

# QUEENSLAND

The 1939 King George VI Impressed Duty Stamps

Dave Elsmore RSRM APR





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## PREFACE

The serious philatelic study of Queensland 1939 King George VI Impressed Stamp Duty fifth series One Penny to Five Thousand Pounds, has for 85 years been severely neglected, by just about every Queensland philatelic student.

This study is the twelfth in a 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.

*'Queensland 1938 King George VI Adhesive Duty Stamps'* 2023.

The author was first attracted to this KGVII series of impressed duty stamps as little interest had been shown by early students as they may have thought they are very plain looking and uninteresting but this is not what the author felt. Hopefully with this publication these challenging and very interesting impressed 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 27 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 Impressed adhesive duties were printed by photozincography. This work encompasses *The many Stamp Amendment Acts to 1965* [see page 145].

All previous works have got this series completely wrong giving incorrect information to the Revenue collector. Clear dates represent 2% of collectors' holdings.

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 and varieties to light.

Issued adhesives were printed on Wiggins Teape paper, hereinafter described as "Watermarked Crown over Q, sideways type lld", also recorded, inverted, additionally two very different security papers were used as watermarked paper became depleted.

All values have surviving proofs. Detailed within this booklet are recorded part sheets [no full proof sheets exist except the £5000] some with printing dates along with printers notations as to colour, acceptance dates etc most having never been seen by the philatelic world until now. Brisbane introduced electro-mechanical machines in 1962 [see page 143] making the £400 & £5000 rare as these were not introduced into this series until 1960. This series was phased in as stock of the KGV impressed stamp duties were depleted.

Shades of the many printings can be found and are a study in themselves, along with several perforating machines, see page 10. Page 134 introduces a previously unrecorded embossed canceller for Brisbane only.

This work is the result of studying several thousand adhesives over many years, so after 85 years, it is time for the author to unlock the secrets that can be found in this fascinating and challenging series of Queensland KGV Impressed duty stamps.

Dave Elsmore



## 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.

This series of Impressed Duty Stamps continued unchanged under KGVII's daughter Elizabeth [II] when she took the throne in 1952. A few values were added within the QEII reign up to decimalisation in 1966.

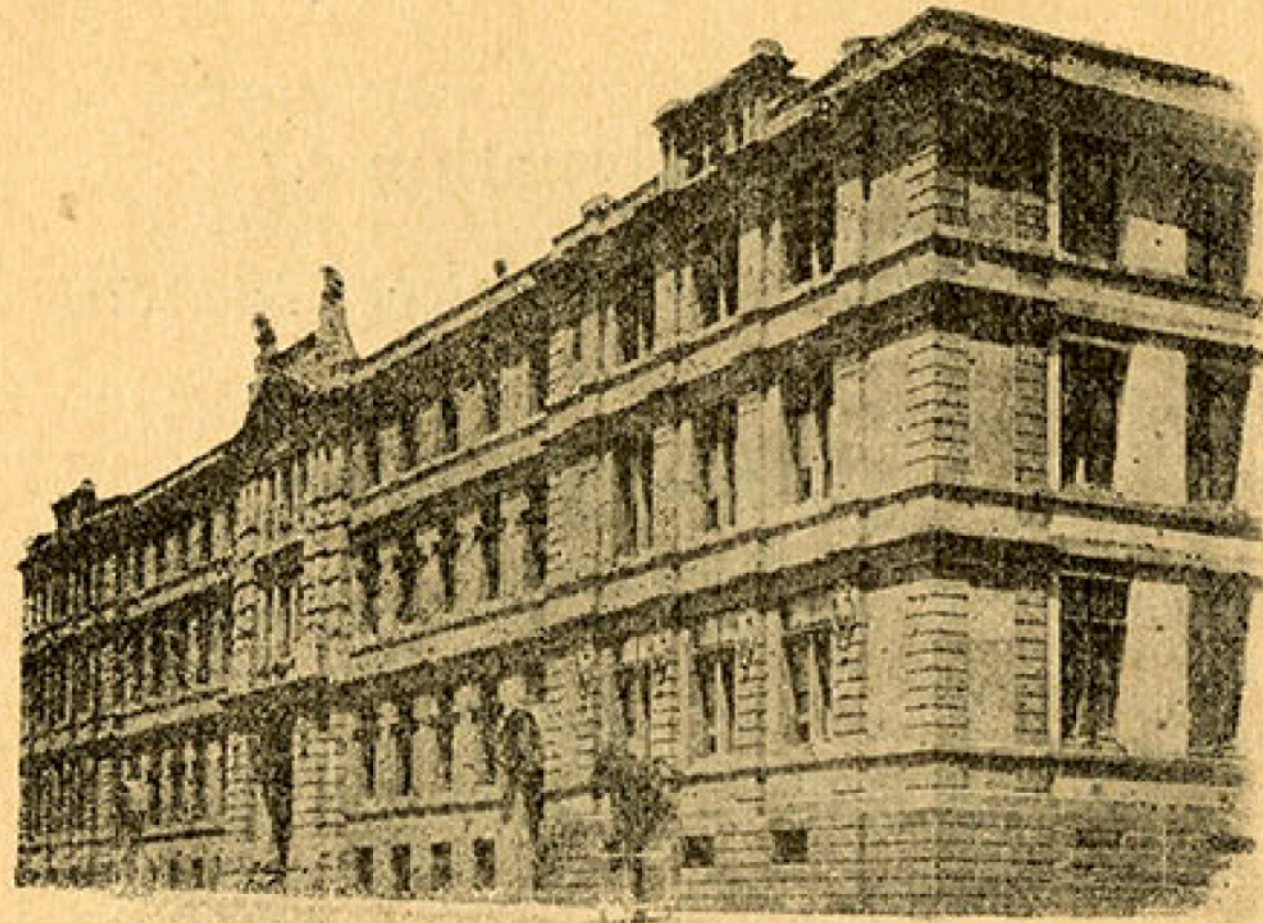


## Queensland Government Printing Office

— GOV <sup>T</sup> PRINTING OFFICE. —		— ERECTED 1887 —	
— BRISBANE, QUEENSLAND. —		— FOUNDATIONS —	CONCRETE —
		— WALLS —	BRICK WITH CEMENT DRESSINGS —
		— ROOF COVERING —	CORRUGATED IRON —
		— COST £21,000. —	

Queensland  
Government  
Printing  
Office

*View from  
Elizabeth and  
George Streets  
Corner*



The Queensland Government Printing Office was 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

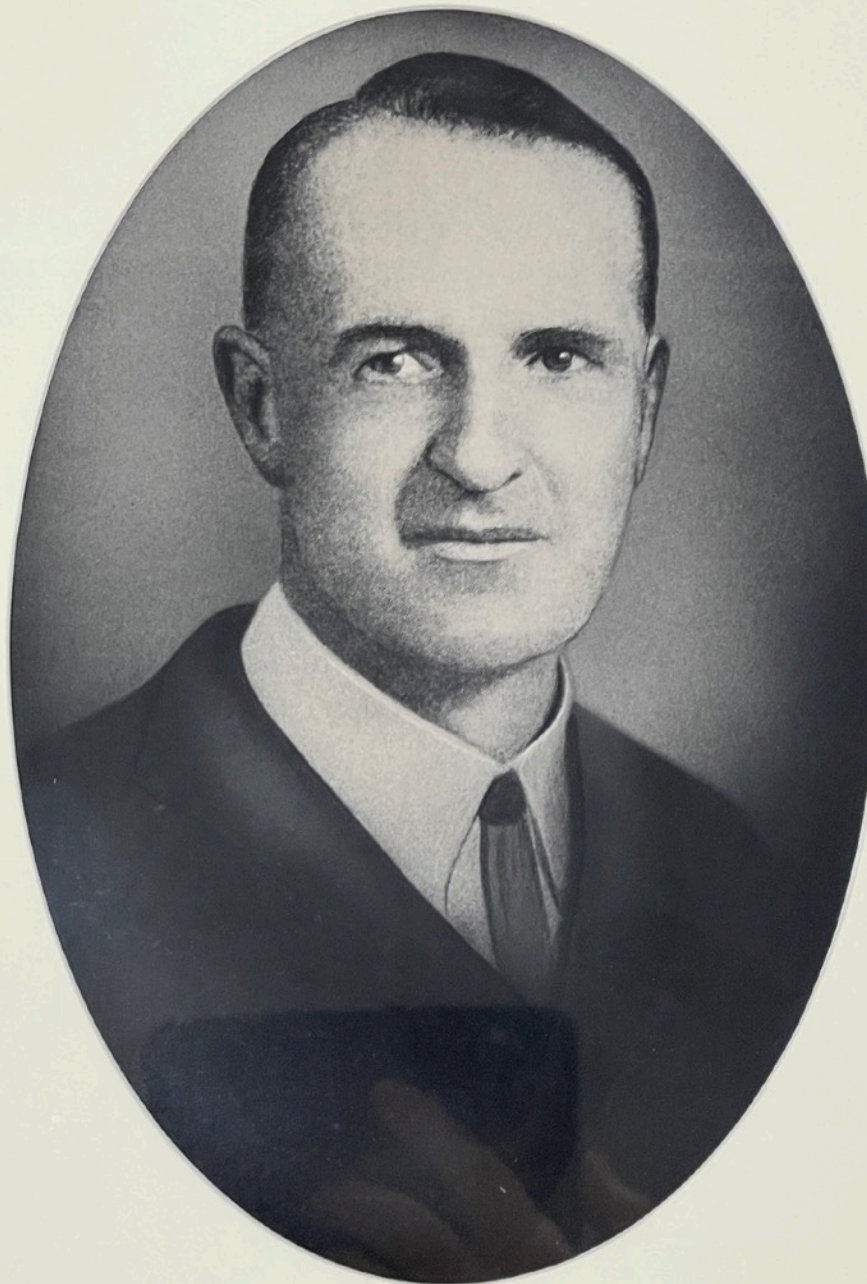


**Three Government Printers were involved in this Fifth Series**



**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



# 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, in this series, this work was economical and comparatively straight forward.

The author has identified one size plate of 60 subjects 4 up 10x6 [1d-£1000] and one smaller plate of 18 [3 x 6] for the £5000 transferred to a lithographic press for printing.

### Kodak Glass Plates

Kodak Process Pan 12" x 10" glass negatives were used for this series. Each subject was 33x72mm.

To quote from Kodak Films handbook "*Process Pan was Weston 20 or GE 32*".

