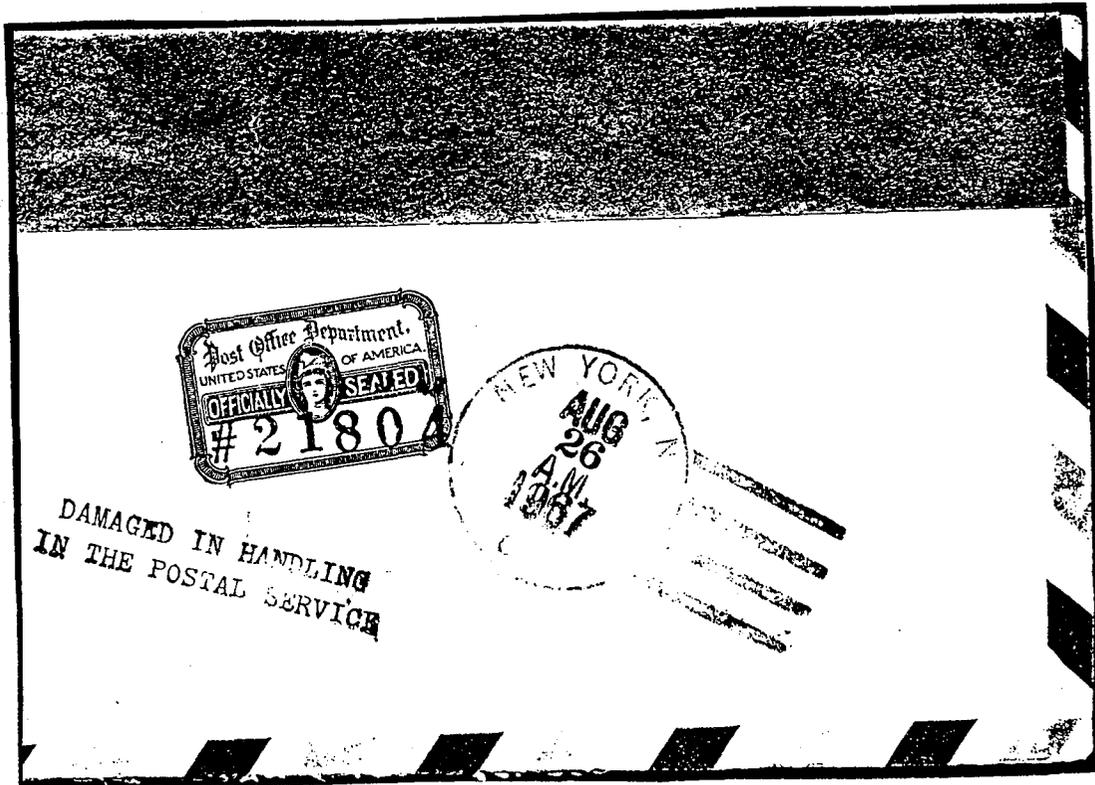


The other example is also from Hopkins. Mail salvaged from other mail handling machines would include mail damaged in transfer from a moving mail train to a station. Hopkins records the case of mail bags being thrown from a moving train on to a platform, slipping off, and being run over by the train. Some letter opener!



All in all salvaged and interrupted mail is an exciting field and often not expensive. Sir John Wilson, the former Keeper of the Royal Collection noted in his forward to the Hopkins' book that collecting these sort of covers has three great advantages. First, the whole interest is in the story which they represent. Second, they do not include souvenir material or covers made for collectors. Third they have not been forged. Three very good reasons for thinking seriously about salvaged and interrupted mail as a collecting subject.

THE FIRST STATE REVENUE ISSUES - AN INTRODUCTION TO CINDERELLA PHILATELY

David I Smith

Revenue stamps, sometimes termed fiscals, are closely related to postage stamps. They are issued for the payment of government charges, usually for tax or duty. Postage stamps are restricted to the payment of postal or telegraph charges. Other forms of cinderellas relate to stamps (better termed labels) intended for other purposes. These are generally issued by non-governmental agencies and are commonly associated with charities or with advertising. Revenue stamps have many close parallels to postage stamps and the issues of the Australian States and the later Commonwealth period offer great variety and challenge to the collector. For the traditional philatelist there are all the variations in paper, perforations, watermarks and printing associated with postage stamps. Revenue stamps were produced with the same security controls, often the same printers, printing and perforating machines were employed. For the postal historian the equivalent is to collect revenue items used in the correct manner and with the appropriate rate. For those whose interests are in historical and social research the field has much to offer. Revenue stamps are the forerunners of the contemporary tax collection system, 'pay-as-you-earn' is a relatively new development. For the specialist the great attraction of Australian revenues is the relative lack of published research, certainly in a form that is readily available. The aim of this first cinderella article is to illustrate the attraction of revenue collecting and what could be more apt than to consider the first Australian revenue items. The list of references provides an introduction to many of the texts of value to the Australian revenue collector.

Postage and/or Revenue

It is important to try and establish which stamps are for postage and which for revenue. For Great Britain and her colonies the simplified pattern is for issues prior to 1881 to be marked 'postage' and for definitive series after that date to be inscribed 'postage and revenue'. This was to indicate that postage stamps could also be used for fiscal purposes. It is important to stress that issues produced for the payment of specific duties and taxes persisted, these could not be used for postage. Indeed, the first adhesive 'stamps' for revenue purposes predate by many years the introduction of the Penny Black as a means of prepaying postal charges. The Australian States however, provide exceptions to this general rule. They display marked eccentricity with scarcely any two of the States following a similar style. Conformity however, was required after federation on 1 January 1901. From that date

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postal and telegraph services became a Commonwealth matter while stamp duty and other taxes remained under the control of the States. This change required separate accounting for postal and fiscal charges and hence the need for postage stamps to be distinct. Any former interchangeability ceased.

Table 1 shows the notation of the states' stamps that were used for postal charges and also the dates for which postage and revenue issues were fully interchangeable. Tasmania used the word 'postage' on only one if its several designs before or after federation. In contrast New South Wales, with very minor exceptions, always incorporated the word 'postage'. Its two daughter states, Victoria and Queensland added 'postage' infrequently except for the charity issues of 1897 and 1900. Most pre-federation issues for Western Australia were marked 'postage', this was only omitted on the sixpenny and one shilling post-federation issues.

Interchangeability of postage and revenue stamps mark the complete convergence of traditional and revenue philately. Again there is great variations between the States, see Table 1. New South Wales legislated for this practice to commence in early 1875 but rescinded the statutes in 1880, just at the time that Queensland and Tasmania were introducing it for the first time. The Victorian case is of particular interest. The Postage Act of 1883 removed the distinctions between postal and fiscal issues. Thus all stamps, after 1883 and until federation, included the words 'stamp duty' or 'stamp statute' with the exception of the three halfpenny of 1897.

The Stanley Gibbons British Commonwealth catalogue would have us believe that this was because there were more dies and plates available inscribed 'stamp duty' or 'stamp statute' than for the unmarked postal issues. Lowe (p.237) explains the predominance of duty stamps as ... 'being based on accountancy considerations and also due to the removal of stamp printing activities from the Post Office to the Government Printing Office in 1885.' In common with Queensland the charity issues are the exceptions to this rule. What is certain is that after federation stamps specifically marked for revenue purposes were not available for postal use. This caused problems in those states where full interchangeability was the norm before federation. The confusion appeared to have been greatest in Tasmania, perhaps because the postal issues were not specifically marked for that use. Craig and Ingles (p.5, 1978) list various notices in the Tasmanian Government Gazette as late as December 1902 that reminded the public of the need to differentiate between postal and fiscal uses.

The First Revenues

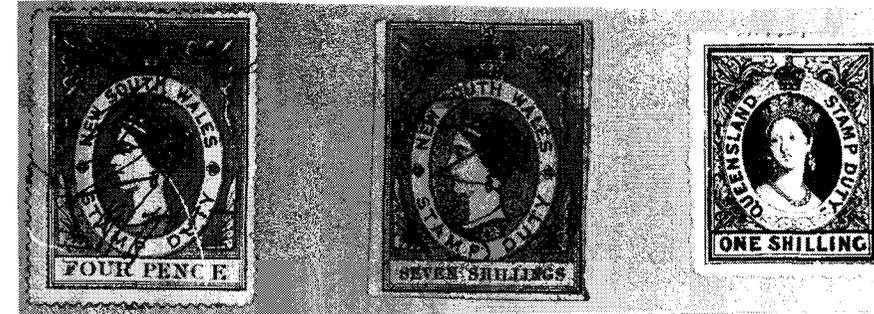
The first revenue charges for which an impression, as opposed to an adhesive stamp, was used were for Newspaper Duty in Tasmania. These were 'stamped' on all copies of all issues of the Colonial Times from 15 October 1827 to 17 October 1929 when the tax was discontinued (p.8, Craig and Ingles 1978). An example is shown in Figure 1. New South Wales contemplated the introduction of a similar tax in 1827, a description was published in the Sydney Gazette of 4 May 1927. However, the planned tax was withdrawn and no other details of the 'stamp' are known (p.3, Osborn, 1983).



The first adhesive revenue stamps issued in colonial Australia were the George and Dragon series of Tasmania. The first of these, the two shilling and six pence, appeared on November 1, 1863, and the others by January 1865. They are described by Craig and Ingles as adhesive 'documentary' stamps, in common with the postage stamps of Tasmania their design gave no indication of their purpose. The stamps were watermarked and imperforate. An unusual feature was that licenced vendors privately perforated these early issues prior to their later release as officially perforated stamps by the government printer.

New South Wales followed with the issue of the one penny, lithographed and unwatermarked, duty stamp on 1 July 1865. This predates, by a few days, a series of higher value stamps. The

question is whether or not there was a short-lived imperforate series of these stamps, alternatively the imperforate copies could be proofs.



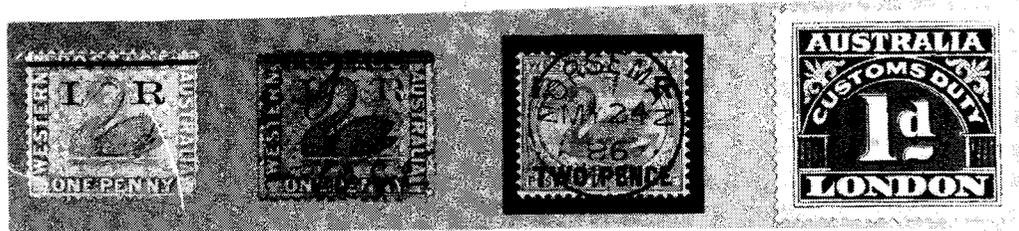
The first Queensland stamp duty issues dates from 1 November 1866 in perforated but unwatermarked form. A watermarked series on a differing paper type was issued in November 1868.

There is confusion in the literature as to the date of the first revenue stamps for Victoria. This is given as 1868 by Forbin (1915) and 1869 by Moens (1893). The Stanley Gibbons, Seven Seas and Barefoot and Hall catalogues all give a general date of 1870. However, an account in the Bulletin of the Fiscal Philatelic Society (p.35, 1921) quotes from an article by E.D.E. Van Weenan from the Australian Philatelist for August 1921; this gives the date of issue for most of the values in the Stamp Statute series as 26 April 1871.

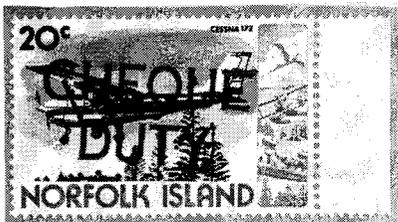


Internal revenue stamps were required in Western Australia for the payment of stamp duty on receipts, conveyances and the like that became operative from 1 November 1881. As an interim measure, before the arrival from the Crown Agents of specific revenue stamps, the swan series of postage stamps were overprinted for use. Details are given by the Western Australian Study Group (p.251, 1979). The status and dates of issue of the higher denominations are unclear and forgeries abound.

