

QUEENSLAND

The 1895 Queen Victoria Impressed Duty Stamps

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CONTENTS

Preface	2-3
Victoria	4
Queensland Treasury	5-6
The Three Stamp Offices	7
Over Embossing dies	8-14
Stamp Act	15-16
Master Die	17
Essays	18-19
Head Transfer	20
Watermark	21
Lithographic Stone layout	22
Seperations	23-24
Transfer Flaws	25-27
Watermarked 3d-£500	28-96
No Watermark	97-112
Specimens & Cancelled	113-126
Commercially used set of 63	127-131
Early Date & Mixed Reigns	132-135
Duplicate & Treasury Cancels	136-137
Commissioners Adjudication	138-143
Acknowledgements	144
Related Works	145

PREFACE

The serious philatelic study of the Queensland 1895 Queen Victoria Impressed Duty stamp series Three Pence to Five Hundred Pounds has for over 125 years been severely neglected by just about every Queensland philatelic student.

This study is the seventh in a series of studies of 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.

'Queensland 1866 Queen Victoria Colourless Impressed Duty Stamps' 2021.

The authors were 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.

This 1895 series of impressed duty stamps is important as it is the first purpose impressed adhesives to be issued from all of the Australian States.

Thought to have been designed and engraved by William Knight who was Chief Engraver at the Lithographic Department, Queensland Government Printers. This series was printed by photozincography.

Preface Cont

Remembering an Impressed Stamp is one which has been produced by any embossing process. This series of adhesive stamps which are inscribed 'Impressed Duty' are not embossed but produced using the Lithographic process which was a world first. They were produced as a security measure as per the 1894 Act with the cancelation always being an ornate inked over embossing cancel tying the 'Impressed' adhesive to the instrument, as described later within this booklet.

Several attempts have been made by early students at cataloguing this long series of sixty-three different values, unfortunately they have all failed. With this long awaited in-depth study, it is hoped that this series can finally be appreciated in the proper context. Understandably early students struggled with their attempts to study this series as the largest multiples to exist are a single set of blocks of four. All printers records have been destroyed excepting one book, covering the period from 1915. At the time of issue in 1895 they were held in the Stamping room by the Treasury and impossible to gain access to study and accumulate bulk material so were subsequently ignored apart from basic listings.

Studying the 1915 record book we can glean the little use of some values right up into early 1920. With the war years slowing down the use of impressed stamps and probably to keep busy, it was not unusual for the printer to print stock that may not be needed for several years. If we investigate the £60 the remaining seven sheets of QV were sent to the Stamp Office on 17 July 1917 with twenty sheets of the KGV £60 sent in December of that year. Yet no copies of the KGV £60 were requested by the Treasury until 1923 when the QV £60 was finally exhausted. Then, just two sheets of the £60 KGV were sent to the Stamp Office.

An estimated quantity of three hundred sets of sixty-three values mixed on watermarked and unwatermarked papers, albino embossed with the Treasury cancel were prepared as gifts and for sale to the public at 10/- per set. Survival of these sets today is close to the three hundred sets with several collectors owning up to ten multiple sets, these sets could be described in the revenue world as common. In comparison to just a single commercially used set of all the sixty-three values recorded, this unique set in the revenue world is described as exceedingly rare.

Within this booklet there are a few scans/photos that appear somewhat blurry; unfortunately this is how they came to us. Over time if clearer scans come our way we will swap them over.

Please do not rely on the colours of the duty stamps within this booklet as these have been gleaned from many different sources. Varieties shown are a very small selection and by no means complete.

Queen Victoria



Victoria Regina by A. E. Chalon



The central head used on Queensland Stamp Duty adhesives within the Reign of Queen Victoria, including this series of 'Impressed Duty' adhesives came from a painting by Alfred Edward Chalon [1780-1860], drawn for the first public appearance of Victoria as Queen on the occasion of her speech at the House of Lords where she prorogued the Parliament of the United Kingdom in July 1837.

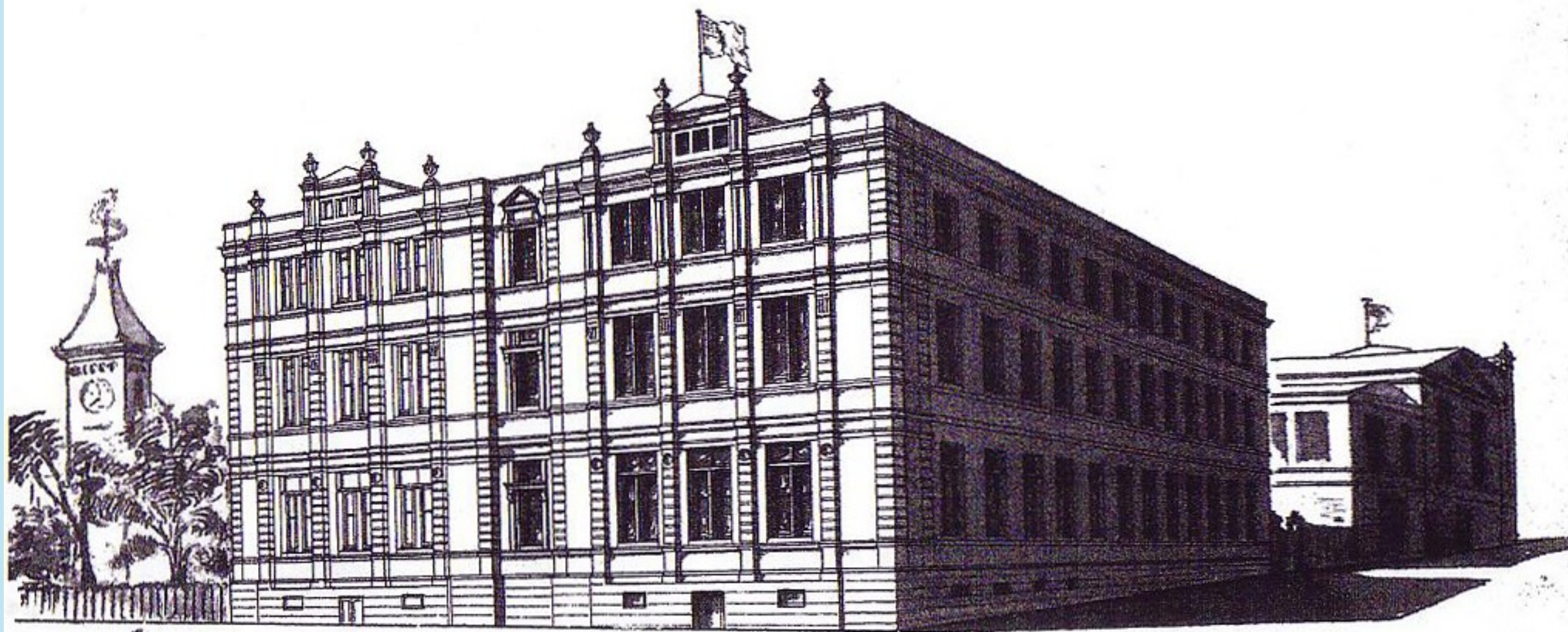
Government Printing Office. Brisbane Queensland