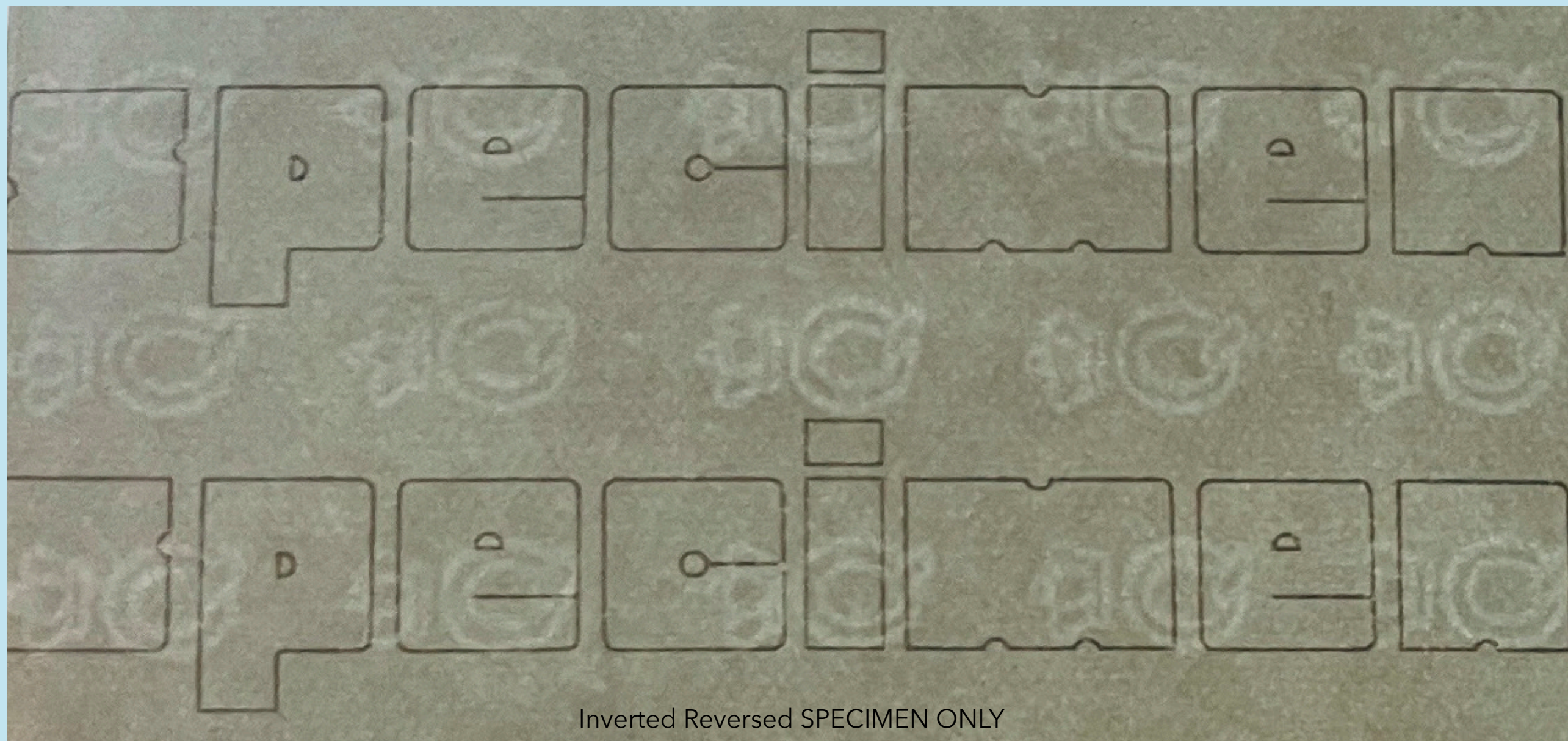
It is a high-contrast film, thus "process" in the name. Developers are D-11 for 5 minutes. For "high" contrast, D-8 [2:1] for 2 minutes. D-11 and D-8 are high-contrast developers



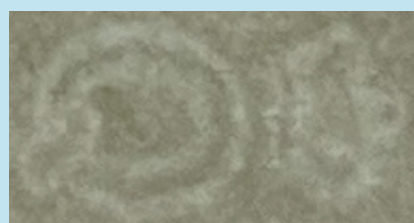
12" x 10 " Glass Plate Negative



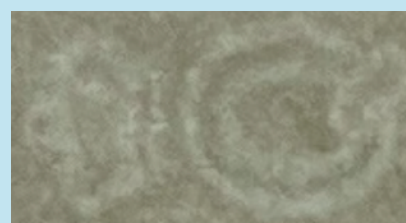
**New Watermark for this Fifth Series**  
Wiggins Teape SPECIMEN Watermarked Paper - Type IId



All values 1d - £5000 were printed on this watermarked paper



Normal



Inverted

Watermarks were generally two sideways vertically per stamp

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 60 [120 wmk] set purpose pre gummed paper for photozincographic printing



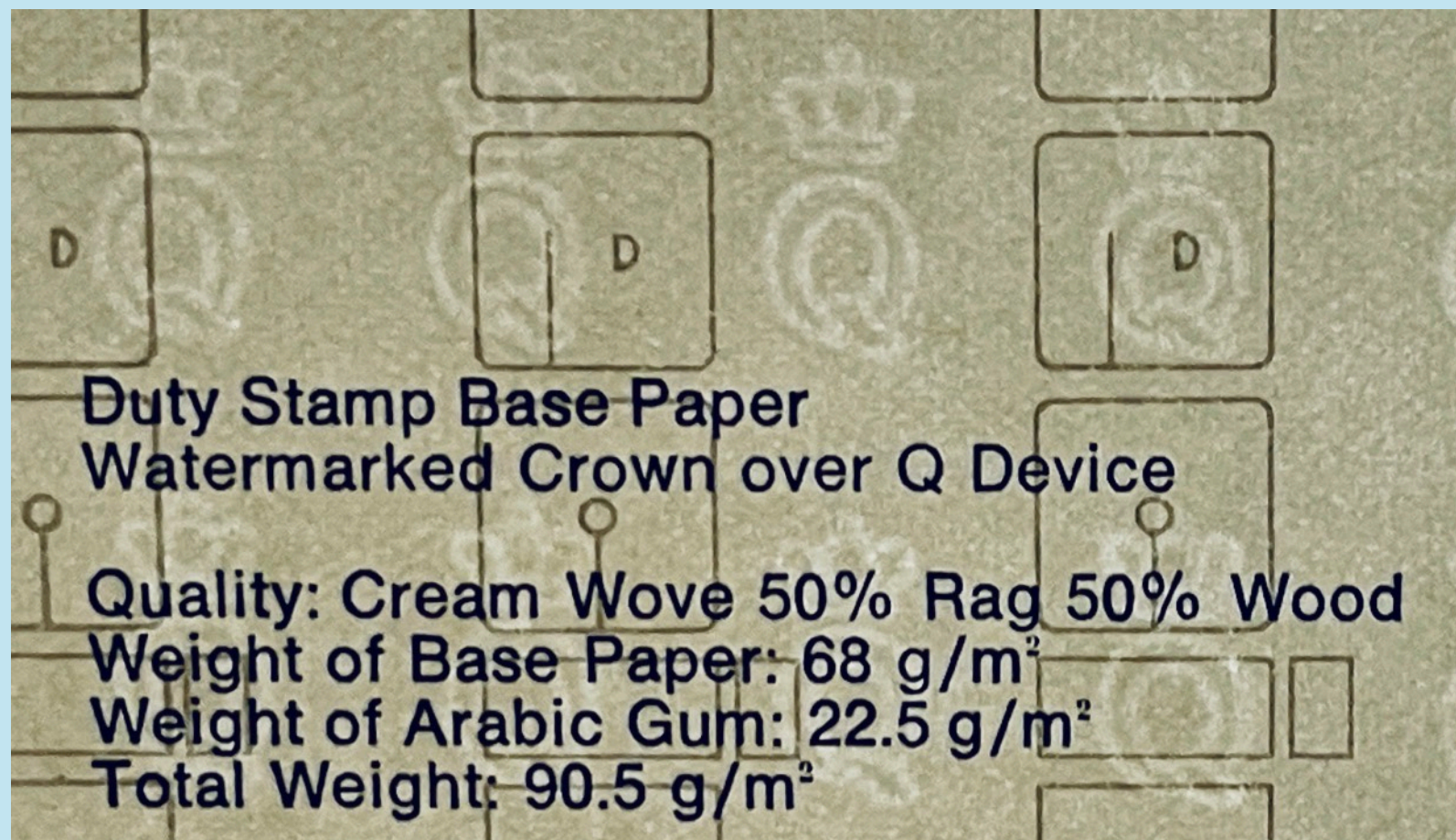
**New Watermark for this Fifth Series**  
Wiggins Teape SPECIMEN Watermarked Paper - Type IId



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

Paper make up, turned to the right for printing

Sample sheets are  
8" x 8"





## Several Perforating Machines Used for this Fifth Series - Update Guide

The author has recorded and confirmed the following perforations that range from 10-14½ with the majority of issues 14, there are some rare compounds as listed below:

10 : 10x10½ : 10x12 : 10x13 : 10x13½ : 10x14 : 10½ : 10½x10½x10½x12 : 10½x10½\_12x12x10½\_12 : 10½x12\_10½x10½x12\_10½ 10x12¼ : 10¼x10½ : 10½x10½x10½x12 : 10½x12 : 10½x12x12½x12 : 10½x12x14 : 10½x12½ : 10½x12½\_13\_12½x10½x12½\_13\_12½ : 10½x13 : 10½x14 : 10½x14x12½x14 : 10½x14 : 10½x14x10½x13½ : 10½x14x14x14 : 10¾ : 10¾\_12x12¼x10¼\_12¼x12 : 11½ x12

11x10 : 11x12 : 11¼ : 11¾x11¼ : 12½

12 : 12x10¼ : 12x10½ : 12x11¼ : 12x12x10½x12 : 12x12x12x10 : 12x12x13½x10 : 12x12¼ : 12x13¼ : 12x13½ : 12x14 : 12x14x12x10½ : 12x14x12x10½\_12¼ : 12¼ : 12¼x10¼ : 12¼x12 : 12¼x12½ : 12¼x14 : 12½ : 12½x10¼ : 12½x12¼ : 12½ : 12½x12 : 2½x13 : 12½x13¾ : 12¾ : 12¾x10¼ : 12¾x12 : 12¾ x13

13: 13x10¼ : 13x10½ : 13x11 : 13x11¼ : 13x12 : 13x12\_10½x13x10½\_12 : 13x12½ : 13x12½x13x13¼ : 13x12¾ : 13x13x13x12 : 13x13½ : 13x13¾ : 13x14 : 13¼x12x12x10 : 13½x10 : 13¾x14

14 : 14x13½ : 14x14x10½x14 : 14½

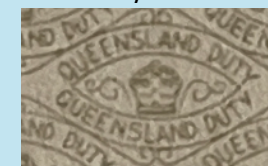
Underscore '\_' indicates two measurements reading clockwise on the one side

The author can find no archival evidence as to how many perforation machines were in use at this time. At least four single line perforators would have been in use as there were four women perforators employed at this time with all four machines reading various perforation measurements within the single line of pins, further allowing for pin replacements which would also alter the perforation gauge

The author admits 90% of the above are taken from his personal collection which is far from complete. Hence this page will be updated as confirmed perforations are sighted

Unconfirmed compound perforations are not listed here

Perforations of the 1940 security paper issue, on back only



4d - 12¼ : 12½ : 12½x12¼ : 12¾

6d - 12¼ : 12½ : 12¼x12½

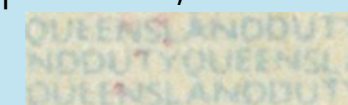
2/6 - 10½x13 : 12½x13 : 12¾x12

25/- - 11½ x12

£9 - 13

£14 - 12½x12

Perforations of the 1962 security paper issue, on front only

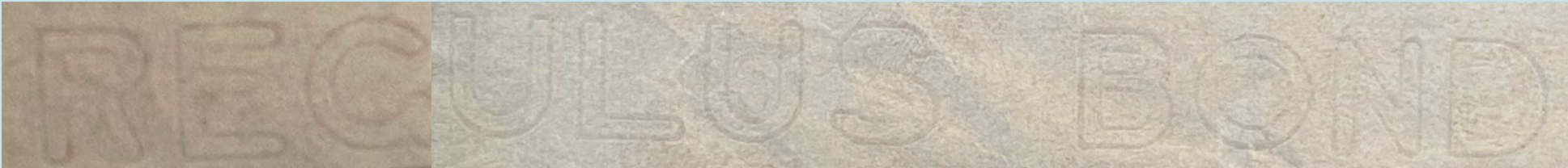


£5000 - 12



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 two papers have been identified carrying the makers watermark the first was 'REGULUS BOND' the second 'BALTIC BOND / MADE IN NORWAY'. The second 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 third and fourth papers being plain with no watermarks was locally sourced from the 'Australian Paper Manufacturers Ltd' this same manufacturer supplied both thick and thin sometimes translucent paper which was also used to print proofs on. At times the printer reused paper. From 5 January 1942 the thick paper it was specifically used for 'setters' See page 13