South Australia did not issue a separate stamp duty series until after federation. It did however, issue beer duty stamps before this, the dates are uncertain but would appear to be about 1890.



For many collectors the interest in revenues is limited to the colonial period. However, the issue of revenue stamps for a variety of fiscal uses continues unabated to the present. The first Commonwealth revenue stamps were issued in London in August



1907 to facilitate the prepayment of duty on printed circulars and the like under the Customs Tariff Act of 1902. Later the forerunners of federal income tax commenced at state level before becoming a Commonwealth responsibility in 1944.

In common with traditional philately Australian revenue collections can be extended to encompass the Australian territories. These include not only the Northern Territory, with the first duty stamps issued in 1917, and the Australian Capital Territory, from 1 July 1969, but Papua and New Guinea. The latter originally as two separate entities, subsequently as a joint territory. Finally the first revenue stamp for Norfolk Island appeared in overprinted form in May 1985. The Commonwealth and Territory issues are well described in Craig (1986). Later articles will deal in more depth with selected issues for the States and Commonwealth.

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SPECIALIST SOCIETIES

KING GEORGE VI COLLECTORS SOCIETY

Paul Barsdell

Most specialist societies deal with a particular geographical area (normally a country or a group of countries), a thematic subject or some aspect of postal history. There are some exceptions. One is The King George VI Collectors' Society.

The Society was founded in 1960 and its main aim is 'to bring together in one world-wide body collectors who in one way or another collect the Commonwealth stamps issued during the reign of King George VI'.

A feature of this period was the issue of many colonial line-engraved (recess printed) pictorial stamps that are, arguably, among the world's most attractive stamps. The stamps have many admirers, from those who collect the whole reign to those who collect them to form a part of single country collections.

In an information sheet, the Society urges 'ADVANCED COLLECTORS to share their knowledge, MEDIUM COLLECTORS to increase their knowledge, BEGINNERS to acquire knowledge'. In other words, the Society will welcome any collector interested in the stamps of the reign, irrespective of philatelic knowledge or status.

The Society publishes a quarterly newsletter, **GEOSIX**, and study papers on an ad hoc basis. Heavy demand for the study papers has resulted in twelve of the thirteen titles published to date being out of print. The only paper available deals with the Large Keyplates of Bermuda, Leeward Islands and Nyasaland. A further three study papers are in preparation.

A large quantity of clippings is held by the Society's Archivist who will send photocopies to members at eight pence per sheet. The Society also provides members with information and an identification service.

The Membership Secretary and Treasurer of the Society is M R Boyle, 18 Bracknell Close, Westwood Park, Tunstall, Sunderland, Tyne and Wear, United Kingdom. Membership is 5 pounds (8 pounds for **GEOSIX** sent air mail).

Further information about the King George VI Collectors' Society or about specialist philatelic societies generally can be obtained from the author.

NEW SOUTH WALES REVENUES: PART 1.

THE FIRST ISSUE

Dingle Smith

Interest in all forms of Cinderella collecting is on the increase. In Australia, this is particularly so for revenue stamps especially those issued by the states. There are several reasons for this.

First, the design and production of the stamps has many similarities to their equivalents used for postage. Indeed, at various times there was interchangeability between use for postage and fiscal purposes. With Federation, in 1901, the states were required to use separate stamps for postage (essentially a federal concern) and for revenue (most aspects of which were initially a state concern).

Secondly, there is a paucity of research into the state revenues issues. This creates a challenge for serious philatelists. The majority of the classic texts and catalogues that describe the postage stamps for the states make only passing reference to revenues. The exceptions are where revenue stamps could be legitimately used for postage. Thus Stanley Gibbons and Seven Seas catalogues have partial listings. The prices quoted are for stamps used for postage although the values for mint stamps are applicable to both uses. The classic studies of the stamps of the states normally omit descriptions of the revenue issues.

It is only in the last decade or so that descriptions of state revenue stamps have begun to appear in the literature. The first of these was by Craig and Ingles (1978) who described the revenue and railway stamps of Tasmania. This was followed by annotated catalogues for New South Wales and Queensland, by Osborn (1983) and Craig (1982). The most comprehensive publication describing states' revenues is for Western Australia, by Dzelme (1987). There are still no full listings for Victoria or South Australia. The Commonwealth and territories are discussed in Craig (1986). In addition, a range of articles in philatelic journals have described specific issues, varieties and the like.

An intriguing feature of collecting revenue stamps, shared with postal stationery, is that until the early years of this century it was accepted facet of philately. Revenue stamps were listed in catalogues and additional catalogues for revenue stamps were published, for instance Forbin (1915). These still provide some of the best available published lists for the revenue stamps of Victoria and South Australia.

Basset Hull (1911) makes only incidental and meagre reference to revenue stamps in his noteworthy study of the stamps of New South Wales. However, it is significant that he authored a series of articles on revenue stamps in *The Australian Philatelist* in 1922 and 1923.

The account below, describes the revenue stamps of New South Wales. It is the first of a series which will aim to update the existing published descriptions.

THE FIRST ISSUE

The aim of this account is to clarify the conflicting views on the first NSW revenue issue presented by Fulcher (1921), Basset Hull (1922-3), Osborn and Craig (1983) and Peck (1984). In part, the confusion is because the various authors were not familiar with the research and writings of a selection of the others! Fulcher, as the first writer, had less information available and it is to be regretted that the reprint of his original account in the *The Revenue Journal of Great Britain* (1990), some seventy year later, contained relatively little additional comment. Most of the additional references listed above were not referenced. The present author has the background notes and papers of Dennis Osborn, a member of the Philatelic Society of Canberra, who died in early 1987. Basset Hull, as in all his writings, thoroughly researched the topic and based his articles on all the available records together with a detailed study of large accumulations of revenue stamps. Peck (1984) provides a lengthy review of Osborn and Craig's book, in the course of which he added further pertinent information from the NSW archives. Unfortunately, Peck did not appear to have consulted the earlier work of Basset Hull.

The Treasury, New South Wales,
Stamp Duties Branch,
23rd June, 1865.

ADHESIVE DUTIES STAMPS.

(UNDER 29TH VICTORIA, No. 6.)

NOTICE is hereby given, that Adhesive Duties Stamps, of the undermentioned values, can now be procured at the Stamp Office, adjoining the Colonial Treasury, of the several Postmasters, Licensed Vendors of Postage Stamps, and other persons authorized to sell the same, viz. :-

<i>Denomination.</i>	<i>Color.</i>
One-penny	Mauve.
Four-penny	} Blue.
Six-penny	
Eight-penny	
One-shilling	Mauve.
Two-shillings	} Sienna.
Two-shillings and sixpenny	
Three-shillings	
Four-shillings	
Five-shillings	} Green.
Six-shillings	
Seven-shillings	
Eight-shillings	} Lake.
Nine-shillings	
Ten-shillings	

G. B. BARTON,
Commissioner of Stamps.

Figure 1 Government announcement of the issue of adhesive duty stamps in New South Wales.

All the writers agree that 'An Act to impose Stamp Duties' was passed by the Parliament of the Colony of New South Wales on 20 June 1865. The Act came into operation on 1 July 1865 and continued in force until 31 December 1868, it was in fact extended for a further year on 29 December 1868. An official government notice on the availability of Adhesive Duty Stamps was issued on 23 June 1865, see Figure 1.

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It is clear that the safe passage of 'The Stamp Duties Act of 1865' was a foregone conclusion and that steps were already in hand to produce the necessary adhesives. However, the time available was short and the stamps were designed and printed in the colony. The Act (Section 6) mentions payment of duties by means of 'stamps or dies'. 'Dies' in this context refer to impressed dies as opposed to adhesive labels, ie stamps. Peck (1984) illustrates an impression of such a die from the government records. This shows conclusively that an impressed die was available in May 1865. The question of when such impressed dies were first used will be subject of a later article.

The fifteen denominations that comprise the first issue of NSW revenue stamps are listed in Figure 1. The 1d value was of a completely different design to the others and will be considered separately

The 1d value.

The design of the 1d value was based upon the British 1d revenue stamp of 1860, see Figure 2. The NSW 1d value was the work of Walter Mason. The exact timetable of events is unknown but Basset Hull quotes a letter, dated 3 May 1865, from Thomas Richards (the Government Printer) seeking permission from the Treasury Department to appoint '... a good lithographic printer. Mr John Sharkey'. On 16 May Richards notes the earlier approval of '...Mr Walter Mason's wood engraving of the Penny Stamp' and forwards lithographed examples of the stamp in six different colours. Peck states that the original woodblock of the 1d value was passed to the Museum of Applied Arts and Science, in Sydney, in 1975.



Figure 2 British 1d value of 1860, issued NSW 1d value lithographed (centre) and typographed (right)

The major query with the 1d value is whether the design was reproduced by lithography as well as by typography.

There is no doubt that typography was used for the majority of the issued 1d values, the question relates to whether some were also produced by lithography. Fulcher concludes that the '... 1d value appears to be a De La Rue production, probably typographed locally from a De La Rue plate'. This is clearly wrong. Records show that Mason produced the wood engraving locally, in any case the timing of the issue made it impossible to obtain overseas plates. Osborn and Craig favour the idea of Basset Hull that the electrotypes were produced in Melbourne. This is partly based on the fact that the typographed postage stamps were not produced in Sydney until 1872; the process had been used much earlier in Victoria. However, it seems more likely that Peck's view is correct in that the NSW printer had, prior to 1865, produced other materials by

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electrotyping. However Peck asks '... have any lithographed specimens of the one penny definitely been seen'.

The answer to this question is 'yes'. Basset Hull states that 339 sheets of the 1d lithographed stamps (84 to the sheet) were printed between 22 June and 3 July 1865. He also states having seen 25 used, and a single unused, copies. I can add that I have a single used copy in my own collection. The lithographed examples tend to be 'spotty' and lack the fine detail of those produced by typography. The quality of the original engraving by Mason is excellent, quite the equal of the overseas work by De La Rue! It is difficult to show the detail of the typographed stamps in illustrations but an example is shown in Figure 2.

On July 10 1867 the Government Printer requested authority to reduce the size of the plate then used for the 1d value from 98 to 63 stamps. This was to allow the use of watermarked paper '...recently arrived from England'. The Government Printer added that '...this alteration will cost nothing'. This lead Basset Hull (1922-3) to conclude that the 1d plate was composed of separate electros, clamped together and therefore capable of rearrangement.

Thus, from late 1867 the 1d was printed on watermarked paper. However, most individual stamps only show part of the watermark, often in combination with impressions of the marginal watermark inscriptions that occurred on each sheet. This is because 'NSW' was repeated 50 times per sheet of 63 stamps. A selection of watermarks from individual stamps is shown in Figure 3. The watermark issue is usually found on blue paper although there is a variety of shades. The 1d value was perforated 12.5/13 throughout. It was replaced by a new design, issued on 1 August 1872.

This series will be continued.



Figure 3 A selection of watermarks on New South Wales first issue 1d stamps.

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**NEW SOUTH WALES REVENUES: PART 2
THE FIRST ISSUE HIGH DENOMINATIONS**

Dingle Smith

The writer has a blockage every time the word 'stamps' appears in accounts of revenues or fiscals. This is because traditional philatelists prefer to restrict the word 'stamp' to adhesive labels used for postage. However, over-use of the word 'label' gives a demeaning image that I do not share. Now that revenue (fiscal) issues are formally accepted as a class in international exhibitions (and thereby in Australian national regional and local competitive displays) I will use the term 'stamp' for adhesive revenues. I apologise if this offends traditional collectors.

