

# QUEENSLAND

The 1866-1895 Colourless Impressed Stamp Duty

Dave Elsmore RSRM APR



To quote Joshua Peter Bell the Queensland Colonial Treasurer 1866

*"The only things I have forgotten to tax are babies".*

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Duplicate Canceller

## PREFACE

The serious philatelic study of the Queensland 1866 Queen Victoria colourless Impressed Stamp Duty series has for over 150 years been severely neglected by just about every Queensland philatelic student. These came into being due to Queensland's 1866 economic disaster and a means to collect revenue for the State.

This study is the sixth in a series of studies by this author on Queensland Duty Stamp Adhesives.

Previous Studies in this Series:

*'Queensland 1866-1871 Lithographed Stamp Duty Adhesives'* 2016.

*'Queensland 1871-79 Lithographed Stamp Duty Adhesives'* 2019.

*'Queensland 1892 Duty Stamps'* 2019.

*'Queensland 1878 1d Stamp Duty and 1900 1d Duty Stamp'* 2019.

*'Queensland 1901 King Edward VII Duty Stamp Adhesives'* 2020.

The author was first attracted to this series of Impressed duty stamps as little to no interest had been shown by early students.

Hopefully with this publication these challenging stamps can finally have some light shone on them that they so richly deserve and they can finally take their rightful place in Queensland's philatelic history.

Impressed Duties were first introduced into Queensland by way of "30 VR 14. An Act to Impose Stamp Duties" Assented 18 October 1866. The Act came into operation 1 November 1866 and was cited as "*Stamp Duties Act of 1866*".

The Queensland master frame die copied New South Wales apart from the legend, these were designed and engraved by William Wyon, Regent Street, London.

## **Preface Cont.**

Series One: One master frame die 40x45mm and thirteen circular interchangeable value dies 23mm were supplied by William Wyon in late October 1866, these were, viz: 6d : 1/- : 2/- : 2/6 : 5/- : 7/6 : 10/- : 15/- : £1 : £1/10 : £2 : £2/10 : £10/10. An additional seventy nine interchangeable numbered dies arriving shortly thereafter as amendments to the Act came into force. 6d being die number 1 and £500 die number 92. Series Two: contained three dies 1d, 2d, 3d 23x25mm. Series Three: One master die with interchangeable value and date plugs 35x40mm.

Recorded logs of daily impressions unfortunately have not survived, see page 28.

This challenging series ran for 30 years, with less than one hundred embossed impressions surviving to date. One would think collectors would be swamped with them, which is the case for all other Australian States stamped paper.

It is quite possible they just never caught the attention of early students due to their bland look and lack of catalogue status. Had they had a coloured ink instead of the impressions being albino, one could surmise survival would have increased ten fold. In the last thirty years only three unrecorded values have surfaced and have been added to the database held within ozrevenues.com.

Complete instruments with impressions over £6 are exceedingly rare, and represent just 2% of recorded holdings, remembering adhesive duty stamps could be used in conjunction with Impressed Stamp Duties.

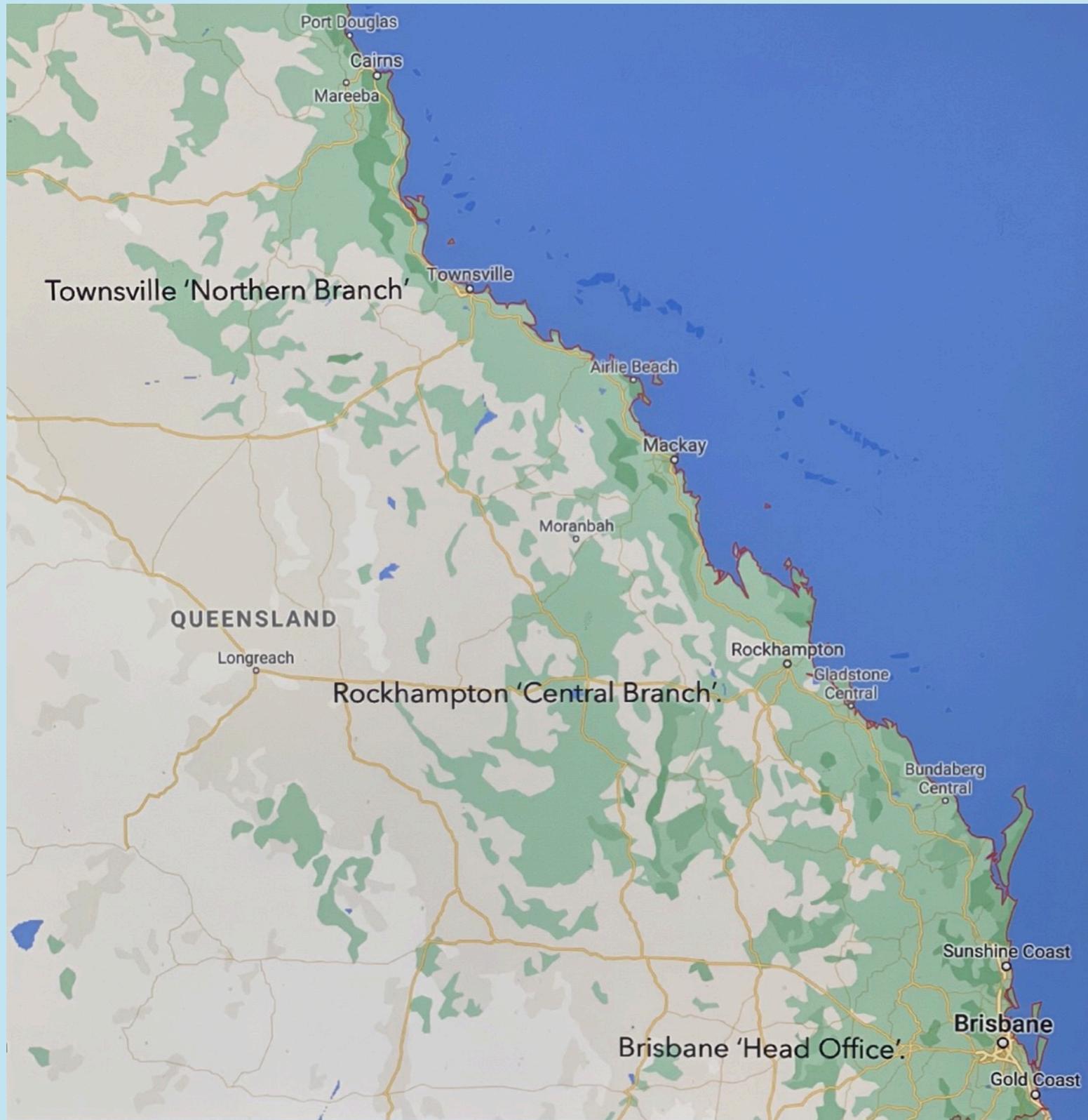
Examples were mainly sourced from the survival of share transfer instruments held by the Brisbane Gas Company with Company files once held within solicitors and barristers archives.

A one frame exhibit exists of this embossed series, <https://www.ozrevenues.com/exhibits/s2/f1.html> which today would be impossible to replicate, unless a quantity of fresh material came onto the market should a solicitor choose not to pulp his archives but send them to auction.

After 150 years, it is finally time for the author to unlock the secrets of these impressed duty stamps.

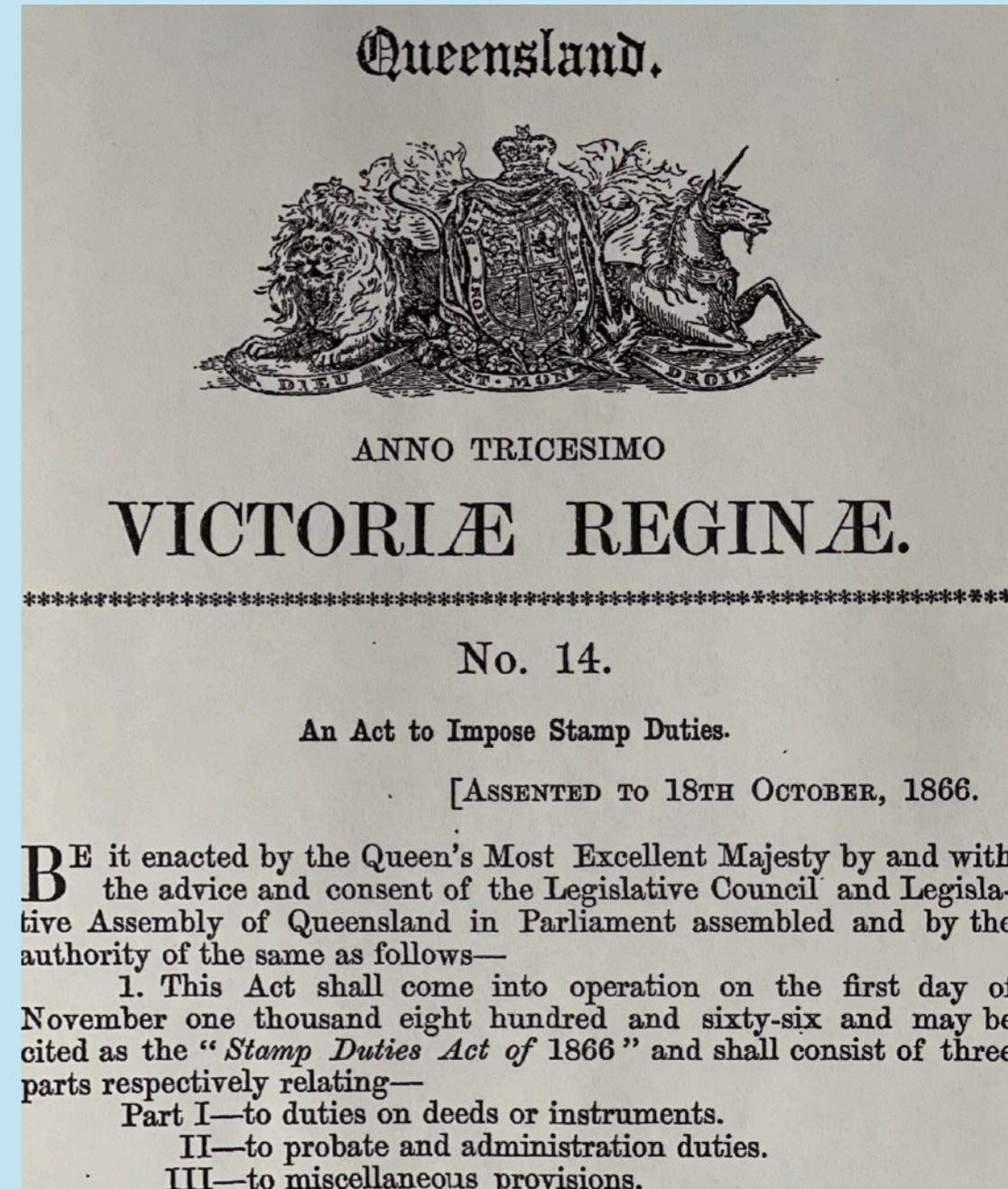
## Queensland Treasury Stamp Offices

Queensland Treasury was split into three Stamp Offices. One Head Office and two Branch Offices.



Part Queensland map detailing the geographical layout of the three Treasury Stamp Offices.

