



# Revenue Review Review

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## CTO versus Genuine Usage

I have been asked on many occasions as to the value of Queensland colourless embossed cancels verses pen cancellation. Of the colourless embossed cancels 100% have come from remainders sold off to collectors in 1901. The Federation of Australia on March the 1<sup>st</sup> 1900. Letters were posted on 17<sup>th</sup> May 1901 containing sets of postage & revenue stamps courtesy cancelled to each member of the Legislature of all the States of Australia. In Queensland sets of revenues were black ring or colourless embossed [fig 1]. After this was completed, sets of revenues went on sale at a discounted price of 10/- per set at the GPO in Brisbane. This was popular with collectors as many of the sets included face values of up to £500, which your average collector had no chance of buying at face value, unlike Victoria who used thousands of their highest value [£100].

In Queensland I have only recorded 2 genuine used copies of the Queen Victoria 1895 Impressed Duty £500 [fig 2] one on a piece, and one on a full document. This £500 was the top value in a set of 63. Genuine used sets with the inked over-embossing cancel total just 2 sets, yet collector sets from this issue courtesy cancelled appear in ever other auction catalogue, and sell for around \$250 - \$350 depending on condition. A genuine used set of 63 values would have no trouble achieving \$2000 - \$3000 in auction. The 1892 stamp duty set to £5 black [fig 3] is rare genuine used, whereas a CTO is readily available for purchase from most leading dealers. While I am writing about the presentation sets from Queensland, one stamp comes to mind. The 1d widow weeds [fig 4] was not included in many presentation sets cancelled with the colourless embossing. It is by far scarcer than a genuine used copy. I have over 500 copies of this stamp but only 2 copies from the presentation sets. The 1d stamp is incorrectly listed in several revenue catalogues as being issued in

Fig. 1



1893 [they have followed old listings of SG] this is incorrect as the issue date was late 1899.

## New South Wales Unlisted Decimals

Some unlisted New South Wales decimal revenues have come my way and need to be recorded. The most concise New South Wales revenue catalogue is the "Priced Catalogue of New South Wales Revenue & Railway Stamps" 1999 by Smith & Peck. On page 30 the catalogue lists four decimal rouletted stamp duties with a note explaining "It has been confirmed by the Office of State Revenue that these are the only values to have been printed in this format". No colours are given for the listed four values, they are [frame colour first] 10c blue & pink, 50c red & blue, \$1 purple & red & \$2 red & blue. I can now add another two values to this rouletted issue, a \$5 pink & black & \$10 green & pink [fig 5]. I have these extra two values on documents as late as September 2000. Can any reader add to this listing?

## Tasmania SHILGINGS Flaw

A new find after 140 years remains a puzzle. This is such an obvious flaw why has it not been detected before? David McNamee from America first reported this flaw on a 2/6 George & Dragon perf 10, pen cancelled 10/9/1866 in "The Informer" last year. A quick search of my collection and I pulled out an imperf strip of 3 with the SHILGINGS flaw on the centre stamp [fig 6]. David reports he knows of one other perforated copy. If any collectors have this flaw in their collection I would appreciate it if you could let me know so it can be recorded with a view to possibly plating this stamp.

## One Bar Before Two

The Western Australia 1d postage stamp of 1864-79 was available for revenue use in late 1881. Due to the late arrival



Fig. 4



Fig. 5



Fig. 6



Fig. 10



Fig. 8



Fig. 7



Fig. 9

of purpose revenue stamps, the Government Printer overprinted current postage stamps with the letter IR [Internal Revenue] and had to obliterate the word *postage*. Published works *The Fiscal Stamps of Western Australia* 1987 by John Dzelme [an excellent publication] have detailed this issue date for perf 12½ as 26/12/81 and perf 14 as being issued 10/1/82. Dated copies have shown the perf 14 was issued as early as 21/11/81, weeks before the earliest dated copies of the perf 12½ issue. My theory is 'first in last out' method used by most printers. This being, sheets of perf 12½ kept in the strong room were being used up slowly when the printer changed to the perf 14 machine these were perfed then stored on top of the perf 12½ sheets. When it came time to overprint the IR on the stamps the printer used the top sheets first, which were perf 14. He then overprinted them and issued same. As the overprinting progressed and more sheets were ordered he got down to the perf 12½ sheets then overprinted and issued same.

Two bars quickly replaced one bar as the one bar inadequately covered the word *postage* [fig 7]. Many forgeries of this overprint are recorded. It is in the shape of the lower right tail of the 'R' [fig 8] also a give away this is on a two pence which was never overprinted with IR. In the forgery the tail does not curve up vertically. You may need a few copies to compare.

### Hay Street

As we know many revenue stamps were available for postal use. A Hay Street cancel of Sep 4 1916 has been recorded [fig 9]. It has been confirmed the canceller was

Fig. 3



still in use in 1916 and it is quite possible this copy slipped through the postal system. Check your copies and please let me know if you have further postal cancels on this issue.

### South Australia Value Font Layout Unrecorded

The 2/6d 1902 King Edward VII issue from South Australia; has two different layouts of the value printing. One is "justified" [fig 10]. This has not been recorded in any revenue catalogue and I believe it should have its own listing. Maybe as an 'A' number? The justified value appears rare & I only know of two copies, one being in the UK. For a long time this issue has been recorded as perf 11½-12½. My studies have shown that a perf 12 exists, issued in 1904 with the complete set known. This must be treated as a completely new issue. In fact it took me a long time to convince the revenue collectors in South Australia, but persistence has paid off with perf 12 now accepted as the 1904 issue. While I am talking about this issue, a very nice cracked cliché in the head is known. In theory it should be found on all values in the set, because the

head and frame were printed in two separate operations with the denomination fitted as required. I have also seen this crack in a specimen presentation set. I know of 1d, 15/- & £5. A 1d showed up on ebay late last year [fig 11]. If you have other values with this cracked cliché please let me know so we can bring the listings up to date. The 1d is normally found with zigzag perforation fig 11 shows the scarce perforated issue.

Fig. 2

