

Australia – London

Customs Duty Markings.

Customs Duty stamps were available only at the High Commission office in London and the Australian Consulate in New York.

Many items were sent to Australia without duty paid, and the duty had to be paid by the recipient, usually with postage due stamps. It appears that some items were not charged. Rules for payment changed for certain types of material over the years and duty was eliminated when decimal currency was introduced.

Mail had varying markings to confirm that duty was not payable. Each State had differing markings.



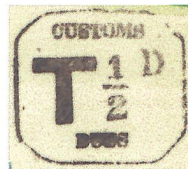
New South Wales.

Single circle 30mm. diameter.
Red or black ink.



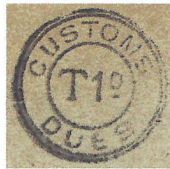
Queensland.

Single circle 30mm. diameter
Purple, red or black ink.



South Australia

Octagonal 32mm. x 30 mm.
Red or black.



Victoria.

Double circle 29 mm. diameter
Black.



Western Australia.

Oval 35mm x 25 mm.
Black.

Bibliography : Customs Duty by AE Orchard and Malcolm J Blume
(Revenue stamps of the Commonwealth and Territories)

Forerunner.

Customs Duty stamps were first issued in 1907. The levy on single items was introduced in 1905.

At a Royal Commission into tariffs in 1906, complaints were received from businesses etc. regarding the penalty for receiving unwanted material.

The complaints were rejected, but led to the introduction of Customs Duty stamps.



Part cover, taxed ½d. postage due, Postmarked New South Wales.

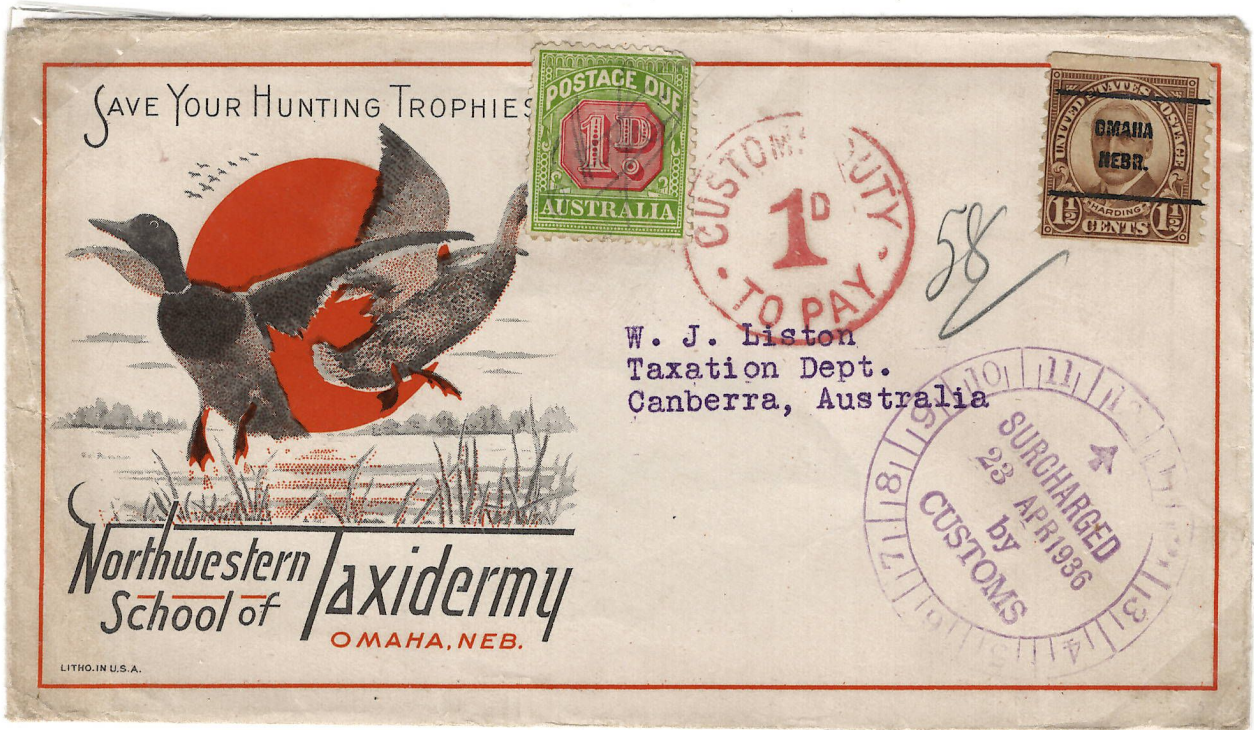
The recipient added the comment :

"Why don't you Yanks study the customs of a civilized country, anyhow we aren't dead & don't want any".

