



Capital Philately



Journal of the Philatelic Society of Canberra



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Capital Philately

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CAPITAL PHILATELY

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EDITORIAL

An impressive list of awards to Society members at AUPEX, the New Zealand National Show held in Auckland in November 1998, is given elsewhere in this issue. They include the results in the postal stationery class most of which were part of the Great Australian Stationery Challenge (GASC). This, like so many other innovations in Australian philately, was the brain child of Ed Druce. Some three years ago, Ed obtained a postal stationery collection of Pakistan at an auction of the philatelic material of the late Morgens Juhl. This included material associated with the confusion that marked the separation of that State from India in 1947. As Ed thought the price was low, reflecting the lack of interest in modern post stationery. A personal challenge to Bernie Beston to build up a better collection for India for the same period led to the birth of GASC as an Australia-wide competition. The rules were that exhibits should be limited to post-World War II postal stationery, for a country or topic that was new to the exhibitor and each entry must be on a different theme. An additional feature was that the challengers were encouraged to donate cheaper material to their fellow challengers - free of any charge. AUPEX was the venue selected for the challengers to display their efforts and the judge's marks would be used to find the winner.

GASC was a major success with 22 challengers entering AUPEX, these including five Canberra-base Society members. Ed Druce, perhaps not surprisingly, was the winner and is now in the process of finalising the rules for the next challenge. This will be based upon a study of a single issue for a selected country, likely for material issued after 1970 - this should appeal to our Machin collectors. In addition to this forthcoming challenge, others are already well into the French Colony Challenge. Several Society members are involved with that too, it is not too late to join - try a collection of Ubani-Shari!

The reason for outlining the GASC is to encourage others to participate in future ventures of this kind, to share in the fun and fellowship that it generated for the challengers of whom one was the editor. To take on a completely new country and topic gives an added depth to the hobby which, by normal exhibiting standards, is cheap. As the rules for the next challenge emerge, I would recommend members to sign up. It is a test of philatelic skills without the need for a deep purse, helping and being helped by other challengers is an additional reason for participating.

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The challenges, like the introduction of an experimental Frugal Philately (another Ed Druce proposal), are an opportunity for all collectors. For example, one exhibit proposed for Nat Stamp 98 is to enter a collection of Australian covers, from 1911, that demonstrate the standard letter rate over a period of some 80 years, A task that is not as easy as it sounds!

So have a go - try something new. I, and the other GASC challengers from Canberra enjoyed it all tremendously. Most will now have added an additional long-term collecting interest to their other specialities.

APOLOGIES

Capital Philately aims to report all international, national and state level awards to Canberra-based members of the Society. It is sometimes difficult to keep informed of our successes and Peter Breitkopf's exhibit at the national show in Newcastle, 4-7 July 1997, was omitted from Vol. 15, no. 4. As the editor was also the Chair of the Jury there is no excuse and I offer my apologies for this omission and also for not including Tom Frommer as one of the judges.

K.Peter Breitkopf, *Shah Mat! (Checkmate)*, Thematics, Bronze.

NATIONAL AND STATE AWARDS

During the last few weeks Canberra-based Society members have entered national and state shows in Australia, Canada and New Zealand.

Canada

The Australian Philatelic Federation is keen to promote interchange overseas, the proposal is for each State and Territory to establish links with another country. As a first step, the ACT is to twin with Canada and the first exhibition interchange was the entry of five Australian exhibits into Caltapex 1997 Royale, the Canadian National Show held in Calgary, September 19-21. This was aided by the visit of Ed Druce to Calgary where he acted as a judge as well as the unofficial commissioner. Two exhibits were submitted from Canberra. The results were:

Dingle Smith: *Queensland revenues*. Gold.

Ian McMahon: *New Zealand postal stationery*. Vermeil.

Stampshow 97 Fremantle

The Australian National show for 1997 were divided between Newcastle, July 4-7, and Fremantle, 23-26 October. Entries from the Society at Fremantle were disappointingly small in number.

Ian McMahon: *Queensland Revenues*. Silver-bronze.

Capital Philately, a Silver-bronze in the literature class.

The award for *Capital Philately* was lower than in previous years although no Society journal gained higher marks. *The Postal Stationery Collector*, edited by Ian McMahon, received the same mark.