Reuse of paper due to the economic times of WWII

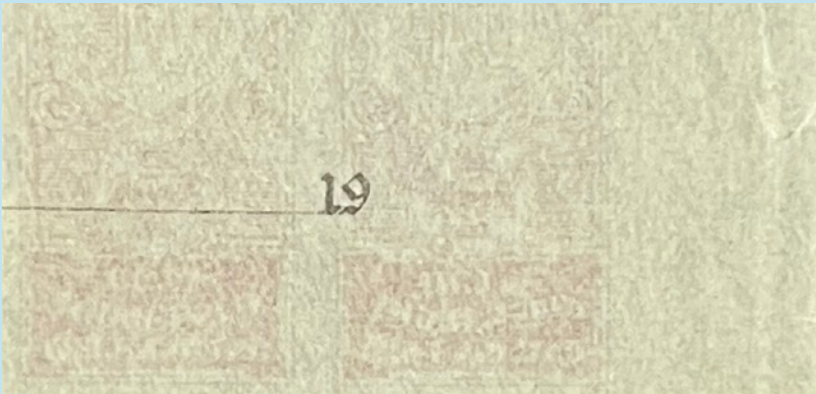


Plate Layout

The 1d - £1000 plates were made up of one master group of 60 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

The plate layout for all values 1d - £1000 was 10x6 subjects. The £5000 was printed in sheetlets of 18. 3 x 6 stamps [3x2] separated within the sheet



Thin Translucent Paper

Note: The author can verify all proof values are in private hands. 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, No complete proof sheets are held in archives

The earliest record of this series of KGVI Impressed duty stamps being printed is 15-02-1939 with 300 sheets of the 40/-



## Fifth Series

### Example of Multi Value Usage on a Business Contract



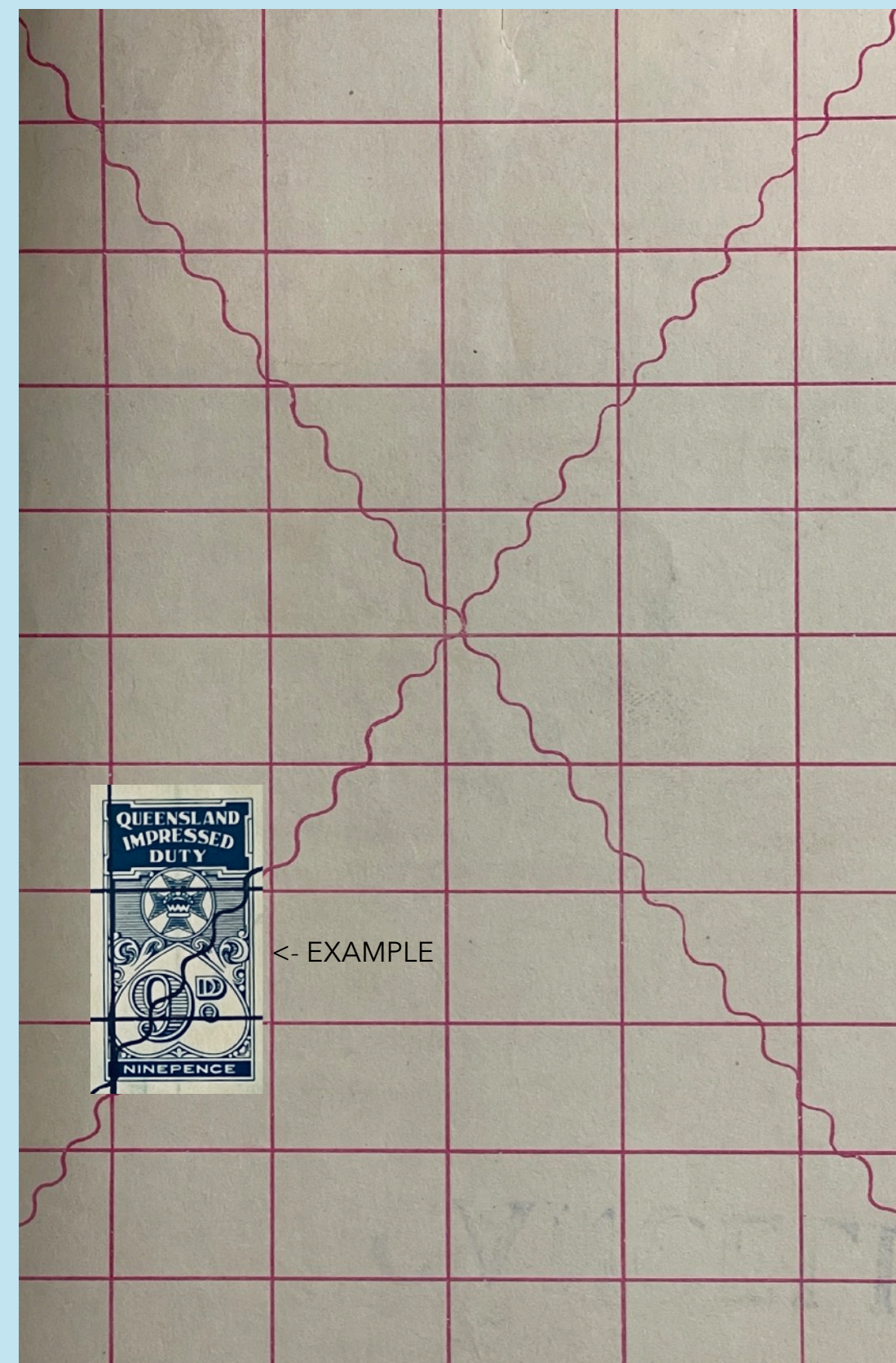
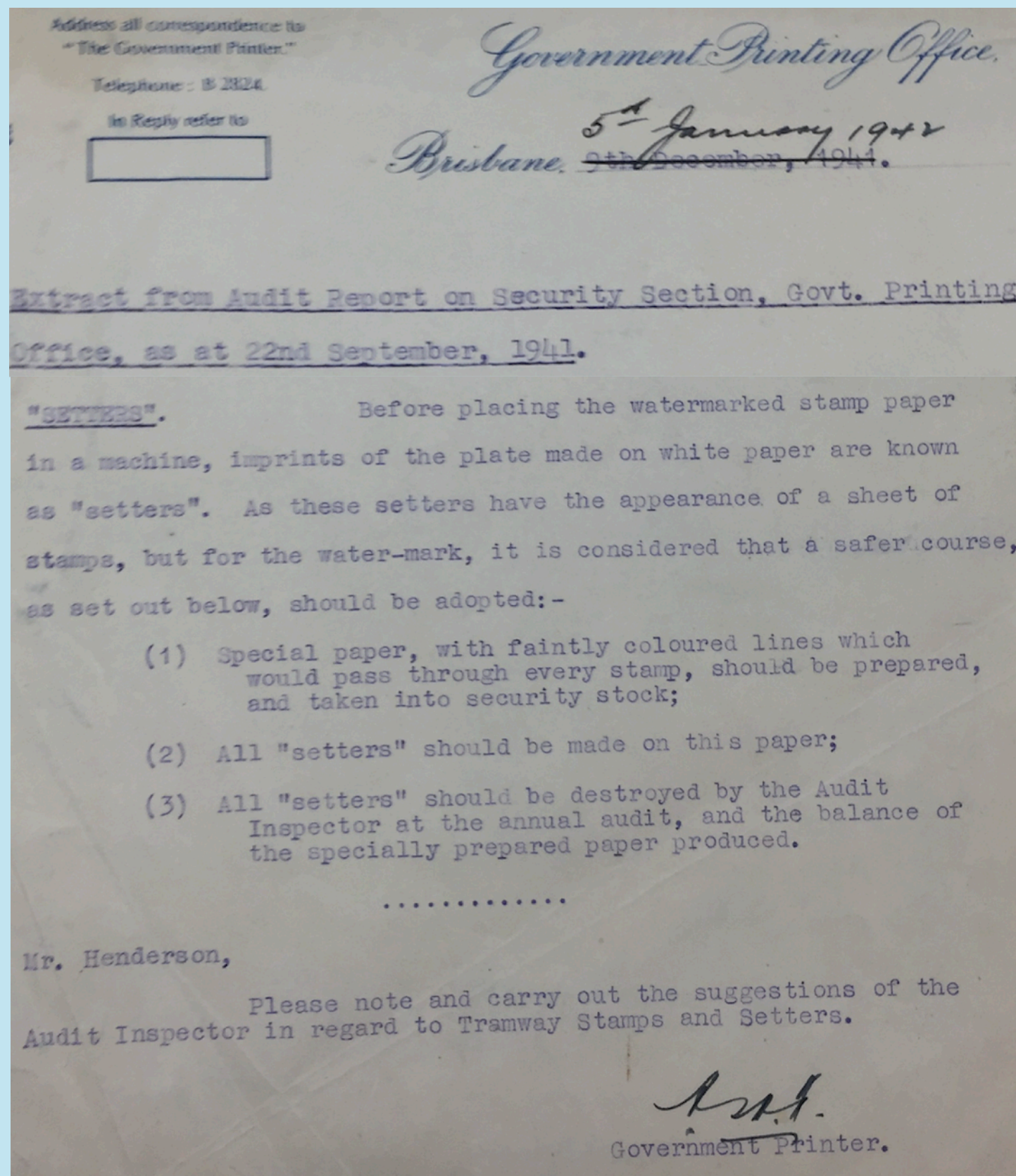
Various Handstamps, see pages 135-141

All values can vary by up to 1mm in length



## Fifth Series

### Security Setters - Defaced



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



## 40/- & 12/6 Proof Pulls

On the same day, 300 sheets of the 40/- was printed, with 200 sheets of the 12/6 printed on the 16-02-1939

15-2-39

15-2-39.



## Fifth Series

### 40/- & 12/6 First Issue Date

DATE.	PARTICULARS.	11/-	12/-	12/6	13/-	14/-	15/-	16/-	17/-	17/6	18/-	19/-	20/-	21/-	25/-	30/-	40/-	45/-	
1939																			
February 1	Brought Forward	1	7	12	-	6 1/2	25	45	64	22	22	3	7	84	14	24	20	-	66
" " 15	Received from Printer																		300
" " 16	" " "	7	12			6 1/2	25	45	64	22	22	3	7	84	14	24	20	300	66
" " 17	Issued to Stamp Duties																		5

The 300 sheets of the 40/- was received from the printer on 15-02-1939 with 200 sheets of the 12/6 on the 16th. On the 17-02-1939 5 sheets of each were sent to Stamp Duties, making both the 12/6 & 40/- values the earliest recorded start date for this fifth series



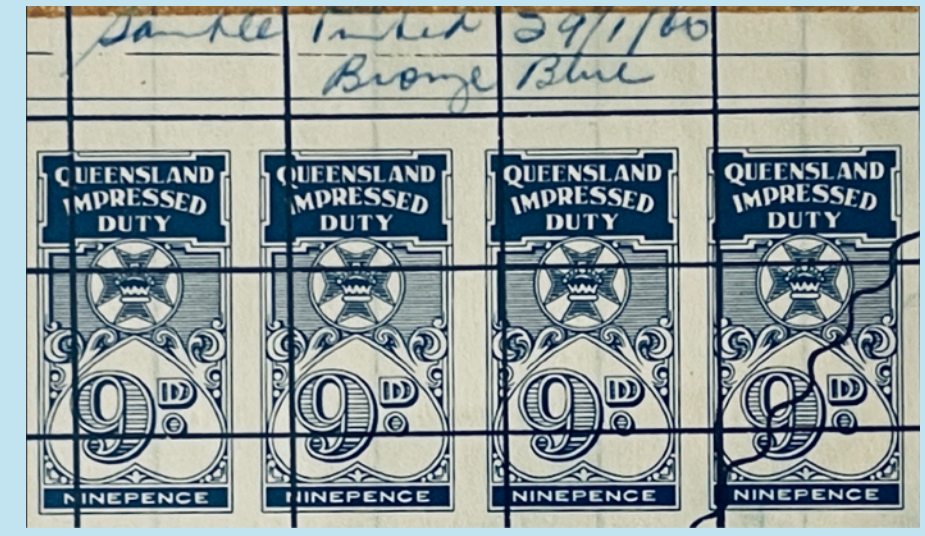
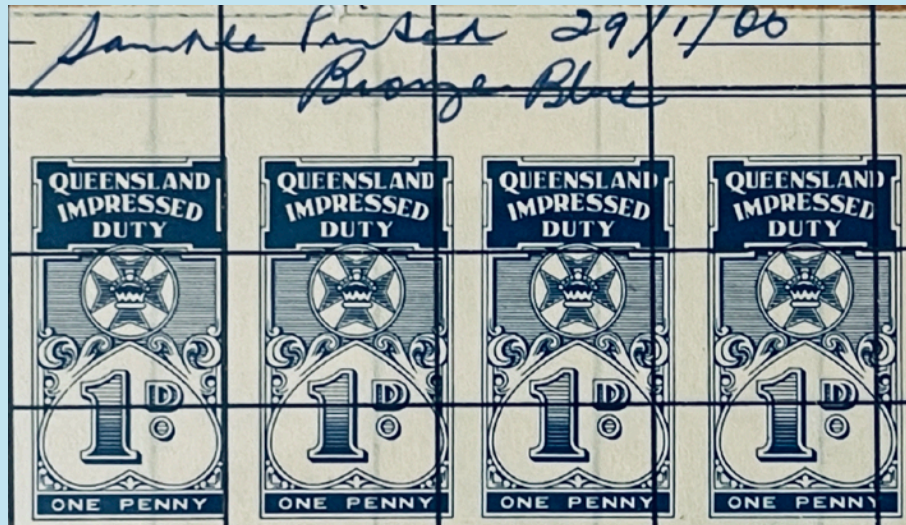
Of the 6d, 12/6 & 40/- first proof pulled on 15-2-39 the 6d was not put into service until 27-02-39