It is also worth noting that the changes in the international rules have implications for displays that extends beyond the fiscal class. For instance, it is now acceptable for revenue issues to be included in thematic displays - although it would be wise to use them in moderation!

Introduction

Part 1 of this serialised account of New South Wales revenue stamps appeared in *Capital Philately* for November 1991 (vol 10, no 1). It presented the background to the issue of the first series on July 1 1865. The remainder of the article was concerned with the differing forms of printing and paper used for the 1d value. This accounts extends the story to the other values of the first issue.

The Higher Denominations

Research into the higher denominations of the first series of New South Wales revenues is aided by the presence in the Mitchell Library, in Sydney, of complete proof sheets of all the values. These were inspected by Basset Hull and by Peck and described in articles that appeared in 1922/3 and 1984 respectively. The stamps are in sheets of 72, with a format of 6 rows and 12 columns. All the archival sheets are lithographed, imperforate, and unwatermarked on medium wove white paper.

All of the sheet proofs have manuscript marking related to the date of their submission and subsequent approval. The first value to be submitted was the 1/- value on 10 June 1865 with the other values following soon after. All are inscribed 'specimen sheet submitted for approval, T.R. Appd. T.W.S. 22/6/65, the Inspector of C B.C. 22, J.S.G.' The initials T.W.S. correspond to Thomas Ware Smart, Colonial Treasurer and T.R. to Thomas Richards, the Government Printer. It is clear that the process of design and printing of the proofs was undertaken quickly as the first requisition for printing of the sheets for issue was also dated 22 June 1865. All denominations, including the 1d, are thought to have been placed on sale on July 1 1865. Basset Hull reports an example of the 2/- dated on that day and other examples with dated markings are known within days or weeks following July 1.

Figure 1 illustrates the design of the higher denomination values and a selection of varieties, a listing is given in Table 1. This is based on Osborn et al (1983), the suggested catalogue values have been retained in order to give an idea of relative scarcity of the differing values. The only addition is that the thin paper values for the 1/- and 10/- have been added. The printing, gumming and perforation were all undertaken by the Government Printer, all perforated copies are 12.5 by 13.0.



Figure 1 Dated copies and a selection of varieties.

The philatelic interest of the higher denominations of the first issue relate to:

- . the question of the imperforate issue
- . the paper
- . varieties

Imperforate Issues

The catalogues of revenue stamps produced by Forbin (1915) lists all of the values of the first issue as both perforate and imperforate. This is surprising as perforating machinery has been extensively used for New South Wales postage stamps, starting with the Diadem series in 1860. However, Osborn et al (1983) comment that;

'[they] have not seen an 'imperforate' stamp of this series with margins large enough to ensure that it was not trimmed from a perforate copy. It is suggested that the genuine imperforate stamps were early proofs, patterns, presentation copies or other leakage from the Government Printing Office'.

Dennis Osborn, until his death in early 1987, maintained this view. Although the leading student of New South Wales revenue issues, he was undoubtedly wrong. A key to the debate over the issue, or non-issue, of the first series in imperforate form is the presence of multiples showing the margins between adjacent stamps. These exist, and were displayed in a jury exhibit at SYDPEX 88. A block of four of the 10/- value was especially striking. Unfortunately the author has no such multiples in his own collection.

1	2	3	7	8	9	13 etc	
4	5	6	10	11 etc			

Figure 2 Transfer block and sheet arrangement

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It is worth noting however, that such multiples are not often seen. This serves to highlight a feature common to many early revenue issues, namely that multiples or stamps with attached sheet margins are rare. This, combined with the paucity of complete sheets of issued revenue stamps in archival collections, means that the sheet format or marginal information are frequently unknown. This adds a special challenge to the collector of revenue stamps, not shared with his more traditional counterpart.

<u>The Higher Denominations</u>			a Imperf. <u>Cream wove paper</u>	b Perf. 12 $\frac{1}{2}$, 13 <u>White paper</u>
2.4	2SD2	4d blue	(S)	.50x
2.5	"	6d "	(S)	3.00x
2.6	"	8d "	(S)	.60x
2.7	"	1/- violet (mauve)	(S)	.75x
2.8	"	2/- yellow brown (sienna)	(S)	1.50x
2.9	"	2/6 " "	(R1)	20.00x
2.10	"	3/- " "	(S)	2.50x
2.11	"	4/- " "	(R1)	3.00x
2.12	"	5/- green	(S)	2.50x
2.13	"	6/- "	(S)	4.00x
2.14	"	7/- "	(S)	20.00x
2.15	"	8/- "	(S)	12.50x
2.16	"	9/- "	(S)	25.00x
2.17	"	10/- carmine (lake)	(S)	3.00x
	d	Malformed "T" in TEN		5.00x

Table 1 Catalogue listing of high value denominations
(from Osborn & Craig, 1983)

Basset Hull (1923/3) comments extensively on the subject of the imperforate nature of many of the first issue of revenues. He was in no doubt that the high denominations were issued both perforate and imperforate although he does not specifically mention imperforate multiples. In 1922 he invited other collectors to contribute information on the earliest known dates for imperforate examples of this issue. In 1923 he presented the results from his own and other collections on this matter. The earliest dates, for imperforate copies, were for the 3/- and 10/- values, both known dated 16 August 1865, with other denominations known for later dates in that year. In contrast, dates copies of perforate examples are known from the issue date on July 1 1865. It was his contention that;

'the stamps being at first issued perforated, and subsequently, a result of rush conditions and even carelessness, some sheets were issued of each denomination in an unperforated state'.

Later he states;

'further (and conclusive) proof that the unperforated were not the first intentional emission is found in the following memorandum, dated 3rd January 1866, from the Commissioner of Stamps to the Government Printer: 'Mr Richards. Sir. - Will you please exchange these sheets - 26 sheets of 7/-, 24 sheets of 8/-, 32 sheets of 9/- for

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other sheets of the same denominations and number and value, these being not well gummed and not perforated in some instances’.

Fulcher (see 1990 reprint) comments:

’The stamps are found both imperforate and perforated 12.5. I have not been able to decide whether both kinds were issued simultaneously, or if the imperforate stamps were the first to appear. In the latter case the imperf. stamps must have been issued in very small quantity as among the dates of cancellation I have noted on these stamps I find perforated copies of the 2/- and 4/- values used close to the date of issue. On the whole the few dated copies I have noted show the imperf. stamps were rather earlier than the perforated varieties.’

It is clear that Fulcher had available a smaller number of copies, and less access to archival records, than Basset Hull.

To summarise, there is no doubt that imperforate copies of the higher denominations of the first issue were sold to the public. Such stamps are less common than those that were perforated, a ratio of ten to one is a rough guide to their frequency. The catalogue listing in Forbin (1915) indicates price differentials of up to 40 times. There is strong evidence, from the known dated copies, that the first printings were perforated. *Capital Philately* would be delighted to publish illustrations of used imperforate multiples from any collector kind enough to supply examples.

Paper Types

Osborn et al (1983) separate the imperforate and perforate issues into cream wove paper and white respectively, see Table 1. They also list the 1/-, 3/- and 10/- values as known on ’very thin white paper (so that the design shows clearly through to the back of the stamp).’ Fulcher mentions the perforate 1/- and 10/- on thin paper, he also notes a 1/- imperforate on such paper although no subsequent writer appear to have seen such a stamp.

Again Basset Hull presents the fullest account:

’The One Shilling and Ten Shilling values were printed on thin white wove paper, similar to that used for the third setting of the 1d. As the 1/- and 10/- values were the only higher denominations printed after the November, 1865, return, I believe that these later printings were on thin paper.’

Dated copies in the author’s collection agree with the later dates proposed by Basset Hull. The 3/- on thin paper, noted by Osborn et al, was not described by the other authors and has not been seen by this author.

Transfer Varieties

Peck’s (1984) examination of the proof sheets confirms that they were produced by lithography and in groups of 6. He suggests that each unit of 6 was then duplicated 6 times, to give 36 impressions, and this was repeated to form a sheet of 72 stamps. He mentions that stamp 6, in each unit of 6, for the 5/- value shows a constant flaw. Figure 2 shows the sheet arrangement.

Basset Hull’s account of his examination of the proof sheets, which does not appear to have been available to Peck, recognises the same unit of 6 (with the exception of the 2/6 value) but with a very large number of ’type-varieties’ reproduced in each of the re-transfers. The

study of the varieties by Basset Hull appears to have been overlooked by later writers and is reproduced here in its entirety.

Fourpence. - No.1 (of the original transfer: Nos.1, 4, 7, 10, 25, 28, 31, 34, 49, 52, 55 and 58 of the re-transfers) has a large white patch behind the lower part of the Queen's chignon. No.6 has a dot under P. of PENCE. This, of course, is No.15 on the re-transfer or sheet as printed, and is repeated in Nos.18, 21, 24, 39, 42, 45, 48, 63, 66, 69 and 72. In Nos.3 and 21 on the sheet there are lines of colour above the O and U of FOUR, but they are not constant in other thirds of the original transfers, and can therefore be regarded as flaws only.

Sixpence. - No.1: Short line of colour above and between C and E of PENCE. No.2: Thickening of lines of the outer frame line below X of SIX. No.3: Dot between P and E. of PENCE. Thickening of diagonal and N of PENCE.

Eightpence. - No.1: Second E of PENCE with dot between top and middle arm; lower serif thickened and tilted upwards. No.2: Curved line of colour between EIGHT and PENCE. No.3: Inner line of outer frame broken below N of PENCE. No.4: Thickening of outer line of frame about one-third down from the top of the left wing. No.5: Dot between the two inner frame lines of outer frame, opposite lower third of the left wing. No.6: Thinning of value label line above and to the left of E of EIGHT.

One Shilling. - In this value the spaces separating the original transfers are nearly twice as wide horizontally as those separating the individual stamps of a group. I have not been able to detect any marked varieties.

Two Shillings. - No.4: Dot in right lower angle between outer and inner line of frame.

Four Shillings.- There is a dot after R of FOUR in stamp No.4 on the sheet, but it is not found anywhere else.

Five Shillings.- No.3: Outer frame broken near right bottom corner. No.4: Dot below G of SHILLINGS.

Ten Shillings.- No.3: Dot before T of TEN. No.4: Vertical line across the three lines of the outer frame, below and to the right of T of TEN. No.5: Serif extended to the bottom of T of TEN, making the so-called J error. Slight blotch connecting top of T of STAMP with central oval. No.6: Small triangular patch of colour between S of SHILLINGS and right-hand frame, closer to the frame than to the S. This patch is visible in all No.6 of the original transfers except the fourth (stamp No.24 on the sheet).²

The only value for which varieties can be found for all six positions is the 8d, these are illustrated in Figure 3. The 'J' variety, a malformed 'T' in the 'Ten', of the 10/- variety is the most widely recognised individual flaw. This is illustrated in Figure 1. The varieties described by Basset Hull are easily seen and appear to be a complete list of all varieties for the issue.

The Demise of the First Issue

The first issue was never intended to be more than a temporary expedient. Very shortly after its appearance steps were taken to obtain dies and plates to print a new issue of revenue stamps.

The following letter, from the Government Printer, dated 27 August 1866, to the Under-Secretary for Finance and Trade records the final stanza.

'With reference to the new Letter Press Plates for printing Adhesive Duty Stamps which have just been handed over to me, I beg to inform you that the Lithographic Process by which these stamps have hitherto been produced may now be discontinued, and I beg leave to recommend that a Board of Officers be appointed to obliterate from the Stones the 'Original Transfers' and the Re-transfers...'

