

# Revenue Review

## More Cattle

Lots of mail this month on the Western Australia flood of material being sold off, but more on this later. First up, its always nice to be able to see and record unlisted items, so when David Casey emailed me a few scans of his Victoria CATTLE overprint collection, with a note asking why I do not list a \$3 [fig 1] & \$10 in my online catalogue. Sure enough both these values were unrecorded. Two minutes later they were recorded. Thanks for sharing David.

## WA-T

In the free online catalogue of Revenue Perfans, the

'Other' page lists all sorts of odds and sods including the 'T' punch variants. Figure 2 [apologies for the tiny graphic] taken from a tax book in WA shows this 'T' punch in use. No big deal I hear you say, except this is the first record of the Hospital Tax being punched. Keep your eyes peeled for some of these beauties.

## Ticket To

Most revenue collectors will have a few transport tickets in their collection. Of note are the tramway passenger tickets, and figure 3 is no exception. Southport Tramways Co Ltd of Tasmania issued

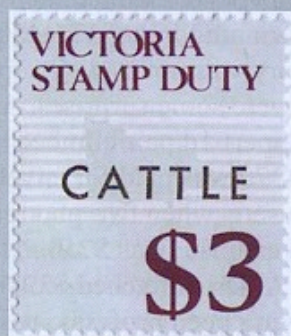


Fig 1



Fig 2



Fig 3



Fig 4



tickets which are 99% long gone by now, so when they do turn up they are eagerly sort by collectors. It can be a challenge to just find a few from each state. If you do take up the challenge, good luck!

## Fold It

Preprinting paper folds are far and few between. Figure 4 is a cracker that was up on eBay selling for pennies [more than 2d!] These can be visually stunning and being on a revenue they would not have been pulled out for destruction prior to delivery. These do make good fillers for exhibit pages, as they will mesmerise any judge!

## Naughty

Figure 5 is one of those items that just grabs you. It's similar to a postal note in that a postal note exchanges money a Reply Coupon exchanges stamps. Postal Notes attract a fee for the service, hence making them a revenue, whereas a Reply Coupon has no such fee attached to it, and it is merely an international exchange voucher for a standard postage stamp in any country, hence you can prepay the return postage when writing to mother. These are a study in themselves, with many wmk's, different fonts etc. All show the country of issue, and for Australia the State of issue, shown in figure 5 being from Victoria as indicated at the



Fig 5



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bottom. A bit naughty really by showing them here in Revenue Review as the Stationery guys lay claim to them, but as a postage stamp can be classed as a 'revenue' I'm off the hook.

## Bets Are Off

Rarely do you see 'Specimen' betting tickets. One such item [fig6] overprinted CANCELLED I just had to show you. The overprint does not fit the known sizes and fonts from New South Wales which asks the question: is this genuine? I would say it is ok. Why would you bother to overprint blank tickets? The colour is right and matched used 2d tickets I have in my collection. Maybe you have other values in your collection you would like to

share here.

## Back to WA

Ok back to Western Australia. I think its pretty well conclusive Dzelme is selling off his main collection in a huge way. Auction houses continue to be stuffed with swans. Figure 7 is a nice vertical pair of Supreme Court 2/6d on £1. As more and more comes onto the market I'm thinking I will have to adjust my catalogue prices down, as rare material is no longer rare at all. Your thoughts are welcome on this.

