

# Revenue Review

## **Dave Elsmore**

#### On the far side

What's this, Registration & Late Fee Stamps, Revenues? Is this another leg pull by the revenue collectors? Read on.

The earliest writings I can find on this controversial subject are in the "London Philatelist" back in 1901. I have recently had published a letter to the editor of NAPE [the Australian Exhibitors journal] on this very subject, but this only received one reply from the USA and a lot of 'scoffs' and 'tut tuts' from die hard plain stamp collectors, philatelic judges and some stamp auctioneers who I believe must walk around not only with blinkers on, but with their eyes closed. So it's finally time to take off those blinkers, open your eyes and take another look at this from the revenue collector's point of view. For the plain stamp collectors reading this, read on, you know you want to.

Let me group together the three issues in question: 1. Registration stamps [fig 1]. 2. Too Late stamps [fig 2] and 3. Special Delivery stamps. These three stamps are merely an additional charge.

- Registration Stamps are a kind of insurance fee paid for a relatively safer delivery and conveyance. When this fee is paid a receipt is given as proof that the package has been posted – 'a fee for a service'.
- Too Late stamps are only a fee to ensure the departure of the letter after close of post, and one might call them a fine on the laziness of the letter writer - 'again a fee for a service'.
- A special delivery fee charged in addition to the regular postage in order to obtain a special privilege, in this case, quickness of delivery – 'another fee for a service'.

These three fees above should be given revenue status as they are not intended to defray postage in any shape or form. Therefore they belong in revenue listings and collections.

It could be argued that all postage stamps are revenues as they pay a fee for a service to a Government body, in this case the post office. I am happy to leave plain postage stamps to the plain stamp collectors, except the plain postage stamps that have been used to pay 'receipt duty' for payment of bulk stamp orders for the trade and the like. Stamps such as the 5/- Sydney harbour bridge and other high values of the time were affixed to philatelic invoices and cancelled with the normal hand-stamps of the day, so if you are just that plain stamp collector and not a revenue collector you had better have your 5/- bridge checked out as you may have a revenue stamp in your collection, and all those years of saying "revenues are rubbish". Don't tell your friends after all these years you may have been a secret revenue collector!

In part, the words of my esteemed colleague's 1901 paper: "I am perfectly satisfied that so much can be put forth on either side as to ensure as lively a debate as anybody can desire, and I am equally convinced that we shall leave each other to-night still divided into two parties (citing Hamlet), "To be or not to be "collected".

Note: The 'Too Late' fee stamp of Victoria is even inscribed "Postage Stamp" just to fool the plain stamp collector.

#### Customs Duty

In the June 2006 column of Revenue Review I wrote about the Customs Duty stamps. There is an amazing error in the USA overprint usage, the 1st E of THREE in Three Cents is inverted. Survival rate of this error is low I have recorded two stamps known. Have a check of your collection as it can be easily missed. If you do have this error please let me know so it can be added to the database. (See Fig. 3)

#### Tasmania

A very nice 9d on blank brown platypus rouletted issue with a private perfin sold recently on ebay for over \$350.00. The stamp without the perfin usually sells for \$10-\$20. This is the sort of stamp you could pick up in a dealers stock with some dealers downgrading a stamp because of the perfin. Other nice items up for



grabs lately have been the John Lancaster Tasmanian Revenues. Also the July Tasmanian Stamp Auctions had several collections from Bill Craig's work books. Bill used these to help write his excellent series on Australian States Revenues. One lot in particular was a 2/6d George & Dragon [fig 4] marginal copy showing the machine-turned engraving normally cut off. Only a handful have survived, a rare stamp indeed. If you are not on the mailing list for this auction just drop Ross a line to: P O Box 3191 West Hobart, Tasmania 7000 or E: ross@tassie.net.au. I am sure Ross would love to add you to his mailing list. Tasmania also used some spectacular fiscal postal multiples, I am surprised this was allowed in government departments where thrifty usage was the order of the day fig 5 shows £5 usage by using 20 x 5/- stamps when 5 x £1 stamps would have done the job. I am aware in Queensland all government departments were sent memos stating they were to use as "few stamps as possible" when the stamping of documents was required. You rarely see pairs or more of impressed duties from any state.

### Who is FF?

Found engraved only on the 1d & 6d 1872 Stamp Duty of Queensland are the letters F. F. in the lower left & right corners [fig 6]. This has had me puzzled for sometime. I can find no records in archives relating to the initials F.F. Maybe this was the engraver who had some spare space to engrave his initials, maybe these were the initials of the engravers loved one, we can only speculate unless a reader can solve this mystery.

Many of you have sent me stamps to appraise, I am more than happy to do this provided you enclose a self addressed stamped registered envelope as I am getting quite a few and it can deplete my stamp buying tin!

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