

QUEENSLAND

The 1938 King George VI Adhesive Duty Stamps

Dave Elsmore RSRM APR



CONTENTS

Preface	2
King George VI	4
Govt. Printing Office	5
Government Printers	6
The Sixteen Values	7
Printing Process	8
Watermarks	9
Perforations	11
Layout & Proof Information	12
Setters	13
1d	14
2d	22
3d	34
4d	42
6d	46
8d	60
9d	62
1/-	66
2/-	70
2/6	74
3/-	77
5/-	80
10/-	83
20/-	87
£5	94
£10	98
Miscellaneous inc ERD	103
1940 Security Paper 1d-3d	107
1957 Security paper 1d-2/-	115
Specimens	128
Perfins & Security Overprints	131
New Treasury Cancel	142
Handstamps	144
Acknowledgements	146
Staff and Previous Works	147
Stamp Acts	150
Back Door	151

PREFACE

The serious philatelic study of the Queensland 1938 King George VI Adhesive Stamp Duty series One Penny to Ten Pounds, has for nearly 90 years been severely neglected, by just about every Queensland philatelic student.

This study is the eleventh in this series of studies by this author 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.

'Queensland 1895 Queen Victoria Impressed Duty Stamps' 2021.

'Queensland 1901 King Edward VII Impressed Duty Stamps' 2022.

'Queensland 1916 King George V Stamp Duty' 2023.

'Queensland 1916 King George V Impressed Stamp Duty' 2023.

The author was first attracted to this KGVII series of duty stamps as little interest had been shown by early students as they are very plain looking and uninteresting. Hopefully with this publication these challenging and very interesting adhesive duty stamps can finally have some light shone on them, as they so richly deserve and they can finally take their rightful place in Queensland's philatelic history.

Preface Cont.

The series ran for 28 years. It was designed and drawn by: Alfred Burrowes [Lithographic Artist and Designer] who was connected with the art department of the Government Printing Office Brisbane. These adhesive duties were printed by photozincography. This work encompasses *The many Stamp Amendment Acts to 1965* [see page 150].

All previous works have got this series completely wrong giving incorrect information. Clear dates represent 5% of collectors' holdings which are surprisingly very weak to say the least.

When asking for known collectors' of this series to open their collections for study I was very surprised by just how little material is in collectors' hands, possibly due to the fact this series is rather plain compared to earlier issues. Hopefully this work will bring usage, positional multiples and varieties to light.

All values have surviving proofs. Detailed within this booklet are the recorded part sheets [only 1d full proof sheets exist in archives both perforated and imperf] some with printing dates along with printers notations as to colour, acceptance etc most having never been seen by the philatelic world until now. This series was phased in as stock of the KGV stamp duties ran out.

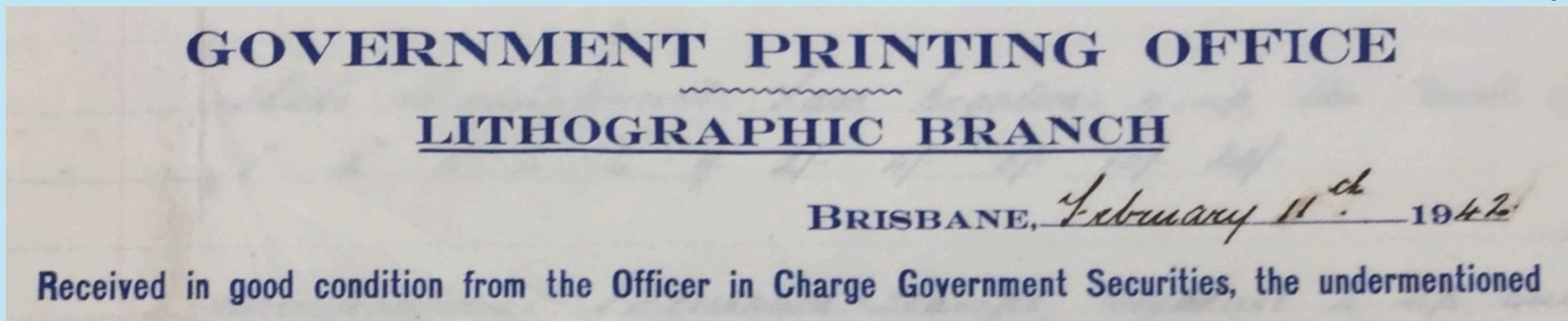
Shades of the many printings can be found and are a study in themselves, along with several perforating machines, see page 11.

Lower values can be found postally used, which was unauthorised and that have slipped through the postal system undetected.

Issued adhesives were printed on Wiggins Teape paper, hereinafter described as "Watermarked Crown over Q, sideways type Ild", also recorded, inverted, [see pages 9&10], additionally some lower values are recorded on two very different security papers.

This work is the result of studying several thousand adhesives over many years, so after nearly 90 years, it is time for the author to unlock the secrets that can be found in this fascinating and challenging series of Queensland KGVI adhesive duty stamps.

Dave Elsmore



Internal Letterhead

King George VI



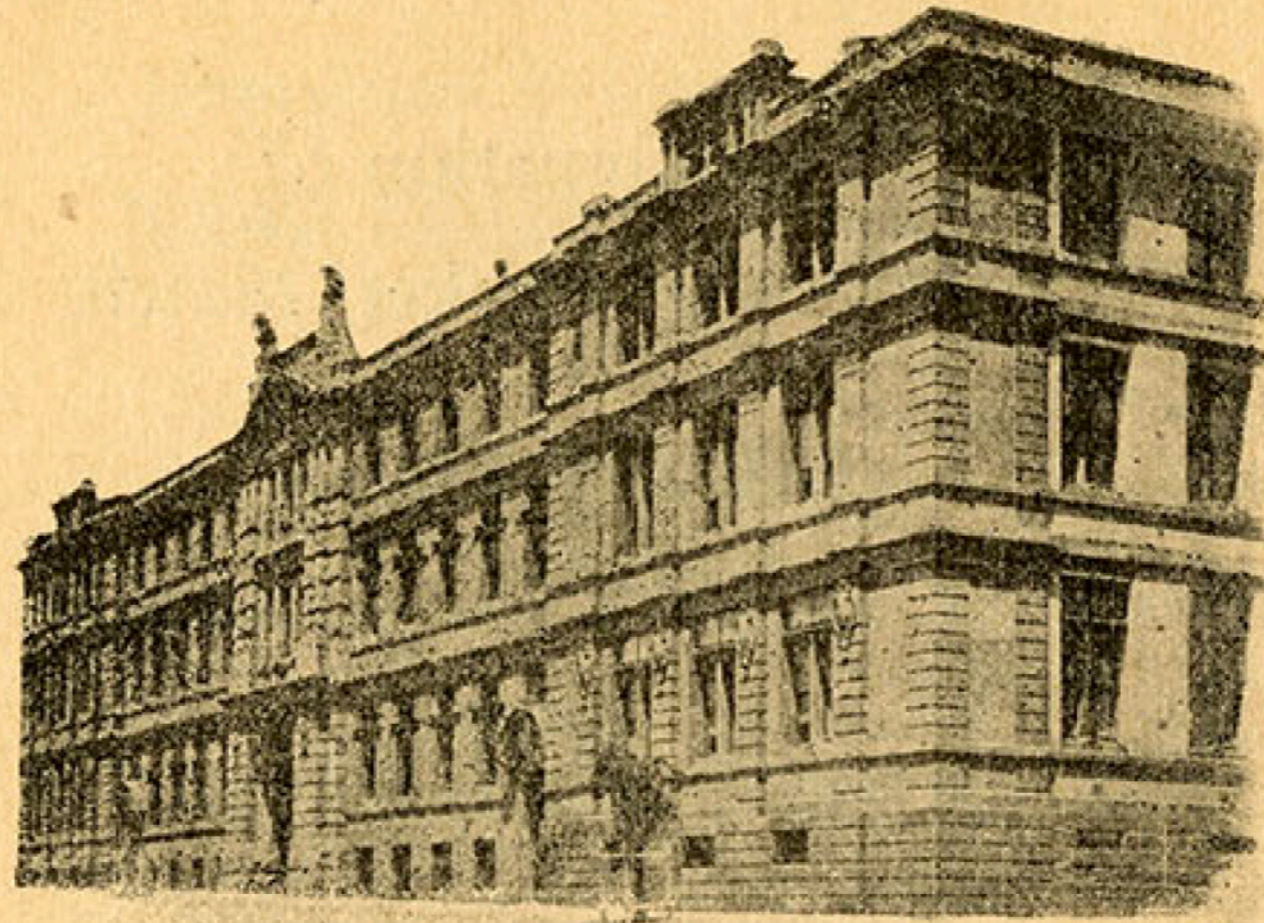
George VI (Albert Frederick Arthur George; 14 December 1895 – 6 February 1952) was King of the United Kingdom and the Dominions of the British Commonwealth from 11 December 1936 until his death in 1952. He was also the last Emperor of India from 1936 until the British Raj was dissolved in August 1947, and the first Head of the Commonwealth following the London Declaration of 1949

Queensland Government Printing Office

— GOV^T PRINTING OFFICE. —
— BRISBANE, QUEENSLAND. —

— ERECTED 1887 —
— FOUNDATIONS CONCRETE —
— WALLS BRICK WITH CEMENT DRESSINGS —
— ROOF COVERING CORRUGATED IRON —
— COST £21000. —

Queensland
Government
Printing
Office



*View from
Elizabeth and
George Streets
Corner*

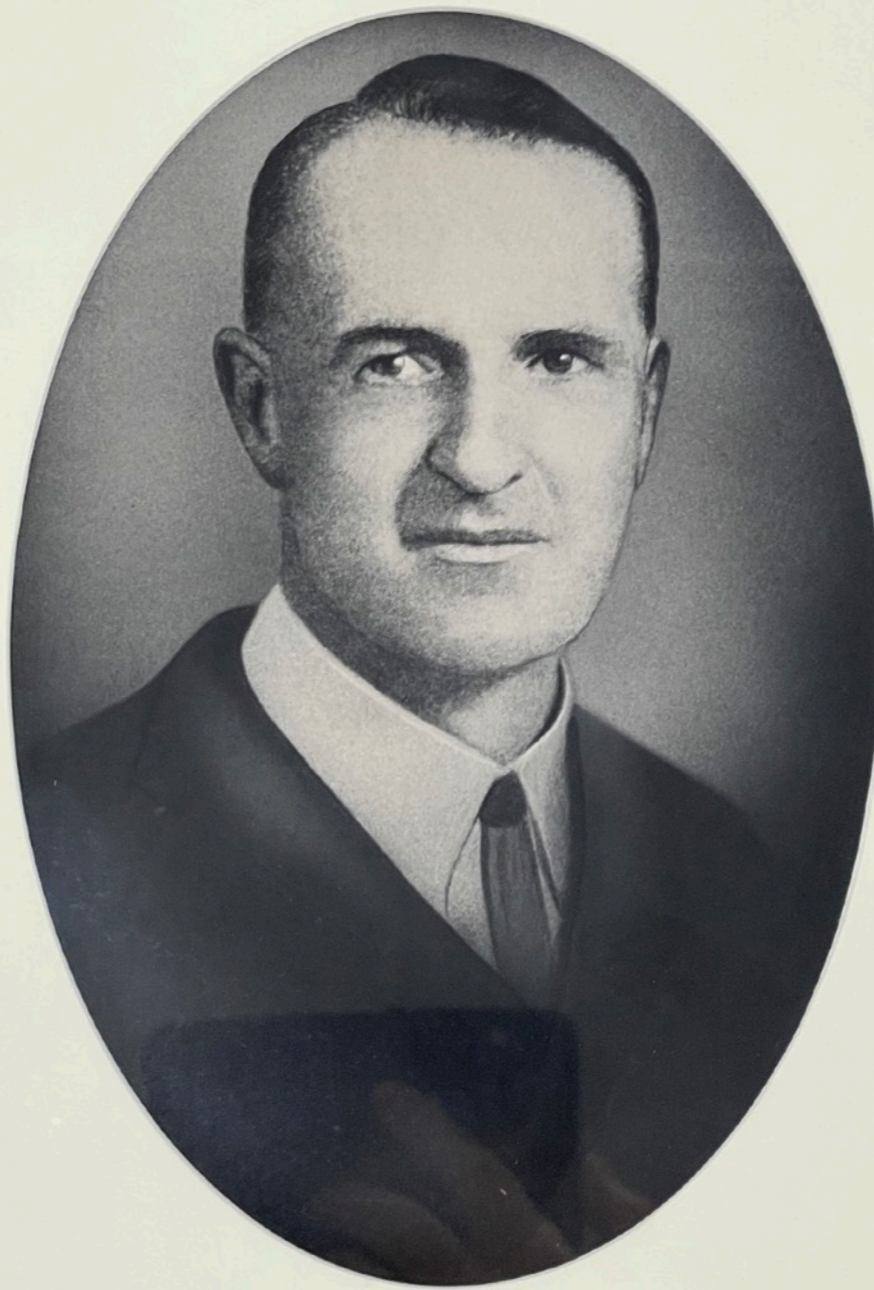
The Queensland Government Printing Office is located between Elizabeth and George Street, south-east of Stephens Lane, between 1862 and 1983, and consisted of a number of buildings. As the first purpose-built government printing office in Queensland, the Government Printing Office played an important role in administration of the colony and then the state of Queensland

Three Government Printers were involved in this Eighth Series



David WHYTE
Government Printer
Appointed April 13, 1934

David Whyte
From 1934



Arthur Henry TUCKER
Government Printer
Appointed May 3, 1940

Arthur Henry Tucker
From 1940



Stanley Gordon REID
Government Printer
Appointed October 3, 1958

Stanley Gordon Reid
From 1958

The Sixteen Values Issued In This King George VI Stamp Duty Series



Designed and drawn by: Alfred Burrowes [Lithographic Artist and Designer] who was connected with the art department of the Government Printing Office Brisbane

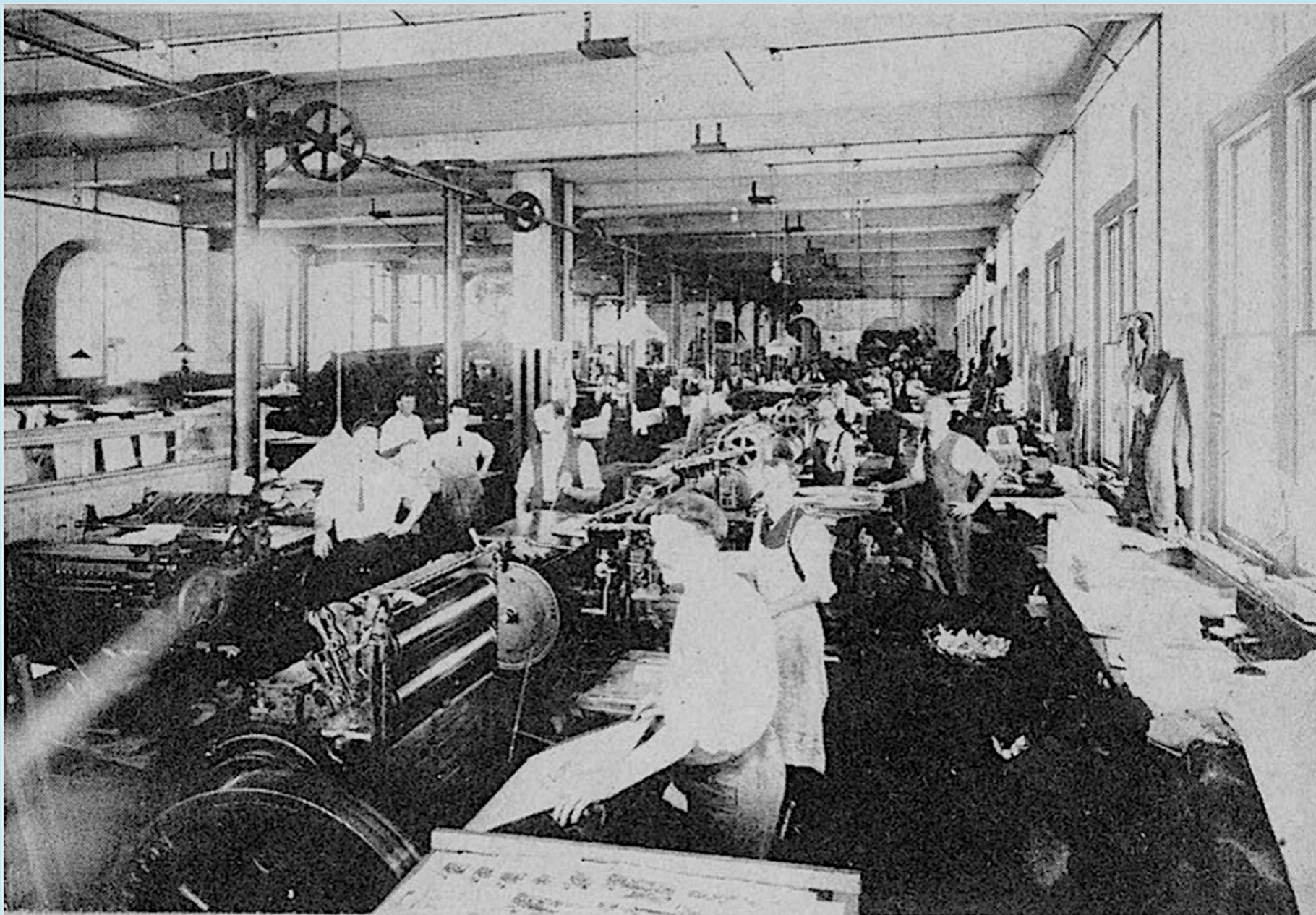
Photomechanical Printing Process

Photozincography

Photozincography applies to the production of the plates made for flat bed letterpress printing.

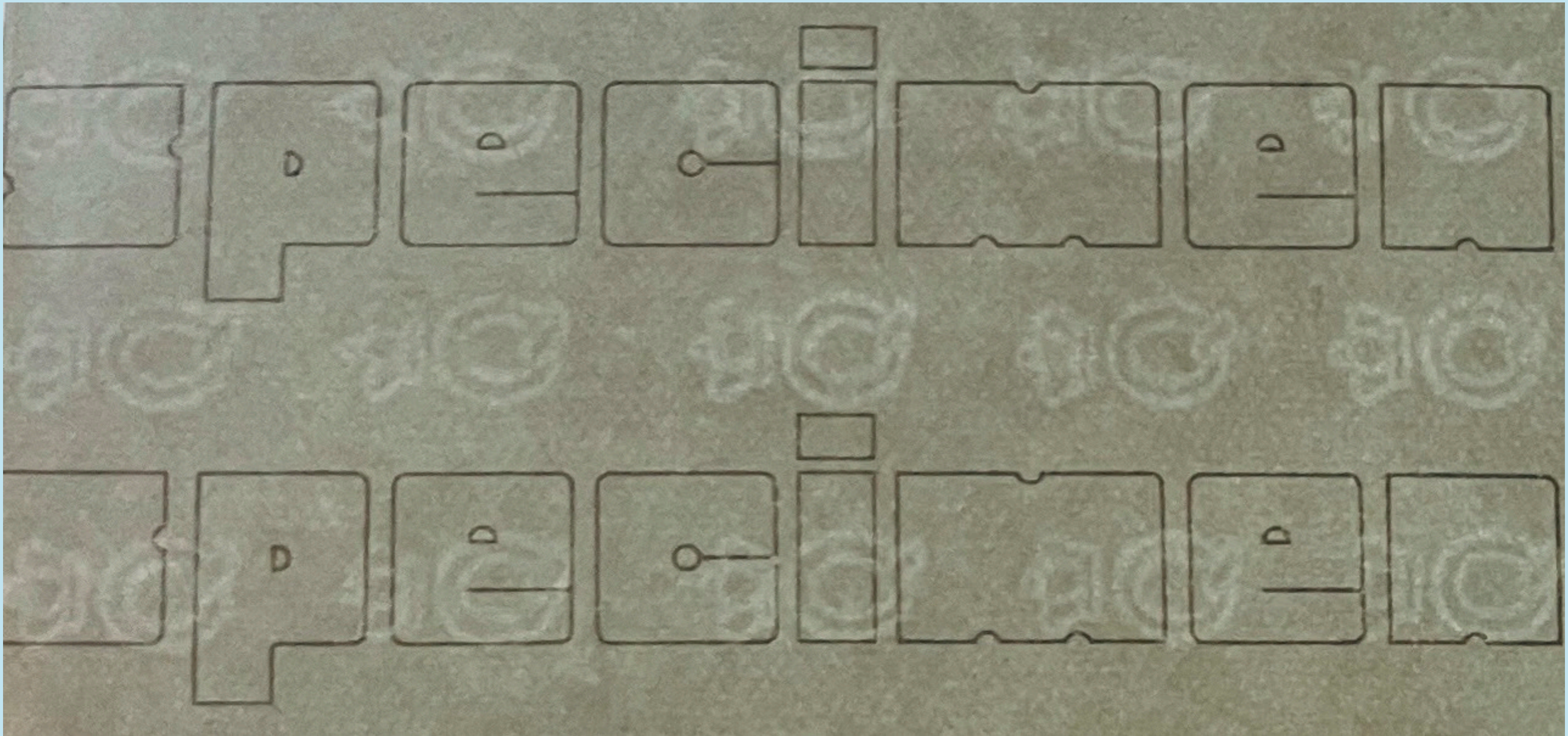
Once the artist had drawn an oversize stamp design it was photographed, then a high-contrast stamp size negative was made using the 'Wet Plate Collodion' method, this provided a means for producing a photographic negative as the basic element in the preparation of a photo-etched zinc cut, this work was economical and comparatively straight forward.