## Fifth Series

### Proof Dates

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 several colours known as 'SETTER SHEETS'





## Fifth Series

### Proof Dates



### Printing Dates



## Fifth Series

### Proof Dates



### Printing Dates



## Fifth Series

### Proof Dates

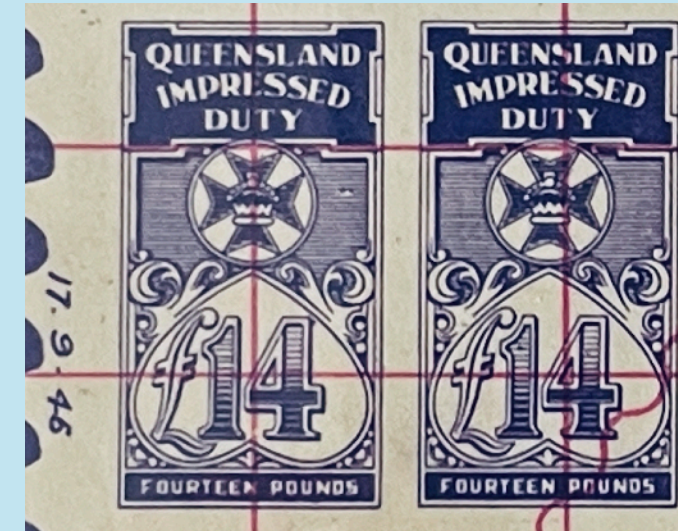


### Printing Dates



## Fifth Series

### Proof Dates



### Printing Dates



## Fifth Series

### Proof Dates



Both Sides

Printing Dates



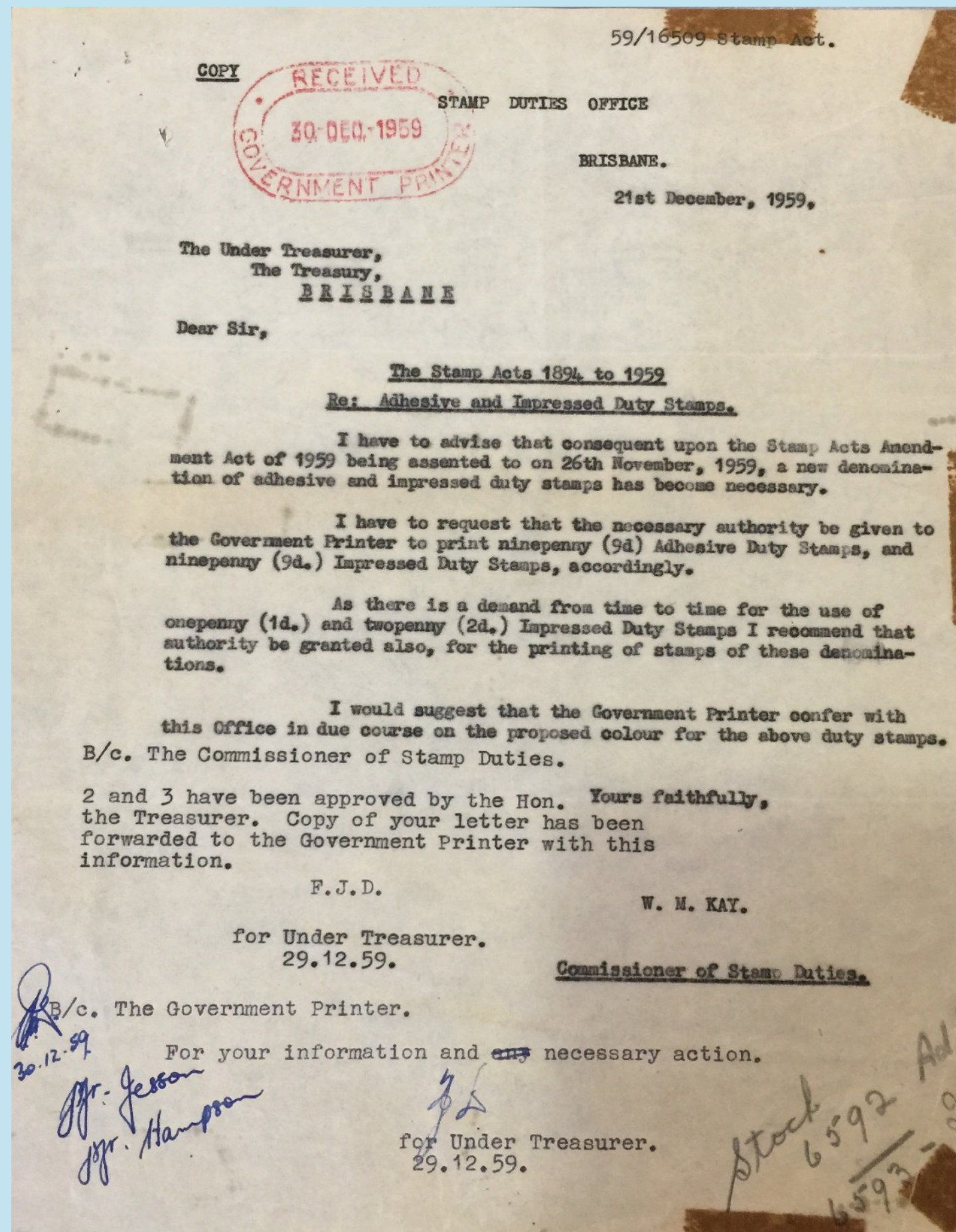
## 1939 Fifth Series

<u>Numerical Date</u>			<b>Proof Dates</b> 70 Subjects	<u>Printing Date</u>		
1d 29.01.60	16/- 02.03.49	£40 21.08.40	1d-£5000	6d 15.02.39	1/4 04.01.40	19/- 17.06.43
2d 29.01.60	17/- 06.01.42	£50 28.07.42	=====	12/6 15.02.39	50/- 11.03.40	£80 30.12.43
3d 13.11.39	17/6 08.01.40	£60 16.2.39		40/- 15.02.39	17/6 08.01.40	
4d 28.06.39	18/- 22.08.40	£70 08.12.39		£60 16.2.39	7/- 29.04.40	£1000 28.04.44
6d 15.02.39	19/- 17.06.43	£80 30.12.43		4/- 13.03.39	£16 22.05.40	
8d 05.07.39	20/- 06.07.39	£90 22.03.39		1/- 17.03.39	£17 22.05.40	
9d 29.01.60	25/- 31.07.40	£100 14.09.39		10/- 22.03.39	£19 22.05.40	£14 17.09.45
1/- 17.03.39	30/- 08.09.39	£200 22.08.40	=====	£4 22.03.39	£6 30.05.40	
1/3 11.12.39	40/- 15.02.39	£300 23.08.40		£5 22.03.39	£18 30.05.40	£13 16.04.46
1/4 04.01.40	50/- 11.03.40	£400 29.01.60		£90 22.03.39	13/- 31.07.40	
1/4 21.10.49	£3 26.10.39	£500 22.08.40		5/- 02.04.39	25/- 31.07.40	
1/6 05.07.39	£4 22.03.39	£1000 28.04.44		3/- 03.05.39	£30 31.07.40	16/- 02.03.49
2/- 04.09.39	£5 22.03.39	£5000 29.01.60		4d 28.06.39	£12 12.08.40	1/4 21.10.49
2/6 14.09.39	£6 30.05.40		=====	8d 05.07.39	£9 13.08.40	
3/- 03.05.39	£7 08.09.39			1/6 05.07.39	11/- 21.08.40	1d 29.01.60
4/- 13.03.39	£8 05.07.39			£8 05.07.39	12/- 21.08.40	2d 29.01.60
5/- 02.04.39	£9 13.08.40			£20 05.07.39	£10 21.08.40	9d 29.01.60
6/- 27.10.39	£10 21.08.40			20/- 06.07.39	£11 21.08.40	£400 29.01.60
7/- 29.04.40	£11 12.08.40			2/- 04.09.39	£40 21.08.40	£5000 29.01.60
7/6 11.09.39	£12 12.08.40			30/- 08.09.39	18/- 22.08.40	
8/- 05.03.41	£13 16.04.46		=====	£7 08.09.39	£200 22.08.40	
9/- 05.03.41	£14 17.09.45			7/6 11.09.39	£500 22.08.40	
10/- 22.03.39	£15 04.07.41			2/6 14.09.39	£300 23.08.40	
11/- 21.08.40	£16 22.05.40			£100 14.09.39		
12/- 21.08.40	£17 22.05.40			£3 26.10.39	8/- 05.03.41	
12/6 15.02.39	£18 30.05.40			6/- 27.10.39	9/- 05.03.41	
13/- 31.07.40	£19 22.05.40			3d 13.11.39	14/- 04.07.41	
14/- 04.07.41	£20 05.07.39		=====	£70 08.12.39	£15 04.07.41	
15/- 11.12.39	£30 31.07.40			1/3 11.12.39	17/- 06.01.42	
				15/- 11.12.39	£50 28.07.42	





## 1d, 2d & 9d Values Added in 1960





## Fifth Series

### The Seventy Values Issued In This King George VI Impressed 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

1d : 2d : 3d



Watermarked Paper



Fifth Series

4d Proof

*Cooks Bronze Blue*



Colour Choice. 'Cooks' Bronze Blue



**FARREN PRICE**

*Watch Insurance Certificate*

WITH LLOYDS OF LONDON

on behalf of

*Miss Elizabeth Francis Hales-Barcaldine*

This is to certify that an Insurance has been effected by Edward Lumley & Sons Ltd.. with Lloyd's Underwriters in London in respect of a *Ladies* Watch No. *C15/101* Valued at £ *9/10/-*

against All Risks but excluding wear, tear, gradual deterioration and excluding mechanical derangement and/or breakage however caused, whilst anywhere in Australia and New Zealand for twelve months from

*16/2/52* 19 *52* (Cover terminates at 4 p.m. on the due date.)

Signature of Watch Owner

FARREN PRICE, The Watch Specialist

Date of Sale *16/2/52*

Per *R. G. Green*

**NOTE:** This Certificate should be kept and must accompany any claim made in respect to the watch described therein.





**Fifth Series**

**4d : 6d : 8d**





No. of Certificate.....7220

No. of Shares.....11



THE

## Warwick Co-operative Dairy Association Limited

Registered Office: WARWICK, QUEENSLAND

Registered under "The Primary Producers' Co-operative Associations Act of 1923."

CAPITAL: £250,000 in 250,000 Shares of £1 each

This is to Certify that *Edward Henry Osborne* is the Proprietor of *Eleven* Shares numbered from *81461* to *87517* inclusive in the above-named Association, on which the sum of *£9900 1* per share has been paid up, subject to the provisions of the Memorandum and Articles of Association of the said Association.

