

## **The Revenue Stamps of the Australian Capital Territory**

**Dingle Smith**

I contributed an article, entitled *Australian Revenue Stamps: An Introduction*, to the May 2008 issue of *Capital Philately* (Volume 26, No. 3) This outlined the scope and challenges of this fascinating branch of philately and foreshadowed a future contribution that would focus on the revenue stamps of the ACT. It sensibly warned that this posed problems as the ACT only produced a single set of stamp duty adhesives, in use from 1969 until an unknown date thought to be in the 1980s.

This is not strictly true as other stamps designed for use to indicate payment of specified fees were used at a later date. However two things are certain. Issues of any form of revenue stamps by the Territorial government are sparse when compared to the other States and indeed for the Northern Territory, which in many respects has a similar form of government to the ACT, and that information about the few stamps that were issued is meagre. This current account reviews what is known and sheds a little additional light on a subject that is still far from complete.

For most States the use of revenue stamps is described in the legislation in the 'Stamp Acts' which stipulated that a 'stamp' can be either an adhesive label or an impressed (often embossed) strike. As a background to the situation in the ACT is it pertinent to outline the purposes for which revenue stamps were issued in the other Australian jurisdictions.

### **Types of Revenue Stamps used by the Australian States**

Following Federation in 1901 postal services, including telegrams, immediately became a Commonwealth government responsibility albeit that it was not until 1913 that the first truly Commonwealth postage stamps were issued. However, it is important to note that for the first forty or so years after Federation the majority of taxes were levied, collected

and used by State governments. Postage apart, the only major Commonwealth involvement with stamps for many years was related to Customs and Excise both central to the adoption of a federal form of government. It can be argued that the first stamps issued by the federal Australian government were the Commonwealth Beer Duty stamps in 1903 and the Customs Duty labels in 1907, the former replacing excise formerly levied and collected by the colonial State governments and the latter a new and unusual charge on price lists and the like entering Australia by post from overseas destinations. Initially the expenditure of the Commonwealth government was predominantly obtained from the income from customs and excise and from postal services. In the financial year 1909/10 of the total expenses of some £15m all but £200,000 was from Customs and Excise and the Department of the Postmaster-General.

Direct taxation in the early years of Federation was limited but by 1914 all the States had introduced legislation for income tax and the Commonwealth followed in 1915. However for many years income tax only applied to high income earners. As an example, in the year 1923/4 1400 people with annual income of more than £5000 paid 37% of the total revenue collected as Commonwealth Income Tax. Until the *Income Tax Assessment Act* 1936, Commonwealth income tax was assessed and collected by State Tax Commissioners and problems continually arose over the administration in part because the tax rates and allowances between individual States and the Commonwealth differed.

Although the role of income tax as a component of government income has clearly changed dramatically since these early times it was not until 1942 that the Commonwealth employed revenue stamps to assist with PAYE income tax. Perhaps surprisingly the States rarely used revenue stamps to signify

payment. Essays for Income Tax Stamps were printed in New South Wales in 1918 but were never issued and were supposedly destroyed in 1920 although very small numbers have since found their way onto the philatelic market. Commencing in 1936 South Australia produced stamps specifically designed for use in collecting State Income Tax.

The use of the other forms of revenue stamps to indicate payment of taxes and fees after Federation remained overwhelmingly a matter for the State governments. Each State had its own Stamp Duty Act and additional legislation controlling other taxes and fees that could be paid using specialised revenue stamps. The legislation, design and production of such stamps were unique to each State although it is possible to detect a discernible pattern. A simplified classification of such taxes after Federation allows us to recognise the following categories:

- Duty Stamps covering a range of payments
- Social Welfare issues – later consolidated as a component of Income Tax
- Agricultural Taxes
- Betting & Entertainment Tax

Until a decade or so ago such stamps were widely used for a range of payments, sadly the use of stamps has now ceased and has been replaced by unattractive and essentially uncollectable cash register receipts.

### **Duty Stamps**

These are the basic form of revenue stamps and were used to signify payments of a wide range of taxes and fees. Among the major uses were charges on cheques and receipts, promissory notes, death duties, share purchase and insurance policies. Stamps of this kind were first issued by the colonial States after the introduction of appropriate Stamps Acts. In NSW the first Stamp Act came into force on 1 July 1865 closely followed by Tasmania where the Stamp Act commenced on 1 November 1865.

### **Social Welfare Issues**

Starting in the 1920s and gathering momentum during the years of the Great Depression, State governments each introduced a range of taxes deducted from wages and salaries to fund measures that included unemployment benefits and in some cases funding for hospitals. The first of these was in Queensland where Unemployment Insurance was first introduced in 1923. Over time all the other States adopted similar legislation and in mid-1941 the States agreed that the Commonwealth would assume responsibility for the collection of a single tax at a uniform rate across the whole nation. This was initially intended as a temporary war-time measure but with the passing of time it has become a permanent feature of Australian taxation.

