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JUDGING NEW SOUTH WALES REVENUES 1865-1966

AT FIP WORLD EXHIBITIONS

Dave Elsmore

This is the eleventh in the series evaluating the exhibits of the Australian States Revenue and Railway Stamps.

This paper is not a critique: it is written to guide the judge. I offer my 30 years of knowledge seriously collecting New South Wales revenue stamps.

When constructing an Australian revenue exhibit, there appears, from all states, to be a lack of usage on complete document, and New South Wales is no exception. Very little has come onto the open market in the last twenty years, and when found, the majority are cut-outs clipped from documents before destruction. The exhibit must show adequate usage with the correct rates. As revenue collecting strengthens there is less to go round and I am further predicting a major shortage of quality exhibition 'pieces'. An exhibit without such 'gems' will struggle to do well.

There are several references available to the judge to 'polish up' on, and as in my previous papers none are complete, some are wrong, some miss out a complete series, some have issues back to front, all are badly in need of updating. It is important for the judge to know all this before attempting to judge an exhibit. A good start is 'New South Wales' by A. F. Basset Hull (1911-13), 'The Australian Philatelist' Hull (1922 & 1923). A Griffiths FRPSL adds to Hull's work in the 'Revenue Journal of Great Britain'. 'Federal Australian Philatelist' Vol.II 1891. Moens (1893). "Catalogue de Timbres-fiscaux" by A. Forbin (1915). 'Priced Catalogue of New South Wales Revenue & Railway Stamps' by Peck and Smith (1999). [This is basically the pioneering work of Osborn originally published by Craig but with additions and archival information added]. 'Sydney Views' journal of the Australian states study circle, Royal Sydney Philatelic Club. 'The Cinderella Journal of Australasia' has had several good articles over the last 15 years. 'Stamp News Australasia Revenue Review' D. Elsmore. 'Stanley Gibbons British Commonwealth' for reference to the fiscal postals.

The first provision to collect stamp duty in NSW was approved on 3 May 1827 and gazetted on 4 May 1827 to commence on 1 June 1827. This was suspended and later gazetted on 23 June 1865.

Section One

Adhesive Issues: The first series issued on 1 July 1865, was always to be a temporary issue, pending plates from De La Rue. The exhibit must clearly show this first series issued both perforated [EKD 1.7.65] and imperforate [EKD 4.7.65] on unwatermarked paper, locally printed, the latter issued after the perforated stamps were first put on sale to the public, this should be clearly explained by the exhibitor. Personally, I have yet to record the 2/6d imperf. I have all other values clearly imperf. The 1/-, 3/- & 10/- are found on very thin paper and if shown should be rewarded. The 1d typo [which is smaller than the rest of the set] appears scarce along with the 2/6 [fig 1] 8/- and 9/-. All values can be plated by litho transfer of stone moulds of 6; again this should be shown in detail by the exhibitor. Imperf multiples, if shown should be appreciated by the judge. Usage is very rare, I have recorded only one complete sight note. Modern catalogues unfortunately do not break down the perforated and imperforate issues which clearly should be listed as two separate 'sets'. 'Barefoot' completely dismisses the imperf issue, this may

confuse the judge somewhat and if the exhibitor has shown knowledge here then it should be rewarded. Lower values can be found postally used, many forgeries exist.

