

WINE AND SPIRIT LEVY STAMPS OF NEW SOUTH WALES

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Stamps issued for non-postal purposes can be classified into those that indicate receipt for government duties and charges and others used for a bewildering range of purposes. The former are termed 'revenues' and the latter 'cinderellas'. A fascinating sub-set of Australian cinderellas are the stamps provided by various wine and spirit trade associations. These were used to indicate payment of levys for these trade groups most of which were organised on a State basis. This account is concerned with the levy stamps for wine and spirit (perhaps including brewers) associations in New South Wales.

One of the first published descriptions is in Osborn (1983). This is limited to a single illustration (see Type 3 below) and does little more than that flag the existence of such cinderellas. The account states, '...the Australian Wine and Brandy Association of NSW, successor to the Wine Producers' Association, has been unable to locate records of the use of these stamps'.

The story moved ahead with the publication, in *Cinderellas Australasia* (1994), of an article by Andrew Hall and Alf Davis. This reproduced letters from Ross Burns, Executive Director of the Liquor Merchants Association of NSW, that provided background information for the levy stamps, especially those produced by the Liquor Trades Defence Union (LTDU). The article also reproduced an invoice (unfortunately undated) which established that the numeric values on the stamps corresponded to the monetary values of the liquor supplied. This was at the rate of 1d in the £1. Thus an invoice for £32 required levy stamps the values of which total 32. This confirms Clause 94 of the Constitution of the Wine and Spirit Merchants Association of NSW which, in late 1949, stated:

Each and every member shall purchase from the Association and affix stamps or tokens on all invoices to persons, firms, companies, clubs or institutions holding a license in New South Wales for the sale of wines, spirits, cider, beer and stout. The value of the stamps or tokens to be so affixed shall be determined by the Committee from time to time. Unless otherwise determined, the value shall be 1d in the 1 or part thereof of the price of the goods sold, excluding Sales Tax. Provided always that all invoices for sales 'Under Bond' as ships' stores or for export shall be exempt.

It is certain that the numeric values on the stamps relate to price of the goods supplied but there are some complications with the simple picture of a consistent 1d in the £1. An invoice dated 9 October 1922 suggests that, at that time, the levy was only on spirits and not on beer. Another invoice, dated 29 March 1943, has stamps to the value of 120 but does not easily match the detailed values on the invoice, this could be due to the bond or ships' stores exemptions.

A classification of the levy stamps

The article by Hall and Davis provides invaluable information on the use of the levy stamps but does not attempt to classify them. The aim of this account is to provide a provisional classification and listing to which other cinderella collectors are invited to add and correct. The listing is incomplete, a major deficiency relates to the period for which the various types were used. The difficulty is that relatively few of the stamps or pieces are cancelled with a date stamp. It also appears that several types were in use simultaneously. This could be explained by the existence of several distinct trade associations at any one time, each using their own stamps but linked into an overall trade policy for

levys. A study of the records and dates of existence of the trade associations mentioned below, could help to resolve this problem. This has not been undertaken by the authors.

A tantalising feature of the known dates for the various types is that they appear to be grouped into two distinct periods. One group of dates are known from the early 1920s and the other in the early 1940s, no dated copies have been seen for the intervening years. In detail (regardless of type of levy stamp), the early group is from August 1921 to October 1922 and the later from August 1941 to August 1943. This bimodal distribution of dates could be due to the fortuitous preservation, and later release and sale, of two separate 'hordes', but more likely there are gaps in the use of the levy. A further group of dates has been seen for the period 1955-1959.

The classification is into seven types which appear to be related to four separate series. No examples have been seen of Series 1 stamps used in conjunction with any other form of levy stamp. Types 2 and 3 were used in conjunction with Types 4 and 5, but Types 6 and 7 appear to have been used in isolation. However, the dates of known use for Types 6 and 7 overlap those for Types 2, 3, 4, and 5. This could be explained by assuming that the various liquor trade associations joined forces in the 1920s to campaign against possible prohibition in New South Wales (and the ACT!) and that they used the same LTDU stamps. This assumption is supported by the letter (23 May 1990) by Ross Burns, reproduced in *Cinderellas Australasia* (1994). The referendum was held on 1 September 1928 and prohibition was soundly defeated. This explanation is supported by the fact that all dated copies of the Types 2 and 3, the LTDU stamps, are prior to the referendum date.