— GOV^T PRINTING OFFICE. —

— BRISBANE, QUEENSLAND. —

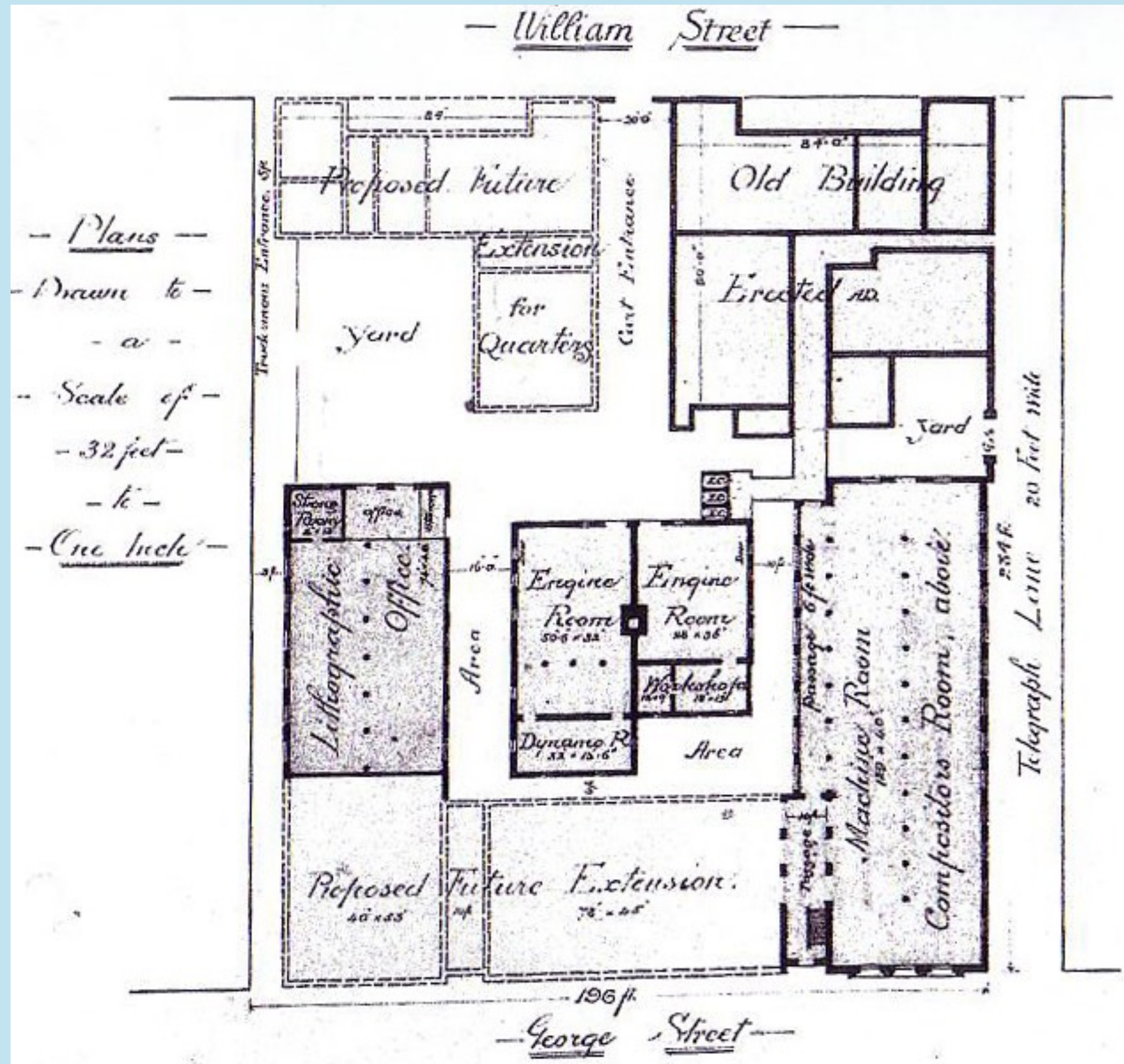
— ERECTED 1887 —

— FOUNDATIONS —	CONCRETE —
— WALLS —	BRICK WITH CEMENT DRESSINGS —
— ROOF COVERING —	CORRUGATED IRON —
— COST £21,000. —	



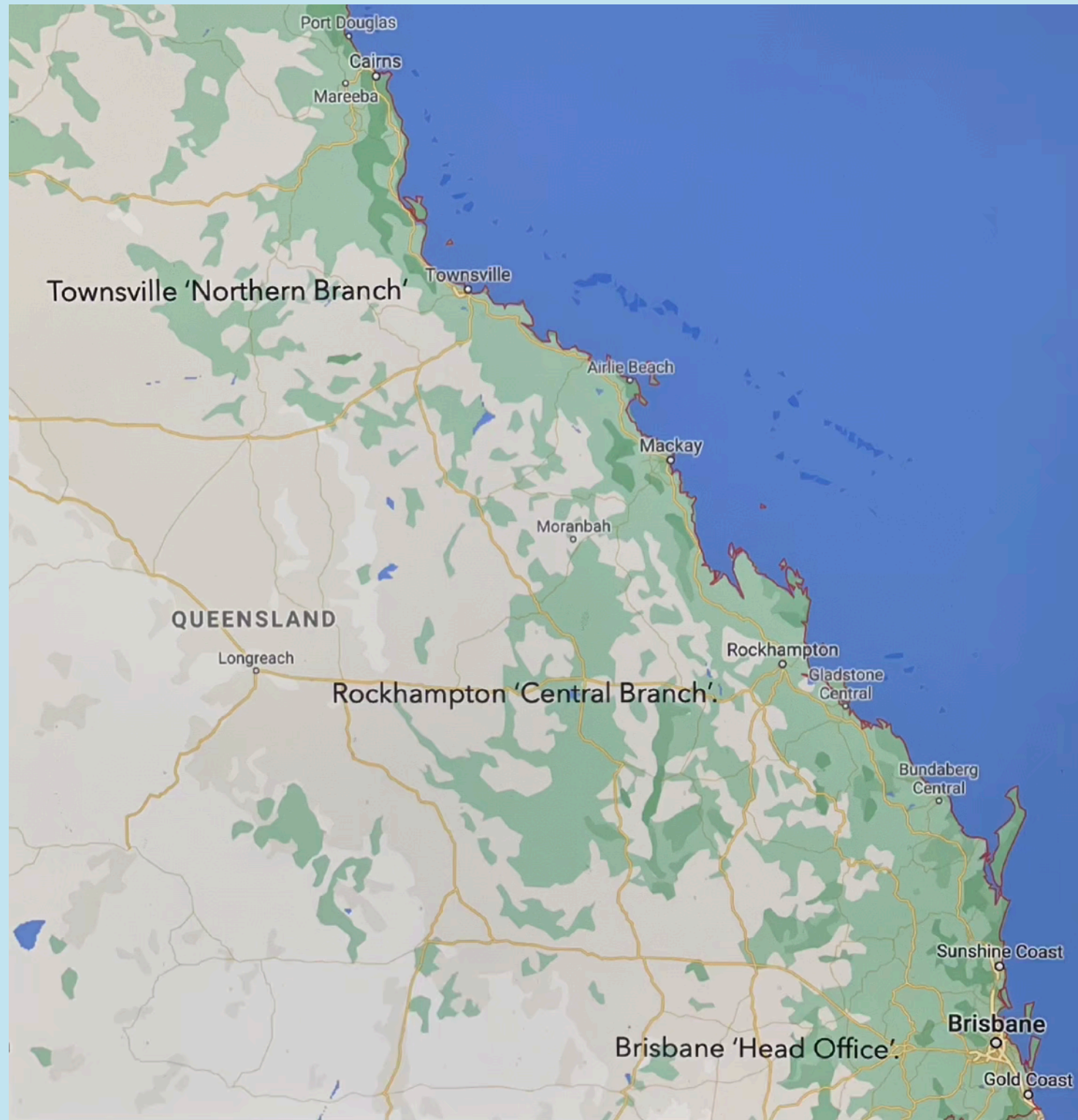
— PERSPECTIVE VIEW —

Government Printing Office. Highlighting the Lithographic Office Within

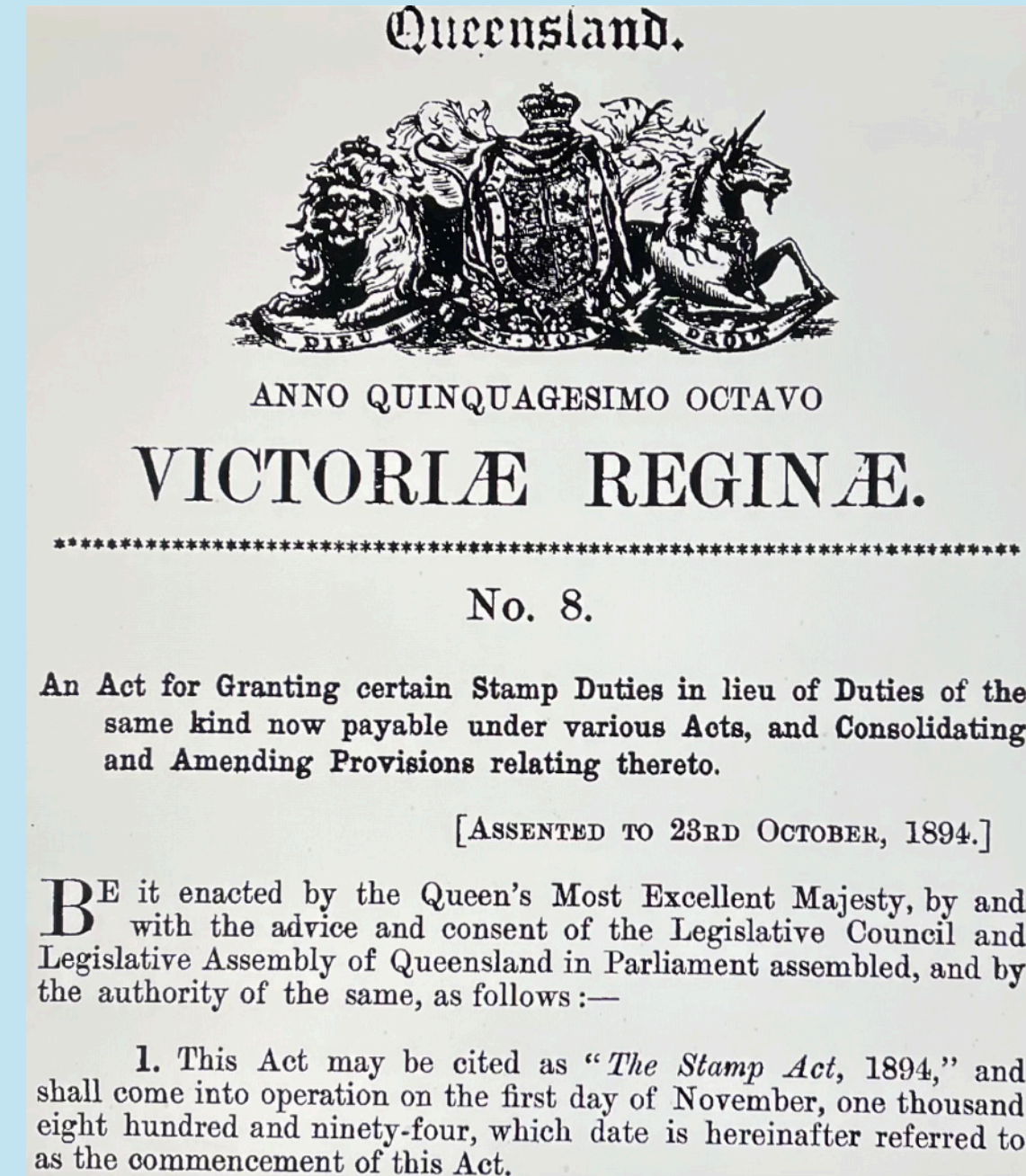


Queensland Treasury Stamp Offices

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



"The Stamp Duties Act 1894"

Came into operation 1

November 1894

Over Embossing Dies

Two different size over embossing dies were designed and engraved by William Wyon's son Leonard Charles Wyon [1826-1891] from their premises in Regent Street London



This 36x47mm die is in Archives



This 31x42mm die is in Archives



Red ink stick used to
cancel Brisbane
instruments

The floral design used as the central design is called *Epacris impressa*, with the specific name *Impressa*, Latin for 'impressed'

In early December 1894 the 'Stamp Department' announced in part "...a new system in connection with the stamping by the Stamps Department of documents requiring an impressed stamp will come into operation on January 1 1895. The dies for the new impressed stamps, three large embossing presses of the latest pattern, and the necessary material have come to hand from London...."

Brisbane Over Embossing Dies



Over embossing cancels recorded in various shades of Red. 36x47mm



The black 25mm date stamp has been recorded to the end of April 1895. Survival of early use appears very scarce

So used as a security measure by impressing its pattern into both the paper and the stamp

Brisbane Over Embossing Dies

The over embossing die was designed and engraved by William Wyon's son Leonard Charles Wyon [1826-1891] from their premises in Regent St London. The floral design used as the central design is called *Epacris impressa*, with the specific name *Impressa*, Latin for 'impressed'



A smaller 31x42mm embossing die is also recorded for Brisbane

Rockhampton Over Embossing Dies



31x42mm



36x47mm

Two different size over embossing cancels have been recorded in various shades of Blue matching the Brisbane and Townsville pair. So used as a security measure by impressing its pattern into both the stamp and the paper

Townsville Over Embossing Dies



36x47mm



31x42mm

Two different size over embossing cancels have been recorded in various shades of Umber matching the Brisbane and Rockhampton pair. So used as a security measure by impressing its pattern into both the stamp and the paper

Townsville FINE PAID First Series Second Issue

Townsville Undated Colourless Die.

Die size 40x50mm.



This single impression has been recorded on an 1895 adhesive

Joint Over Embossing Dies

Joint office usage where two different offices have stamped an instrument. In this case Rockhampton and Brisbane



Paying 2/6d to register the instrument in Rockhampton, which was then sent to Brisbane to equate the additional stamp duty to be paid on a company capital

Stamp Duty Regulations

"The Stamp Duties Act of 1866,"
"The Stamp Duties Act Amendment Act of 1890,"
"The Dividend Duty Act of 1890."

One amendment [above] to the 1866 Act now included in the 1894 Act

REGULATIONS UNDER "THE STAMP ACT, 1894."

The Treasury.

Brisbane, 14th November, 1894.

HIS Excellency the Governor, with the advice of the Executive Council, has been pleased to make the following Regulations for carrying out the provisions of "*The Stamp Act, 1894.*"

HUGH M. NELSON.

REGULATIONS.

1. The stamp offices in Brisbane, Rockhampton, and Townsville will be open for the issue of impressed and adhesive stamps from nine a.m. to four p.m. on every working day except Saturday, when the offices will be open from nine a.m. to twelve noon.

2. All applications for stamps must be made on the prescribed forms of requisition (as shown in the Schedule hereto), which can be obtained at the stamp offices.

3. Licensed vendors may obtain stamps on credit by giving a bank guarantee for the payment, and such vendors receiving credit must produce the stamps on hand for inspection when required, to show that sales have been duly accounted for. A discount of two and a-half per centum will be allowed to licensed vendors on all requisitions amounting to ten pounds or upwards.

4. A discount of two and a-half per centum will be allowed to banking companies on cheque, draft, or on demand forms stamped in blank for issue by them to their customers, on requisitions amounting to ten pounds or upwards.

5. The declarations under sections 68 and 69 of the Act by mortgagees or others holding securities covering further advances must be according to Form G in the Schedule hereto, and must be forwarded to the stamp office at Brisbane, Rockhampton, or Townsville, as the case may be, accompanied, where any duty is payable, by the amount of such duty and a requisition for the stamp required on the usual printed form. The certificates given by the Commissioners under section 68 of the Act shall be in Form H of the Schedule hereto.

Spoiled stamps.

6. All spoiled stamps brought to the stamp offices for allowance, with the parchment or paper on which the same are affixed or impressed, must be accompanied by a declaration according to the Form marked E in the Schedule hereto.

7. If any allowance for spoiled stamps be made by the Commissioners, the said stamps, together with the parchment or paper on which such stamps are affixed or impressed, will be retained by the Commissioners.

STAMP DUTIES.

Under "*The Stamp Duties Act of 1894.*"

[CAME INTO OPERATION, NOVEMBER 1, 1894.]

NOTE.—All Stamp Duties must be denoted by IMPRESSED STAMPS except the following for which ADHESIVE STAMPS can be used:—Agreement under hand; Bills of Exchange payable on demand or at sight; Bills of Exchange and Promissory Notes drawn or made out of Queensland; Bank Draft payable outside Queensland when issued from a locality where there is no stamp office; Charter Party; Drafts from outside the colony received by a bank for acceptance and payment within the colony; Policies of Insurance; Receipts or discharges for the payment of money; Transfers of shares or stocks; All documents requiring to be registered at the office of a Clerk of Petty Sessions, Warden, Mineral Land Commissioner, or Mining Registrar.

All duties to be paid according to regulations of Act. 54 & 55 Vic. c. 39, s. 2.

13. All stamp duties for the time being chargeable by law upon any instruments are to be paid and denoted according to the regulations in this Act contained, and except where express provision is made to the contrary are to be denoted by impressed stamps only.

Payment of duties by adhesive or impressed stamps.

45. The payment of duties imposed by this Act on documents requiring to be registered at the office of a clerk of petty sessions, warden, mineral lands commissioner, or mining registrar, may be denoted by adhesive stamps affixed thereto by the maker or holders thereof, and the person or officer whose duty it is to receive or register such document must cancel or obliterate the stamps by affixing thereto his initials, or by obliterating the same with a stamp in use for cancelling adhesive stamps in his office, and shall also record the date of cancellation of same.

Duties on policies may be denoted by adhesive stamps.

48. (1.) The duties imposed by this Act upon policies of insurance may be denoted by adhesive stamps, or partly by adhesive and partly by impressed stamps.

Stamp Duty Regulations

No.	C. REQUISITION C. (Impressed stamps.)				Folio
Required by ⁽¹⁾ _____ of ⁽²⁾ _____ impressed duties stamps of the following numbers and denominations on documents now presented :—					
Number.	Deed. ⁽³⁾	From	To	Consideration or Value.	Amount.
				£ s. d.	£ s. d.
				Amount ... £	
Signature of Applicant : Date :					
⁽¹⁾ Christian and surname at full length. ⁽²⁾ Place of residence or business, and post town. ⁽³⁾ In words at full length (mortgages, transfers, or otherwise, as the case may be).					

Forms C & D were required to be filled out
prior to having instruments 'stamped'

No.	D. REQUISITION D. (Impressed stamps.)				Folio
<i>Duties on estates of deceased persons.</i>					
Required by ⁽¹⁾ _____ of ⁽²⁾ _____ duty stamps of the following numbers and denominations :—					
					Amount.
<i>Probate (Administration) Duty.</i>					
Register :		Folio :			
Name of deceased.		Value of Estate upon which duty assessed.			
<i>Succession Duty.</i>					
Register :		Folio :			
Predecessor.	Successor.	Amount.	Rate per cent.		
Signature of Applicant : Date :					
⁽¹⁾ Christian and surname at full length. ⁽²⁾ Place of residence or business, and post town.					