(Continued on p.6)

WITH THE HOBART INTERNATIONAL EXHIBITION OF 1894-95

John Lancaster

John Lancaster of Melbourne presented an excellent display, entitled The Great Trade Exhibition, to the Society in September. He kindly provided notes to accompany his display and an article for Capital Philately on one aspect of the subject. The latter is reproduced below with our thanks to John both for visiting Canberra to let us view his material and for the article on George Adams. Ed.

George Adams was born to illiterate farm labourers William and Martha, on 14 March 1839 in Hertfordshire, England. He was the last of four boys, Charles (1831), William (1832), John (?) and George (1839) - two other sons died. The family migrated to Sydney on the *Constitution*, arriving 28 May 1855.

The Sydney/Brisbane Scenario

First married to Fanny on 10 June 1858 at 19 (she died in January 1883) he remarried Norah Louie in 1886 - there were no heirs. After extensive travels in outback New South Wales and to the goldfields at Kanoona in Queensland, he eventually had enough capital to purchase the Steam Packet Hotel at Kiama in the 1860s. A set of circumstances occurred in 1878, whereby he was able to take over the licence of Tattersall's Inn on the western side of Pitt Street in Sydney, between Market and Park Streets.

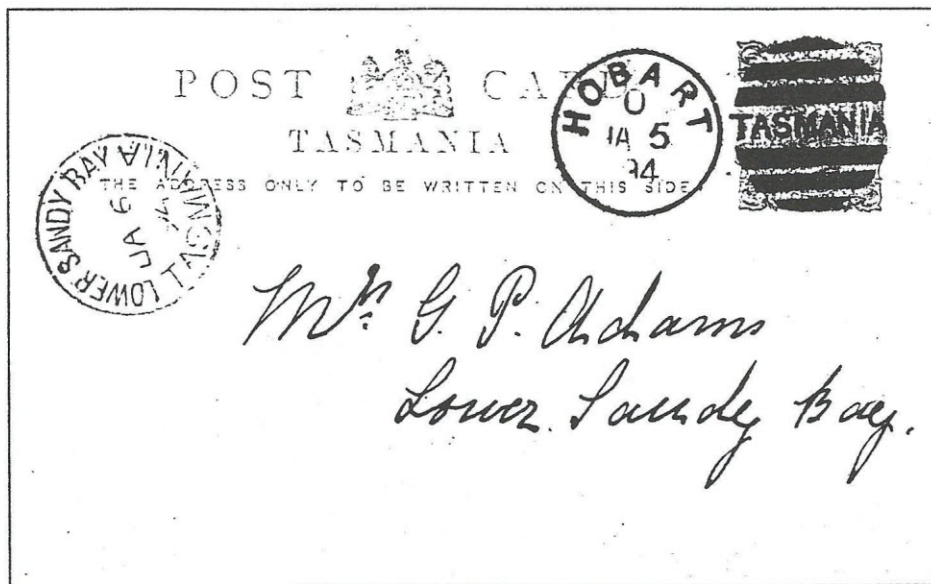


Figure 1 Pictorial Hobart International Exhibition card, addressed to G.P.Adams at Lower Sandy Bay and posted on Jan. 5 1884, Higgins and Gage gives the issue date as sometime in 1893 (?)

An activity that was prevalent at the time was the holding of sweepstakes. These were organised in their hundreds throughout the city - most quite legitimate but some shoddy to say the least! Tattersall's was no exception, however through the insight of George Adams, and combined with

his intrinsic honesty, his sweepstakes became quite an institution, especially for the major Melbourne and Sydney Cups.

By 1891 his success was so significant that the New South Wales Parliament decided to move against him, and he moved to Brisbane in 1893. The same occurred there and he eventually departed for Hobart in 1895.

