

Revenue Review

Invisible Surcharge

Question: when is a surcharge not a surcharge? Answer: I guess when it's not there. The bank cheque from Perth Western Australia [fig 1] clearly shows "Stamp Duty 2d Paid" in a box top left. Now if I tore this out of the cheque book and sold it to a collector he would be thinking he has a nice blank cheque with a 2d duty. "Great" I hear you say, but this would not be the case, as pasted on the front cover of the cheque book is a sticker which reads "Stamp duty to the amount of 3d. has been paid in respect of each cheque in this book. Each form may therefore be deemed to bear 3d. stamp duty and no additional stamp is required." The cheque also has a 'T' perfin. Does any reader know/remember what this is for? Maybe T for Tax paid? Some stubs are in the book dated from 17/1/1958 to 13/12/1958.

Come on, \$2!

Michelle Heck writes that she has a couple of items from PNG [fig2] which Barefoot does not list any value over 6d on the multi Crown A watermark. Michelle goes on to say she has taken them to an ANDA day in Brisbane and been offered from \$2 to \$300 each from dealers. The \$2 offer came

from an auction house clearly out of touch with revenues and prices in general, or cunningly trying to buy an item for such a cheap price in order to make maximum profit from an unsuspecting collector who has no reference to what they have. In other words trying to rip the collector off. I wonder if they can sleep at night. Michelle sent them to me after reading this column, stating I am 'the expert' in this material. Firstly I do not believe there is such a thing as an expert, let alone putting me in this category. I may be fairly knowledgeable in the small field I collect but certainly not an expert. This column is here to help collectors and dealers alike to identify revenue and railway material. I try and back this up with my 'learn only' web site. I believe the auction company who offered Michelle \$2 per stamp should have offered to put them in a future auction to maximize her chance of getting a fair market price. I am quite sure if they were put on eBay they would make far in excess of \$2 each. If and when Michelle decides to sell them I will let you know the results.

Sydney Show

This month we have a National Stamp Show in Sydney. I am sure if you can get

there you will. I will be there hoping to see many old friends [and young ones] and view the revenue exhibits. In fact I have two new exhibits going in front of the judges for their scrutiny and comment. For those of you who cannot make it to the show, I will write a small report in the revenue section and include one of the judge's critiques in next months 'Revenue Review'.

Viticulture Society of Victoria

'Ozphila' again offered some nice material on eBay [fig 3]. From the Viticulture Society of Victoria is this very nice unrecorded private revenue. I wrote to The Australian Society of Viticulture and Oenology Society who in turn passed me onto the Victorian Wine Industry Association where I am awaiting a reply. I will let you know if I get one.

Fiscal Postal

I have spoken in the past about either forged or par favour cancels being applied to fiscal postals. One in particular is this 1880 Queensland 20/- [fig 4]. It would be very unlikely that the original buyer purchased this particular stamp direct



Fig. 1



Fig. 4



Fig. 2

Fig. 3



Fig. 8

from the Queensland Treasury. If it was purchased at the Treasury, the owner would have had to pay the 20/- for it, then track to Bowen [numeral 63] some 700 miles from Brisbane to post a parcel off, or travel the 700 miles to get it par favour cancelled. More probable is that the canceller has found its way into a collection and has been fraudulently applied to cleaned fiscal postals. Stanley Gibbons states "Beware of fiscally used copies that have been cleaned and provided with forged postmarks". The 63 sunburst cancel could also be a forgery. It is also highly unlikely you would ever get a certificate on this stamp. Same applies to any of the 1880 high value fiscals. If you do get a certificate of genuineness I would go and get a second opinion. I have an article on my web site regarding the 1880 Queensland issue for those of you with internet connection.

Northern Territory

A nice group of Northern Territory decimal embossed colourless high value revenues [fig 5] were up for grabs in an overseas auction recently. Many were on full document with a couple of lots, just cutouts. Decimal Northern Territory

revenues are hard at the best of times and these embossed colourless issues are near impossible to find. All must carry the rare tag. Little research has been done on the decimal period of this state and it's about time somebody got to it! Any takers?

Manuscript Revenues are they real?

I have a group of manuscript revenues in my collection from several states. From Victoria [fig 6] a blank oval hand stamped in violet and dated 20 December 1894. This is a 50/- fee revenue from the R.G.O. [Registrar Generals Office] and signed by Jas Davidson the 'Collector of Stamps' of the time. Another manuscript revenue is from South Australia [fig 7] again a fee revenue dated 6 May 1902 probably for a companies 'increase in capital'. As no stamps were available, one was 'just made'. The piece also carries an undated 'Registrar of Companies South Australia' red hand stamp. I believe these manuscript revenues are very collectable indeed and deserve catalogue status.

Tax Time!

Well I can't finish without showing a tax stamp of some kind as the end of June is Tax time. I have chosen the Victorian un-issued £10 artwork [fig 8]. This series design was issued in 1941 consisting of 29 values to £2.

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. 5



Fig. 6

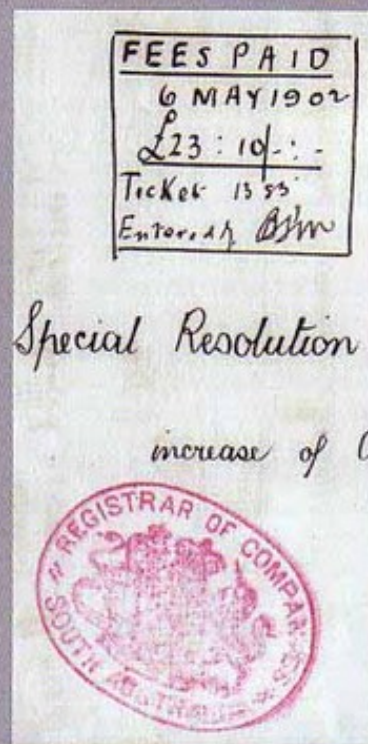


Fig. 7