Master Die - Seventeen Shillings & Six Pence

The 17/6d value was used as the master die for all 63 values. The 17/6d shows no variation in the value [unlike other denominations] and there is no damage to the value tablet in any of the subjects in the transfer group



The 16/- is a good example of the 17/6 master die use, showing uncleared remnants at top and bottom of the fraction bar

Second Series Essays Derived From The Master Die



The accepted 17/6 insert font



The rejected £500 insert font

Second Series Essays Derived From The Master Die

£500



£500

The composite proofs were printed by lithography in four colours one each in black, brown lilac and red [red includes two heads], with a single £500 in red



Head Insert

Hand placement of the head into the key plate within the transfer mould varies from central to left to right. This can help when plating each subject



Head central



Head insert tilted left

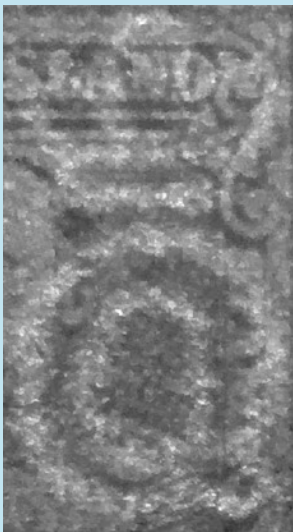


Head insert tilted right

Shading of the forehead and right cheek can vary quite dramatically

Messrs. Alexander Cowan & Sons Watermarked Paper Type IIb

Purpose Duty Stamp Paper



Three Plume Crown Q type IIb 8½mm wide

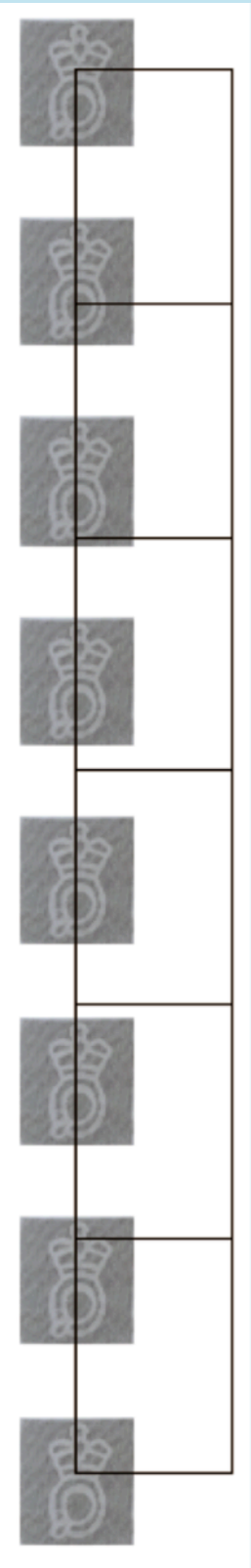
All values printed on upright Crown over Q watermarked paper

The Cowan paper was supplied in sheets of 100 watermarks and, based on the watermark positions on marginal stamps, it is clear that the printed sheets were of sixty stamps [six rows of ten]

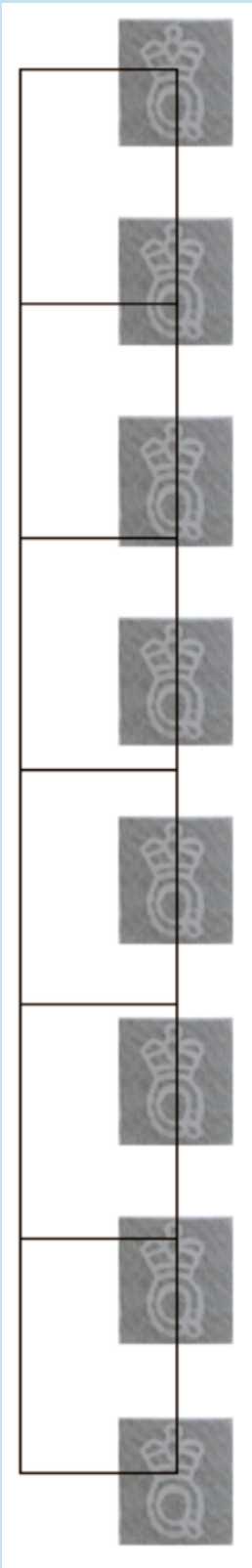
Below is a list of recorded inverted watermarks that are also found upright

	11/-	£17	
	12/-	£40	
	13/-	£60	
	17/-	£70	
	£11	£80	
	£12	£90	
	£13		

Note; £70 - £80 - £90 are equal in upright and inverted watermarks



Watermark Layout. Left side
of sheet for stamps
1:11:21:31:41:51



Watermark Layout. Right side
of sheet for stamps
10:20:30:40:50:60

Lithographic Stone Make Up

Subject spacing varies with horizontal separation found 3 or 4 mm apart and the vertical spacing 5 or 6 mm apart

Sheet Layout showing the 60 subjects

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60

Sheet make up 10x6

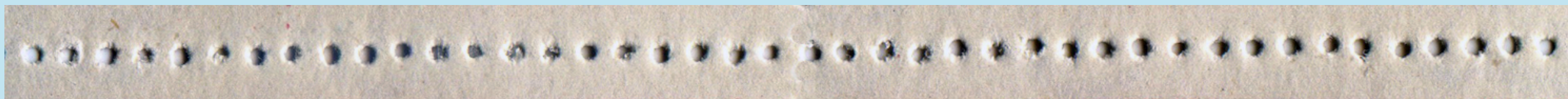
Sheet Layout showing the 30 transfer mould

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30

Suspected Transfer make up 2x30 [10x3]

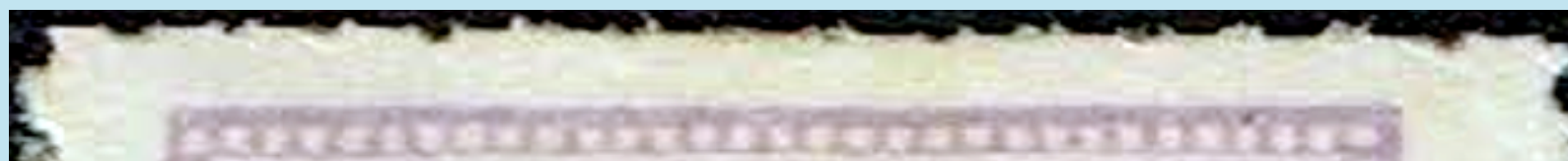
The sheet layout consisted of sixty subjects [6 rows of 10]. Studies show that there were multiple stones used for some of the more commonly used values [e.g. one shilling]. We feel confident that transfer groups of 30 were used

The Perforating Machine Used



[A] The gauge 12 single-line perforating machine was acquired in 1874 from the Leeds-based firm Hughes and Kimber and by 1895 was only used for stamps which did not fit the more recently acquired comb machines, such as the 1892 Stamp Duties and the large postal Chalons [2/6d to £1]

Emergency Rouletting



[B] 1895 horizontal roulette 7 recorded top or bottom but never both. Rouletting was done on the Railway Roulette Machine used for separating returned passenger tickets of the time

Transfer Varieties

Thick and thin papers found

'A' No Wmk Thick
Paper. No dot

'A'	'B'
3d	6d
1/-	1/~
2/~	2/-
2/-	2/6
2/6	3/-
3/-	5/-
5/-	7/6
7/6	10/-
10/-	15/-
15/-	£100
£100	£200
£200	£300
£300	£500

'B' No Wmk Thin
Paper. No dot

Some values are found
with a – or ~ after the
fraction bar in the value

/– and /~
Dot and No Dot

/– and /~	Dot & No Dot
1/-	£3
2/-	£12
10/-	£13
15/-	£90
	£100
	£200
	£300
	£500

Some values are found
with and without the dot
[stop] after the value

Emergency Compound - Roulette 7 x Perforation 12



In this case the £300 would measure 12 x 12 x 7 x 12

Roulette separation is only recorded horizontally.

Recorded values with Treasury albino cancel £11 : £12 : £15 : £16 : £20 : £30 : £50 : £18 : £20 : £30 : £60 : £80 : £90 : £300.

Commercially used values are exceedingly rare, recorded are: £15 : £20 : £300

Key Plate Transfer Varieties



Fourth white square up from bottom left, retouch, found on all values. Pre retouch [very rare], see page 55. Secondary damage occurring after retouch - broken shading line at left lower within central scroll



Right frame, colour bulges and colour at right of lower frame affecting the 7th square dot and above



16th & 17th dots from left in lower frame joined

Common to all values

One subject in each suspected mould of 30



Right frame, damage

Key Plate and Value Transfer Varieties

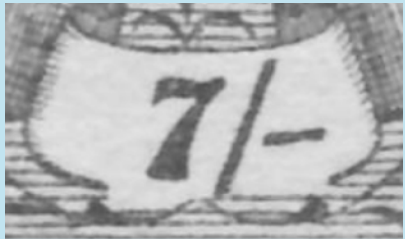
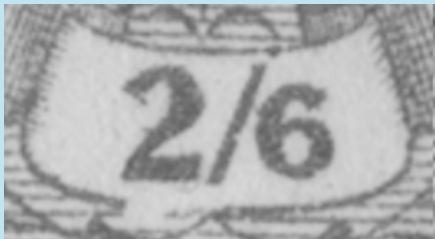


Inner oval damage

White spot in key plate, adjacent to Queens right shoulder
See 12/-, £8 and £80 in the preceding page



Right frame, damage



Lower frame damage appears common in the lower values

Common to all values

One subject in each mould of 30

Transfer Varieties. Misplaced subjects within the Transfer Mould

Stamps 1 2 3 4 noted in red

Stamp 2 shorter than stamps 1 - 3 - 4

Layout of subjects was
not completely
symmetric

1. Plumb to left of second S.
8 and S second not central

1, 3 & 4 Plumb to
left of central pearl

3. Plumb to right of N and
central to 8 and second S

2. Plumb to right of N. Central
to second S. 8 off centre

2 Close to plumb right of
central pearl

4. Plumb to right of N and
central to 8 and second S



**The 63 Issued Duty Stamps
Second Series First Issue
Three Pence**

Year of Issue: 1895.

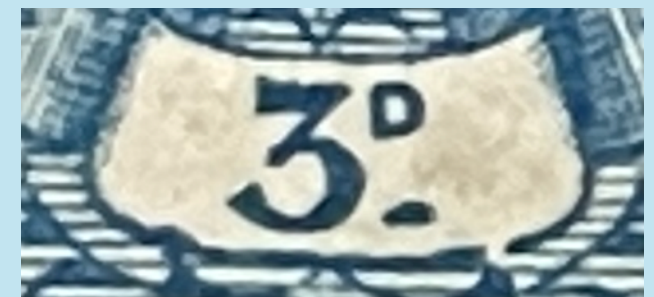
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Six Pence

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Nine Pence

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Re-entry '-' below D -



One Shilling

Year of Issue: 1895.

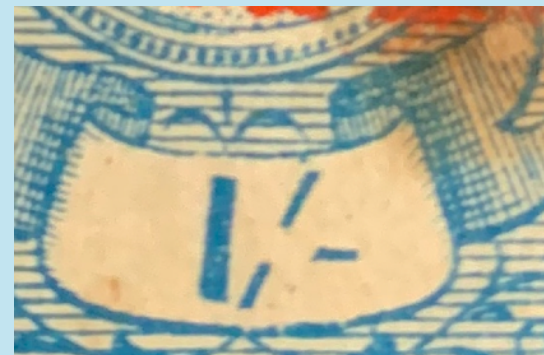
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Broken fraction bar. White spot above at right



Broken fraction bar and value frame damage



'-' 100% missing



Broken fraction bar

One Shilling & Three Pence



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



One Shilling & Three Pence

Varieties Con't: Transfer Scratch left of
Queens head up through Q of Queensland



One Transfer Scratch from this series recorded to date.

One Shilling & Six Pence

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Two Shillings



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Top frame, damage. '2/-' out of parallel

Two Shillings & Six Pence



Year of Issue: 1895.

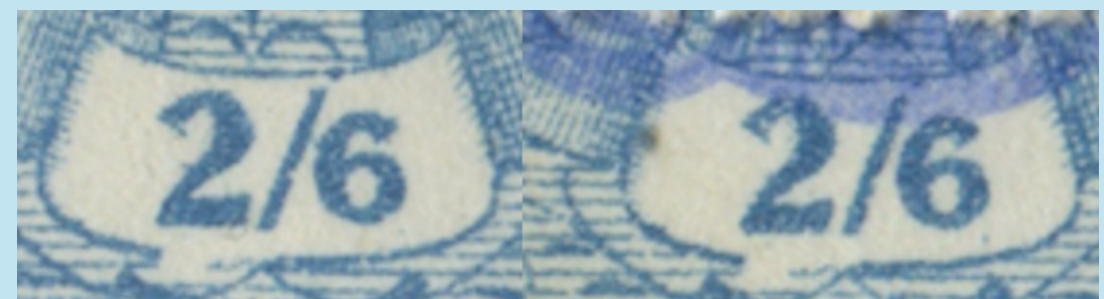
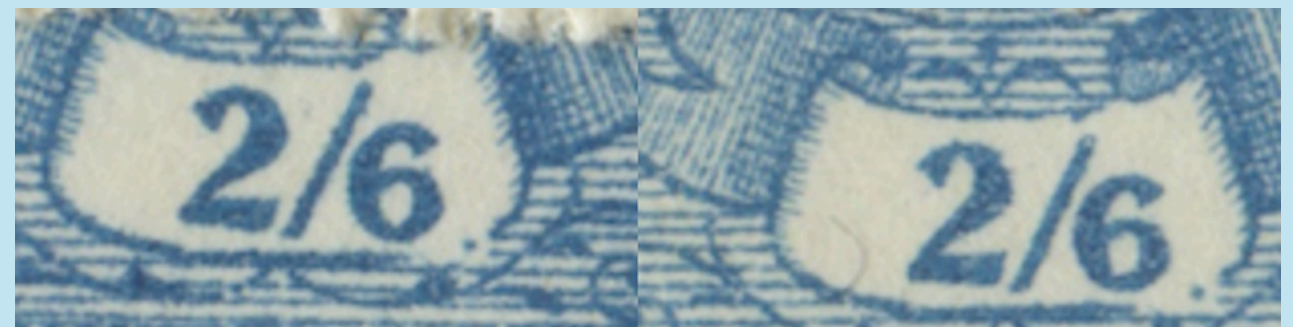
Paper: Thick Paper

Watermark: Crown over Q

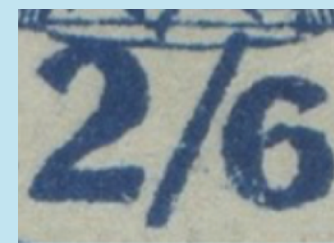
Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Breaks to '6'



Fraction bar breaks
through top frame



Three Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Four Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Five Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Seen with black datestamp cancel only, paying a fine with no need to over emboss

Six Shillings



Year of Issue: 1895.

