

Revenue Review

OZ13

This month brings the opening of the Australia Stamp Show 2013 in Melbourne. This is well worth a visit if only to see the Revenue exhibits. Don't forget the dealers who should have a good selection of revenues for sale. I will be there and look forward to a tap on the shoulder from many of you reading this.

This month has a good mix of revenues with further new finds shown. OK, lets go. Figure 1 the Tasmanian Wages Tax 1/- has a nice bite out of the left side of the 'W'. Does anybody have a block of the 1/- with this bite in? If so please email me.

Figures 2 & 3 are Western Australia Security Overprints from Peters Western Ice the 3d is particularly scarce. Peter's was founded in 1907 by American migrant Fred Peters who was homesick for ice cream. Fred established offices in Brisbane,

Newcastle, Melbourne, Perth, and Townsville as well as a manufacturing site in Rockhampton. In June 1929 the WA arm of the company purchased the shares of the Western Ice Co. Security overprints can be found in both Western Australia & Qld but as yet nothing has surfaced for New South Wales or Victoria. Maybe you have such a beast in your collection, if so please share it here.

Clean Beers

Figure 4 has to be one of the cleanest 1889 Qld beer duties to have survived; sporting a double 'CANCELLED' a full 19mm specimen ring and a corner specimen ring. Very collectable in this condition, can you beat it?

Tiny

A couple of scarce tiny OS overprints [figure 5] on

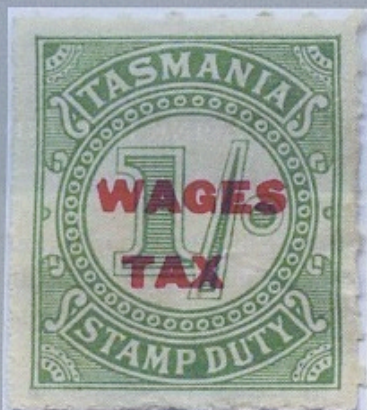


Fig 1



Fig 2



Fig 3



Fig 5

Dave Elsmore

New South Wales decimal rails were up for auction recently. These are hard to find but you would not have thought them scarce selling for \$6 a pop what a bargain some lucky collector was able to get!

Cracked

Figure 6, from Tasmania, has been shown to me recently by an overseas dealer. It was in a group handstamped 'CANCELLED'. What took my eye was the rather nice horizontal litho transfer break going from 'L' of PARCELS across to 'A' of STAMP. This has not been recorded before and I would like to do so here in 'Revenue Review'. You may like to check your holdings. There is also a nice bite to the frame at top right. This break being from Row 1 Stamp 1 from a sheet of 12, 3x4. Upon checking my own collection I find I have 3 4d values from the same sheet position as figure 6, none of

them show the break so I am tipping figure 6 is from remaindered stock so overprinted from the very last printings.

Moo

Figure 7 rarely turns up. This £5 Cattle Duty from New South Wales must be one of only a handful recorded. I catalogue this at \$300 and going on rarity this is probably under catalogued.

Holes

Tasmania has recorded several different ways of tying adhesives to documents and figure 8 is no different. Tiny 3mm punch holes used in the pair to tie them to a document this also renders them impossible for reuse by a would be villain.

S.M. = Station Master - Not

This month appears to be turning into lots of short



Fig 4



Fig 6



Fig 7

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snippets so following this trend of the month is figure 9. This was sent to me by Francis Kiddle RDP FRPSL & Chairman of the FIP Revenue Commission. It appears to be just another 5/- rail from New South Wales but on closer inspection the cancel reveals possible rare usage on the South Maitland Railway Line. Can you please check your holdings of this series and see if you have any of these cancels particularly with different central numbers.

12 Doz Eggs Please

Something you do not see every day is, figure 10 a rather super piece of Western Australia Revenue usage that was recently auctioned. Exceedingly hard to find as used singles off document but to

see eggs on a full document is a treat. This is the first full document [credit note] I have seen and would like to record it here in 'Revenue Review'. I have also a part document with other values on. Note the 'Stabilisation Charge' of ½d per dozen eggs. Interestingly the Stabilisation charge of 6d has been deducted. This credit note can ask more questions than it answers. 1. Why were adhesives used on a credit note? 2. They are clearly a 'charge', which would have been paid and stamped on the receipt. 3. Is this double use incorrect? 4. Is there a 'Westie' who can answer these questions? If so I will keep you posted.

WA More

While we are over on the west side of Australia



Fig 8



Fig 11



Fig 9



Fig 12

Dave Elsmore

another rare item as popped up in auction, this time figure 11, a Western Australia 4/6d railway parcel revenue. Previously only recorded mint this, all be it torn and grubby 4/6d represents the first used copy to surface. Absent from every major collection known! I am lucky enough to have a mint 4/6d, which I believe is the only one recorded so far. We now have a mint and a used copy proving the 4/6d was in fact put into service.

Sunk

Ok ok enough Western Australia I hear you say, but hang on I have just one more to show you from the west. Figure 12 showing a rather sunken swan, very appealing to the revenue collector of misplaced centers.

Wings

Victoria railways one would think has been research to death. Many articles and publications are out there on this subject, so I was surprised when figure 13 turned up for auction. A 1934 issue Bronze-green on white has escaped early students. It is now recorded in my updated Victoria Railway Catalogue free for all via a link on my web site.

A Treat

Last month I mentioned a Victorian collector of Beer & Railway revenues Simon Cronk. Simon has been busy working on two separate web sites, which once complete via help from collectors, should show a picture of each and every Beer Duty and Railway Revenue from each Australian State thus

CREDIT NOTE from			AMOUNT CREDITED		
			£	s.	d.
Name	POTTS, E. H.				
Address	WEST PINGELLY				
Quantity	Goods	Rate per			
12 doz.	Eggs	10d per doz.	10		
Remarks	Less Stabilization Charge				
1 doz. Broken					
Issued by	Boans Limited		£	9	6
Date	27th August, 1940.		Credit		
			P.	Ledger	

Fig 10

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far recorded. See if you can add to it by visiting the sites here: beerdutystamps.com & railwaystamps.com There you will find an email contact for Simon should you have anything to share. Please don't be shy in sharing parts of your collection, as you will be given credit for doing so.

Perfin Corner

Back in March this year I showed a Victoria Railway issue with a partial Perfin [B.&W./PTYLTD.a Elsmore/Coath]. Only the 2d, 6d & 1/- values from the 1902 series had surfaced. Low and behold figure 14, a 1917 wing issue has been auctioned with the same Perfin in. I would like to add this to the records here in Revenue Review.

Moorehouse

Last but not least figure 15 a rather nice local from Western Australia. 'C. L. Moorehouse & Co' 1896,

trading as 'Perth & Suburban Parcels Express' On March 25 1895 a Mr. F. Crews left Port Adelaide for the West, where he and a Mr. L. Moorehouse opened up a carrying business. Trading as 'Perth & Suburban Parcels Express'. This venture was short lived, existing only 14 months and by 10th May 1896 F. Crews was bought out. Existing stamps were overprinted 'C.L. Moorhouse & Co.' [note spelling] with C. L. Moorehouse being the son of L. Moorehouse. By 27 May 1896 the business collapsed. No un-overprinted 1895 CREWS & MOOREHOUSE locals have surfaced as yet. Have you seen one?

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Fig 13



Fig 14



Fig 15