New South Wales.



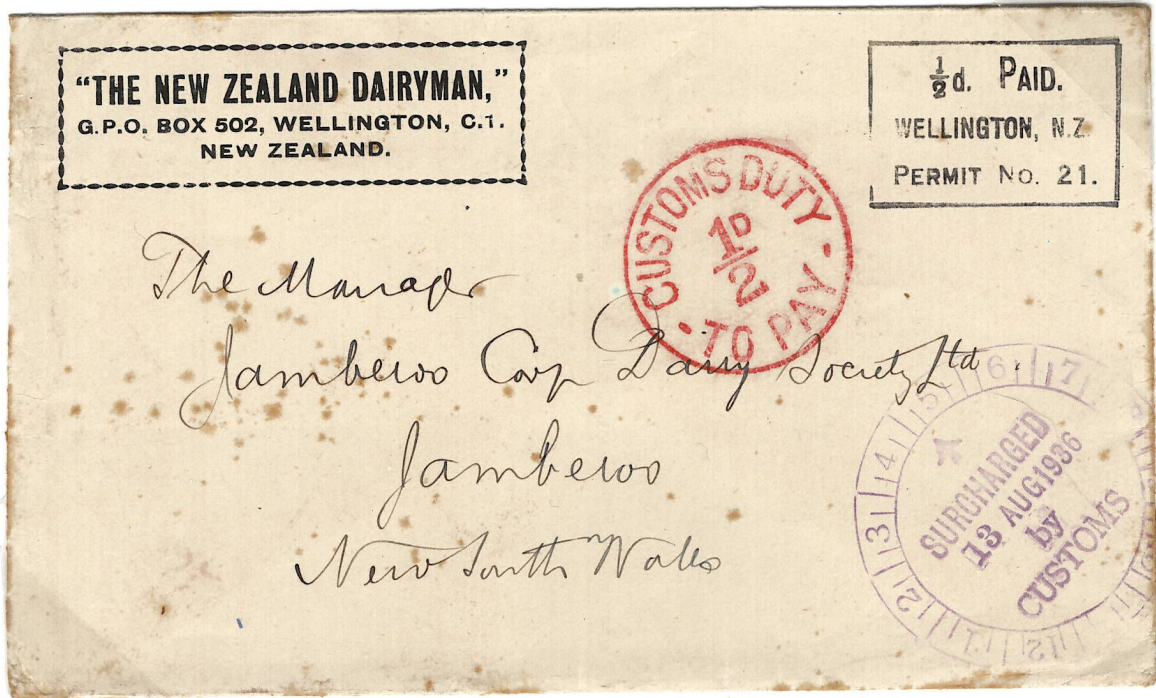
London to Sydney 5.4.1934. Received 9.5.1934.