The author has identified one size plate of 120 subjects of 10x12, transferred to a lithographic press for printing

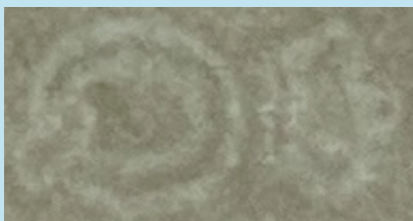


Letterpress Department

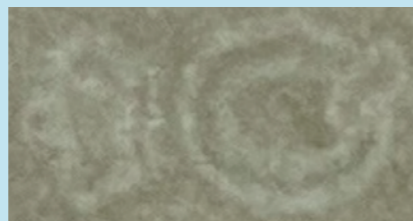
New Watermark for this Eight Series
 Wiggins Teape SPECIMEN Watermarked Paper - Type II d



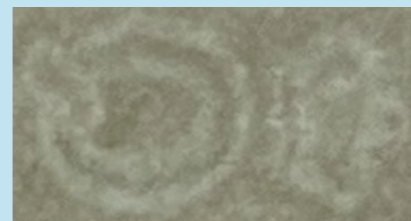
All values 1d - £10 were printed on this watermarked paper



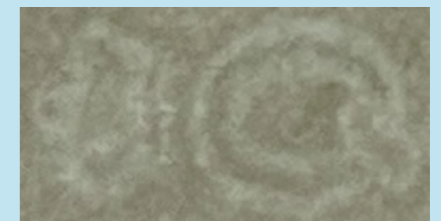
Normal



Inverted



Reversed - nil recorded



Inverted Reversed -
nil recorded

The above four illustrations are looking from the front of a stamp and each one would be seen in pairs on a stamp

Sometimes wmk alignment shows one watermark per stamp

This was 120 set purpose pre gummed paper for photozincographic printing

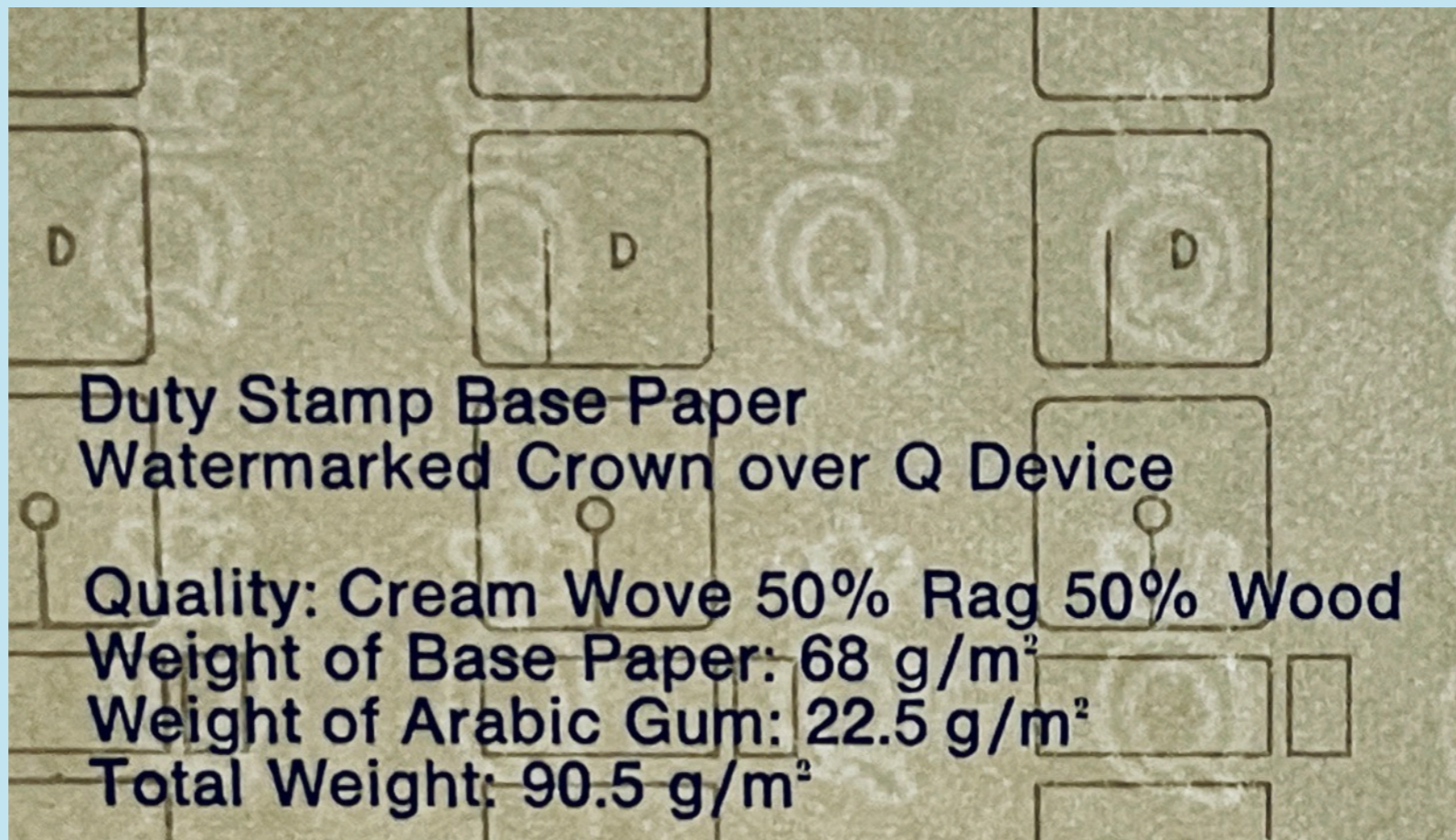
New Watermark for this Eight Series
Wiggins Teape SPECIMEN Watermarked Paper - Type IId



Paper make up, turned to the right for printing

This IId watermark varies slightly from watermark IIc where the centre lobe of the crown is thinner. In IId it is much wider

Sample sheets are 8" x 8"



**Duty Stamp Base Paper
Watermarked Crown over Q Device**

Quality: Cream Wove 50% Rag 50% Wood

Weight of Base Paper: 68 g/m²

Weight of Arabic Gum: 22.5 g/m²

Total Weight: 90.5 g/m²

Several Perforating Machines Used for this Eight Series - Update Guide

The author has recorded and confirmed the following perforation range that from 10-14¼ with the majority of issues 14, there are some rare compounds as listed below:

Watermark left or right:

1d - 10 : 10¼ : 10½ : 10½x10 : 10¾ : 10x11 : 11 : 12x10 : 12¼x12½ : 12½x13 : 12¾x10¼ : 12¾x10½ : 13 : 13x10 : 13x10¼ : 13x10½ : 13x10¾ : 13x11¾ : 13x12 : 13x12½ : 13x12¾ : 13x14 : 14

2d - 11x10 : 12x10¼ : 12½x10¼ : 13 : 13x10¼ : 13x10½ : 13x12½ : 13x12¾ : 14 : 14x10½.

3d - 10x11 : 12x10½ : 12½x10 : 13x12 : 14

4d - 11¾ : 13 : 14

6d - 10½x10 : 10½x12 : 12x10½ : 14

8d - 14

9d - 14

1/- - 12 : 12x10 : 12x11 : 13 : 13x12½ : 14

2/- - 10x10½ : 10½ : 11 : 11½x10¼ : 11½x12½ : 13x11½ : 14

2/6 - 11½ x10¼ : 11½x12½ : 12¼ : 14

3/- - 14

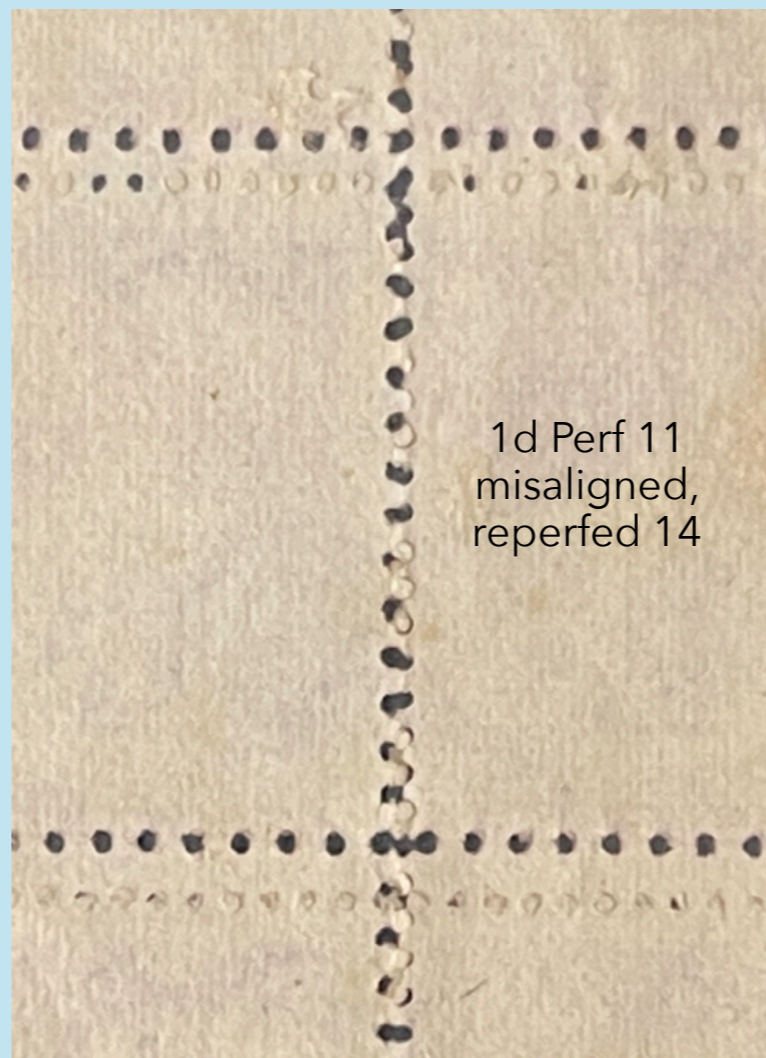
5/- - 11x12 : 12x10½ : 14

10/- - 10x10½ : 10½ : 10½x14x12x12½[RARE] : 12x10½ : 14

20/- - 10½x11½ : 11½x10½ : 11½x12¼ : 12¾x10½ : 14 : 14¼

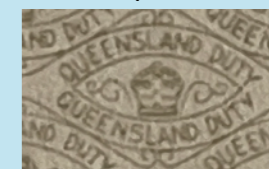
£5 - 14x10½ : 14

£10 12x12¼ : 12½x12 : 14



1d Perf 11
misaligned,
reperfed 14

Perforations of the 1940 security paper issue, back or front

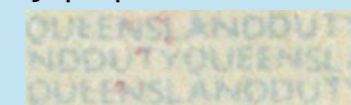


1d - 12¼ : 12½ : 12½x12¼ : 12¾

2d - 12¼ : 12½ : 12¼x12½

3d - 12¾x12

Perforations of the 1957/1962 security paper issue, front only



1d - 13 : 14

2d - 14

3d - 14

6d - 14

1/- - 14

2/- - 14

The author admits 98% of the above are taken from his personal collection. There will be more to report as time goes on, hence this page will be updated as confirmed perforations are sighted

Unconfirmed compound perforations are not listed here

Sheet Layout and Proof Sheets Information

Over the life of this series many same value proof sheets were pulled, survival of a few dated sheets has been recorded within this booklet



Four different papers were used to print the proof sheets. Prior to 5 January 1942 three papers have been identified carrying the makers watermark the first was 'REGULUS BOND' the second 'SUNNYLAND' and the third "BAL TIC BOND / MADE IN NORWAY". The third being a general paper supplied to all Government departments of the time with the Labour party quoting in Parliament on 24 March 1926 "...Despite the slogan 'Wherever you trade, buy Australian made' then noting the Norway contract for paper. The fourth paper was brought into service from 5 January 1942 specifically for 'setters' [see page 13], this paper was thick with no markings, locally sourced from the 'Australian Paper Manufacturers Ltd'



Plate Layout

All value plates were made up of one master group of 120 with no central gutter. Printing was performed via a lithographic press

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
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110
111	112	113	114	115	116	117	118	119	120

The plate layout for all values 1d - £10 was 10x12 subjects

Note: The author can verify all proof values are in private hands. Only 1d sheets are held in archives, all other values are in small blocks. Many have their printing dates cut off, with the present whereabouts of these missing dated 'pieces' unknown. These may have been liberated from the Government Printers between c1980-1987 whereby in 1988 large quantities of proofs were retrieved by court order from a private address, yet a search by the author of the retrieved material yielded none, they may have been sold off prior to 1988. It is also possible the missing stamps were taken officially as samples and subsequently lost, yet there are no marginal notations

The earliest record of this series of KGVI duty stamps being printed is 3-11-1938 with 10,000 sheets of the 2d

**Eighth Series
Security Setters - Defaced**

Address all correspondence to
"The Government Printer."
Telephone : B 2324.
In Reply refer to

Government Printing Office.
Brisbane. 5th January 1942
9th December, 1941.

Extract from Audit Report on Security Section, Govt. Printing Office, as at 22nd September, 1941.

"SETTERS". Before placing the watermarked stamp paper in a machine, imprints of the plate made on white paper are known as "setters". As these setters have the appearance of a sheet of stamps, but for the water-mark, it is considered that a safer course, as set out below, should be adopted:-

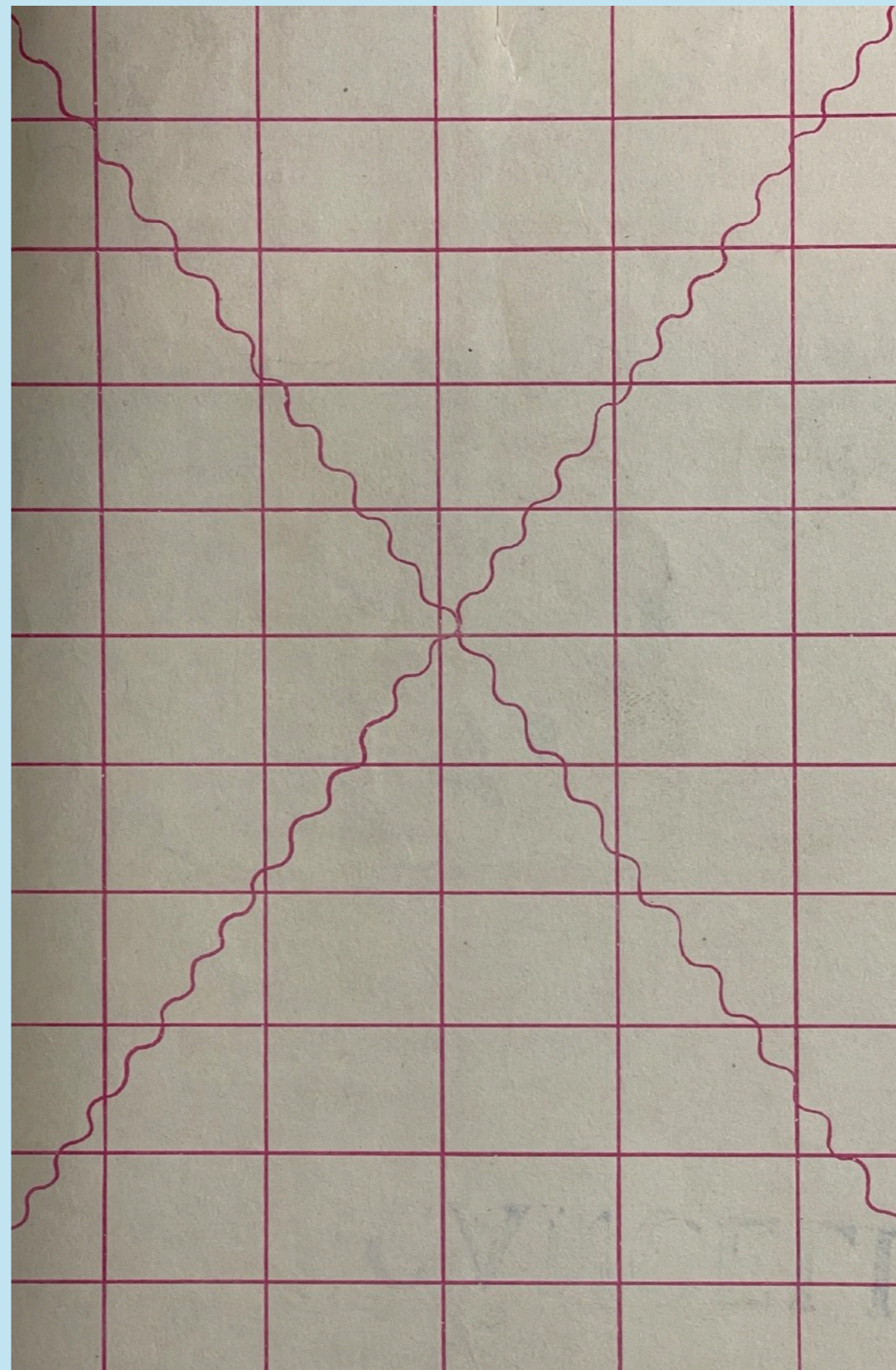
- (1) Special paper, with faintly coloured lines which would pass through every stamp, should be prepared, and taken into security stock;
- (2) All "setters" should be made on this paper;
- (3) All "setters" should be destroyed by the Audit Inspector at the annual audit, and the balance of the specially prepared paper produced.

.....

Mr. Henderson,

Please note and carry out the suggestions of the Audit Inspector in regard to Tramway Stamps and Setters.

A.S.P.
Government Printer.



Unwatermarked setters sheets were defaced from 5 January 1942 by red or black lines as a safeguard. From this date this also included all proof sheets held by the Government Printer in sample books

**Eighth Series
1d Perforated Proof**

To reiterate all proof sheets prior to 5 January 1942 were printed on plain unwatermarked paper, after this date all proof sheets were defaced by cross hatching in red or black ink