Given under the Common Seal of the Warwick Co-operative Dairy Association Limited, the *18<sup>th</sup>* day of *May* 1967 by order of the Board of Directors.

In my presence

*[Signature]* Secretary

*J. J. A. Agnew*  
*V. M. J. Roche* Directors



## Fifth Series

9d : 1/- : 1/3d



White area over 'G'. Very few constant flaws have been recorded



Fifth Series

1/- Proof



Approval date 21.3.1939



Fifth Series

1/- Usage

AVAILABLE UP TO £ 50

No A 296679

L 17-13-4

Due November 16th 1955

November 13th 1955



BARCALDINE VULCANISING WORKS  
and MOTOR GARAGE

Months after date ..... Promise to pay

or Order the sum of

Seventeen Pounds Thirteen shillings four pence

Value received

Payable at the

BARCALDINE VULCANISING WORKS  
and MOTOR GARAGE

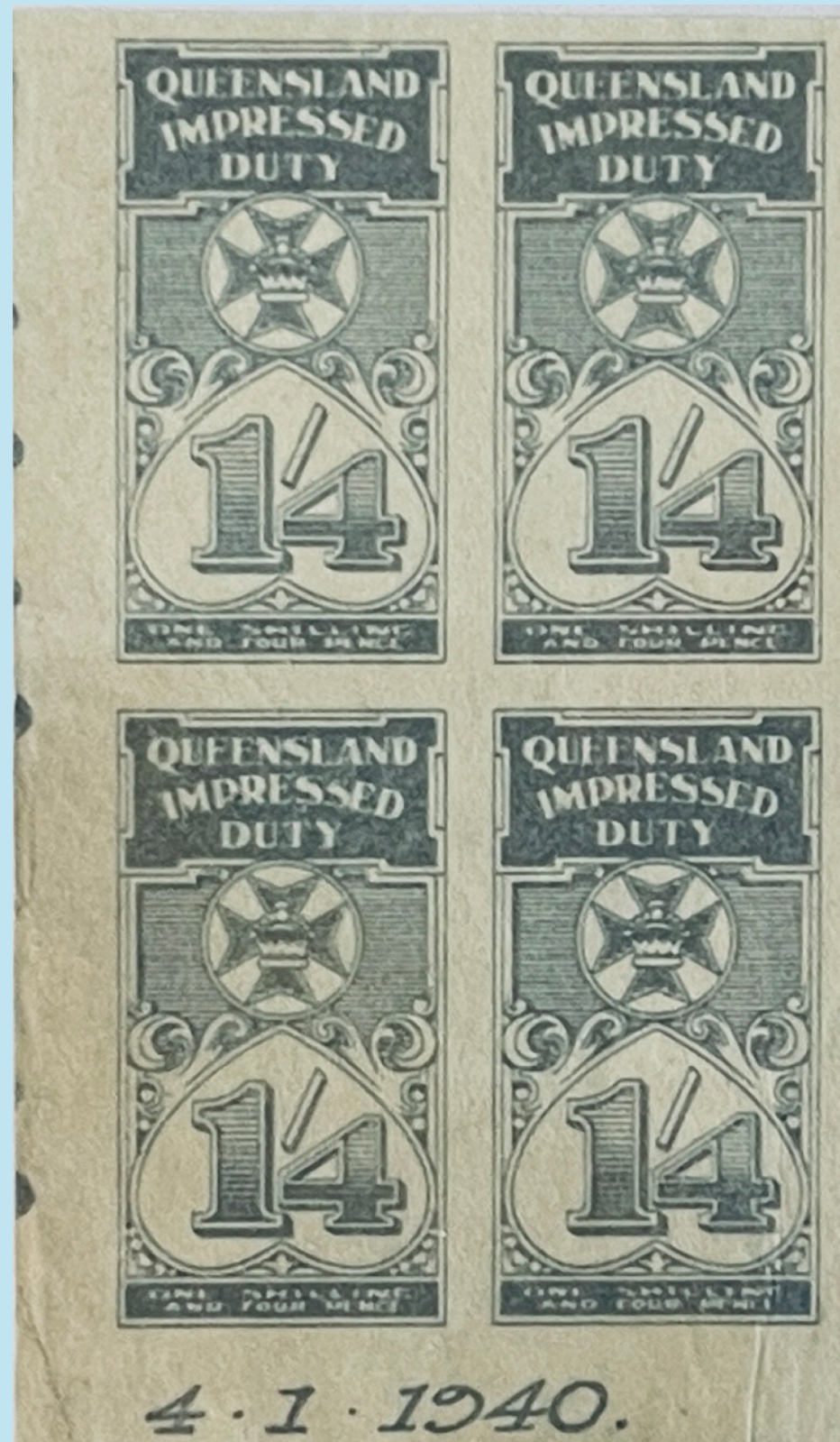
R. J. Davies

J. G. Hales

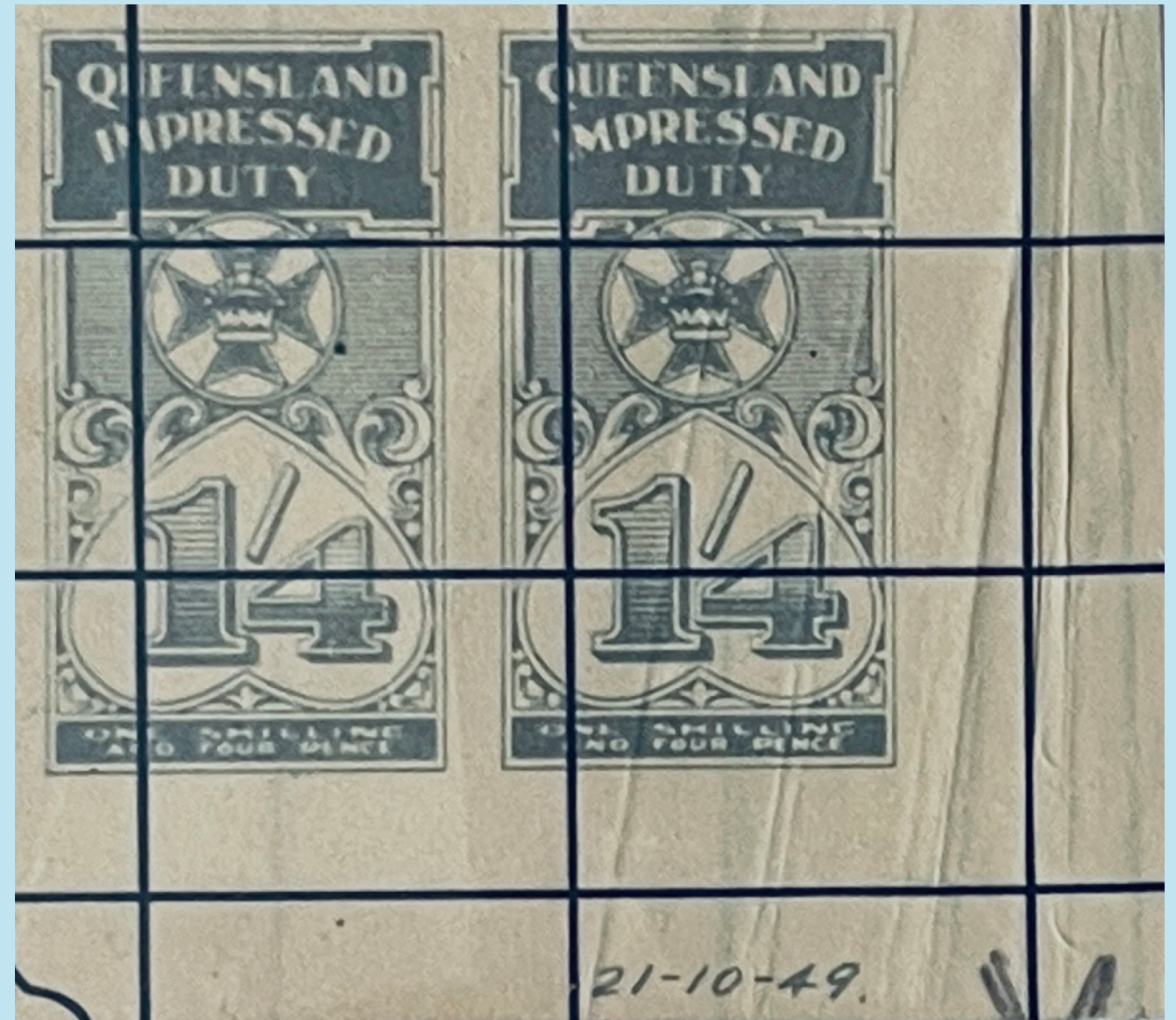


## Fifth Series

### 2 x 1/4d Proof dates have been identified



Here we have a good example of proof sheets prior to 5 January 1942 that were printed on plain unwatermarked paper, after this date all proof sheets were defaced by cross hatching in several colours known as 'SETTER SHEETS'