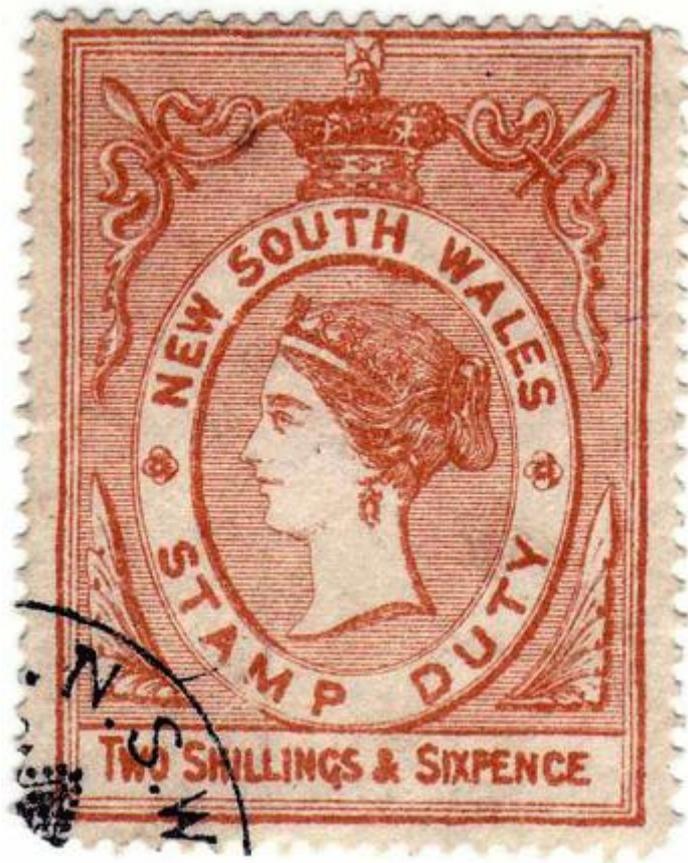


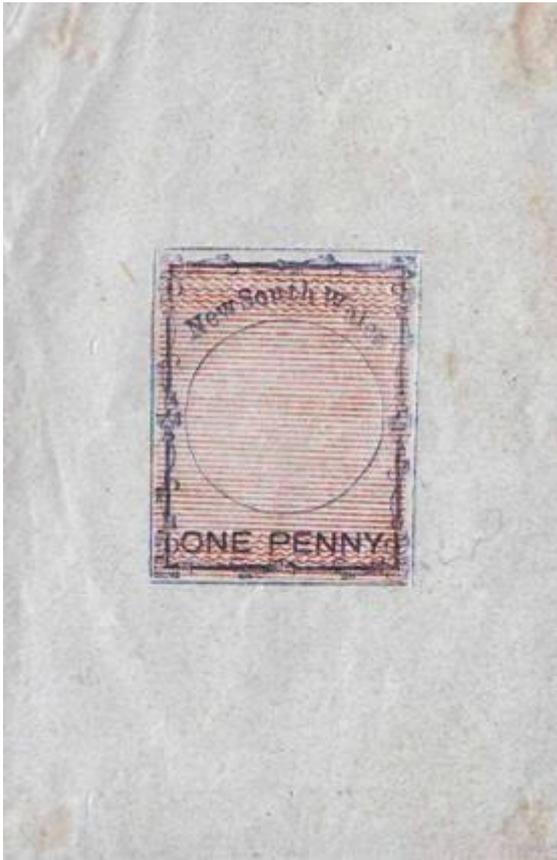
Fig 1

2/6 Type 3 'M' of stamp broken

From late 1866-1909 saw a change of design with the introduction of the De La Rue second series. A unique De La Rue essay die proof exists. Presentation die proofs 'sets' of value frame and head are known, a die proof in black of the head and frame exists dated 14 Oct 1865. Single plate proofs on card are recorded [my studies have lead me to believe these were struck in 1880 with the reintroduction of stamp duty] and if shown should be rewarded, along with imperf plate proofs some in un-issued colours overprinted specimen, two different fonts are recorded. All printed from plate 4. Plate proofs of the 4d in issued colour are known and should be shown. Further perforated sets, specimen overprinted are recorded in several upper and lower case fonts and if shown should be appreciated by the judge.

Over one hundred perforation combinations are recorded and the exhibitor should show a good study of these, most are available, some very rare, i.e. Harrington P.12 machine. This series was first issued on blue watermarked NSW paper with four subsequent issues from white watermarked NSW paper to grey sensitised paper totalling six different papers in all. A few values are found on postage stamp paper [Crown over NSW] and unwatermarked, these appear scarce and if shown should be rewarded. A NSW type II glazed paper exists from circa 1903 Hull states two versions; these are very hard to separate, one being described as "hot-pressed" and the other "chalk surfaced". There is room for personal research here. Mint higher values are very rare [fig 2]. Catalogues state unwatermarked paper first appeared in 1901, I am yet to be convinced of this date. Further study here should be rewarded. Postally used copies can be found of the lower values and would be a good page filler, care is to be taken as again many

forged postmark copies have been recorded. Good usage is to be found but scarce.



Unique De La Rue Essay Die Proof

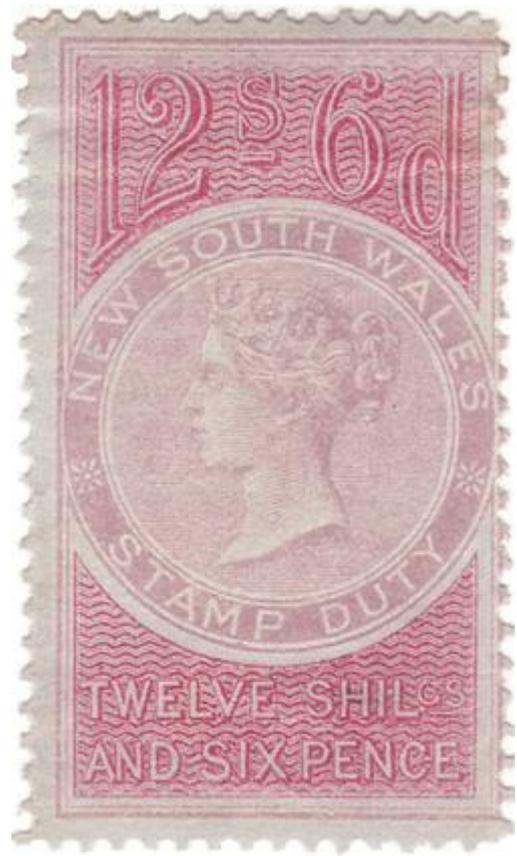


Fig 2

12/6 mint

Issued from 1872-81 the third series consisted of a single 1d issued four times in four colours, three of them surcharged 2d, 3d [fig 3] and 9d. These surcharges were an emergency issue to cover the re-introduction of stamp duty which lapsed on 31 December 1874 and was re-enacted on 1 July 1880, this should be well explained by the exhibitor. Usage is rare.