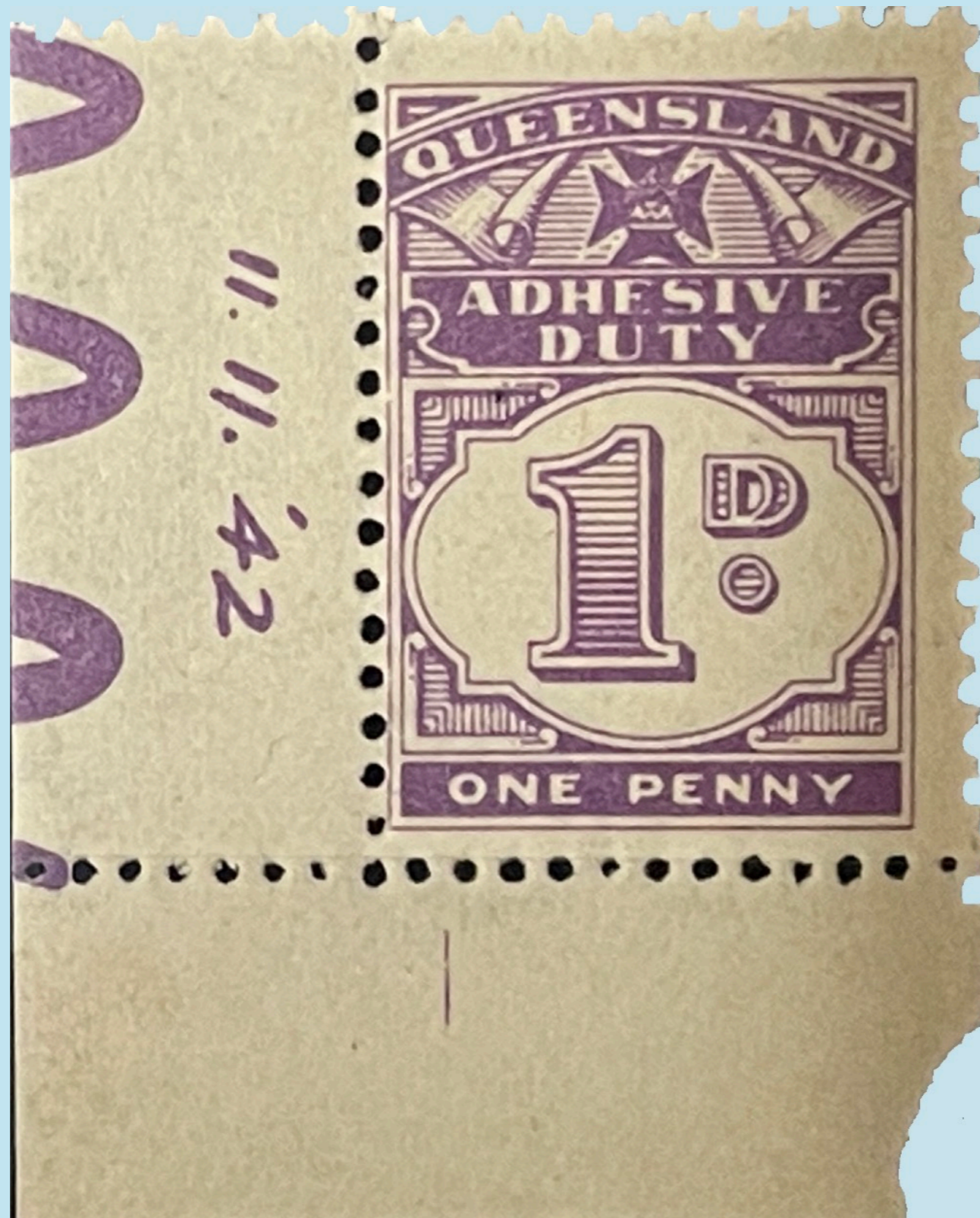


Complete proof sheets of 120 exist in archives both imperf and perforated



Only the perforated proof is in private hands

1d



Various plates involved over the use of this 1d with differing jubilee lines

Issued sheets would often carry their printing date

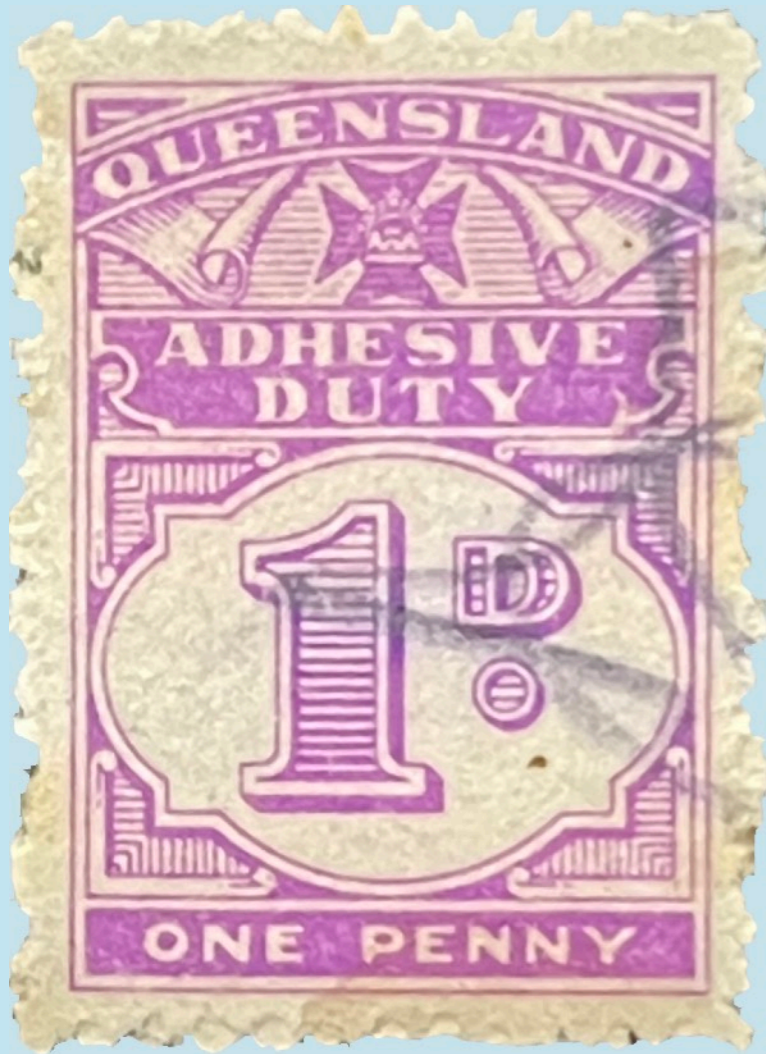
1d



1d



1d



Lots of print shades due to the many printings

1d

Production Errors



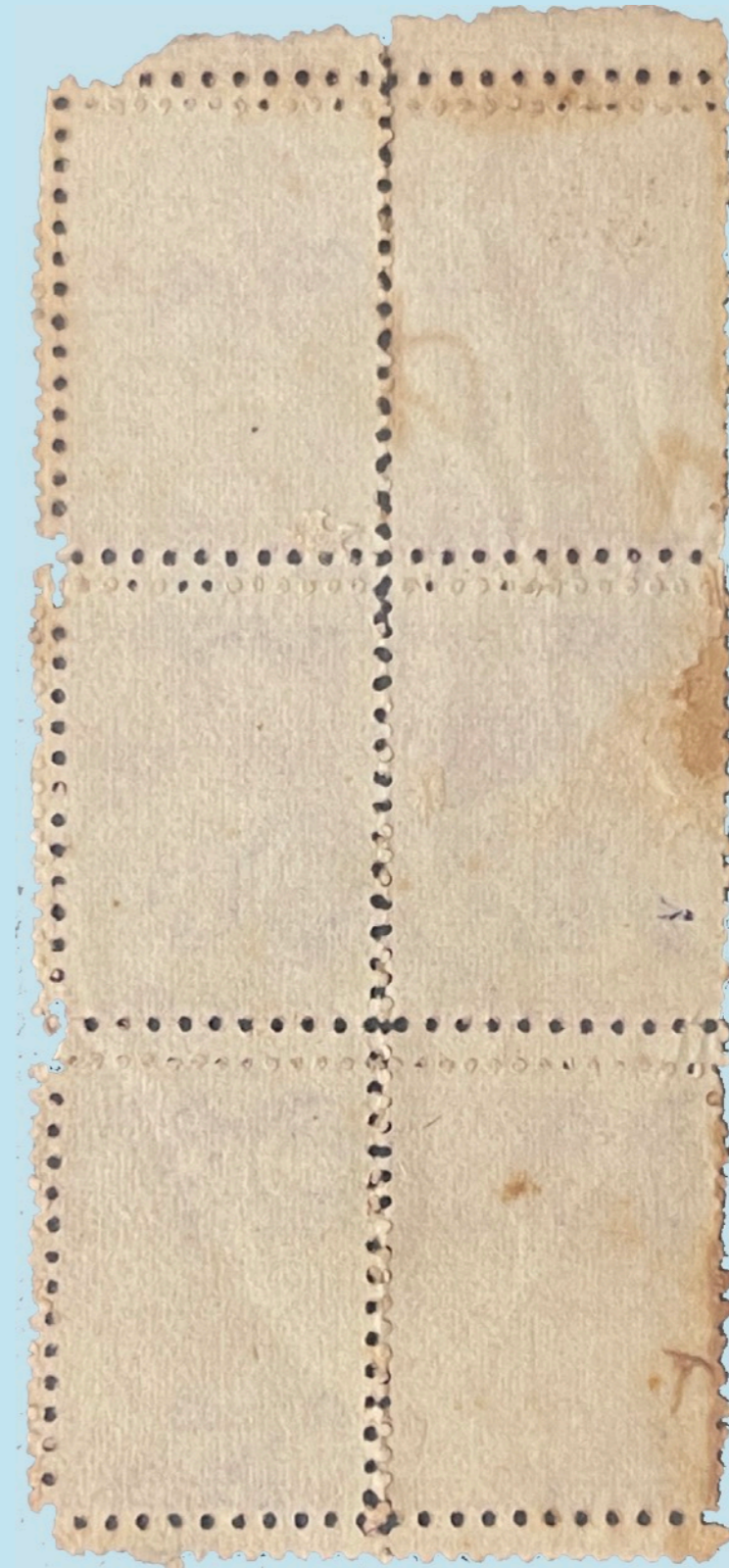
Imperf between right row of stamps and margin



Imperf between right row of stamps and margin

1d

Production Errors



Perf 11 misaligned, reperfed 14

1d

Usage

No. 619



Under the Supreme Grand Council XXXIII°

Antient and Accepted Rite for England, Wales, the
Dominions and Dependencies of the British Crown.

Brisbane, 14th May 1951
QUEENSLAND

Received from Mr. P. A. J. Stoney
the sum of £1-10 pounds five shillings and sixpence
for dues to 31st Dec 1950. £1-10 dues to 31st Dec 1951.
Ritual 3/6

£ 2 - 5 - 6



A. H. Kelly
TREASURER

R. G. G.

Eighth Series

2d Proof

31-10-1938 is the earliest dated proof and first value to be printed in this new design of the eight series



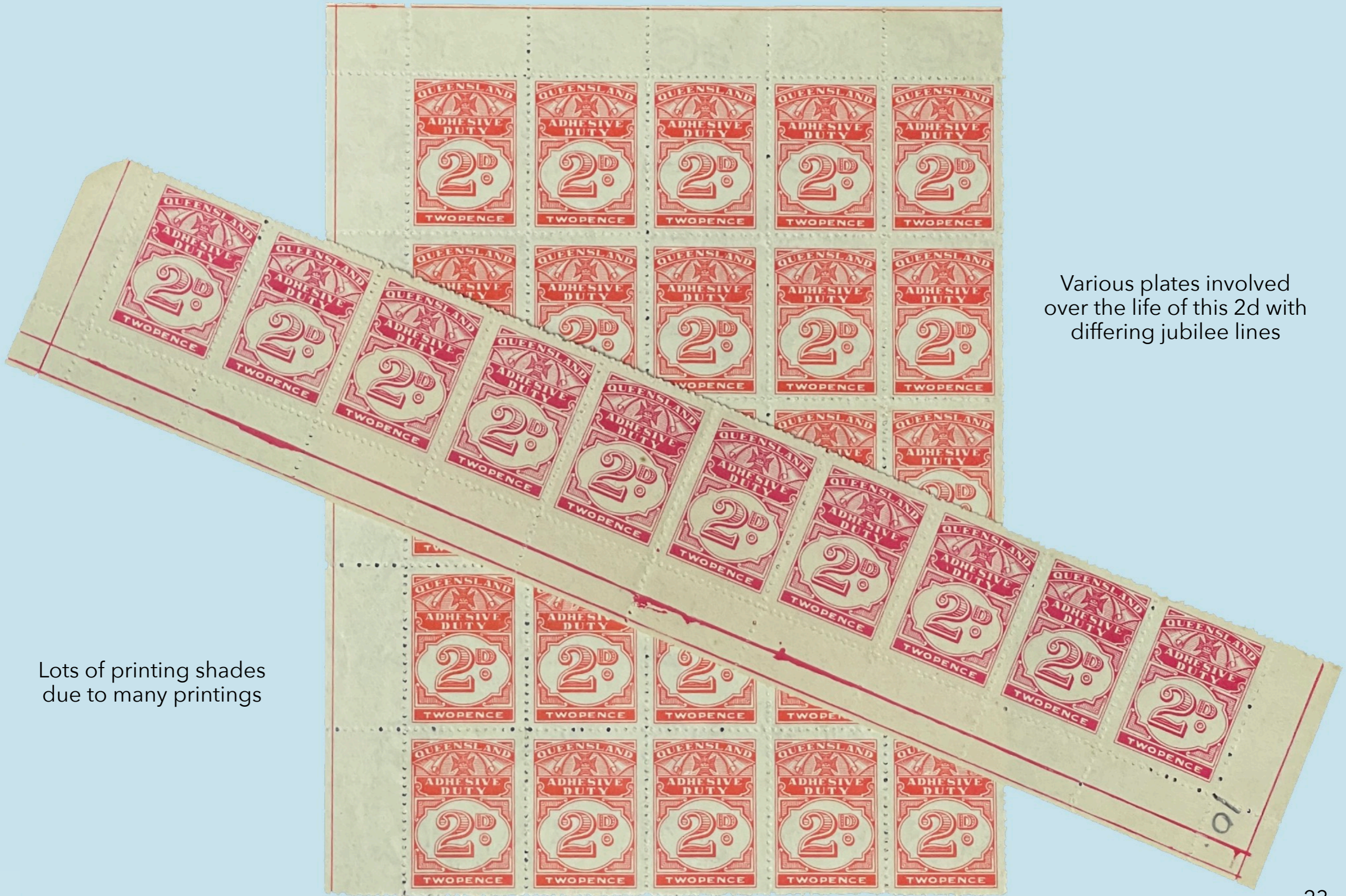
Guide dot at bottom between subjects 115 & 116 to denote centre of sheet

Approved 03 November 1938. 19,934 sheets printed on the 3rd & 4th and sent to stores on the 5th. These sheets were added to existing stock of 1861 KGV sheets totalling 21,795. On 14th 1500 sheets were sent to the stamp duties office leaving 20,295 a further 600 sheets sent to stamp duties office on the 18th leaving 19,695 sheets in stock. It can be taken that it was the sending of these 600 sheets on the 18th that included the 'New Stamp'. Making the official issue date of this series 18th November 1938

November	1	.	.	.	150	.	.	.	.	150	.	3/- Imp. Duty Stps	3/-	35	
.	.	.	.	.	150	.	.	.	.	150	.	5/-	5/-	35	
.	3	.	.	.	10,000	.	.	.	.	10,000	.	2 Ad. Duty Stps	2	34	New Stamp
.	4	.	.	.	9,934	.	.	.	.	9,934	.	.	2	34	

Issued sheets would often carry their printing date

2d

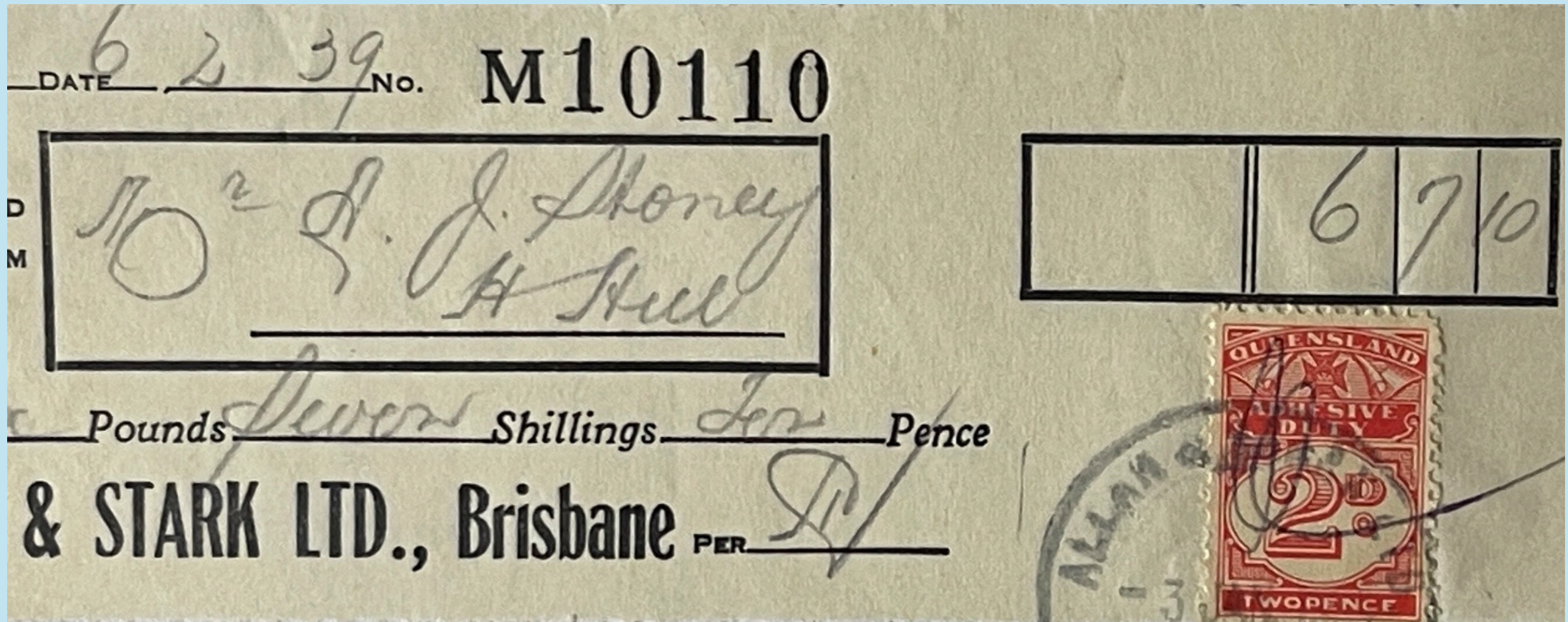


Various plates involved over the life of this 2d with differing jubilee lines

Lots of printing shades due to many printings

2d

ERD



Earliest Recorded Date



2d

Perforation 10¼



2d

Usage

HARDWARE, FURNITURE and GLASSWARE DEPOT

LONGREACH.....17/9/41.....194
(and at Barcaldine)

2666

Received from *R. V. Barnes*

the sum of *Forty* Pounds

Twelve Shillings *Three* Pence

being *o/c*

MEACHAM & LEYLAND PTY. LTD.

£ 40:12:3

Per *o/c*



40

48

£89

£40

2d

Production Errors



Imperf vertically between

2d

Production Errors



Imperf between top row of stamps and margin

2d

Not plate I



Jubilee lines often included a 'I' guideline on or near it, often mistaken for Plate I

2d



Highlighting the irregular watermark positioning

2d

Usage

NOT TRANSFERABLE FORM 1 A

AUSTRALIAN NATIONAL AIRWAYS PTY. LTD.
(INCORPORATED IN VICTORIA)
Registered Office: 390 FLINDERS ST., MELBOURNE



PASSENGER TICKET

Date 20-7-57 Issued at Rochester
 Signature of Issuing Clerk [Signature]
 FOR AUSTRALIAN NATIONAL AIRWAYS PTY. LTD.

Grant M. Mr. V W Gough a passage
 from Rochester to Bowen
 via _____ and _____

SEE CONDITIONS PRINTED ON THE REVERSE HEREOF

This ticket is issued to and accepted by the passenger subject to the conditions printed on the front and back of this ticket, which are approved and agreed to by the undersigned.

Signature of Passenger V W Gough

This is the property of the Company, and must be required by the Company's officers

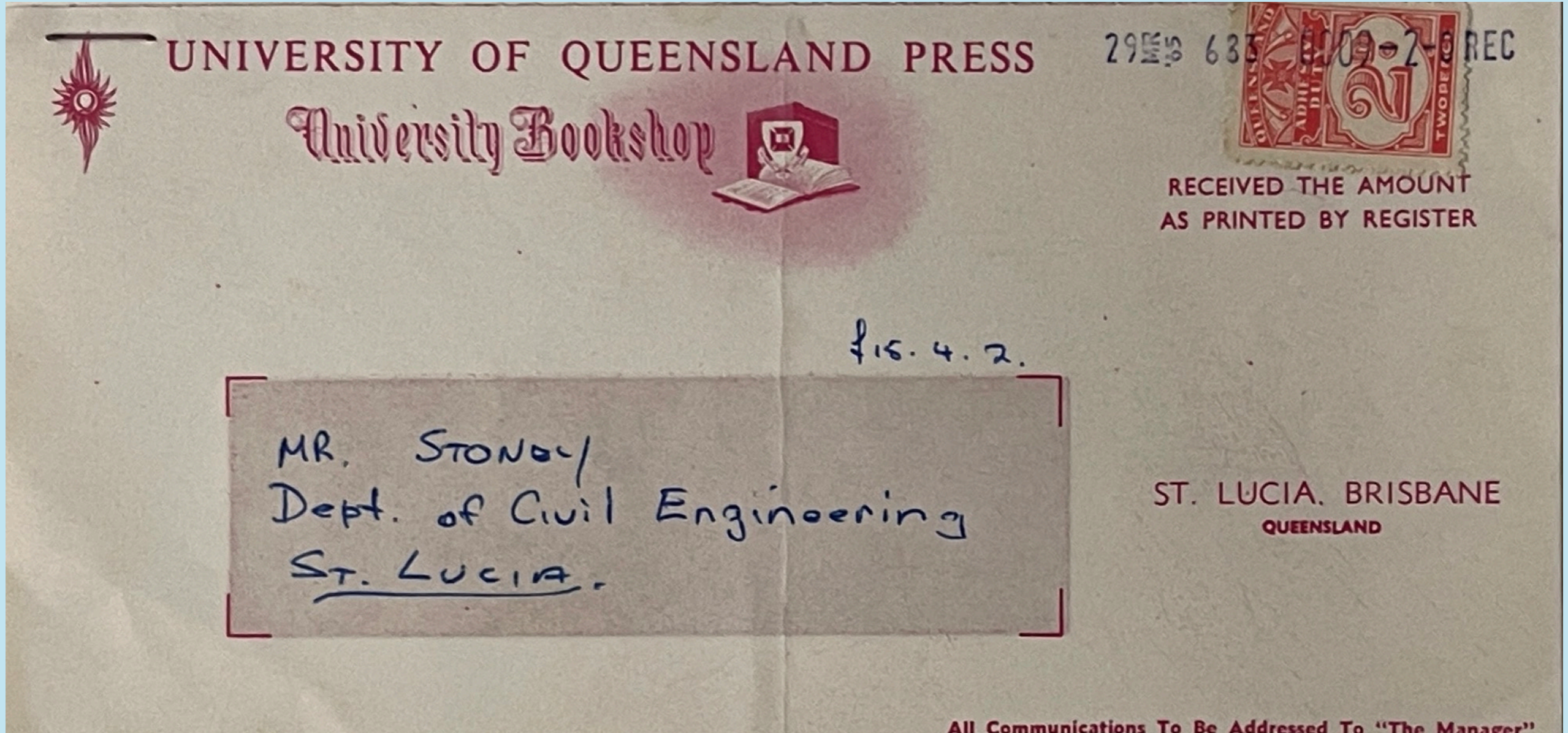
Luggage Allowance, 35 lbs.
Any excess chargeable.