### **Agricultural Taxes**

The majority of these issues were to provide funds that could be used by State governments to compensate farmers for livestock slaughtered to prevent the spread of various contagious animal diseases. There were separate funds for cattle and swine all funded by a levy on the sale of stock. Victoria was the first to introduce Cattle Tax in 1925, followed in later years by all the other States with the exception of Tasmania. The majority of such schemes had been discontinued by the early 1990s.

### **Betting and Entertainment Tax**

The first such tax was introduced in Tasmania about 1901 and was levied on Tattersall's Consultation Tickets, more widely referred to as sweepstakes. For many years these provided a major source of income to the Tasmanian government. In 1916 the New South Wales government introduced a betting tax on all bets taken by bookmakers at racecourses, later this was extended to greyhound racing. This tax was progressively introduced by all other States. It was the usual practice not to use adhesive stamps for this purpose but to print the image of a stamp onto the betting tickets.

Entertainment tax was a later introduction and was used for a wide range of entertainments especially during and immediately after World War II. The tickets included a printed message stating the amount of tax levied. The details of this tax are still not well described and for at least some of the period it was a Commonwealth tax and therefore applied nationwide. Examples of unused tickets incorporating the words 'Commonwealth Tax' are shown in Figure 1. However more commonly tickets only show a printed message along the lines of '1/8d inc. tax 4d'.

and was accompanied by a suite of linked taxation acts that applied only to the ACT. They are thought to have come into operation on 1 July 1969.

The ACT *Taxation (Administration) Act* 1969 provides information on the use of stamps and states:

*'Subject to this Act, payment of stamp duty shall be denoted by adhesive or impressed stamp, and payment of tax by impressed stamp'.*

An 'impressed stamp is defined as '... a



Fig. 1 Unused admission tickets with Commonwealth of Australia Entertainment Tax

In addition to these major categories individual States have on occasion used stamps to signify the payment of other charges; probate and Supreme Court Fees in Western Australia and Hunting Tax in Victoria are examples.

### Collection of Stamp Duty in the ACT

The *Federal Seat of Government Acceptance Act* 1909 formally recognised the transfer of land from New South Wales to form the new 'Territory'. The *Seat of Government (Administration) Act* 1910 clearly states that all forms of taxation levied by New South Wales no longer applied to residents in the Territory. The early name of the Federal Capital Territory was changed to the Australian Capital Territory on 29 July 1938.

The problem is to locate the details of the taxes charged to residents in the Territory between 1901 and the *ACT Stamp Duty Act* 1969. This Act gained assent on 14 June 1969

stamp impressed by the Commissioner of Taxation by means of a die or other device'. Accompanying acts of 1969 list the rates of stamp duty for different 'instruments' and whether their payment should be noted by the use of adhesive or impressed stamp. The instruments, rate of duty/tax and form of payment are listed in a simplified form in Table 1.

### ACT Stamp Duty Adhesives

The ACT, in comparison with the other States and the Northern Territory, has issued very few revenue stamps. They are limited to a single series of adhesive Duty Stamps and a single issue of special purpose stamps, the latter described later in this account. The duty stamps were first listed in Craig (1986) and his listings are repeated in the *British Commonwealth Revenues Catalogue* (Barefoot, 2008) and on the Elsmore web site, [www.ozrevenues.com](http://www.ozrevenues.com). The colours given

**Table 1. Instruments, Rates and Methods of Payment.**

Instrument	Rate	Method of Payment
Cheques	5 cents	Impressed*
Bills of Exchange/ Promissory Notes	5 cents	Adhesive stamps
Hire purchase agreements	1¼% of purchase price if over \$100	Adhesive stamps
Range of property/lease transfer arrangements	\$1 per \$100 or fraction of \$100	Impressed
Transfer of marketable securities	5c for every \$12.50 or fraction of \$12.50	Adhesive or impressed
Insurance on land & goods	5% of premiums	Paid direct <sup>^</sup>

Notes: \*Banks were authorised to print 'the impression of stamp with an approved style' onto their cheques and to pay the appropriate tax monthly to the Commissioner of Taxation.

<sup>^</sup> Insurance was limited to land (crops) and goods and excluded health, superannuation etc; It was paid directly by the insurers to the Commissioner of Taxation on a monthly basis.

below in Table 2 are taken from Craig and the ten values are illustrated in Figure 2.

**Table 2. ACT Stamp Duty Adhesives**

5c	deep bluish violet & black	x
10c.	bright green & black	x
15c	pink and black	
20c	bright light blue & black	
50c	light brown claret & black	
75c	orange red & black	
\$1	blackish brown & red	
\$2	orange & red	x
\$5	light bright green & red	x
\$10	bright purple & red	x

Notes: Main design colour first, denomination second.  
x - also known on unwatermarked whiter paper.

The initial issue was on paper watermarked Crown/CofA and perforated 14¼ x 14. Generally the watermark is upright but copies with inverted and sideways watermarks are not uncommon. At a later date the values were issued on unwatermarked paper of a distinctly whiter hue but with the same perforation. The published listings only mention the 5c, 10c and \$10 values as seen on unwatermarked paper; I can add the \$2 and \$5 values to those and it is likely that other unwatermarked denominations exist.