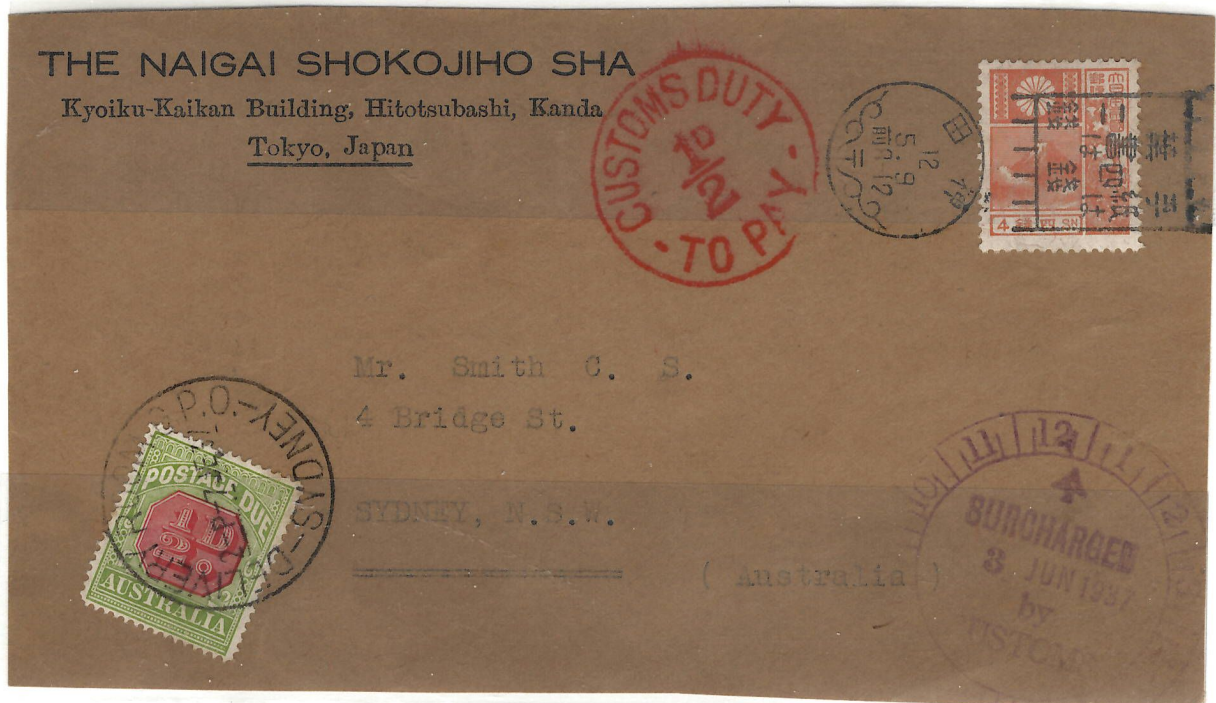
Omaha, Nebraska to Canberra (considered part of New South Wales).

Northwestern School of Taxidermy was founded by J.W. Elwood, who wrote books on taxidermy and sold items required for taxidermy.

Precancelled stamp of Omaha. Customs receipt stamp of 23.4.1936.



"The New Zealand Dairyman", August 1936 to Jamberoo New South Wales.



The Nagai Shokojiho Sha, Tokyo Japan, June 1937 to Sydney, New South Wales.
The Nagai Shokojiho Sha was the commercial directory, Printed in 1937, which ran to 732 pages.
The envelope probably contained a flyer advertising the Directory.



Mahina Graz 8.2.1956 to Petersham N.S.W. 27.2.1956.

No indication that duty has been paid.



Deif & Co. (now Deif Inport & Export), Alexandria, Egypt to Grafton N.S.W.

Customs marking 26.10.1936.



London to Singleton N.S.W. 22.6.1955. – arrived 22.8.1955.

Acceptance refused (Retour = Return).

1/- Customs Duty to pay charged at 1/4 d. per 5/18th. ounce (8 ounces).

Believed to be the largest recorded amount to pay.

Orchard & Blume state that values up to 8d. are known.

Queensland.



New York to Ipswich. July, 1934.