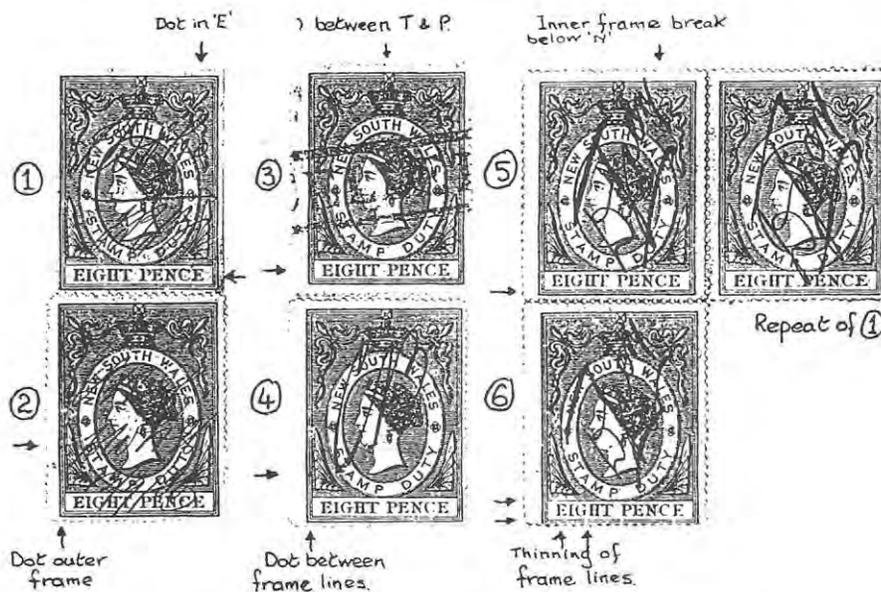


Figure 3 The six varieties of the eight pence.

The last record of printing of the high values of the first issue, for the 1/-, was in July 1866.

The series will be continued.

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**NEW SOUTH WALES REVENUES: PART 3
THE SECOND ISSUE OF DUTY STAMPS TO 1875**

Dingle Smith

Part 2, in vol.10, no.4 (p 57-62) described the high denominations of the first issue of July 1865. These were designed and printed in the colony but were always intended as a stop-gap until dies, plates and watermarked paper could be obtained from the United Kingdom. These were supplied by De La Rue & Co of London and became the second issue of duty stamps, the 'long' revenues which continued in use until about 1909. On September 25 1866 the Government Printer, Mr. Richards, informed the Treasury that the new plates and associated materials had arrived and, that once the colours for the various values had been agreed, the stamps could be printed for issue. On the November 7, Mr Richards wrote again to the Treasury and enclosed:

'a specimen sheet of each of the new Duty Stamp plates recently arrived from England [followed by a list of the 18 denominations] ... As I shall be prepared by the 1st December next to supply stamps printed from the plates, I enclose a notice for publication in the Gazette and newspapers'

A copy of the announcement dated the 8th November 1866 is given below.

The Treasury, New South Wales,
8th November, 1866.

ADHESIVE DUTY STAMPS.

A NEW set of Plates, for Adhesive Duty Stamps of the undermentioned denominations, having been received from England, notice is hereby given, that Stamps printed therefrom will be issued on and after the 1st December next, viz. :—

	colors.
Four-pence	} Blue and purple.
Six-pence	
Eight-pence	} Dark brown and purple.
One shilling	
One shilling and six-pence ...	} Ita. brown and purple.
Two shillings	
Two shillings and six-pence ...	} Green and purple.
Three shillings.....	
Four shillings	} Carmine and purple.
Five shillings	
Six shillings	
Seven shillings.....	
Eight shillings.....	
Nine shillings	
Ten shillings	
Twelve shillings and six-pence	
Fifteen shillings	
One pound	

GEOFFREY EAGAR.

The stamps were printed on blued paper and watermarked 'NSW' (Type 1). This style of watermark continued until late 1874. In late 1872 the 'long' revenues (with the exception of the 12/6 and 15/- values) were produced on white paper. Throughout the period 1866 to 1875 the perforation remained unchanged at 12.5, 13. The Stamp Duty Act did not operate from January 1 1875 until June 30 1880 and therefore no stamp duty adhesives were produced.

Proofs and Specimens

The first issue of the 'long' revenues consisted of 18 values (see the list above), these ranged from 4d to £1. A page from the De La Rue records, dated March 1866, illustrated on the following page, shows an example of each of the denominations. For each, the Queen's head and the outer frame of each stamp, printed from the key plate, are in purple with differing colours for the remainder of the design. The background design is different for each of the denominations and was printed from the 'denomination' plate. The NSW government retained purple for the key plate but changed the colour for all values, except for the 4d, for the rest of the design.

Die proofs of individual values on glazed white card are known, as are multiple plate proofs on blue imperforate gummed paper, watermarked with 'NSW'(Type 1). Examples are illustrated below. All the examples that I have seen of both types of proof are in unissued colours. The source is unknown, they could have come from either the De La Rue or NSW Government sources, more likely from the former.

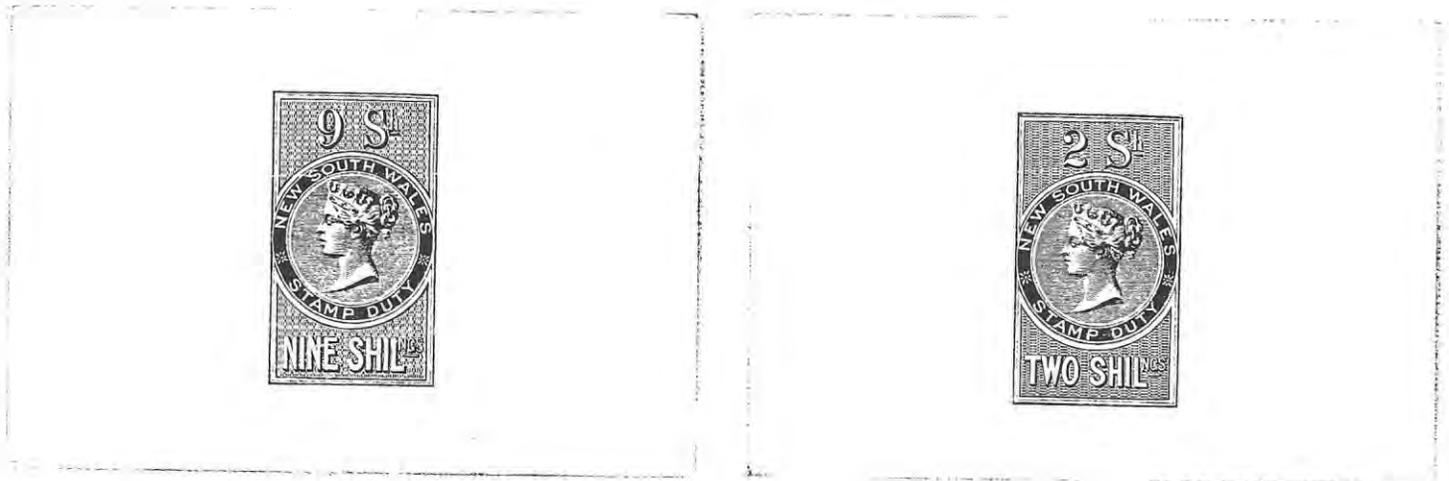
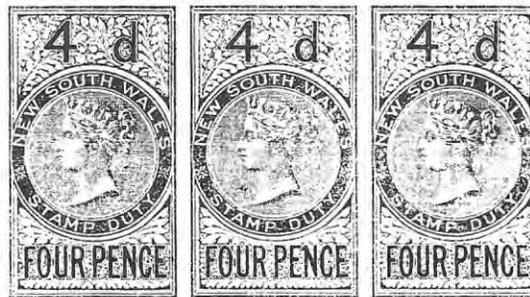


Plate proofs on blue imperforate, gummed and watermarked paper. Die proofs on glazed white card in unissued colours (below)

New South Wales

Mar. 1866. 4^d
 Plates supplied 6^d
 8^d
 1/16
 2/16
 3/16
 4/16
 5/16
 6/16
 7/16
 8/16
 9/16
 10/16
 12/16
 15/16
 £1.



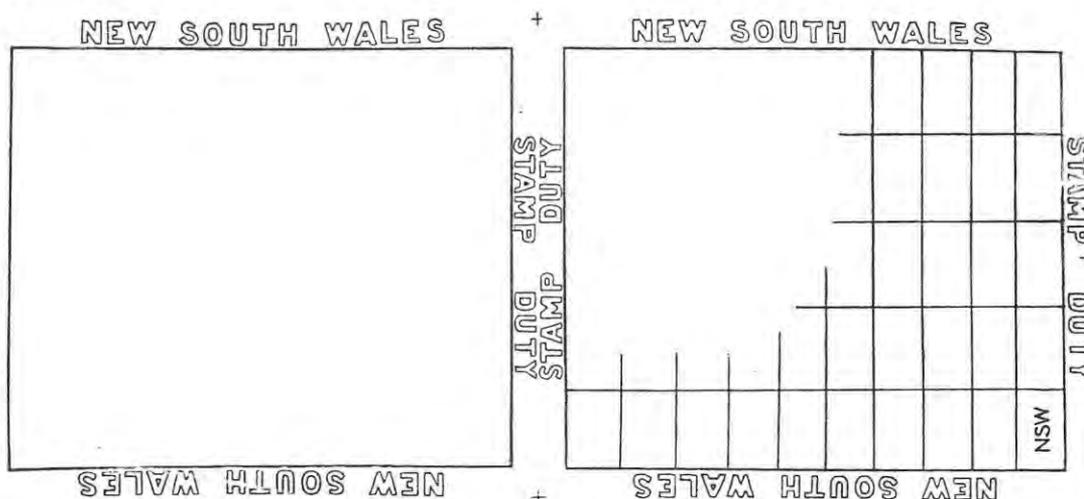
NSW in East. 11/16
 New South Wales on
 charge.
 $22\frac{1}{4} \times 10\frac{1}{4} = 9^4$
 H. B. T. P. M. Co.
 Dandy.

Robson Lowe (1962, p.50) lists a die proof of the outer frame and central medallion in black inscribed, 'Oct 23 1865 after hardening before striking'. From the date this is almost certainly from the De La Rue records.

It is rare to find NSW revenues, of any type, with 'specimen' overprints. Robson Lowe however, records imperforate 'long' revenues with sans serif 'specimen' overprints (13mm in length) and perforate examples with serifed capitals, again 13mm. Both styles of overprint are described as on stamps as issued, this it taken to mean in the issued colours. In addition, Robson Lowe records the 4d to 15/- denominations overprinted with blue Gothic lettering on presentation sheets with rectangular blue frame lines between the stamps. The length of this overprint is given as 25mm and overlaps the edges of individual stamps. In a later article similar presentation sheets with specimen overprints will be described for the impressed duty stamps. All of these specimens are rare, the use of issued colours confirms the origin as from NSW records.

Format

The long revenues were printed in sheets of 100, two panes each of 50 stamps. The format of the sheets and the watermarks, based on Bassett Hull et al (1911), are illustrated below. The key plate number, always 4, was printed in the upper left and bottom right margins of the sheet. The 'current number' is found in the lower left and upper right margins. These commenced with '1' for the 4d value and increased numerically to '18' for the £1. It is rare to find marginal copies of revenue stamps that show plate numbers or, indeed, any marginal sheet markings. This is also the case with the long revenues.



Sheet and watermark format, after Bassett Hull et al (1911).