	FULL FARE	A 492706
	£ 5 : 12 : 6	
	STATE TAX	
	£ : 11 : 3	

DAY & DATE OF TRAVEL	TIME PLANE DEPARTS	FLIGHT No.	SEAT No.	CON. RES.	TICKETS VOID IF DETACHED
----------------------	--------------------	------------	----------	-----------	--------------------------

2d

Usage



Standard receipt paying 2d in £5-£25

2d

Usage

Phone—Workshop 2694

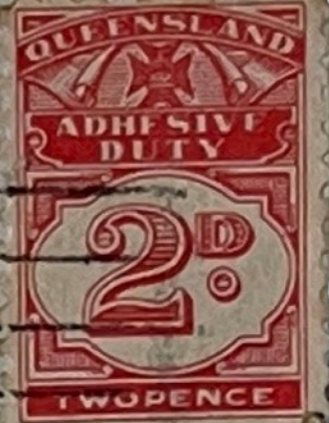
S. F. WEST

Licensed Plumber

36 SHERIDAN ST., CAIRNS



ADDRESS MAIL TO
PRIVATE BOX NO
IT EXPEDITES
DELIVERY



*The Secretary
Cairns Regional Electricity Board.
Cairns*

If not claimed in 14 days please return
to above address

Unauthorised untaxed Postal Use

Eighth Series

3d Proof



Part paper makers watermark "REGULUS BOND" top right in margin

Eighth Series

3d Proof



Printed before 5 January 1942

Eighth Series

3d Proof

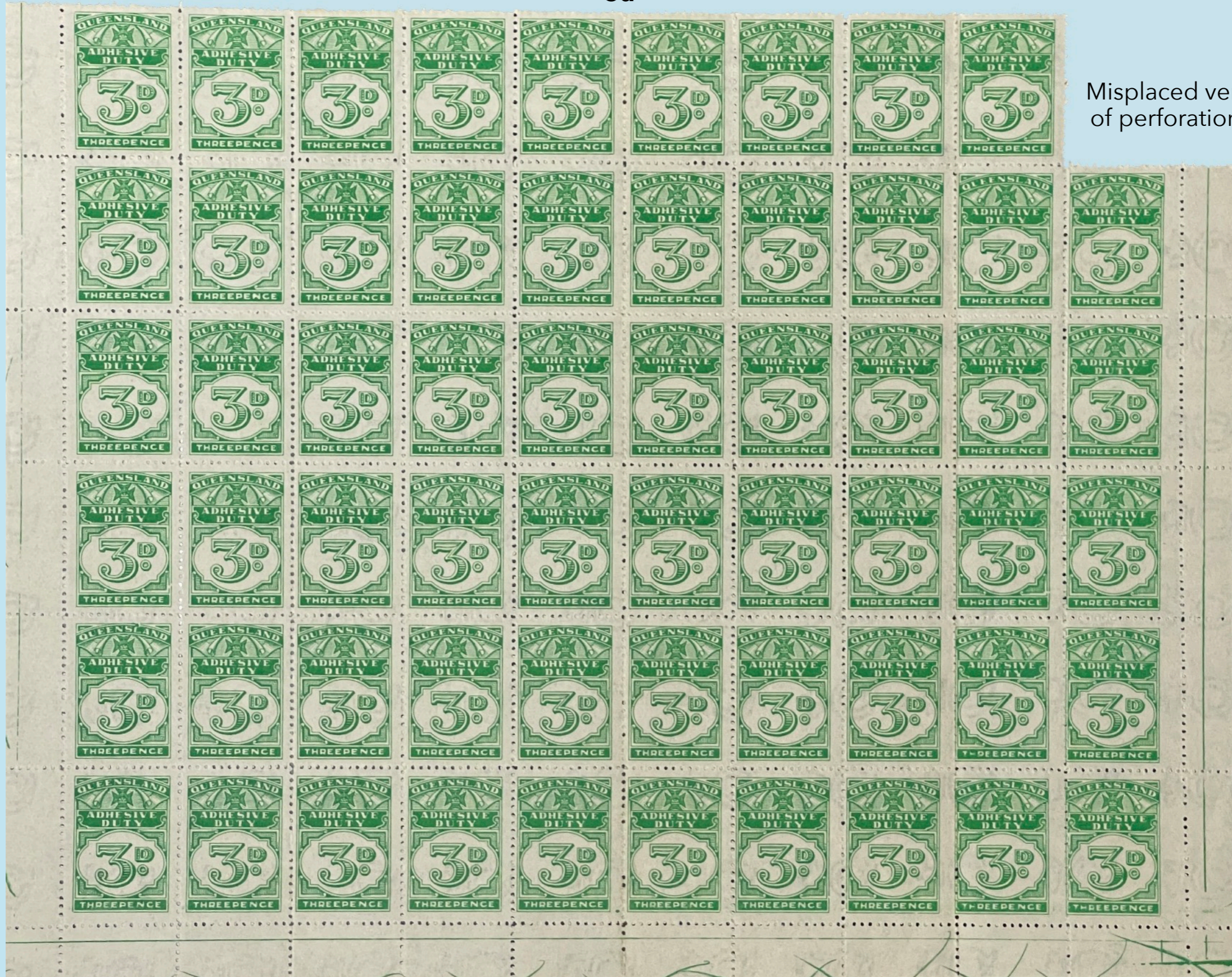


Printed after 5 January 1942

Guide dot at bottom between subjects 115 & 116 to denote centre of sheet

Defaced setters sheets [black] were supposed to be used for all proof pulls

3d



Misplaced vertical lines
of perforations at right

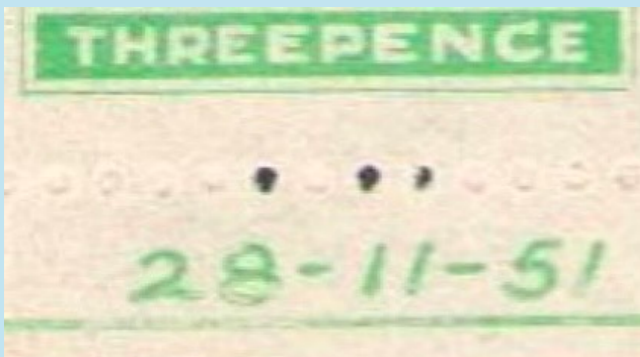
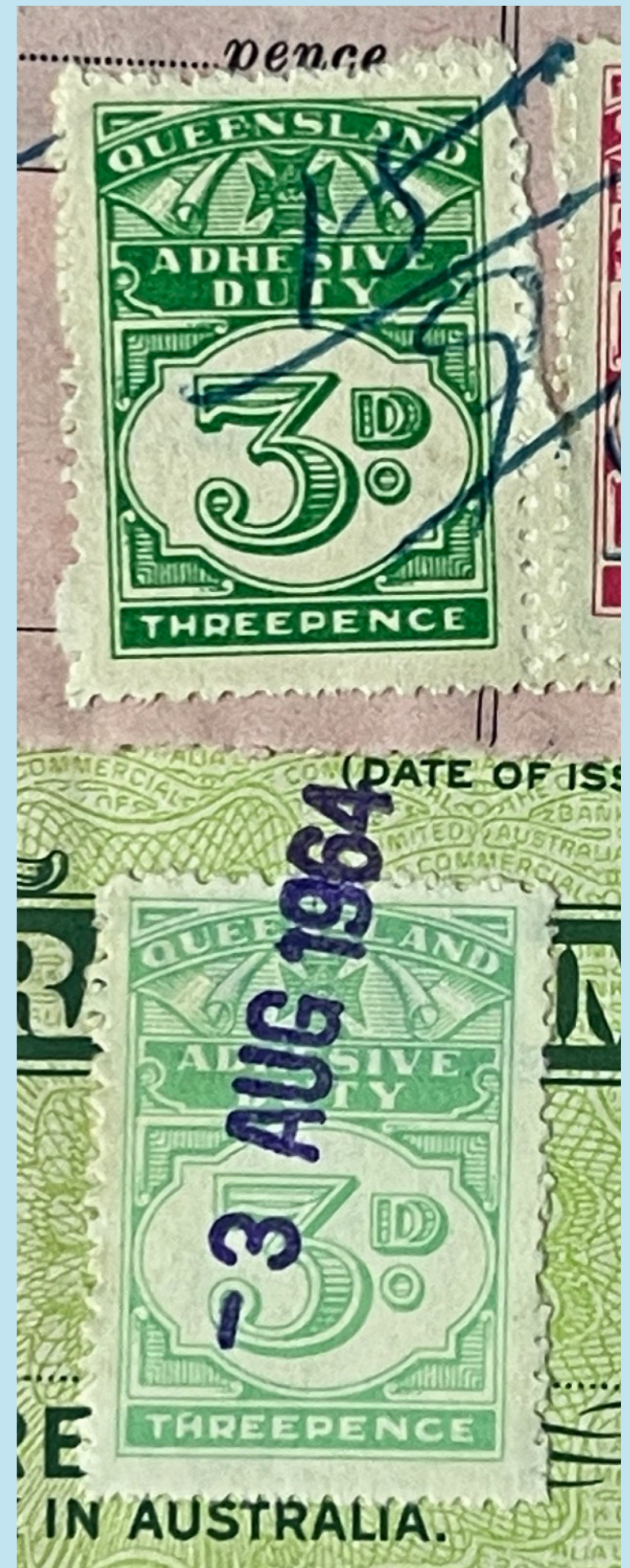
Largest surviving block of the issued 3d to date, half sheet less one subject

Guide dot at bottom between subjects 115 & 116 to denote centre of sheet



3d

Shades of many printings through the years



Sheets would often carry the printing date

An unconfirmed no watermark had been reported

3d

Usage

OFFICIAL RECEIPT
RECEIVED WITH THANKS THE AMOUNT
PRINTED BY CASH REGISTER

DRIVE-IN
CHERMESIDE
PHONE: 59 3031

Allan & Stark

AT THE SMARTER END OF QUEEN STREET
Box 1450 T, G.P.O.

MR. A.J. STONEY,
10 GLOUCESTER ST.,
HIGHGATE HILL,
BRISBANE.

Statement


DATE RECEIPT No. AMOUNT
1047 27 FEB '60 084-4-6 TL

QUEEN STREET
BRISBANE
PHONE: 32 0121

This Statement shows Transactions up to and including the "Closing Date"

PREVIOUS BALANCE	PAYMENTS	DATE	PURCHASES	CREDITS	BALANCE DUE
28. 5. 2					
MATHERS SHOES		JAN 7	2. 9. 6		
HATS		7	2. 0. 0		
FROCK		7	8. 19. 6		
N ACE		7	4. 11. 0		
JEWELLERY		7	9. 0. 0		
HOSE		7	17. 9. 0		
HOSE		13	5. 1. 0		
HAT		13	3. 19. 6		
SU IT		13	22. 10. 0		
TIES		13	11. 10. 0		
SHIRTS		13	3. 13. 10		
SHOES		13	4. 4. 0		
REPAIRS		15	18. 0. 0		
				23 JAN 60	84. 4. 68

THE "CLOSING DATE" OF YOUR ACCOUNT IS THE DATE SHOWN
OPPOSITE THE AMOUNT IN THE "BALANCE DUE" COLUMN.
CASH PAID AND GOODS RETURNED SINCE "CLOSING DATE" WILL APPEAR ON YOUR NEXT STATEMENT.
THE "BALANCE DUE" SHOULD BE PAID WITHIN ONE MONTH FROM THE "CLOSING DATE".



Break left of lower frame below 'T' of THREE

3d

Usage



Top draw clean out of 30 low values totalling 11/- paying 3d in £25 or part thereof

SMITH & FITZGERALD TRUST ACCOUNT G 81160
SOLICITORS - TRUST A/C.
182 SANDGATE RD., NUNDAH

Received by Bank Cheque from CW Bank a/c ST & J Carne 17-12-1965
the sum of four thousand three hundred + 59 pounds
one shillings and — pence,
being balance p/p from Thomas £4300
s/p £6.5.2 registration fee £2/- Rates adj 16/-
£4389:1:—

SMITH & FITZGERALD
SOLICITORS - TRUST A/C.
182 SANDGATE RD., NUNDAH

3d

Usage

BRISBANE
QLD. AUSTR.
8 - PM
28 APR
1952
POSTED
PILLAR BOX

ADDRESS IN FULL
PRIVATE RETURN
IT EXP. DELIVER



Mrs Susan Simpson Pty Ltd.
386 Queen St.
Brisbane

Unauthorised untaxed Postal Use

Eighth Series

4d Proof



Issued sheets would often carry their printing date

Eighth Series

4d Proof

*Envelope Blue Grey
Lakamine, Flake white
3 col. yellow.*

1/6 adds Envelope Grey. K. 5106



Papermakers watermark [vertical note below 'W' of 'YELLOW' you can see an 'O' part of the 'REGULUS BOND' watermark

Guide dot at top between subjects 5 & 6 to denote centre of sheet

4d

Recorded on watermarked paper only



First sent to Stamp Duties Office 14/03/1940

4d

Usage

Commonwealth General Assurance Corporation Limited
FORM Empire Chambers, No. 1 Wharf Street, Brisbane, Phone 31 2121
 underwriters of
A School Pupils' Accident Insurance Plan No 64650
A NEW CARD MUST BE COMPLETED EACH YEAR FOR RENEWAL.

PERIOD OF INSURANCE. From date the premium is paid until 1st April, 1960.
 (This date applies to pupils leaving school)

To include your child in the School Pupil's Accident Insurance Plan this form (one for each child) must be completed in accordance with the instructions set out below.

The Plan provides for refund of fees paid up to £75 in respect of any one claim. There is no limit to the number of claims in any one year, and the extent of the cover granted and the terms and conditions governing the same are shown on the back hereof.

Upon despatch of this form with the premium of 10/- or 5/- to the Corporation or its lawful Agent the Corporation will sign and return the COVER NOTE hereunder, and this should then be retained for reference purposes as the Serial Number must be quoted in all future enquiries.

The Corporation reserves the right to refuse enrolment to any pupil should it deem fit in which event the parent will be notified and the premium refunded.

HOW TO INSURE YOUR CHILD COVER NOTE 10/- or 5/- required.

1. Read Forms "A" and "B" carefully and fill in the blank spaces where denoted thus ★.

DO NOT DETACH FORM "B".

2. Send the completed Forms "A" and "B" to the School on the day advised, together with the premium of TEN SHILLINGS 10/- or FIVE SHILLINGS 5/-

NOTE.—If this form is not sent to the School by the due date your child can still be enrolled within the Scheme by either delivering or posting the completed form, together with the premium, to Commonwealth General Assurance Corporation Limited at No. 1 Wharf Street, Brisbane.

HOW TO MAKE A CLAIM

1. Notify Corporation within 21 days of accident.
2. Obtain Claim Form from Corporation.
3. Send in the itemised accounts and receipts and this Cover Note **AFTER COMPLETION OF TREATMENT.**

COVER NOTE

★ Name of Pupil... NEIL GRAHAME SCHLOSS
 ★ Private Address... H CARDEW ST. EAST IPSWICH Q.
 ★ School... EAST IPSWICH STATE
 ★ Class... I Date... 12th May 1959

The pupil mentioned herein is held covered under the School Pupil's Accident Insurance Plan Pending enrolment within the Scheme. Subject to terms and conditions of Scheme.

This cover note is not valid unless stamped or signed by the Corporation or its Agent.

A NEW CARD MUST BE COMPLETED EACH YEAR FOR RENEWAL.

STAMP HERE

Like the 8d value the majority of the 4d values were used in the insurance industry

Eighth Series

6d Proof



Issued sheets would often carry their printing date

Parts of four proof sheets of the 6d have survived

Eighth Series

6d Proof



Guide dot at top between subjects 5 & 6 to denote centre of sheet

Eighth Series

6d Proof



Initialed 'O.K.' by Commissioner of Stamp Duties 17.3.39

Eighth Series

6d Proof



*Herrings Mission Lake & Gorda's Commerce
Ad*

Eighth Series

6d Proof

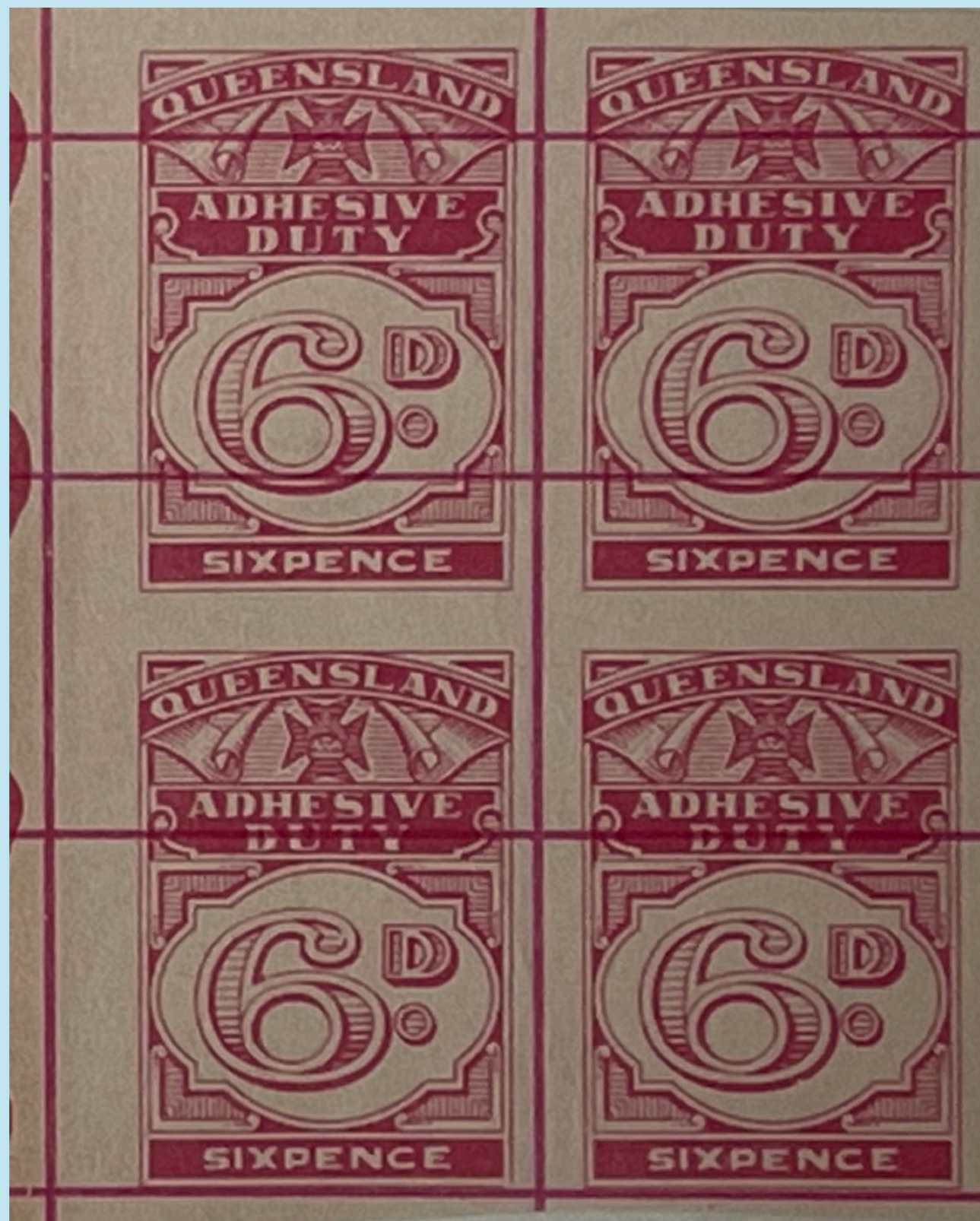


Printed after 5 January 1942

Defaced setters sheet [red]

Eighth Series

6d Proof



Printed after 5 January 1942

Defaced setters sheet [red]

Eighth Series

6d Proof



Defaced setters sheet [red]

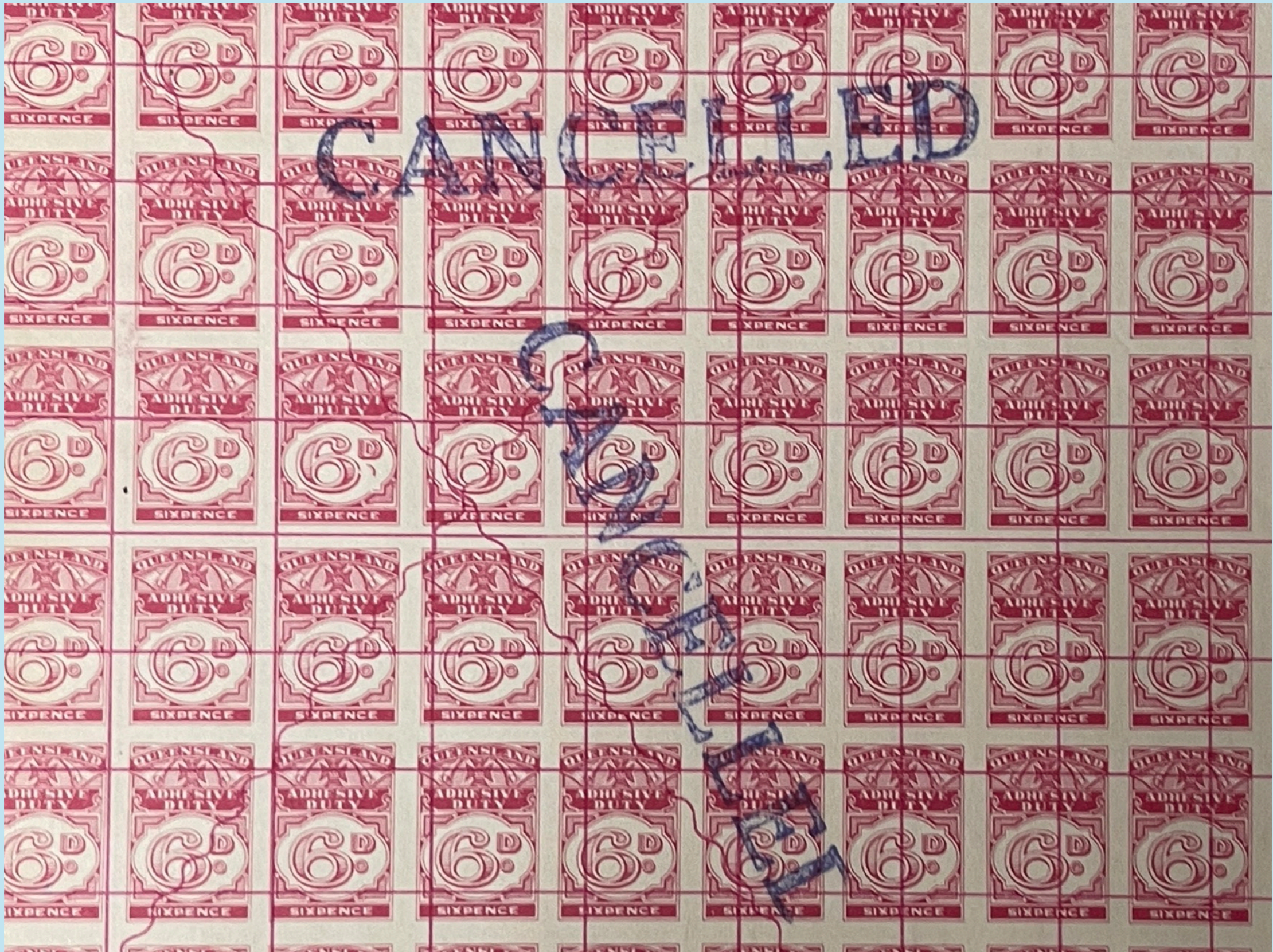
Eighth Series

6d Proof



Guide dot at top between subjects 5&6 to denote centre of sheet

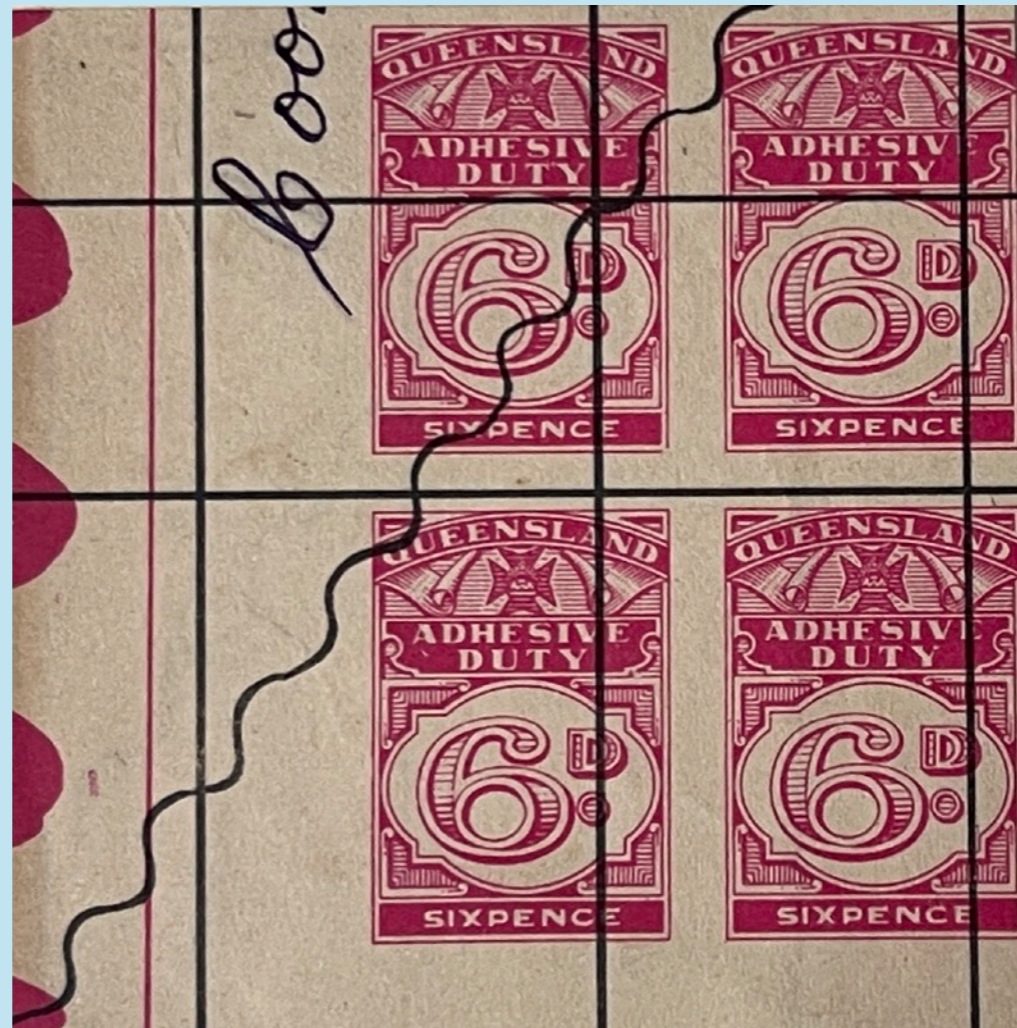
**Eighth Series
6d Proof**



Defaced setters sheet [red]