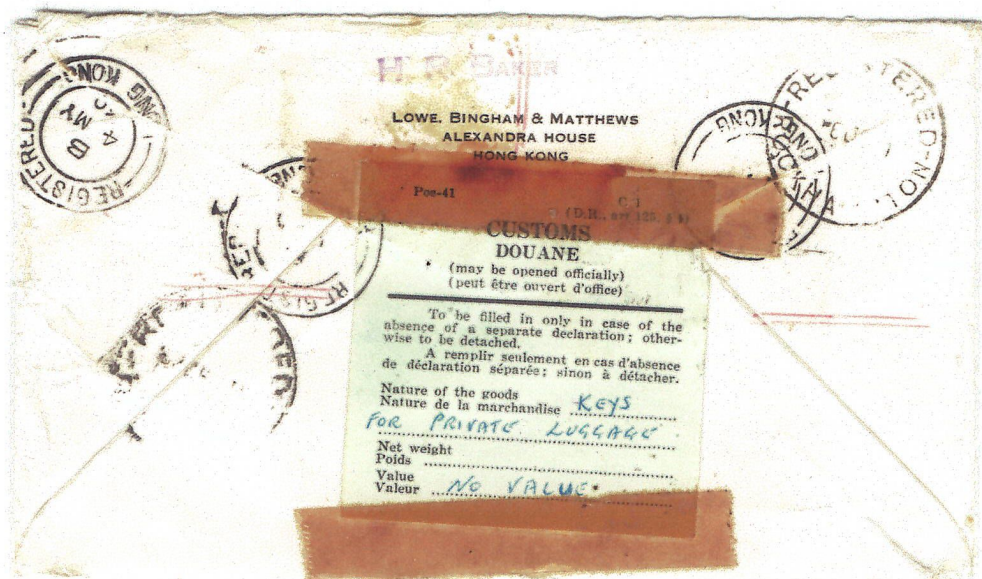


New York to Ipswich.

New York to Brisbane.



Queensland.



Hong Kong 4th May 1940 to Rockhampton.

No advertising material, so no duty imposed.

South Australia.

