

Revenue Review

Winging It Left

It's always nice to record something new and figure 1 is this month's pick! Imperf at left, on a 2d numeral from Victoria. This was found after 61 years on a full document [fig 2] dated 3 August 1954. I have said many times Victoria has been researched to death but obviously not in the case of revenues. Much information is still to be gleaned from new finds. Please keep your eyes peeled for the unusual.

Winging It Right

Although recorded, figure 3 recently turned up in auction and was promptly snapped up. I think this

qualifies as an imperf at right albeit only just. Imperf wing margin copies from Western Australia are hard to find, cataloged at \$250.00 it's a snip at this price.

Can Pigs Fly

One of the exotic revenues of Queensland was Swine duty. This was a compensation fund set up in 1962 to provide funds for owners of destroyed swine to prevent the spread of disease. Looking at the highest decimal value available, the \$10 [fig 4], had a total print run of 250 sheets of 120 stamps 12x10, with 249 sheets being sent to Dept. Primary Industries. 1 sheet was spoilt and destroyed. Of the 249 sheets, it appears 39 of these sheets [the remain-



Fig 1



Fig 3

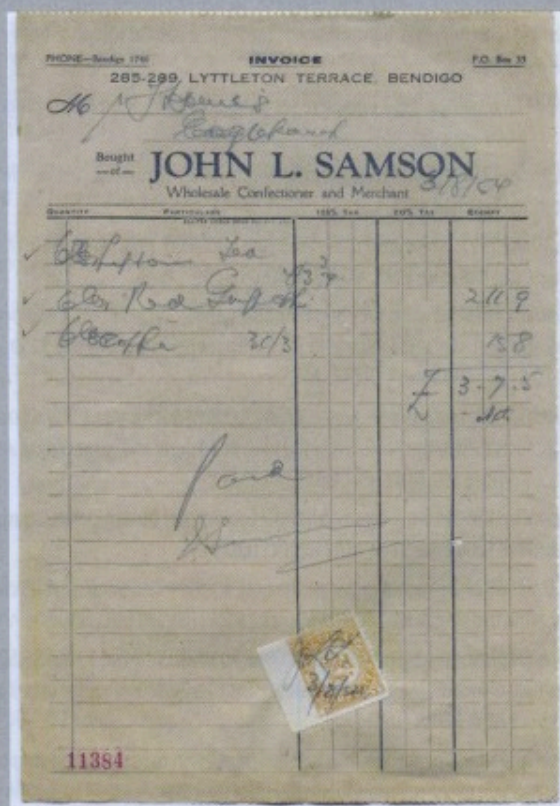


Fig 2

der on hand at July 1970] were sent after the Act to use adhesive stamps was finalized. So a total of 210 sheets were sent with probably 80% used within the time of the 'Act' January 1966 to 27 October 1969 giving a total approx. use of 20,000 \$10 stamps only. It is unknown if and when Dept. Primary Industries destroyed the remaindered stamps. My research into the whereabouts of these remainders has uncovered nothing!

Regarding the rare blue [fig 5] \$10. Few have survived, and are keenly sought by collectors. Alas the record books do not give any clues as to the colour of the print runs, but it is thought to have been the very last printing as late 1969 dates con-

firm this, and most probable was an error of colour. Swine Duty rates were 1c in every \$5 of sale's, making the use of a \$10 value to pay Swine duty a sale of \$5,000.00 was needed. Figure 6 is from an invoice showing a massive \$151.51c in Swine Duty paid [note the document says 'Swine Fever Tax'] representing a sale of \$79,755.00, considering your average pig was sold in 1967 from under \$10 up to \$18.00 each, even with an average of \$15 figure 6 equates to an approximate sale of 5,300 pigs, now that's a lot of pigs!