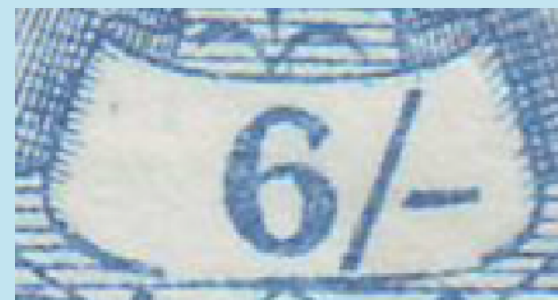
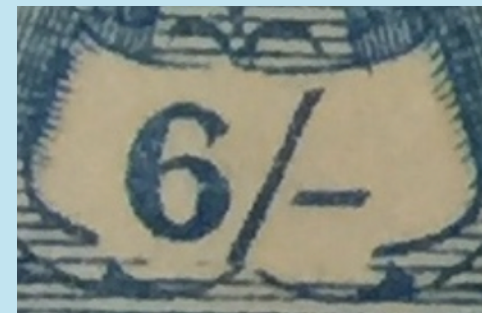
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Long fraction bar



Seven Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. '7' damage



Seven Shillings & Six Pence

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Eight Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage



Nine Shillings



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Major Re-entry. Value frame damage



Base of value frame

Major Re-entry

Ten Shillings

Year of Issue: 1895.

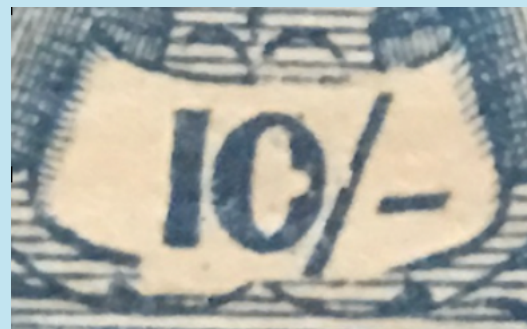
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. White spot inside right of '0' in '10'



Seen with black datestamp cancel only, paying a fine with no need to over emboss

Eleven Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage



Twelve Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage



Twelve Shillings & Six Pence

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage



Thirteen Shillings



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage. White spots, various



Fourteen Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Broken tail in 'Q' of Queensland. Value frame damage



Fifteen Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage. Thinned fraction bar



Thinned fraction bar

Sixteen Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage



Master die use showing uncleared remnants
of the top and bottom of the fraction bar.

Seventeen Shillings

Year of Issue: 1895.

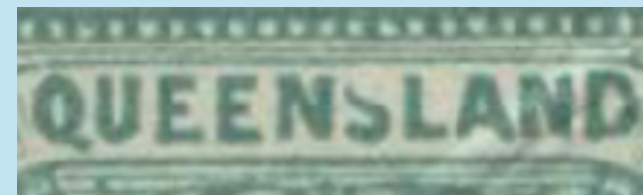
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Fraction bar touching lower value frame



Top of 'S' in 'Queensland' missing



Retouch to lower value frame



Seventeen Shillings & Six Pence

Year of Issue: 1895.

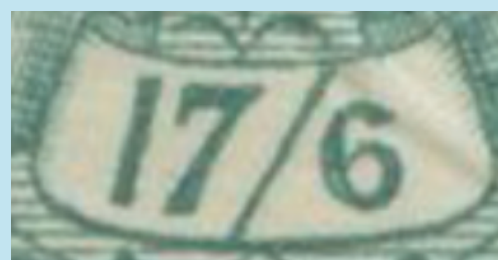
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: This 17/6d value is the Master die. No value frame damage is found. The fraction bar touches top and bottom of each cartouche in all 30 subjects of the mould



Break in 'L'

Eighteen Shillings



Year of Issue: 1895.

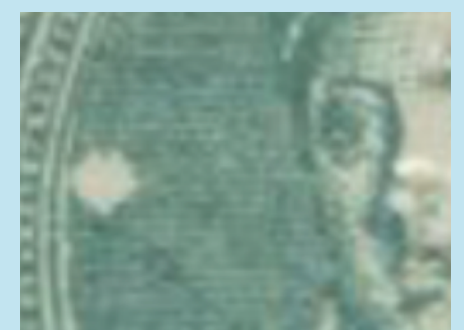
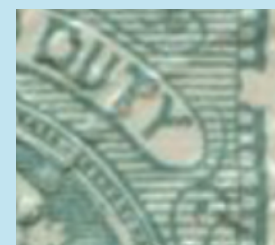
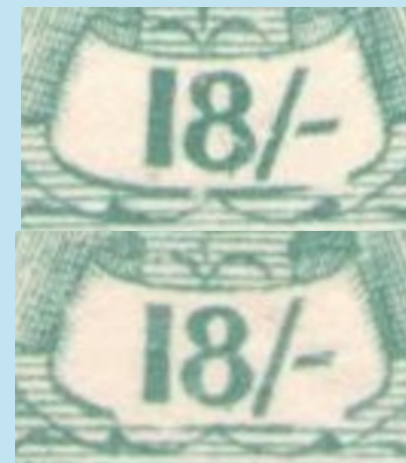
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Frame, value and value frame damage.
White spots



Very rare transfer damage to outer frame, prior to retouch. See page 25

Nineteen Shillings



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Green [shades]

Varieties: Value frame damage



Fraction bar touching at base of value frame



Twenty Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Value frame damage



Short - in /-

Twenty One Shillings

Year of Issue: 1895.

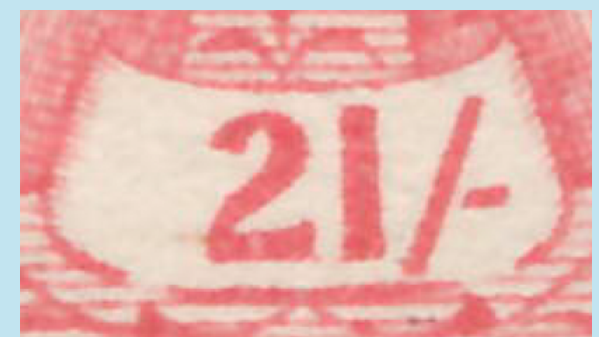
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Similar lower value frame damage



Twenty One Shillings

Error of Colour



Printed in Cinnamon

Cinnamon being the chosen colour for the higher values £3-£9. also see 30/-

Twenty Five Shillings

Year of Issue: 1895.

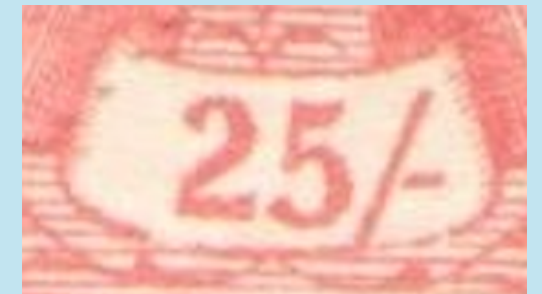
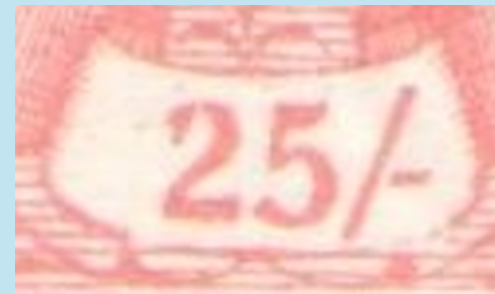
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Value frame damage. Flat '2' at top



Flat '2' at top

Thirty Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Value frame damage



Thirty Shillings

Error of Colour



Printed in Cinnamon

Cinnamon being the chosen colour for the higher values £3-£9. Also see 21/-

Forty Shillings

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Value frame damage



Value bar joins lower frame

Forty Shillings Usage

A typical Share Transfer in the Warwick Gas Light Power and Coal Company Limited

Dated 8 May 1900 for 702 fully paid up shares costing £810-15-0

(82)

Warwick Gas Light Power and Coal Company Limited -

Transfer

I John Cameron of Ormeau in the Colony of Queensland Gentleman in Consideration of the sum of eight hundred and ten pounds fifteen shillings paid to me by Ralph Henry Reis of Brisbane in the said Colony Gentleman do hereby transfer bargain sell and assign unto the said Ralph Henry Reis the seven hundred and five shares numbered 1751 to 2250, 1251 to 1350, 4151 to 4250 and 14470 to 14474 in The Warwick Gas Light Power and Coal Company Limited to hold unto the said Ralph Henry Reis his executors administrators and assigns under and subject to the several conditions on which I hold the same at the time of execution hereof

— And I the said Ralph Henry Reis do hereby agree to take the said shares subject to the same conditions

— As Witness our hands and seals the eighth day of May A.D. 1900 —

Witness Stuart Cameron Solicitor Brisbane John Cameron

Witness James Jones Ralph Henry Reis

08951
8 MAY 00

Paying 41/- stamp duty on £810/15/- or 82 times 6d

...for every £10 or part of £10 of the then value of shares transferred - 6d

Forty Five Shillings



Year of Issue: 1895.

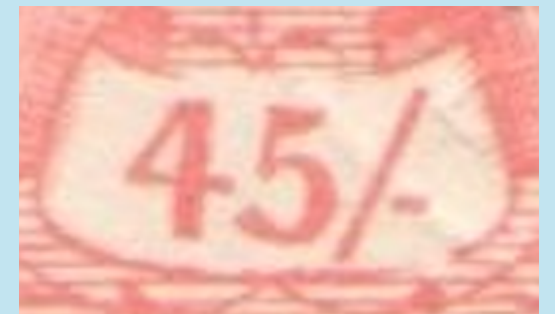
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Rose

Varieties: Value frame damage



Value bar joins lower frame

£3

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: No Stop

There are very few damaged value frames to be found from £3 - £500 due to no value bar



Value frame damage



No Stop after value

£4

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: Value frame damage. Weak stop after £4.
Left side of 4 is thick. Flat top to £



£5

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: Break in £ at base. Redrawn inner oval in places showing doubling



£6



Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: £ touching top of value frame. Stop square, round or diamond shaped



£7

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: £ touching top of value frame. Inner oval damage 9 O'Clock and doubling of frame



Inner oval damage, adjacent to earring

£8

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: White breaks to upper left outer frame.
Inner oval break at 7 O'Clock



£9

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Cinnamon

Varieties: Two small colour bulges one third up outer left frame. Stop square or round



£10

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Flat top to £.

'l' malformed at base



Several colour bulges, lower half of the outer right frame

£11

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Top bar of £ broken away at left. Value frame damage. Bite in 'l'



£12

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: No value stop.

Oval break above £.

Stop touches value frame



No Stop after value

£13

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: No value Stop.

Value frame retouch
below '3.'



No Stop after value

£14

Year of Issue: 1895.

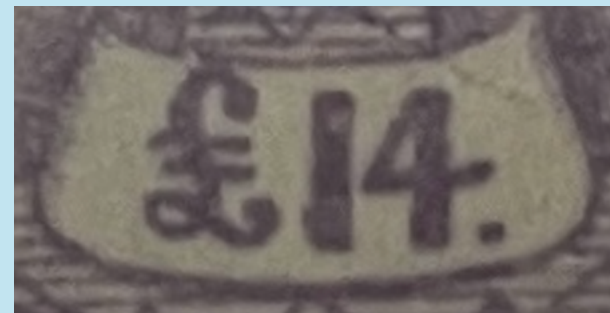
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Lower left colour spur on '1' of £14. £ touching top frame. Doubling of inner frame. Head breaks oval at top. 1 and 4 touch



£15

Year of Issue: 1895.

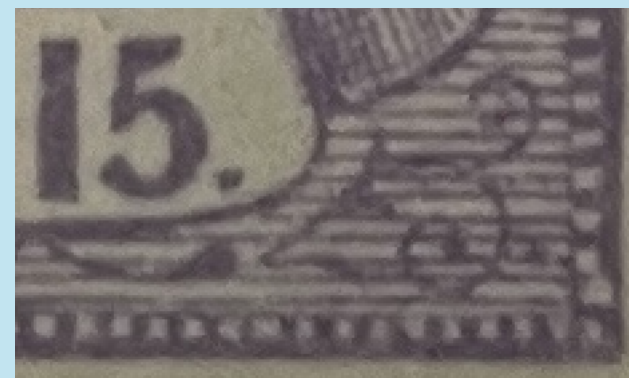
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Value frame damage. Bulge in second white square up right frame. 'U' has spur lower left



£16

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Outer upper frame breaks left frame adjacent to white squares 7 & 8. Colour spot joining £ to frame at top. Value frame at top and bottom retouched. Upper spur on stop



£17



Year of Issue: 1895.