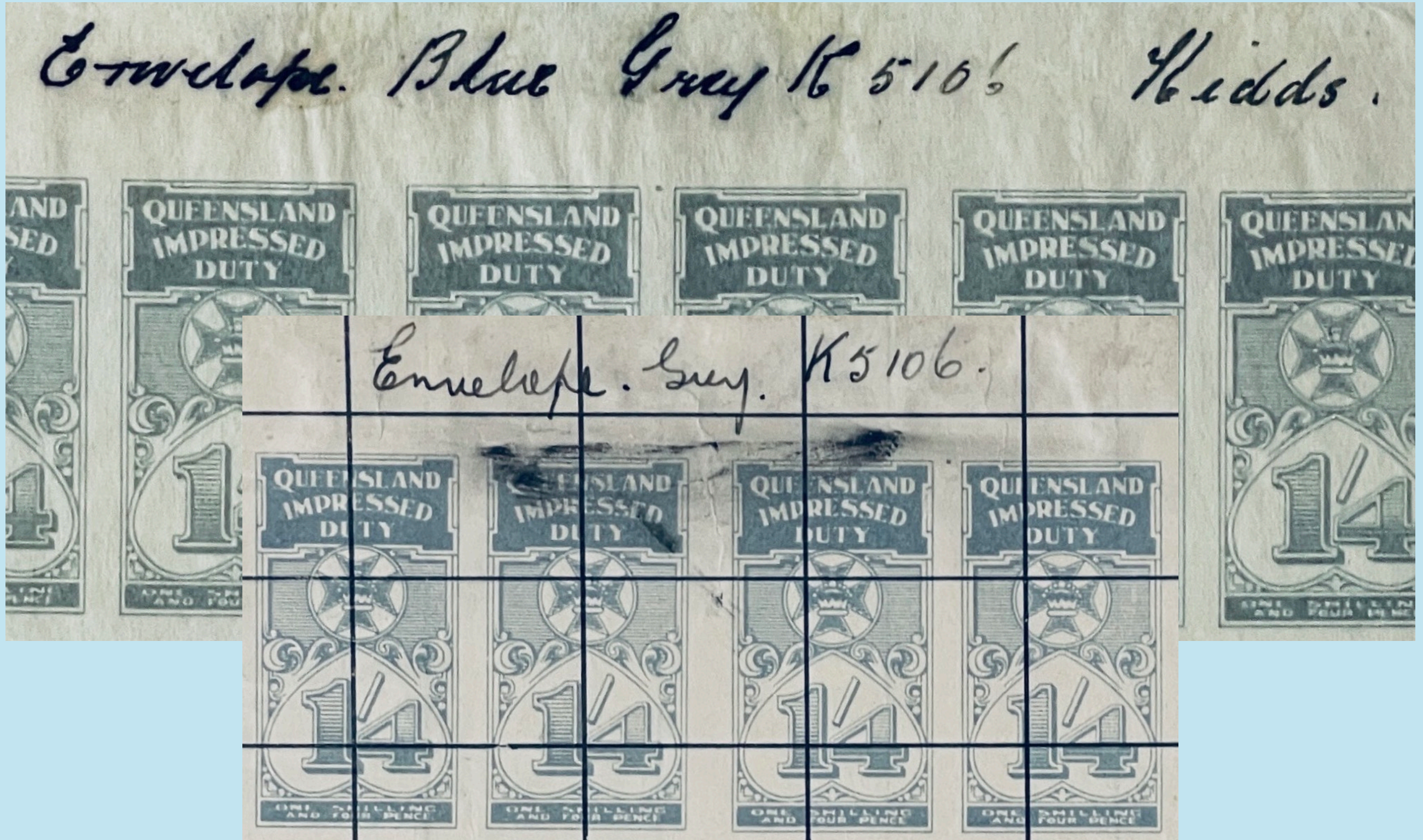
Unwatermarked Paper



## Fifth Series

### 1/4 Proof

Colour Choice. 'Kidds' Blue Grey



Colour Choice. 'Kidds' Envelope Grey



**Fifth Series**

**1/4d**



Unique pair of the 1/4d to date



**Fifth Series**

**1/6d**



Many Shades

Watermarked Paper



**Fifth Series**

**2/- : 2/6 : 3/-**





**Fifth Series  
2/6 Usage**

<b>H. C. SLEIGH LIMITED</b> <small>INCORPORATED UNDER THE COMPANIES ACT 1938 OF THE STATE OF VICTORIA</small> <b>BRANCH REGISTER — 800 KINGSFORD SMITH DRIVE, EAGLE FARM</b>		
Serial <b>Nº. 700093</b>	<b>CONVERTIBLE THIRD SERIES</b> <b>Note Certificate</b>	Certificate for <b>--20--</b> <b>NOTES of 10/-</b>
<p>ISSUE OF THIRD SERIES REGISTERED UNSECURED NOTES LIMITED TO £1,825,000 TO BE CONVERTED TO ORDINARY SHARES ON THE 30th JUNE, 1968, AND CARRYING INTEREST IN THE MEANTIME AT THE RATE OF £6/10/- PER CENTUM PER ANNUM PAYABLE HALF-YEARLY AND ISSUED PURSUANT TO A RESOLUTION OF THE DIRECTORS PASSED ON THE 21st DAY OF APRIL, 1960.</p> <p>THIS IS TO CERTIFY THAT — <b>CAMERON Donald Kellett,</b> <b>72 Woodville St.,</b> <b>HENDRA. Q'LD.</b></p> <p>is the registered holder of <b>--TWENTY--</b> Third Series Registered Unsecured Notes of 10/- each in the above issue which will be converted to fully paid ordinary shares in accordance with the conditions endorsed hereon on the 30th day of June, 1968. The holder is entitled to the benefits of and is subject to the provisions of a Trust Deed dated the 16th day of May, 1960, made between the Company of the one part and T.E.A. NOMINEES PROPRIETARY LIMITED (as Trustee for the Third Series Note Holders) of the other part and to the conditions endorsed hereon.</p> <p style="text-align: center;"><b>17 NOVEMBER 1960</b></p> <p>Given this day at Melbourne under the Seal of H. C. SLEIGH LIMITED —</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"><div style="width: 40%;"><p><small>NOTE: This certificate must be surrendered to the Company before any transfer will be registered or new certificate or certificates issued in exchange or before redemption.</small></p><p style="text-align: center;"><b>(CONDITIONS ARE SET OUT ON THE BACK HEREOF)</b></p></div><div style="width: 50%; text-align: right;"><div style="display: flex; justify-content: space-between;"><div style="width: 45%;"> </div><div style="width: 10%; text-align: center;"><p>Director</p><p>Secretary</p></div><div style="width: 45%; text-align: center;"></div></div></div></div>		

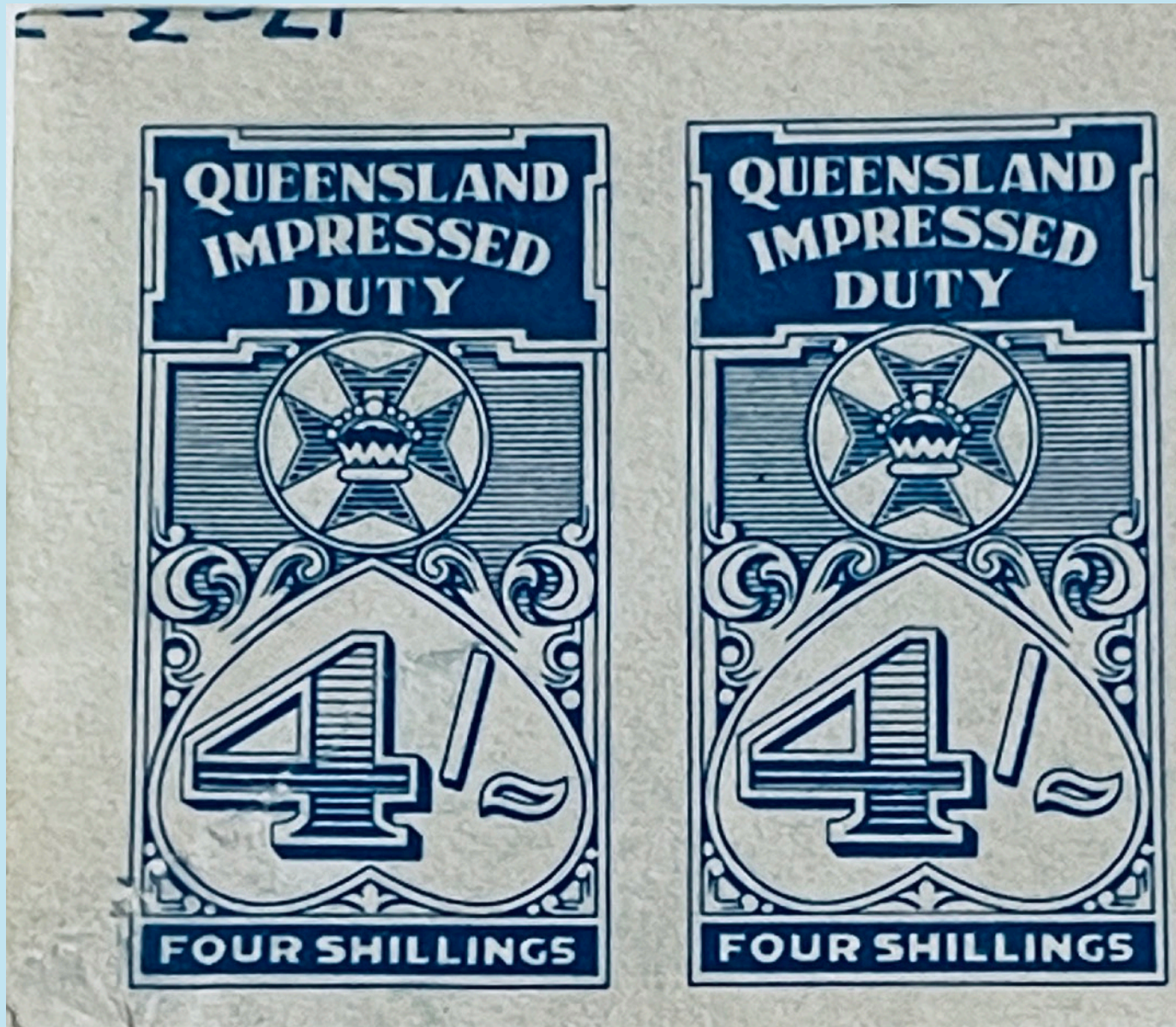
FLACK  
14 AND 14  
FLACK

'Convertible Note Certificate' which is a debt instrument that converts into equity under predefined conditions



## Fifth Series

2 x 4/- Proof dates have been identified



Unwatermarked Paper



## Fifth Series

4/- Proof and Issued



Colour Choice. 'Cooks' Bronze Blue



Watermarked Paper



## Fifth Series

5/- Proof



Colour Choice. 'Kidds' Brilliant Blue & Orange



**Fifth Series**

**5/- Proof**



Thin Translucent Paper



## Fifth Series

5/- & 6/- Issued



Watermarked Paper



## Fifth Series

6/- Proof





## Fifth Series

7/- Proof and Issued



Watermarked Paper



Unique double key plate to date



## Fifth Series

7/- Proof





**Fifth Series**  
**7/6 Proof and Issued**



Proof Value Kiss Print

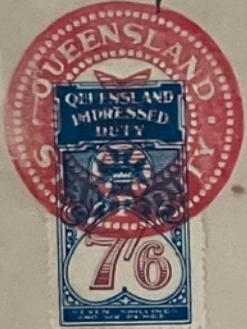


Watermarked Paper



## Fifth Series

### 7/6d Usage

 STAMPED UNDER DECLARATION  
DUTY PAID ON CONTRACT # 3 1  
VIDE REGN. No. Bd 1

FOR VALUABLE CONSIDERATION, I Elsie Elizabeth Benecke  
hereby transfer and assign all my right title and interest in  
and to the within agreement for Lease to Winifred Alice  
Ryan absolutely.

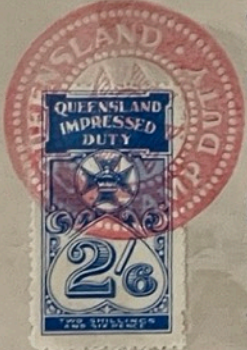
Dated this 5th day of April 1957.

Witness: G. M. Allison Assignor: E. E. Benecke

I, Winifred Alice Ryan accept the  
above assignment and agree to be bound by the covenants on the  
part of the Lessee contained in the within Agreement for Lease.

Dated this fifth day of April 1957.

Witness: A. Roemer Assignee: Winifred A. Ryan

 We, Herbert Alfred Roemermann and Dora Roemermann, his wife,  
both of Shire Street, Coorparoo, Brisbane in the State of  
Queensland, the Lessors named in the within Agreement for Lease  
HEREBY CONSENT to the above assignment.

Dated this fifth day of April 1957.

Transfer & Consent. Duty rate of 7/6. 5/- in £5 or part thereof with 2/6 to register



# Fifth Series

8/- Proof and Issued



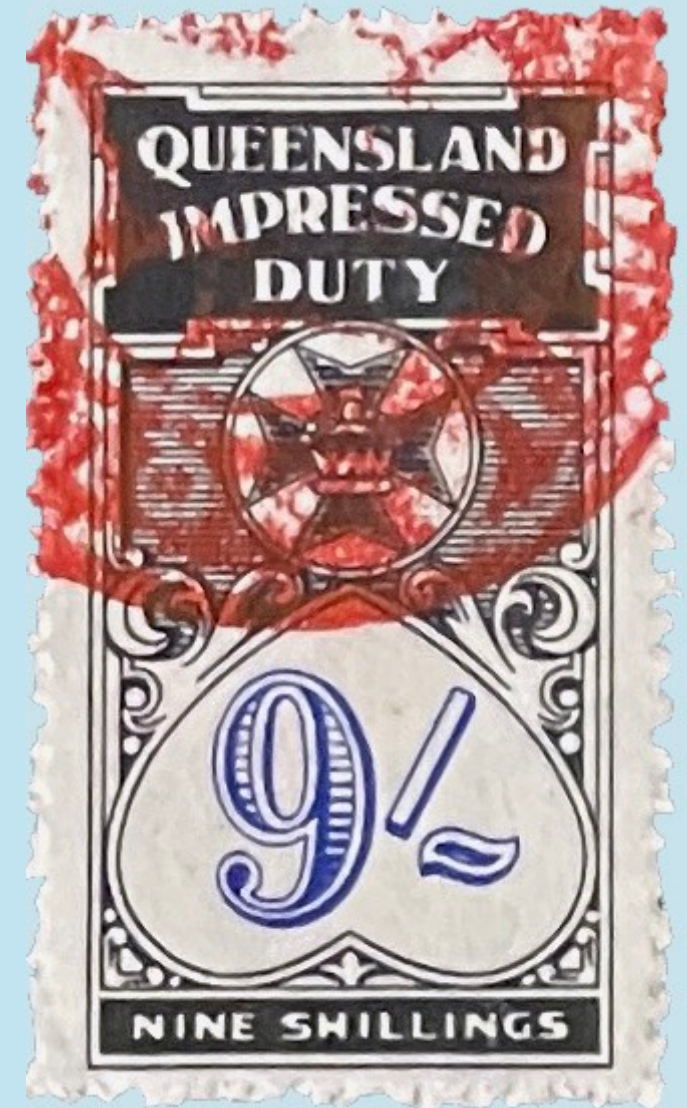
Colour Choice. 'Kidds' Brilliant Blue & Black

