

Revenue Review

Spell THREE

Surprisingly another rare reversed E in THREE [fig 1] on the USA use of the 2d overprinted THREE / PENCE Commonwealth Custom Duty Revenue has turned up unidentified in an auction lot. Total now is 3. Two are clean, one has a Brisbane arrival date stamp. I would like to believe the used one with the cancel over the spelling error is the choice pick of the three. That is not to say the two clean ones could not be genuine, its just nice to have errors like this with a clear cancel over the top.

Another London Bus

Last month I mentioned the WA £5 Financial Emergency Tax turning up like a London bus. None for years, then a batch of them all at once. This

has since flushed out another example selling on eBay for a healthy \$850.00. Obviously not from the 'Dzelme' hoard of Government file clippings, and well worth the money.

Staple

Figure 2 has done a few rounds on eBay without selling, which has surprised me somewhat as it is a very clean pair of 2/6d dragons with a horizontal double perf at top with a lovely HART & S / PATENT staple affixing the stamp to the document. This is the first patented stamp I have recorded.

Misperf

Further perforation errors can be found in figure 4. This block from a probable full sheet of miss-



Fig 1



Imperf between pair



Fig 2

perfs. I have several of these on NSW duty stamps including a few full sheets. So does this tell you the NSW Government Printer had little, or no pride in his printing and perforating of duty stamps? Or was this in fact purpose errors? We may never know. All very collectable of course and a few blocks of these in your collection will add to the fun of collecting revenues, as errors like these can be picked up for a fraction of the cost compared to the same error on a postage stamp.

Don't Be Fooled

Have a good look at figure 5. It was described in auction as 'exploded envelope for exhibiting' giving the impression it was a 'railway letter' being used through the railway system. When in fact it is nothing more than a common newspaper wrapper

sent a couple of miles up the line. The realization price reflected the lack of knowledge of the buyer who paid nearly \$200 for this item, when 10% of that price should have pulled it up.

Ring Ring!

Every now and again something turns up that may have one scratching one's head. Figure 6, a group of Qld revenues that included a FULL set of the exceedingly rare full ring CTO cancels with full gum on first issue first wmk. As most of you would be aware, these ring cancels are usually placed in the corner so as one cancel would deface 4 stamps at a time. So how can these exist? The simple answer is this issue was prepared singularly by the Queensland Government Printer for inclusion in Parliamentary Privilege packs, or a special issue



Fig 4



Fig 6

Fig 5

Revenue Review

for a visiting dignitary. They were not prepared in full sheets for general public sale in collector sets making them and any issue with full rings exceedingly rare, and would be a super inclusion to and Queensland Revenue Collection.

Exotic

Exotic revenues from several Australian States are collected by some as 'one offs' that is I know of a few collectors who just collect Banana revenues. Others Beer Duties like figure 7, which recently showed up in Germany of all places. Highly collectable but with most of these exotic duties you have to dig a little deeper in your pocket to add one to your passion.

SA Rails CTO

A CTO full gum set of unrecorded last LSD issues from the South Australian railway numeral series

has turned up in the UK, and are being sold off by a full time eBay revenue dealer. Figure 8 was the highest in the set found so far with the CTO cancel selling for around \$180.00. Adding up all the sales from this group brings them in well over \$500.00, which is a lot of money for numeral railway issues. Surprisingly this 10/- and several other lower values never went to a purpose railway parcel stamp collector, more of a speculator, which could tell us that some the love affair with SA rails is on the decline.

Foiled Again

As a keen railway collector in the UK continues to clean out his cupboards and sell off bits and bobs as he comes across them turned up a very clean 9d foil parcel stamp from Victoria [fig 9]. This would be welcome in any revenue collecting, as it is very clean and somewhat rare. Selling for around \$85.00



Fig 7



Fig 8



Fig 9

Dave Elsmore

tells me these have not gone up in price, as my auction records from 35yrs ago show a clean 9d similar selling for \$50.00 + buyers commission to be added to this. Either way, do not let this put you off, dig deep and fill those gaps.

Idiots

Yes, more idiots at work, this time bidding up figure 10, which was listed with a value of \$1000. A classic 'fool and his money' not researching prior to bidding and a classic 'know your stuff'. It sold for around \$70.00, which would make this the most expensive envelope back flap cut out in history!

Perfin Corner

As this issue of Revenue Review appears to have turned out with the balance tipping in favor of railway stamps, I thought I would record here, not only a very rare 10d 1917 wing issue but with the

added bonus of the B&W. / PtyLtd. Perfin. Worth \$300.00 of anybody's money. B&W, [Ball & Welch Pty Ltd.] became a prominent Department store in Melbourne from 1899 until the 1970s.

This company was founded as a drapery business in the 1850's by Charles Ball [born Frome, Somerset, England] and his nephew W H Welch. The company's first stores opened on The Goldfields at Forest Creek, at Vaughan Springs (near Castlemaine, Victoria) in 1861 and later opened another store at Castlemaine in 1882. In 1874 they opened a large store in the Melbourne inner suburb of Carlton. The large three-storied premises had frontages to Faraday, Drummond and Swanston streets.

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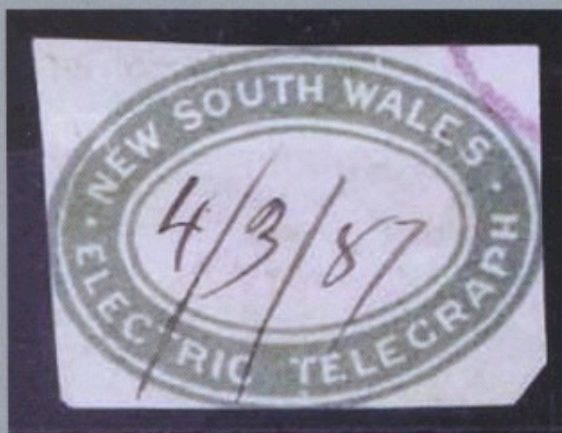


Fig 10



Fig 11