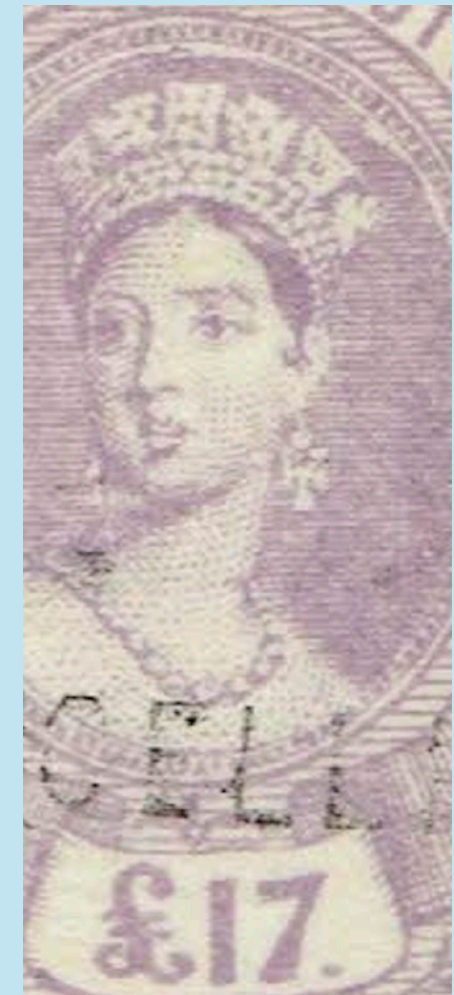
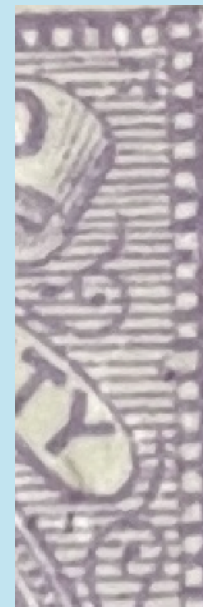
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: 12th white square down on right frame broken.
Outer head oval damage 11-2pm. Flat top to £



£18

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Outer colour spur two thirds of the way down left frame. Lower crossbar in £ broken. Lower crossbar in £ has colour spot



£19

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

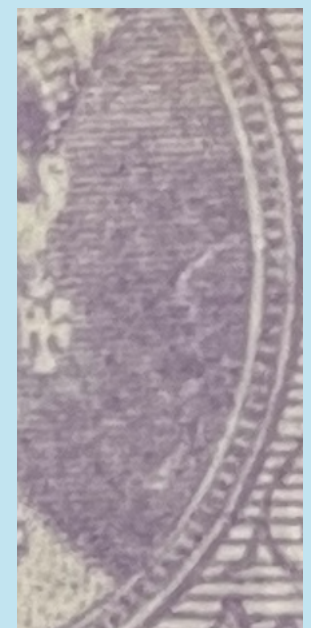
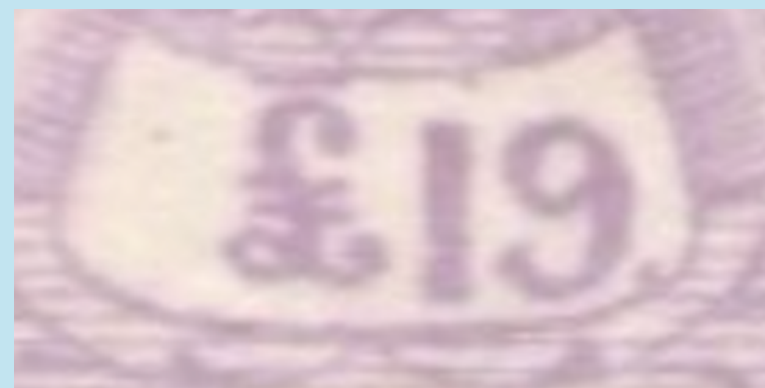
Perforation 12

Printed colour: Lilac

Varieties: £ high. Remnants of master die fraction bar at base of value cartouche. Value misplaced to the right with stop touching value frame. White scratches right side of oval



Master die use showing uncleared remnants of the top and bottom of the fraction bar.



£20

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Value frame damage. Misplaced value with stop joining lower frame



£20 Roulette at top

£30



Year of Issue: 1895.

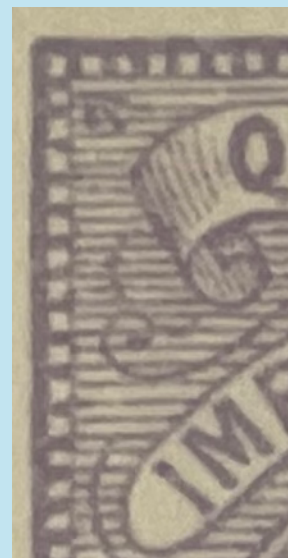
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Shading break left of 'M'. Head oval breaks into upper oval. Value stop round



£40



Year of Issue: 1895.

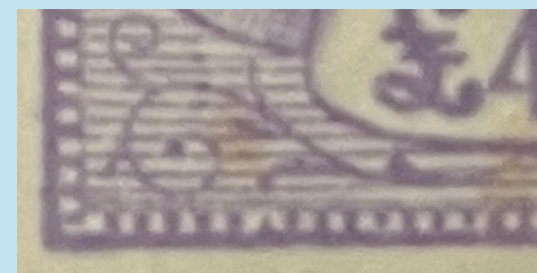
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Outer white squares 7 & 8 at base joined. '40' joined. Value stop touches frame. Colour bulge inside '0', two types noted



£50

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac

Varieties: Value frame damage. Stops after £50 vary



£60

Year of Issue: 1895.

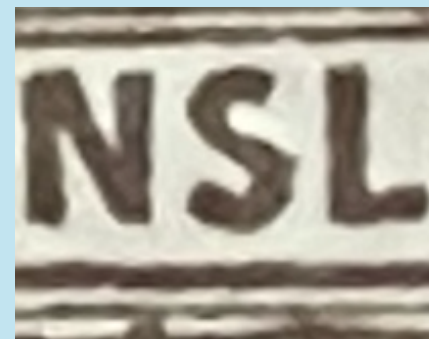
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Brown

Varieties: Colour bulge in lower curve of 'S'.
Remnants of master die fraction bar. Value stop
varies in size



£70

Year of Issue: 1895.

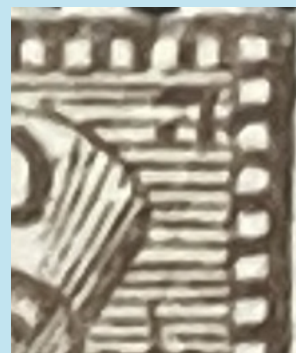
Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Brown

Varieties: Third white square at top right is broken.
Deformed '7'. Spur on '7' and '0'. Colour below '£'
and '7'



£80

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Brown

Varieties: Various stop shapes.

Colour spur extending outside of frame at left.



Master transfer flaw.
Left frame, Fourth
white square up
from bottom
coloured in



£90

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

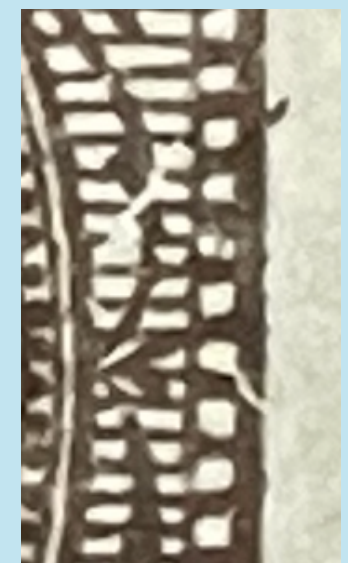
Perforation 12

Printed colour: Brown

Varieties: With and without value Stop. Centre of right frame white scratch lines, colour spur extending outside of frame. Stop varies in size and shape



No stop appears scarce



£100

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac [shades].

Varieties: With and without value Stop. Value frame damage at top. Remnants of master die fraction bar. Colour spot below right side of 1 in 100. £ touches top of frame



Master die use showing uncleared remnants of the top and bottom of the fraction bar

£200

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac [shades]

Varieties: With Stop size varies or No Stop. Over inked head shading Blunt top left corner to value frame



Seen with black datestamp 30-12-95 / W, paying a fine with no need to over emboss

£300

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac [shades]

Varieties: With or without value Stop. Scratch top right corner and white spots upper right outer frame. '£300' low



Master die use showing uncleared remnants
of the top and bottom of the fraction bar



With stop appears scarce

£500

Year of Issue: 1895.

Paper: Thick Paper

Watermark: Crown over Q

Perforation 12

Printed colour: Lilac [shades]

Varieties: Transfer scratch Queens nose to frame at 8 O'Clock. Shading line break below 'IM'. Thick '£500'



With or without value Stop. See next page



£500

With Stop

With Stop

Without Stop

Without Stop



This block highlights the unusual wide vertical spacing between the subjects common throughout this series

£500

One complete instrument is
recorded with a used £500



Commercial Usage: Three used copies from Brisbane recorded. One on complete document two on cutouts

Introduction to the Second Series "Second Issue" - Unwatermarked Paper

Year of Issue: 1899



A darkened example of very thin open wove paper



Four existing stamp values on thick and thin open wove unwatermarked paper come from four new lithographic stones using the existing thirty key frame mould with thirty new fresh value types. These four values replaced the existing four due to Litho Stone damage.

Stone 2. Easily identified by the ~ after the fraction bar which, in some subjects can be found wedge shaped.

The 1/- and 2/- can also be found on unwatermarked paper with a straight - after the fraction bar.

Nine further values shown below where demand was high on watermarked paper are also found on unwatermarked paper due to exhaustion of the Crown Q watermarked paper, all using the existing thirty mould



Although not strictly a second issue the authors have separated all of these thirteen values away from the other sixty three to save confusion

Second Series Second Issue.

Six Pence

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Also see wmked issue



One Shilling

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Various sizes/shapes of value font



Master die use showing uncleared remnants
of the bottom of the fraction bar.

One Shilling

A 30 mould has been identified when studying the I/- value



30 variations of the value have been identified

Two Shilling

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: 2 varies in thickness



Master die use showing uncleared remnants
of the top and bottom of the fraction bar



Two Shilling & Six Pence

Year of Issue: 1899.

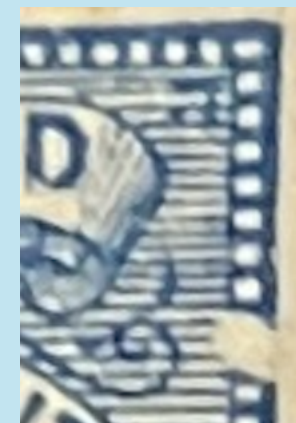
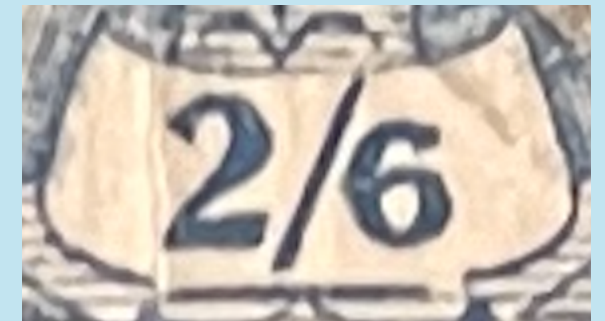
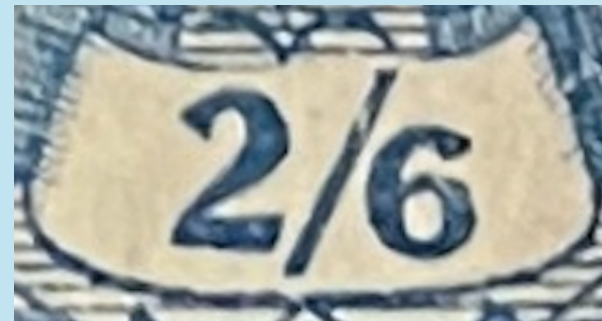
Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Also see wmked issue



Upper right frame white void

Three Shilling

Year of Issue: 1899.

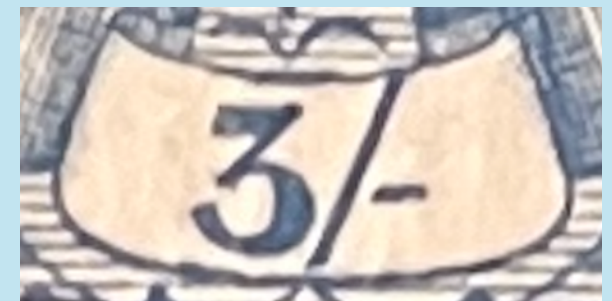
Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Fraction bar touches top of value frame.
Also see wmkd issue



Five Shilling

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Also see wmkd issue



Seven Shillings & Six Pence



Year of Issue: 1899.

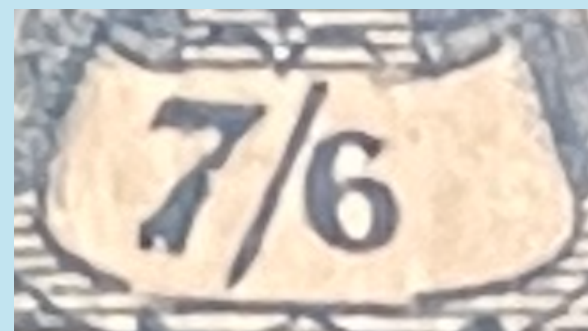
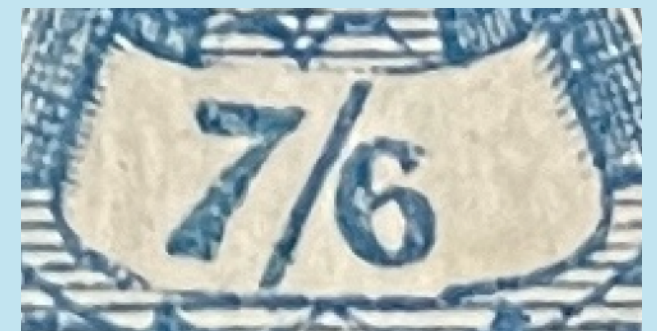
Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue

Varieties: Value frame damage. Also see wmkd issue



Ten Shilling



Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Blue



Varieties: Various '0' font used in '10/-'



Master die use showing uncleared remnants
of the top and bottom of the fraction bar

Fifteen Shilling

Year of Issue: 1899.

