

# Revenue Review

## Brandy

With OZ13 stamp expo now over we are back to it, I will report on this show next month.

Another nice mix this month starting with Figure 1. This is the second example I have seen of this Commonwealth Customs label. Do any readers have further copies to record? The label is self-explanatory so I will not bore you with the details.

## Rare Invert

Figure 2 [left copy] is a 1918 5d inverted on a 10/- Dragon sub-charge from Tasmania. This has been sitting in a UK collection forever just waiting to be auctioned, and sent to Qld. The right hand copy turning up some 10 years ago in an Australian auction, making this rare inverted '5d' on 10/- Dragon a once in 50 year find. Surely there must be more out there. Note: The word 'REVENUE' is

also inverted. As usual, conjecture tells us, a sheet must have existed at one time or another, with both recorded copies being used. Please do not go off the two colours in the graphic. It is clear to me that one sheet escaped collectors of the time, or many mint examples would be in the market place, as Tasmania is notorious for mint blks of printers mistakes escaping into the market, making this invert a true Australian Revenue rarity. Best go check what you have.

## Half That

Figure 3 is a rather nice rare ½d rail from Western Australia. Auctioned off by Phoenix Auctions, it was in a group of singles all fetching good prices. I have only recorded a handful of the ½d value used and a single mint copy. So if you see one you had better grab it, as it may be some time before another turns up.



Fig 1



Fig 2



Fig 3



# Dave Elsmore

## T

While I am chatting about Western Australia, figure 4 had this very strange 'T' cancel hit 4 times. Has any reader seen or got other copies with this marking on? Surely not a 'Tax' mark. Maybe it was just somebody playing around.

## Are You Bored

Are you bored? Are you looking for a challenge? If so this may be for you. New South Wales Wages Tax issues come with an alphabetical sheet lay out. The challenge being to reconstruct a sheet from used copies. Figure 5 shows row 'I' stamps F, G & H, [see in blue circle]. This would be easier with mint blks, but they are far and few between. OK then off you go and please let me have a scan of your finished work for marking out of 10. Remember it may either spare you from an institution, or put you in one!



Fig 4

## WAT

Wat or WA T's shown in figure 6 have been popping up on eBay for a few months now. These Treasury punches come in various sizes, a list of which I have provided in an earlier Revenue Review. These appear to be selling at moderate prices and it maybe well worth grabbing some, as the high values do not appear that often. I was able to buy a nice piece containing 4 x \$50 values with assorted others. The \$50 being the highest decimal in the series and always sought after.

## Invert Forgery

Figure 7 is not hard to pick as an overprint forgery, but I thought I would add it to this column to record it.

## Double Stations

I think I have mentioned railway stations sharing



Fig 5



Fig 6



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parcel stamps before and figure 8 is no exception. Coffs Harbour loaning stamps to Kempsey, I guess due to depleting stock. Always a nice addition to any railway collection.

## Local Mess

Last month I showed a Crews and Moorehouse local from Western Australia overstamp C. L. Moorehouse. This was auctioned by Prestige Philately in their sale 180 in May, who had incorrectly labelled it as being from South Australia and saying my catalogue listed it as being from Victoria! What a mess this was, but all was corrected in the online auction catalogue by Gary Watson Director of Prestige Philately, along with a few incorrect 'Unlisted by Elsmore' notations which were removed from their web site.

In the same auction, other local carriers on offer were lots 35 [fig 9], 36 & 37 being listed from Victoria. This also is an error, as they are clearly from South Australia and are TRUE 'Combe, Green & Co' 1899 locals. Nothing to do with the business of McCulloch, they only traded as McCulloch, Combe, Green & Co. Of course the locals without the diagonal 'company name' are True McCulloch locals from the South Australian Office. At the time of writing this edition, nothing has been updated in the Prestige Auction on line catalogue so lets hope some poor Victorian collector does not buy them only to find out they are from South Australia. On the other hand you may have a South Australian collector missing out, thinking they are from Victoria. A right mess indeed!



Fig 7



Fig 8



Fig 9



# Dave Elsmore

## Look Out

Look out for Queensland railway parcel stamps being sold with incorrect numeral obliterations on them. This came about when Queensland Railways decided to send a small box of closed station cancellers to the Railway Shop at South Brisbane station. Selling for \$40 a pop some unscrupulous person or persons has been using them to cancel cleaned stamps that do not match the allocated station numeral. So if you have a stamp with a numeral that does not match the station in the listing it is not a new or rare find just a forgery, and probably best placed in the bin. Figure 10 shows one of these numeral cancellers being on-sold on eBay and achieving \$100. Keep your eyes peeled and please report them to me.



Fig 10

## Perfin Corner

Figure 11 just in from David Coath [Victorian Perfin Nut] is the first report of the DCo.a pattern on a revenue. There are 8 'DcO' patterns recorded in this style, all are rare. They have been used in the fiscal period of 1895 and 1898. Given these patterns are so rare and the fact that revenue usage was far less common than postal usage then figure 11 showing such revenue will be a rare beast indeed. Maybe you have one or more, or something similar hiding in your collection? If so please send me a scan so I can record it here.

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Fig 11