

# Revenue Review

## WA Snippet

In a recent buy of mint WA revenues, I was lucky enough to have found a previously unrecorded variety of the 1881 I.R. overprint 15 shilling on the 3d un-issued. The 1 in 15 has a small, serif-like flaw at left top [fig 1]. Dzelme only lists the 30/- as having a seriffed first S. There was also a pair of 'Two Penny' overprints with the left copy showing the narrow E variety. The lot also included a mint £5 & £10 along with some other values. Over and above the 5/- value I have only recorded the £5 in mint condition before. We can now add the 7/6, 10/-, 15/-, £1, £1.10, £5 & £10 mint full gum to the listing.

## New Revenue Catalogue

G & R Philately's has issued their latest 2007 Catalogue of "Revenue Stamps of Australia". Although it has printed on the front '1st Edition' I have the 2003 edition which states it is the 3rd edition, so until I can see a copy and review it I will have to go off the ebay listing which reads: It

contains Revenue Stamps of New South Wales, Queensland, Western Australia, South Australia, Victoria, Tasmania, Northern Territory and Commonwealth of Australia. At \$80 it appears a tad expensive when you can buy a complete commonwealth revenue catalogue from Barefoot for \$50. I have noticed 98% of the revenue listings on ebay quote the Barefoot catalogue. I would recommend you hang onto your money until I can review it for you. Maybe if the author is reading this he may like to send me a copy for review.

## More NZ Rails

In the February edition of 'Revenue Review' I mentioned the 10/- NZ rail being a scarce to rare beast. Philas Auctions in Sydney had 3 in their last sale, a single and a pair [fig 2]. The well centered pair sold to a NZ rail collector for a healthy \$1650 inc buyers, with the off centered single selling for \$660 inc buyers to Status Stamps. It will be interesting to see just how much this single raises in an up and coming auction of theirs.

## SA Tax

I have been asked why the word 'STAMP' has been placed over the income tax stamps of South Australia [fig 3]. When the Tax Act was accented in August 1931 and stamps printed, it was noticed the word 'STAMP' had been omitted from the design, so to comply with the Tax Act the printer overprinted his existing stock. It is unclear who was to blame for this oversight, maybe the approval of the incorrect design came after a long lunch and a few bevs. Early 1932 after exhaustion of the overprinted series the printer had the design redrawn [fig 4] all except the £1 was issued [fig 3] in the new design [fig 4] as plenty of old stock was on hand. I have a dated copy of the overprinted £1, 26th January 1940. [Fig 3] has a couple of unlisted varieties. The top right copy shows the lower tail of S of STAMP thickens. The top right copy shows the top bar of T of STAMP leaning to the left and there is a black dot between AM of STAMP on the lower right copy.



Fig. 1



Fig. 4



Fig. 5



Fig. 2



Fig. 3



Fig. 7



# Dave Elsmore

## Plate Dates

eBay seller *mr\_revenues* has sent me a corner copy of the 1d Queensland numeral revenue [fig 5] with a plate date of 10-12-52, this date was scratched onto the finished plate. I have sighted many of these dates. I have several full sheets, some have dates some do not. The sheets were printed 360 on with a single date. The printer then cut the 360 into 3x120 [10x12] sheets so only 1 in 3 sheets had the date. Collecting these dated copies can make a nice side line. I would be interested in any recorded dates you may have of any state revenue, please drop me a line.

## NSW Wages Tax

New South Wales wages tax first purpose issue printed revenues of 1933 are listed as a set of 9, 1d to 5/-. I would like to record a 10/- for this first series [fig 6] but it poses this question as [fig 6] clearly shows the 10/- being used in 1937. Where have all the other years gone and why have none been recorded? It is possible that it is a 1937 issued 10/- with the

black overprint 7 in bubble font missing. Does any reader have this 10/- without dated overprint in black used with pen cancel dates? If so could you please pass on the dates to me so they can be recorded.

## WA FET

There is a nice vertical double plate scratch [fig 7] on the £1 Financial Emergency Tax from Western Australia, if anybody can plate this flaw again please drop me a line. It appears to go from top to bottom so there should be other clichés involved above and below fig 7.

## Hospital Private Revenues

Blue Cross Health and Insurance Society Ltd of 305 Collins St Melbourne issued a very nice 5/- private revenue. The booklet I have [fig 8] clearly shows a printed date of 1953 at the top with a penned over date of 1955. By paying 5/- per week you were covered for hospital benefits of up to £12.12s per week. The yearly cost of stamps purchased could

be claimed as a rebate under the Income Tax Act. Does any reader know when this service first started? Giving the date range of just two years on the booklet I have, there must be more sitting in draws out there, you had better go raid granny's cupboards and see what you can turn up.

## Revenue Auction

The Revenue Society has the May postal sale linked to their web site. It can be accessed from their home page <http://revenuesociety.org.uk/> 645 lots of revenue goodies, get your bids in early.

Thanks to Norm Hart & Ray Pinniger who sent me copies of their Commonwealth surcharged beer duty holdings.

I can be contacted by mail:  
P O Box 66 Springwood 4127  
Queensland or an Email link from  
my web site <http://users.bigpond.net.au/dave1/index>



Fig. 6

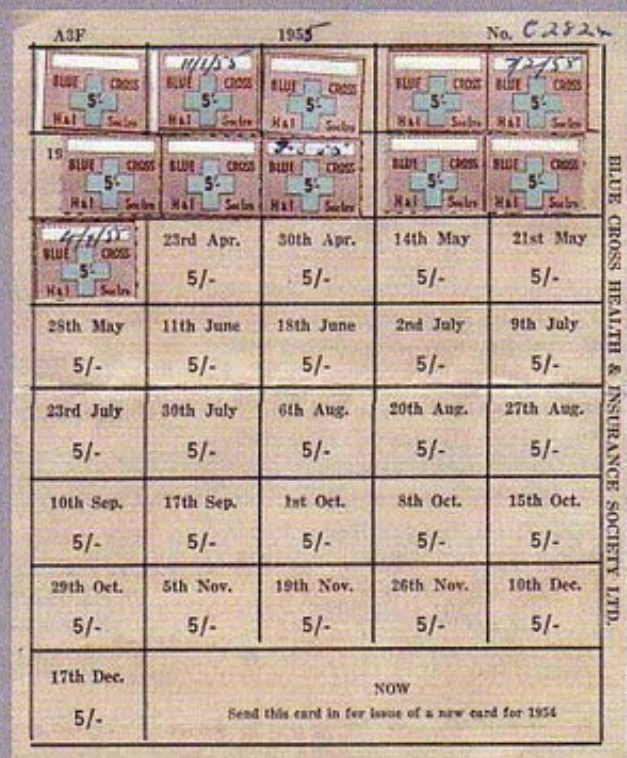


Fig. 8