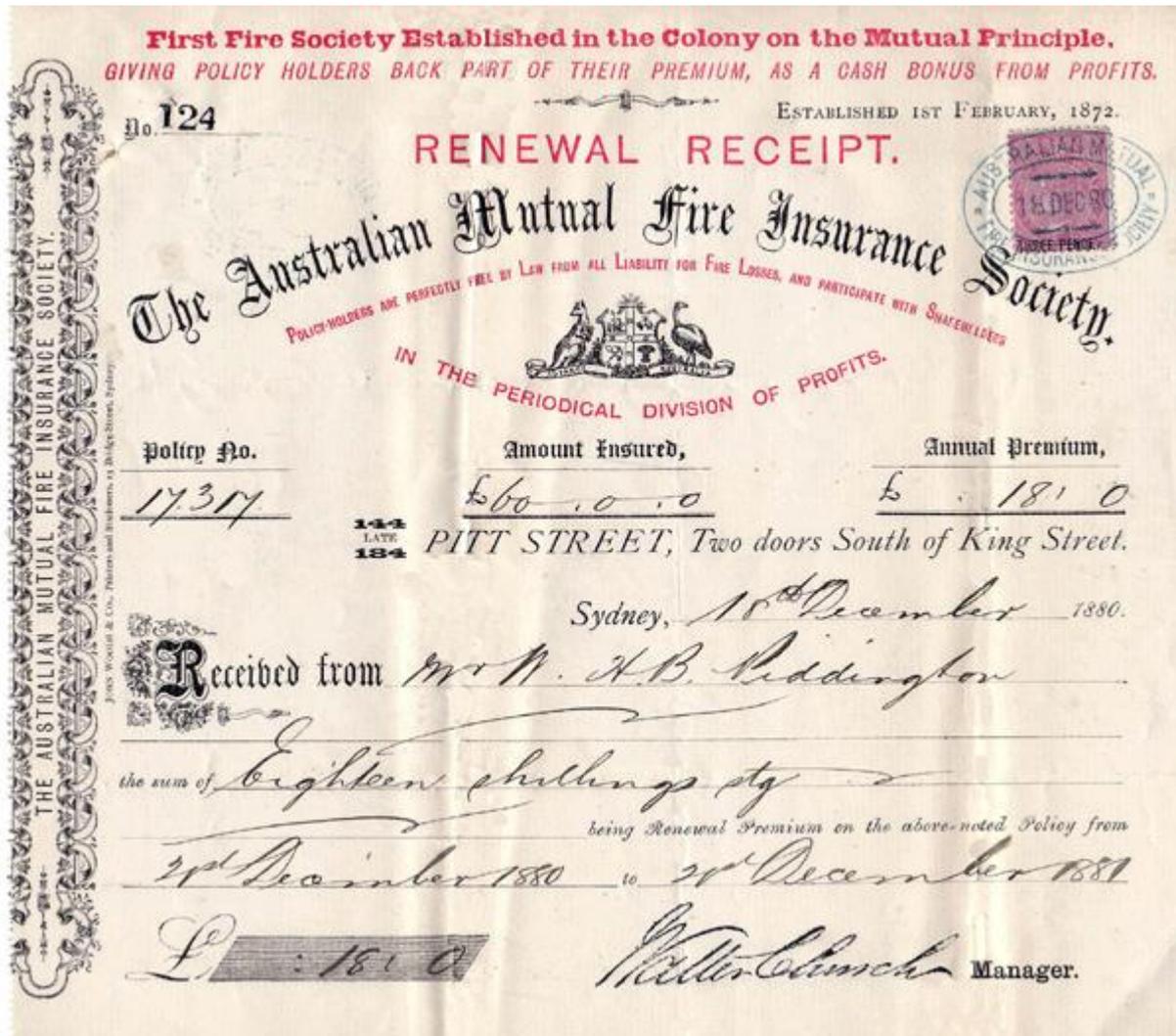


Fig 3

Rare 3d surcharge usage

The fourth series was issued July 1880 and ran till 1909, consisted of four values first issued on blush paper then on white wove paper both watermarked NSW. Composite die proofs exist as well as single die proofs, before and after hardening and if shown should be rewarded. A perf study should fill a few pages as over thirty perforation combinations can be found. A single 9d OS [fig 4] exists. This is the only revenue from any Australian State recorded with an OS overprint, apparently genuine.



Fig 4

OS

Fiscal Postals: Available for duty use from 1 May 1873 till Federation in 1901. Die and plate proofs are known along with usage. A good selection of these issues should be shown and appreciated by the judge.

A fifth series of adhesive duty stamps was introduced mid 1909, depicting King Edward VII. Two die proofs and presentation sets are known, this series ran for over twenty years printed on four papers, the Crown over A is found inverted and sideways on some values and should be well explained by the exhibitor. A scarce NSW under-print [fig 5] is found on values below 1/6, a single 3d is known. Five perforation combinations are found, not on all values, a study should be rewarded. A very nice 'damaged crown' variety exists and should be shown, this occurs in the tenth vertical column of the sheet.



Fig 5

Scarce NSW Underprint

The sixth series consists of three stamps which included the introduction of a ½d [fig 6] value, copies are rare and if shown should be rewarded. First printed on Crown over A postage stamp paper in 1917 also found with an under-print NSW. Issued for twelve years before a full series of numerals was introduced. The 2d value is found in two different size values, die I & die II wooden & steel dies used which should be well explained.



Fig 6

Rare ½d

A seventh series from 1d - £50 [fig 7] was introduced in mid 1929 and was first printed on NSW paper, by 1938 unwatermarked paper can be found. In 1943 an underprint [NSW] on a few values was used and by 1950 watermarked GNSW paper was issued. In 1956 a GNSW underprint can in part, be found on a few values. Several values were added throughout the life of this issue which should be well explained by the exhibitor.



