

Revenue Review

Revenue and Railway Catalogue

Many of you have been following the progress of my on line revenue and railway catalogue, with many of you sending emails further giving me encouragement to complete this task. I now have New Zealand up and running. This on line catalogue should now stop all auction houses listing Revenue and Railway stamps from Australia and New Zealand as UNLISTED by quoting from 20-30 year old references. If an auction house does come up with something not in the catalogue I will add it the day the catalogue comes out! So hopefully items will now be listed as 'A NEW FIND' rather than 'UNLISTED'. Figure one shows a previously unlisted claret colour beer duty from 1885 which I have now listed in the catalogue [A new find!]. One beer duty I am not to sure on is the 1880 3/- although listed in the New Zealand catalogue, I am yet to see one of these beasts. Maybe you have one in your collection, if so please let me know, in particular the colours. Further down the page I have listed several impressed duties, figure two a £50 value, one of only a handful of values recorded, again maybe you have some? Please let me know. The die shown in figure two is very similar to Queensland except that the left hand side shows the silver fern of New Zealand.

Further exciting developments are the inclusion of Papua and Papua New Guinea. This has created quite a bit of excitement amongst these collectors, but I am still missing a few pictures in this section, again maybe you can help. At present I am working with Francis Kiddle, a good friend from the UK who has recently taken over the chairmanship of the FIP revenue commission. Between us we will be publishing further information

on the Customs Duty stamps from Australia. These are quite fascinating, as they were never printed in Australia, and they were never actually used in Australia! They were used on incoming advertising mail. A detailed listing of these can be found in the Commonwealth section of the catalogue. Finally, last month I mentioned the scarcity of the recorded dated Unemployment Insurance high values, Development Tax etc. I have now added to the Queensland catalogue a dated analysis of all the recorded stamps, maybe you can add to it? If so, please let me know.

Rails in the Mail

It can sometimes be confusing when you find railway stamps on an envelope in place of postage stamps, and figure three is no exception showing an intrastate letter from Harristown to Toowoomba. I'm more inclined to think this is a newspaper wrapper, maybe you have a theory, please let me know your thoughts.

Is it real?

Figure four shows a Queensland impressed 10/- with a typewritten New South Wales £1 stamp duty, dated 18/6/47. How these were accounted for by the New South Wales treasury is a bit of a mystery to me. Maybe these values were recorded daily into a day book? Have you seen similar for other states, i.e. a New South Wales duty stamp with a typewritten Queensland stamp duty alongside? While I'm chatting Queensland, figure five shows the rarely seen complete strike of the 'Stamp Office Treasury Brisbane' with the 'bun head' Bust Of Queen Victoria in the Centre seen here over two stamps which is normal. This embossed cancel



Fig. 1



Fig. 2



Fig. 3



Fig. 7

Dave Elsmore

was used on all the remainder sets of 1892 & 1895 adhesive and impressed series and the odd single value for inclusion into the parliamentary privilege packs. In some cases this was also used by the Stamp Duty Commissioner to cancel the excepted colours for new issues.

Rare Tasmania

Survival rate of documents from Tasmania I feel is quite high but rarely does an exceptional document come along. Figure six shows a super four colour piece all overprinted REVENUE. I'm not sure what I would class the hardest revenue to find a on a document from Tasmania, certainly the platypus issues were well stripped from documents, so few have survived. I have a couple of the £1 Queen on document. The 2/6d dragon is known on document but the 10/- Dragon overprinted REVENUE must be one of the scarcest values to find. Fig 6 is from a document 'Stamp Duty Succession to Residue', from the personal estate of a chap who died 1 Nov 1900 in New South Wales. It also carries the stamp office cancel 15 Nov 1901 of Brisbane, and is stamped in Tasmania and dated 23 Nov 1901. Are there any legal minds out there who can explain what 'Stamp Duty Succession to Residue' is?

Service Fee

I have many fee hand stamps from Victoria but just a single 'Service Fee'. Just what this service is escapes me, apart from the obvious 'a fee for a service'! Maybe a Victorian reader can enlighten us all on this Service Fee. Figure 7 shows part of a court document being a 'Default Summons upon a complaint for a civil debt' it also has 2 x 2/6d adhesive stamps attached

making a total of 7/6d. Hopefully I will have more to report on this next month.

Australia-PNG

It would appear all published works on the dates of use of Papua stamps overprinted 'Stamp Duty and a value' are all around 1949. I would like to set the record straight or maybe slightly straighter as according to my research this date should be nearer 1930. Bill Craig who wrote 'The Revenue Stamps of The Commonwealth of Australia and its Territories' in 1986, had assigned the Lakatoi high value overprints up to £100 to Papua and New Guinea. These belong to Papua only. The first 1952 provisional for the Territory of Papua New Guinea is the Australian £1 Robes postage stamp overprinted 'Territory of Papua New Guinea Stamp Duty' seen here in figure 8 with a clear manuscript 1952 date. This provisional is missing from most collections.

Our Boys League Colonial Fund

Finally, a couple more pictures from 'Our Boys League Colonial Fund' receipt revenues which I wrote about last month. As you can see they have an 1897 UK commemoration flavor?

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Fig. 4



Fig. 5



Fig. 6



Fig. 8



Fig. 9



Fig. 10