The pre-1875 stamps were all perforated 12.5, 13 using single-line machines purchased in the early 1860s from the United Kingdom. The post-1880 issues are known with a very wide range of perforations, these will be outlined in a later article.

Variations and errors for the long stamps are limited. There are variations in the shades of the blue paper and in the colours for both the central medallion and the remainder of the design. On occasion, there is evidence of damage to the plates, especially in the loss of the 'points' of the background design close to the central Queen's head and of imperforate margins. The registration of the key and denomination plates is often poor

and shifts of up to 2mm are not uncommon. Similarly over-sized stamps and imperforate marginal stamps occur. Examples of these are shown on the following page.

Bassett Hull (1923) gives details of the number of printings and the total number of stamps produced for each of the denominations for the period until 1875. Small numbers of unsold stamps were destroyed after the cessation of the Stamp Duty Act. The 12/6 and 15/- values were only produced on blued paper and the 4d and 8d values on white paper were not printed after

the re-introduction of the Act in 1880. Thus any examples of the stamps on blue paper dated after January 1 1880 were purchased before 1875.



Imperforate margins showing portion of plate number (left), centre pair also show imperforate margins, broken ornament (right).

It is important to note that the cessation of stamp duty for the period January 1 1875 to July 1 1880 was due to the lack of an Act to extend the provision of the 'Stamp Duty Act of 1865'. Although the politicians of the day may have considered that duties had been removed for good this view was not shared by the Government Printer. In December 1877 he wrote to the Under-Secretary for Finance and Trade to suggest the safe keeping of the dies, plates and associated materials and the destruction of the stock of revenue stamps except for two sheets to be retained as samples. Bassett Hull (1923) quotes the Treasurer's minute on this letter:

'The dies may be removed as requested to a safe secured by two separate keys, and that the stamps may be dealt with in the same way'.

Until 1872, the 1d value continued to be printed with the original design of 1865. It was then replaced by a new design together with a range of overprinted values.

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To be continued.

**NEW SOUTH WALES REVENUES: PART 4
THE LONG REVENUES AFTER 1875 AND THE TELEGRAPH STAMPS**

Dingle Smith

The second issue of NSW duty stamps, to 1875, was described in *Capital Philately*, vol.11,no.3 (p56-60). Stamp duties were suspended from 1 January 1875 until 1 July 1880 and no revenue stamps were issued. The study of the long revenues after that date is complex and presents a challenge for ardent collectors. The complexity is due to:

- . the introduction of new watermarks,
- . changes in paper and colour,
- . the use of a range of perforating machines.

Watermarks

In early 1894 the style of the NSW watermark on the long revenues was changed for the first time. The first and second types are illustrated below. The differences are minor. The second type is slightly shorter, the S has more regular curves and the angles of the N and W are less sharp. The change of dandy roll only effected the letters NSW, the watermarks on the sheet margins remained unchanged. The type 2 watermark is restricted to the long revenues, this is because no postage stamps of similar size were ever issued.

A further change occurred in 1901 when Crown over NSW watermark paper was used for a short period. This is also illustrated below. This style of watermark was intended for use with smaller size postage stamps and with the long revenues usually occurs twice on each stamp. It has only been recorded on the 1/- and 1/6 values. A range of low values revenues, 6d to 5/-, were issued on unwatermarked paper, also in 1901.



Type 1 (left), Crown over NSW and Type 2 (right) watermarks.

The likely explanation for these changes is that paper with the second type of NSW watermark was temporarily unavailable. There is no doubt that the second NSW style paper was used for the printing of the long revenues after 1901. Indeed, it remained in use with the replacement long revenues of King Edward VII until Crown over A paper was introduced about 1914.

No printing records exist that record the dates of the changes of watermark and the dating is based upon studies of the earliest known dates from official and unofficial datestamps and from manuscript date cancellations.

Paper and colour

Part 3 of NSW Revenues, p.56 and 60, discusses the paper used for the pre-1875 stamps. For most of that period blued paper, of varying hues, was used. The post-1880 issues, were, with minor exceptions, all on white paper. The exceptions exhibit a much lighter blue tint and may be due more to fugitive inks than to the original colour of the paper.

In January 1897 the second type of NSW watermark was on 'hot pressed' paper (see Basset Hull et al, 1911, p.282) also described as glace. This provided an improved surface for

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printing and was used initially for the 9d and 10d postage stamps with a marked improvement in quality of reproduction. It appears that progressively this paper was used for the duty stamps. In 1903 there was a further change to chalk-surfaced paper. These variations in paper are difficult to distinguish on individual used stamps and the collector despairing of sorting the long revenue stamps by paper can take comfort in the following quotation from Fulcher (1921, p.26):

'...From 1903, as far as I can determine, the paper was chalk-surfaced, but as I confess myself unable in many cases to distinguish the chalk-surfaced paper from the 'glace' variety, I may be entirely wrong in assigning this date to the chalk-surfaced varieties'.

The temporary unwatermarked paper of 1901 adds two additional paper types. These are described as 'thick brownish paper showing web and a thinner smoother white paper'.

There are also variations in the colour of the printing for both key and head plates, the S.G. Catalogue lists these for the 'postage' overprints on the long revenues. The variations are best considered as a continuum of shades, complicated by changes in paper type. The printing records are of little help and attempts to assign colours to different printings have not been successful.

Perforations

Prior to 1875 the long revenues all had the same perforation, 12.5,13. From their reissue in 1880 to their demise, about 1909, a very wide range of perforations are encountered in a bewildering series of combinations. In studying these it is important to note that throughout the period the long revenues were perforated by single line machines. At no time did the Government Printing Office have a comb machine capable of handling the long format duty stamps. At different times four perforating machines were used, the gauge for these was 10; 11; 11.5,12; and 12.5,13. [I share the view of Williams (1990, p.673) that values such as 12.5,13 would be best given as 12.75 but I have retained the more cumbersome notation as this is widely used in the literature on the NSW revenues]. These machines were used in variety of combinations over the period 1880 to 1909. A full listing of known combinations, in relation to the two styles of NSW watermark, is given in Osborn (1983). As an example the 6d value is known with ten differing perforation combinations as well as an imperforate error. The less used denominations exhibit a smaller range of perforations types, eg the 9/- values is only known perforated 12.5,13.

Basset Hull et al (1911) provide a full description of the history and periods of use for the several perforating machines available to the Government Printing Office. The 12.5,13 machine was purchased in the mid-1860s and Basset Hull et al (1911, p.182) quote from the Government Printer who, on 20 September 20 1866, wrote:

'...the Perforating Machine received from England ex 'Harvest Home' will only cut twenty inches, whereas the order was for one to cut not less than twenty-four inches. I particularly specified this also, as I was anxious to get a machine capable of perforating the whole length of a sheet of stamps in one operation. This deviation from the order is the more surprising, as the machine comes to hand with a supply of Duty Stamp paper, each sheet of which is over twenty-two inches in length, and will have to be cut into two before it can be perforated'.

The 12.5,13 machine ceased to be used for perforating postage stamps about 1881 but continued in use with the long revenues for many more years.

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The combination of changed watermarks, colour variations, paper types and, above all, the large number of perforation combinations provide a challenge for the dedicated philatelist. The aim is to date the various changes and to attempt to relate them to differing printings. Those interested in following this path should consult Basset Hull et al (1911), Fulcher (1921) and Osborn (1983). As a collector who has attempted to date the various printings I can only wish others who attempt this task the very best of luck!

TELEGRAPH STAMPS AND THE LONG REVENUES

In 1871, and again in 1885, proposals to use adhesive stamps for the prepayment of telegrams were approved by the NSW Government. On both occasions the scheme was withdrawn after a very short time. Both issues were based upon the design of the long revenues. The issue of 1871 was specifically labelled 'NSW Electric Telegraph' but the key plates, for most of the values, were the same as used for some of the long revenue denominations. The size, paper, watermark and perforations corresponded to those of the pre-1875 revenues.

In 1885 the higher values of the long revenues were overprinted 'postage'. This is misleading as they were clearly intended for use for the prepayment of telegrams.

Thus, it is logical to include a discussion of these two telegram issues with the long revenues. For both issues Basset Hull et al (1911) and Hancock (1991) provide detailed background information. This account draws heavily on those two accounts.

NSW Electric Telegram Stamps

E.G.C Cracknell, the Superintendent of Electric Telegraphs in NSW, suggested in his Annual Report of 1867 that the State should follow the example of the Indian Government and introduce stamps for the prepayment of telegrams. The proposal was taken up in 1870 and the NSW Telegraph Stamps were issued on 1 Feb. 1871. The key plates used for their production were identical to those used for the long revenues. The sheet format was the same, the printing was on the same type of paper with the same watermark as the long revenues of the period. Further, the same perforating machine (12.5,13) was employed. As with the long revenues the background design of the key plate is different for each denomination.

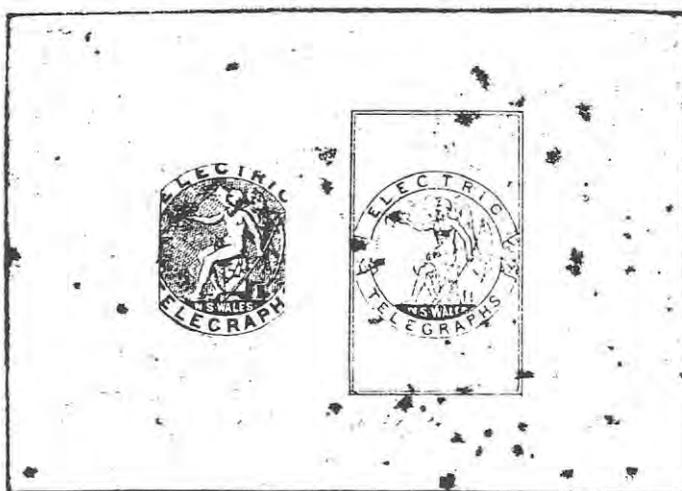
The major difference was to the head plate which was designed by Mr. H.T.Glover of Sydney. This showed the figure of Time and incorporated a zig zag flash of lightning, symbolic of electric telegrams. It replaced the Queen's head which was used for the central vignette for the long revenues. The illustration below, shows the original sketch and impression of the etching submitted by Glover, it is taken from Bassett Hull et al (1922, p.379).

The mystery with the telegraph stamps is why were they withdrawn after 'a trial of scarcely a month'. Osborn et al (1983) give the period of issue from 1871-1893, this is clearly a misprint. Hancock (1991, p.116) suggests that the '...stamps were probably withdrawn because the 1857 NSW Electric Telegraph Act did not authorise the issue of telegraph stamps'. No official explanation was given, the withdrawal was ignored in the Annual Reports and Post Office Guides.

Hancock also gives details on the printing and issue dates together with numbers printed, issued and destroyed and used for specimens and retained for record purposes. There were two printings of each value, the first in December 1870 and the second in February 1871. There were eight values, from 1d to 8/-. The numbers issued were small, ranging from

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16,750 for the 1d value to only 1,000 each of the 6/- and 8/- values. Of these, 100 of each value was overprinted specimen. A measure of the rarity is that it is probably easier to obtain specimen overprints than mint stamps, used examples are even rarer. The majority would have been affixed to prepayment telegram forms and subsequently destroyed. The used copies are cancelled in ink with manuscript initials.



Original sketch of design for NSW telegraph stamps.

Robson Lowe (1962) refers to essays for the 6d, 1/-, 2/-, 5/- and 10/- values in the Tapling Collection and also mentions a variety of the 8/-, perf. 10. It is almost certain that this was produced at a later date when a perf. 10 machine would have been available.

The postage overprints.