Fig 7

Mint £50

Section Two

Impressed Issues: The Impressed issues have been poorly documented, and are in much need of an update, this leaves room for the exhibitor to show some further personal research. Many new values have come to light since the 1999 listing by Peck and Smith. Even a complete issue of some 500 possible impressions has been left out of the listing. See *Cinderellas Australasia*, 'Five hundred New South Wales revenues to add to the listing' v20 n3 w58 D. Elsmore, [2004].

Impressed stamps were issued on the same date as the Adhesives in 1865, in accordance with the Stamp Act. The colourless, impressed, undated dies were only available at the treasury to 'stamp' legal instruments. When used with velum firstly light blue base paper was used to carry the impression which was very quickly followed by dark blue. Light blue base paper [fig 8] is rare and if shown should be appreciated by the judge. Survival of full documents with these impressions is scarce.

As described in my Queensland paper in the *Asia Pacific Exhibitor vol.18 no.1 w63* the base paper was held on by a silver staple and the tails affixed with a cypher label. These are described in Peck and Smith but incorrectly. Incorrect dates are shown for cypher labels on page 35, figs 1, 2 and 3 should be rearranged to 1, 3, 2. This whole section was corrected in *Cinderellas Australasia*, New South Wales Cypher Labels, D. Elsmore, [2000]. This correction should be explained by the exhibitor.



Fig 8

Light Blue base paper Ad Valorem

Many of the impressions were also stamped with a dated treasury cancel in black; a good selection should be shown. Specimen overprints in blue are known from presentation sets circa 1880, two different frames are recorded and if shown should be rewarded also a much smaller specimen without frame being the rarest of the specimens. [fig 9] this last specimen should be well rewarded if shown.

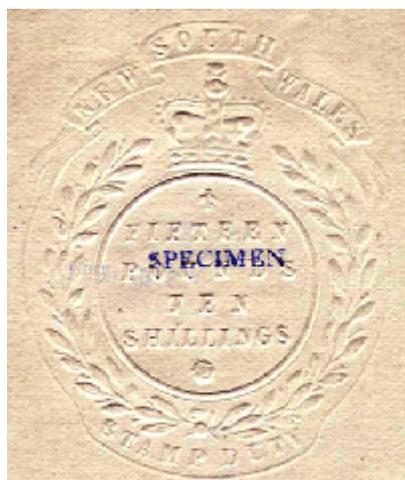


Fig 9

Specimen in Blue

In early 1890, a further series was issued with a die now made able to insert date plugs [fig 10 left impression], these are rare and if shown should be appreciated by the judge. Again, specimen overprints in blue are known from presentation sets circa 1882, the same two different frames are recorded as before; this presentation set with date plugs has another forty six values to add to the present listing. From 3d to 5s8d all have date plugs 'T12 7 82'. Here are a few of the forty six unrecorded values 13s8d,

£1/4/4d and £1/6/8d. A page of Ad Valorem 1% and 3% should be rewarded, these appear scarce. I have several on full document, so they are available. A 'fine paid' exists and should be shown.

A second series came into use by early 1880. A rectangular impressed die with date plugs predominantly for use on promissory notes [fig 10 right impression] values from 1d to 4/- have been recorded and a page of these should be rewarded, some values have two dies and should be explained by the exhibitor.

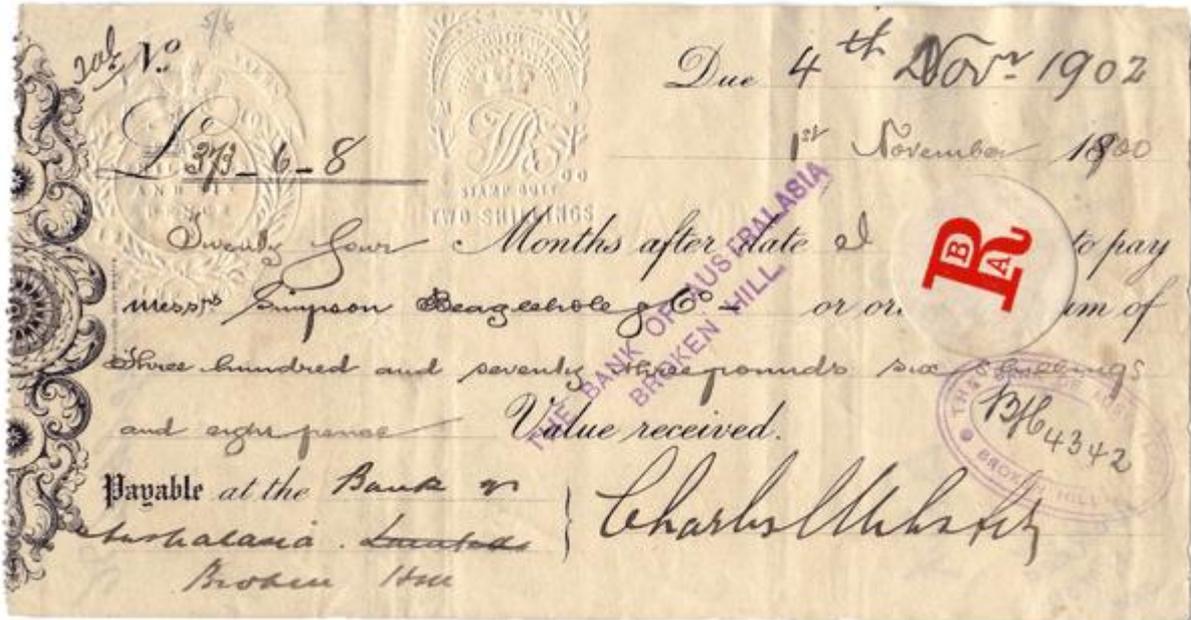


Fig 10

Promissory Note

The third series of red impressed dies were put to use in 1902, this series ran till 1966 with many purpose dies issued with 'fixed' values from 3d - £500 [fig 11]. Plenty are available. I have seventy-three different values not seen by Peck & Smith. Usage should be shown. Several instructional markings are known and a page should be rewarded.