Hobart 1894-1954

The Bank of Van Dieman's Land closed its doors on 3 August 1891. Thomas Lyons, the assistant general manager, conceived a strategy of conducting a lottery of the bank's properties. He eventually persuaded the Bank's Board to invite George Adams to visit Hobart. We do not know the date of his visit but the postal stationery card, shown in Figure 1, might provide some indication. The message on the reverse reads:

If convenient to you I will be down on Monday morning
Signed: E.Davidson

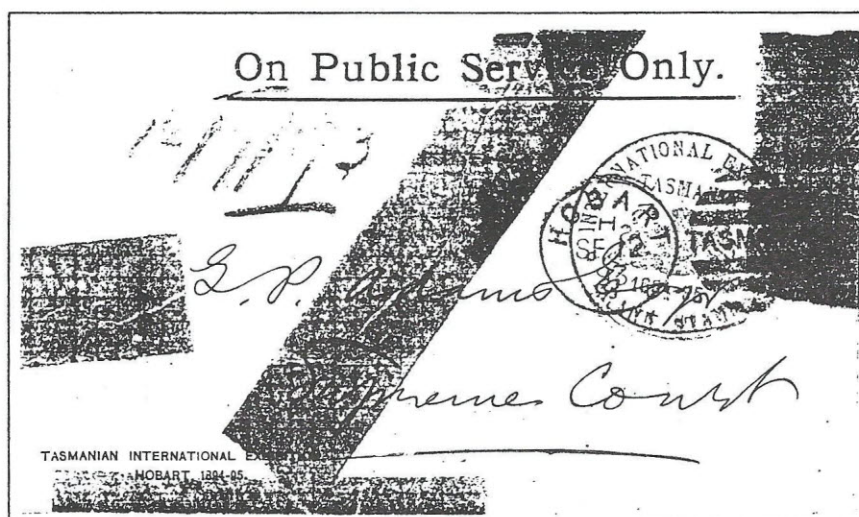
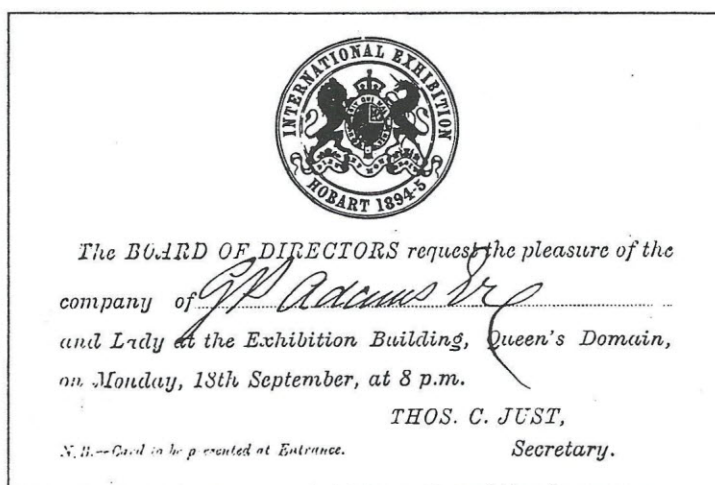


Figure 2 Invitation to G.P.Adams Esq, to meet with the Board of the Directors, together with cover (at reduced size) with the Exhibition Free Frank, dated 12 September 1894.

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One may assume that George Adams was staying in rented accommodation at Lower sandy bay. But who was E.Davidson? Was he an emissary of Thomas Lyons (VDL Bank) or was he from the Tasmanian Government?

We do know that he did have meetings with both, so as to ensure that his planned lottery activity was fully sanctioned by the Government of the day. He possibly has several visits, Figure 2 is an invitation to meet the Board of Directors of the International Exhibition on 18 September 1894.

The cover is a little the worse for wear, but despite the fact that some infidel has attempted to keep it together with dux tape, one can see that it is postmarked at Hobart on 12 September 1894 and addressed to George Adams at the Supreme Court. It is possible to assume that the invitation related to his first Tasmanian lottery. For the Bank of Van Dieman's Land lottery took place in the large music hall of the International Exhibition Building during the Exhibition. I am not aware of the exact date on which this occurred. The Exhibition was held in the Domain, Hobart from 15 November 1894 to 15 May 1895. George Adams conducted the drawing in the presence of some eight hundred people.

Eventually the Tasmanian Parliament enacted the Gaming Bill on 24 September 1896, it achieved Royal Assent on 2 October, and came into force on 1 January 1897. The Bill was gazetted on 19 May 1897, which notified that regulations had been made under Sec. 13 of the Act to control the operation of lotteries in Tasmania. George Adams died in Hobart on 23 September 1904.

The lottery remained in Tasmania until Victorian Premier John Cain (senior) negotiated its transfer across Bass Strait, with first Victorian lottery being held in July 1954.

