

# Revenue Review

## Tax

As I write this on July 1 we have another start to the tax year so I thought it best to begin with a tax stamp. Dingle Smith of Canberra has a few crackers in his Tax Exhibit that was shown at the recent International stamp show in Jakarta. Figure one is no exception a super copy of the £1 from South Australia inscribed *Income Tax*. He also has a nice 10/- to sit along side the £1. This issue was quickly withdrawn, as it was missing the word 'STAMP' as described in the Act, hence the reissue with the word 'STAMP' overprinted onto the old stock. You may have a few of the lower values in this series, if so please share them here.

## Victoria

Prestige Philately recently sold off a rather nice collection of Victoria, notably the high value mono colours overprinted *Specimen* stole the show in the revenue section, with most pulling around 3k each. As I have said in the past Victoria

is available at a price.

## Free Advertising

I have spoke before about the Patent Office revenues [fig 2]. If you have been following eBay, several nice copies have turned up as more files get stripped from the Archives, and turn up in collector's hands. Figure 2 is no different. Saved from the furnace this £7-10/- being one of the most sought after values in the series of pre decimal issues. 6/8d was once a rare stamp, but must be downgraded to scarce as several strips of 3 [6/8 x 3 = £1] have surfaced, been split into singles and sold off, but very few of the £7-10/- and the £12 have been found to have survived, or even used by the Patent Office.

## Even More Embossed

New South Wales has a huge run of embossed issue revenues. As time goes by, more and more



Fig 1



Fig 2

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of the intermediate values are surfacing, and being added to my on line catalogue. Figure 3 is no exception, and my thanks to John Fletcher for sending in the graphic of an 18/9d [fig 3]. This value can now be added.

## Velvet Beers

In Velvet Collectables last sale, they auctioned off a nice revenue collection all from the one vendor. Amongst the highlights were the beer duty issues from several States with Tasmania shining through with an unrecorded 12/9d [fig 4]. I have added this to my online catalogue. While I am on beer duty revenues I noticed figure 5 being offered on eBay in June. This printed 'stand alone' Beer Duty Catalogue appears to be in A4 format and full colour. I have not seen it in the flesh so I can't give you a review on it. Maybe one of you readers has a copy and would like to review it for me. I would be interested if it lists any issues I may be missing from my own online Beer Duty

Catalogue.

My guess is the Tasmania 12/9d [fig 4] is missing and this further brings attention to using an online format for publishing any further Revenue book's as it is so easy to update. Once it is in book form that's the end of that, and it cant be added to.

As you can see this latest Beer Duty Book says 8<sup>th</sup> edition at the bottom so to keep up to date on printed books you would have needed to have purchased ALL 8 editions whereas an online book such as mine, (apart from being FREE) is surely the only practical way to go. I can remember back in 1988 when I first published a revenue book, one collector in particular had great delight phoning me to say what I had missed, even after being asked to submit his holdings to me.

If you are looking to publish, all I can say is 'ask, ask, ask'. 100% fact: once you put it in hard copy it will instantly be out of date. Lets hope any future Revenue books will ALL be online.



Fig 3



Fig 4

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If authors choose the old fashioned way of just printing it in book form, make sure it will include full and up to date collector holdings from ALL known collectors.

## Spot This

Western Australia Financial Emergency Tax issues have very few varieties to collect so it was refreshing to come across figure 6 showing a colour 'blob' joining the top and inner frame. Can you please check your holding to see if you have this same variety which will tell us it is constant and not just an ink clog. If so, it would be nice to plate this, any takers?

## Old Yeller

While on Western Australia a nice 4/- yellow

[fig 7] arrived on eBay in June, selling for an astounding \$130. The next week another turned up on eBay. I found it strange that this would bring such a high price, as it is catalogued and usually pulls \$15-\$40. Maybe I am missing something [not hard for me to do] if the buyer is reading this can you please share this 'something'.

## Property Search

The New South Wales rare 'Property Search' revenue [figure 8] has been mentioned in an earlier 'Revenue Review' but it is sometimes good to refresh our thoughts. My online catalogue is the only catalogue to list this rare revenue. Used by the Railway Department to acknowledge a search fee, keeping the money paid for this search within the Railway Department hands, and out of the Treasury hands. Keep your eyes peeled as they

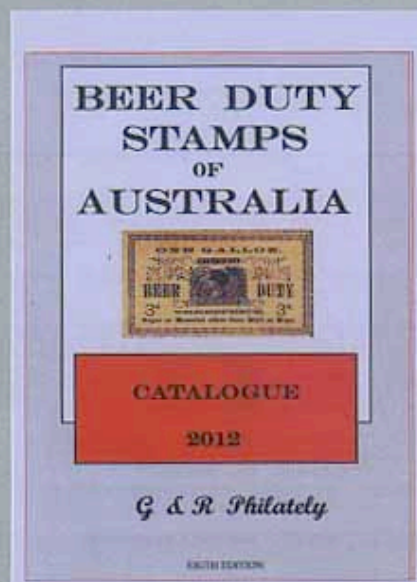


Fig 5



Fig 6

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can turn up in bulk railway lots. There are two different types of obliteration patterns, obliterating the words 'PARCEL STAMP' to see a full listing of this fascinating revenue, go to my free online catalogue of New South Wales.

Of further interest on this issue by New South Wales, it is the only property search that has a purpose adhesive to pay a search fee. Qld 'Registrar of Titles' use the ticket method, stapling the docket to a search notice as proof of payment. This comes about when you want to purchase property, or a house and your solicitor conducts a search on the property, to see if it is about to be bulldozed to make way for a bike lane etc. Some other States just use a rubber stamp, then fill in the details by pen. You may have something like this in your collection, if so I would like to hear from you so it can be added to the online book. I will

show a few different 'proof' of search fees in later editions of 'Revenue Review'.

## Perfin Corner

New South Wales has a rather common WC Perfin on postage stamps but the very same WC is super rare on revenues that were used to protect issues of Cattle Duty revenues from being pilfered. Figure 9 is one such beast being only the third copy to surface and the first on a 2/- value. Regular Perfin catalogues do not split the rarity where postage or revenues are concerned which can be very annoying to the revenue collector, hence the online 'Revenue Perfins of Australia' publication. Best go check if you have any holes in the Cattle duty issues, if so please share them here.



Fig 7



Fig 9



Fig 8