The date of issue of the stamps is not specifically mentioned in the ACT Stamp Act but it is likely that the stamps were available

**Fig. 2** ACT Stamp Duty adhesives

when the Act came into force on 1 July 1969. Their date of withdrawal is unknown but was likely in the mid- to late 1980s.

Sometimes it is possible to use archival sources to provide dates for the issue and withdrawal of stamps. Failing this an alternative is to use dated documents or stamps to estimate such dates. The problem with the ACT issue is that I have yet to see even a single dated example on a document or stamp!

With the kind assistance of Geoff Kellow I have copies of records from the archives of the Reserve Bank that provide some reference to these stamps. These records are from the Note Printing Branch that undertook the production of the ACT duty stamps. The Note Printing Branch was initially part of the Commonwealth Bank but was later transferred to the Reserve Bank. The records are of two kinds; those from the Printing Instrument Requisition books and from a list relating to the Destruction of Printing Instruments.

The available Printing Requisition Books only cover the period prior to 1970. They list a date for requisition of a printing instrument (normally dies or plates), a reference number for the item and the date at which it was placed into stock. References to the ACT Stamp Duty plates are limited to the Main Design Plate and to the plates related to individual denominations. The denominations listed are restricted to the values from 5c to \$1 and all were placed into stock in the period 5-26 October 1967. These are described as 'Litho Plates (100-on)'. 'Wet Offset Plates' corresponding to the Litho Plates were placed into stock between 8 March and 1 April 1968. The available records for the Destruction of Printing Instruments indicate that the Litho and Wet Litho Plates described above were listed for destruction prior to late 1969; records are only available up to the beginning of 1971.

These data are therefore of limited usefulness but indicate that the stamps were printed in

sheets of 100 and that possibly the early issues were confined to the values from 5c to \$1.00.

### **ACT Impressed Duty Stamps**

Tasmania first used impressed duty stamps in 1865 and in the early 1880s pioneered the use of coloured and dated embossed stamps. Subsequently all the other Australian Colonies used similar embossed and coloured strikes to signify payment of various taxes and other charges. Such use continued with Federation and until replaced with cash register type receipts in the 1980s and 1990s. Although relatively uncommon, the Northern Territory also used similar coloured strikes to indicate the payment of impressed duty. To date no such coloured impressions have been seen for the ACT and it is thought that the Territory changed in 1969 to cash register receipts to indicate payment of impressed duty. Information for the period prior to 1969 is still lacking.

### **ACT Hospital Tax**

The introduction of social welfare tax levied on residents of the Federal Capital Territory was later than the comparable taxes for the majority of the States and was restricted to a Hospital Tax designed '... for or towards the maintenance of the Hospital'. At that time the Canberra Government Hospital was the only such institution in Canberra. No specific tax to fund unemployment benefits was ever introduced.

The initial legislation, *Hospital Tax Ordinance* 1933, was published in the Commonwealth of Australia Gazette dated 9 February 1933. The tax however commenced on 1 July 1932.

All of the Ordinances regarding the Hospital Tax, and for other matters affecting the Federal Territory, were prefaced as follows:

'Be it ordained by the Governor-General in and over the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers

conferred by the *Seat of government Acceptance Act 1909* and the *Seat of Government (Administration) Act 1910-1931*'.

Later the governing acts were changed to the *Seat of Government Acceptance Act 1909-1938* and the *Seat of Government (Administration) Act 1910-40*.

The rate of the Hospital Tax was 6d per week for all Commonwealth and other employees in the Territory who earned £2 per week or more. The tax was to be collected by all employers who were required to prepare a statement for each employee and '... shall affix thereto adhesive stamps of the requisite value'.

The Ordinance also stated:

*'Adhesive stamps bearing the letters "F.C.T", the words "Hospital Tax" and words indicating the value of the stamp shall be issued by the Treasurer or by any person thereto authorized by him on payment of the value thereof.'*

It seemed that the FCT was about to issue its first adhesive revenue stamps. However this exciting prospect was quashed with the publication in the Gazette of 16 March 1933 of the *Hospital Tax Ordinance (No.2) 1933*. This contained a number of amendments to the original ordinance. Among these was the deletion of the section, reproduced above, that referred to the use of special purpose stamps to indicate payment. Payment was modified to be by the use of "uncancelled postage" stamps. Additionally anyone '... who is a member of the Naval, Military or Air Forces of the Commonwealth or of the Resident Staff of the Hospital' was exempted from paying the Hospital Tax.

The Gazette of 23 March 1939 announced that from 1 May 1939 charges for the Hospital Tax were to be increased on a sliding scale according to income. The new weekly rates are presented in Table 3.