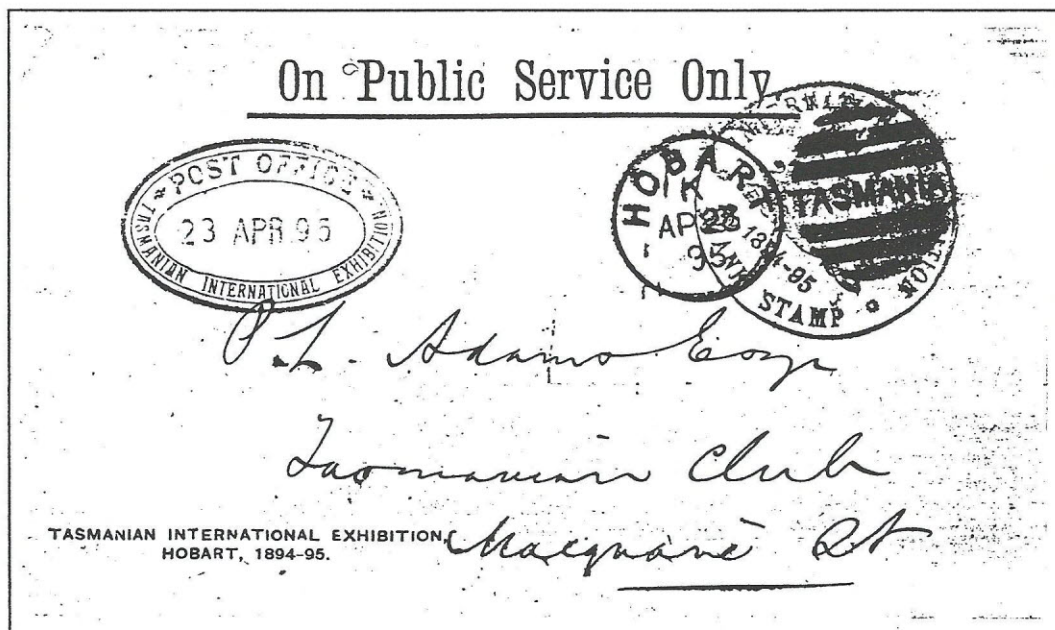


Figure 3 Cover with Tasmanian International Exhibition Post Office and Free Frank handstamps, dated April 23 1895, addressed to P.L.Adams

Conclusion

The information for this article has been taken from *The Luck of the Draw - a centenary of Tattersall's sweeps 1881-1981*, by Trevor Wilson, published in 1980. But there are gaps in the information. The card illustrated in Figure 1 is addressed to Mr G.P.Adams - what did the 'P' stand for? And secondly, who was 'P.L.Adams Esq.'?, the addressee of the cover shown in Figure 3 postmarked Hobart 23 April 1895 with the rare Exhibition post office oval cds. The book refers to a nephew, William Joseph Adams, but does not indicate the issue of the brothers.

I have not commented upon the postal regulations that were enacted in the colonies, then by the Commonwealth, to try to stop lottery tickets being carried through the mails. It is sufficient to say that they were repealed by the Tasmanian federal parliamentarian (and Postmaster General), one Joseph Lyons who eventually was to become Prime Minister on 13 November 1930.

Awards (continued from p.2)

AUPEX 97

AUPEX, 12-16 November, was the New Zealand National Show for 1997, held in the prestigious Sky City complex located in central Auckland. Society members entered both the normal classes and as contributors to the Great Australian Stationery Challenge (GASC). In the former group were:

- Tom Frommer: *Australian national treasures*. Social Philately, Gold.
- Hans Karman: *Australian electoral business*. Social Philately. Large Vermeil.
- Hans Dahl: *German field post World War II*. Postal History, Vermeil.
- Ed Druce: *Basutoland stationery, 1883-1962*. Postal Stationery, Vermeil and Prize.
- Ian McMahan: *Sandgate by the sea*. Social Philately, Silver.

A notable feature of these exhibits was that (with the exception of Ed Druce's display) all were new displays and for Hans Dahl a most successful first venture into exhibiting at national level.