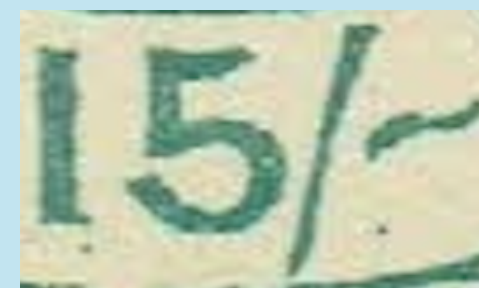
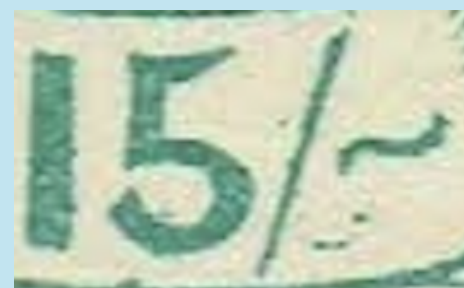
Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Green

Varieties: Various misshapen fonts



Fraction bar touching base of value box

£100

Year of Issue: 1899.

Paper: Thick and thin Paper

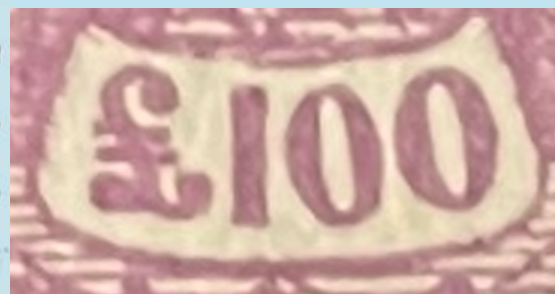
Watermark: Nil

Perforation 12

Printed colour: Lilac [shades]

All have no stops

Varieties: Value frame damage. Inner oval damage at left.
Colour spot below right side of 1 in 100. Also see wmked
issue. White shading void above Queens right shoulder



Master die use showing uncleared remnants
of the top and bottom of the fraction bar

£100

Printing Void



Possible cause, iron filings caught up on the litho stone or the paper and when dried fell off leaving the appearance of a cracked electro

Stamp has been purposely darkened to highlight the void.



£200

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Lilac [shades]

All have no stops after £200 which is joined

Varieties: Inner oval damage. Also see wmk'd issue



Master die use showing uncleared remnants
of the top and bottom of the fraction bar



£300

Year of Issue: 1899.

Paper: Thick and thin Paper

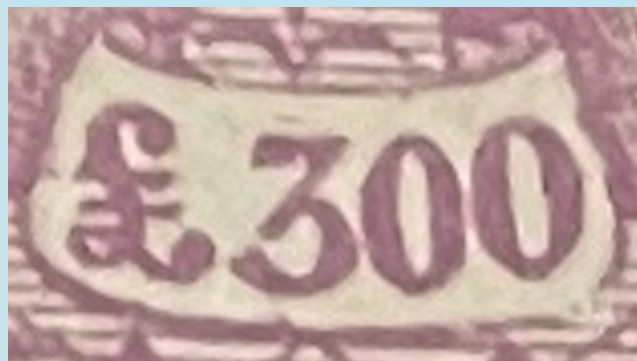
Watermark: Nil

Perforation 12

Printed colour: Lilac [shades]

All have no stops

Varieties: Value frame damage. Inner oval break.
Also see wmkd issue



£500

Year of Issue: 1899.

Paper: Thick and thin Paper

Watermark: Nil

Perforation 12

Printed colour: Lilac [shades]

All have no stops

Varieties: Value frame damage. Thick and thin value font. Various size £ crossbars. 00 in £500 joined. Also see wmkd issue



Master die use, showing uncleared remnants
of the bottom of the fraction bar

Cancelled Handstamps, and Other Markings

Treasury Albino Embossed Cancel typically applied across two stamps

Legend reads "STAMP OFFICE / TREASURY BRISBANE"



This form of marking appears to have been the most common with each stamp having at least half of the Treasury albino cancel embossed into it



Sets with the central albino Treasury Cancel appear rare

Sets were gifted to parliamentarians

Sets were also sold to the public at 10/- per set of 63 values

Cancelled Handstamps, and Other Markings

An estimated quantity of 300 sets of 63 values mixed on watermarked and unwatermarked papers, albino embossed with the Treasury cancel were prepared as gifts and for sale to the public at 10/- per set. Other gift only sets and with various markings were overprinted and include CANCELLED and SPECIMEN in black, red or blue, various size black rings and ink manuscript also having the Treasury albino embossed cancel as a security measure to prevent reuse. Date stamped with altered single digit year.

'CANCELLED' in blue.



Angled 'CANCELLED' Handstamped [sans-serif no stop] 24 x 3½mm
With and without value stop

'CANCELLED' in blue or red sometimes inverted.



'CANCELLED' Handstamped [sans-serif no stop] 21 x 2¾mm
and dual black 11mm quarter ring

Sets were gifted to parliamentarians
Sets were also sold to the public at 10/- per set of 63 values

Cancelled Handstamps, and Other Markings

Sets were sold to the public at 10/- per set of 63 values

'SPECIMEN' in black



'SPECIMEN' Handstamped [sans-serif no stop] 15½ x 2mm



Sets with several 25mm date combinations have been recorded

14-3-2 w

01-10-2

13-8-3

29-6-4

Sets were gifted to parliamentarians

Cancelled Handstamps, and Other Markings

'CANCELLED' in blue

Queensland 1895
(Duty plus Postage)

Details of Contents:

.....

.....

POSTAGE

IMPRESSED

DUTY

STAMP

ADDRESS:

.....



'CANCELLED' Handstamped [sans-serif no stop] 21 x 2¾mm

Cancelled Handstamps, and Other Markings

Sets were sold to the public at 10/- per set of 63 values

'CANCELLED' in Black or Red

Red is extremely rare



'CANCELLED' Handstamped [sans-serif no stop]
21 x 2¾mm. With or with out 18mm quarter ring



'CANCELLED' Handstamped [sans-serif] 21
x 2¾mm and an 18mm quarter ring

Sets were gifted to parliamentarians

Cancelled Handstamps, and Other Markings

Sets were sold to the public at 10/- per set of 63 values



'CANCELLED' in black

Recorded Pairs
overprinted
'CANCELLED' Upright,
diagonal, diagonal
inverted with or
without 18mm quarter/
half ring



'CANCELLED' recorded double, also double vertical up the other inverted



'CANCELLED' Handstamped [sans-serif no stop] 21 x 2¾mm

Cancelled Handstamps, and Other Markings

Archival Sale

These £500 values are from two sets of 63 from lot 43 auctioned by public tender in the first of two Australia Post 'Philatelic Archival Sale' with tenders closing 12 February 1987



Catalogue description of lot 43:

Impressed Duty series 3d to £500
(63 values), two sets overprinted
"CANCELLED", also various postal
fiscals similarly overprinted (11), and
various postal and postal fiscal issues
overprinted "SPECIMEN" (37)
(mixed condition) (173)

Cancelled Handstamps, and Other Markings

Sets were sold to the public at 10/- per set of 63 values



Black 18mm quarter ring. Sets were sold to the public at 10/- per set



Manuscript CTO in black ink

Sets were gifted to parliamentarians

The authors have noted groups of mixed Black Ring and Manuscript on the same stamps

Cancelled Handstamps, and Other Markings

Sets were sold to the public at 10/- per set of 63 values



Black 11mm full ring



Black 18mm quarter ring and 11mm full ring

Sets were gifted to parliamentarians

Presentation Booklet c1920



Some values available in c1920 were used to make a booklet 3d to the £1000. Note security pin punch hole between Queen's eyes.

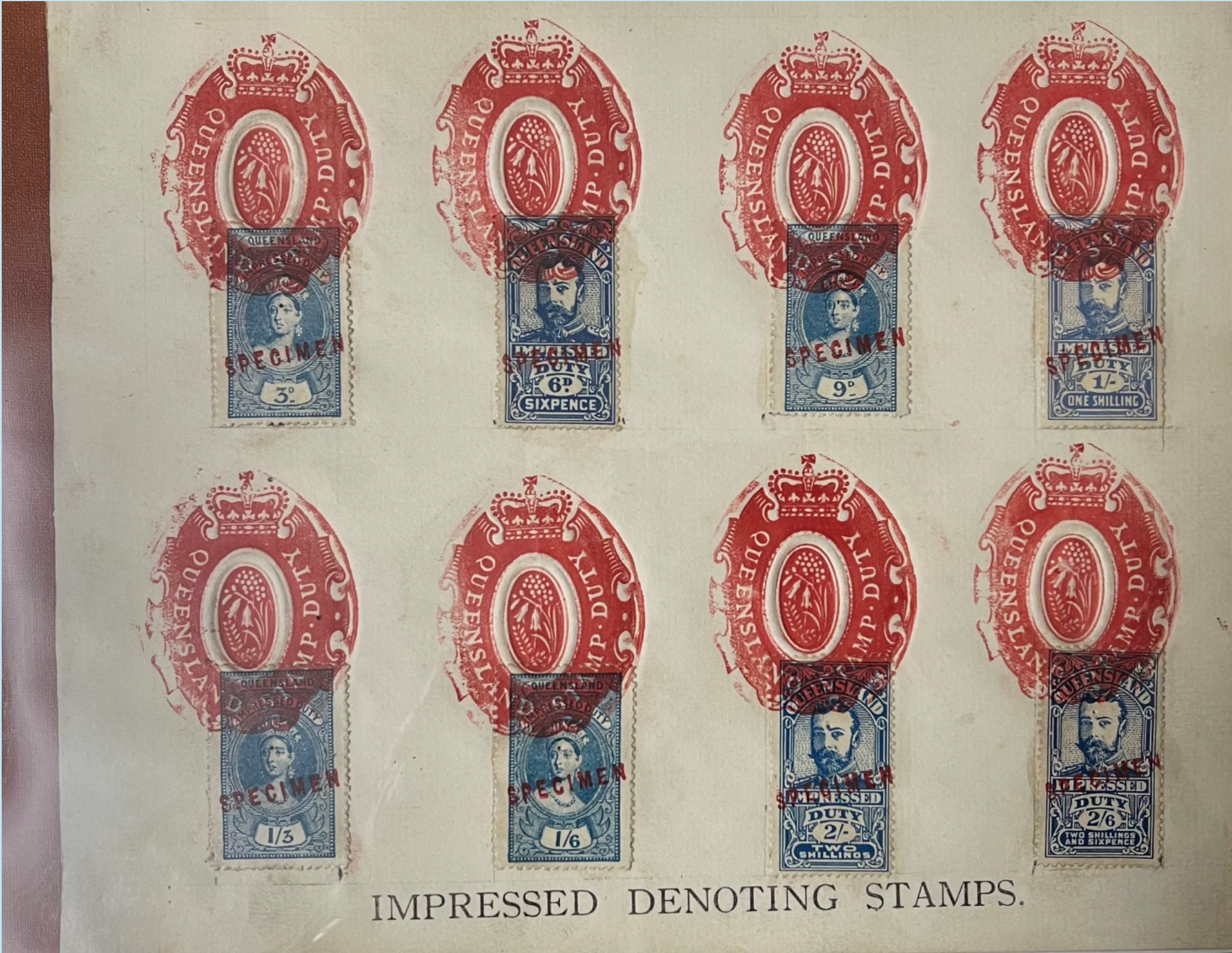
The Red 22 x 3mm sans-serif SPECIMEN is unique to each of the nineteen values within this booklet

Presentation Booklet c1928

Surplus Queen Victoria values were still being used up in 1930

3d
9d
1/3d
1/6d
11/-
12/-
16/-
17/-
18/-
19/-
£10
£16
£17
£18
£19
£40
£50
£70
£80

The 19 values some in use into the 1930s. [see page 133] All other values to £500 were replaced by KEDVII then KGV