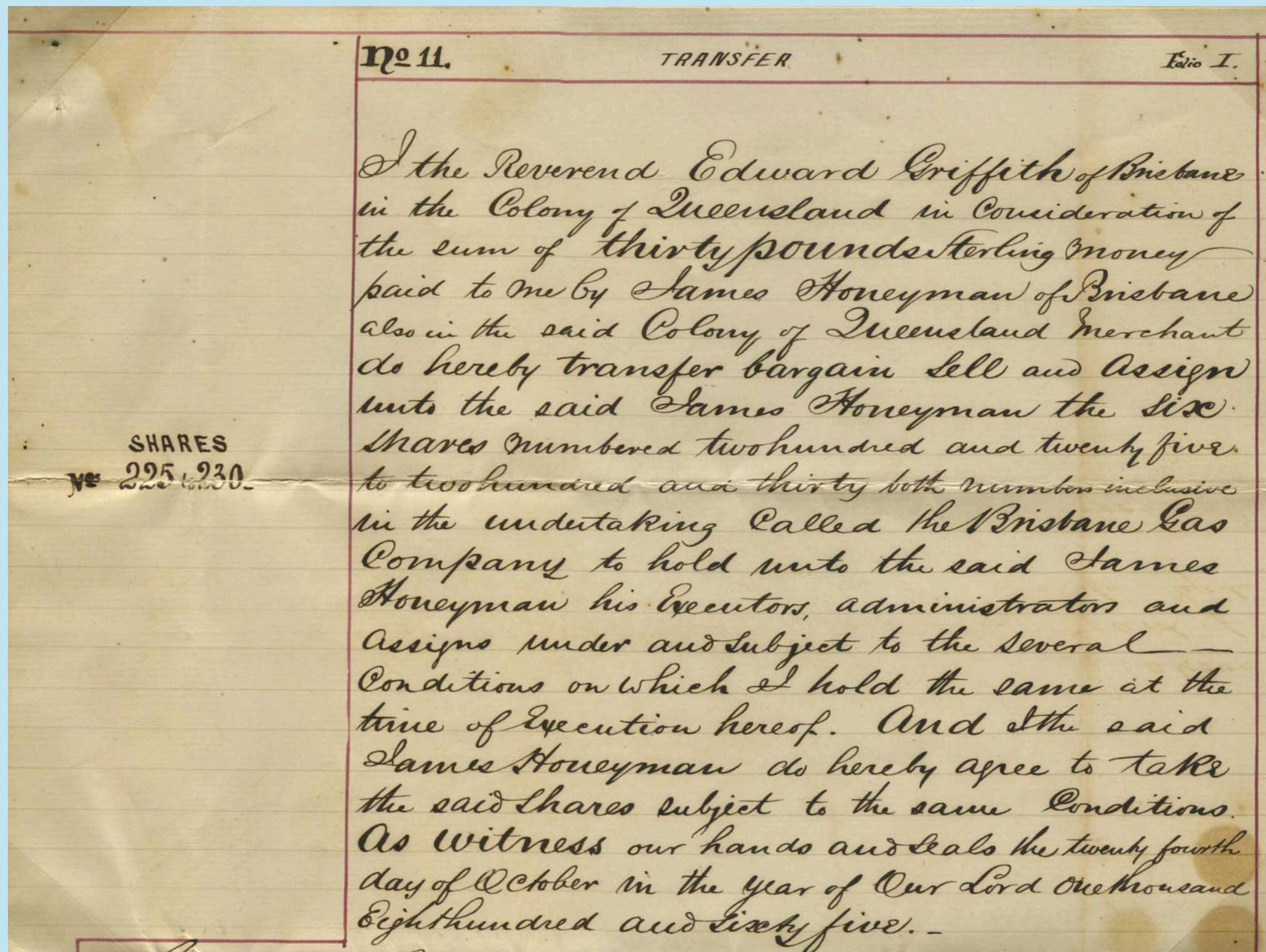
An Act to Impose Stamp Duties



This was published as a supplement to the Queensland Government Gazette on Saturday 13th October, 1866.

## Share Transfer Forerunner

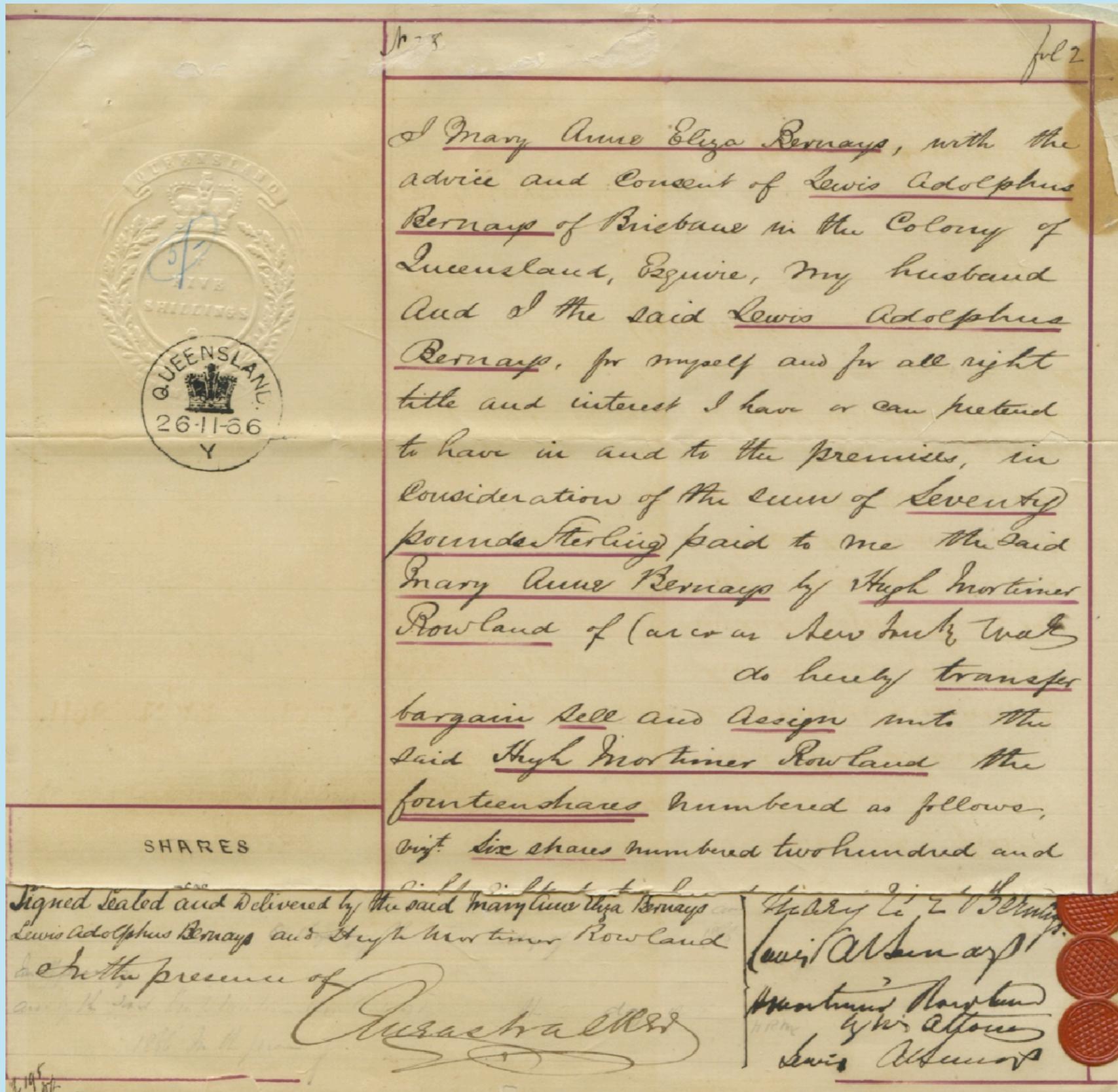
Prior to the introduction of the Stamp Duties Act of 1866 on 1 November 1866 instrument layouts copying the English system of the time made provisions in preparation for Impressed Stamps.



A standard 'Brisbane Gas Company' Share transfer for six £5 shares, dated 24 October 1865.

**First Series 1866-1895**

Earliest recorded usage is Monday 26 November 1866, 22 working days into the Stamp Duties Act.

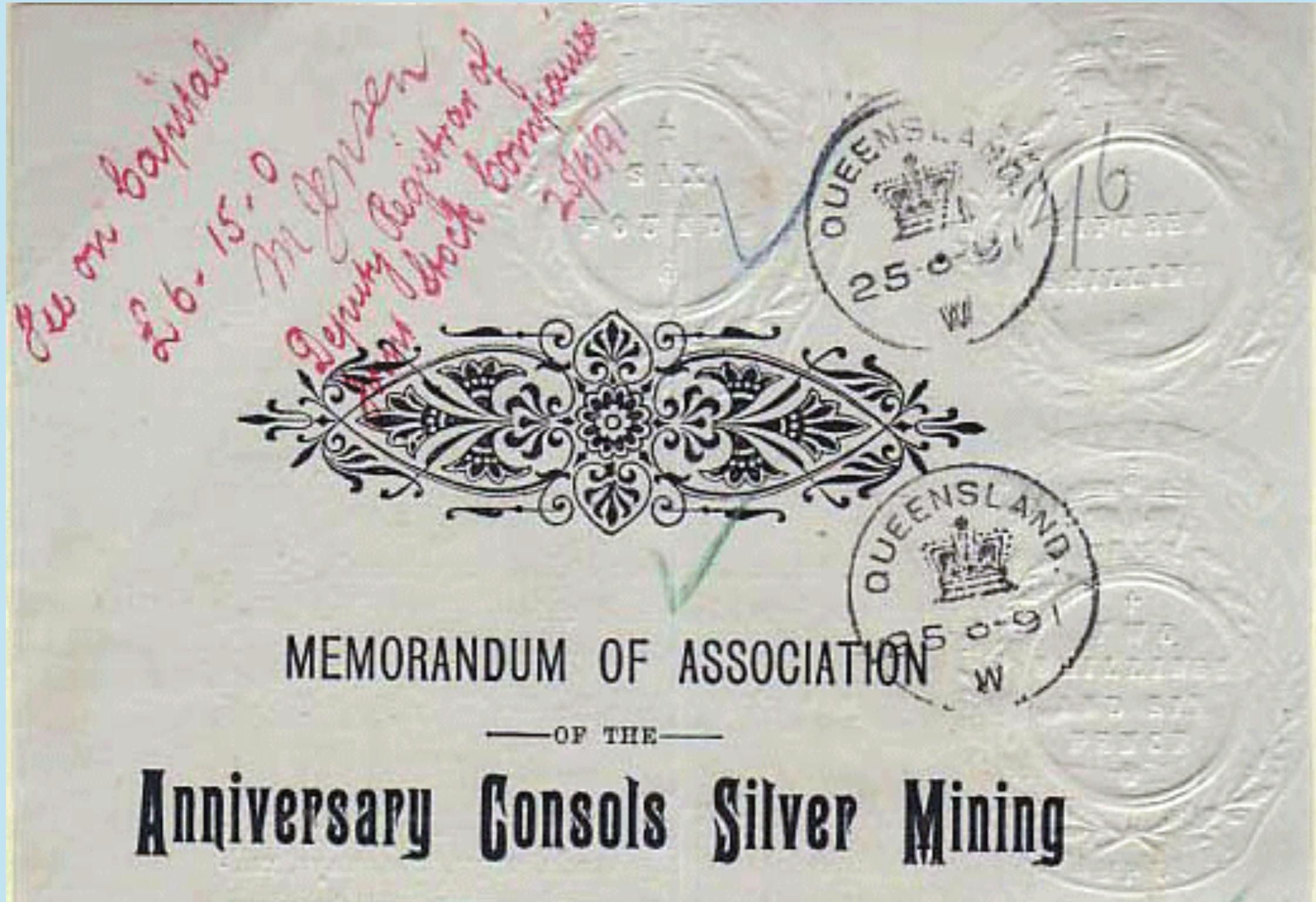


Transfer of 14 shares. Paying 5/- : 2/6d per £50 or part thereof.

Die size 40x45mm - Datestamp size 25mm

### First Series 1866-1895

The Queensland undated die. Although a myriad of values was made available in the stamping room of the treasury not every combination was catered for. 6d value steps to £1, intermediate value steps of 2/6d : 7/6d : 12/6d : 17/6d up to £5, after which multiple dies were required on certain occasions.



Example of multiple die impressions. The 2/6d was a separate duty to register the instrument, As you can see the fee on capital was £6:15s and with no single value plug available it took two separate impressions to make up the fee on capital.