### **Table 3. Hospital Tax Rates**

(Introduced 1 May 1939)

£1 but less than £1.10.0d	3d
£1.10.0d but less than £2	6d
£2 but less than £5	9d
£5 but less than £9	1/-
£9 to less than £12	1/3d
£12 but less than £20	1/6d
Exceeding £20	2/-

The Gazette of 30 July 1942 announced the *Hospital Tax Suspension Ordinance 1942* which commenced 1 July 1942. This was a war-time measure agreed between the States and the Commonwealth for a standard tax across the nation to be collected as income tax by the Commonwealth. To achieve this all of the social and welfare taxes of the individual States, and the Hospital Tax of the Federal Capital Territory, were suspended. It was clearly the intention that this was to be a temporary measure. This is acknowledged in Section 3 of the Territory Ordinance that states:

*'The operation of the Hospital Tax Ordinance 1935-1940 is hereby suspended until the day next following the end of the first financial year to commence after the date on which His Majesty ceased to be engaged in the present war'.*

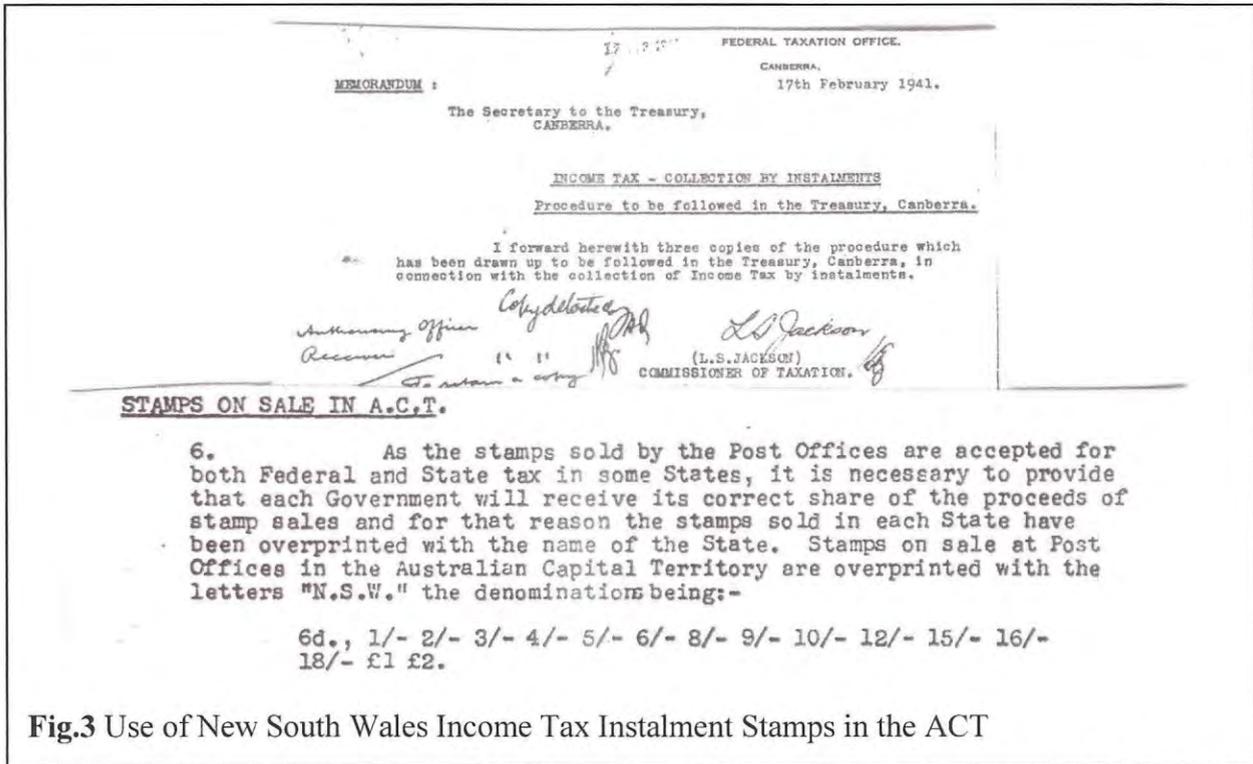
The final mention of the Hospital Tax is in the *Hospital Tax Ordinance Repeal Ordinance 1946*, notified in the Gazette on 24 October 1946. This essentially quashes all previous legislation regarding the Hospital Tax except for the collection of any monies owing prior to the suspension on 1 July 1942.

To assist with the payment of the new nationwide income tax that commenced on 1 July 1942 the Commonwealth issued a series of adhesive stamps. These were of a common design but all incorporated initials that indicated the State in which they were to be used. The basic set has a range of values from 1d to £2 although there were some minor differences between the values available in

individual states and in some instances the colours used. For most States there was also a £5 value of a different design although to date no used example of this stamp has been reported.

available at Post Offices in the ACT were those overprinted 'NSW'. Extracts from that correspondence are reproduced in Figure 3.

