

# Revenue Review

## Looking Good

This year has had an early start of unrecorded revenues to add to the ever-growing listing, and figure 1 is no exception. We knew it was out there; it was just a matter of time before one came to light. I am of course talking about the £500 Victoria impressed, which has only previously been recorded with specimen overprint. I am surprised it has taken so long to show up, as £500 is not a lot of money in duty terms. In fact one would have to assume the possibility of the existence of a £1000 & £5000, but that said, a pair of £500 has been seen, giving rise to the fact maybe a £1000 is not out there. Can you add any higher values than the £500?

## A Stitch In Time

Vellum has given many a 'stamp fixer' in many

of the States Duty Offices problems getting the adhesives to adhere to it, and it appears Queensland is no exception. Figure 2 showing a pair of £200 having to be stitched to the vellum document, which is surprising, as escutcheon tools were made available in the stamp room at the Queensland Treasury. One such 'tool' I have viewed in archives is a sort of 'rougher upper' used to rough up the area where the adhesives were to be placed. I have recorded the same situation for Victoria and Western Australia. Do you know of other States where this practice has taken place? The possible reason for this stitching was the fact Queensland had done away with the blue base paper with silver staple and rear Cypher label combo.

## The Cost Of Being Entertained

Back to Victoria, and it looks like there is a full-



Fig 1



Fig 2



Fig 3



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untapped State-by-State series of Entertainments Tax Revenues to research and add to the listings. Norm Hart has sent me figure 3 from the State of Victoria, most of you will be familiar with the Commonwealth issues Entertainment Tax where several remainders have survived and are listed in my free on line catalogue in the Commonwealth section. Maybe you can already add to this listing? If so please let me know.

## WA Wars

There appears to be a flood, or should I say a large trickle of Western Australia embossed issues coming onto the market via one collector in WA selling off a life long collection to local dealers. I have reported some of these in the last few Revenue Reviews. Most are finding their way onto eBay where the sellers

are making a killing, but others are being traded privately via local WA dealers and collectors. Figure 4 is no exception, being an unrecorded \$10,000 impressed duty sent to me by local collector Ian Culshaw of WA. I have shown some of Ian's other WA impressed beauties late last year. Ian sent several scans, which included several other unrecorded decimals, they were: 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 30c, \$2, \$100, \$900 and the \$10,000 all being identical in colour. I'm guessing most if not all are par-favor, and were 'stand by' dies used incase of power failures to the Cash Registers. Watch this space as I have more to record next month.

## Neighbours

I have shown other Territory of Papua New Guinea Stamp Duty issues before but the £5, figure 5 is a



Fig 4



Fig 5



Fig 6



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cracker. Bought by a Canberrian collector on eBay for under \$100. What a bargain! If you see another grab it without question.

## Forged

Last month I spoke of some Queensland postal cancel forgeries. This month we have the Victorian 1/- Blue on Blue forged 'STAMP DUTY' overprint also in blue, figure 6. This copy selling on eBay went to an unsuspecting collector who must have been unaware of its status. In an earlier Revenue Review I gave a full rundown of the blue 'STAMP DUTY' forgery, which can be accessed free from my web site where I have pdf format files free to download to your desktop of each and every Revenue Review I have written over the past 8 years.

## ORI ORI ORI

Staying with Victoria, figure 7 was up for auction



Fig 7

grabs at just a few dollars, showing unrecorded damage to ORI of VICTORIA I just had to place a bid. I'm hoping a reader can plate this flaw, if so please let me know so I can update the records.

## Out Of Register

Figure 8 shows a very nice 'out of register' value and frame. I have several thousand of this issue and I think figure 8 is probably the 'best' I have seen. It appears unusual as the New South Wales Government Printer prided itself on quality printing. Can you beat this?

## Air? Rail? What The?

Figure 9 was in a batch of railway meters from a German auction. This caught my eye as a bid of a contradiction in terms. We have the NSW railway sending a parcel for and on behalf of a rival freight



Fig 8

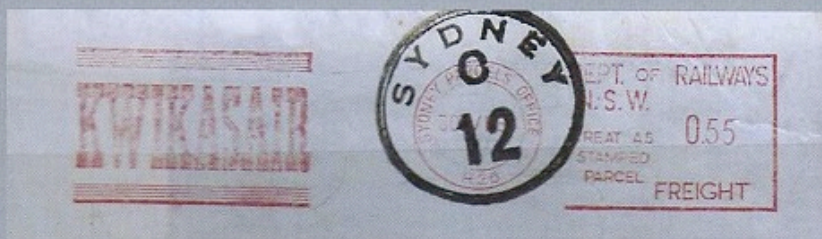


Fig 9



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company 'Kwikasair' so obviously not 'quick as air' if it's being sent by rail!

## Plain

These Tasmanian Railway parcel tickets [fig 10] are as plain as you can get so when I noticed the missing stop after 'Ticket' and the tail of the lower T missing, it sort of jumped out at me as worthy of recording. I have sighted another with the same missing stop and tail of the T missing. Can you please check your holdings and report if you have one.

## VR V GR

Some time ago I showed a proof vertical gutter pair of the ½d South Australian Railway Parcel Stamp in black with VR in the top stamp and GR in the bottom. A reader has asked to see the full extent of the unique proof block [fig 11] showing

the redrawn 'G' in the top and bottom left corners replacing 'V' for Victoria [GR seen in the bottom half of figure 11]. I can only presume the top half of the lithographic stone was masked off to allow the printing of the lower 12 clichés only, giving speculation of a very small print run of the 'GR' ½d due to dwindling need for this very low value.

## Perfin Corner

I mentioned last month I cover security overprints within the 'Perfin' field as it can help tell a full Company story from hand-stamps to Perfin and vice versa. Figure 12 is a nice unrecorded addition to this work H.B.&CO. Being Henry Berry & Co of Kent Street Sydney. The HB Perfin devise [see free on line catalogue on [Perfins.com.au](http://Perfins.com.au)] came into use circa 1939 running to 1967. Figure 12 predates this company Perfin helping us to now understand the security devise in place prior to the Perfin.



Fig 10



Fig 12



Fig 11