Eighth Series

6d Proof



Defaced setters sheets [black]

6d



White 'ring' flaw above 'IX' of 'SIX'

Private security overprint. See page 135



Perf 12 x 10½



Issued sheets would often carry their printing date

6d



6d used as make up value. Balance of KGV stamp duties still being used up mid 1939

6d

Usage

C. R. ELLISON & SON

SOLICITORS

Commercial Bank Chambers

233 Albert Street

BRISBANE

Phone: 2 8013

TRUST ACCOUNT No 2143

Brisbane, *24th Jan* 196*3*

Received by *cheque* from *R D & D M. waters*

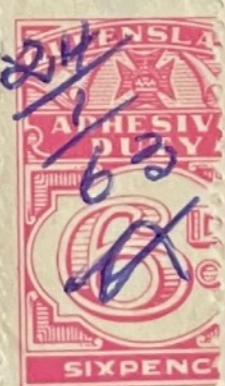
the sum of *five hundred and seventy one* pounds

nine shillings and *six* pence,

being *Balance pache money costs outlays*

Stamp as per

£ 571: 9: 6



C. R. ELLISON & SON,

per *M Rose*

GOVERNMENT PRINTER, BRISBANE

6d

Usage



6d used as a make up value due to 2/6d value shortage on a Queensland Trustees Limited transaction

Eighth Series

8d Proof



30.7.48.

Fleming's Crimson Lake.

It took till mid 1948 to use up stock of the rarely used KGV 8d

Issued sheets would often carry their printing date

8d

Recorded on watermarked paper only



Used copies appear scarcer than mint

Like the 4d value the majority of the 8d values were used in the insurance industry

Eighth Series

9d Proof

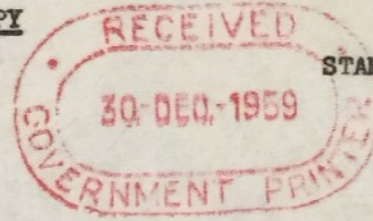


Defaced setters sheet [black]

9d Value Added in 1960

59/16509 Stamp Act.

COPY



STAMP DUTIES OFFICE

BRISBANE.

21st December, 1959,

The Under Treasurer,
The Treasury,
BRISBANE

Dear Sir,

The Stamp Acts 1894 to 1959

Re: Adhesive and Impressed Duty Stamps.

I have to advise that consequent upon the Stamp Acts Amendment Act of 1959 being assented to on 26th November, 1959, a new denomination of adhesive and impressed duty stamps has become necessary.

I have to request that the necessary authority be given to the Government Printer to print ninepenny (9d) Adhesive Duty Stamps, and ninepenny (9d.) Impressed Duty Stamps, accordingly.

As there is a demand from time to time for the use of onepenny (1d.) and twopenny (2d.) Impressed Duty Stamps I recommend that authority be granted also, for the printing of stamps of these denominations.

I would suggest that the Government Printer confer with this Office in due course on the proposed colour for the above duty stamps.
B/c. The Commissioner of Stamp Duties.

2 and 3 have been approved by the Hon. Yours faithfully,
the Treasurer. Copy of your letter has been forwarded to the Government Printer with this information.

F. J. D.

W. M. KAY.

for Under Treasurer.
29.12.59.

Commissioner of Stamp Duties.

B/c. The Government Printer.
30.12.59

For your information and ~~any~~ necessary action.

Mr. Jenson
Mr. Hampson

[Signature]
for Under Treasurer.
29.12.59.

Stock 6592 Ad 1
6593 - 2

9d

Recorded on watermarked paper only



Conveyance or Transfer

For every £10 and also for any fractional part of £10 of the then value of the stock or marketable security transferred was 9d 64

9d

Usage

Company Use)



2 x 9d used as no 18d value was issued

Broken inner right frame adjacent to 'stop' on left stamp

Eighth Series

1/- Proof



Issued sheets would often carry their printing date

Eighth Series

1/- Proof



1950 notation top left to change the ink supplier to 'Cooks' Bronze Blue

Guide dot at top between subjects 5 & 6 to denote centre of sheet

1/-



Shades of the many printings and ink colour changes throughout its life

BRISBANE REGISTER

STANHILL DEVELOPMENT FINANCE LIMITED

INCORPORATED IN VICTORIA UNDER THE COMPANIES ACT 1958

AUTHORISED CAPITAL £5,000,000

CERTIFICATE No.

B 1193

No. OF SHARES

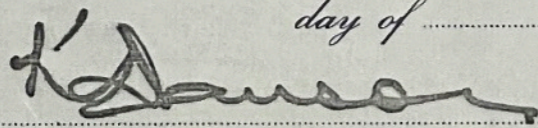
--400--

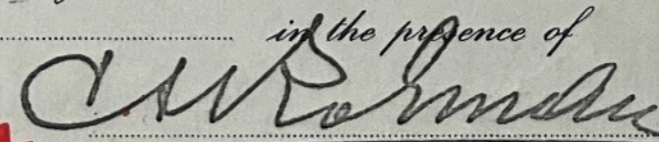
This is to Certify that

MR. ARTHUR G.S. MYERS,
A.N.Z. BANK CHAMBERS,
406 QUEEN STREET,
BRISBANE, QUEENSLAND.

is the registered holder of ---FOUR HUNDRED---
ORDINARY SHARES in the above-named Company, subject to the
provisions of the Memorandum and Articles of Association of the Company,
and that there has been paid up in respect of each of the said Shares the sum
of Five Shillings

Given under the Common Seal of the Company this 24th.
day of AUGUST, 19 60

 SECRETARY

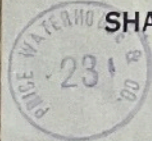
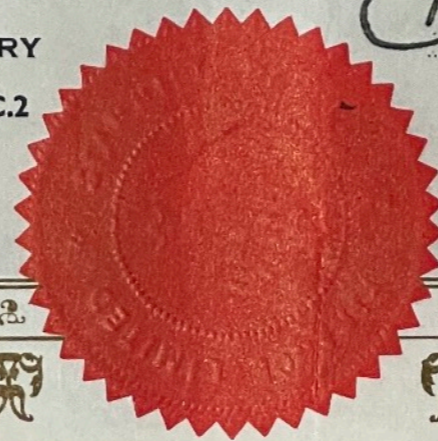
 DIRECTOR

REGISTERED OFFICE: 34 Queens Road, Melbourne, S.C.2

SHARE OFFICES: c/o Share Registers & Management Pty. Ltd.
461 St. Kilda Rd., Melbourne, S.C.2
SYDNEY: c/o Share Registers & Management Pty. Ltd.
7 Rockwall Crescent, Potts Point

SHARE OFFICES

BRISBANE: c/o Flack & Flack, 113 Eagle St.
ADELAIDE: c/o Flack & Flack, 12 King William St.
PERTH: c/o Flack & Flack, 25 William St.
HOBART: c/o Flack & Flack, 71 Collins St.



Eighth Series

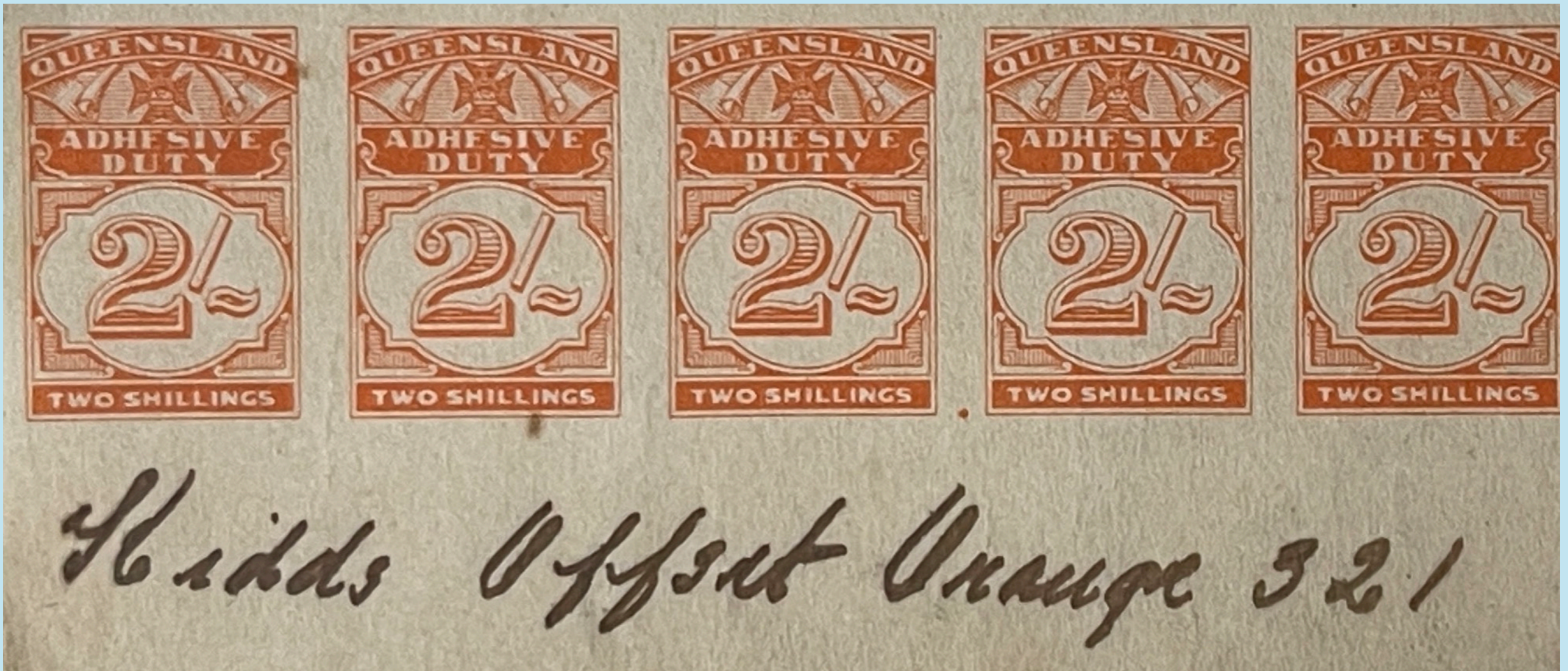
2/- Proof



Issued sheets would often carry their printing date

Eighth Series

2/- Proof



Guide dot at bottom between subjects 115 & 116 to denote centre of sheet



Perf 13 x 11½ appears scarce



Perf 14 appears common



Perf 10 x 10½ appears rare

2/-

Usage



2/- used as make up value. Balance of KGV stamp duties still being used up in 1940

Eighth Series

2/6d Proof



Issued sheets would often carry their printing date

2/6

Recorded on watermarked paper only



Shades from many printings



Rare perf 11½ x 10¼

2/6

Usage

K. D. MORRIS & SONS PTY. LTD.

PHONES: 4 3695, 4 1654

169-175 MONTAGUE ROAD,

SOUTH BRISBANE,

KD No 5559

17 - 6 - 1960

Received from Messrs. L. G. Burley Pty. Ltd.

the sum of Ten thousand Nine hundred Twenty Nine Pounds

Two Shillings

Six Pence,

being payment A/c 3000 (Re: Burley Neon, Eagle Farm)

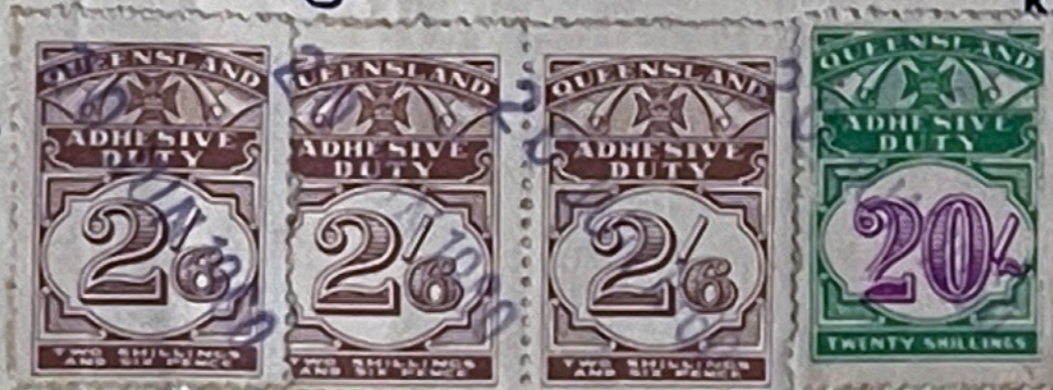
Progress payment No. 6

K. D. MORRIS & SONS PTY. LTD.

£ 10,929.2.6

PER E. Manning

162871



Paying 3d in £100 or part thereof. Showing the need for a 7/6 value

Eighth Series

3/- Proof



Issued sheets would often carry their printing date

3/-

Usage

BRISBANE No 7135 15-2-1963

Received from M. R. D. WATERS.

the sum of *Eleven hundred eighty* Pounds

one Shillings *eight* Pence

being payment *11-19519*

two Ford Falcon v/h out 5th Regon

By *[Signature]* £ 1118 : 1 : 8

METROPOLITAN MOTORS (SALES) PTY. LTD.

Per *[Signature]*

THIS IS OUR ONLY RECOGNISED FORM OF RECEIPT

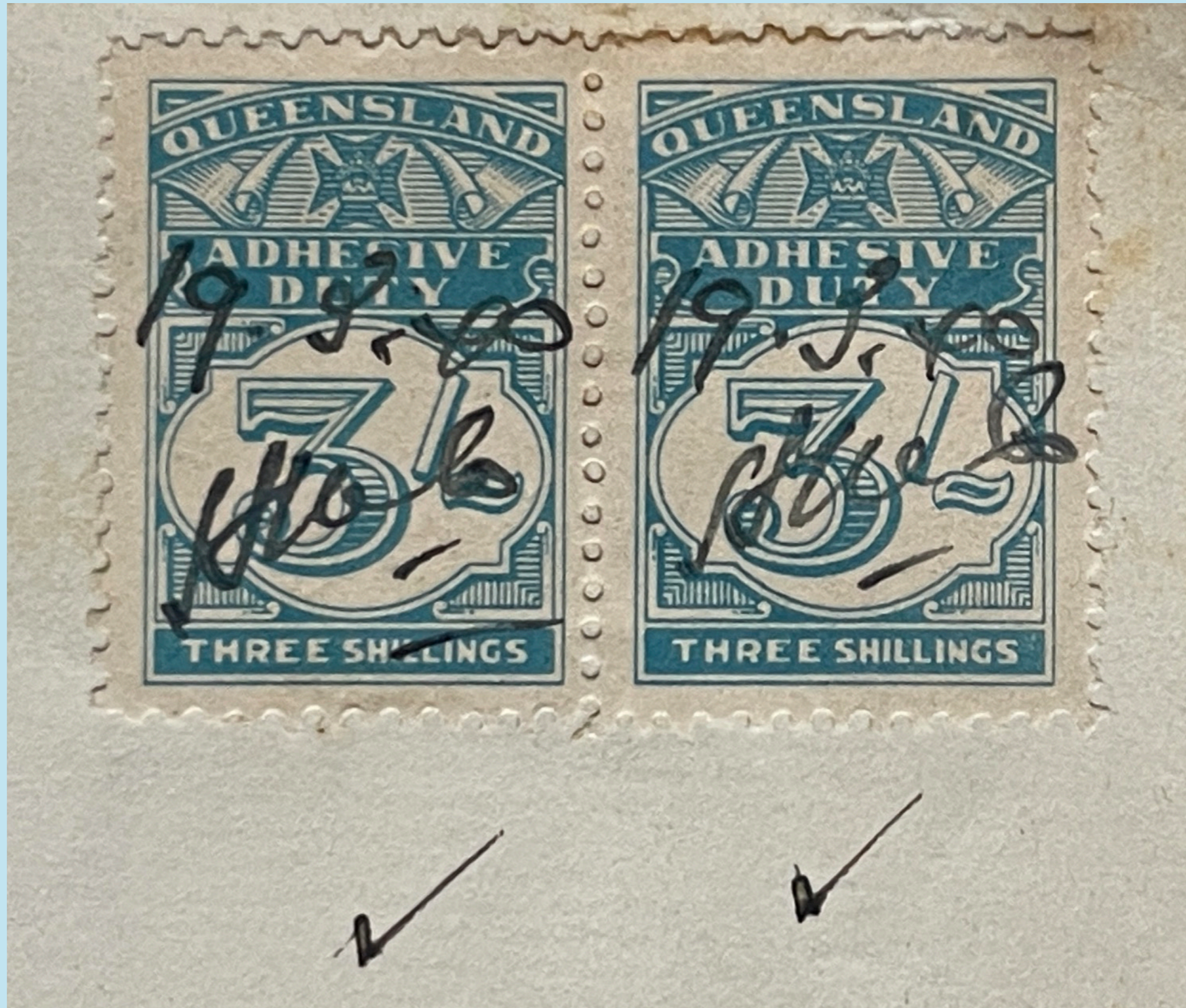


3/-

Receipt for a Ford Falcon Station Wagon car payment costing £1,118/1/8d. Paying 3d in £100 or part thereof

3/-

Recorded on watermarked paper only



3/- used as make up value as no 6/- value was issued

ERD 19 March 1940

Eighth Series

5/- Proof



Issued sheets would often carry their printing date

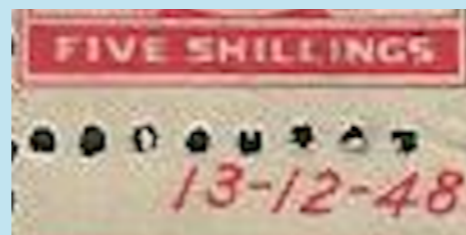
Eighth Series

5/- Proof

Handed & color of Double Line Brown Offset.