Fig 11

£500

The rates changed in 1922 and another thirty purpose dies were added to the series again with 'fixed' values. Examples are 15/9d, 26/3d, 29/3d. In 1951 more dies were added, some lower values are found in violet also black this should be well explained by the exhibitor.

A provincial issue in green [fig 12] was used in Newcastle in the early 50s. All are scarce with documents rare. Of the 140 listed in Peck and Smith, just twelve values are listed as seen, I can add another ten to the 'seen list' making a total of twenty-two out of a possible 140, there is much scope for personal research here. Rates should be shown.



Fig 12

Green Provisional

Revenue stamped paper: Pre printed onto blank promissory notes are listed as being issued in 1925 values from 3d – 20/- [fig 13] are recorded with a 1/3 unrecorded to add to the listing. A page or two should be shown with usage available of the lower values.

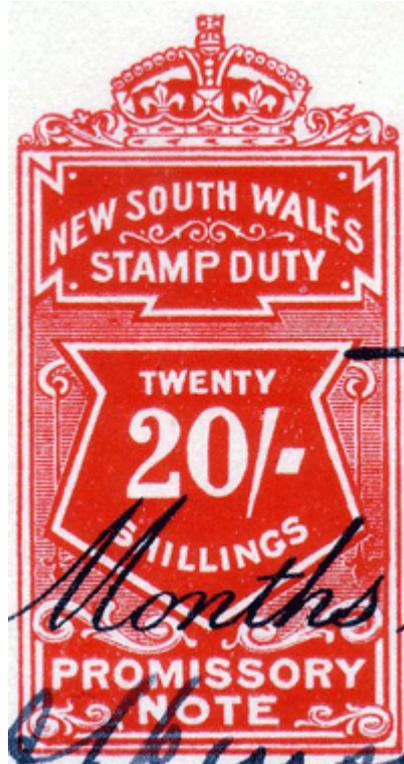


Fig 13

20/- Revenue Stamped Paper

Cheque & receipt duty impressed from 1d–4d should be shown. Usage on colourful company cheques would lift the frame, rates should be clearly shown.

NEW! Section Three

New South Wales revenues tend to lack anything exotic other than Beer Duty, Electric Telegraph, Cattle and Swine, Tax Instalment and a few smaller duties.

Beer Duty: On 3 June 1887 the Beer Duty Act was accented and large lithograph stamps were issued for use within the brewery only. Strangely catalogues list 3 values when only one is recorded in private hands the 11/9d [fig 14]. One mint and two used are recorded and if a copy is shown this should be appreciated by the judges.