The instalment tax stamps were frequently



**Fig.3** Use of New South Wales Income Tax Instalment Stamps in the ACT

A similar set of values was issued for the Northern Territory but the situation for the Australian Capital Territory remained a mystery as no stamps bearing the initials ACT had been seen. However the discovery of a memo from the Commissioner of Taxation to the Secretary of the Treasury Canberra, dated 1 Feb 1941, clearly established that stamps

affixed to cards of various kinds labelled with the name of the employee from whose wages they had been deducted; an example with New South Wales stamps is illustrated in Figure 4. Such a card bearing the name and address of an employee or employer in the ACT but with NSW stamps would be a delightful addition to a collection of ACT revenue material!



**Fig. 4** Use of New South Wales Tax Instalment Stamps

On 1 July 1944 the Commonwealth issued a new series of Income Tax Instalment stamps. The design was changed to a two-part stamp with the larger section referred to the 'Tax Instalment' and the smaller as the 'Tax Check', an example is shown in Figure 5. At

cancelled stamps provided evidence that the tax had been paid for that financial year. The issue of 1 July 1944 also abolished the use of any indication of the State in which the tax had been paid. The sale of Tax Instalment stamps of essentially similar design continued

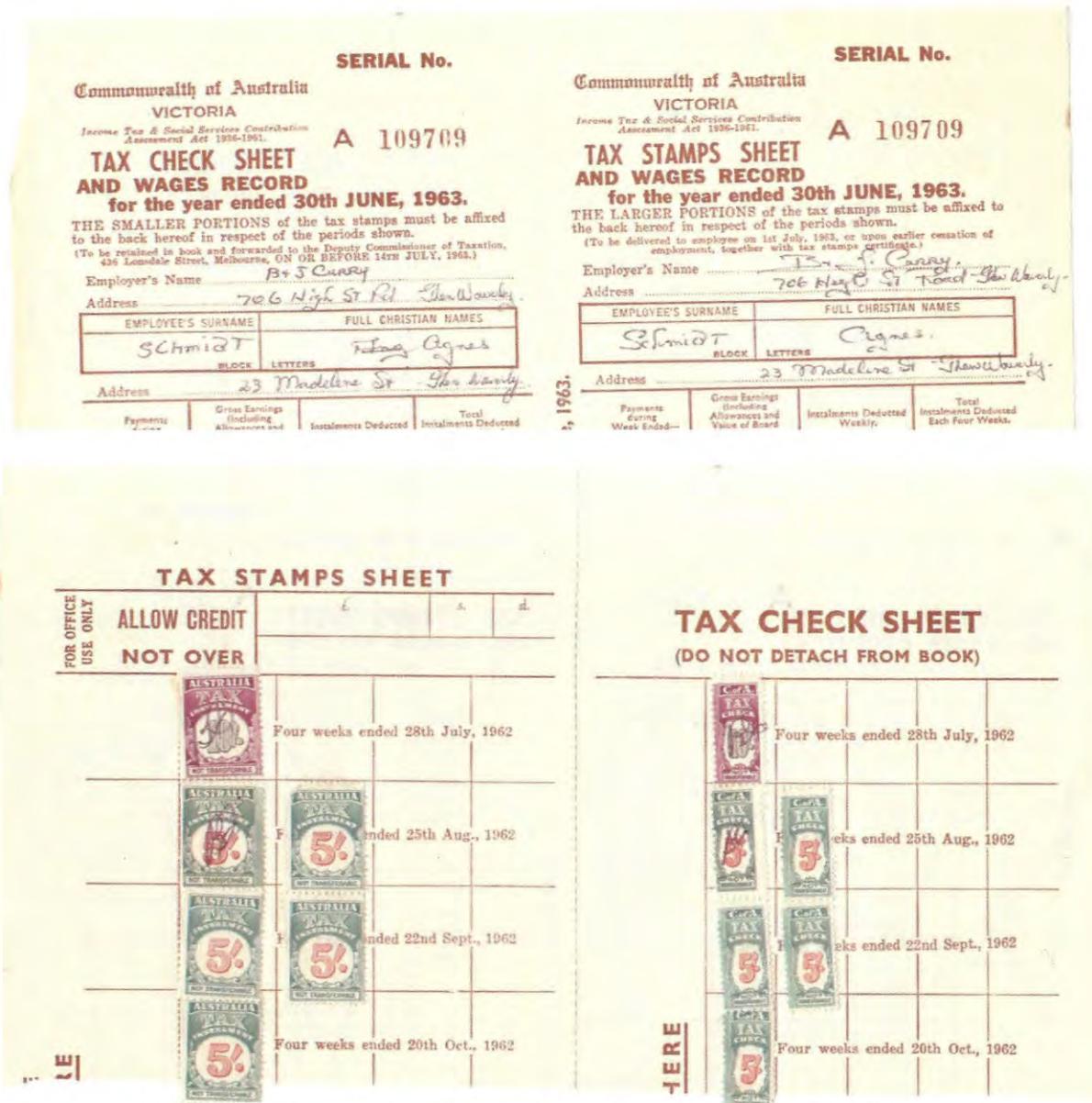


Fig. 5 Use of Commonwealth Instalment and Check Tax stamps (69% actual size)

regular intervals, usually weekly, the Tax Instalment portion was affixed to the employee's card and the Tax Check separately added to the employer's record. At the end of the tax year, or if the employee changed his employer, the card with the Tax Instalment portions was given to the employee who forwarded it to the Tax Office. The Tax Check was sent separately by the employer to the Tax Office. In both cases the

for many years but progressively other means of confirming receipt of tax deducted by employers become more widespread and the sale of such stamps at post offices decreased and the use of stamps ceased about 2000.