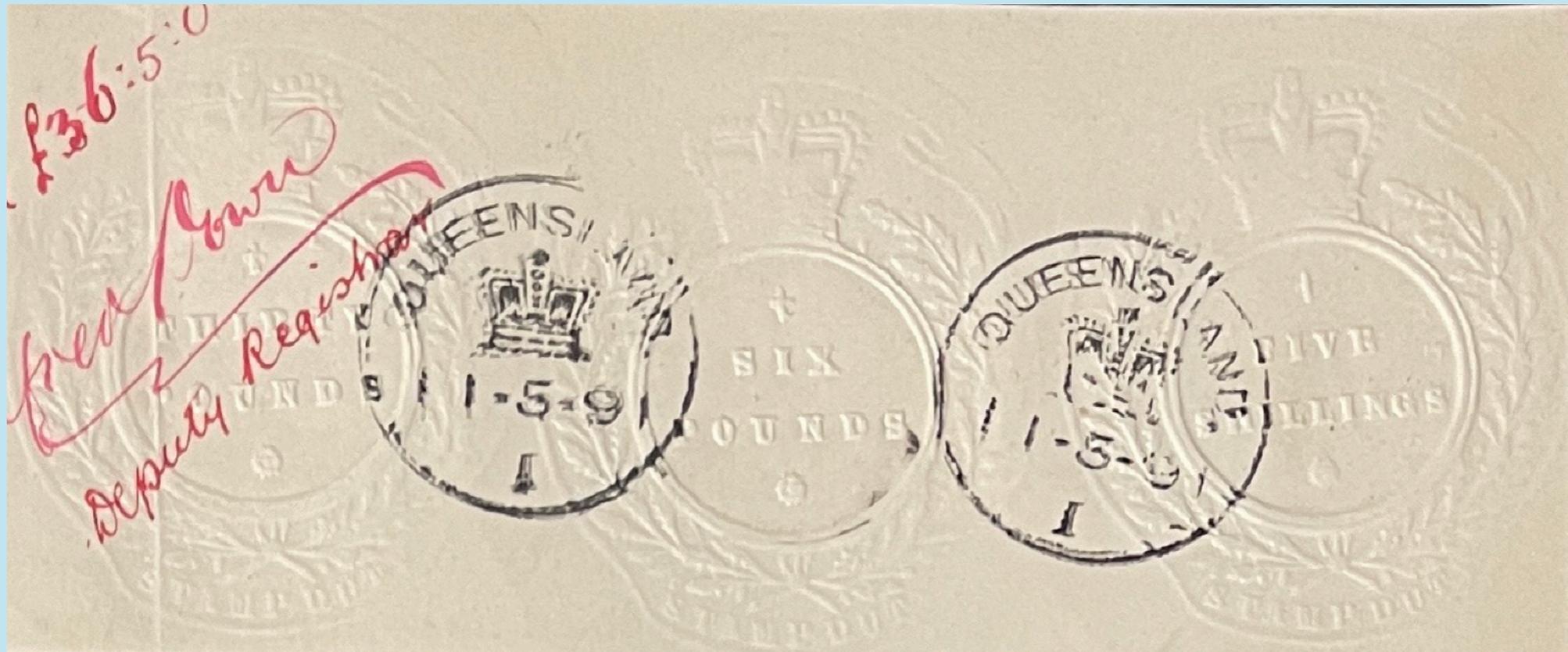
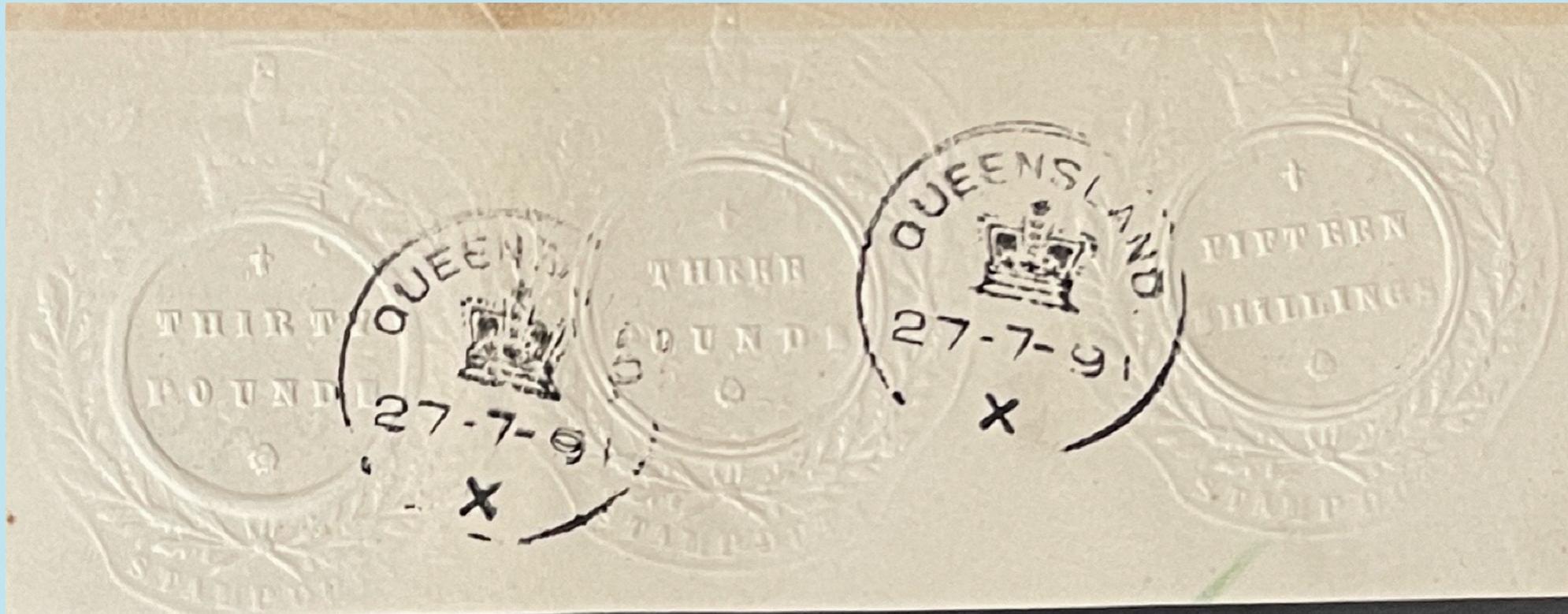
# First Series 1866-1895

Examples of double die usage.



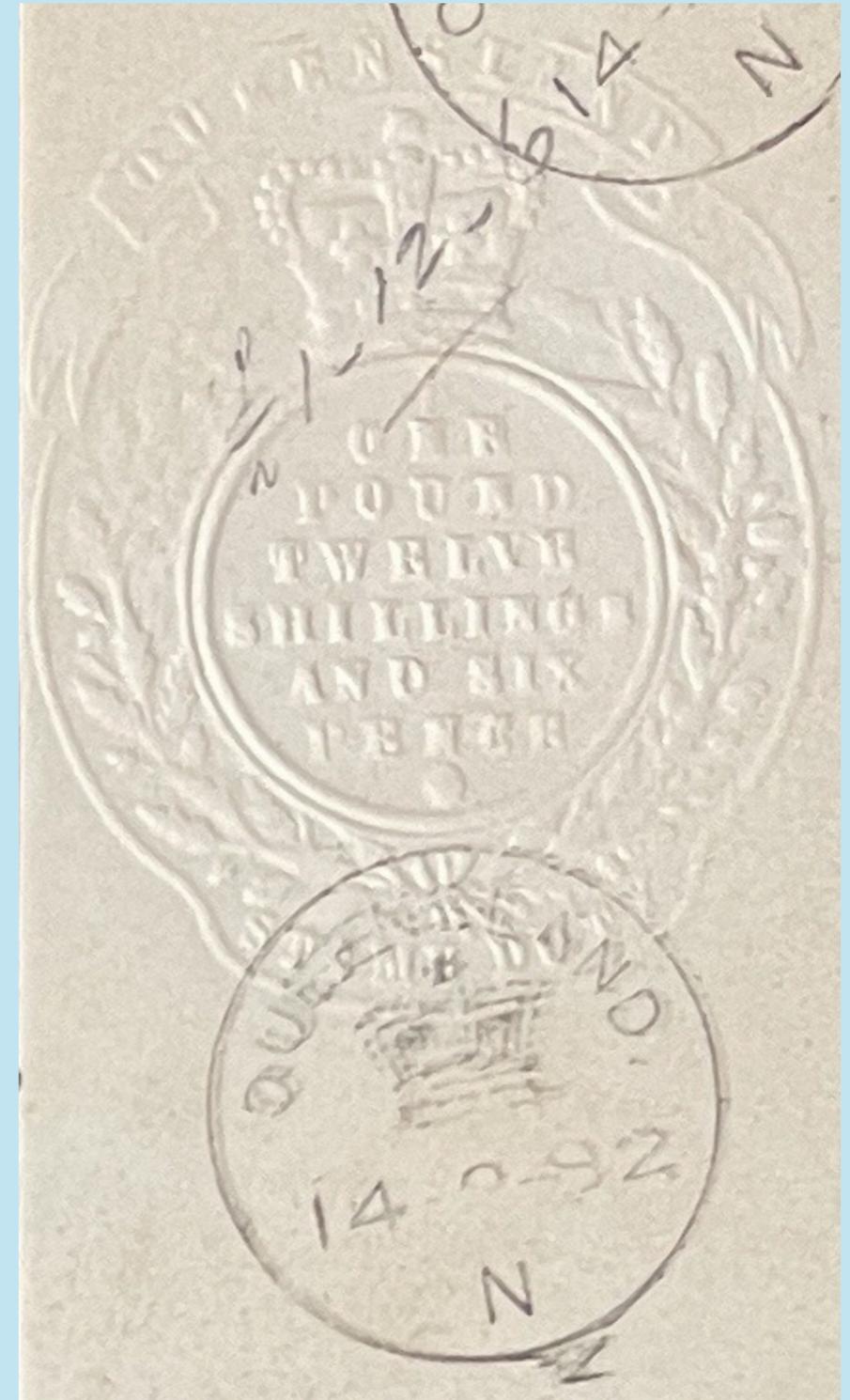
# First Series 1866-1895

Examples of triple die usage.



## First Series 1866-1895

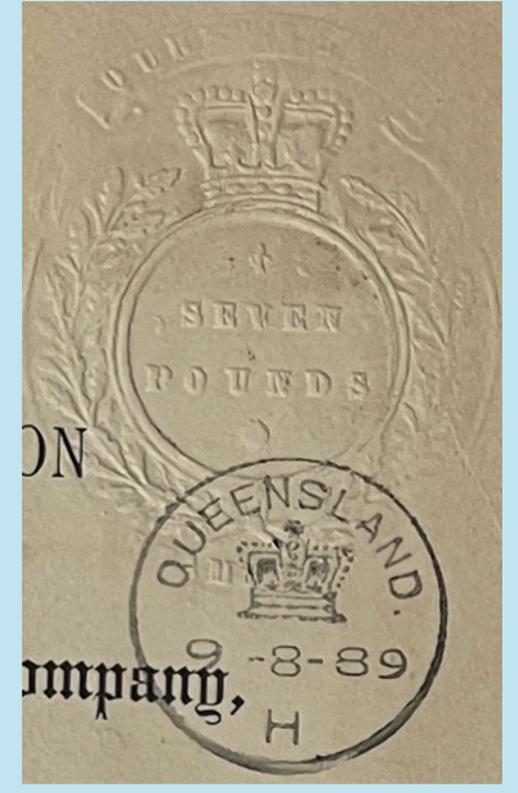
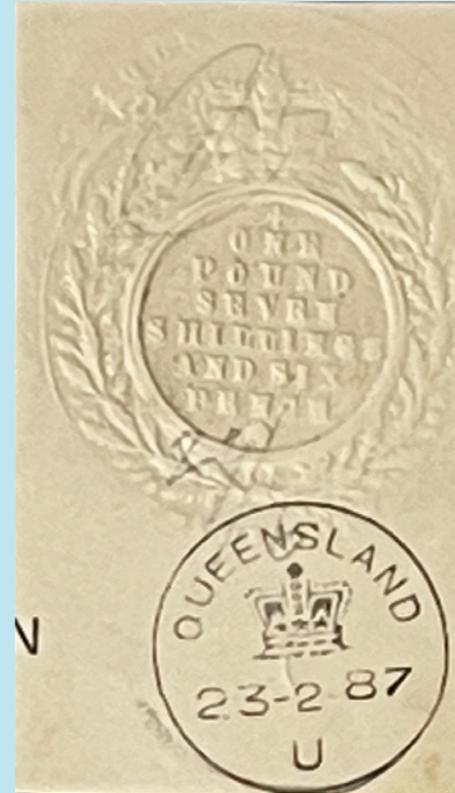
Examples of 6d step value die usage.



Survival of usage in the 1866-1869 is exceedingly rare  
with usage in the 1870s scarce.

