

Revenue Review

Tax Time

Its nearly tax time again so I thought I would show off a few exceedingly rare, and only recently found errors in the New South Wales Relief Tax issues. Figure 1 is the first I have seen with the RELIEF TAX in black printed first, with the value frame as a secondary print. I would like to record this here in 'Revenue Review'. Figure 2 shows a clear close up of this error. What a cracker! Keep your eyes peeled, as there must be more out there. Figure 3 also has the RELIEF TAX underprint, which appears to be a black brown. Maybe you, the reader has such a copy in your collection, if so please share it here.

Paquebot

I noticed this in auction recently and was amazed it even sold. It has a forged Paquebot cancel over a fiscal pen cancel. Further it looks like it has been in the bath

for too long. Keep your eyes out for dummy cancels covering pen cancels, or you may do your boat if you end up with one.

Cheep Betts

More cheap bets this month. Last month, I showed a rare Northern Territory 2c betting tax ticket and thought I would follow it up this month with an unrecorded betting ticket from South Australia. Figure 5 shows the 'tax box' completely missing. I would like to place this on record here in 'Revenue Review'. This ticket has already been added to my free on line catalogue of South Australian Revenues.

Cut it Out

An apparently imperf 2/6d impressed duty from Rockhampton in Queensland is shown in figure 6.



Fig 1



Fig 3



Fig 2



Fig 4

Dave Elsmore

Again unrecorded, please let me know if you have other imperf issues like this one in your collection so they can be recorded.

Cousins

I have mentioned Fiji before in this column, which has some very nice rare revenue material within its Stamp duty range, and figure 7 is no exception. Again unrecorded until now. These were picked up for pennies in auction. Now don't you wish you paid more attention?

Railway or Tramway

Figure 8 was in auction last month. It's from New South Wales and is a newspaper envelope with a Summer Hill 6d railway stamp on it, cancelled by

a Newsagency in Summer Hill. These are generally found with the 6d Tramway stamps used to send bulk newspapers by tram. This is the first I have seen, where a railway stamp has been used to carry an article on a tramway. Hopefully in the next month or two, I will have a few more answers on this for you, unless you are reading this and know the full story, if so please make contact with me.

Store This

If you follow this column you will know I have a soft spot for store coupons. Figure 9 was new to me when it popped up on eBay. It is from a New South Wales company of Marcus Clark & Co Ltd. Now all I need is the booklet that was used to stick them in. If you have a range of these 'private revenue coupons' I would love to see them.



Fig 5



Fig 6



Fig 7

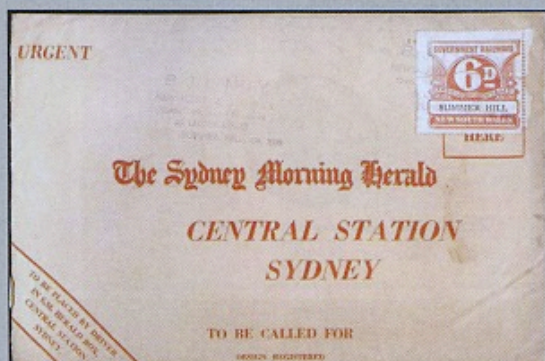


Fig 8



Fig 9

Revenue Review

Crazy

Western Australia revenues are still being sold off by the bucket load, with figure 10 in a recent sale from Phoenix Auctions in Melbourne. The 7c pair selling for over \$600. Which is a totally crazy price. Some of these decimal values are being sold off as die proofs, which of course is a load of cobblers. If this were true then each and every strike could be classed as a die proof, as each and every strike is made direct from the impressed die. These can be found on several different papers, which should turn on that light in your head.

Torquay

Keep a look out for pen cancels on fiscal postal's as they may be a postal fiscal or postal as is the case in figure 11. This was sold as a fiscal cancel but when turned sideways reveals the word 'TORQUAY' with a date of 10-3-1857 making it Postal. Hand written by the postmaster these are called mss cancels or manuscript

cancels. Apologies for showing this postage stamp in my Revenue Column.

