

Neglected

The collecting of both used and mint cheques ap-



Fig 5



Fig 6



Fig 7



Fig 8

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pear to have been neglected over the years. There are still some scarce usages to be found at a very reasonable price. Figure 6 is no exception. Bought for under \$5 it includes a rather nice 6c Stamp Duty tax box. Don't be left behind putting some of these into your collection.

Wages

Figure 7 is a page from a small collection of New South Wales Wages tax I was lucky enough to pick up. It shows an unrecorded 1/- colour change for 1938. Keep your eyes peeled for more!

Essays

Queensland Stamp Duty essays rarely turn up. Always a nice addition to any Queensland revenue collection. Figures 8 & 9 are both from the 1866 unissued group of 8d, 3/- & 7/- perfed on plain paper with the usual defacing marks. Look out for

these, as I believe they will be in a public auction early this year. The 8d is exceedingly rare with most damaged. I have seen one in two halves still bring \$1000-\$1500 each. I wonder what these will fetch.

Forged

Several forged postal cancels are known on early Queensland revenues. Figures 10 & 11 are no exception. Keep these on file incase you are offered some postal cancels. It is always best if offered postal cancels on revenues of any state to instantly treat them as forged, then work backwards to ascertain genuine cancels. Phone a friend is always helpful.

Post This

A rather nice un-cashed New South Wales postal note [fig12] has been offered by an eBay trader.



Fig 9



Fig 10



Fig 11

Clearly cancelled Sydney 1904 for 2/- plus 1d poundage. Interestingly an additional 2d adhesive postage & revenue stamp has been added. Why 2d you may ask. It is strange to have the additional 2d added to the note and still show it as un-cashed i.e. no signature in the lower 'received' box. The 2d should have been applied upon cashing the note, but only after the note was more than 6 months old. Hence 2d was a fine for presenting a late note.

Neck Break

For lovers of the Western Australia long swan revenues here is an unusual variety. Figure 13 shows a clear neck break half way down the swan's neck. The swan, being a secondary print to go inside the value frame. Does anybody have any large blks where this could be plated? Unfortunately the full proof sheet of the swan has been cut up years ago with all information lost.

Perfin Corner

As I cover security overprints within the 'perfin' field and it helps tell the full story figure 14 is a nice addition to this work. It is the earliest of the David Syme pre-cancels, and sent to me by Greg Howard of Tasmania. Greg is a known document collector. The Syme family took over the Age Newspaper in 1856 and receipts can be found going to all Australian states in payment for adverts. You would then think there would be tons of these out there, but alas I have only recorded a handful of survivors all rated R4.

I can be contacted by mail: P O Box 66 Springwood 4127 Queensland or an Email link from my web site oz-revenues.com or perfin.com.au



Fig 12



Fig 14



Fig 13