It is of interest that the legislation regarding the collection of income tax by the Commonwealth is still of a temporary nature and if they so desired the States, collectively

or individually, could return to the earlier system. This is however extremely unlikely and most observers favour of the present system.

So regretfully for revenue stamps collectors the ACT was the only State or Territory which never issued its own distinctive stamps for the payment of social welfare or income taxes. Why this was the case for the Northern Territory with a smaller labour force than the ACT is unclear!

**Agricultural Taxes**

Agricultural industries in the ACT are limited in size and there was no Territory scheme to assist with the provision of compensation for the compulsory slaughter. Such schemes operated for cattle and pigs for many years in New South Wales but it is unclear if stock belonging to ACT farmers but sold in New South Wales were liable to such charges. Probably they were.

**Betting & Entertainment Tax**

I have led a sheltered life and have never attended a race meeting let alone placed a bet at a racecourse! Thus I am unclear if the ACT ever charged, or still charges, a tax related to on-course betting. If not it was the only State or Territory to have foregone this form of revenue. I am sure that there are readers who can inform me on such matters! Examples from Tasmania and the Northern Territory are shown in Figure 6.

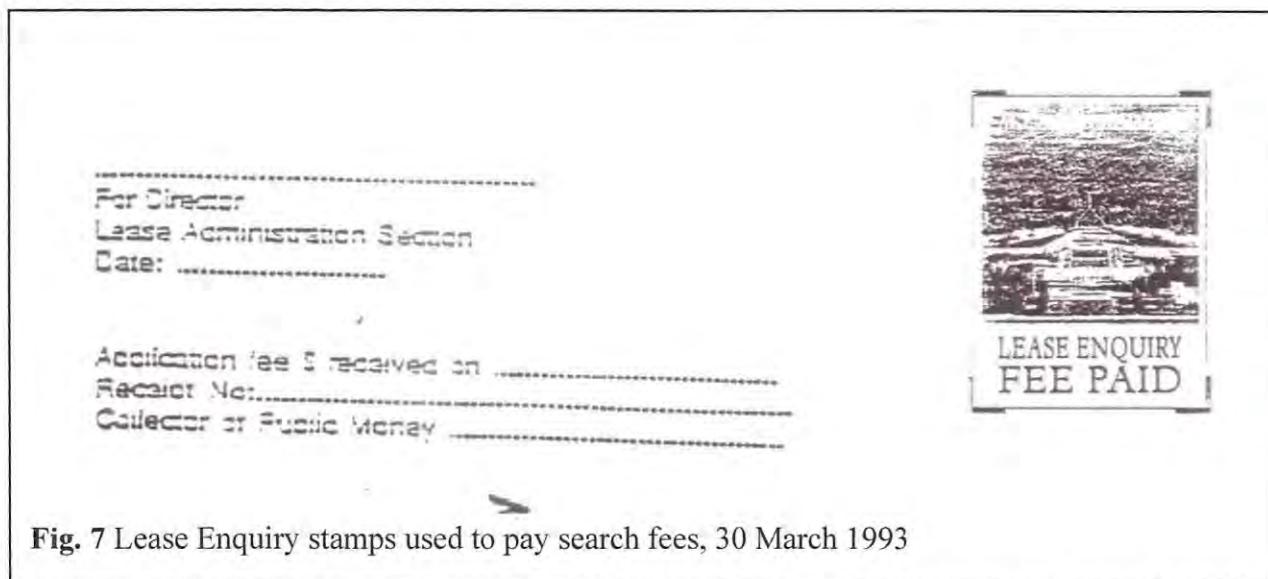
It is virtually certain that at one time or other entertainments such as music, theatre or cinema levied a tax on the tickets. It would be much appreciated if long-term ACT residents who have such tickets tucked away that incorporate information on any such tax could let me know.

**Other ACT Revenue Stamps**

There was a later addition to ACT adhesive revenue stamps specifically for use with leases and conveyancing. I am indebted to



Fig. 6 Betting Tax tickets for Tasmania and the Northern Territory



**Fig. 7** Lease Enquiry stamps used to pay search fees, 30 March 1993

Elsbeth Bodley for further information on these stamps. They were solely used to pre-pay fees associated with enquiries regarding leases in the ACT. The stamp was affixed to a standard form that asked questions concerning any covenants or modifications associated with a specific lease. An example of use is shown in Figure 7. The forms were then sent to the Lease Administration Section of the ACT Department of Environment, Land & Planning. The stamps bear the words 'ACT Government/Lease Enquiry/ Fee Paid'. No monetary value is given but the charge for the service was \$20 per enquiry. The major users of the stamps were solicitors engaged in property transfers and the stamps could be purchased in booklets of 12 stamps (two rouletted panes of six with interleaving) at a price of \$210, ie a discount of \$30. The front and back of a booklet is shown in Figure 8 together with the reproduction of a photocopy of a pane of six stamps.