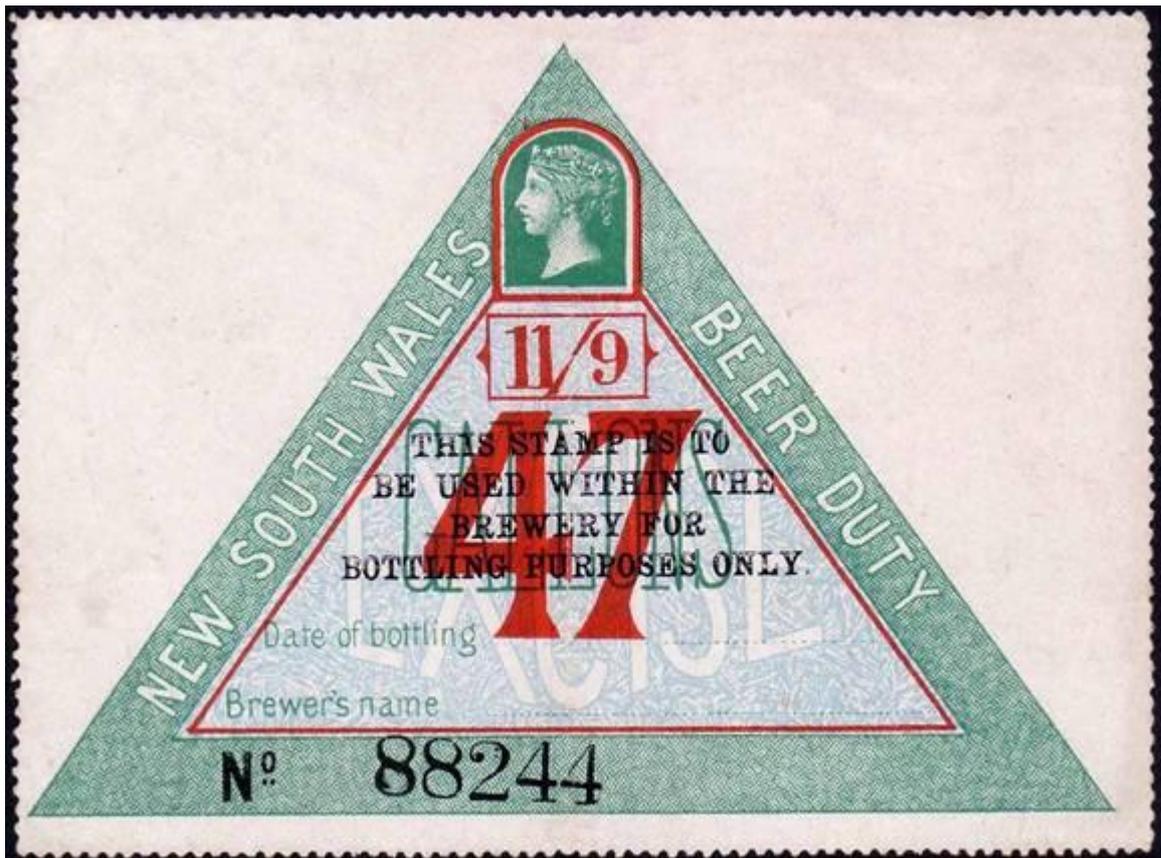


Fig 14

Unique mint

1899 saw the second issue 'beer in kegs' [fig 15] again this is a rare issue very few having survived. My last count was six, and again if a copy is shown this should be appreciated by the judges.



Fig 15

Scarce survivor

The third issue of beer duty has an unrecorded series, the background in the 6d tablet is solid colour, this issue also has the security background different, Brewers name font etc. Several values are in archives, but only one value in private hands, the 6d [fig 16]. Needless to say these are very rare indeed,



Fig 16

Unique

The recorded fourth series [fig 17] does not have all values recorded as yet. The 9/- and 12/9 are rare. This third series lasted until the Commonwealth Beer Excise Act 1901 and issued in 1903.

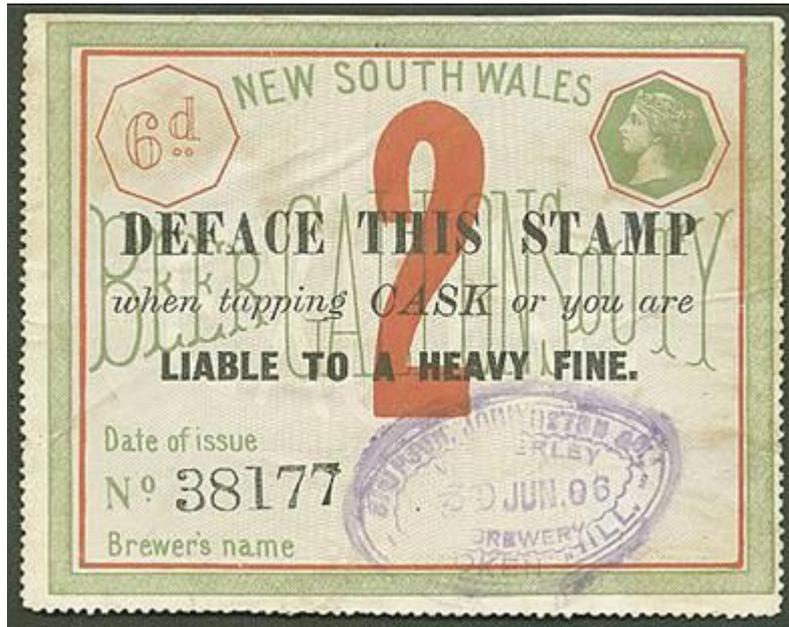


Fig 17

Cask [N.E.I] and Bottled [Barley Malt & Hops] stamps exist with a selection from the exhibitor a must. Several mint remainders exist with used cask stamps [fig 18] exceedingly rare.