30 Quid

A lot of South Australia is rare to find especially on document so when I was offered figure 12 from a UK dealer I got excited. The dealer was also excited as he told me he had soaked figure 12 off a sight note! After I stopped crying I had to explain why I was not going to buy his wares. Lesson here is always leave revenues on document as figure 12 would have been a world record multiple on document, but nothing at all off document. To top it off the dealers bin man had come that very morning taking away the discarded sight note.

Nice Notes

After figures 13, 14 & 15 were sent to me, and I just had to share them here. They are from a larger group of Postal Notes. What makes these revenue stamped paper



Above: L-R Figs 16, 10 & 11



Fig 12

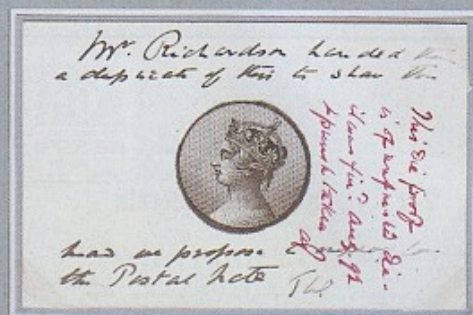


Fig 13

Dave Elsmore

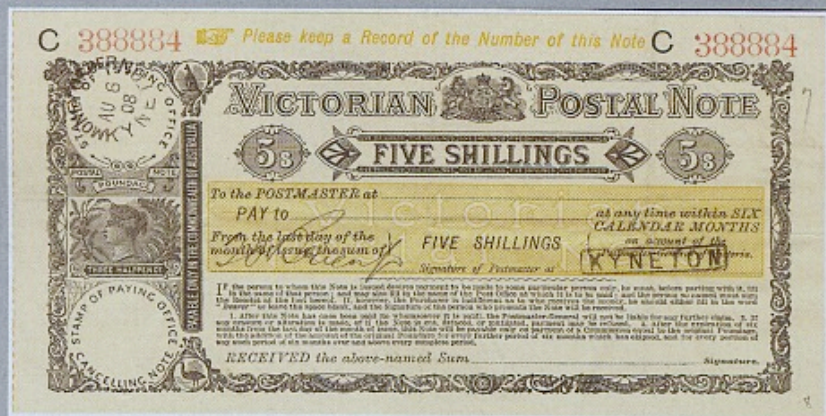
items so special is figures 13 & 14 are unique. Figure 13 is a paste up die proof of the head used on the 1892 postal notes of South Australia with figure 14 a proof paste up overprinted with a straight line SPECIMEN. The paste up being, the Coat of Arms and the central notations. Figure 15 is a rather nice rare postal note from Victoria; exceptionally clean for a 105-year-old item. Look out for these, as they will be auctioned off later this year.

Perfin Corner

If you collect Perfins or Tasmania, figure 16 is for you. It is about as rare as you can get for an item one would think is worth 2d. It is a unique 'A' Perfin from George Adams used on a revenue. The story goes; Tattersall's relied heavily on the postal system to receive their entries from agencies around Australia and beyond. They were also large users of outgoing mail. As a result the A patterns are the most common private perfin

patterns found on Tasmanian postage stamps. Over the period 1899-1910 they used at least 6 different perforating devices with various A patterns, including a 6-die device used in 1899. The balance of their devices were single die's and they seemed to have at least 2 devices operating in their offices at the same time. The device that produced this A.a pattern [fig 16] was the longest serving single die device used by the Company. It came into service in January 1900 and is found on postage stamps as late as November 1910. Amazingly it has taken 110 years for this little fella to show up on a revenue. Perfin Club members have valued it between \$300 & \$500. Ouch! See you next month.

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Above: Fig 14

Left: Fig 15