

Revenue Review

We're off

And we're off into another year of fun packed Revenue chit-chat, with hopefully many new friends made along the way and some new finds thrown in. I trust you all made it through the festive season and are ready to get back into filling those gaps in your revenue collection.

Again

Starting off this year, I would like to share with you a full sheet of 30 5x6 of the £1 large Chalon of 1882 [fig1]. There are several full sheets around without the outside selvage, mostly coming from Company Rego Articles of Association booklets, whereby a full sheet, minus its outer selvage was a perfect fit for the

inside cover. The £1 being the highest denomination available in the 1880's. Users were forced into using multiples of the £1 as make up values, so it's nice to see it in its entirety. These sheets do of course include both the Major GS listed flaws.

Them Tolls

Last year I showed a few Toll tickets, which are classed as 'revenue stamped paper'. Figures 2&3 are a couple more. Again, can you please check your holdings and let me know what you have so I can list them in the database.

WA

I was hoping not to mention Western Australia, at



Fig 1

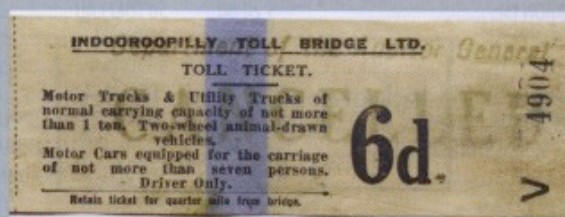


Fig 2

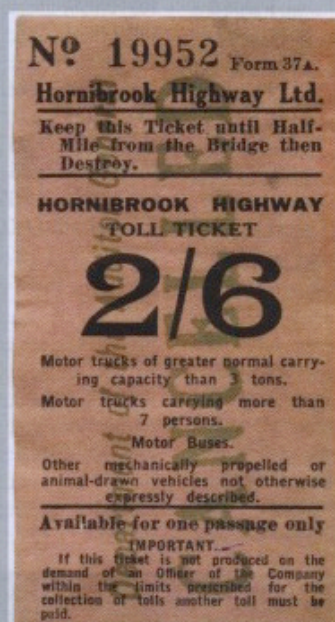


Fig 3

least for one month, but figure 4 turned up on eBay late last year with a \$600 price tag and was bid on instantly. If you can believe the description only 6 were sold!

WA Again

Prominent Victorian Philatelic Dealer Michael Eastick occasionally turns up some revenue gems. This time Mike emailed me figure 5 saying he was about to place this in stock. Less than a handful have survived to date. S.T. [Sample Type] 684 being Waterlow & Sons sample number, which were sent to UPU countries as samples of their work or 'Tradesman's Samples' as they are known. No sooner had I typed this, Mike emailed me saying it

had already sold. Gee you gotta be quick!

Sydney Carrier

New South Wales has very few carrier survivors, so when figure 6 turned up in auction it was going to be a blood bath! Eventually selling for what I feel a very low price of around \$550.00. Circa 1930, you just do not see any carriers from this state, so the selling price was somewhat a disappointment.

Dev Tax

Ok, its taken till figure 8 for me to come up with the first unlisted revenue of the year. This Queensland 4/- Development Tax is unlisted in all catalogues,



Fig 4



Fig 5



Fig 6



Fig 7



Fig 8

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excepting of course, my free online Revenue Catalogue. This one being dated 40 [in red] for 1940. Check your relief tax revenues for Queensland as you may easily have some Development Tax issues mixed in, as they all bare the same design. Development Tax appears to be in short supply when compared with Relief Tax issues.

Wage Sheet

A nice New South Wales wage sheet recently come up for auction [fig 9]. Collecting revenues on documents for their original use can be very rewarding as early students tended to strip all documents of stamps thinking the document to be of little use or value. If you see full documents best grab them.

Answers

The Victorian revenue 'no value' stamp from the November 'Revenue Review' issue I asked for help on has had a reply. David Casey from Victoria came fourth to correct me and answer my query as follows; "The graphic you show in your November 2014 'Revenue Review' is not an Exempt Stamp. It is to record the 2d as the duty payable, and it's payment results in the document being duly stamped. It is not an endorsement seen on the "Not Chargeable" stamps. On all the "Duly Stamped" adhesives I have seen, is written the amount of duty paid in respect of the document. No duty is written on the 'Not Chargeable' adhesives and it would be inconsistent with the stamp for any to be written". David many thanks for writing and clearing this up. David has been hard at work on these issues and



Fig 10

Fig 9

Dave Elsmore

all of the Transactional, Imposts, Register imprints, Fee Impressions & Comptroller cancels of Victoria. There are 4 large .pdf specialist files in the research tab of ozrevenues.com by David Casey with each being a major study and well worth having a look to compare with your own holdings.

Perfin Corner

Two items of Perfin interest to start the year off are figures 10 & 11. Figure 10 is a cracking 'COOK' cancelling device. Cook being from the firm of Thomas Cook the travel company. This 2/6d far outstripping previous recordings of 1d, 2d & 3d. One can only presume the 2/6d revenue fee on the ticket must have been for a round the world trip for 6 people! We may never know. If you want to know more on this company, please go to the free online

Revenue Perfin book at Perfins.com.au and follow your nose into the Western Australia tab and then the 'Other' page.

Figure 11 is from a recent auction lot with some fabulous multiples within. The £50, £10 & \$100 multiples are all record breakers! The Perfin 'HI' within is from the Hartford Fire Insurance Co. Often the 'IH' has been mistaken for International Harvester. All the Hartford Fire Insurance 'HI' Perfins of any value are rated R4 so best go check your HI's to see just where you have them listed.

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Fig 11