AUPEX 97 was selected as the venue for the display of the GASC exhibits. A total of 22 Australian philatelists entered and the exhibits were judged as a part of the national postal stationery class. The GASC rules stipulated that the material must be post-World War II. Ed Druce was the winner of the GASC and therefore, sets the next challenge. Dingle Smith was placed third, the number and standard of the Society's entries were commendably high. Five Society members entered:

- Ed Druce: *Pakistan 1947-60*, Vermeil and Prize.
- Dingle Smith: *Canada 1938-1997*. Large Silver.
- Hubert Goron: *Ryukyu Islands*. Silver.
- Ian McMahan: *Belgium from 1944*. Silver.
- Darryl Fuller: *Formula aerogrammes of the British Commonwealth*. Silver-bronze.

Adelaide

A State level competition was held in Adelaide in July, the single entry from Canberra was:

- Ian McMahan: *Australian express post envelopes*. Large Silver.

frankings are found into 1993. The economic situation meant that the stamp had a wrong denomination, both in currency and postal rates of any use, almost as soon as it was printed.

To create a series of useful denominations the postal authorities of the newly autonomous republic had to surcharge this one stamp, of which there were ample supplies. In May 1992 the overprinted stamps yielded a series made up of the five values 25q, 35q, 50q, 1.50m and 2.50m. The numbers surcharged to create each denomination were fairly equal; the Russian catalogue gives between 285 and 290 thousand copies of each value printed. Unsurcharged copies exist, which I think should be treated as prepared for use but not issued, the unsurcharged stamp is illustrated in Figure 1.

After the surcharged values were issued, with a first day cover showing an enlargement of part of the design of the stamp, a booklet with a cover showing a scene in old Baku and holding 2 x 6 values of the 25q denomination also appeared. If the inflation had not already been underway this would have been a postally useful denomination. The booklet cover itself, but with a trimmed format, was also used as a new cover for a later issue.

Only the top values of this issue seem have had much postal validity. A cover to Germany, kindly shown to me by Hr. Wilfried Nagl from his collection and illustrated in Figure 2, has a mixed franking with both USSR stamps still valid, and some of the USSR Radio Tax revenue stamps which were pressed into postal use for a while until 1993.

In December 1992 and June 1993 a series of four definitive denominations, of a design showing the Maiden's Tower in Baku (a building of archaeological interest shown on the Soviet issue of 1921), were used. These were followed by other short-lived definitive sets, which can be found on cover and typically with multiple frankings to meet the postal rates. Provisional surcharges to cope with the plunging currency appeared from January 1994, and then the unused residuals of the May 1992 Caspian Sea issue were further surcharged in October 1994. The first of these re-surcharges was for 400m on 25q on 15k. The overprint exists in varieties, with the multiple franking bars blocking out the previous denominations known in two lengths, 9mm and 11mm, there are also minor varieties of these throughout the sheet layout including a simpler form of one thick bar. These varieties can therefore, be found se-tenant (see Figure 3) and two of them feature in the booklet of 17 October 1994 which contains 2 x 400m with 9mm bars and 4 x 400m with 11mm bars (Figure 4). A sheet of 6 x 6 = 36 contains all the varieties, and a corner block illustrated in Figure 5 shows a partial layout.

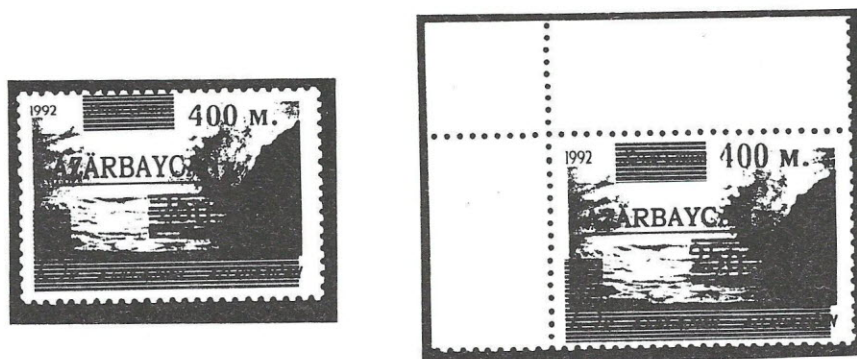


Figure 3 The October 1994 surcharge: 11mm bars on the left hand stamp and 9mm bars on the right.

