

# Revenue Review

## More Moreheads

As we know pre-cancels [pre-cancelled prior to affixing to a document] are a sub-collecting field of revenues with little reference. They are covered at the very back of the free online publication on [Perfins.com.au](http://Perfins.com.au) Figure 1 is an unrecorded 1/- value from the 1872 watermarked series from Queensland. In 1866 Boyd Dunlop Morehead acquired pastoral experience on several stations, and became manager of the Scottish Australian Investment Co.'s "Bowen Downs" property. In 1873 B.D. Morehead and A.B. Buchanan founded B.D. Morehead & Co, which had two branches. A Mercantile Trading business, and a Stock & Station Agency. By 1877 the company had thirteen stations in the Mitchell District of Queensland. Surprisingly these pre-cancels, or commercial security overprints are rare survivors. They can

easily be mistaken for a cancelling device. Best go check your holdings incase you have one of these beauties lurking unidentified in your collection.

## 'Orrible'

At first glance figure 2 is one of those horrible revenues that you just want to throw in the bin. It has a great big ugly impressed cancel on from the Queensland treasury. But wait! have another look. It's an adhesive duty impressed. I have seen less than a handful that was incorrectly [and in breach of the stamp act] used by the Queensland treasury. That said it's now a cracker of a revenue and highly sort after by revenue collectors. Maybe you have one or two in your collection? If so please share them here.

## Big Tax

Figure 3 is the first bi-colour £1 Tax Installment



Fig 1



Fig 2



Fig 3



Fig 4



# Dave Elsmore

from Victoria I have seen. These tax issues rarely come to light and are exceedingly rare. Where there's one they may be more, keep your eyes peeled.

## Crisp

Collecting the wing issues of Victorian Railways has been quite a challenge for many a collector. The whole 1917 series has been recorded roulette 7 with a few values from this series also perforated 12¼. Figure 4 is no exception, although poorly centered [which can be usual for railways issues] this 9d carmine on grey lilac watermarked paper is a rare beast indeed, selling in Premier Postal Auctions last sale. If you're not on their mailing list your missing out!

## Ice

Figure 5 recently popped up on eBay. This pre-

cancel from Western Australia has 'Peters' printed in lower case and is the first to surface. I'm hoping other values will turn up similar to the upper case version I have previously recorded here in 'Revenue Review'.

## Wine & Spirits

Wine & Spirit revenue fees often turn up for New South Wales but rarely for Queensland & Victoria, very rarely for South Australia and extremely rarely for Western Australia. Robin Linke Auctions of Western Australia sent figure 6 to me. The 3 x 3d L.T.D. revenues are on a full document dated 1951 for Whiskey and Brandy sales to the Williams Hotel in Williams W.A. Brandy was exempt from this additional fee with the 9d paying for the whisky sale only at a rate of 3d in the £.



Fig 5



Fig 7

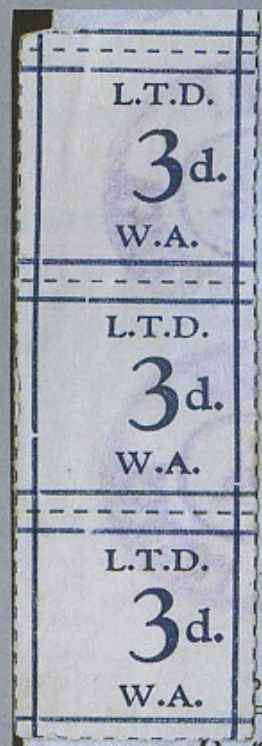


Fig 6



# Revenue Review

## Tasmania Decimal Rails

Tasmania has some very boring decimal railway designs. They are poorly collected, and shunned by many collectors as 'rubbish'. It may pay you to revisit these issues, as they can still be collected quite cheaply. Surprisingly collectors look no further than the sheets of remainders that are in the market place. Sometimes not realising the values that were not remaindered are just not available and exceedingly rare. Figure 7 being the issue that superseded the decimal rails, and very short lived. This was only in service for a matter of months, and I am yet to find an actual used copy. Figure 7 being a specimen 0.00 'strike' sent to me by renowned Tasmanian collector Pat Reid from the U.K.

## More Velvet

Last months story in 'Revenue Review' on the

Velvet Auction House Victorian revenue hoard was written without a graphic to back it up. After several emails from you the readers figure's 8 & 9 are the said items from this sale, with figure 9 bringing in the \$10,600 plus buyers against an estimate of just \$1000!

## Note this Postal

A New South Wales collector looking for identification sent figure 10 to me. This can be found in my free online revenue catalogue for Qld. This is the first complete note from the first Edward series to surface, and appears to be a 'specimen' note inscribed 'No 1'. It found its way onto eBay selling for \$1,100.00. Prior to this note surfacing, only a part note cut from the left side had been recorded, so I would like to record this note here in 'Revenue Review'.



Fig 8



Fig 9

Fig 10



### Framed Swans

Two Waterloo Die proofs of each value plus two 'blanks' were printed for use in the 1904 Western Australia revenue series of 'long swans'. One so called 'dirty' proof of each value was retained in the print shop, and the other 'clean' proof of each value for display in their Proof Book. Each proof from the 'dirty' set being cut close and damaged, where torn from the workbook, and shows pieces missing as per figure 11 which turned up in auction from America. The group was snapped up for \$1500.

### Perfin Corner

Last month I said *"Its hard to get that excited about a few holes but when something turns up that is unrecorded it can brighten your day"*. Figure 12 is no exception but this has large

holes from a Perfin device built only for use on railway stamps. The symbol of 'IHC' is identified as International Harvester Co of Australia Pty Ltd. Supplier of Agricultural Equipment of 37 Broadway, Glebe, NSW Later 5-11 Pyrmont Bridge Road, Camperdown, NSW. Even later of 229-231 Castlereagh St, Sydney, NSW. David Coath and I had only recorded it on two values from the 1929 railway issues of NSW the 9d & 1/-. This new find on a 1d value added 50% to the listings. Figure 12 also carries the cleanest 'strike' yet.

**I can be contacted by mail:**  
**P O Box 66 Springwood 4127**  
**Queensland or an Email link**  
**from my web site [ozrevenues.com](http://ozrevenues.com)**



Fig 11



Fig 12