



Revenue Review

Dave Elsmore
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Entertainment Tax

Prestige Auction house in Melbourne had a series of tickets in their last auction [lot 185] with various values of entertainment tax endorsed on them the catalogue description read:

"Entertainment Tax: c.1946 (?)

Rouletted x Imperf 'ADMIT/ONE' series 3d (for admission price of 1/-) to 2/10d (admission price 7/0½d to 7/6d) on un-gummed unwatermarked paper. Essays or proofs numbered '000000' as specimens (in the Spanish style!). An apparently complete set in all-different colours. Unlisted by Craig and not previously seen by us. Almost certainly un-issued, if only because the ticket seller's would have had a fit! [The style is very similar to ration tickets issued immediately after World War II] (14)"

I have seen this set in the Canberra Archives also numbered with 000000. They were issued in strips of 10 [fig 1], we can only assume a strip of each value was made available all with the 000000 for official use.

The strips were mounted into booklets of 100 tickets. Ten strips of 10 tickets with a single staple at the top to affix the strips. We know the Commonwealth Government took over the States collection of the 'Entertainments' Tax' in late 1953.

Fares & Tickets Please

Robert Merchant & Richard Peck, well known for research work has just published 'Fares Please' an illustrated guide to

NSW transport tickets. Vol 1 'Horse Bus, Country Motor Bus' available for \$50, with a colour CD \$70. Also 'Tickets Please' by Richard Peck. Richard treats the other Australasian States & NZ. Vol 1 tram \$35, Vol 2 bus \$30, with a colour CD \$50. Available from Richard Peck P O Box 199 Drummoyne 1470 NSW.

Bill Lloyd Smith writes: "On looking at your latest piece on Revenues in Stamp News for August, I admired the block of 20 of the 5/- De La Rue Sideface fiscally used. Unfortunately, no 1 pound stamps were provided until 1897 so what else could the user have done unless he wanted to pay in cash to an authorised Collector? Was it a government department or could it be a businessman or wealthy individual who used this block? The 5/- stamps are dated 6/11/72. Unfortunately the George and Dragon stamps had been withdrawn from use by then - all but 5/- in November 1870, in fact. A few 10/- Dragons must have survived in drawers but it's still a lot of stamps for Joe Blow to put on a document, even if he had them in the first place. Dave: Thanks Bill for being eagle eyed and correcting this. Bill also reports what I believe is a first a very nice find of the Tasmanian St George & Dragon 10/- with sideways wmk double lined numeral 1 [fig 2]. Again thanks Bill.

A very nice unrecorded 5/- Victorian Tax Instalment [fig 3] was sold on ebay recently by Matt Hancock, Melbourne Internet Trader. Matt appears to find some nice items he uses 'stampulike' as his handle, check him out.

South Australia Stamp Show

Unfortunately only two revenue exhibits at this show. An excellent GB exhibit entitled 'Great Britain - Revenue Duties from 1694 to the Great Reform of 1853' by Chris Harman from the UK. This exhibit received a well deserved Large Gold with special prize. Well done Chris. The other exhibit was one of my Queensland revenues; this received Gold with special prize. Well done Dave I hear you say! Well hopefully 90% of you.

Hyphen Perforation

A reader asks "What are the different roulettes found on Queensland decimal railway stamps". The roulette in figure 4 shows what is known to traditional collectors as 'rouletted'. Figure 5 shows a perforation that looks like a roulette but is actually a punched out hyphen hole perforation. These need to be collected separately if you are going to the trouble of collecting all variations of separation.

News

In the July column I spoke of a hoard of South Australian documents coming from a local South Australian solicitor. While in South Australia in August for the stamp show I was able to visit this solicitor to virtually clean him out of all his 'dead' files. There appears to be several unlisted embossed dies which when time permits I will list on my web site. I have added some more articles on my site which may be of interest to Stamp News readers



Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 5



Fig. 6



Fig. 7

including a full listing of the Thomas Bryce Locals from Brisbane 1887-1950. Hamilton's for Stamps has just acquired a large revenue stock, including many fine single revenues and full documents you may want to send your want list to Steve at ham4stamps@bigpond.com

Private Fee Revenues

Many private fee revenues are yet to be recorded and should not be mixed up with your collection of Cinderella's. This month I have chosen an unrecorded Victuallers Association Fee stamp from Rockhampton Queensland. I have two values - 1d green [fig 6] and a 1/- red. The 1/- is dated 1953. Maybe a reader has other values or designs? If so please let me know so they can be recorded. I have exhausted my avenues in trying to find out information on this interesting revenue including a search of their archives. The Victuallers Association of Australia is unaware of this stamp. I do know these stamps were

attached to brewery receipts upon delivery to the licensed premises with the fee paid into a central holding fund, but how it was used or distributed is a mystery, so any help would be appreciated. Maybe we have an ex licensed Victualler reading this who could throw some more light on these fee stamps. C.Q. inscribed at the top was possibly Commonwealth Queensland [any takers?].

Health and Pensions

An interesting Commonwealth Health and Pensions revenue exists [fig 7] apparently it was un-issued but stamps are recorded on C of A watermarked paper. A few stamps may have leaked out of the printers at the time. Craig lists these in his Commonwealth revenue catalogue under the heading of 'Nation Insurance' with a poor illustration. The design is taken from our UK cousins who had a similar scheme. Fig 7 shows similarities to the UK design which is on the right.

Victorian Impressed Duty Stamps

The Revenue Society of Great Britain has sent me 10 copies of "The Impressed Duty Stamps of Victoria" published 2006 it is 32 A4 pages dealing with the large and small dies from 1879-decimal. The society is offering a free copy if you wish to join. The cost is £20 per year which includes journals etc if you wish to join please contact Andrew McClellan 40 South Park, Sevenoaks Kent TN13 1TJ UK or E: aj_mcc@btinternet.com. Or if you wish to obtain a single copy of "The Impressed Duty Stamps of Victoria" please contact me at the below address the cost will be A\$10 post paid.

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