Other definitives received similar treatment in January 1995, but the Caspian Sea stamp was not yet exhausted, and in July 1995 a series of more surcharges appeared; these were 200m/2.5m, 600m/35q, 800m/50q and 1000m/1,5m. These surcharges used a simpler barred overprint and at the same time a 400m one-line overprint appeared, these are illustrated in Figure 6.



Figure 4 The booklet layout of 17 October 1994, with first day cancellation



Figure 5 Corner block from a sheet of 36 stamps, with various forms of surcharge in se-tenant pairs

Subsequent definitive series in new designs with values up to 1000m have been issued, and an airmail stamps of 2200m. The later definitives are in a smaller format like the traditional one used for Tsarist and USSR definitives since the 1850s. It seems that the Caspian Sea design has at last been exhausted.

Covers up to 1993 are sometimes obtainable, both for local and international mail, but the later period of hyperinflation seems more difficult to trace philatelically. I learnt that though there are now foreign engineering workers in the multinational companies that have bought into the oilfields

THE MARCH 1992 DEFINITIVE OF AZERBAIJAN

Robert A. M. Gregson

This is a review of the evolving variations in the use of a single stamps, as ongoing inflation determined the continued revision of postal rates.

The break up of the USSR was followed by some economic autonomy in the former constituent republics. Azerbaijan, as one of the Transcaucasian countries, began issuing its own stamps again in March 1992, and a simplified listing appears already in the major popular catalogues such as Gibbons or Michel, though the latter is a better source reference. Previously Azerbaijan had its own stamps during a brief period of political independence between the collapse of the Tsarist Empire and the creation of the USSR. There are thus two periods, separated by over half a century, in which Azerbaijan has featured in the stamp catalogues.

The National Republic, or Musavat, government first issued stamps in May 1919, and these were followed by a Soviet Republic from October 1921 until September 1923. From then until the beginning of 1924 the short-lived issues of the Transcaucasian Socialist Soviet Republic were used. These issues, and their attendant postal history, are complicated. The stamps have been reprinted and also forged, both in Vienna in the 1920s and in Russia in the 1930s. They are reviewed in great detail in the four-volume work by R.J.Ceresa, which is still in print, and in handbooks in German and in Russian which Ceresa usefully cites. In short, though fascinating, they can be a minefield for the non-specialist.



Figure 1 The original Caspian view definitive, enlarged x2 linear and first day cancel.

In contrast the new issues, already unnecessarily prolific with thematic miniature sheets and commemoration of some events that never happened in Azerbaijan, are relatively free from complications and are fairly accessible. The same cannot be said for the modern non-philatelic postal history, for reasons which will be mentioned later. The two stamp-issuing periods both span an interval of hyperinflation, with a rapidly degrading currency and soaring postal rates, increasing

within two years by a factor of over 1000. One can trace these changes by following provisional overprints in their sequence of use, and observing the degree of multiple franking needed to send letters, particularly to outside the country.

The first definitive stamp in the new period appeared in March 1992; a single 15 kopeck denomination, photogravure, unwatermarked and perf. 12 x 12.5, printed in Moscow in multicolour, in sheets of 6 x 6 = 36. The total printing was 2.1 million copies. As the population of Azerbaijan at that time was about 8 million but a war with neighbouring Armenia was in progress, this was perhaps a reasonable guess for a printing of a definitive stamp for an ordinary letter rate. It depicts a view of a promontory on the edge of the Caspian Sea, with storm waves breaking against it, and a distant vague outline of an oil derrick on the left. One may thus locate the view as somewhere off the Apsheron Peninsula, just north of Baku. The stamp is well printed on good quality paper.



Figure 2 Mixed franking of the May 1992 surcharges, with 5 rouble stamps and 50 kopeck Radio Tax postal fiscals, registered Baku to Germany 25 June 1993, from the Nagl collection.

Almost immediately after the issue date the official currency changed from Rouble to Man, with 100q = 1 Man. The Man is, or was, more valuable than the Rouble at the exchange rates published for a while in the Moscow newspapers. It did not subsequently show the extreme fall of currencies as in, for example, the Ukraine or Belarus. Though the currency was changed, both it and the Rouble denominated stamps of the USSR continued in use in parallel for a while so that mixed

which dominate the economy of Azerbaijan, and therefore make it relatively more prosperous than some of its immediate neighbours, much of the international mail goes by courier services, just as is the case for large institutions in Australia.