## Home

More 'proof' of the massive Western Australia

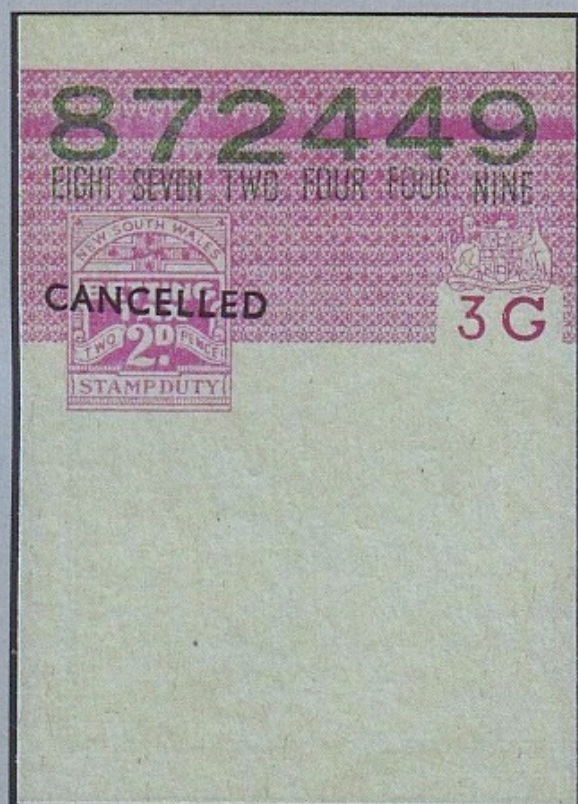


Fig 6



Fig 7



Fig 8



# Dave Elsmore

sell off is the appearance of the 'Workers Home Board' 'Fine' receipt stamps. Figure 8 is the actual set shown in the Dzelme book, which now resides with Ian Culshaw, a well known Western Australian Revenue collector. Unfortunately none of these reside in Qld!! The question now is just how many sets does Dzelme have to flood the market with? Also we not sure on provenance, have these come direct from the printers or from Government files? My guess is we will never know. I am told Dzelme is not one to share information with fellow collectors, and will only 'deal' with one or two individuals. Just remember not to dig too deep when buying a revenue with a swan on it, as there may be a 1000 more to come out.

## Wine

Figure 9 is taken from the Tasmania Stamp Auction web site where a set of these beauties was on offer. This issue being the scarcer of two such issues, very similar except the 'C', which precedes the numeral, is no longer there. I do have this set listed on my web site, but if you can add to the recorded list of; 1, 2, 3, 4, 5, 10 & 20 I would love to hear from you.

## Entertainment

Another Victorian State Entertainment Tax issue has surfaced. Prestige Philately have figure 10 in a mixed lot of goodies in their May sale, and this 1/6d cannot be alone. Please have a rummage through your collection for some different values and share

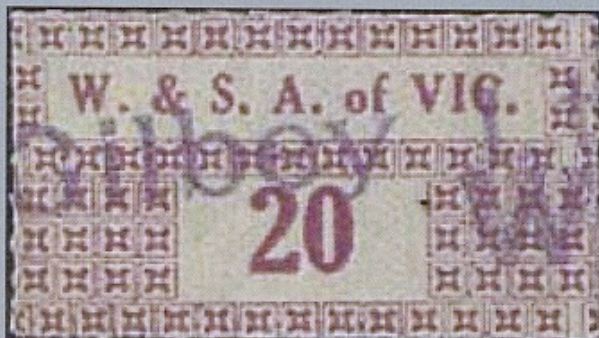


Fig 9



Fig 10



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them here.

## Perfin Corner

Three beauties to show you this month of which two were previously unrecorded! First up scarce usage of the LL/G.a from the company Liverpool and London and Globe. Exceedingly rare on a complete document. As the swans are attractive they were generally taken from 99.9% of documents by early students. Next up a previously unrecorded K.a [Kodak – Photographic Materials] pattern on a Railway revenue from New South Wales. Followed by a previously unrecorded SH/Co.c [S. Hoffnung & Co - Importers & Merchants] on a 1/- Railway revenue. SH/Co.b is also found on New South Wales Railway revenues and equally as rare. All of these rare Perfins have been added to the free online book

on [perfins.com.au](http://perfins.com.au). If you haven't had a chance to view this free work maybe its time you called by to check your collection against the listed values. If you can add anything please let me know.

Victoria is the last State left to complete the "Private Revenue Perfins of Australia" book. For updates on Perfins and the Security Overprint please keep checking the free book, which is continually being worked on. Accessed from the [perfins.com.au](http://perfins.com.au) home page blue arrow. Maybe you can add to this last state? If so please contact one of the authors.

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Above: Figs 11 & 12

Left: Fig 13