Guide dot at top between subjects 5 & 6 to denote centre of sheet



Issued sheets would often carry their printing date

5/-

Usage

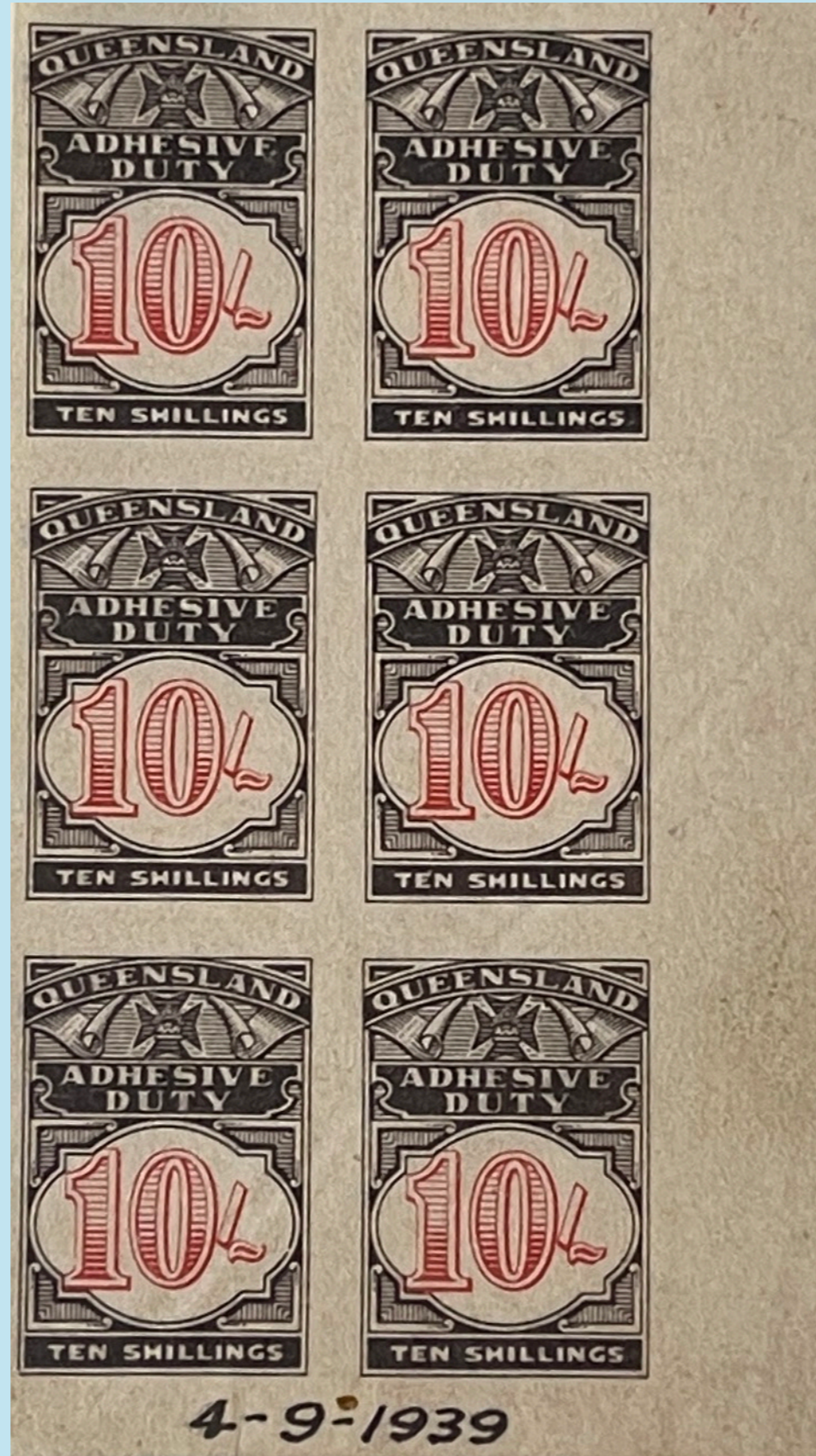


Multiple 5/- values used as no 30/- value was issued

ERD 26 March 1940

Eighth Series

10/- Proof



Issued sheets would often carry their printing date

Eighth Series

10/- Proof

N. 5214. N. York Revenue Offset Ink. H. 1110. 60 lines & carlet.



Guide dot at top between subjects 5 & 6 to denote centre of sheet

10/-

Recorded on watermarked paper only



10/- used as make up value as no 30/- value was issued. KGV 20/- stamp duty still being used up in 1940

A rare 10/- compound perforation 10½x14x12x12½ exists in the authors collection

10/-

Usage

K. D. MORRIS & SONS PTY. LTD.

PHONES: 4 3695, 4 1654

169-175 MONTAGUE ROAD,

SOUTH BRISBANE,

KD No 5341

11-4-1960

Received from L. G. Burley Pty. Ltd.

the sum of Four thousand and Seven Pounds
Four Shillings — Pence,

being payment A/c 2795 (Re: Burley Neon
5th progress payment —)

£ 4,007.4 -

162782



K. D. MORRIS & SONS PTY. LTD.

PER C. Manning

14 APR 1960

'10/-' value misplaced low

Account payment of £4,007/4s paying 3d per £100 or part thereof

Eighth Series

20/- Proof



Issued sheets would often carry their printing date

20/-

Recorded on watermarked paper only



Swans tongue flaw top left of '2'

20/-

Recorded on watermarked paper only

Shades from many printings exist



Broken front and top of 2 in 20/- . Broken lower inner '0' of 20/- to right stamp



Broken front and top of 2 in 20/-

Colour line in '0' of 20/-

Broken front and top of 2 in 20/-

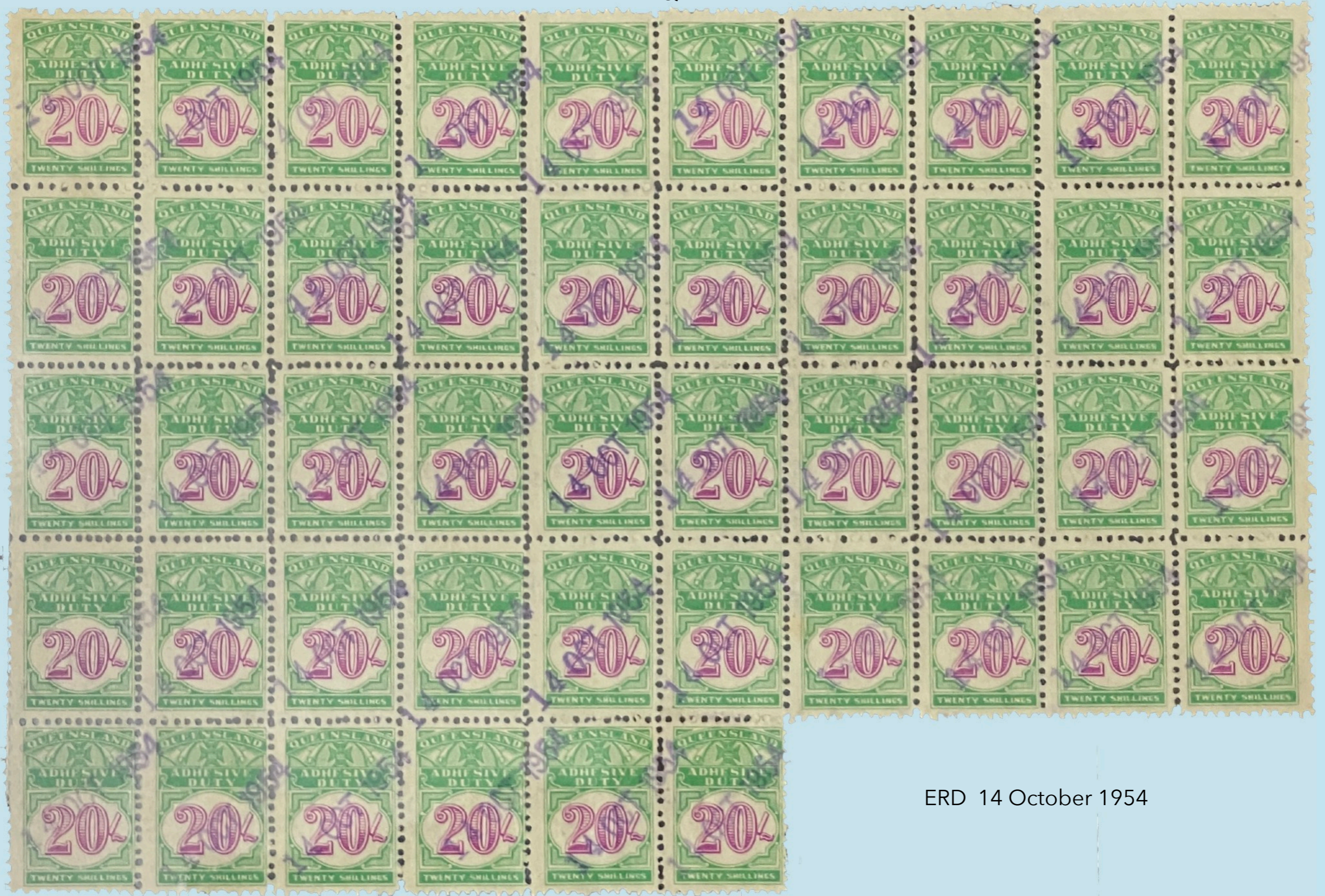
20/-



Demonstrating the need for £2 : £4 : £10 : £25



20/-



ERD 14 October 1954

Demonstrating the need for £25 and possibly a £50

Guide dot at top between subjects 5 & 6 to denote centre of sheet

20/-



12 $\frac{3}{4}$ x 10 $\frac{1}{2}$

10/- : 20/-

Production Errors



Values misplaced

Eighth Series

£5 Proof



Issued sheets would often carry their printing date

Eighth Series

£5 Proof



Kidds - magenta
" Emerald

offset - 147
green offset.

£5

Recorded on watermarked paper only



£5



Demonstrating the need for £25 : £50 : £75 : £100 : £200

Eighth Series

£10 Artwork and Proof

Mock up Artwork for the £10. 3½" x 6¼"



Defaced setters sheet [black]

Photographed in the Process Branch with a new [1959] 32"x32" darkroom camera then using a Soldan Model 25 Proofmaster pre-makeready proof press or one of three automatic Hunter Penrose galley proof presses to finalise

Eighth Series

£10 Proof



The £10 proof sheet was printed both sides

First printed 15 May 1961. First issued to stamp Office 16 May 1961

Defaced setters sheet [black]

£10 Proof

£10



Recorded on watermarked paper only



Defaced setters sheet [black]

£10

Recorded on watermarked paper only



Largest surviving multiple to date

ERD – 1 June 1961

£10

Usage

SECURITY TRANSFER FORM

MARKING STAMP

FIX STAMP DUTY HERE



FULL NAME OF COMPANY		F. H. ENGWIRDA TIMBER & HARDWARE CO. PTY. LTD.	
Full Description of Securities	Class	If not fully paid, paid to	Register
	ORDINARY	/ d.	
Quantity	WORDS	FIGURES	
	Fifty	50	
Full Name(s) of SELLER(S)	F. H. ENGWIRDA BUILDING CO. PTY. LTD.		Transfer Identification Number
	Surname(s)		
	Christian Name(s)		
(Please use BLOCK letters)			
Consideration	£ 6,887.10.0.	Date of Purchase 28 / 6 / 19 65	

Rare usage of the £10

Refund of Surplus Adhesives



A refund incurred a 10% fee

Irregular Usage



3d : 2/- : 5/- : 10/-

Multiple Value Usage



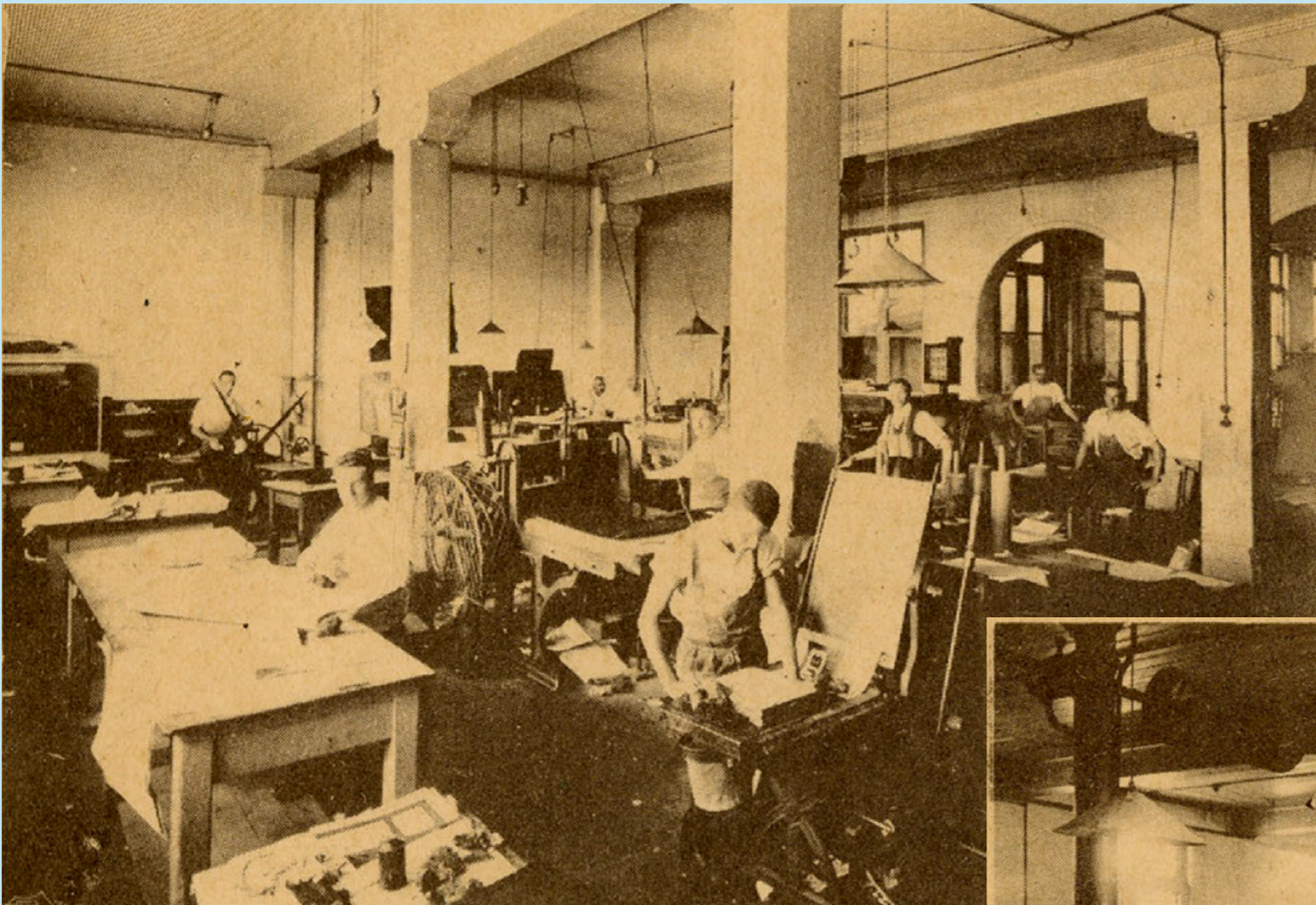
Showing the need for a 7/6 or a 15/- or a 17/6d value

Earliest Recorded Dates

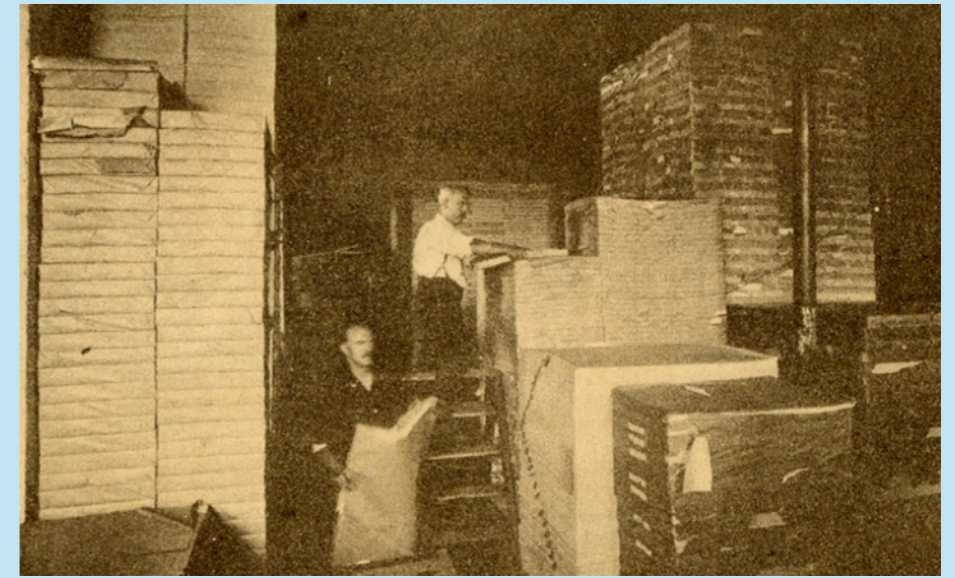
There appears to have been little use during the early years of WWII. Very few clear dated examples exist as they were generally soaked off receipts similar to above but there are a lot of Brisbane Gas Company share transfers in collectors hands some of which should yield earlier dates

1938-1939	1940-1949	1950-1966
1d : 14.6.39	4d : 27.4.42	8d : Unseen
2d : 06.2.39	3s : 19.3.40	9d : 01.08.60
3d : 22.9.39	5s : 21.3.40	2/6 : 24.07.50
6d : 05.7.39	10s : 24.1.40	20/- : 14.10.54
1s : 21.6.39		£5 : 05.06.55
2s : 21.6.39		£10 : 01.06.61

Inside the Government Printing Departments



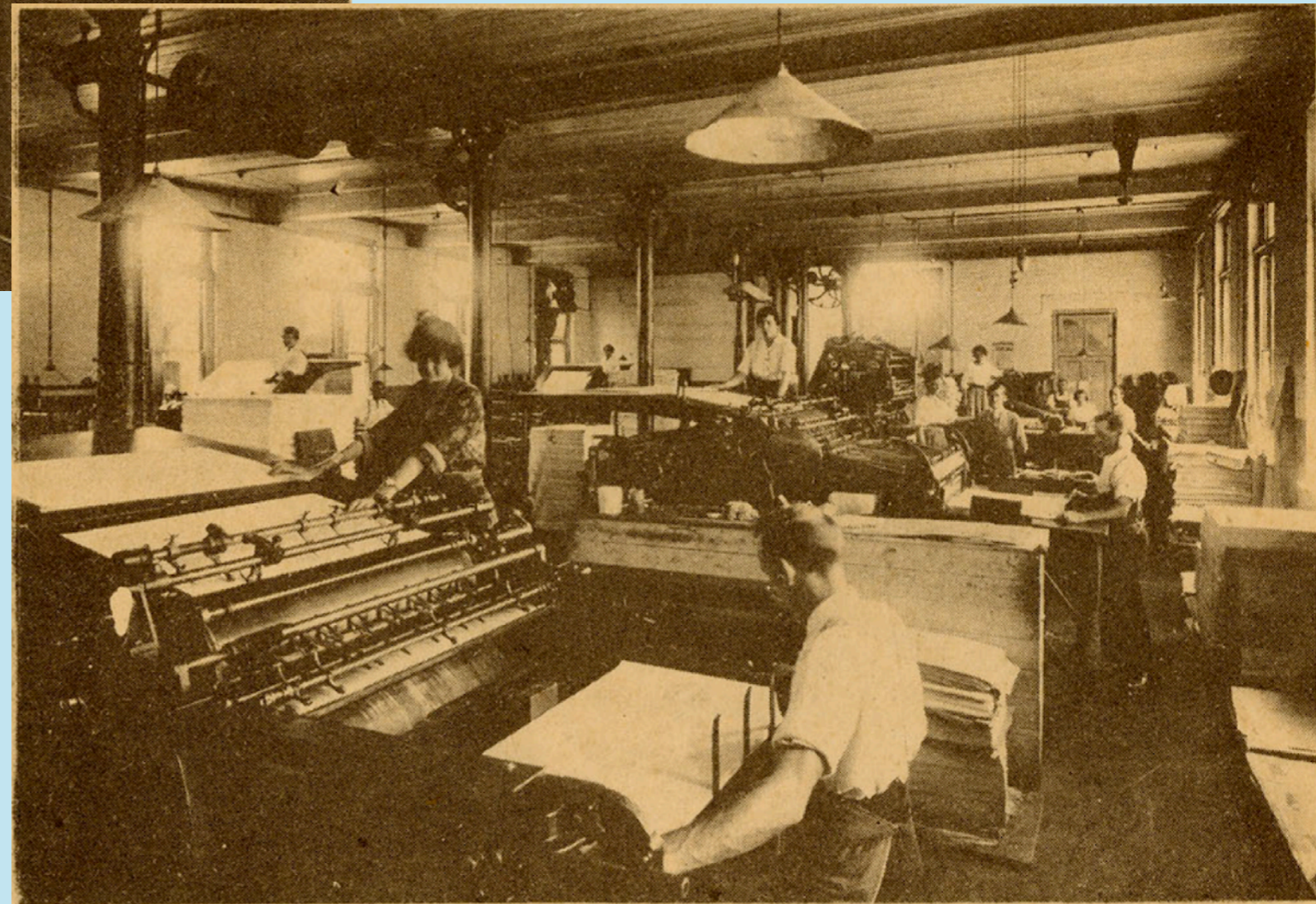
Litho Press Department



Stores Department

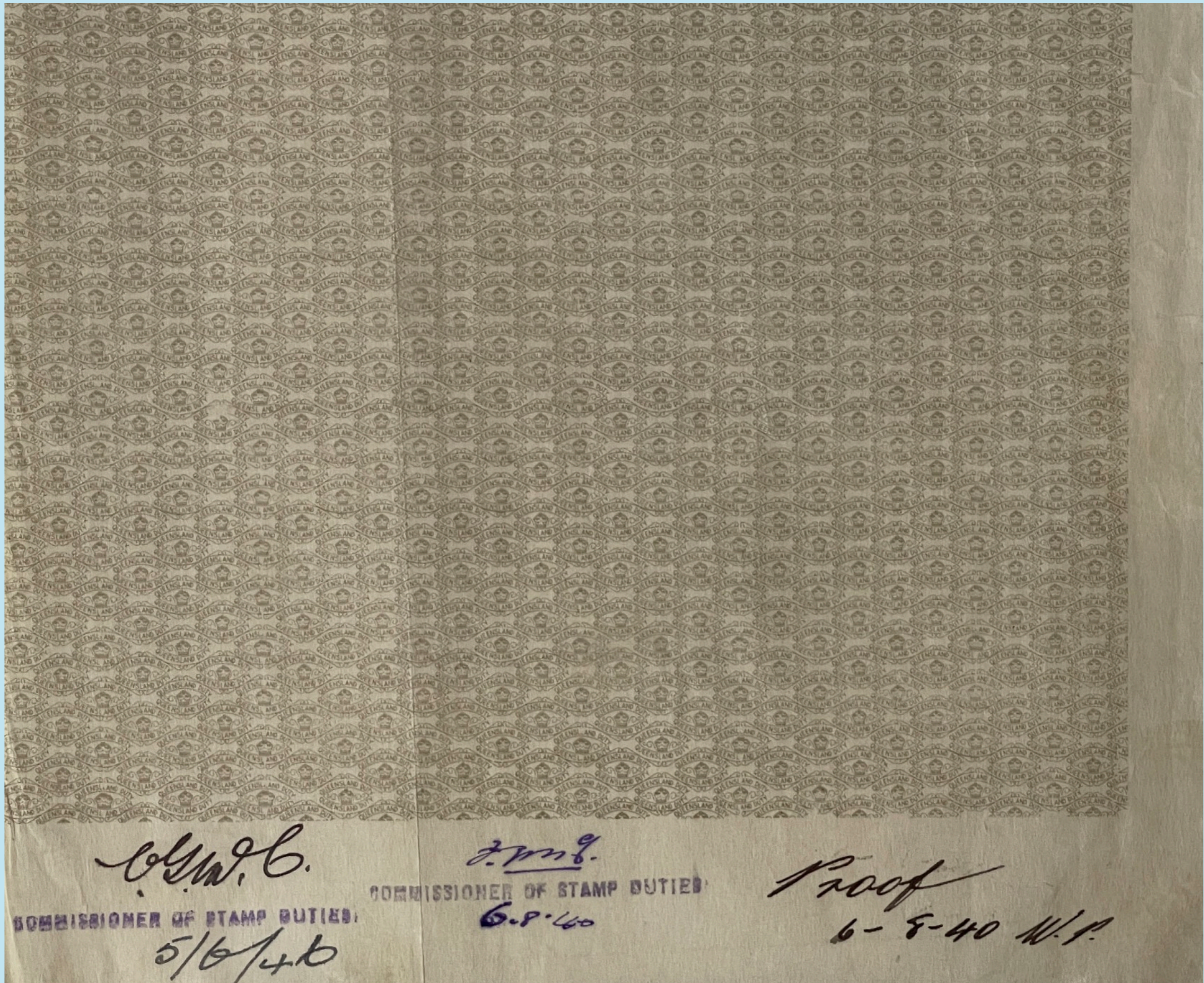


Composing Department



Litho [offset] Department

Eighth Series
1940 Underprint and Backprint Proof



Re-issued as a backprint 05/06/1941 [not 1946], for use on Buffalo Fly Adhesive Revenues. See ozrevenues.com

Eighth Series

1940 Underprint and Backprint Proof

With WWII in progress the Government paper supplier Wiggins Teape, had a shortage of the Crown/Q watermark paper and as the Government Printer needing to fill orders, he took it upon himself to prepare a security paper to deter forgery with the paper locally supplied by 'Australian Paper Manufacturers Ltd'

August	19	Issued to Printer	12,000 Sheets of Study Stamp Paper to print	18,000 Sheets of 1/- Revenue Insura	1/-	35	Printed Security Mark
	21		20,000	20,000	2d Adhesive Duty	33	
	21		30	30	11/- Imp. Duty	34	
	21		30	30	12/-	34	
	22		60	60	6/10	34	
	22		30	30	6/40	34	
	22		20	20	18/-	34	
	22		20,000	20,000	1d Ad. Duty	33	Printed Water Mark

06/08/1940 Proof Approved - [see page 107]

21/08/1940 20,000 sheets of the 2d Adhesive Duty printed - noted "Printed Security Mark"

22/08/1940 20,000 sheets of the 1d Adhesive Duty printed - noted "Printed Water Mark"

1940 Underprint and Backprint Proof



Issued 1d on Unwatermarked Security Paper



Underprint

Security Underprint and Backprint



Backprint



Underprint Inverted

Various shades of grey can be found

For perforations recorded on this series of overprints see page 11



Backprint

Most underprints on the face of the stamp can be very faint

Issued 1d on Unwatermarked Security Paper

34-815
 TELEPHONE J 2074
 "HARDINGSTONE"
 165 VULTURE STREET,
 SOUTH BRISBANE
 July 1942

Mr. A. J. Stoney.

