## Revenue Review

### Turn it Over!

In Revenue Review May 09 I reported on the scarce U.R.T & S.S.T. provisional overprints on New South Wales Wages Tax issues. To my amazement a phone call from well known and much loved collector Bill Harley of Dubbo in New South Wales bought about a complete new find. Bill went on to say "Hi Dave another great Revenue Review column of yours" [this was unpaid, by the way!] Bill carried on to say "I went to my Wages Tax album and opened it lining it up with your picture in the May edition and noticed I had a copy with the wording the wrong way around [fig 1] I nearly fell off my chair". He continued to say "this wording error can be found on some values of the very first & second issue only". My first thought was that Bill had been at the turps again! One has to remember this issue has been in albums for over 75 years and obviously not a single collector in all this time has bothered to turn them over! Well done on your new find Bill.

I am guessing as you are all reading this you now have one hand on Stamp News and the other is reaching out for the Wages Tax album to see if you have any of these. I have made contact with a few collectors, and some have answered 'none' while others have just not bothered to answer which is a shame. Still if they don't want to play that's over to them.

At the time of writing this Bill has now recorded; no date, complete copies 1d, 3d & 10/-. Top half no date 1d, 3d & 5/- bottom half no date 1d. And dated '35' for 1934-35 tax year top half 1d. That's it, so I am hoping you will be letting me know of further finds which I will report here. My guess is this was picked up early in the printing and corrected. Now I know why some of my documents have the top half on and some have



# Dave Elsmore

the bottom half on, this must have confused employers of the time. Bill confused me for a while but I am told that is quite normal!

Updates

Well known Melbourne collector Gary Diffen has come up with no fewer than five imperf pairs [sg77b] of the Tasmanian 1/- of which I mentioned in the March Revenue Review. One pair is postally used [fig 2] the other 4 fiscally used. Many thanks for sharing Gary. I have spoken about South Australian embossed issues before, and early copies rarely turn up so I was surprised when one of our youth collectors James A of Sydney, made contact with me with some from his collection. Included in James's collection were fine strikes of an unrecorded Lilac VR & ER of 1900 & 1901. James also turned up an earlier date by one year to 1903 for the purple colour. All of these I would like to record here. James kindly let me add these to my FREE on line catalogue of South Australian Revenues. I should add, even my offer of a full box of Mars bars could not budge James into a swap! Well done James, enjoy your super finds and keep that collection in good order. As promised more New South Wales revenue gems, fig 3 shows a very nice pair of QV 2/- imperf vertically between with left imperf, so we could have a vertical imperf or a vertical imperf between pair, you choose. Maybe you have a pair? If so please share it here.

#### Revenues on Show

The latest National Stamp Show is being held at Melbourne Park Function Centre during 23-26 July 09. This is a must for all Revenue collectors to attend, not only do you get to view some good quality revenues inc. my first time out South Australia.

You will also get to meet & greet me! I will be happy to appraise your stamps and answer any questions you may have. If you have any complaints can I suggest you go to Myers in the high street as they have a large complaints department and will be happy to listen to you.

### More New Finds

Internet site eBay again continues to turn up new finds. This time a very nice Newcastle Customs clearance adhesive. I have listed a "Port of Newcastle" but have not seen fig 4. This came from Canada of all places. Next was a very nice decimal promise note from Queensland in the 'freaks' category [fig 5]. Black in colour and is the first I have seen in this design, and yes, you need to check the freaks page from time to time.

NSW Beer provisional

This will be the fifth new find I am about to report in this column, just in this issue, so if you are reading this and do not collect revenues you can see the fun to be had with plenty of new research projects on the go and new finds by the month.

OK this has to be one of the better finds of this year a New South Wales beer duty provisional "Deface the Stamp when Tapping Cask or you are liable to a heavy fine" in a boxed rubber stamp on an 1891 issue. I would like to record this here. A much more attractive issue is the very first NSW beer's of 1887. Is it just me or does this really grab you. This tri colour 15d [fig6] font just reels me in. This 15d made 'Revenue of the month' of May on 'The Revenue Society' [UK based] web site and a true contender for Revenue of the year in my book!

Queensland Postmarks

Aside from my love of collecting revenues, I enjoy collecting 'straight' stamps of the Australian States in particular Queensland. An off shoot of this is the numeral postmarks from both the Railway Stations & Post Offices. Another well known Melbourne collector is Bernie Manning who has just self published "Queensland Numeral Cancellations" this A4 250+ colour page book is a must for the numeral collector. This is the first in a series Bernie has planned which eventually will cover all the postmarks of Queensland. Well done Bernie on this fine work, I look forward to your next edition in this series.

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