Over the Ditch

Over the ditch to New Zealand for a quick look at the 1867 1d die 1 Stamp Duty with a rather nice



Fig 4



Fig 5

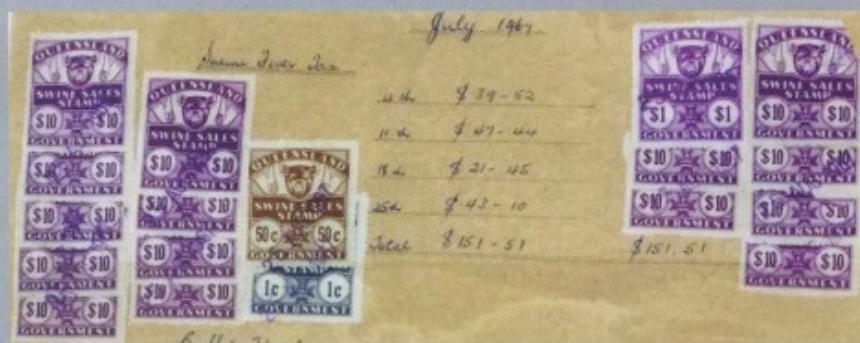


Fig 6

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variety showing a short left lower leg to the N in One [fig 7 & 8]. I can find no specialist writings on the plating of this issue, so if you have been working on or know of any writings on plating the varieties of the 1d can you please let me know, the plate position of this flaw so I can share it with the other readers here in Revenue Review, thank you.

6 to 8

Collecting cheques and bank ephemera can be a life long passion in itself. There are some spectacular looking company cheques out there to collect and some are very basic looking, some have crazy prices, but most dealers appear to be fair with their pricing. Occasionally you come across something different and figure 9 is one of those items worth a second look.

As you are reading this, I can presume you have an interest in revenues and cheques carry a fun group of various size and shape stamp duty markings to collect. Back to figure 9 and as you can see this was a New South Wales cheque with an oval 6c duty preprinted. Rather than throw away stocks of these remainders after a duty price rise of 2c they were sent off to be surcharged, but this time with a boxed 8c. Within my collection of cheques I have one from the Brisbane City Council paying itself £3,000,000, yes 3 million pounds! Can you top this for the highest value cheque recorded in private hands?

Perfin Corner

Brisbane City Council is known for using the Perfin BCC up to 1940, and continued with its security of



Fig 7



Fig 8

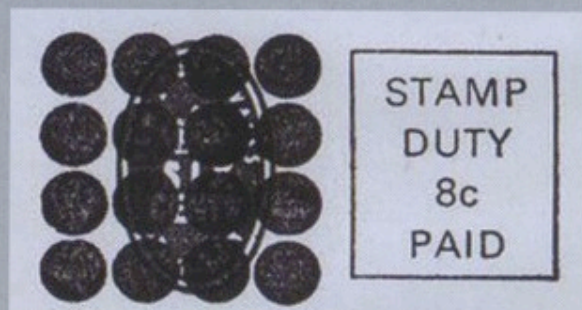


Fig 9

Dave Elsmore

duty stamps by overprinting them BCC in various colours of violet, green and red [fig 10]. Eventually sheets were preprinted BCC in black going into the decimal period. It can be quite a challenge to collect a run of colours and values with the 1d figure 10 being one of the harder to find early overprints as 98% of the BCC overprints found are above the 1d value. Good luck with assembling a few, and if you have any 1d values can you please let me know.

Warehousemen

Figure 11 is the second WG&Co.a perfin to surface on a NSW railway 6d. A rare item indeed, and nice to find. William Gardiner and Co were warehousemen, with their headquarters in a substantial building in York Street, Sydney. The building had 8 floors

with large internal lifts and two street frontages. The company also held an adjoining property in Clarence Street. In addition they had a buying office in London, and offices and representatives in Brisbane, Newcastle, West Maitland and the Pacific Islands. In December 1926 they amalgamated with fellow soft goods company, and perfin user, Sargood Brothers to form Sargoods Gardiner Pty. Ltd. The 71 York Street property was sold and the new company moved into a building that Sargoods had constructed at 24-26 York Street.

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Fig 10



Fig 11