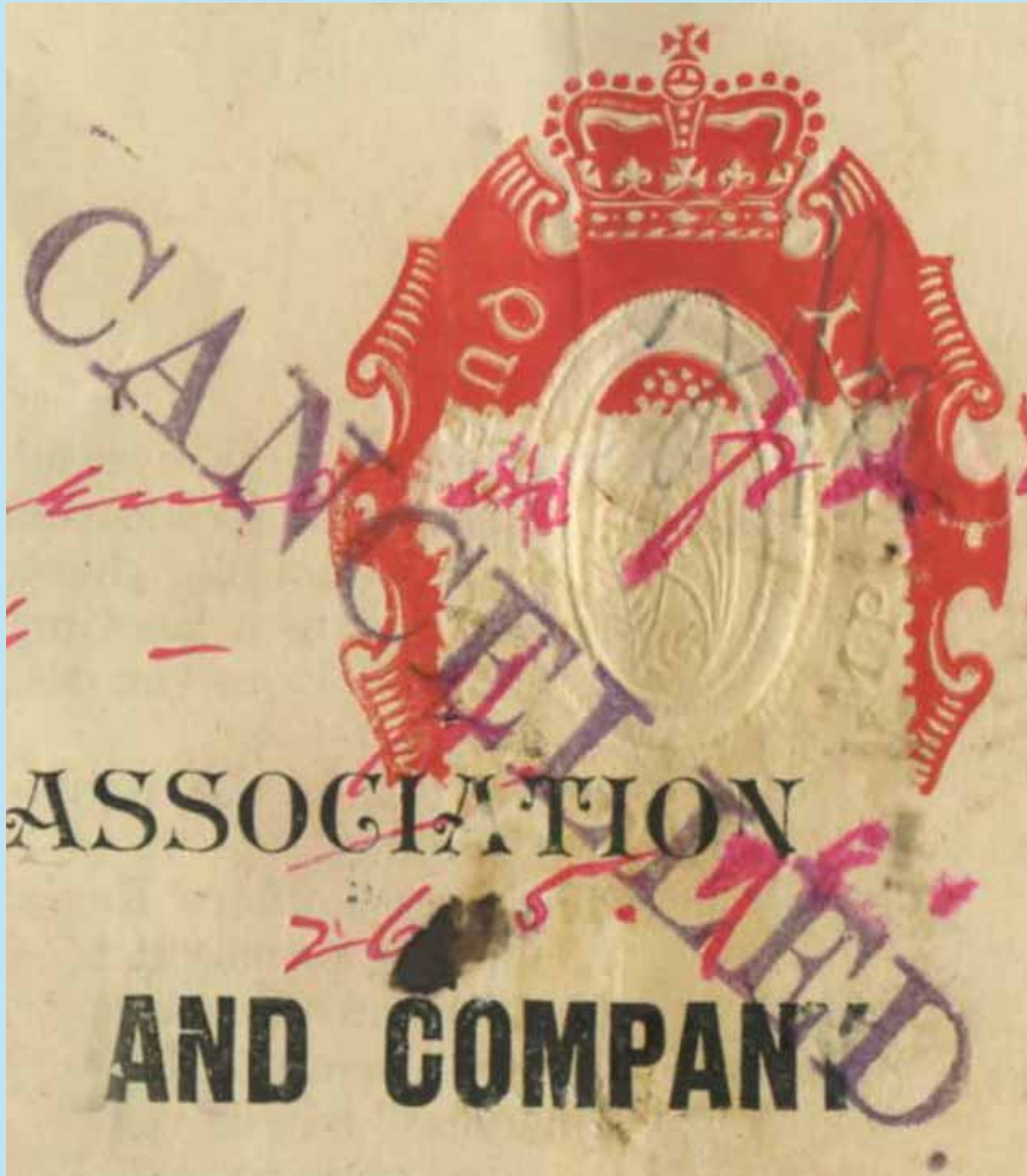


Values available in c1928 were used to make a booklet 3d-£1000

Each contain a small security pin punch

Miscellaneous Cancels

CANCELLED



Stamps found with part violet 60mm x 7mm 'CANCELLED' on, can be mistaken for official overprints sold in sets to the public. This handstamp was used to cancel an instrument with or without removing the stamps

Miscellaneous Cancels



Vertical perfs cut off. Security pin punch one quarter up between stamps



Security pin punch above '£8'

Miscellaneous Cancels



Blue Oval 'Exempt from Stamp Duty.' In this case Exempt on Company Capital

Commercially Used Set of 63

One surviving complete set of the 63 duty stamps on watermarked paper commercially used is recorded.



Watermark



Commercially Used Set of 63



Commercially Used Set of 63



Commercially Used Set of 63



Commercially Used Set of 63



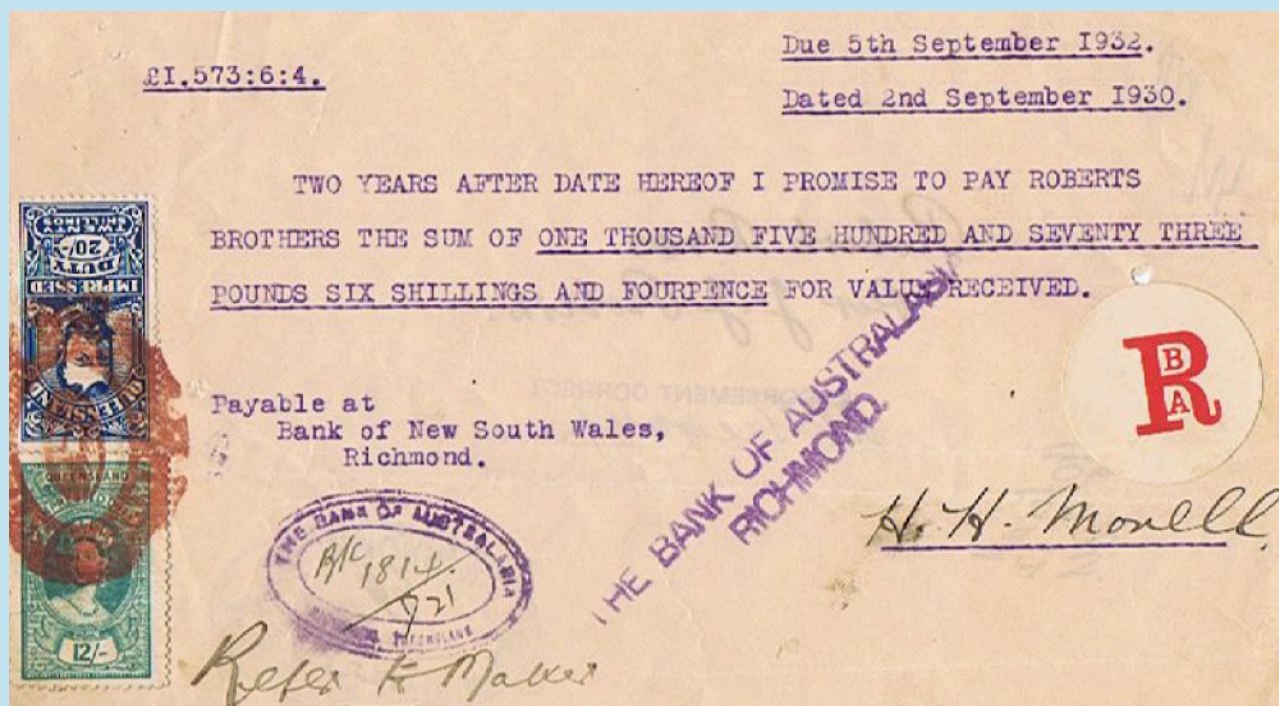
Two surviving cutouts with a £500 exist

Earliest Recorded Date of Use



Earliest Recorded Date of Use, used in the first week of issue

Examples of Dual Reign Usage



Attractive two reign late usage can be found used on instruments with KEDVII and or KGV values



1930 being the latest use recorded to date

11/6/1913



Used in conjunction with a GB 1/- at top

Examples of Dual Reign Usage

Attractive two reign late usage can be found used on instruments with KEDVII and or KGV values



Examples of Triple Reign Usage

Attractive three reign late usage can be found used on instruments



QV £9 + KEDVII £100 Light Bistre + £90 & 10/- KGV

Duplicate Cancel

Brisbane Type 2 : 1894-1921



The Duplicate Cancellor, 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

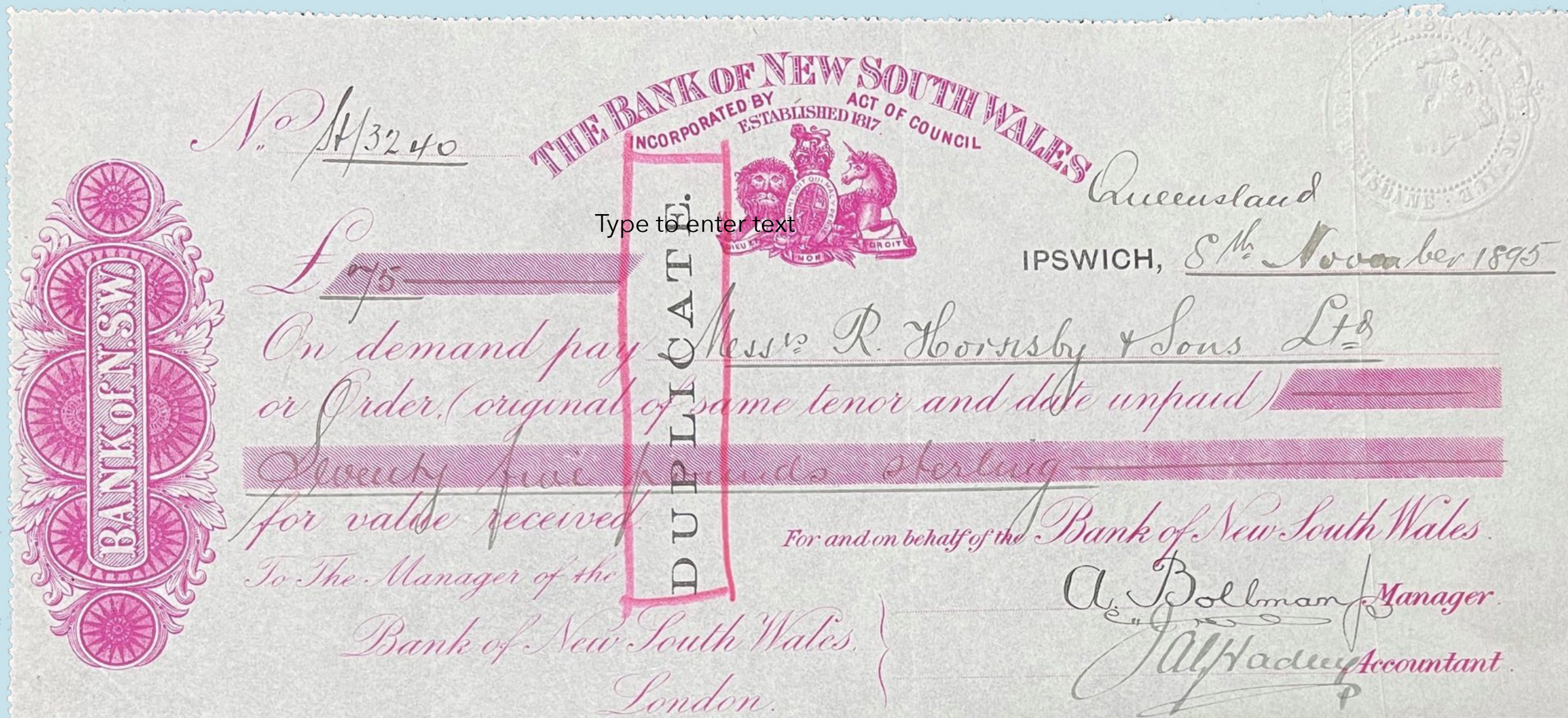


Cancelled Handstamps, and Other Markings

'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

Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

Type I - High Apostrophe

Practice Direction

"The Stamp Act 1894". 96 Vic No 8. provides that there -

[a] a person lodges an instrument for a decision by the Commissioner as to whether the instrument, or transaction to which it relates, is imposed with duty; and

[b] the Commissioner decides the instrument or transaction is not imposed with duty

[c] The Commissioner may waive payment of the fee if the Commissioner considers it is appropriate having regard to the type of instrument and the circumstances in which the instrument was lodged

[d] This Practice Direction clarifies the Commissioner's practice in relation to the waiving of adjudication fees on certain types of instruments

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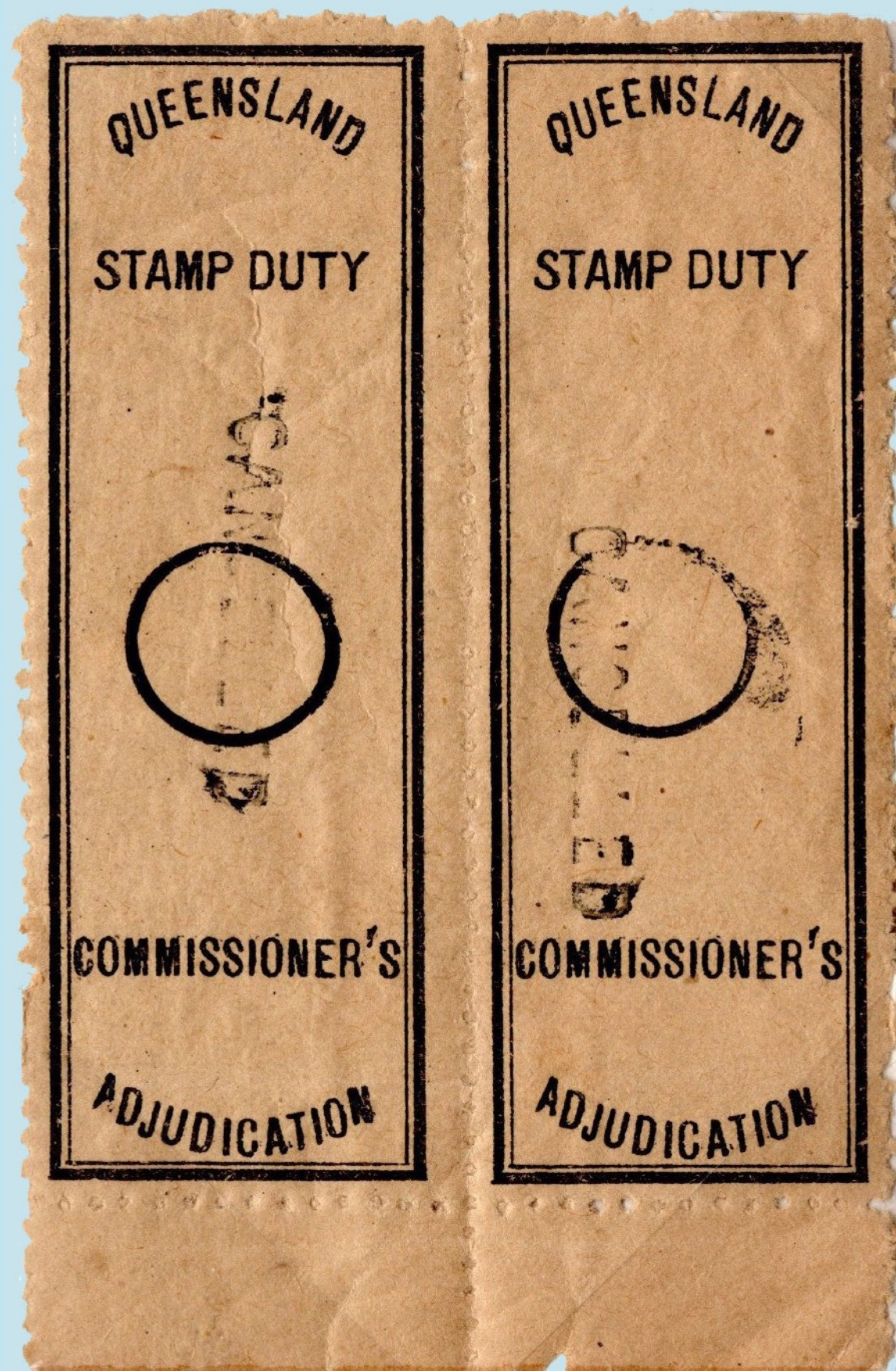
Irregular Rough Perforated 12

Apostrophe in 'COMMISSIONER'S' high.