White Ring flaws



## 2 x 9/- Proof with Approval Date and Issued

## 2 x 9/- Proof with Approval Date and Issued



## Watermarked Paper

Unwatermarked Paper



**Fifth Series**

**10/- : 11/- : 12/-**





## Fifth Series

12/6 : 13/- : 14/-

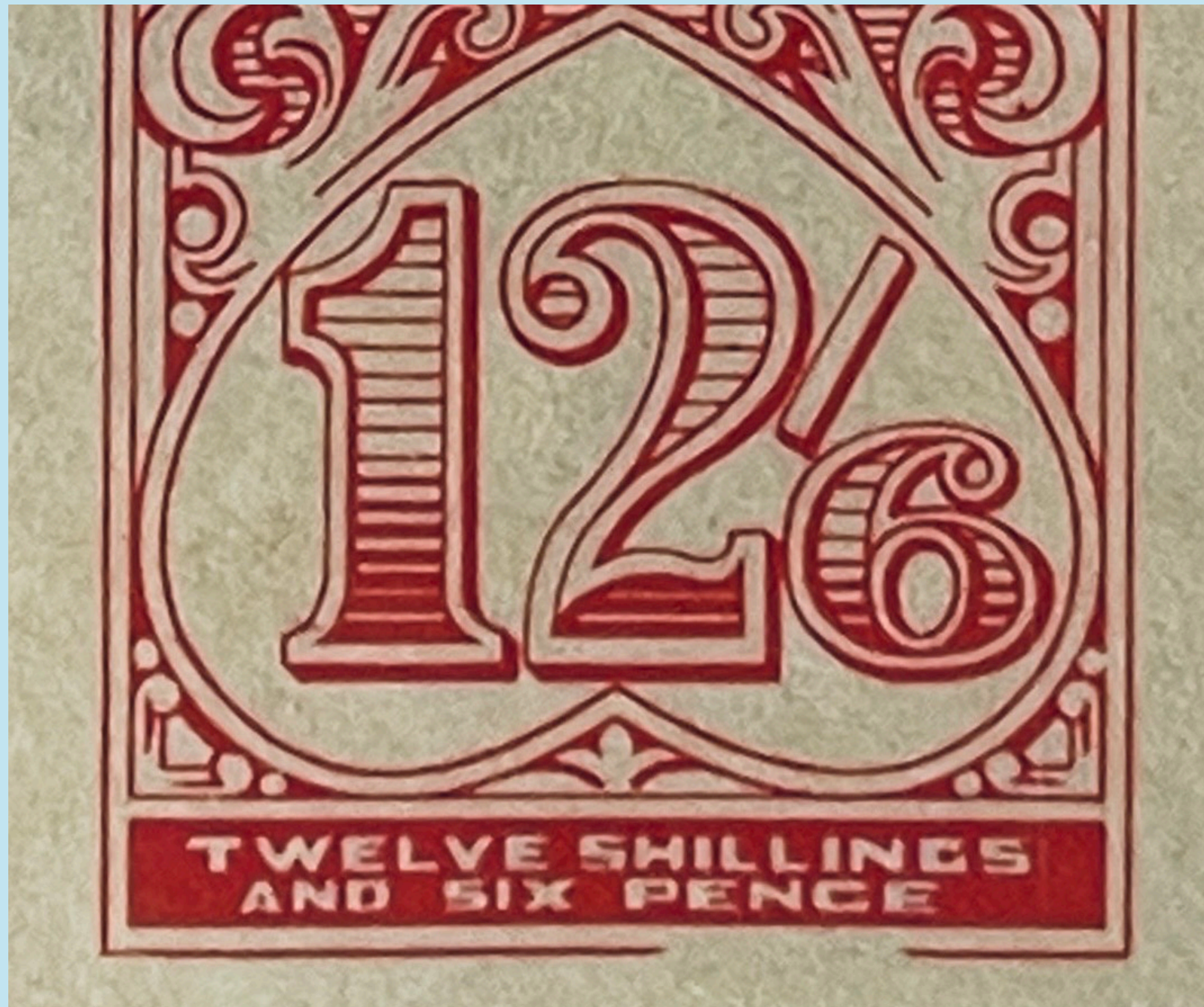


Watermarked Paper



## Fifth Series

### 12/6 Plate Flaw



Lower frame line break below 'ENC' of 'PENCE'



**Fifth Series**  
**15/- Usage**

STAMPED UNDER DECLARATION

**This Agreement** is made the Eleventh

One thousand nine hundred and fifty-six

AT ALFRED ROEMERMANN and DORA ROEMERMANN, his wife, both

Coorparoo, Brisbane in the State of Queensland,

(hereinafter with his

as "the lessor") of the one part AND ROY WILLIAM REYNOLDS and

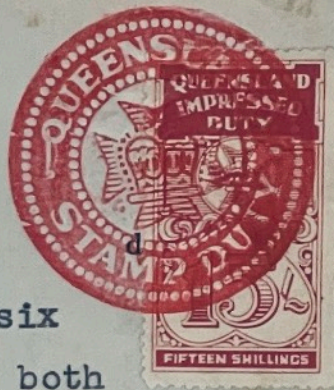
trading as "Coorparoo Pet Supply"

(hereinafter

assigns referred to as "the lessee") of the other part

in consideration of the rent hereby reserved and other the covenants and agreements herein  
lessee to be observed and performed as follows:—

the lessee agrees to take on lease from the lessor all that land together with all improvements  
all set forth in the schedule hereto) together with means of access thereto from Old Cleveland  
Road  
there) (all of which are hereinafter referred to as "the said premises") for the term of  
commencing from the eleventh day of September One  
thousand nine hundred and fifty-six at the rental of FOUR POUNDS per week  
payable by equal monthly instalments of  
TWO SHILLINGS AND SIXPENCE payable in advance on the Monday day  
of which instalments shall be due and payable on the Eleventh  
of the obligations may continue throughout the term hereby created or any extension or



Tenancy Agreement attracting 2/6 per £100 or part thereof duty paid, with 2/6 to register