The scene illustrated on the stamps was subject to change. Three designs are known; the Cotter Dam, the Central Area of Civic and New Parliament House and these are likely in the correct chronological sequence. The stamps are multi-coloured and self-adhesive although to date no actual examples of the stamps are available. The issue dates are unknown but they are thought to have been first used about 1990, and their use to have ceased by the year 2000. The copy in

Figure 7, showing New Parliament House is on a document dated 30 March 1993.

One of the few published comments on these stamps is on the Elsmore web site ([www.ozrevenueus.com](http://www.ozrevenueus.com)) which notes a \$20 adhesive stamp, sold in books of ten and associated with conveyancing. It features the Cotter Dam and the suggested date is given as 1990. This broadly fits the comments above but may indicate that there was a change in the booklet size from 10 to 12 stamps.

It is also possible that there were other issues of this stamp with other scenic views; examples of actual stamps illustrating the colours etc would be most welcome.

### Conclusion

The story of revenue stamps, adhesive or impressed, of the ACT is sparse and incomplete. Few such stamps have been issued and it is sad that so little is known about them or the reasons why so few were issued. This is especially the case, as over the last twenty years or so progressively more detailed accounts of the post-Federation revenue stamps of the other States and of the Northern Territory have been published.

This account outlines the background and summarises published material that refers to the revenue stamps of the ACT. It adds a few additional details but its primary aim is to garner additional information from readers of

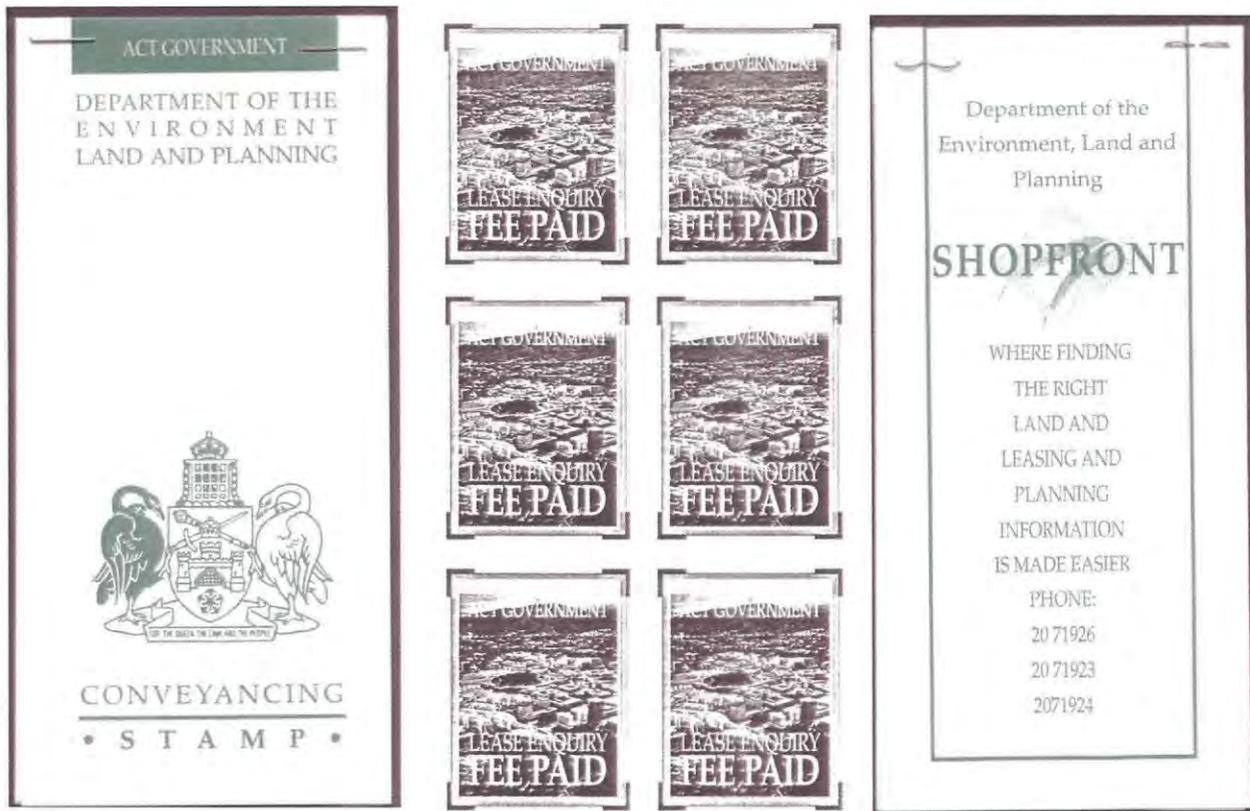


Fig. 8 Front, back and pane of six stamps from Lease Enquiry stamp booklet

Capital Philately. Older residents of Canberra must have used or at least seen some of the stamps mentioned and hopefully have tucked away documents of various kinds that demonstrate usage.

