

Revenue Review Notice

This December 2015 issue of REVENUE REVIEW brings up exactly 10 continuous years.

This issue will also be the last REVENUE REVIEW that I write, I am hoping some new blood will step forward and continue the reporting of new finds etc. I will of course keep you updated via my web site.

I look forward to hearing from all of you in the future and your reporting of new finds to me.

Can I take this opportunity to thank all collectors that have supplied me with graphics from your collections throughout the 10 years. REVENUE REVIEW would have been more the poorer without your help, thank you.

Revenue Review

Francis Kiddle RDP, FRPSL, FBSAP

It is with much regret that I am writing this obituary on Francis who sadly passed away in October after a short illness. Francis was a very good friend and will be greatly missed. In particular for me the regular emails back and forth with lots of banter. He was always willing to share not only his vast knowledge but also his collections.

We both had similar collecting interests within the Australian States Revenue & Railway areas, and ended up sharing many an auction lot over the years. In the past when we had visited each other's homes, the place would be awash with revenues & railways. I remember the preamble he wrote about displaying 600 pages of Qld at the RPSL. In needing page fillers where much swapping took place between us with not 1c of money changing hands! Imagine put-

ting 600 A4 pages together of just one area!

Francis being Francis offered much of his collection to friends prior to his passing, rather than see certain areas sent to auction where they would have been broken down into several lots. The balance of Francis's collection including his large gold Tasmanian revenues [untouched] will be auctioned off in February 2016 at Grosvenor's in the U.K. His beer duties are fabulous and well worth a bid or two, not to mention his NSW revenues.

As FIP Revenue Commission chairman, Francis will leave a huge void both in knowledge, exhibiting and judging skills of not only Australian Revenues but also all world Revenues and Cinderella's.

Xmas Entertainment

On a happier note, a better start to this Christmas



Fig 1



Fig 2

month is figure 1. A totally unrecorded State Entertainment Tax from New South Wales. I have recorded these from Victoria and the Commonwealth in 'Revenue Review' in the past, but this is the first from New South Wales, and the first to actually have gum on the back. A great addition to any collection. Judging by the number on the ticket, one would think there would have been massive survival hoarded away by collectors, but apparently not.

Patent Gone

Figure 2 is the first 2/- Commonwealth Patent Office revenue I have ever seen up for auction in my 50 yrs. of collecting. A snip at US\$1,300.00 [with small repair corner] this never lasted long, and was snapped up by a keen collector eager to fill that lifelong gap! One other without and Perfin holes,

was also snapped up by a very keen overseas collector for US\$2,000.00. Probably a once in a lifetime offering, and again a snip at the price for such a rare revenue.

£3,500 for \$1,800

Figure 3 was in an October auction, and part of a bigger Qld revenue collection. What a great hoard of the 1895 £500 values, not to mention the £500 unfinished die proof. Sounds like somebody got a bargain and no not me!

Barry & Roberts

Surprisingly figure 4 turned up in auction back in September. An absolutely stunning piece of railway usage from Barry & Roberts Department Store in Brisbane. Large store labels rarely survived after being thrown around a railway carriage, delivered then



Fig 3



Fig 4

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the parcel torn open. Adding this one to the count of Railway Parcel Store Labels with stamps, we now have a new total of 2! This nicely tied with 3 Qld railway parcel stamps from the 1927 series. Note the railway station address, with the addressee having to pick it up at the station. The only thing that could better the survival of this would have been the addition of a couple of 'cloakroom' stamps paying a 1d for every 24hrs the parcel sat in storage at the station prior to delivery to the addressee.

Sideways

I was amazed to see figure 5 sell on eBay so cheap. Either 98% of the Tasmanian collectors were asleep or they just missed it. This is only the second 10/- Dragon with sideways numeral 1 watermark to show up from the sheet of 120. I very much doubt if any more will turn up, at least in the next 5yrs or so. If you see one dig deep and fill that gap.



Fig 5

Broken REVENUE

Staying with Tasmania, the 1/- value from the Platypus overprinted 'REVENUE' series appear quite frequently, but when figure 6 turned up I had to take a double look as the overprint is in a right mess. Dated 1901 one would think the overprint would still be in good order, still, it was good to add it to my collection.

Hook

You could be mistaken thinking figure 7 belongs in 'Perfin Corner' below but it is not the rare 'Waterlow & Sons SPECIMEN' Perfin that took my eye, but the incredibly rare 'hook' variety at the top of the central arabesque at right, curving to the right. I have placed an arrow in the right margin to help you identify it. I am yet to see a used or mint one. If you further look at figure 7 the red dotted shading



Fig 6

of the right arabesque is only half printed with the right side 98% missing. If you are lucky enough to have one of the 'hook' varieties in your collection I would love to see it.

Perfin Corner

The CM/CO.a [Elsmore Coath] device produced a large pattern [fig 8] and is in keeping with the larger format revenue stamps of the period including the Queen Victoria [QV] and Edward VII bi-colours that were in use until 1928. When applied to the smaller format QV revenue stamps it almost always appears as a partial due to the size of the die. The pattern is found as a single central strike on large format stamps in positions 1 and 2 and accordingly it is most likely a single die device. The pattern is found used on the revenue stamps of NSW and very rarely on the postage stamps of Australia. There is just one difference with figure 8, it is not only a

good-looking revenue, but is on the very rare Crown over A wmk sideways paper, the very first 2/6d to surface with sideways watermark. What a great way to end the year!

Can I take this opportunity to wish all of my readers a happy and safe holiday season. I don't know about you but I'm looking forward to next year to see how many new finds can be added to my free online catalogue of Revenue, Railway, Locals & WWI & WWII Cinderella's, please keep the letters & emails coming.

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Fig 7



Fig 8