The use of stamps to prepay telegrams was taken up again in the mid-1880s by P.B. Walker, Assistant Superintendent of Telegraphs. The use of 'postage' stamps, to circumvent the problems of the Electric Telegraph Act, was approved on 22 September 1885. The charges for telegrams were to be prepaid by stamps with the public required to affix them to the message form '...just as they are required to affix them to letters'. The stamps were to be sold by the staff who accepted the telegrams and to be cancelled with a post office date stamp. The system of prepayment commenced on 1 October 1885.

The first problem to arise was noted in a communication from the Government Printer dated 28 September 1885. He comments:

'I see by the newspapers, although no official communication has been made to me on the subject, that the Government has decided to use Postage Stamps for the prepayment of telegrams. As this will cause a very great increase in the printing and preparation of Stamps, it will be necessary to increase the applicances.'

He goes on to suggest the use of the long revenue plates '...which are very little used for Duty Stamps purposes'. His proposal was accepted and the use of the 10/- and L1 overprinted 'postage' (to cover the words 'stamp duty') was approved on 14 October and gazetted on the 23 November 1885. The Government Printer had however, also

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overprinted the 5/- value. this was because the plates for the old 5/- coin postage stamp would not stand the extra wear if the stamps were also used for telegrams. The use of the 5/- overprint was subsequently approved and gazetted on 22 December.



Examples of the telegraph stamps and the 'postage' overprints.

Despite all this activity the use of the stamps for the prepayment of telegrams was abandoned on 1 April 1886. The official explanation was that '...it was open to the serious objection that it possessed absolutely no check on the collections of country Station-masters'. Payment was again to be by cash. This system remained in force until 1893 when prepayment by postage stamps was permitted. The 6d and 1/- stamped telegraph forms became available the following year.

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To be continued

**NEW SOUTH WALES REVENUES PART 5
THE KING EDWARD VII STAMP DUTY ISSUES**

Dingle Smith

Parts 1-4 of this series described the adhesive duty stamps that feature the portrait of Queen Victoria. These continued in use until replaced, in July 1909, by a new series showing the crowned head of King Edward VII. Most of the Victorian issues correspond to the 'classic' period of traditional philately. A period that has an established reputation as representing the zenith of collecting prowess. The majority of the famous collections and exhibits date from this time and the most renowned philatelic writers describe such classic material. There are several reasons for this. They include:

- . the methods of stamp production,
- . the information that such stamps provide for postal history,
- . rarity

The classic period postage stamps of the Australian States provide a bewildering array of flaws, varieties, changes in perforation and watermark and the like. The use of the stamps, especially on cover, provides major contributions to postmarks and routes which are heart of postal history. There is also the popular perception that, because of age, such stamps are rare. For many issues this is incorrect and the numbers printed are often prodigious, not least because the policy for new issues was, by modern standards, conservative.

Adhesive revenue stamps from the Victorian period share many of these characteristics. This is however, one major difference. This is that the collecting of revenue stamps fell from favour after the first decade of the twentieth century. Catalogues of revenue stamps, such as those by Forbin (1915) or Morley (1910) were no longer issued, printed albums ceased to include spaces for revenues and new issues and varieties were rarely reported in philatelic journals. In short, adhesive revenues ceased to be an acceptable part of main stream philately. The period from the early years of the present century until about the 1980s represents the Dark Ages of revenue collecting.

The Victorian issues described so far in this series are relatively well described, those that post-date them are not. For the revenue philatelist this should present a challenge rather than a barrier. However, for writers on post-Victorian issues it presents a problem. The number of articles describing the post-classic issues is very small. This is certainly the case for the revenue stamps for most of the Australian States. For instance, the excellent publications by Basset Hull on NSW revenues ceased at about the time that the Edward stamps appeared. Thus, the reader must regard the information on the post-classic issues as an introduction rather than a definitive account.

The First Issue

The design and colours of the King Edward series can only be described as florid. As with the preceding long Victorian duty series, each value is bi-coloured. Some of the colour combinations are unusual. For example, the official colour description for the 3d is 'magenta and violet-blue' and for the 3/- 'sapphire blue and geranium'! It is clear that separate plates were used for the head and for the remainder of the design and the value. The size and watermark also continue the style of the Victorian forerunners. It is virtually certain the similarities extend to the plate size and sheet lay-out although I have yet to see a large enough block to establish this beyond doubt. The sheet and gutter margins continue to include the words NEW SOUTH WALES STAMP DUTY. I have not seen any

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information of any kind that relates to plate numbers.

These views are shared by Basset Hull who adds a brief mention to the Edward issue in definitive work on the stamps of New South Wales. He states:

'...the large Duty stamps [the Victoria issue] were in use until the 1st July 1909, when they were superseded by a new bi-coloured set of twenty denominations bearing a portrait of King Edward VII. Apparently they are of the same size and arranged in precisely the same way on the sheets as the Queen's Head set so as to fit the old watermark paper but the Ten Shillings of the last-mentioned set is still [1912] used for postage purposes (Basset Hull p.283)

Figure 1 shows two die proofs of the King Edward series. The first, marked in manuscript 'rough proof' is on glazed card. The second is on thick unwatermarked paper, cut to stamp size and hinged to a card. Although the differences between the two proofs are small (minor changes to the detail of the crown), it is tempting to consider the second as a 'final proof'. The provenance of these two proofs is unknown.



Rough proofs

Figure 1 Two proof copies of the Edward long revenue duty stamp

The initial issue consisted of twenty values from one penny to one pound. This is confirmed by the quotation from Basset Hull, from the listing in Osborn (1983) and from a presentation booklet illustrated in Figure 2. The booklet is thought to be a presentation copy to Sir Joseph Hector Carruthers KCMG, MLC. Sir Joseph was at that time Premier of NSW. He is best known for his fierce opposition to the transfer of land from NSW for the formation of the Capital Territory. This prompted Arthur Deakin the federal Prime Minister at the time, to instruct his secretary to prepare a letter to Carruthers that should '...tell him to go to hell. Three pages'.

The first issue is on watermark paper with the 'NSW' sideways (see Figure 3a), the perforation is 11.5, 12x11. There would appear to be approximately equal numbers with the NSW reading vertically upwards as with the NSW reading vertically down, ie there was no preferred manner in which the watermark paper was loaded for printing.

Two additional values, for 4d and 8d were added to the first series at an unknown date. They were not specifically listed by Osborn as he had not seen copies at the time of the publication of his study (in 1983). However, gaps were left in the numbering sequence and the presence of these two denominations within the first series is now fully established.

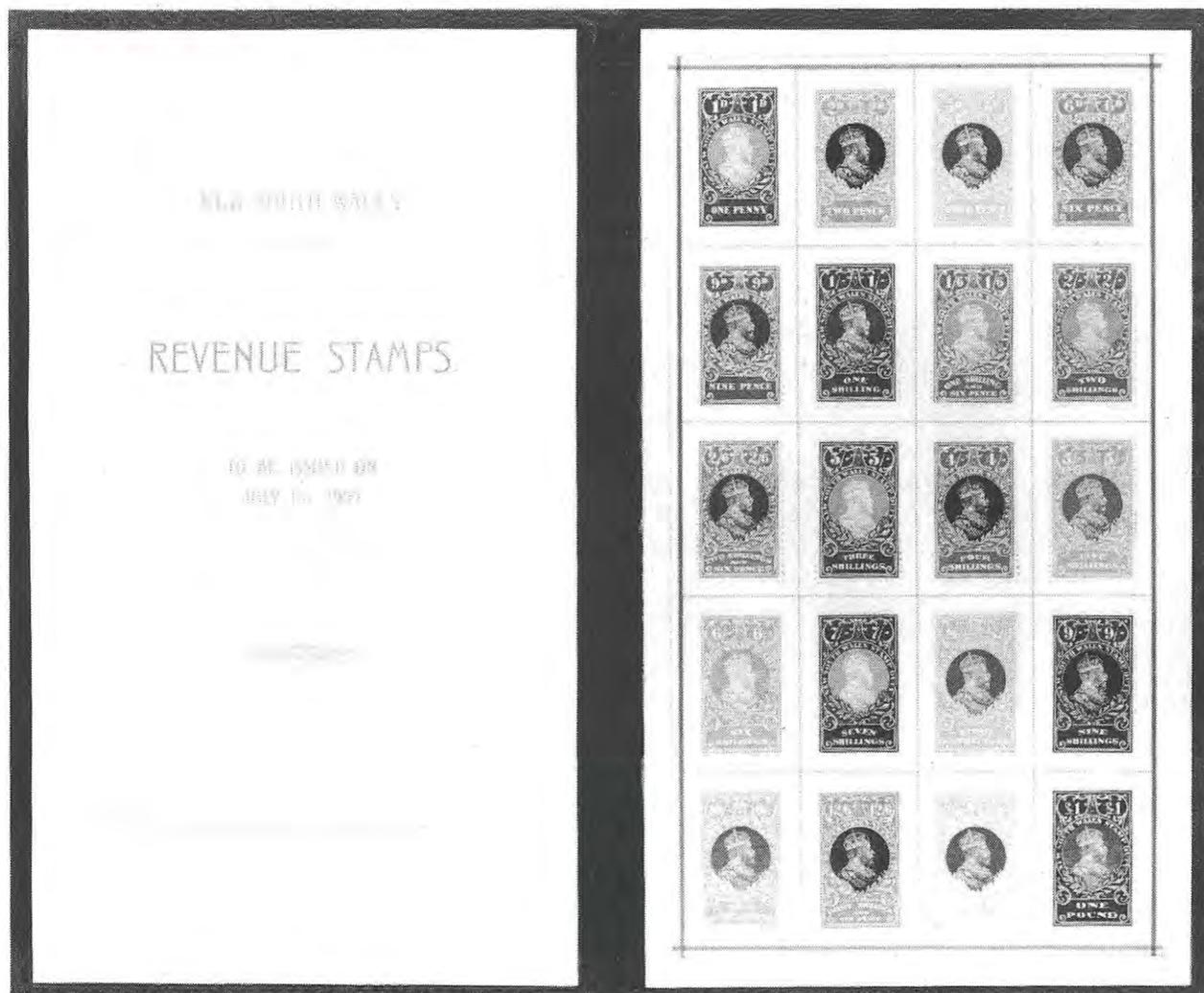


Figure 2 A presentation booklet containing the first issue of the Edward long revenues.

The Second Issue

King Edward died in 1910 and the second and subsequent issues appeared well after his death. The continued use of the monarch's head after his/her reign has concluded is not unusual for Australian revenue stamps. The extreme example is for Victoria where stamps bearing the head of Queen Victoria continued in use until their replacement due to decimalisation in 1966!

The key feature of the second Edwardian issue is that it is printed on blue paper. The

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paper shades show considerable variation and can be very dark. The perforation is normally 11.5,12 although some examples are known with the 11.5,12x11 of the first issue. Fulcher (1921) reports that the second issue was 'apparently' issued in 1912 and that the values seen by him, with the exception of the 3d, were all 11.5,12. This year is also favoured by Osborn. The earliest dated copy seen is however, 15 Aug 1914. As with the first issue the NSW watermark is found reading vertically up or down, probably in equal numbers.

If the earliest date is mid-1914, it could indicate the disruption of regular supplies of the normal watermarked white paper due to conditions brought about by World War I. Certainly this was the case with subsequent printings of the Edward issue, see below, and of other Commonwealth and Australian State printings of postage and revenue stamps at that time.

Of the twenty-two denominations that comprise the first issue, sixteen are listed by Osborn as continuing into the second issue on blue paper. The missing values are 6/-, 7/-, 8/-, 9/-, 12/6 and 15/-. I have a copy of the 6/- and it is possible that other values not listed by Osborn may exist. Conversely, most of the denominations not listed as on blue paper were little used and are the rarer values. It could well be that existing stocks were sufficient to meet demand.