Among the kinds of items are:

- Any document to which are affixed the ACT adhesive stamps. Such as: Cheques drawn on banks trading in the ACT; or Share purchases issued by brokers based in the ACT
- Any documents associated with the payment of Hospital Tax in the period 1932-1941.
- Documents pertaining to land transfer with markings/stamps showing fees had been paid.
- Cards or forms for employees resident in the ACT but bearing NSW Tax Instalment stamps from the period July 1942- July 1944.
- Entertainment tax marked on old tickets from musical, theatrical or cinema performances.

- Examples of the Lease Enquiry Fee stamps of the 1990s.

The author would be delighted to view any such items and such contributions may be illustrated in later issues of this journal. They do not have a high monetary value but they do form part of our heritage and are important facets of the history of the Territory in which we live and work.

The paucity of revenue stamps may in part be due to the very unusual background to the establishment of the Territory and the National Capital. The leasehold system that was a key element of the *Seat of Government (Administration) Act* 1910 states that ‘No Crown Lands in the Territory shall be disposed of for any estate of freehold...’. The system was designed so that the revenue from the sale of such leases and annual land rent would fund the costs of establishing and running the national capital. A full account of such matters is given in *Canberra in Crisis* by Frank Brennan. Prior to self-government in 1989 the level of household and business rates in Canberra was only a fraction of those levied elsewhere in Australia. There is a

strong case that we were the 'Lucky Capital' in a Lucky Country and that the need to collect taxes from Canberrans was less than for other Australians. Certainly this was, and sometimes still is, the perception of many of Australians who do not live in the Bush Capital.

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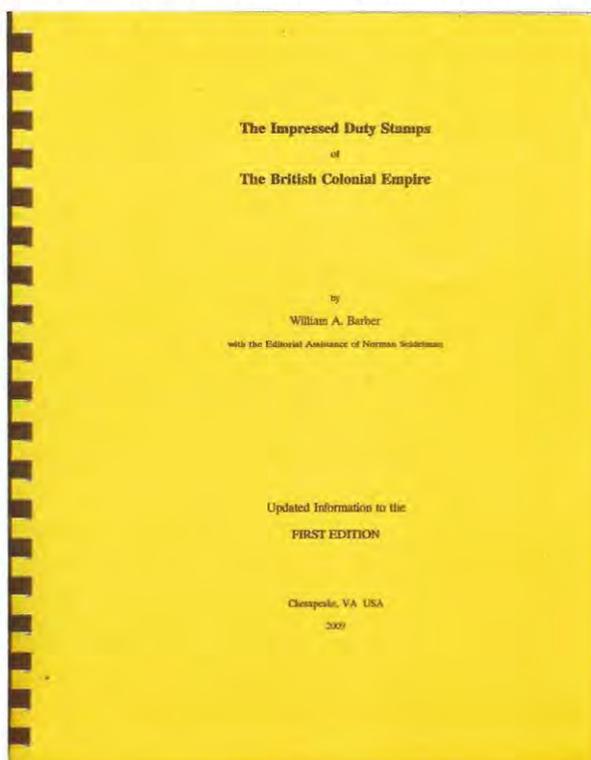
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## Book Reviews

Darryl Fuller

This is a review of two revenue books I purchased earlier this year, both of which are updates of earlier books. Although both are ring bound books they differ in quality to a marked degree, most notably the illustrations.



## The Impressed Duty Stamps of the British Colonial Empire

By William A Barber with the Editorial Assistance of Norman Seidelman

This book is an update of the first edition, which was published in 1999. The book draws together information on all the known impressed duty stamps of the British Colonial Empire from Alderney to Zimbabwe, including the Americas. However, the author notes in a preface to the updated edition that the first edition sparked a number of efforts to update the known types from some countries. Because of the plethora of new information that arose from this effort the author chose to omit the following countries entirely – India, Ireland, New South Wales, Queensland, South Australia, Victoria and Western Australia. I feel this was a mistake on the part of the author. While the information on Australian States is easily obtainable in Australia, this will not be the case worldwide. I think a better solution would have been to include a basic listing for each of these countries or colonies with a reference to more detailed information. This would have made the book that much more useful.

Despite the above issue the Author and editor are to be applauded for putting this information together in one place. It is often not that easy to find information out about impressed duty stamps. One of the issues with revenue stamps is that collectors often focus on the stamps and not items like the impressed duty stamps. They are often left out of catalogues or monographs as well. A good example is the impressed duty stamps listed for Israel. This was a welcome surprise to me as I was not expecting anything to be listed for Israel but the author has chosen to include them as they follow on from Palestine. To my knowledge this is the first time a listing has appeared in print for Israeli impressed duty stamps. The listing includes two types that were only (re)discovered in the last 5-6 years. There are four types listed and the values known are incomplete for three of