The dates of use of Series 1 present a special problem, so far no dated copies have been seen! The only information is that one piece with such stamps mentions that the product (unknown) was awarded 'Champion Gold Medals in 1915, 1916, 1917 and 1918', this piece is illustrated on p.14 of the *Cinderellas Australia* article.

SERIES 1

TYPE 1. New South Wales Wine Association (Figure 1)

The same design is used for all values, the stamps are all printed in blue with relatively little variation in shade. The values seen are 1, 2, 3, 4, 5, and 10. The stamps are perforated 11 x 11 and, in comparison with later types, the perforations are usually clean cut. No information is known of the sheet format but all of the examples seen are perforated on all four margins.

No dated copies have been seen and Series 1 stamps have not been seen used in conjunction with any other series.



Figure 1 Levy stamps for New South Wales Wine Association

SERIES 2 Liquor Trades Defence Union (LTDU) of New South Wales

Series 2 consist of four low values and a larger number of high values, these are classified as Type 2 and 3 respectively.

TYPE 2 Low values (Figure 2)

The four low values are printed in differing colours:

- 1 Red
- 2 Dark blue
- 3 Violet
- 4 Green

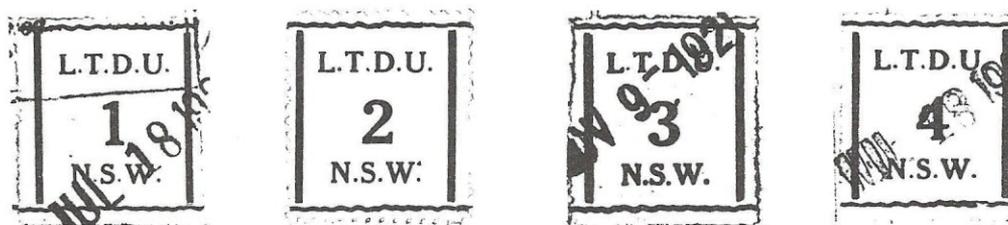


Figure 2 Low values.- Liquor Trades Defence Union of NSW

Most examples are perforated 11 x 11, the quality of the perforations varies from relatively clean cut to rough cut, stamps from sheet margins are not perforated. However, an example of the 4 green value is known rouletted. The dates seen range from 9 November 1921 to July 25 1922, as the LTDU was anti-prohibition this represents use well before the 1928 referendum, it is expected that the dates for Series 2 would extend to at least September 1928.

TYPE 3 High values (Figure 3)

Five values have been seen, the colours are described below.

	Thick	Thin
5 Rose	x	x
10 Dark Blue	x	x
15 Grey	x	x
20 Green	x	
25 Red	x	
50 Slate purple		x
100 Yellow-brown	x	



Figure 3 A selection of high values (thick and thin letters) - Liquor Trades Defence Union of NSW

The style of the design is similar to that for Types 5 and 7 although at least some of the numeric values are known with both thick and thin lettering, these are indicated in the table above, all thin

lettered examples appear to be rouletted. The perforations are 11 x 11 and the margins are imperforate, ie the same as Type 2. The dates correspond to those for Type 2.

SERIES 3 Wine and Spirits Association of New South Wales

This follows the pattern of Series 2, with four low values denominations (designated Type 4) and an extensive range of higher denominations (Type 5). Both types are used in conjunction with stamps of Series 2.

TYPE 4 Low values (Figure 4)

The four low values are for the same denominations as for Type 2, are in the same colours and have a similar design. There are perforated 11.5 x 11.5, with unperforated sheet margins. The copies seen have clean cut perforations.