Last 'N' high. CTO - on smooth paper

CTO 11mm full ring & 21 x 2¾mm 'CANCELLED' in black,

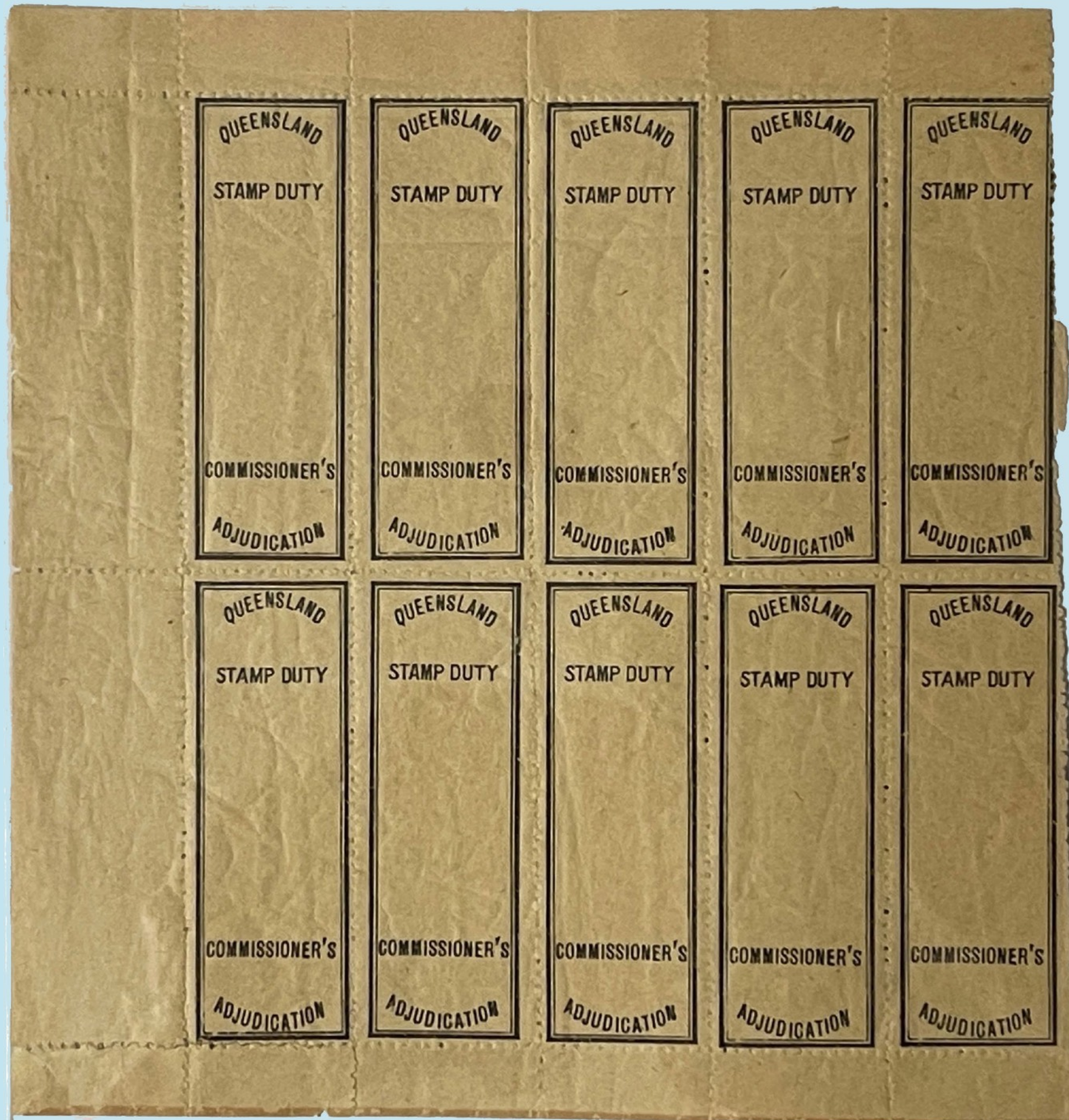
Prepared for inclusion into parliamentary gift packs



Outer frame size 20x61mm

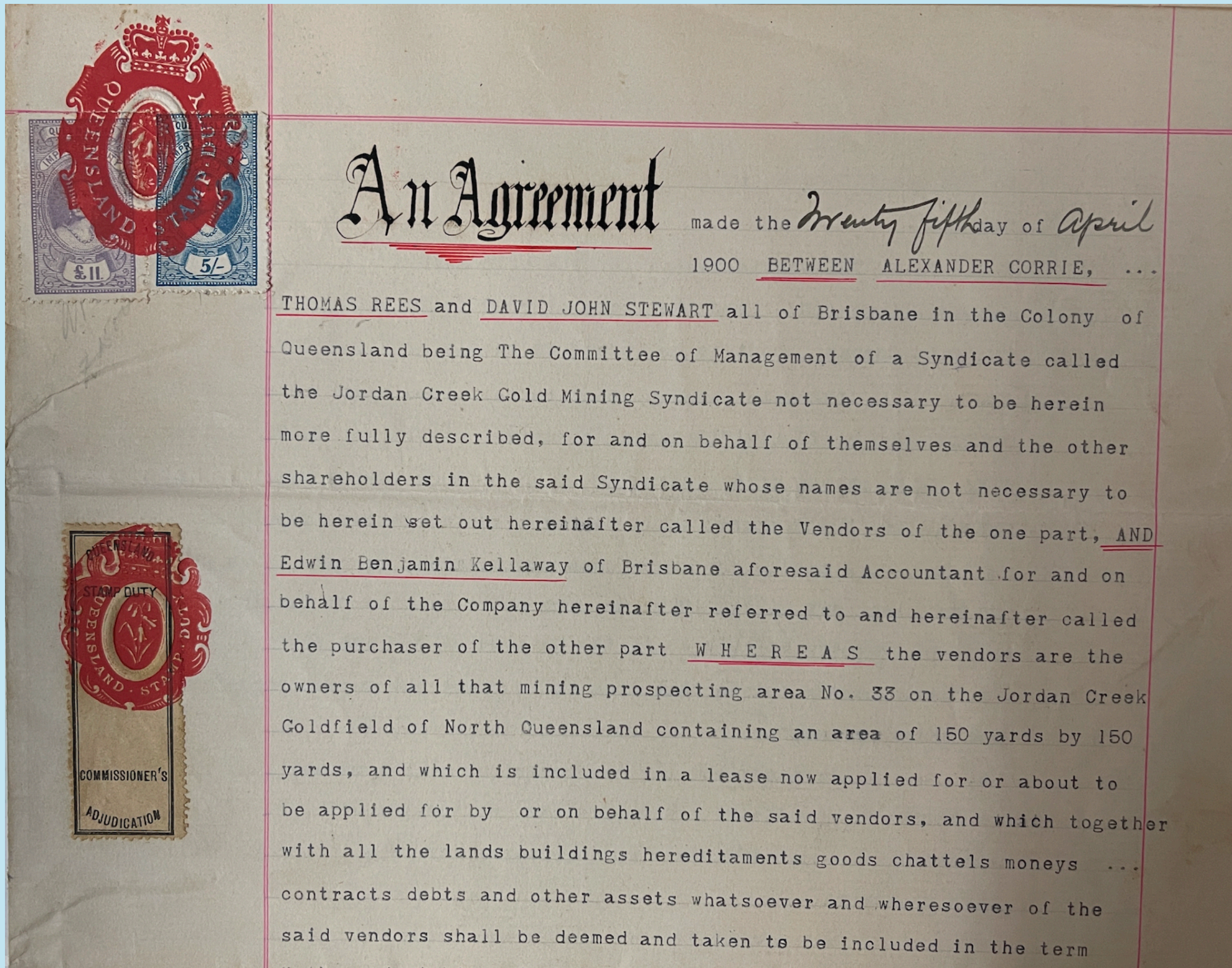
Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

Type I - High Apostrophe



Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

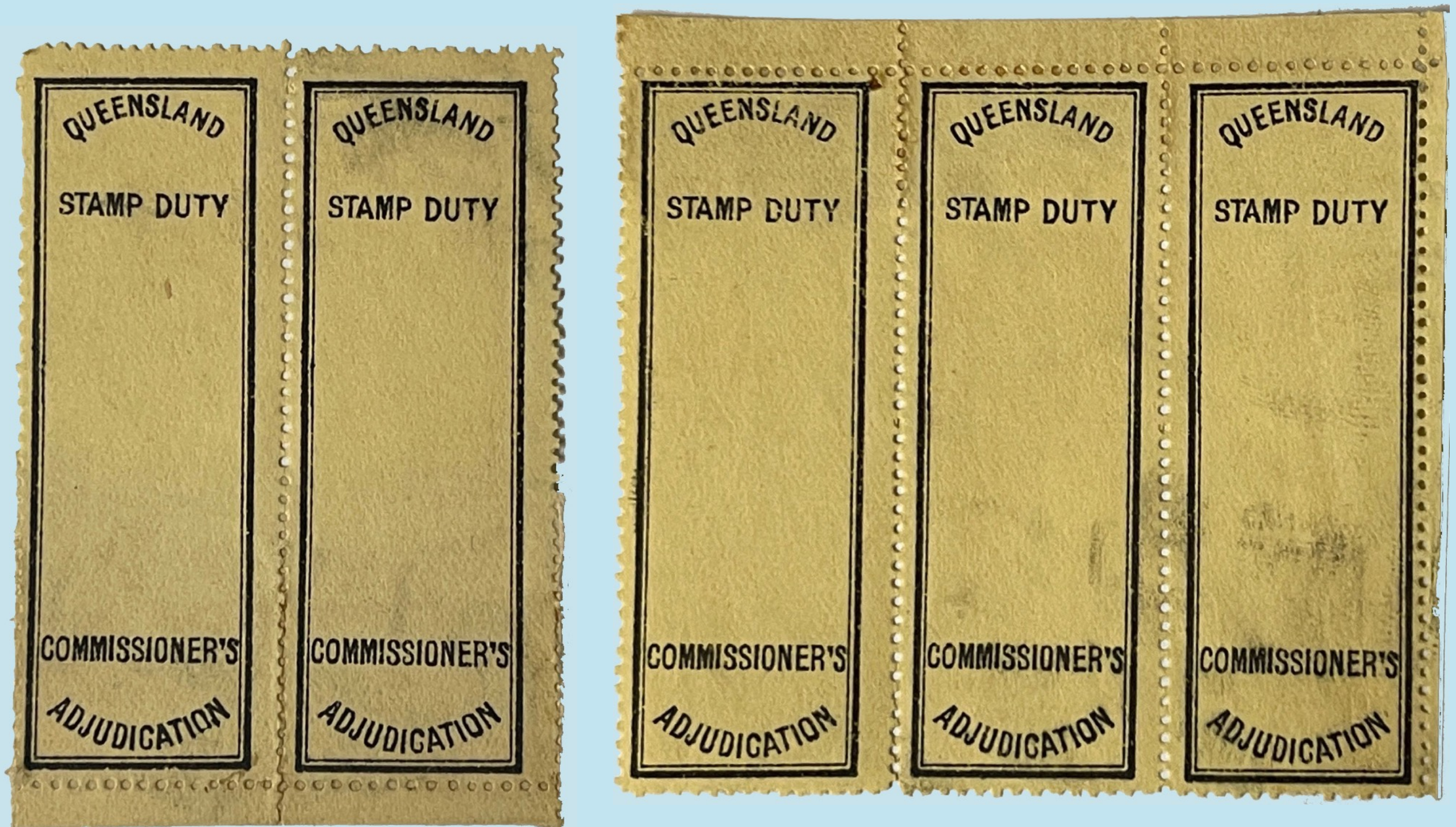
Type I - High Apostrophe



Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

Type II - Low Apostrophe

Clean Cut Perforated 12



Rough open wove paper. Apostrophe in 'COMMISSIONER'S' low

Outer frame size 20x62½mm

Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

Type II - Low Apostrophe

Clean Cut Perforated 12



Rough open wove paper. Apostrophe in 'COMMISSIONER'S' low

Outer frame size 20x62½mm

The authors have recorded four instruments bearing this Adjudication stamp

Commissioners Adjudication - Used in Conjunction with Impressed Duty Stamps

Type I - Thick Brown Gum



Irregular Rough Perforated 12

Type II - Thin Clear PVA Gum



Clean Cut Perforated 12

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"Catalogue De Timbres-Fiscaux" 1909 A. Forbin

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"Queensland Postage Stamps" 1930 A. F. B Hull. RDP FRPSL

"ozrevenues.com" 1996 Dave Elsmore RSRM APR

Other works in this series:

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

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

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

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

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

"The 1866 Queen Victoria Colourless Impressed Duty Stamps" 2021 Dave Elsmore RSRM APR

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

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