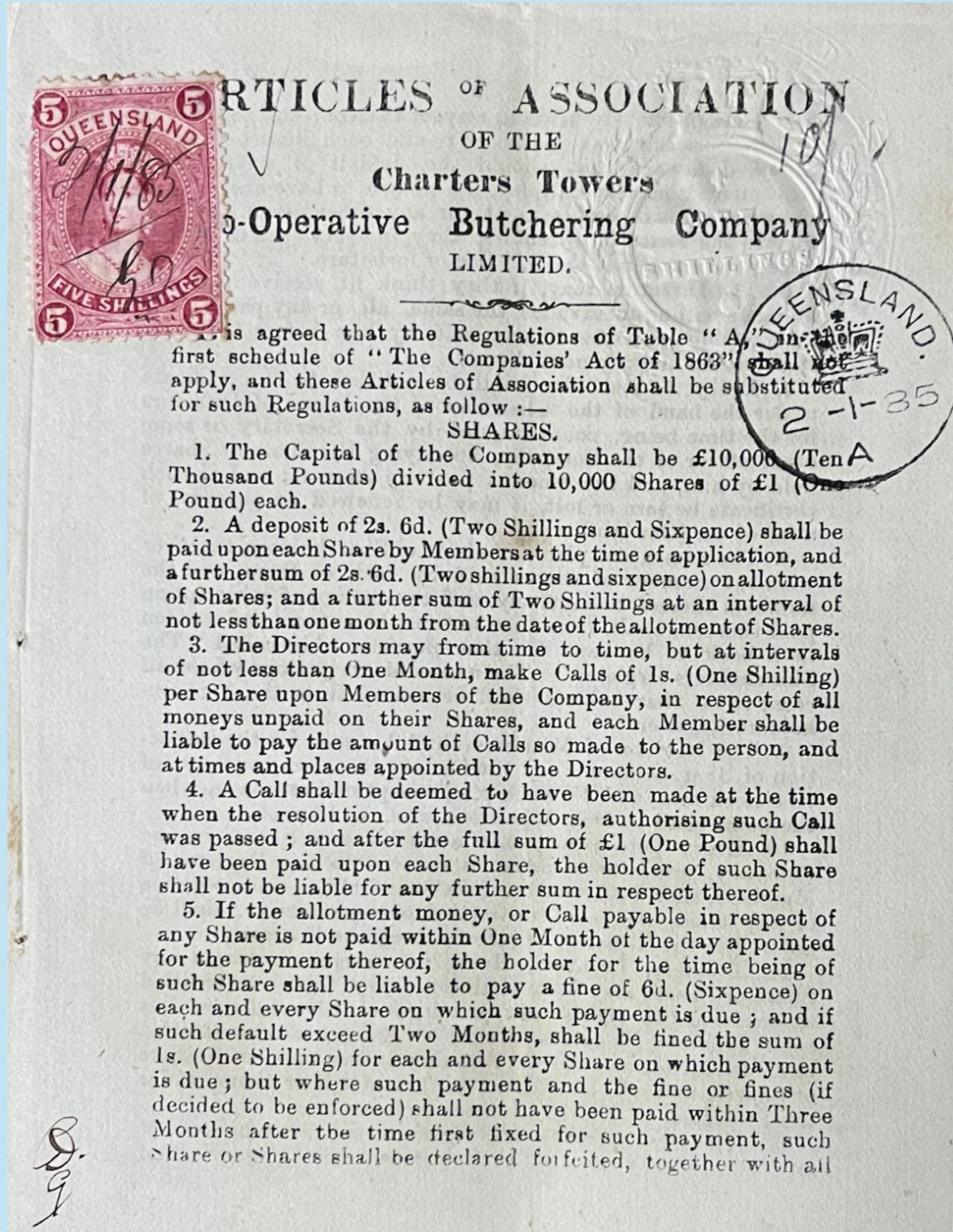
# First Series 1866-1895

Various Queensland Value Dies



First Series 1866-1895

10/- Usage



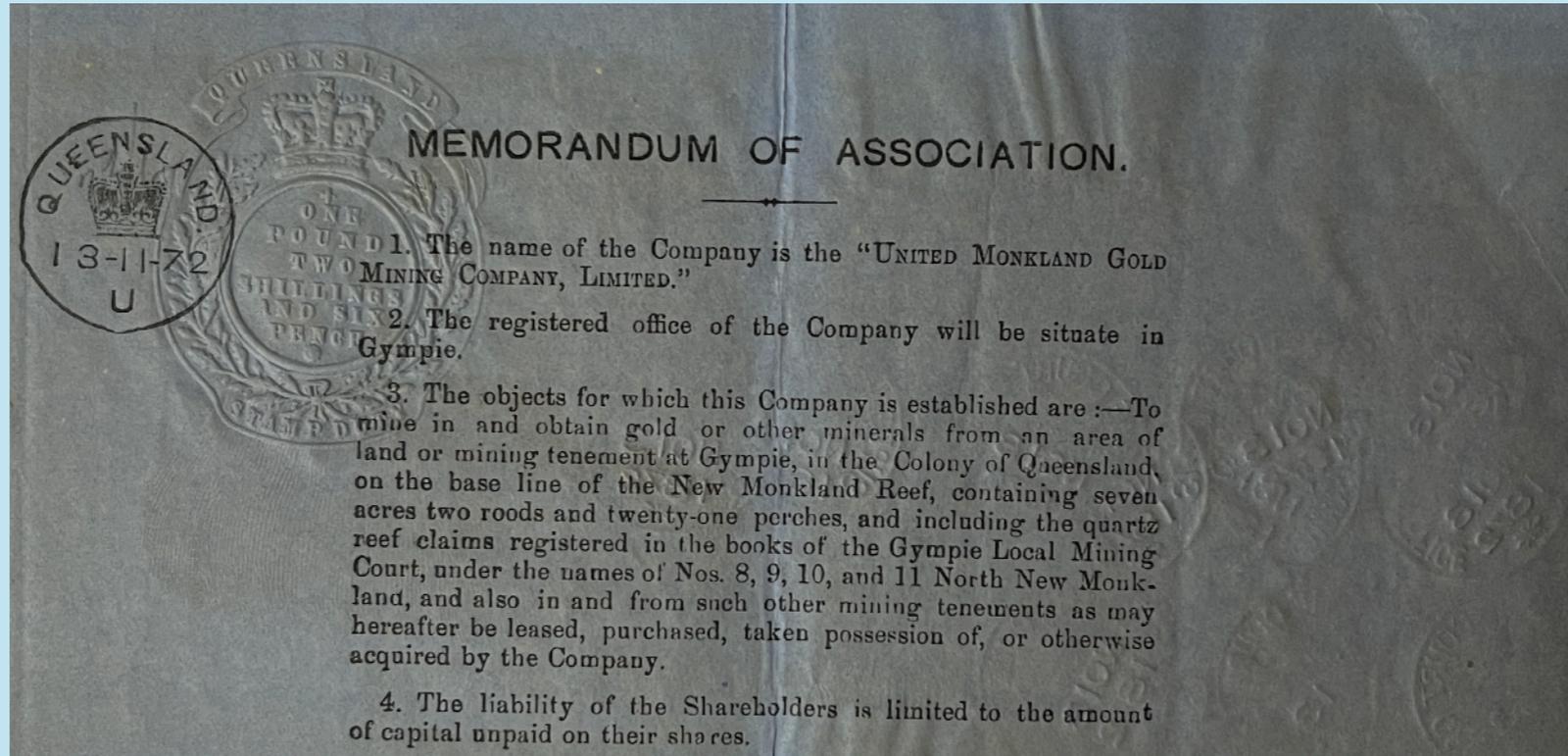
25mm datestamp.



Letter 'G' at base generally indicates the working day of the month.

# First Series 1866-1895

£1/2/6d Usage

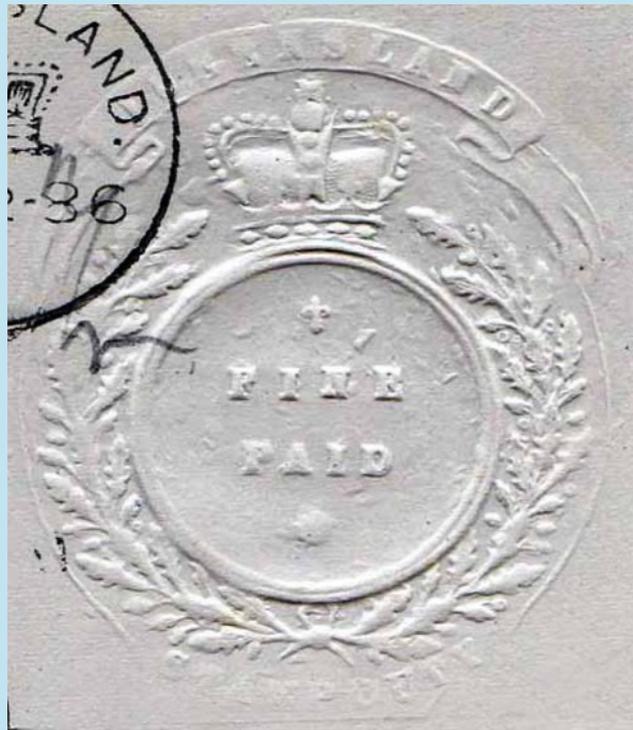
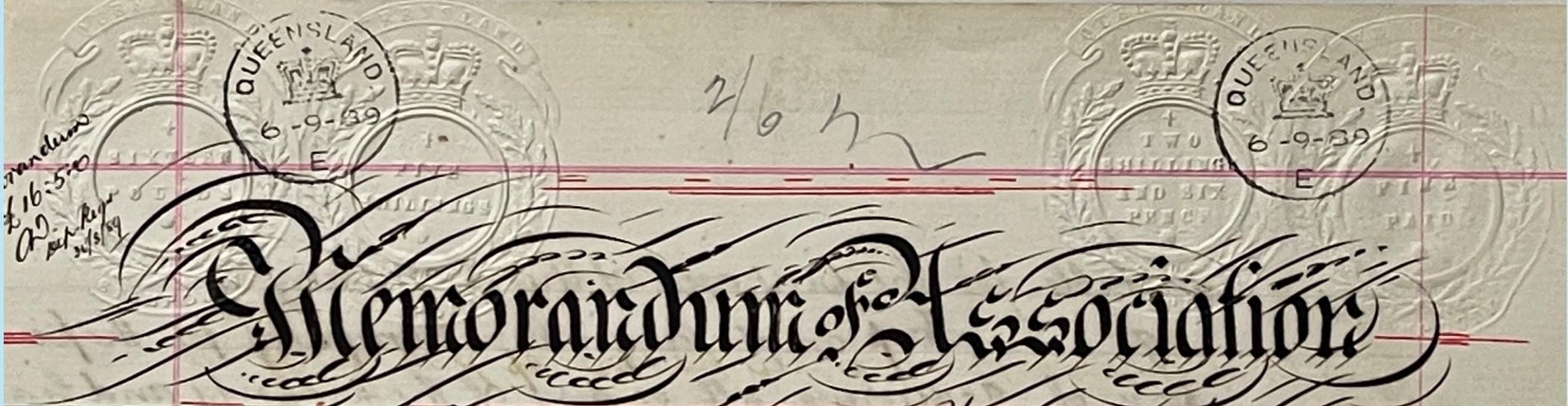


It was possible to pay certain fees by adhesive stamps in this case the fee on company capital, paying Stamp Duty of £9/5s