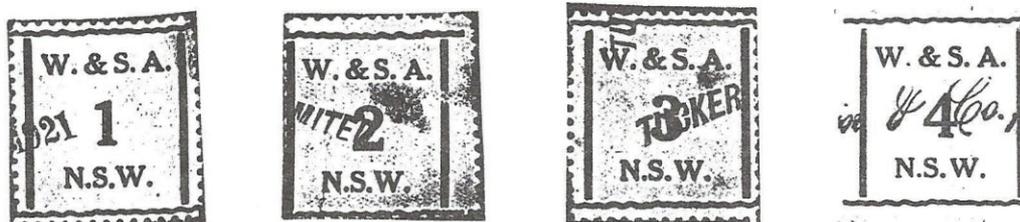


Figure 4 Low values - Wine and Spirits Association of NSW.

TYPE 5 High Values (Figure 5)

A total of twelve values have been seen, these are listed below. The range is from 2 to 200 and it would appear that the Type 4 low value denominations were replaced by those of the design initially used only for the higher values. It is likely that other values exist in Type 5 format, this especially applies to denomination 1.

Type 5 differs for Type 3 in two respects. First, several of the values are bi-coloured, with the numeric value printed in a different colour to the main design. Second, for some values the denominations can be in two very different printing styles - these have been designated serif and sans serif. This information is also given in the listing below. It should be noted that for any given denominations there can be considerable variation in the shades of the listed colour. All examples seen are perforated 11.5 x 11.5, the sheet margins are imperforate and the quality of perforation varies from clean cut to rough.

	Numeric Colour	Printing style for Value
1 Light blue	Red	Serif
2 Violet	Turquoise	Serif and sans serif
3 Brown	Violet	Serif and sans serif
4 Bright orange	Dark blue	Serif
5 Orange-shades	Black	Serif
5 Deep green	Black	Serif and sans serif
10 Blue to turquoise	Black	Serif and sans serif
15 Grey	Black	Serif and sans serif
20 Green-shades	Black	Serif and sans serif
25 Red-shades	Black	Serif and sans serif
50 Violet-shades	Black	Serif
80 Drab olive	Black	Serif

100 Yellow-orange	Black	Serif
200 Light purple	Black	Serif

The dates of use match those for Type 4. Several examples are dated from August 1921 to 29 May 1923, but with others from May 1955 to 14 August 1959.



Figure 5 A selection of high values - Wine and Spirits Association of NSW.
Note values can be serif or non-serif

SERIES 4 Wine & Spirits, B. (?Brewers) Association

The information supplied by Ross Burns (see p.12, *Cinderellas Australasia*, 1994) suggests that 'around that time [the early 1940s] the Industry had created an Association which was comprised of the Wine Association, Spirit Association and Brewers Organisation. My guess is that those stamps marked W & S at the top and B.Assoc at the bottom stood for Wine and Spirits and Brewers Associations and were used to raise funds for the Association'. This surmise appears sound except for the existence of a complete invoice bearing stamps of Series 4 (Types 6 and 7) that is clearly dated 9 October 1922. It could be that the 'B' is an abbreviation for Brandy or Bottlers!

Series 4 reverts to the pattern of four low value in one design with the high values in another. The former is designated Type 6 and the latter Type 7.

TYPE 6 Low Values (Figure 6)

The four values (1, 2, 3, & 4) are in the same colours and format as described for Types 2 and 4. The perforation is 11.5 x 11.5 with straight margins. The dates of use are similar to those for Type 7, see below.

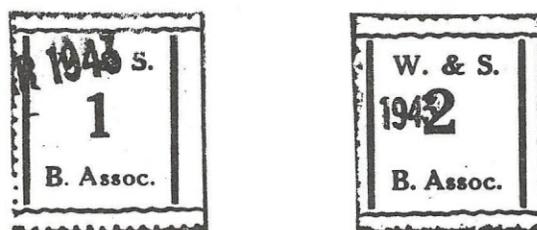


Figure 6 Low values - Wine & Spirits, B. Association

TYPE 7 High Values (Figure 7)

Nine values, from 10 to 100, have been seen, these are listed below. The numeric value is in black, and the colours correspond to those for corresponding values noted for Type 5. In contrast to Type 5, the style of printing of the values is consistent throughout.