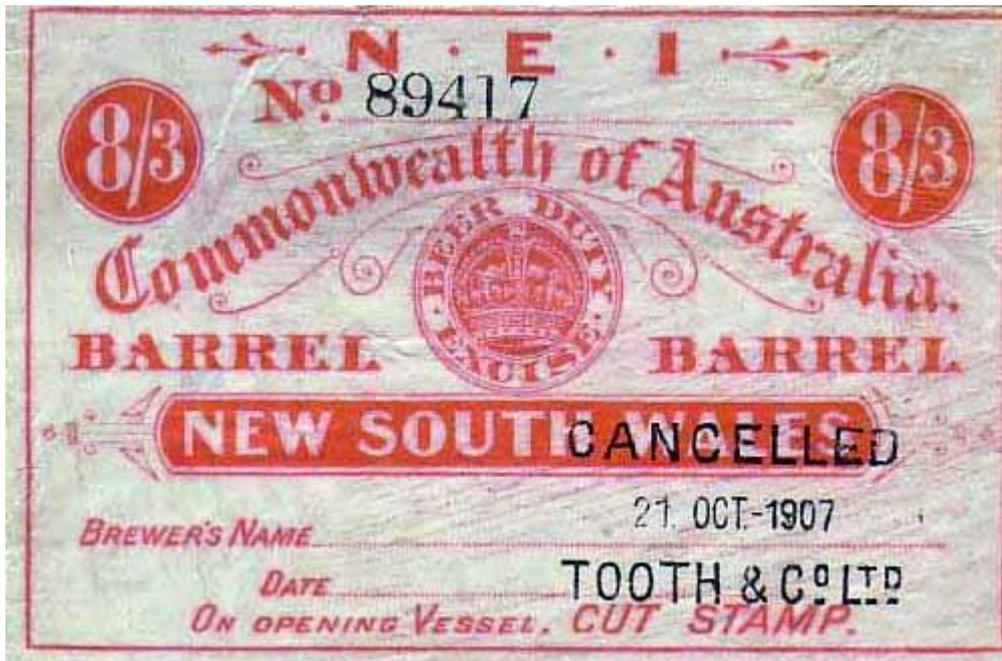


Fig 18

Rare usage

Bottle stamps were to be placed in a cart note book and when the beer was delivered the receipt was given with half the stamp stuck on the butt or duplicate, and half on the receipt. This should be well explained by the exhibitor. Few are recorded, the odd one does turn up on document and if shown should be rewarded. The 1903 [fig 19] series ran until the Commonwealth joint issued took over in c1920.



Fig 19

Scarce usage

A very nice unrecorded unique 'Eight Gallons Bottled' exists [fig 20]. No essays or specimen overprints are recorded for the entire series of beer duties. The whole issued series was on unwatermarked paper. Proofs are known for some of the Commonwealth issues and show various stamp numbering trials. Also some values on NSW watermarked paper.



Fig 20

Unique Eight Gallons Bottled

Electric Telegraph: Electric Telegraph issued in 1871 has been well documented. A selection of both specimen overprint and mint should be shown. All are available with mint higher values rare. Used copies are rarer with a single 8/- used recorded [fig 21]. No copies on complete document or even cutouts from documents have surfaced as yet.



Fig 21

Unique used

Swine Sales: The Swine Compensation Act of 1928 was set up to create a fund for owners of diseased swine to be compensated. A provisional overprint on the KGV11 stamp duty 5 values are known [fig 22]

This should be well explained by the exhibitor with a good showing of all 5 values, multiples are known.



Fig 22

Purpose stamps were issued in 1929. A series of 9 values has been recorded from 6d to £5 [fig 23] a page or two should be adequate. Due to a watermarked paper shortage, a security underprint was issued by the printer on four values c1955 even a showing of one value with this underprint should be appreciated by the judge as these are scarce.



Fig 23

High value scarce

Cattle duty: The Cattle Compensation Act of 1951 was set up to create a fund for owners of diseased cattle to be compensated and 11 values are recorded from 1d to £10. The latter is rare and is black not brown as catalogues have described. Documents exist [fig 24] and should be shown. A shortage of watermarked paper forced the printer to issue a security underprint as values were exhausted c1955. Not all values are recorded with this underprint.



High value scarce

Phone 304

MACQUARIE STREET,

DUBBO, 12th October 1955.

~~W. Birkin & Son, G/- Dalgety & Co., WAGGA WAGGA.~~

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6 Bullocks - E. Gleeson @ Wanaaring	@ £60.1.0.	18/-	360	6	0
6 Bullocks - " " " "	@ £68/1/0.	18/-	408	6	0
10 Bullocks - " " " "	@ £63.1.0.	30/-	630	10	0
13 Steers - E.E. Roberts - Dubbo	@ £41.6.0.	39/-	536	18	0
10 Steers - T.P. Mearns - Yeoval	@ £37.16.0.	30/-	378	0	0

£2314 0 0

To Exchange

1 10 0

£2315 10 0



Cattle Stamp Duty 135/-d.

E. & O. E.

Fig 24

Family Endowment: In 1932 the first of the tax issues was issued under the Family Endowment Act 1927-1937. This issue should be well explained by the exhibitor. The series was a green overprint on the numeral stamp duty [sometimes washes off when soaked] with the words "FAMILY ENDOWMENT". 21 values were so done from 5d to £100. 9 of these values were purpose issued and several other values

issued in a different colour. This should be well explained by the exhibitor. Mint copies are rare with multiples [fig 25] exceedingly rare. I have recorded 14 of the £100 [fig 26]. Usage [fig 27] is known and should be shown.



Fig 25

Unique multiple



Fig 26

Scarce high value



Fig 27

Excellent usage

Relief Tax: An Unemployment Relief [tax] Act was enacted in 1930 again the numeral stamp duties were used with an overprint in black and grey. Varieties exist of an underprint in purple or green so there is some fun to be had with this issue. Several broken letters of the overprint are known and a selection would lift this rather dreary section. Values from 1d to £100 [fig 28] are known, usage is also known and should be shown.



Fig 28

Scarce high value in pair

Wages Tax: Wages Tax issues could fill a frame by themselves. Some fun to be had here, and a chance to show some personal knowledge. The Special Income and Wages Tax [Management] Act 1933 replaced the Unemployment Relief Tax Act with purpose revenues [fig 29] issues running from 1933 to 1939. An overprinted date each year [6 = 1936] was issued by the printer and a good selection of this issue should be shown. Some mint multiples exist prior to separation with usage [fig 30] scarce to rare.



Fig 29

Scarce mint multiple

SCHEDULE.

WAGES TAX.