**First Series 1866-1895**

Queensland Purpose Dies

Fine Paid

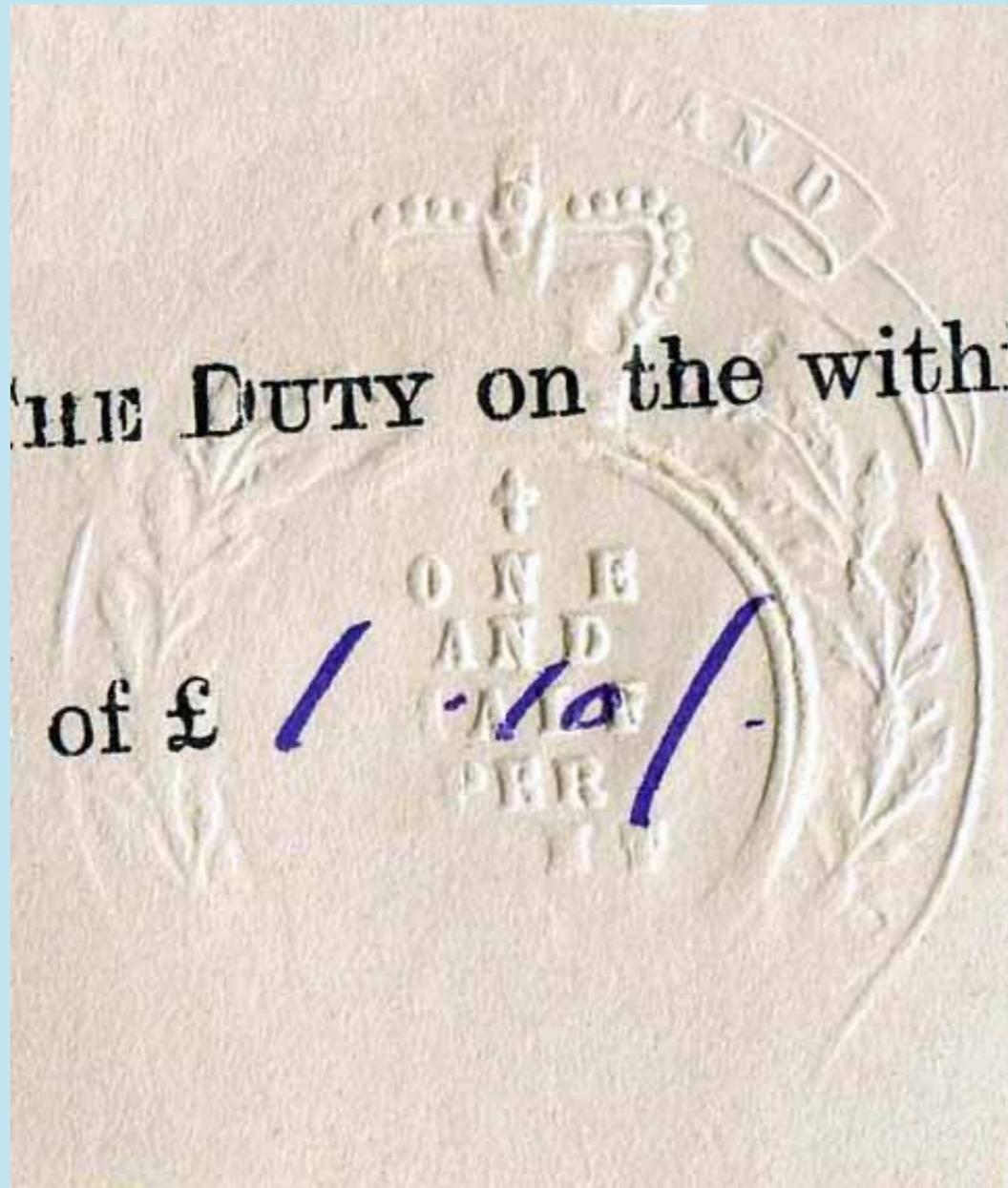


Three purpose plugs were issued. 'FINE PAID' : 'Ad Valorem' : 'DUTY PAID IN FULL' .

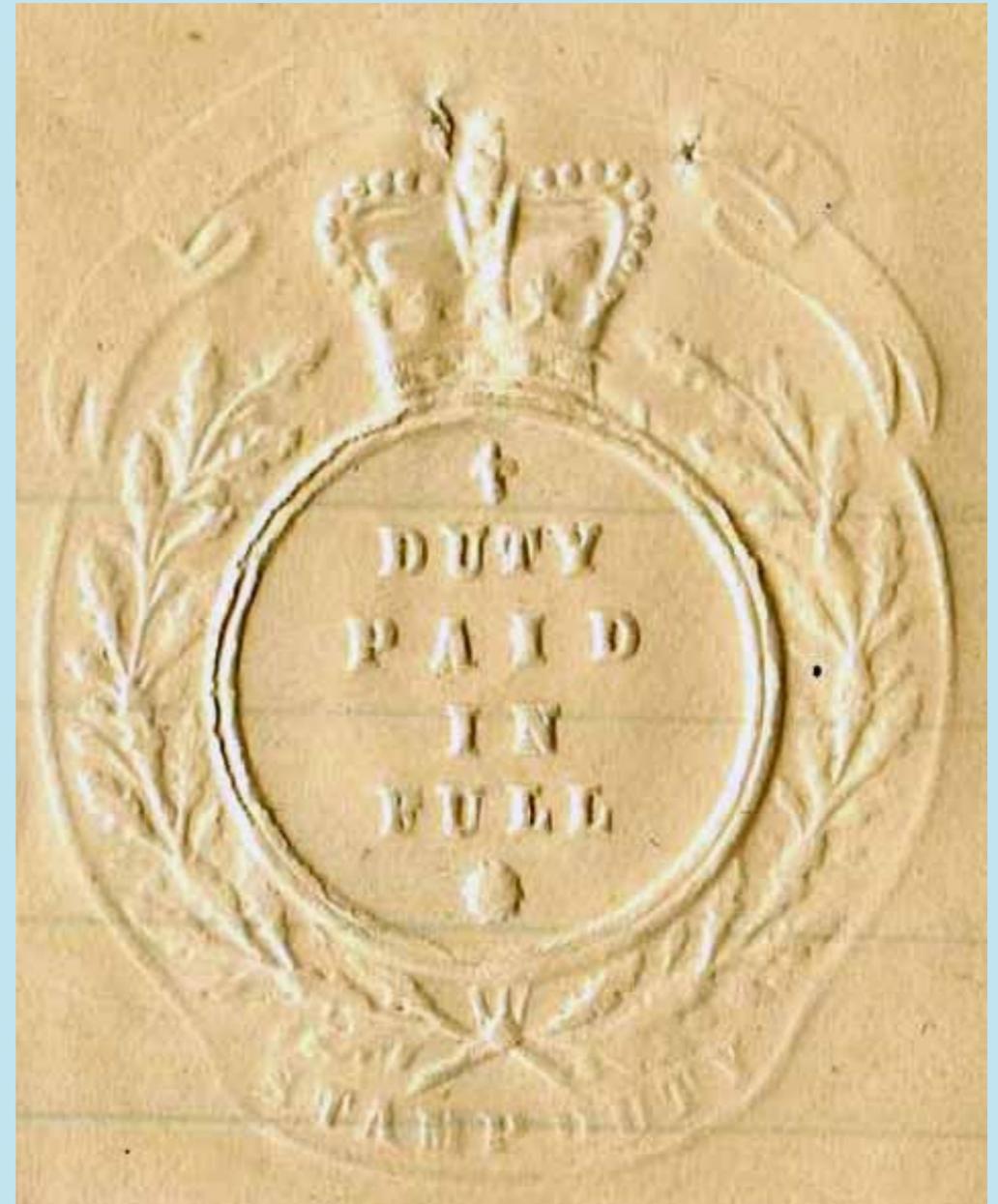
## First Series 1866-1895

Queensland Purpose Dies

Ad Valorem



Duty Paid In Full



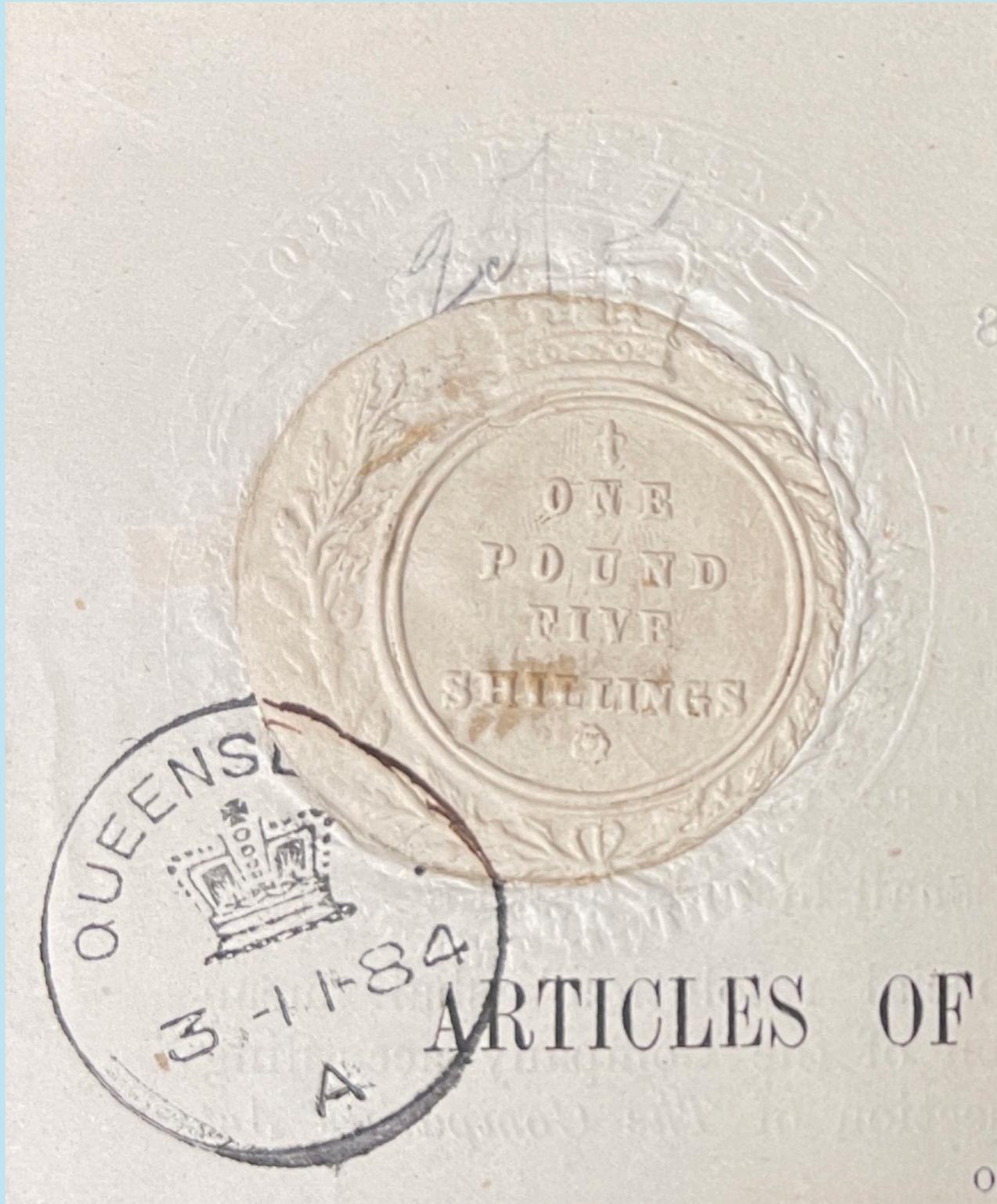
One surviving copy of an Ad Valorem recorded to date, is this 1½%.

Three purpose central plugs were issued. 'FINE PAID' : 'Ad Valorem' : 'DUTY PAID IN FULL'.

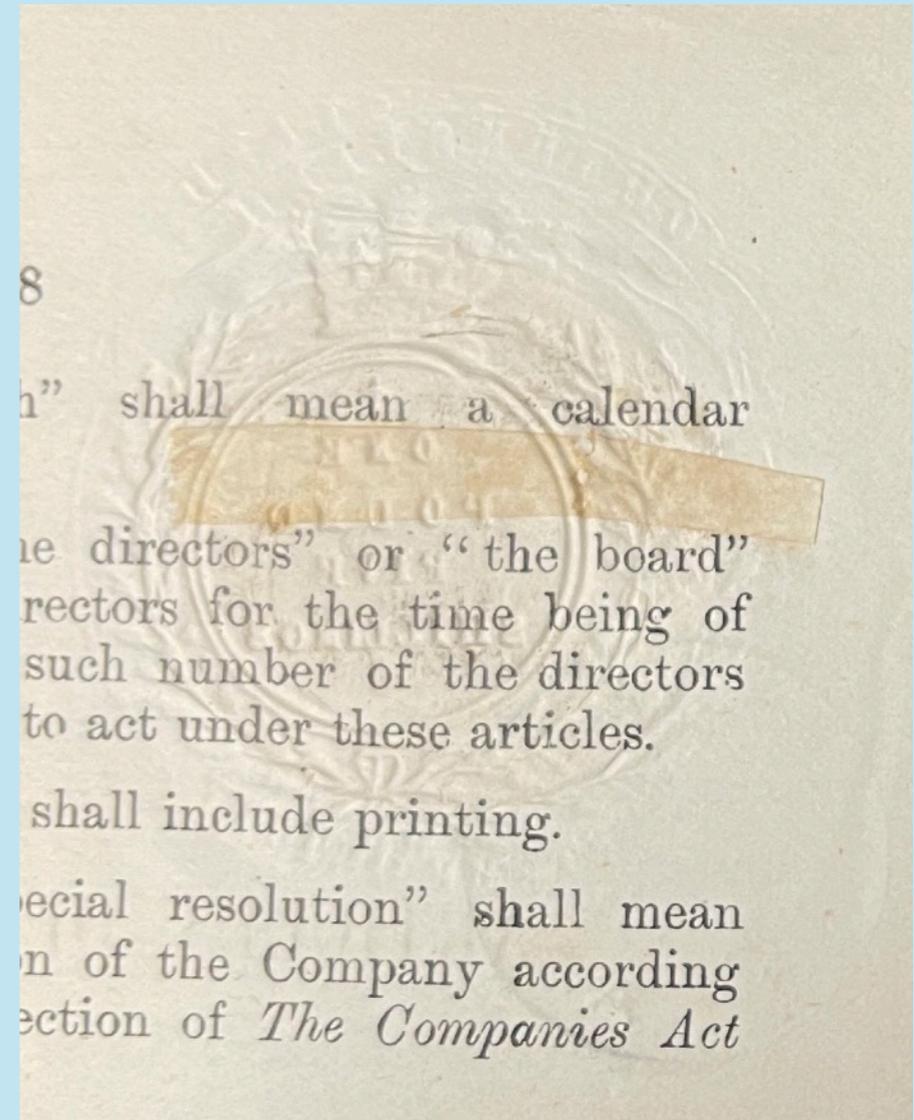
## First Series 1866-1895

Corrections

Official correction due to the incorrect duty value being impressed.