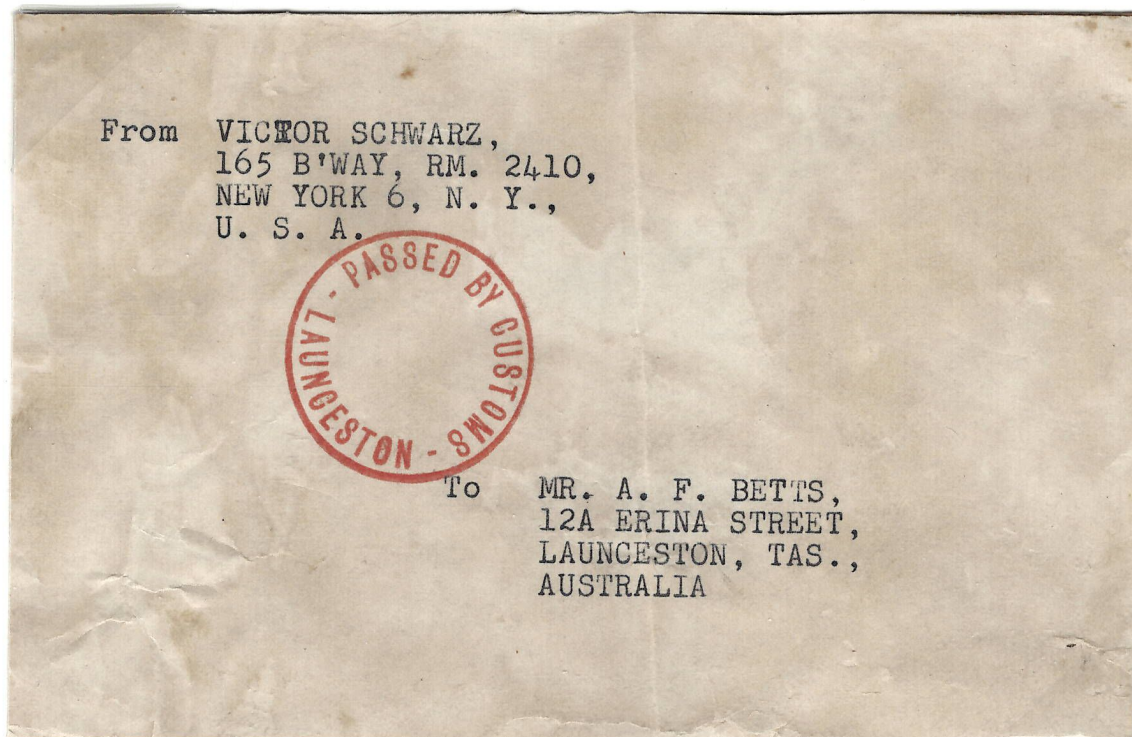
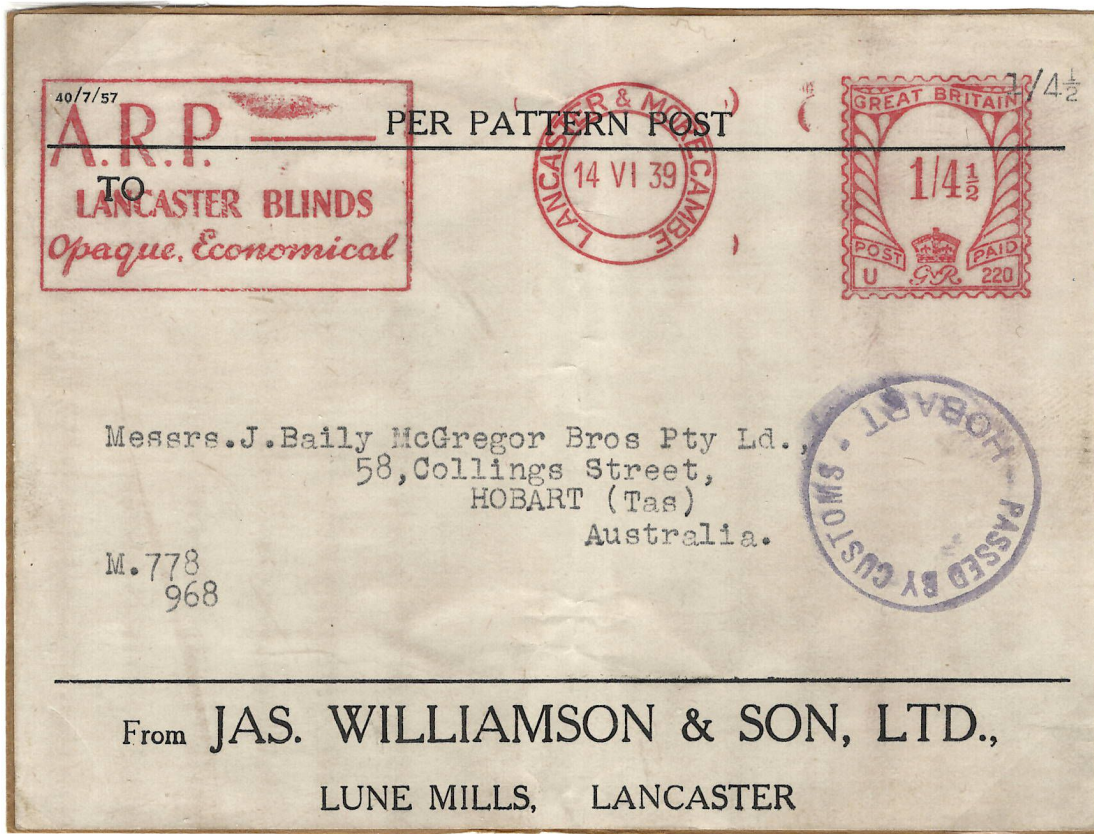


Parcel piece from A. Pilchers Witwe & Sohn, Book trade for Educational Literature, Vienna, Austria dated 10.1.1912 to Hindmarsh S.A.. Item refused. Marked in red "Retour Wien 54." (Return to Vienna). At the time the rate of duty was 6d. per pound or 35% ad velorum.



Pleasant Hill, Ohio to O'Halloran Hill, S.A. March 1920.
Beery School of Horsemanship was started by Prof. Jesse Beery (born 1861) in about 1908.

Tasmania.



Parcel pieces from Great Britain dated 14.6.1939 and from New York.

Both passed by Customs, Hobart and Launceston. No duty was payable.

Tasmania.



Portion of a parcel wrapper from Greece dated 31.5.1946.

Arrived Hobart 28.6.1946, and passed by Customs, Hobart. Indicating that no duty was payable.

Victoria.



No indication on envelope as to sender. Meter cancel was used during First World War period. Customs duty levied at 1d. but charged 2d.



Advertising card from JJ Berliner and Staff, New York, manufacturers of metal furniture, There is no indication that customs duty was paid on this item.

Victoria.



From France, August 1931 to Melbourne.
Robert Behrend & Cie were winegrowers in Bordeaux region of France.