Eva F. Lang A.T.C.L., L.T.C.L.

Tuition from Jan 29th to April 6th
 April 9th to June 18th
 to Dorothy & Florence

1 st term tuition	£ 3-12-0
2nd term "	3-12-0
Dorothy Entry fee	1-11-6
Florence "	1-1-0
	<hr/>
	£ 9-16-6

With payment
 many thanks
 Eva F. Lang



Underprint Inverted

Issued 2d on Unwatermarked Security Paper

Underprint Upright



This could be described as double security.

1: Government Security

2: Company Security

For perforations recorded on this series of overprints see page 11

Shell company security overprint to stop staff pilfering. See page 140 & 141

Most underprints on the face of the stamp can be very faint

This UPRIGHT security underprint paper on the 2d is the hardest of the security prints for find

Issued 2d on Unwatermarked Security Paper

Underprint Inverted



Issued sheets would often carry their printing date

Issued 3d on Unwatermarked Security Paper

Security Backprint - 3000 sheets of the 3d was printed on 06/02/1942. This was one printing only on this paper for this 3d value

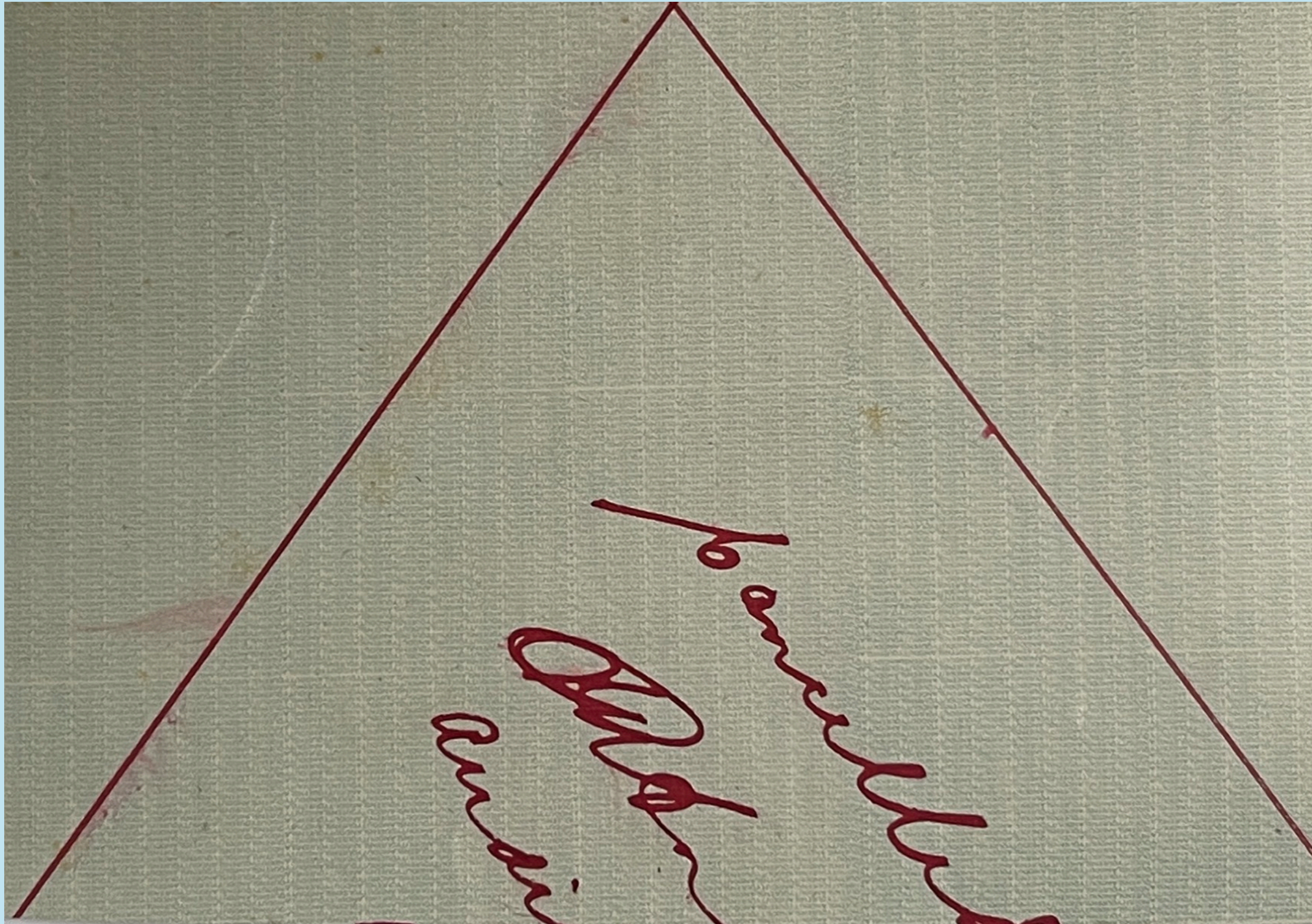


An underprint on the front is unrecorded to date

Eighth Series Unwatermarked Security Proof Paper

First Issued 1957 as an Overprint - Reissued 1962 as an Overprint

"QUEENSLANDDUTY" repeated



Sample Proof 15 February 1957 in blue-grey

Due to Wiggins Teape watermarked paper shortage the Government Printer was called upon to design a security paper to deter forgery with plain paper locally supplied by 'Australian Paper Manufacturers Ltd'

1957 Issue 1d on Unwatermarked Security Paper

Security Overprint



Upright Security Overprint



Inverted Security Overprint

Various shades of grey/blue overprint can be found

1957 Issue 1d on Unwatermarked Security Paper

Security Overprint



For perforations recorded on this series of overprints see page 11

Multiples are uncommon

Security Overprint

C. G. HENDERSON PTY. LTD.
STONE'S CORNER GARAGE

N^o 19582 South Brisbane, 8.11.27.19

Received from Bob Powell

the sum of Three Pounds

nineteen Shillings six Pence

Rep To

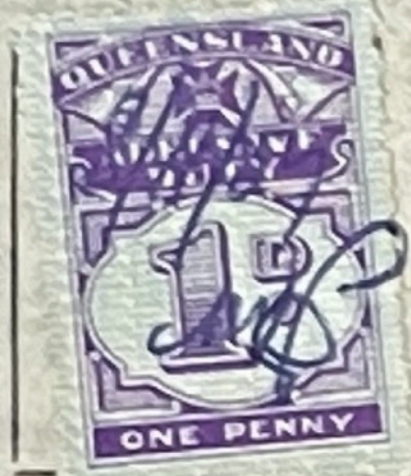
With Thanks, C. G. HENDERSON PTY. LTD.

Per M. J. Poynton £ 3:19:6

MOTOR
ENGINEER

REPAIRS
A SPECIALITY

PARKING
WASHING
GREASING



1957 Issue 2d on Unwatermarked Security Paper

Security Overprint



Blue-grey overprint appears scarce

Various shades of grey and or blue-grey overprint can be found

1957 Issue 2d on Unwatermarked Security Paper

Security Overprint

STATE GOVERNMENT ^{QUEENSLAND} INSURANCE OFFICE

Head Office, "INSURANCE HOUSE," Box 1453 T Adelaide and Edward Streets, Brisbane, B 8

Life Department

Renewal Certificate.

Policy No.	Sum Assured.	Premium.	To Renew Policy for	Due Date.
540606	£189	£7.16.0	12 Months from Due Date.	1/8/57.
Life Assured: Risk Commenced:	1/3/48	WATERS RICHARD DANIEL		
B.5	Mr. R. D. Waters, Apartment 1, 73 Vaughan St., OTTAWA 2, Ontario, Canada.			

540606 - G £07.16.0 - 0054 AUG -1 -57



IMPORTANT.

DO NOT DETACH THESE FORMS. PLEASE FORWARD THEM INTACT WITH PAYMENT.
A PAYMENT MADE TO HEAD OFFICE OR A BRANCH OFFICE MUST BE ACKNOWLEDGED ON RENEWAL CERTIFICATE BY CASH REGISTER IMPRINT.
IF PAYMENT BE MADE ELSEWHERE, A STATE GOVERNMENT INSURANCE OFFICE OFFICIAL RECEIPT MUST BE OBTAINED.

KINDLY NOTIFY THE OFFICE OF ANY CHANGE OF ADDRESS.

C. A. GRIMLEY,
The Insurance Commissioner.

1962 Re-Issued 2d on Unwatermarked Security Paper
Security Overprint

STATE GOVERNMENT



INSURANCE OFFICE

(QUEENSLAND)

Life Department

Renewal Certificate

TOWNSVILLE

10180 JUL30-62

	Policy No.	Sum Assured	Premium	To Renew Policy for	Due Date
Life Assured:	693209	£1000	£34.5.-	12 Months from Due Date	1st Aug. 62.
Risk Commenced:	1/7/53	WATERS RICHARD DANIEL			
	H.4	Mr. R. D. Waters, 6 AHERN STREET, SOUTHPORT.			
		<i>16 Dublin St Yeronga.</i>			



IMPORTANT

DO NOT DETACH THESE FORMS. PLEASE FORWARD THEM INTACT WITH PAYMENT.
A PAYMENT MADE TO HEAD OFFICE OR A BRANCH OFFICE MUST BE ACKNOWLEDGED ON RENEWAL CERTIFICATE BY CASH REGISTER IMPRINT.
IF PAYMENT BE MADE ELSEWHERE, A STATE GOVERNMENT INSURANCE OFFICE (QUEENSLAND) OFFICIAL RECEIPT MUST BE OBTAINED.

PLEASE ADD EXCHANGE TO COUNTRY CHEQUES

N. W. FERGUSON,
Manager at Townsville

HEAD OFFICE:
BRISBANE

BRANCHES:
CAIRNS
TOWNSVILLE
ROCKHAMPTON
MARYBOROUGH
IPSWICH
TOOWOOMBA
WARWICK
ROMA

SUB-BRANCHES:
MACKAY
BUNDABERG

34-50-G

Security Overprint on a Security Overprint

This security paper was again put into service for a very short period in 1962 for the 2d, 3d & 6d only

1957 Issue 3d on Unwatermarked Security Paper



Security Overprint



Various shades of grey overprint can be found

1962 Re-Issued 3d on Unwatermarked Security Paper

Security Overprint



Various shades of grey overprint can be found

1957 Issue 6d on Unwatermarked Security Paper

Security Overprint



Scratch right inner frame to 'Y' of 'DUTY'

Various shades of grey overprint can be found

1957 Issue 1/- on Unwatermarked Security Paper

Security Overprint



Lower left outer frame break adjacent to top left of value cartouche

Various shades of grey overprint can be found

1957 Issue 2/- on Unwatermarked Security Paper

Security Overprint first issued 1957



The 2/- value is the highest denomination recorded with this overprint and is rare

Various shades of grey overprint can be found

1957 Issue 3d : 2/- on Unwatermarked Security Paper

Security Overprint first issued 1957



Largest recorded multiple of the 2/- to date

The 2/- value is the highest denomination recorded with this overprint

Specimen Overprints

This unique set of specimen adhesives prepared in 1965 are on watermarked type 11d paper. Blue SPECIMEN 25x4mm



Specimen Overprints

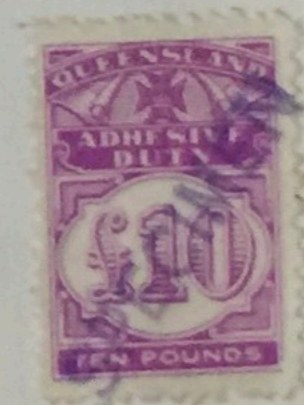
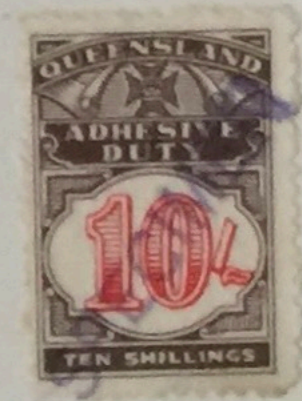
Blue SPECIMEN 25x4mm



Specimen Overprints

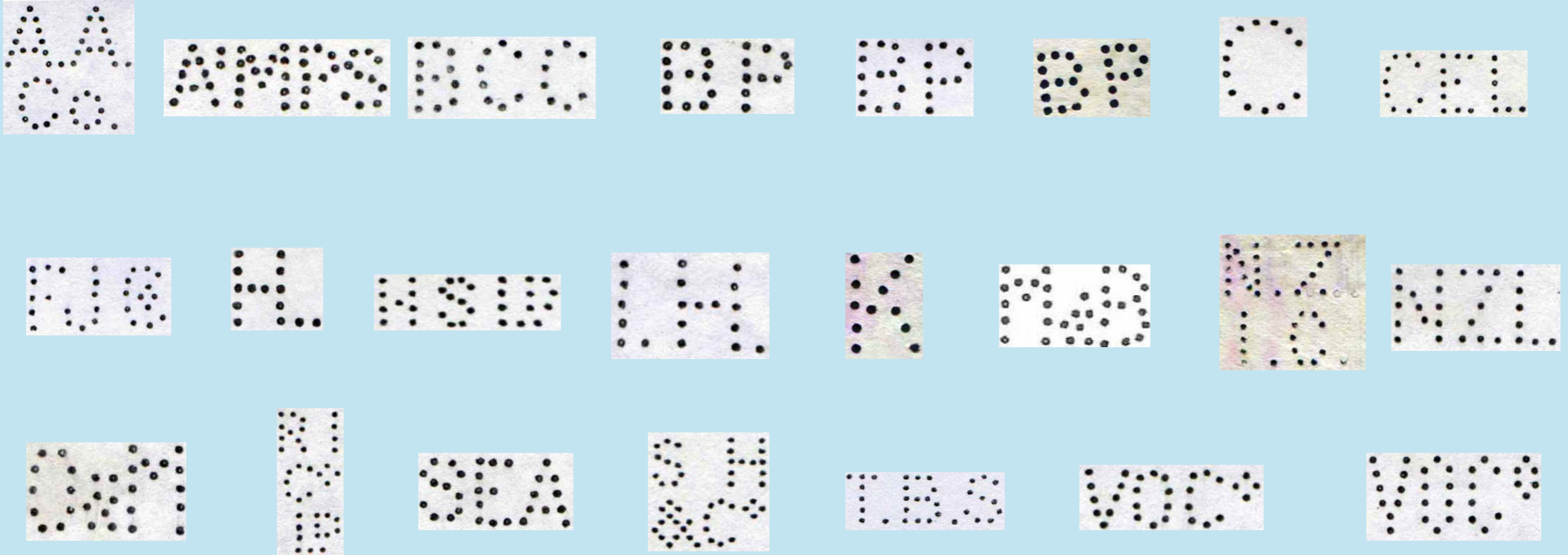
Blue SPECIMEN 25x4mm

ADHESIVE DUTY STAMPS



Perfins

Several company patterns are recorded on this series of duty stamps



Alphabetically: AA/Co: Alliance Assurance Co Ltd. A'MPS.c: Australian Mutual Provident. BCC: Brisbane City Council. BP.b.c.d: Burns Philip & Co. C: Constable & Co. CEL: City Electric Light Company. FJCo: Foggitt Jones Co. HL: Harringtons Ltd. HSLD.b: Howard Smith Ld. I.H.: International Harvester. K: Kodak Australasia Pty Ltd. M&B: Meares & Bishop. N.Z./I.C.a: New Zealand Insurance Co. NZL.b: New Zealand Loan & Mercantile Agency Co. Ltd. O&M: Ord & Minnett. RI/Co/Ld.a: Royal Insurance Co Ltd. SEA: Southern Electric Authority of Qld. SH/&Co: S.(Sigmund) Hoffnung & Co Ltd. T.B.S.: Thomas Brown & Sons. VOCo.c.d: Vacuum Oil Co

Perfins - Other

A few unknowns are recorded on this series of duty stamps



Unknown

Perfins - Usage

Perfin 'C' : Constable & Co

BRISBANE REGISTER

H.C. SLEIGH LIMITED BRISBANE REGISTER
BRANCH REGISTER 800 KINGSFORD SMITH DRIVE
EAGLE FARM QUEENSLAND

Certificate No. _____ is held in the Company's Office
against this Transfer for _____ Shares. This Transfer
must be completed and returned within 42 days from this date.
H. C. SLEIGH LIMITED,
_____ 19____ Per _____

TRANSFER
4369
~~CANCELLED~~
71738
~~CERTIFICATE~~
708003
NEW CERTIFICATE
No. 2/5 475
No. _____

COMPANY'S USE ONLY
Date: 25 JUN 1964
Transfer No. _____
Cancel Certificate No. _____
No. _____
(Marking Officer)
0064637

BRISBANE STOCK EXCHANGE

BRISBANE

8 JUL 1964
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

1964 JUL 8
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

8 JUL 1964
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

8 JUL 1964
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

8 JUL 1964
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

8 JUL 1964
EDWARDS DUNLOP AND COMPANY LIMITED
FIVE SHILLINGS

6947 B7

H.C. SLEIGH LIMITED TRANSFER OF ORDINARY SHARES

I, COLIN RICKFORD of BYRNE
hereinafter called the Transferor/s), in consideration of the sum of £ 550
hereby transfer to the undermentioned transferee/s 1000
(IN FIGURES)

ONE THOUSAND
(IN WORDS)

Ordinary shares standing in my/our name in the undertaking called **H. C. SLEIGH LIMITED**, to
old unto the Transferee/s, his/their executors, administrators, and assigns, subject to the
several conditions on which I/we held the same immediately before the execution hereof. And
I/we, the Transferee/s, do hereby agree to take the said shares subject to conditions aforesaid.

Security Punches - Other

Few companies are recorded on this series of duty stamps
Company embossed & punched security cancels - various



Horizontally flipped



The Australian Mutual Fire Insurance Society



Security Overprints

Few companies are recorded on this series of duty stamps



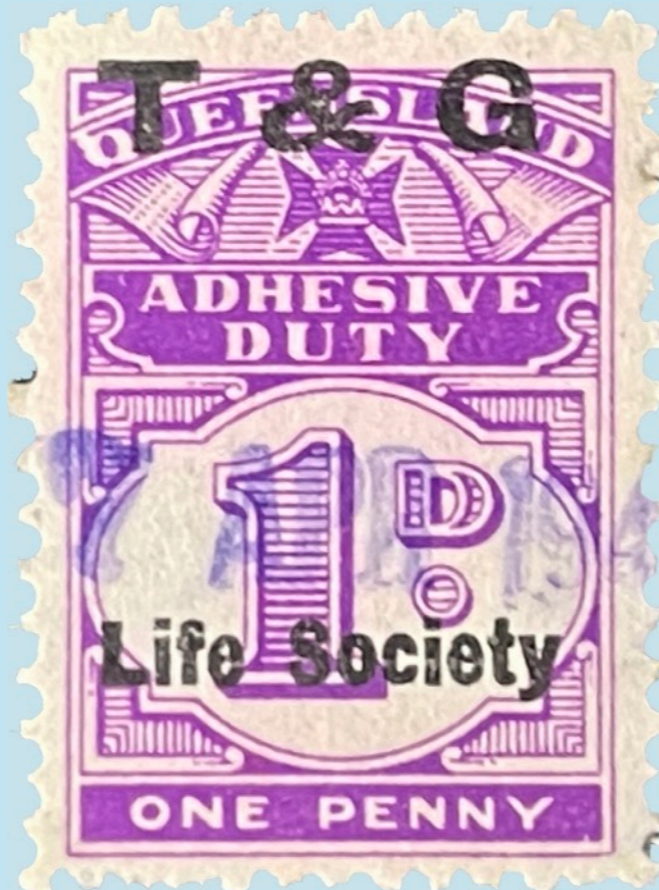
MBF Medical Benefits Fund



NEPTUNE



PETERS / ICE / CREAM
Two size fonts recorded



T & G / Life Society


Security Overprints

Few companies are recorded on this series of duty stamps

The Australasian
TEMPERANCE & GENERAL
Mutual Life Assurance Society Limited
(INCORPORATED IN VICTORIA, 1876)

HEAD OFFICE: COLLINS AND RUSSELL STREETS, MELB.
SYDNEY: PARK AND ELIZABETH STS. BRISBANE: RIVER STS.
ADELAIDE: KING WILLIAM AND GRENFELL STS. PERTH: ST GEORGE STS.
WELLINGTON: LAMBTON QUAY AND GREY ST. HOBART: BATTERY STS.