The impressed value portion of the die was hammered flat and a rectangular box cut out where blank at back then a fresh circular paper disk was adhered to the front. On the reverse a horizontal strip of paper was adhered over the rectangular cut out with extended 'tails' for additional strength. The instrument was then re-impressed with the correct duty payment.



Hand inked to complete the datestamp outer circle leaving Queensland in part.

One such correction has been recorded by the author.

**First Series 1866-1895**

Repairs

Official Repair due to the die splitting the paper and affixing a Cypher Label to hold firm.

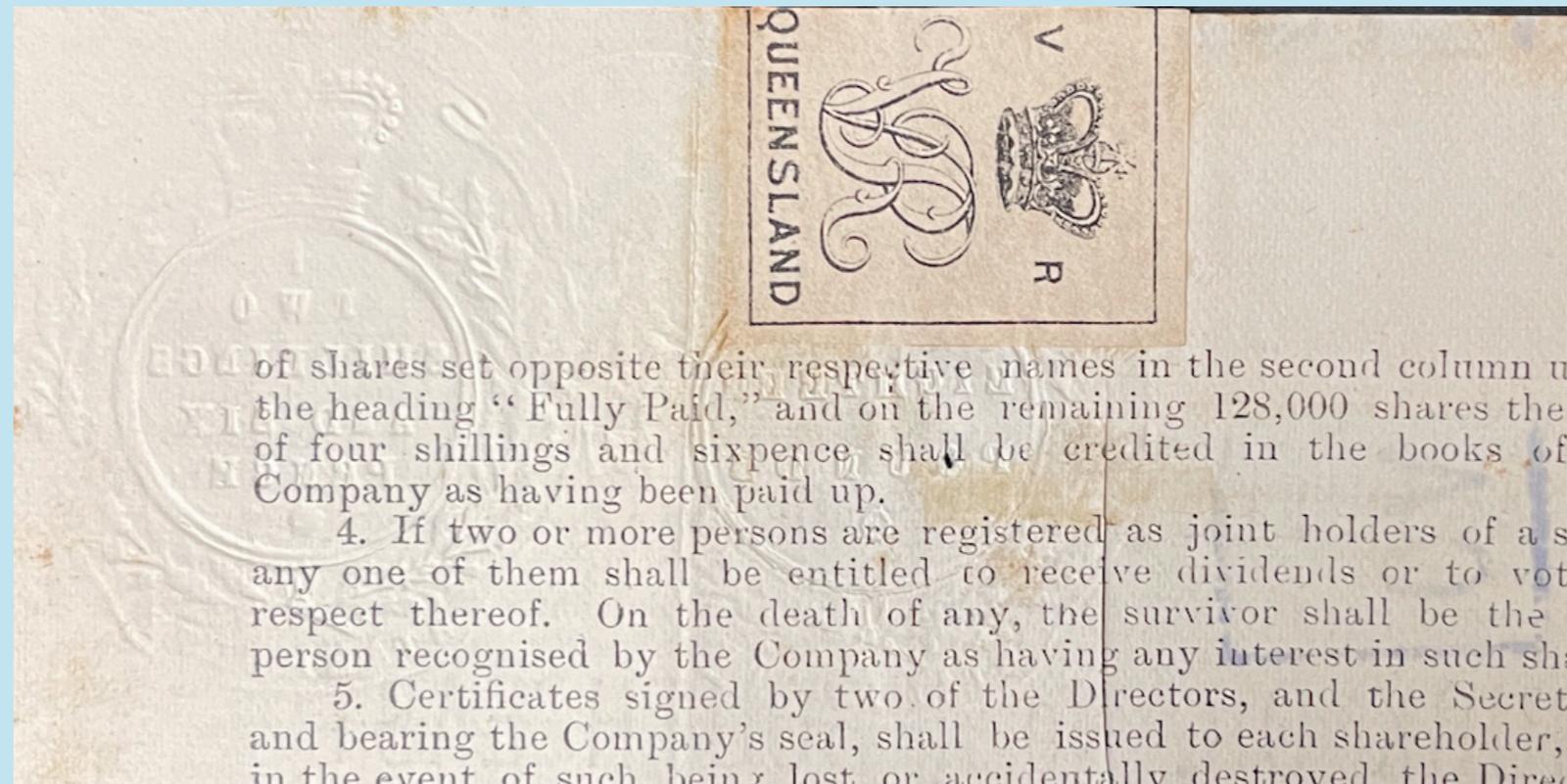


Two repairs have been recorded by the author.

## First Series 1866-1895

### Repairs

Official Repair due to the die splitting the paper and affixing a Cypher Label to hold firm.



Two repairs have been recorded by the author.

### First Series 1866-1895

Backing Paper was needed when adhering to vellum. Various shades of blue from light to dark was locally sourced.



All backing paper was pre gummed.

## First Series 1866-1895

Escutcheoning Tools.



To get the backing paper to stick to the velum it needed to be roughed up to take the shine off.

## First Series 1866-1895

Backing Paper was needed when adhering to vellum. Various shades of blue from light to dark was locally sourced.



Coated Paper Dark Blue.



The 2/6d value appears to be the most common value recorded.

### First Series 1866-1895

Backing Paper was needed when adhering to vellum. Various shades of blue from light to dark was locally sourced.



Uncoated Light Blue. Only Recorded Pair.

## First Series 1866-1895

### Misalignment

There were 13 Rules for Clerical Staff to obey. Here are just three of them: No 4; Clothing must be of a sober nature. The Clerical Staff will not disport themselves in raiment of bright colours. No 6; No talking is allowed during business hours.



No 8; No member of the Clerical Staff may leave the room without permission. The calls of nature are permitted and the Clerical Staff may use the garden below the second gate. This area must be kept in good order.

Misalignment of the base paper appears rare with this single copy recorded. Proving the base paper was applied prior to stamping.

## First Series 1866-1895

High Values.

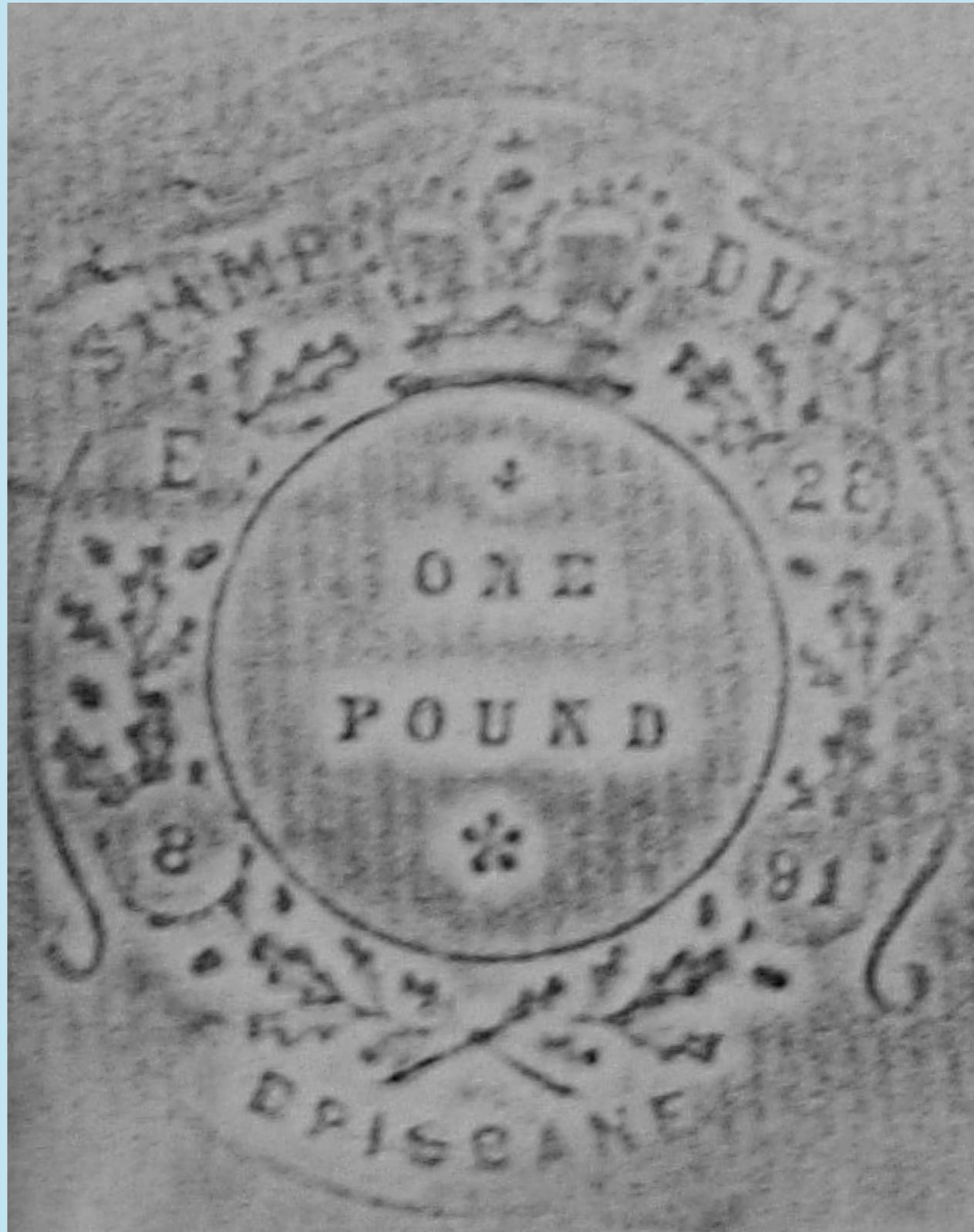


Various values recorded 6d - £500. The £500 £100 & £25 are exceedingly rare with a single £500 & £25 recorded along with 3 x £100 values. The Queens Cypher Labels [printed at the Government Printers on plain paper 22x27mm & 21 x 26½mm] were adhered to the reverse to hold firm the tails of the tin staple.

See page 46.

**First Series Second Issue 1891**

Brisbane Dated Die



The author has recorded this single £1 strike on blank paper with legend 'BRISBANE' at the base and 'QUEENSLAND' around the top above 'STAMP DUTY'. Dated 'E' : 28 : 8 : 91. Believed to be unissued of proof status.

**First Series Second Issue 1891-1895**

Townsville Undated Die

Die size 40x50mm

Undated Die

Undated Die Fine Paid



A dated die is yet to be recorded.

This single impression on an 1895 adhesive has been recorded.

The issued die with central interchangeable value plug along with three purpose central plugs issued. 'FINE PAID' : 'Ad Valorem' : 'DUTY PAID IN FULL'.

No Ad Valorem impressions from Townsville have been recorded.

28mm datestamp.