The Third issue

This heralds the return to white paper and is consistently perforated 11.5,12. The distinguishing feature is that the paper is watermarked Crown over A, see Figure 3b. The paper was not designed for use with the long revenues but for smaller format stamps. Thus the watermark appears twice on each stamp, the actual position is inconsistent.



Figure 3 NSW watermark, (3a left), Crown over A watermark (3b centre) and security underprint (3c right).

Again the date of introduction is not specifically known. *The Bulletin of the Fiscal Philatelic Society* (1915) notes that *The Australian Philatelist* reports the use of Crown over A paper. This would suggest that such paper was first used in 1914, which is the date given by Osborn. Again this could indicate a wartime shortage of the NSW watermark paper that was specifically prepared for use with the long format revenues. Crown over A paper, in the small format, was available and had been used for the printing of NSW small format postage stamps from Oct 1905 as a part of the policy to indicate the federal responsibility for postal (not revenue) services.

Fourth Issue

There is no doubt that World War I disrupted supplies used in stamp production, this applied to watermarked paper, the quality of the paper itself and to inks. In both World Wars many countries reduced the size of stamps to save paper! This was the case with NSW revenues and a smaller format 2d value (to be described in detail later in this series) was introduced in 1917. Wartime disruption, suggested above, could also be the reason for the

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use, for relatively short periods, of the blue and Crown over A watermark paper for the second and third issues of Edwardian revenues.

There is little doubt that these wartime restrictions were responsible for the fourth issue. These were printed on poorer quality paper and use a security underprint to replace the more usual watermark. Security underprints are a device that involves printing the paper first with a security mark (in this case the letters 'NSW') before repeating the operation to print the actual stamp design. The form of the security underprint is illustrated in Figure 3c.

The fourth issue of Edward revenues represents the first use of security underprints for the production of NSW revenue stamps, although the small format 2d issue was likely produced at a similar time. After this date security underprints, to replace watermarks, occur at irregular intervals for a number of NSW revenue issues. Queensland, Tasmania and the Commonwealth have also employed various forms of security underprints as stop gap measures. This interesting by-way of Australian revenue philately has however, not been used for the production of postage stamps by the Commonwealth. Osborn (1983) was the first to note the use of security underprints for the Edward revenue issues. He lists only one value, the 8d, and gives it a R1 rarity (101-300 copies though to exist). Examples of the 6d value with a security underprint have also been noted.

Examples of this temporary issue are undoubtedly rare but I would urge revenue collectors to carefully inspect their Edward revenue stamps to see if they are underprinted rather than watermarked. The reason for this advice is that the underprint is easily missed. This is because the colour of the stamps are generally dark and mask the underprint. The paper is inferior and the detail, especially of the King's head, is very poor in comparison to the other issues. Figure 4 attempts to illustrate this by using an example of the 6d value from the first and fourth issues. Despite the presentation in black and white the differences are apparent.

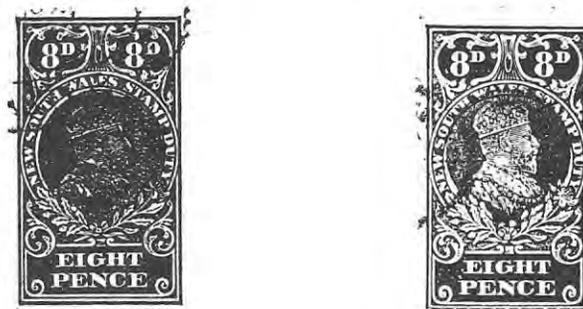


Figure 4 The 8d value with (left) and without (right) security underprint.
Note: the inferior printing of the stamp to the left.

None of the copies seen by Osborn, or by myself, are dated and the year of issue is a surmise based on the use of the same underprint on the smaller 2d format revenue. Dated copies of the latter with the security underprint are relatively common and it is almost certain that the year of issue was 1917. It is thought that the device was only used for a relatively short time, probably a few weeks or months.

Fifth Issue

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About 1918 the Edward series returned to its pre-1914 style, ie printed on white paper with NSW watermark (reading up or down) and perforated 11,5, 12. The fifth series continued without further change until replaced by the long running small format numeral duty stamps in 1909. Osborn lists nineteen values, it would seem that the 9/-, 12/6 and 15/- were discontinued. It is useful to note that the 9/- and 12/6 denominations are only known from the first issue in 1909.

Selected values of the Edward fifth long revenue series were overprinted for use as swine duty stamps in 1928. These will be described at a later date under that usage.

Shades and Variations

The watermark and perforations have been described for each of the five issues. The shades of all the values exhibit very marked variations, For instance, those for the 5/- denomination vary from pale pink to darkest purple. Attempts to allocate shades to issues have been unsuccessful. It would seem that the ink recipe varied with individual printings. Varieties are few. One plate variety that occurs on the 5/- is a marked diagonal scratch across the '5/-' at the top left of the design. Imperforate marginal copies of the earlier Victorian long revenues are not uncommon but none have been described for the Edward series.

Summary

The Edwardian long revenues are gaudy and ornate, partly because of this they are frequently neglected. They are certainly never counted among the classic issues and mark the start of the Australian States Dark Age period for revenue stamps.

They are relatively easy to obtain and studies of perforations and watermarks can be challenging and rewarding. I must confess to a personal liking for these issues. Some 18 years ago I purchased, unseen, a large accumulation of them from a UK auction house. I spent many happy hours sorting these into the differing types. This study pre-dated the publication of the late Dennis Osborn's listing of NSW revenues and I was later able to discuss the variations and classifications with him. It was indeed, the start of my interest in NSW and Australian State revenues.

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To be continued.



NEW SOUTH WALES REVENUES PART 6
LOW DENOMINATIONS STAMP DUTY ISSUES

Dingle Smith

Part 1 to 5 in this series describing New South Wales revenues have concentrated upon the major issues of adhesive stamp duties from the first, in 1865, to the King Edward series which lasted until 1929. However, during this period a number of low value denomination stamps were released. The first of these, shown in Figure 1, was the 1d of 1865. This stamp was initially typographed but changed to lithographic production, it was withdrawn in 1872 (see *Capital Philately* vol. 10, no. 1, p. 5-9). The stamp was completely different in design to the higher denominations of the long set, also issued in 1865. This set the pattern for New South Wales duty stamps until 1929. Throughout this period the low value denominations were often completely different in design to the long sets of higher values. This account describes the low value denominations from 1872 to 1929.



Figure 1 The 1d duty stamp of 1865

The majority of these low value revenue stamps are relatively common and have attracted very little interest. The majority post-date the detailed accounts of Basset Hull and the only detailed account is the listing of Osborn (1983), this account relies heavily on that source. The low values were grouped by Osborn as follows:

1872-1875	1d and 2d,	Third Series
1880-1882	3d and 9d,	Third Series
1881-1909	1d, 2d, 3d and 9d.	Fourth Series
1915	1/2d	Sixth Series
1917-1929	1d and 2d.	Sixth Series

The halfpenny value of 1915 was described in an addendum (dated 1984) to the original Osborn listing of 1983. He ascribed it to the Sixth Series although, as will be discussed below, it does not easily fit into the original classification.

The denominations, listed above, were low values not included in the long sets described in the early parts of this series. Why New South Wales adopted this approach is unknown

1872-75 & 1880-82 - The Third Series

The four denominations, that together comprise the Third Series, are based on a single new design. The background to the issue is fully described by Basset Hull (p. 96, 1923). The design, by Bell, is similar to the 1865 design that it replaced but with the size reduced to that of the stamps used for normal postage. Thomas Richards, the Government Printer informed the Treasurer that the new plate was complete and ready

for use on 21 June 1872. The Government Gazette of 2 July contained a notice, dated 27 June, that the issue of the new one penny duty stamp would be on 1 August 1872. The stamp was described as follows:

...[a] Profile of Queen Victoria, to the left, on plain tinted ground. Solid circular band in which is inscribed in white letters 'New South Wales Stamp Duty'. Crown above band on solid ground. 'One Penny' inscribed in white letters on scroll under band. Outer spaces filled in with fine network. Colour, mauve, 108 stamps on the sheet. Watermark 'N.S.W'

The description in the Gazette was unusually detailed. Basset Hull (1923) notes that '.. this is the most complete official description of a stamp that I have ever seen'. An imperforate proof block of four of the one penny duty stamps, in the issued colour, on thin unwatermarked paper is illustrated in Figure 2.



Figure 2 Proof block of the 1872 1d duty stamp in mauve on unwatermarked paper.

The format was of two panes, each of 54 stamps, arranged in nine rows of six stamps; the panes were side by side. Marginal inscriptions include TR (the initials of Thomas Richards) in white letters on a coloured circular ground. Fulcher (1921) gives the letters as IR, likely because as a British writer he was not aware of the name of the Government Printer! The stamps are perforated 12.5 (12.5,13 in Osborn). The sheet contains fifty impressions of NSW (Type 1) watermark. The watermark is sideways and each stamp only shows a portion of the design. Both Basset Hull and Fulcher agree that unwatermarked copies are due to the mismatch between the size of the stamp and the watermark, ie. unwatermarked paper was not used. Basset Hull reports that approximately 2.5 million of the one penny duty stamps were printed between June 1872 and June 1874.



Figure 3 The 2d, 3d and 9d surcharges of the Third Series

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It is important to note that stamp duties were abolished in New South Wales from 1 January 1875 until 30 June 1880. Unfortunately the detailed accounts of New South Wales revenue stamps given by Bassett Hull cease with the 1872 issue. The 1d stamps, pre-1875 and post-1880, were printed on paper of differing shades of blue, grey and white.

With the re-introduction of stamp duties the 1d value was re-issued in orange. The same plate was also used to produce the 2d, 3d and 9d values (Figure 3) that were missing from the Queen Victoria long set of revenues. The 2d was overprinted on the 1d value in bistre, the 3d on the 1d value in rose and the 9d on the 1d in green. The sheet format, and watermark were identical to that for the 1872 1d value, described above.

1881-1909 - The Fourth Series

This set comprises the original 1872 1d value (still in orange) and new designs for the 2d, 3d and 9d values. The design and the dies were produced in London by De La Rue, the plates and printing were undertaken by the New South Wales Government Printer in Sydney. A proof of the die for the 9d value, dated 15 June 1880 and mounted die proofs for all three values are illustrated in Figure 4. The dates of issue are not recorded and are therefore based on the earliest known datestamps. Fulcher (1921) proposed 1881 for the 2d and 1882 for the 3d and 9d values. The dated proof in suggests that an issue date in 1881 is more likely for the 9d.



Figure 4 Top: dated die proof of the 9d value from De la Rue records.
Bottom: mounted die proofs of the 2d, 3d and 9d values of the Fourth Series.

The watermarks, paper and perforations duplicate the pattern described for the corresponding long revenues (see *Capital Philately*, vol. 12, no. 2, p.41-45). The watermark changed in about 1894 from NSW Type 1 to NSW Type 2, the difference are

often difficult to distinguish. The perforations present a bewildering range, both single line and comb, and in a large number of combinations. Osborn (1983, p.2-8) presents a table of nineteen perforation combinations for the four values. This is further subdivided by NSW Types 1 and 2 watermarks! The 2d value is known, from about 1901, on Crown over NSW watermark paper but is rare.

Stamps of the Fourth Series are known overprinted specimen, this is unusual for revenue stamps of New South Wales and examples have not been seen by the author. The issue of the K.Edward long revenue stamps in 1909 include 1d, 2d, 3d, and 9d denominations and the stamps of the Fourth Series were withdrawn.