Salaries, wages, overtime, commission, pensions, allowances, bonuses, directors' fees, keep, etc., paid, credited or allowed to employees.				Amount of Wages Tax deducted from employees.			Affix hereunder Wages Tax Stamps which should be cancelled in accordance with the instructions detailed herein. Stamps should not be overlapped. Employers who make payment by cash, cheque, etc., should affix hereunder the original official receipt. (The duplicate receipt should be attached to the employer's record of wages.)	
During pay period ended	No of employees.	Total amount paid and allowed.		Amount of Wages Tax deducted from employees.				
		£	s.	d.	£	s.		d.
<i>Brought forward ...</i>								Affix Wages Tax Stamps (or official receipt) here.
26th Dec., 1936.								Affix Wages Tax Stamps (or official receipt) here.
Taxable Employees.								
Non-taxable Employees.								
2nd Jan., 1937.	<i>Hydroy 21/- Bacony 56 Kenzel 20</i>	56	8	.	1	6	5	Affix Wages Tax Stamps (or official receipt) here.
Taxable Employees.								
Non-taxable Employees.								
9th Jan., 1937.								Affix Wages Tax Stamps (or official receipt) here.

Fig 30

Clean usage scarce

Unemployment Relief Tax and Social Services Tax: In late 1939 an Unemployment Relief Tax and Social Services Tax was issued by overprinting the wages tax stamps with "U.R.T&/S.S.T. These appear scarce. Purpose revenues were issued in 1940 and this short lived series only ran for two years. Both years show the date in an upper cartouche, with separation by rouletted directly between the date. Again a selection should be shown. A unique typed specimen overprint set exists dated 1940 [fig 31].

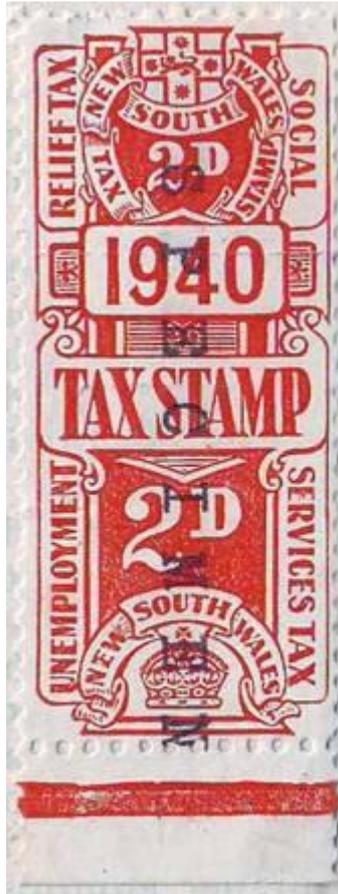


Fig 31

Unique 'SPECIMEN'

Commonwealth Income Tax: With the Commonwealth taking over the collection of income tax in 1941, purpose Tax Instalment Stamps with NSW printed centrally on 30 values 1d to £5 were printed. 15 only unique die proofs of the frame colours are known. All issued stamps are available with mint being scarce but available. Usage is particularly rare and would be a plus if shown. Several essays exists [fig 32] which is exceedingly rare and if shown should be appreciated by the judges.

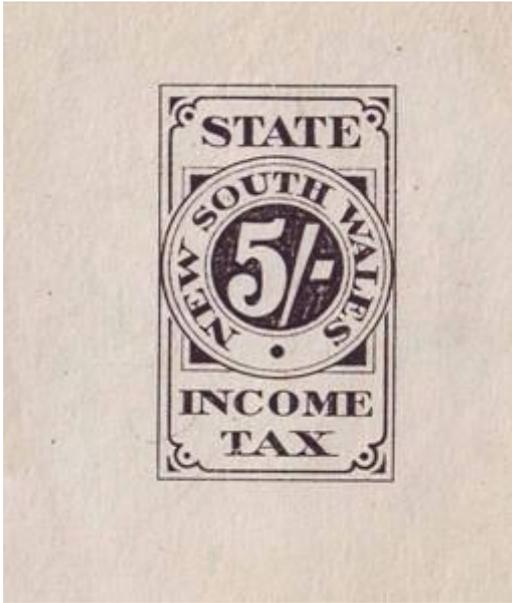


Fig 32 Essay



Fig 32 Unique Essay

Also known with part 'CANCELLED' showing one of these groups of letters CAN-CEL-LED [fig 33]. These are from printers booklets sent to interstate tax offices as reference copies, all are very rare, only one booklet is known in private hands.



Fig 33

Unique part CANCELLED

Unique CANCELLED

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Other related revenue page fillers can be:

[Betting Tax](#)

[Cypher Labels](#)

[Wine & Spirit Revenues](#)

[Postal Notes](#)

Toll Tickets



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In all, does the exhibitor have good understanding and knowledge of the subject? Does the exhibitor demonstrate this knowledge?

Revenues as a relatively new class lacks published information and simple sources for obtaining material. Thus original research and the problem of acquisition of unusual material is more difficult than in more traditional classes. This should be appreciated by the judges.

Write critiques to help the exhibitor further his exhibit. Straight negative critiques are unhelpful at the best of time.

I would strongly recommend to all revenue judges to reread the FIP GREX and SREV's before attempting to evaluate a revenue exhibit and adhere to them. Exhibitors tend to increase the size of their exhibit over a period of time as material is sourced and added to frame by frame. If an exhibit has been rewritten, do not evaluate the exhibit on past showings. Evaluate the exhibit on what you see in the frames before you.

Treatment is left to the judge's expertise with the exhibitor following the FIP SREV's which can be found at the FIP web site here: <http://www.f-i-p.ch/> The writer can be contacted at: dave1@bigpond.net.au

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