## First Series Second Issue 1891-1895

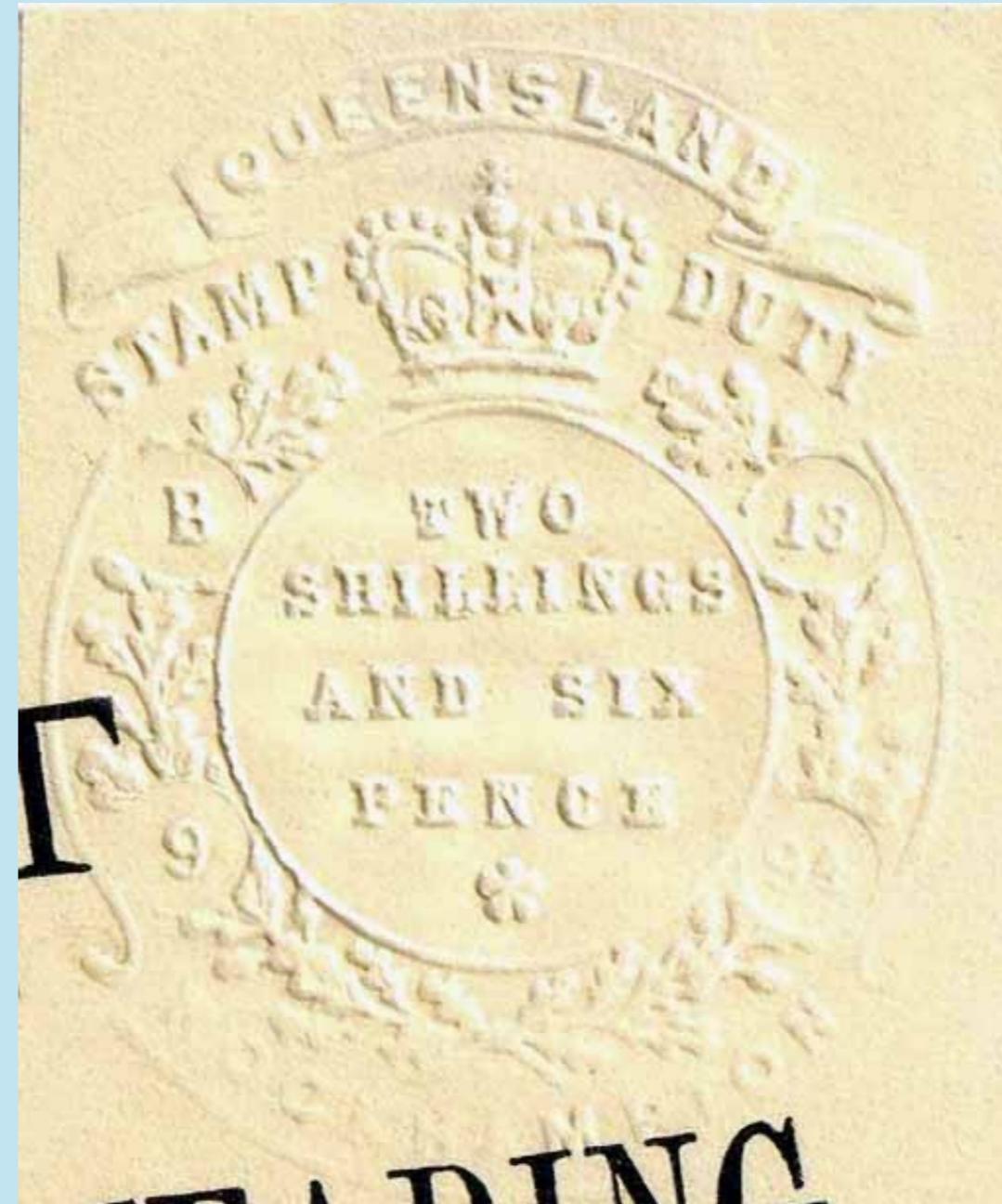
Rockhampton Undated and Dated Dies.

Date slugs were added to the die making the dated handstamped redundant.

Undated Die



Dated Die



Die size  
40x50mm

28mm datestamp.

The issued die with central interchangeable value plug along with three purpose central plugs issued. 'FINE PAID' : 'Ad Valorem' : 'DUTY PAID IN FULL'.

All dated examples to date, have been gleaned from Shearers Licences.

No Ad Valorem or Fine Paid impressions from Rockhampton have been recorded.

Recorded	EKD	LKD
1/-	3/1892	
2/-	x	
2/6d	18/8/1868	18/10/1895b
3/-	x	
3/6	x	13/5/1891
4/-	21/4/1873	
5/- ekd	26/11/1866	20/9/1894
7/6s	25/4/1867	2/5/1894
8/-	30/8/1894	
9/-	8/4/1892	
10/-	29/5/72	31/12/1892
10/6d	x	
11/	x	
12/-	x	
12/6d	9/2/1882	8/7/1887
13/-	xb	
14/-	xb	11/1890
15/-	29/3/71	12/11/1894
16/-	6/5/1893	
17/-	12/10/?	
17/6d	7/9/1872	28/5/1891
18/-	x	
18/6d	5/6/1891b	
£1	29/7/1868	9/12/1890
£1/1s	x	
£1/2/6d	10/4/1872	14/3/1882
£1/5s	18/9/1872	29/8/1894
£1/7/6d	3/10/1872	24/2/1887
£1/10s	29/12/1886	11/3/1887
£1/12/6d	14/2/1882	22/2/1887
£1/15s	4/10/1882	4/3/1900
£1/17/6d	28/9/1888	
£2	30/3/1872	7/12/1894

Recorded	EKD	LKD
£2/5s	16/5/87	
£2/10s	x	
£3	17/6/1868	28/11/1892
£5	4/5/1891	31/10/1892
£5/10s	11/9/1891	13/10/1891
£6	12/7/1889	19/10/1892
£6/10s	28/5/1891	
£7	3/12/1888b	5/8/1891
£7/10s	20/2/1891	11/7/1891
£8	16/10/1891	28/7/1892
£9	12/12/1889	9/12/1890
£10	2/8/1890	27/10/1894
£10/10s	17/6/1892	
£11	16/5/1891	
£11/10s	2/3/1867b	
£12	3/9/1890	12/11/1894
£15	5/5/1890	
£16	6/9/1889	20/9/1894
£17/10s	22/3/1890	18/9/1900
£18	23/12/91	
£19/10s	15/8/1890	
£20	14/8/1889	3/9/1890
£21	22/6/1886b	16/3/1894
£22	22/8/1889	31/12/1892
£25	2/9/1889b	
£28	19/3/1890	19/1/1894
£29	25/10/1890	8/4/1891
£30	1/10/1890	4/3/1900
£35	18/5/1893	29/8/1894
£50	12/11/1889	23/3/1893
£100	2/9/1889b	16/2/1891b
£500	2/9/1889b	

## First Series Check List of Recorded Values

Recorded	EKD	LKD
Fine Paid	21/6/1872	30/12/1886
Ad Valorem	undated 1.5%	only recorded
Duty Paid	18/6/1867	18/10/1895b
<u>DATED</u>	From Rocky	by Handstamp
2/6d	20/2/1893	26/4/1894
15/-	7/11/1893	
New Die		
<u>DATED</u>	From Rocky	4 date plugs
2/6d	J 14/12/1893	B 13/9/1894
<u>DATED</u>	From Townsville	by handstamp
2/6d	17/5/1893	
7/-	17/10/1892b	
20/-	21/1/1893	
25/-	12/5/1894	
on £20 imp	Fine Paid Townsville	undated

### Legend:

x = sighted but undated : 'xb' after date or 'b' = seen on blue backing. Undated values are cut close.

Recorded Values with Earliest Known Date  
Viz: EKD and Latest Known Date Viz: LKD.

### TREASURY

In 1866 The Treasurer - The Hon. Joshua Peter Bell, his Under-Secretary - William Leworthy Good Drew, Chief Clerk - Edward Boyd Cullan and four Clerks along with three Supernumeraries ran the Treasury.

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### STAMP OFFICE

Stamp Office had three Commissioners - W.L.G. Drew, F. Rawlins and R. Ball. William Kirchner was in charge of the office with one Clerk - G. Day.

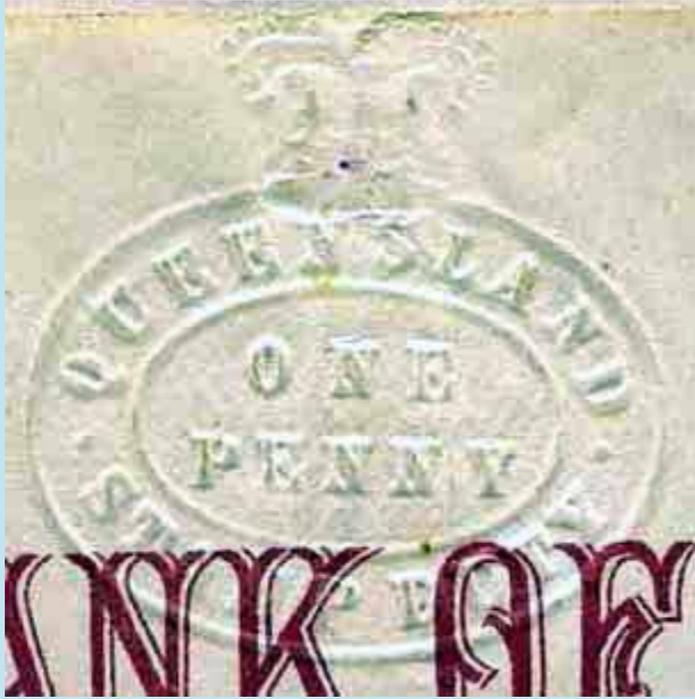
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Collection of Stamp Duty in the last 2 months of 1866 [Stamp Act enacted 1 November 1866] was a total of £4,255/9/2d.

Please report if you can add to this listing.

## Second Series 1866-1965

Queensland Stamp Duty various 'ONE PENNY' Dies, used mostly on Cheques and Promissory Notes.



Various Crowns used throughout their life.

Average Die size  
23x25mm



Length of 'ONE' varies  
6.5-8mm

These were in service  
from 1866 for more  
than 100 years.



The issued dies with fixed central value, 'QUEENSLAND' around the top, 'STAMP DUTY' at base.

## Second Series 1866-1965

Queensland Stamp Duty 'ONE PENNY' Die, used mostly on Cheques and Promissory Notes.



The issued lower die with fixed central value, 'QUEENSLAND' around the top and 'STAMP DUTY' at base.

## Second Series 1866-1965

Queensland Stamp Duty 'ONE PENNY' Die, used mostly on Cheques & Promissory Notes.

'Bill of Exchange' Usage.

Cheque for Five Guineas.



Survival of Cheques from the 1860s appears exceedingly rare.

The issued die with fixed central value, 'QUEENSLAND' around the top, 'STAMP DUTY' at base.

**Second Series 1866-1965**

Queensland Stamp Duty 'ONE PENNY' Die, used mostly on Cheques & Promissory Notes.

E. Whitman & Sons - Storekeepers, Stock & Station Agents. Birdsville - 'Bill of Exchange' Usage.

Unofficial Cheque for One Pound.



Underwritten by The Royal Bank of Queensland.

The issued die with fixed central value, 'QUEENSLAND' around the top, 'STAMP DUTY' at base.

## Second Series 1866-1965

Queensland Stamp Duty 'ONE PENNY' 'TWO PENCE' 'THREE PENCE'  
Dies, used mostly on Cheques and Promissory Notes.