WHEN PAYMENT IS BY CHEQUE OR OTHERWISE THAN BY CASH, THIS RECEIPT IS SUBJECT TO DUE COLLECTION OF THE MONEY.



NO RECEIPT IS BINDING EXCEPT IN THIS FORM, DULY COUNTERSIGNED BY AN AUTHORIZED REPRESENTATIVE OF THE SOCIETY.

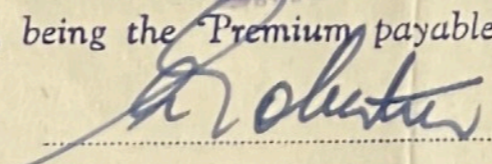
QUEENSLAND
T & G
ADHESIVE DUTY
2D
Life Society
TWOPENCE


DUE ON	1 February 1952	No. 588819
POLICY NO	LIFE ASSURED	AMOUNT
441833	Grice F.T.	£26.0.0

Mrs. F.T. Grice,
289 Cavendish Rd.,
COORPAROO, Q'LD.

13 FEB 1952

Received at BRISBANE this 13 day of FEBRUARY 1952 the amount £26.0.0 stated hereon, being the Premium payable in terms of the abovementioned Policy.


AUTHORIZED REPRESENTATIVE


MANAGING DIRECTOR

Security Overprints

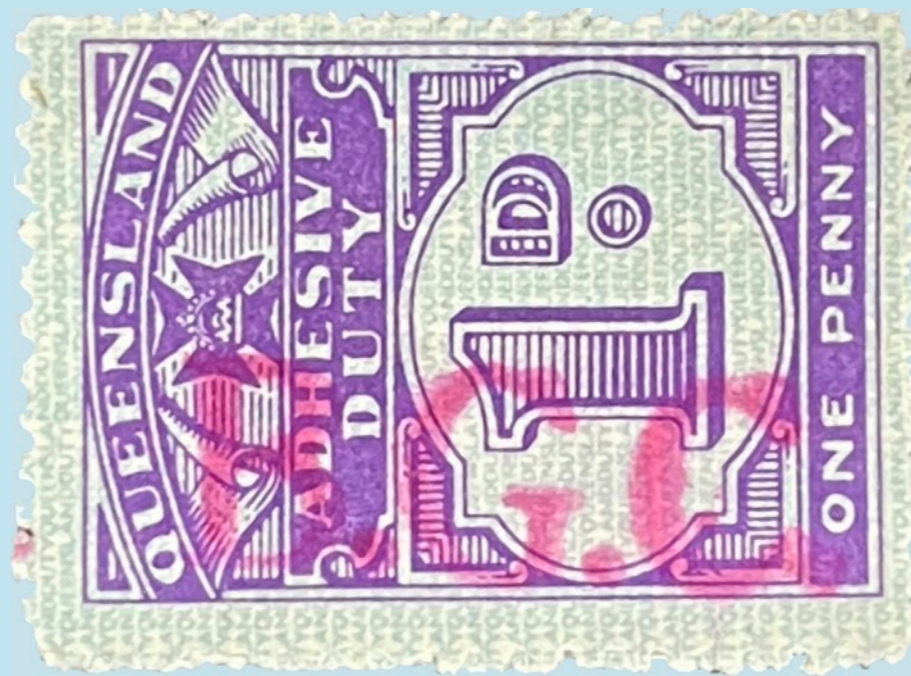
Few companies are recorded on this series of duty stamps



BCC Brisbane City Council



P.P.P. / Ltd. Pohlman Patrick Publishing



BGC Brisbane Gas Company



Q.T.L. Queensland Trustees Ltd

Security Overprints

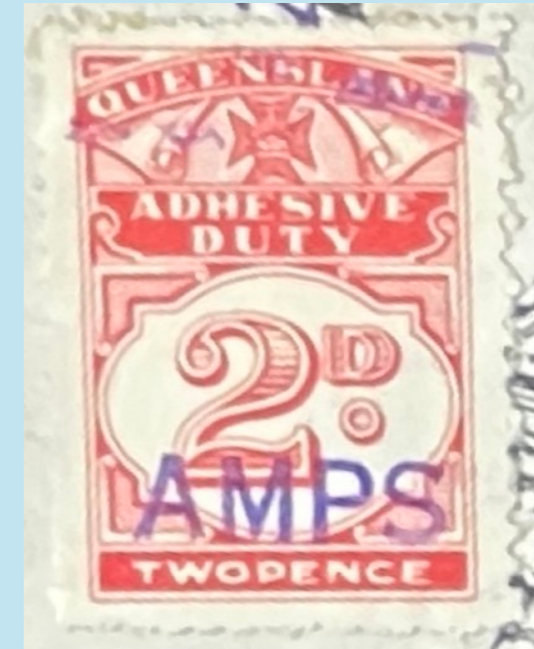
Few companies are recorded on this series of duty stamps



CIC Chubb Insurance Company



G.C.C.C. Gold Coast City Council



AMPS Australian Mutual Provident Insurance



CREB Cairns Regional Electric Board



NOCo Unknown



BRETTS Hardware

Security Overprints

Few companies are recorded on this series of duty stamps



TREB Townsville Regional Electric Board



W D & H O Wills



SG/IO State Government Insurance Office



MACDONALD HAMILTON & CO



SHELL [Various colours and sizes]

Security Overprints

Few companies are recorded on this series of duty stamps

1940 Printers
Security
Underprint due
to WWII
watermarked
paper shortage

SHELL
Handstamp
in blue



Reconstruction of part sheet

Security Overprints

1940 Printers Security Underprint due to WWII watermarked paper shortage



Reconstruction of part sheet

Further reading on security devices: <https://www.perfins.com.au/OZ-Revenue-Perfins/oz-precancels-index.html>

Over Embossing Die



This 32mm diameter from dot to dot with Crown inside Maltese Cross design replaced all existing cancellers in late 1938

Identical size over embossing canceller's were used at the Brisbane, Rockhampton & Townsville Treasury's. Three colours were used.

Red at the Brisbane Treasury , Blue at the Rockhampton Treasury and Brown at the Townsville Treasury

Over Embossing Die

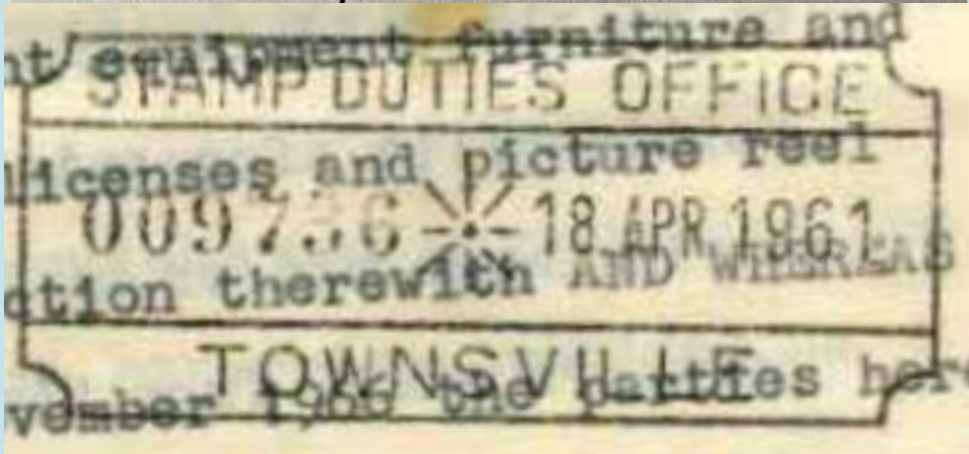
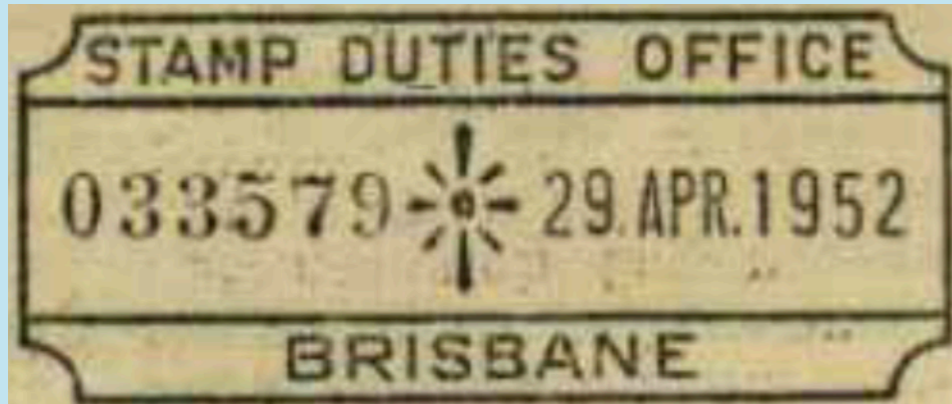


This cancel was purpose issued for the 1939 Impressed Duty series. It was rare to cancel Adhesive Stamp Duties at the Treasury using this impressed cancel

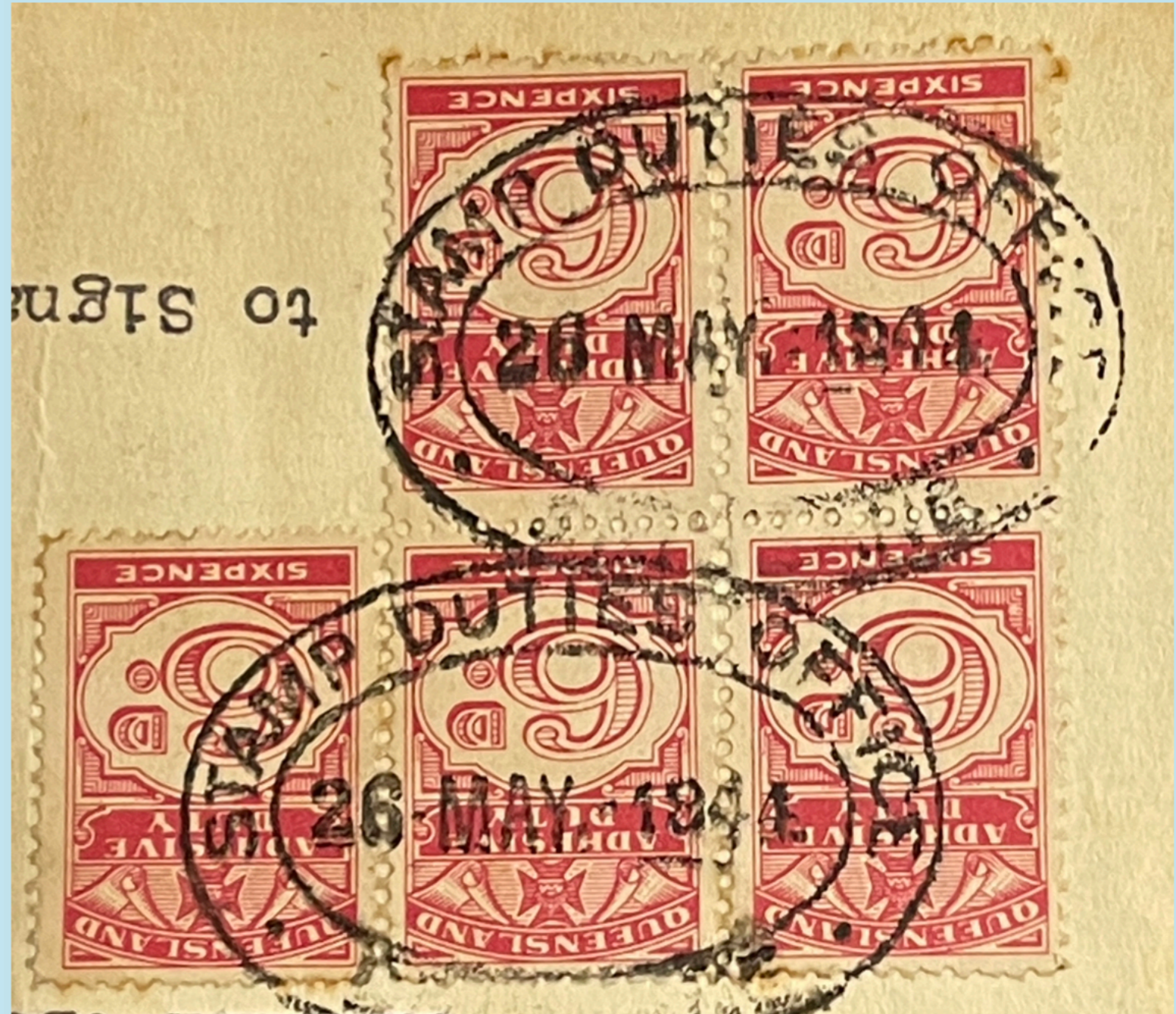
Used as a security measure by impressing its pattern into both the stamp and the paper

Handstamps

Brisbane
Townsville
Rockhampton



Townsville



Brisbane

Several Brisbane handstamps were put into service

Handstamps

STAMP DUTIES OFFICE
 27.OCT.1942 * 05718
 ROCKHAMPTON

INSURANCE SLIP
 COMPANY
 STAMP DUTY PAID IN
 ACCORDANCE WITH
 THE STAMP DUTIES
 REGULATIONS OF 1928

6618

cy, 194.7

STAMP DUTIES OFFICE
 27 NOV. 1953
 ROCKHAMPTON
 Commissioner of Stamp Duties.

Rockhampton

Acknowledgements:

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

Government Institutions: Queensland Government Printer : Queensland Museum : Queensland State Archives

Philatelists: Carl Burnett : David Coath : Chris Hayter : Greg Howard : Ian McMahon FRPSL FAP : Ian Spencer



Bibliography:

"Photo-Mechanical Processes" [second edition] 1897 W. T. Wilkinson

"ozrevenues.com" 1996 Dave Elsmore RSRM APR

Footnote:

In the authors 1988 publication "*Queensland Revenue Proofs*" 'ISBN 0 9588647 3 X' the dates within were supplied by the Government Printer at the time. This updated work corrects proof printing dates that now differ from the authors original publication

Government Printing Staff



Government Printer Cypher held by each of the two 'Devils' on the front of the Government Printing Office



Staff Christmas Party 1949

The shape of the lemonade bottle neck is unique to Queensland

Other works in this series:

"The 1916 Queensland King George V Impressed Duty Stamps" 2023 Dave Elsmore RSRM APR

"The 1916 Queensland King George V Adhesive Duty Stamps" 2023 Dave Elsmore RSRM APR

"The 1901 Queensland King Edward VII Impressed Duty Stamps" 2022 Dave Elsmore RSRM APR

"The 1901 Queensland King Edward VII Adhesive Duty Stamps" 2020 Dave Elsmore RSRM APR

"The 1895 Queensland Queen Victoria Impressed Duty Stamps" 2021 Dave Elsmore RSRM APR & Andrew Mortlock FBSAP FRPSL

"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

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

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

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

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

"Queensland Revenue Proofs" 1988 Dave Elsmore RSRM APR

"Queensland Railway Parcel Stamps" 1987 Dave Elsmore RSRM APR

Latest Update 08 April 2024

Issue Date 01 April 2023

Stamp Duty Office Staff

1943-44 The Brisbane Stamp Duties Office moved from the Treasury Building to Taxation Building cnr George & Elizabeth Sts
Moving again in September 1947 to the Anzac Square Building with staff totalling 88 by 1954 111 and by 1964 total staff was 190



Stamp Duties Office Staff 1955

STAMP ACT 1894

There are 12 Amendments to the 1894 Act that are pertinent to this stamp duty series 1940-1965

Stamp Acts Amendment Act 1940 4 Geo 6 No. 23 date of assent 21 November 1940 commenced on date of assent

Stamp Acts Amendment Act 1950 14 Geo 6 No. 10 date of assent 9 November 1950 commenced on date of assent

Stamp Acts Amendment Act 1954 3 Eliz 2 No. 44 date of assent 6 December 1954 commenced on date of assent

Stamp Acts Amendment Act 1955 4 Eliz 2 No. 44 date of assent 2 December 1955 commenced on date of assent

Stamp Acts Amendment Act 1956 5 Eliz 2 No. 13 date of assent 19 November 1956 commenced 1 January 1957 (proc pubd gaz 15 December 1956 p1931)

Stamp Acts Amendment Act 1958 7 Eliz 2 No. 44 date of assent 3 December 1958 commenced on date of assent

Stamp Acts Amendment Act 1959 8 Eliz 2 No. 42 date of assent 26 November 1959 commenced on date of assent

Stamp Acts Amendment Act 1961 10 Eliz 2 No. 21 date of assent 7 April 1961 commenced on date of assent

Stamp Acts Amendment Act 1962 No. 28 date of assent 18 December 1962 commenced on date of assent

Stamp Acts Amendment Act 1963 No. 35 date of assent 16 December 1963 commenced on date of assent

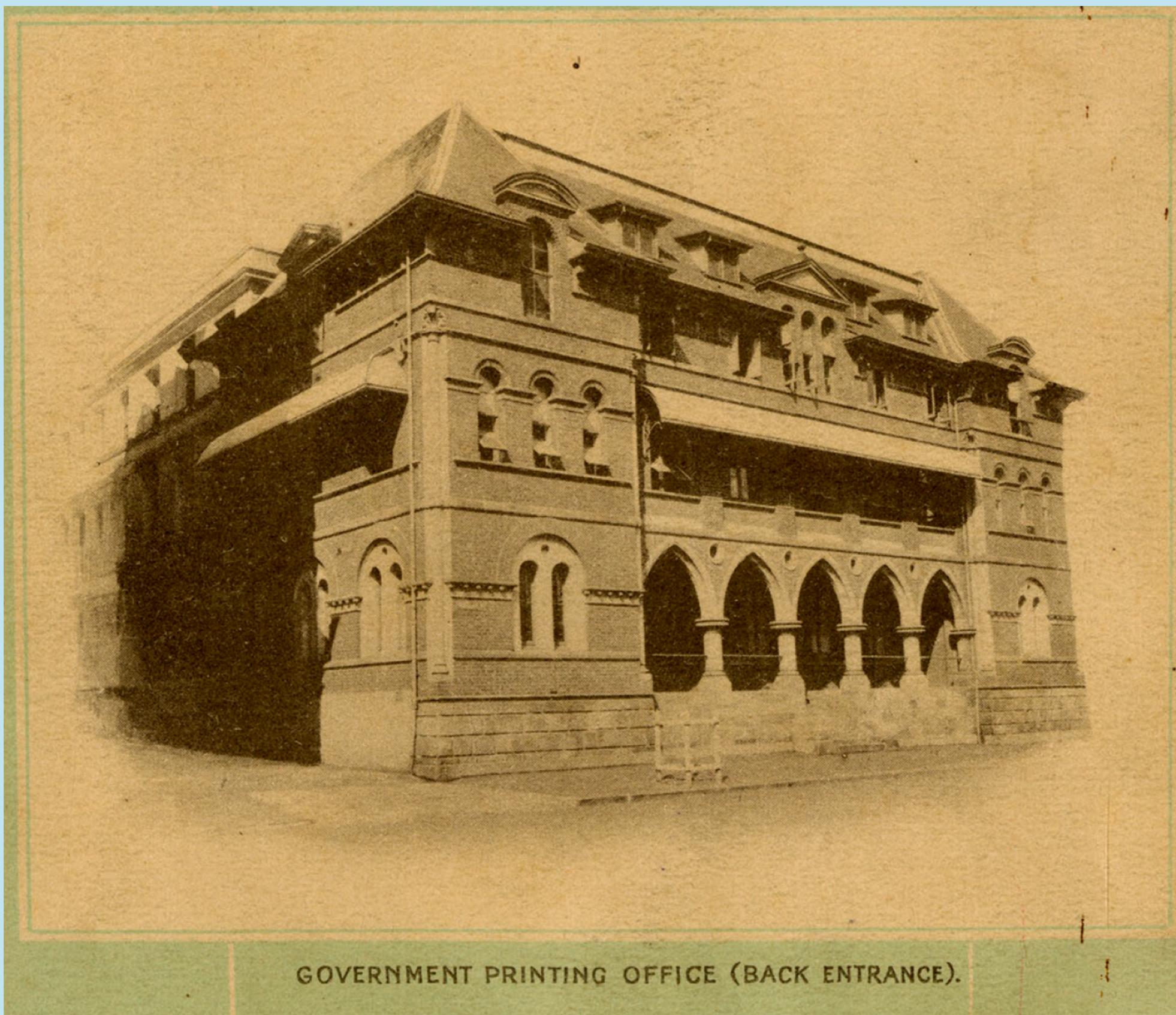
Stamp Acts Amendment Act 1964 No. 62 date of assent 22 December 1964 commenced on date of assent

Stamp Acts Amendment Act 1965 No. 46 date of assent 25 November 1965 ss 4, 7(1)(a) commenced 1 December 1965 (see ss 4(2), 7(2)) remaining provisions commenced on date of assent

Decimal Currency Act 1965 No. 61 s 10 sch 1 date of assent 23 December 1965 commenced 14 February 1966 (see s 1(2))

On 20th & 21st July 1966 the balance of sheets from this series were destroyed due to decimalisation viz:

2d 2933 : 3d 307 : 6d 54 : 9d 2 : 1/- 52 : 2/- 25 : £5 30



GOVERNMENT PRINTING OFFICE (BACK ENTRANCE).