Figure 6 The last series of surcharges, January 1995

The latest issues of Azerbaijan are in many cases printed in England, by photolithography, by Questa a company familiar to collectors of British stamps. These are usually accompanied by a miniature sheet for a top value of about 500m, and are attractive to thematic collectors; ships, railways, animals and flora have featured and some even have a legitimate connection with Azerbaijan. For the traditional philatelist the modern definitives and their usage are complicated enough to provide an interesting challenge.

**THE SOCIETY'S SUNDAY STAMP MARKETS
EVERY SECOND SUNDAY
AT
THE GRIFFIN CENTRE**

**See you there on December 14,
January 18 and February 15 1998
No market in March but see you at NATSTAMP 98
to be held March 14-16, National Convention Centre**

**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	Carmine	Carmine					
9d		Rose	Carmine		Carmine		
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	
					Olive		
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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**ATTENTION ALL COLLECTORS
OF GB MACHIN STAMPS**

**Announcing MACHINATIONS
A new newsletter for Machin collectors.**

MACHINATIONS is published by the Machin Interest Group of The Philatelic Society of Canberra. It will be issued bi-monthly and will feature articles of interest to collectors including:

- . Updates of recent issues
- . General; articles on Machin collecting
- . Adverts of material of interest
- . The Deegan Reports from Douglas Myall, updating his classic Machin Handbook.

The first issue will be in January 1998

Subscriptions: \$20 for six issues (one year).

Contact: Machin Interest group,

The Philatelic Society of Canberra Inc.

PO Box 1840

CANBERRA, ACT, 2601

Or phone 02 62957487 (a/h) or e-mail albfar@pcug.org.au.

PARCEL POST SACHELS

Ian McMahon

Parcel Post Satchels

In August 1997, Australia Post released two pre-paid parcel post satchels. These were issued in two sizes for \$3.50 and \$6.50 pre-paying the delivery of up to 500g and 3kg anywhere in Australia by surface mail. Discounts are available for purchases of 10 or more. The satchels, illustrated below at a reduced size, are printed in red and black.

Parcel POST Satchel

Please Pay Before Addressing

Satchel
Max Weight 500g

Regular Delivery within Australia

POSTAGE PREPAID

Company Name _____

Attention _____ Telephone No. () _____

PO Box or Street Address _____

Suburb or Town _____ State _____ Postcode _____

Warning! Important Exclusions

- 1 Not to be used for the carriage of cash, gold, jewellery, precious stones, negotiable securities or other valuables. Australia Post accepts no responsibility and will not be liable for any loss of, or damage to, such items.
- 2 Australia Post accepts no liability for any consequential loss or damage whatsoever. Compensation for other loss or damage to this article may be payable as set out in the General Postal Service Terms and Conditions but the amount of compensation is limited. Details are available at post offices. If coverage greater than the limited amount is required, another service should be used.
- 3 Australia Post does not give a receipt for this article (but may give a receipt for postage paid). If a sender requires a receipt, another service should be used.

No Dangerous Goods Declaration
I hereby certify that this article does not contain any dangerous or prohibited goods, eg. Explosives, Flammables, Corrosives, Aerosols, etc.
If in doubt ask at any post office. A false declaration is a criminal offence.

Sender's Signature _____

Satchels without this declaration completed will be returned to sender.

AUSTRALIA POST

Signed Courier Satchels

In late July 1997 Australia Post replaced the existing pre-paid courier satchels (issued in 1993) with pre-paid 'Signed Courier' satchels. These satchels were issued in two sizes: 250 x 353mm costing \$8.50 for delivery of up to 500g and 310 x 405mm costing \$12.50 for up to 3kg. The satchels prepay overnight courier delivery between state capital cities and the major regional centres listed on the reverse of the satchel. Satchels will not be delivered to towns outside the centres listed and a signature is required on delivery. The satchels are accepted by Australia Post as agent for Australian Air Express and are delivered by Australian Air Express not by Australia Post (although unlike most courier services, delivery can be made to a post office box). They come with a delivery guarantee of a replacement satchel if they are not delivered according to the schedule listed on the reverse. Satchels must be lodged at a post office counter.



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