1915 The Sixth Series - The Halfpenny

The halfpenny stamp, Figure 5, is an enigma. Its inclusion in the Sixth Series was a matter of convenience, it did not fit the established classification A further problem is that none of the standard stamp duty rates required a halfpenny value. For what purpose then, was the stamp issued?



Figure 5 The halfpenny duty stamp and the one penny design on card.

Clues can, however, be found elsewhere in Osborn's account. he states (Osborn, 1983, p. 2-18) that:

...a tax on each horse-racing bet was first introduced by the Finance (Taxation) Act 1915. A notice in the New South Wales Government Gazette of 22 December 1915 advises that effective 1 January 1916 the rate of tax would be a halfpenny for bets made in any part of the race course other than the saddling paddock, and one penny for bets made in the saddling paddock. These rates were increased to 1d and 2d respectively by No4 of the 1917 (assented to 17 September 1917).

A likely hypothesis is that the halfpenny duty stamp was to pay the horse racing betting tax. If this is correct, the half penny stamp would have been affixed to the betting ticket. This is further confirmed by the use of the same design, but with a one penny denomination, on the earliest known betting tickets with a printed tax stamp (as opposed to an adhesive). All later betting tickets had the stamp, of differing designs and values, incorporated into the printed betting ticket. The one penny printed design, on thin card and cut from the betting ticket, is also shown in Figure 5. Final corroboration of this hypothesis is that all of the used halfpenny stamps seen in used condition (about five!) are cancelled by a thick crayon line of the kind applied to betting tickets.

All the half penny adhesive stamps seen are perforated 11.5/12 and are watermarked with a sideways Crown over NSW. However, these are significant differences in the size of the perforated stamps. The date of issue is a surmise but was likely in late 1915 in order to supply the needs of bookmakers on 1 January 1916.

A most useful guide to New South Wales archival material is given in Peck (1987). The author has, to date, not had the opportunity to view these. Included in Peck's listing of the of 'Miscellaneous Vehicle Register' of the New South Wales Government Printer is

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a reference (MVR.f.70) to halfpenny betting tickets. This next stage of investigation may finally disentangle the enigma.

1917-1929 - The Sixth Series 1d and 2.

The 1d and 2d values, illustrated in Figure 6, are common stamps of an unprepossessing design. However, they exhibit interesting variations. Osborn postulates that these were issued, as replacements for the equivalent long series K.Edward values, as a wartime measure to save watermarked paper. They were first issued sometimes in 1917, based on dated copies, and in the first two years exhibited variations in paper, shade and watermark; the perforations however, remained constant, at 12 x 11.5 throughout. The variations are thought to reflect war-time shortages and occur in other Australian stamp issues in that period. The first issues were on white unsurfaced paper and watermarked Crown over A. This was followed by a period when a security underprint was used to replace the watermark, doubtless because of the unavailability of watermarked paper. The underprint is shown, at actual size, in Figure 6. This usually extends over two stamps and is most easily seen on the 1d red values. It is not uncommon for the underprint to be inverted. The 2d value is also known without watermark or security underprint. In 1918, until the issue was withdrawn in 1929, the watermark standardised on the NSW Type 2.

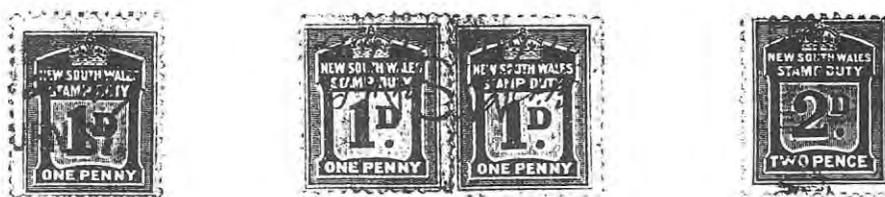


Figure 6 The 1d and 2d of the Sixth Series and NSW security underprint.

A further complication is that the 2d value is known in two forms, they differ in the length of wording TWO PENCE. The first style measures 13mm and the second 12mm. The latter was introduced in about 1922 and replaced the shorter form.

These low value stamp duty denominations are relatively common but can provide a fascinating study for those patient enough to carefully check perforations and watermarks. Much of the information presented above is based on the painstaking attention to detail of late Denis Osborn - a member of the Philatelic Society of Canberra.

To be continued.

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Parts 1 and 2 of the *Australian stamp archives* can be obtained from R.C.Peck. PO Box C323, Clarence St. PO, Sydney 2000. Part 1 at \$15.00 and Part 2 at \$20.00.

**NEW SOUTH WALES REVENUES PART 7:
THE NUMERAL DUTY STAMPS AND THEIR OVERPRINTS**

Dingle Smith

A series of articles in *Capital Philately* described the earlier issues of the duty stamps of New South Wales. The last of these, Part 6 in Vol. 13(3), pp. 43-47, was for the low value denominations issued prior to the late 1920s. In 1929 a new design was introduced with the value given as a numeral in the centre of the design, this continued in use until decimalisation in February 1966.

The numeral series is based on an unimpressive design and the changes, over the thirty-five years of its use, were mainly to the watermark and type of paper, both of which are difficult to distinguish. In short, the stamps are often regarded as of little interest and from a period that is unfashionable with philatelists. The design was also used in an overprinted form for the Relief Tax and Family Endowment stamps in the early 1930s. Uninteresting though the design may be, there are still many questions that need to be answered. A summary of what is known of the various styles of the numeral design is given in Table 1. This is far from complete and additional information would be welcomed.

The Duty Stamps

The account published by Osborn (1983) remains the basic listing. The numerals were classified as the Seventh Series of Duty Stamps and were further classified into four issues; this is retained in Table 1. The four issues recognised by Osborn were:

First Issue (1929-50).

This is watermarked 'NSW' in a horizontal format and is occasionally found inverted. It is described as printed on 'white to off-white surfaced or unsurfaced paper'.

Second Issue (1938-68)

Described as 'apparently unwatermarked' on 'white surfaced or unsurfaced paper'.

Third Issue (1950-66)

Watermarked horizontally 'GNSW' on white paper.

The watermarks on both the first and third issue are often very difficult to see. A further complication is that the sheet lay-out of the GNSW is such that the G is not always present. The differences in paper type are also insufficiently different to be a useful add to classification.

Fourth Issue (1955)

A limited number of values, noted in Table 1, are known with security underprints. There are two types, NSW or GNSW, both printed in pale grey-green. Osborn gives the date as 1955, however I have copies of the NSW type (on 2d values) that date from late 1943. The GNSW underprint appears to be confined to the mid-1950s. The dates of the earlier style correspond to war-time conditions when the supply of watermarked paper is known to have been disrupted. To date, only six denominations are known to have been issued with security underprints, they are relatively uncommon.

A recent contribution by Peck (1996), based on the NSW archives, indicates that from 1 February 1957 that values of 6/- or less were printed on unwatermarked paper.

Table 1 A classification of all known denominations of the numeral revenue issue

	First Issue	Second issue	Third Issue	4th Issue	Relief	Family End.	Type II
1d		Yellow-orange			Yellow		
2d	Blue or grey	Orange	Orange	Yes			
3d	Grey	Purple	Mauve	Yes	Orange		
4d	Green	Magenta	Magenta				
5d						Light brown	
6d	Chestnut	Chestnut	Chestnut		Chestnut		
8d	Carmin	Carmin					
9d		Rose	Carmin		Carmin		
10d						Blue	
1/-	Purple	Purple	Purple	Yes	Purple		
1/3						Light blue	
1/6	Light blue	Green-blue	Green-blue	Yes	Blue		
1/8						Grey	
2/-	Sepia	Sepia	Sepia		Sepia		
2/1						Light green	
2/6	Blue	Blue	Blue		Yellow-orange	Blue	
3/-	Olive	Olive	Olive		Olive		
4/-	Dark blue	Light blue	Light blue		Slate blue		
5/-	Emerald	Blue-green	Blue-green		Blue-green	Emerald	
6/-	Violet		Violet		Violet		
7/6						Rose	
8/-	Orange		Orange		Orange		Yes
10/-	Green-grey	Green-grey	Green-grey	Yes	Grey	Green-grey	
12/-			Light green				
12/6						Maroon	
14/-		Orange	Orange				Yes
15/-						Sepia	
16/-			Green				Yes
17/6						Cobalt	
18/-			Yellow				Yes
L1	Red	Red	Red	Yes	Red	Red	
L1/10			Violet				Yes
L2					Yellow-orange	Yellow-orange	
L3						Pink	
L5			Chestnut		Chestnut	Chestnut	
L10		Sepia-green	Sepia-green		Sepia-green	Sepia-green	
L30		Grey	Grey-green			Slate-blue	
L50		Grey/slate blue	?Lake			Blue	
L100		?Purple	?Purple			?Purple	
Totals	16 values	?21 values	?26 values	6 values	18 values	20 values	5 values

? indicates not seen by the author. Except for the ?L100 and ?L50 are values are perf. comb 12 x 11.5.

Although many of the values are relatively common, Anderson (1993) recently described a minor, but easily seen, modification to the design. This is illustrated in Figure 1, the Type II design with the 'cross on the crown' changed to a 'bump', is restricted to the 8/-, 14/- 16/-, 18/- and 30/- denominations, see Table 1. These values are not known with a Type I design.

A further question is the use and date of introduction of the high value numeral duty stamps. It is now clear that a L100 value exists. This is listed, together with a L50 value, in Barefoot (1996) as issued about 1932 with 'a design smaller than previous and perf. 12 x 12'. The colour is given as purple for the L100 and blue for the L50. The situation is further complicated by Peck's archival research which suggests that the L50 was originally issued in 'Paynes grey tint' which was changed

to 'wine red' in 1968. This change was accompanied by a change in colour of the L30 from olive green to Paynes grey tint, this information is incorporated into Table 1.

Family Endowment and Relief Tax Overprints.

The Relief Tax and Family Endowment stamps were used to signify payment of taxes which were levied on wages and salaries. The Family Endowment tax was authorised by the Family Endowment Act 1927-37, however payment by overprinted numeral duty stamps only applied to the period from January 1 until the end of 1933. The Unemployment Relief Tax was first introduced as part of the Unemployment Relief (Tax) Act of 1930. Relief Tax stamps were used from July 1 1930 until the end of December 1933. After that date a new act came into force and a completely different design of Wages Tax stamps were issued.



Figure 1 Type I (left) with cross on the crown, type II (right) with 'bump' on crown

The details of tax rates are beyond the scope of this account. However, the rate for Family Endowment was based on a tax of 5d in the L1 and the Relief Tax at 6d in the L1. These rates necessitated the printing of additional denominations of the numeral duty stamps. Table 1 lists the values overprinted for use for both the Family Endowment and Relief Taxes.

The Relief Tax stamps were boldly overprinted in black, see Figure 2, although this sometimes appears closer to a dark brown. This contrasts to the Family Endowment overprints which are overprinted in pale green to pale grey and are often very difficult to see. Confusion can arise because many of the numeral denominations were specifically printed to match the new tax rates. It was the opinion of Osborn (1983) and of the author that these stamps were never issued without an overprint, even if it is difficult to see!



Figure 2 Relief tax overprint (left) and form of Family Endowment overprint

For much of the period, the overprinted stamps were affixed to wage books and were linked to individual employees, and for a time stamps of both types were used. However, an alternative for larger firms was to pay the tax on separate forms for a much larger number of employees. This was the reason for the production of these tax stamps on high denominations of the numeral issue. As is so often the case with revenue stamps issues of the 1920s and after, there is ample scope for further detailed research of the records and legislation and from accumulations of the stamps.

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