5 Orange
6 Red (value in green)

- 10 Dark blue
- 20 Apple green
- 30 Plum
- 25 Red-shades
- 40 Light. brown
- 50 Light violet
- 100 Yellow

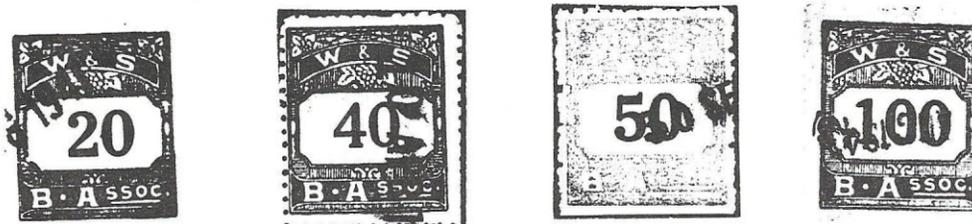


Figure 7 A selection of high values - Wine, Spirits and Brewers Association

A single piece is dated 9 October 1922, with a number of other dates observed from early 1941 to September 1943.

This account presents an initial classification for the wine and spirit levy stamps for New South Wales. It is clear however, that other States used similar stamps although insufficient copies are available to the authors to present any form of detailed classification for these. Figure 8 illustrates examples from Queensland, South Australia and Western Australia together with a similar example produced by the Australian Wine Producers Association and known used in New South Wales. These appear to be the same design as Series 1 (Figure 1) but with AWP replacing NSW. These are in green and the following values have been seen: 1, 2, 3, 4, 5, 10, 20, 25 and 50, the dates are for 1956.

The issues for South Australia and Western Australia are denominated in sterling units. Other members are invited to extend the detail for New South Wales and for the other States.

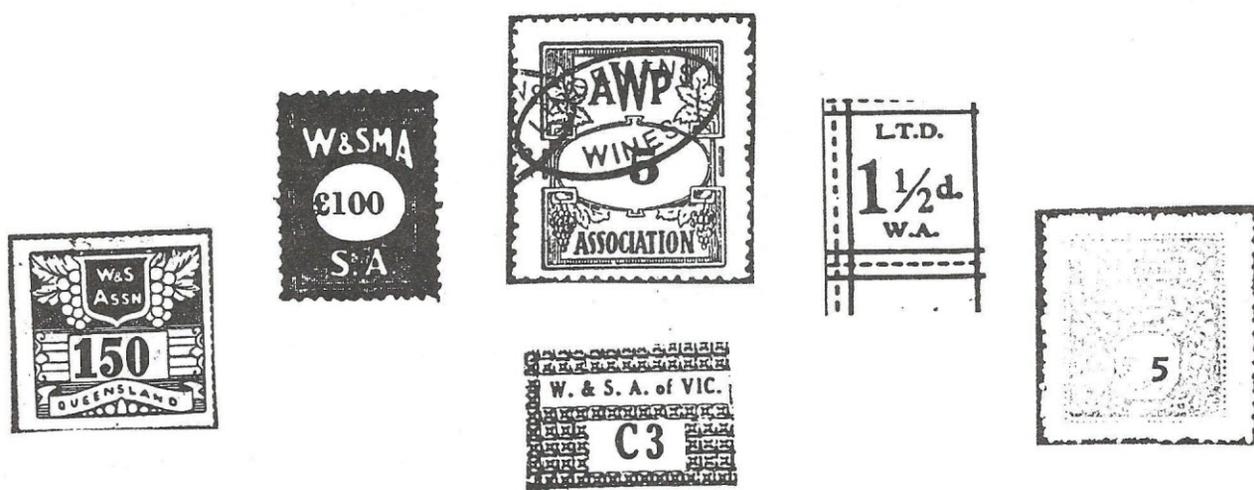


Figure 8 Examples of levy stamps from other States

The authors wish to thank Wilson Ilbery for the loan of additional material and Maris Lee for additions to a provisional listing which extended the time range and values of the types illustrated.