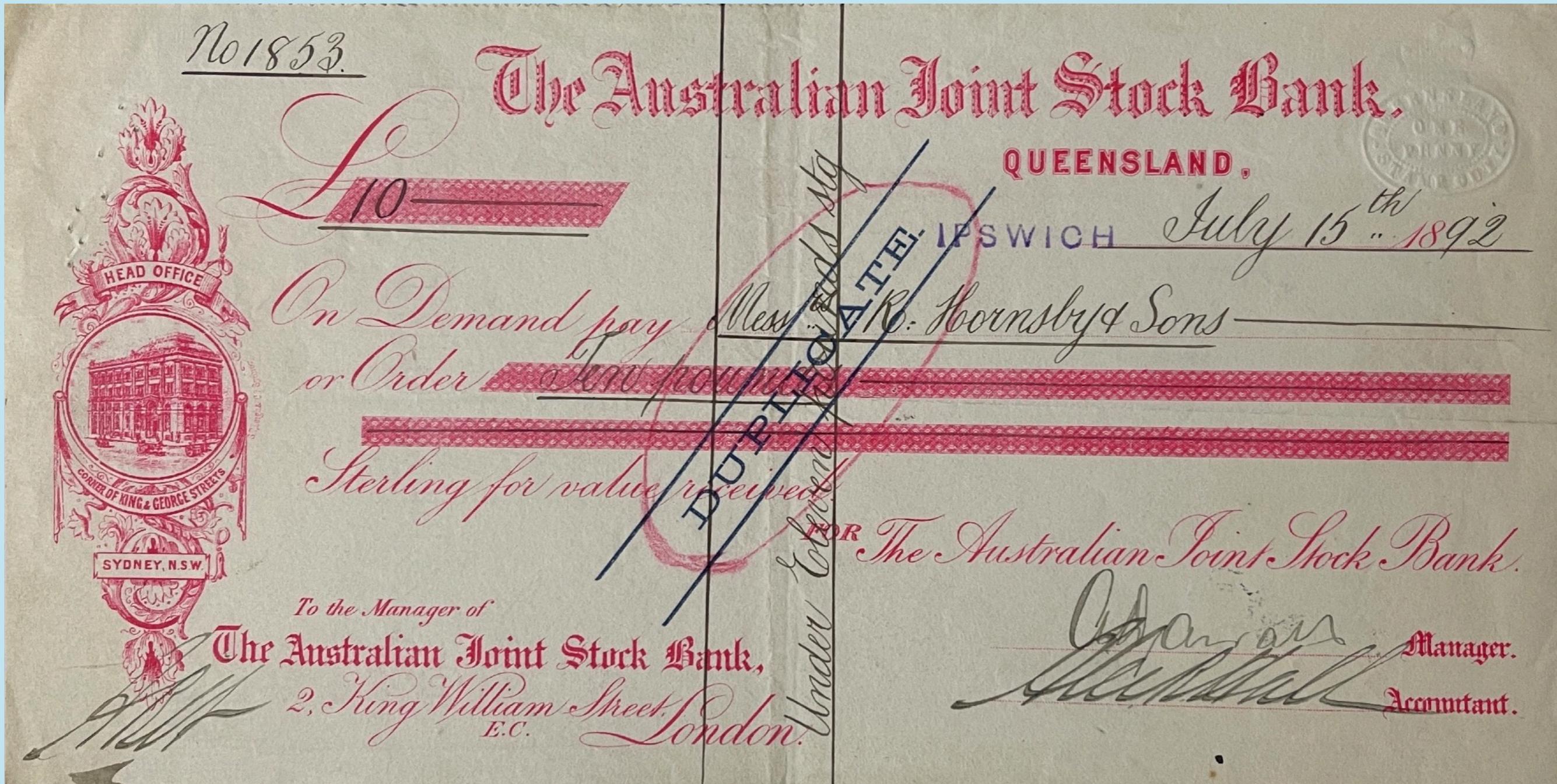


The issued upper dies with fixed central value, 'QUEENSLAND' around the top, 'STAMP DUTY' at base.

**Second Series 1866-1965**

'Bill of Exchange' Usage.

Queensland Stamp Duty 'ONE PENNY' Die, used mostly on Cheques and Promissory Notes.



1866 Stamp Act 29 Vic, No 18 : Duplicates were not exempt from Stamp Duty.

The issued dies with fixed central value, 'QUEENSLAND' around the top, 'STAMP DUTY' at base.

### Third Series c1892-1895

A rectangular dated die with Crown on top used on Promissory Notes.



Die size 30x40mm

Two cut outs recorded. This one dated D 11.1.92 and the other J 26.11.94.

## Duplicate Cancels

Brisbane Type 1 : 1866 - 1894

31mm in diameter.

Always in Red.



Survival of Brisbane type 1 cancels is rare.

## Duplicate Cancels

Brisbane Type 2 : 1894 - 1921



The Duplicate Canceller, well worn from years of service.



A duplicate to the 'original stamped' instrument when supplied was stamped with this canceller. The duty value paid on the original was stamped in black as a secondary operation.

28mm in diameter.  
Always in Red.

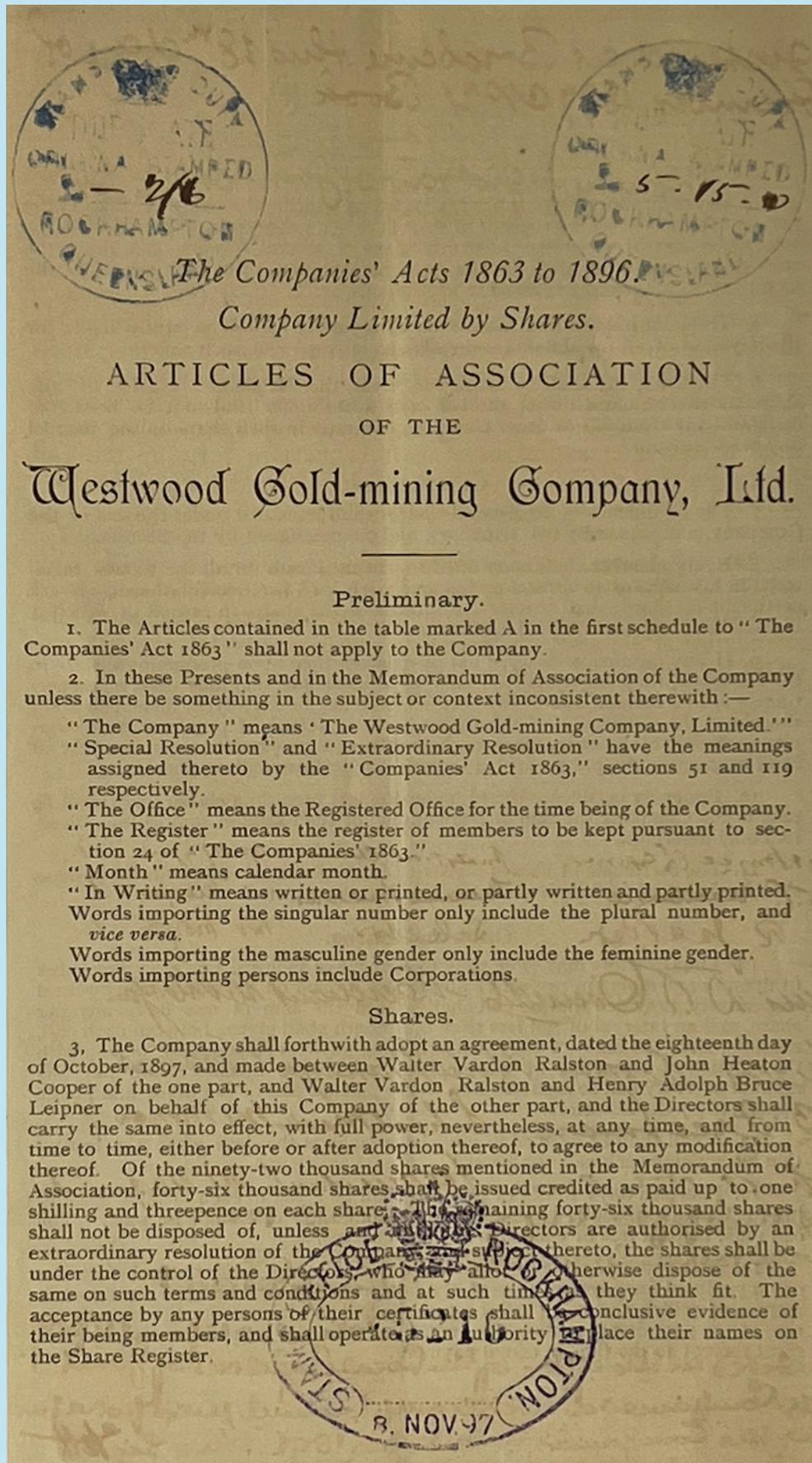


## Duplicate Cancels

Rockhampton Type 1 : 1868 - 1901

34mm in diameter.

Always in Blue.



Survival of Rockhampton cancels is rare.

## Duplicate Cancels

Townsville Type 1 : 1868 - 1901

34mm in diameter.

Always in Red.



Inverted Value.

Survival of Townsville cancels is exceedingly rare.

## Other Markings. Cancelled Handstamps,

Treasury Albino Embossed Receipt Cancel. Legend reads:  
"STAMP OFFICE / TREASURY BRISBANE".



Used on duplicate Promissory Notes as a form of receipt.

# Cancelled Handstamps, and Other Markings

'Bill of Exchange' Usage.

Treasury Receipt Cancel.

Survival of instruments carrying this cancel is exceedingly rare.



Section 42 of the 1894 Stamps Act 58 Vic. No 8 : Duplicate's Exempt.

This single duplicate receipt is the only survivor to date.





## The Barracks History

The Barracks site has been an important one in Brisbane's history and was part of the first European settlement in the Moreton Bay colony from the mid-1820s, as the site of the military barracks.

The site bounded by George, Elizabeth, William and Queen Streets has, from almost the beginning of European occupation, been a focal point of government activity. When the Moreton Bay Penal Settlement was established on the banks of the Brisbane River in 1825, huts were erected on the site, and served as offices and barracks.

In 1831 a two-storey masonry building and two single storey structures were erected (See page 43). These served as accommodation for the hundred officers who maintained law and order in the settlement. When Brisbane was opened to free settlement, the buildings still functioned for twenty or so years as barracks.

Later in the nineteenth Century, the buildings on site served a number of functions including stamp office, immigration barracks, colonial office and Queensland's first Treasury.

In the early 1860s after the proclamation of Queensland as a separate colony the necessary public administration was carried out in rooms in the former prisoners' barracks in Queen Street. This building was among the largest in the town and it was a focus for government activity, for the newly formed municipal Council of Brisbane also rented rooms here.

It was not until 1864 when Victoria Barracks was completed in Petrie Terrace that the military moved out and various government departments moved in to the buildings on 'Barrack Square', the informal name given to the site. The buildings were occupied by the Registrar-General, the Colonial Treasury, and the Engineer of Harbours.

The need for parliamentary buildings and public offices was stressed from early on in the colony's development. Plans to combine the two in a large complex of buildings were mooted during the 1860s. Construction of Parliament House, to a design by Charles Tiffin, the Colonial Architect, occurred between 1865 and 1868, and was to be the first stage of a four-sided courtyard building.

The project was too ambitious for the colony to execute in its early days, and with the collapse of a number of major banks amid the depression of the 1860s, the scheme foundered.

By the 1870s, the main government departments occupying the 'Barrack Square' site were the Treasury and Registrar-General and the site became known as 'Treasury Square'. In 1874, a single-storey stone and brick building, designed by the then Colonial Architect, FDG Stanley, was erected on the corner of Queen and George Streets to accommodate the Registrar-General. This construction came to be considered a mistake by the Colonial Treasurer, JR Dickson, for it potentially interfered with the plans to build public offices on this prominent site.

The second Treasury Building (present occupant Treasury Casino) was constructed in three stages and over more than 40 years, which is not well known or readily apparent. The first stage of the new Government Offices was constructed along William Street in the mid to late 1880s. The second stage along Elizabeth Street and part way along George Street was constructed immediately afterwards in the early 1890s, and what is now the front elevation of the building was last to be built, in the mid to late 1920s.

## The Barracks History



Barracks, Treasury, Guard House, and Officers Quarters. c1870.

SLQ id 202803.

## Acknowledgements:

**I would like to thank the following who opened their collections for this study.**

Queensland Government Printer : Queensland Museum : State Library Queensland : Andrew Mortlock FBSAP

## Past Collections Viewed:

Alan Griffiths FRPSL FBSAP : Francis Kiddle RDP FRPSL FBSAP

## Bibliography:

"Queensland Government Gazettes" various

"Pugh's & Slater's Almanacks" various

"ozrevenues.com" 1996 Dave Elsmore RSRM

Presentation Cypher



Perforated 12, 22x27mm on truncated star watermarked paper [look above Crown for star] prepared for inclusion into parliamentarians gift packs.

To quote Joshua Peter Bell the Queensland Colonial Treasurer 1866

*"The only things I have forgotten to tax are babies".*

## Other works by this Author:

"The 1901 King Edward VII Duty Stamp Adhesives" 2020 Dave Elsmore RSRM

"The 1878 & 1900 1d Stamp Duty of Queensland" 2019 Dave Elsmore RSRM

"The 1892 Duty Stamps of Queensland" 2019 Dave Elsmore RSRM

"The 1871-79 Lithographed Stamp Duty Adhesives of Queensland" 2019 Dave Elsmore RSRM

"The 1866-71 Lithographed Stamp Duty Adhesives of Queensland" 2016 Dave Elsmore RSRM

"Private Revenue Perfins of Australia" 2011 Dave Elsmore RSRM, David Coath

"Australia and New Zealand Revenue and Railway Fee Stamp Catalogue" 2008 Dave Elsmore RSRM

"The Impressed Duty Stamps of Victoria" 2006 Dave Elsmore RSRM, David Smith FAP

"Queensland Postal Notes 1880-1966" 2004 Dave Elsmore RSRM

"Local Carrier Stamps of Thomas Bryce & Co Brisbane" 1996 Dave Elsmore RSRM

"Queensland Revenue Proofs" 1988 Dave Elsmore RSRM

"Queensland Railway Parcel Stamps" 1987 Dave Elsmore RSRM

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