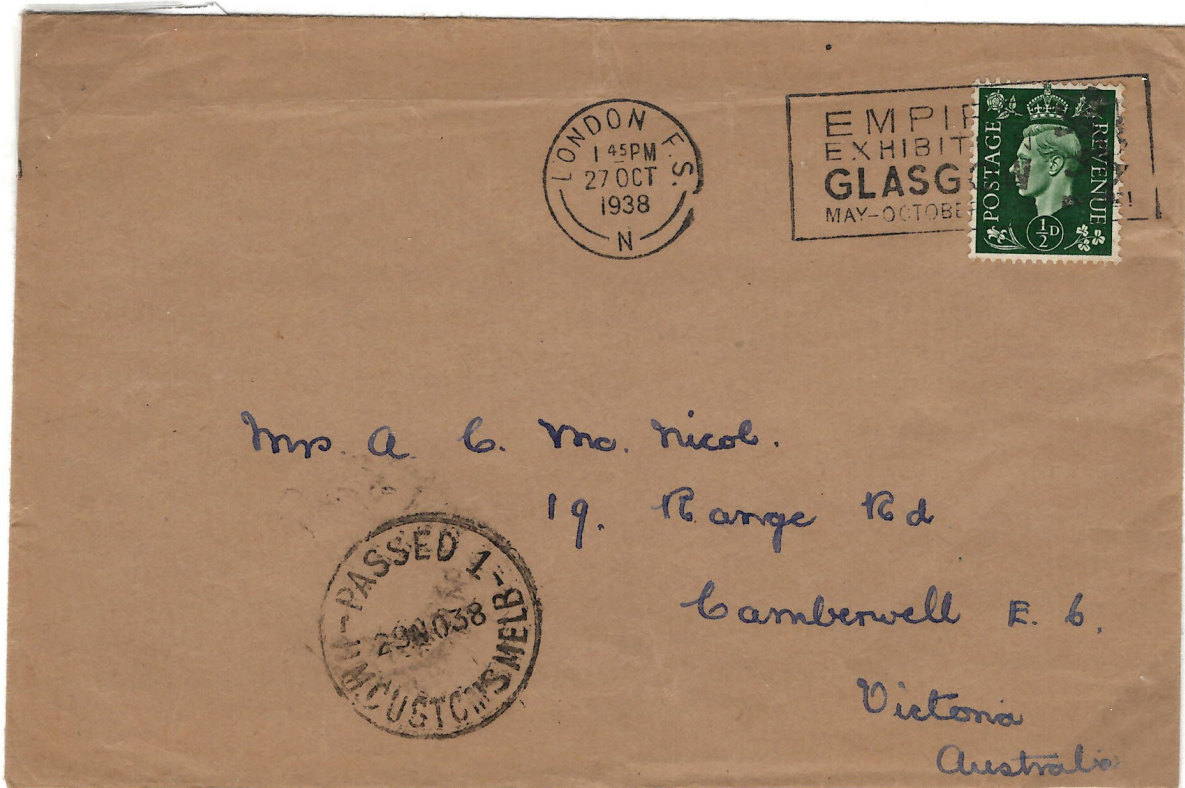


From Dr. W.O. Coffee Co., Davenport, Iowa USA to North Melbourne, June 1928.
Pencil notation on reverse "Refused on account of tax. J.W. 30.7.28" and returned to sender.
Australian postal handstamps "Unclaimed at North Melbourne" and "Not known by letter carriers North Melbourne".

Victoria.

Passed by Customs, Melbourne.

Post Office Guide Section 323(a).



From Miss Downs C.C.L. Colonial and Continental Church Society, W. Sergeant's Inn

Fleet Street, E.C.4. 27.10.1938 to Camberwell, Victoria.

Item from Hamburg, Germany to Perth, Western Australia 30.8.1922.

Readdressed to Leederville, a suburb of Perth.

Customs marking $\frac{1}{2}$ d. to pay.

No evidence that the fee has been collected.



Otto Mohr was a German civil engineer. (8.19.1835 – 2.10.1918).

Responsible for formalising the notion of a statistically intermediate structure and the circle of stress also known as Mohr's Circle.