## Fifth Series

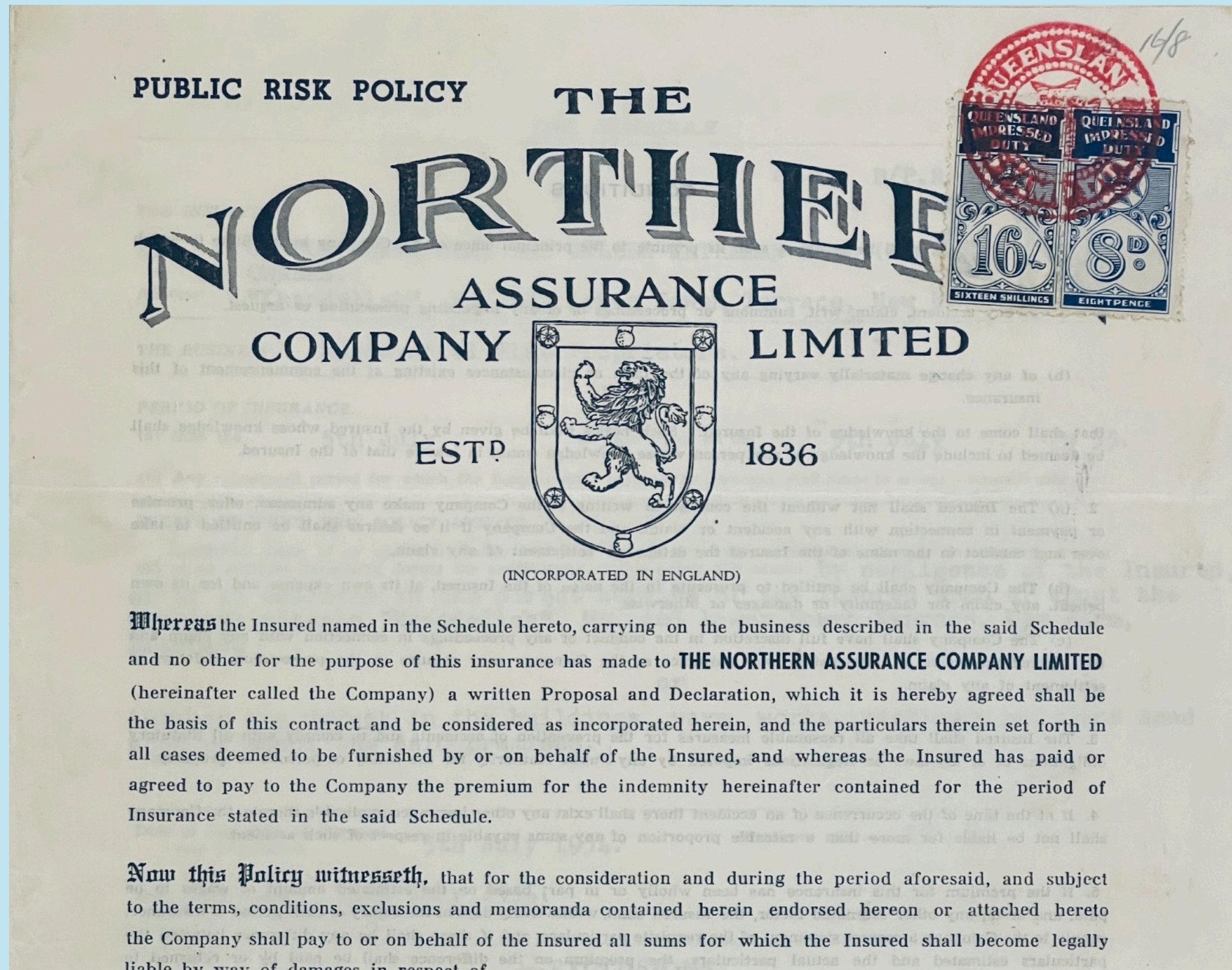
15/- : 16/- : 17/-



Extreme colour variance found in the 16/-

Watermarked Paper

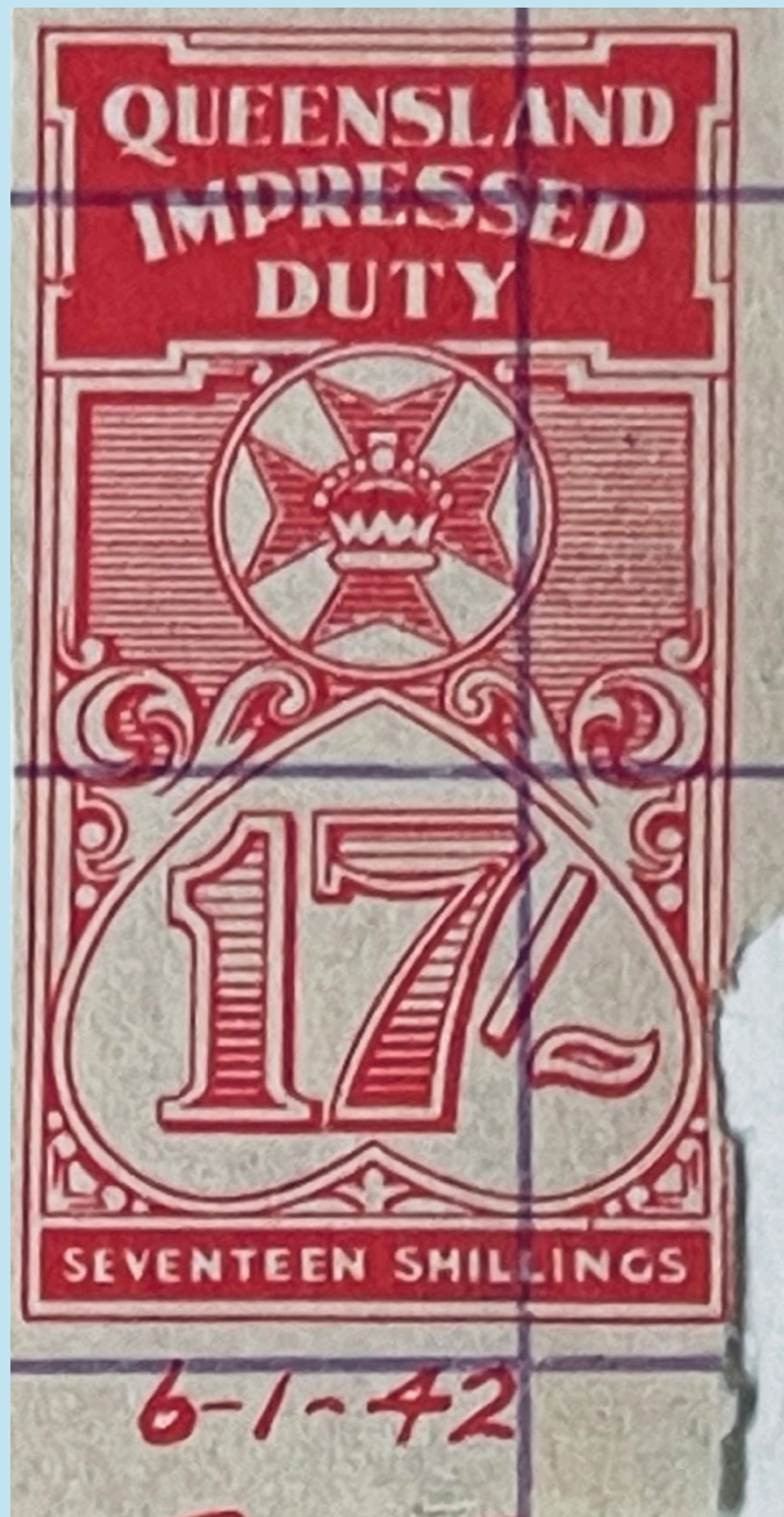






**Fifth Series**

**17/- Proof**





## Fifth Series

### 17/6 Proof with Approval Date



Approval date 10.1.1940



**Fifth Series**

**17/6 : 18/-**



Watermarked Paper



**Fifth Series**

**18/- Proof**

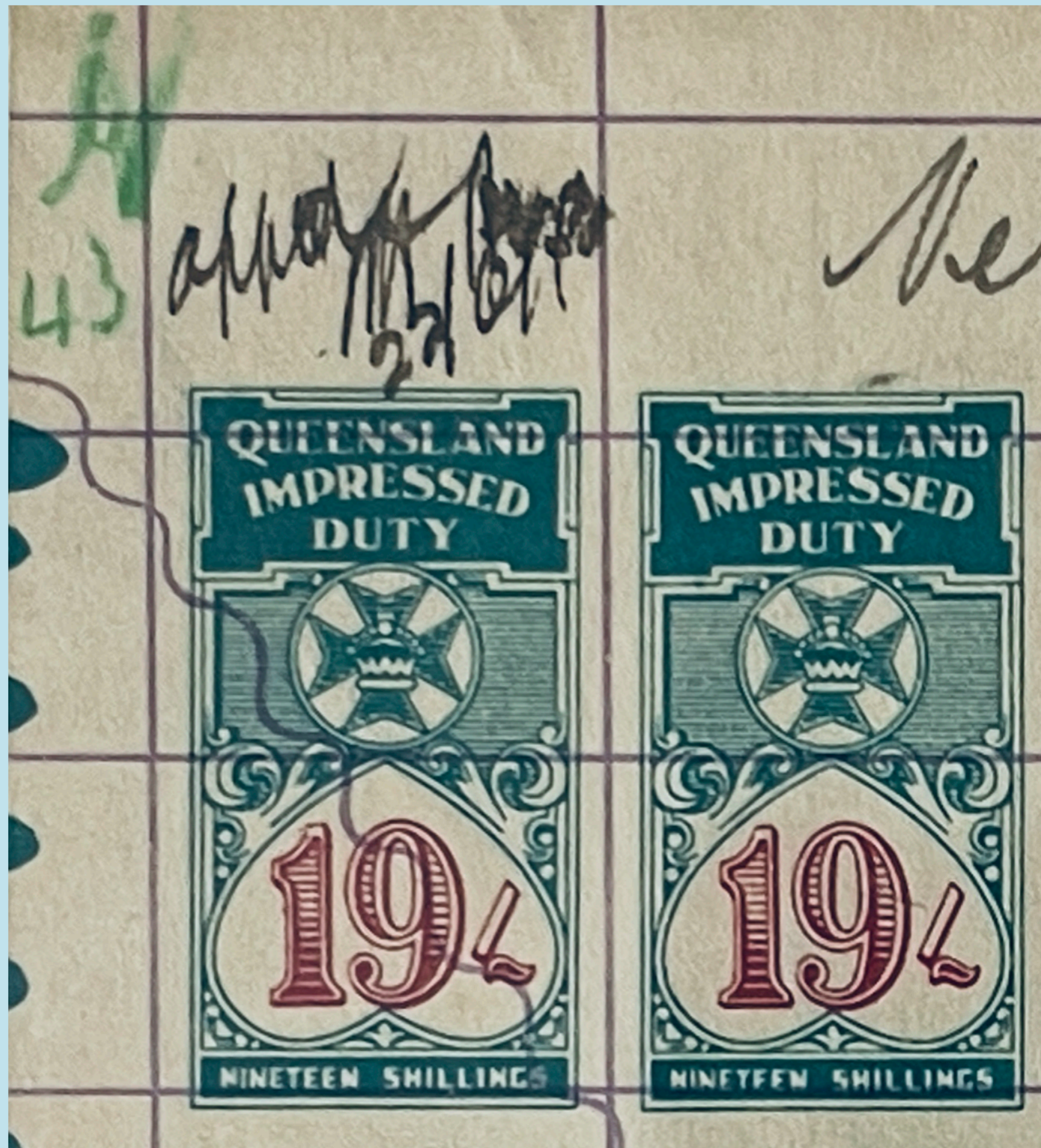


Unwatermarked Paper



## Fifth Series

19/- Proof with Approval Date and Issued



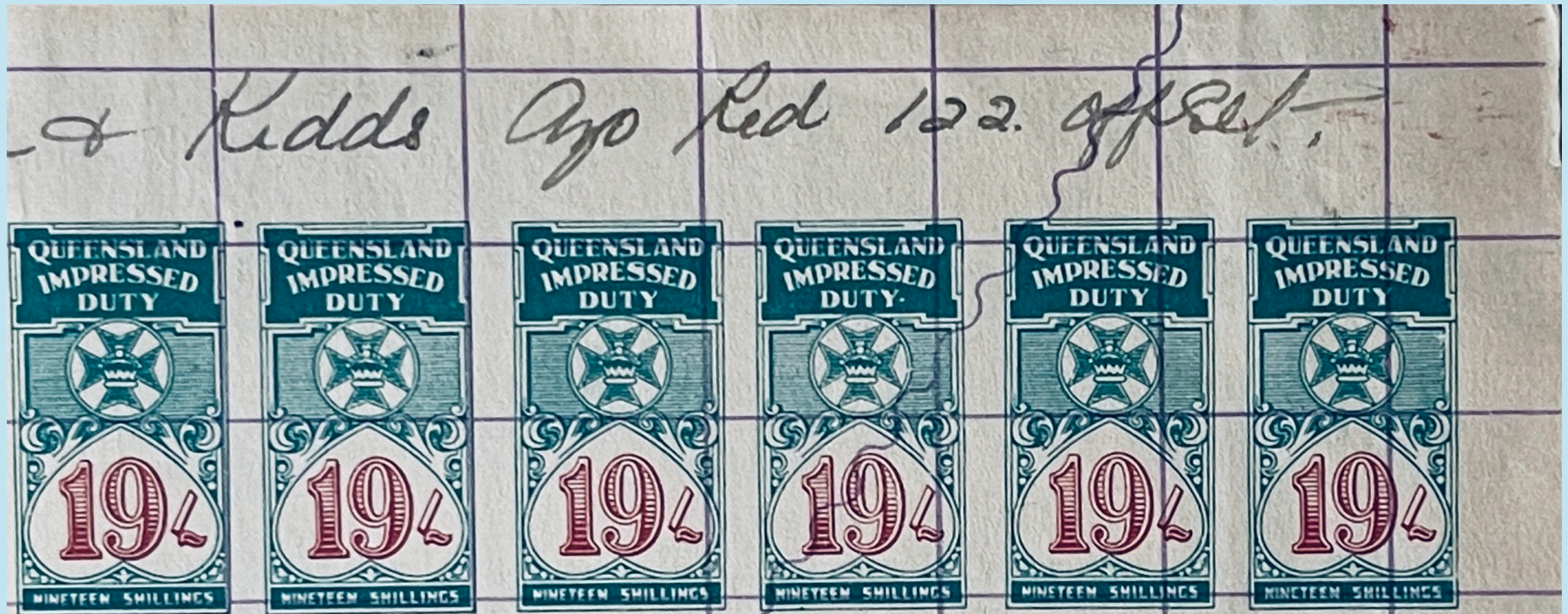
Watermarked Paper

Approval date 22.6.1943



## Fifth Series

19/- Proof





## Fifth Series

### 20/- Two Reign Usage



Dated 19 June 1941

Gift Duty - Love and Affection



## Fifth Series

20/- : 25/- : 30/-



Watermarked Paper



**Fifth Series**  
**40/- Proof with Approval Date and Issued**



Approval date 16.2.1939



Watermarked Paper



## Fifth Series

### 40/- Usage

1 JUN 1962

For 12  
£2-0-0  
15-2-62

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

For A.  
£2-1-12/12/61.

Particulars of other Gifts made at the subsequent to (C.) within Twelve Months of the above previously and Twelve Months of.

26 MAR 1962

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

QUEENSLAND IMPRESSED DUTY  
40/-  
FORTY SHILLINGS

9 MAY 1962

ASSESSMENT OF GIFT DUTY.

Total value of Gifts

Note shades from various printings

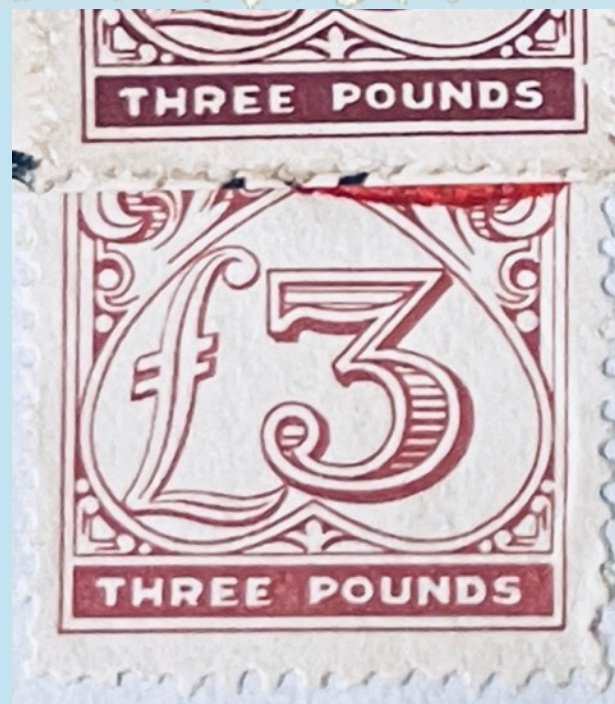
Part monthly £2 instalment donor agreement to single donee with total £20 duty paid on £2351



**Fifth Series**  
**50/- : £3 : £4**



Watermarked Paper



Ink colour shades can dramatically change, it appears little care was taken to match the colour proofs



**Fifth Series**  
**£4 Proof with Approval Date**



Approval date 23.3.1939



**Fifth Series**

**£5 : £6**



Recorded imperf between  
lower margin and stamp



Watermarked Paper



**Fifth Series**

**£7 Proof**



Colour Choice. 'Kidds' Brick Brown



## Fifth Series

**£7 Issued, also with un-plateable Constant or Transient flaw blocking 'SEVEN'**



X



X

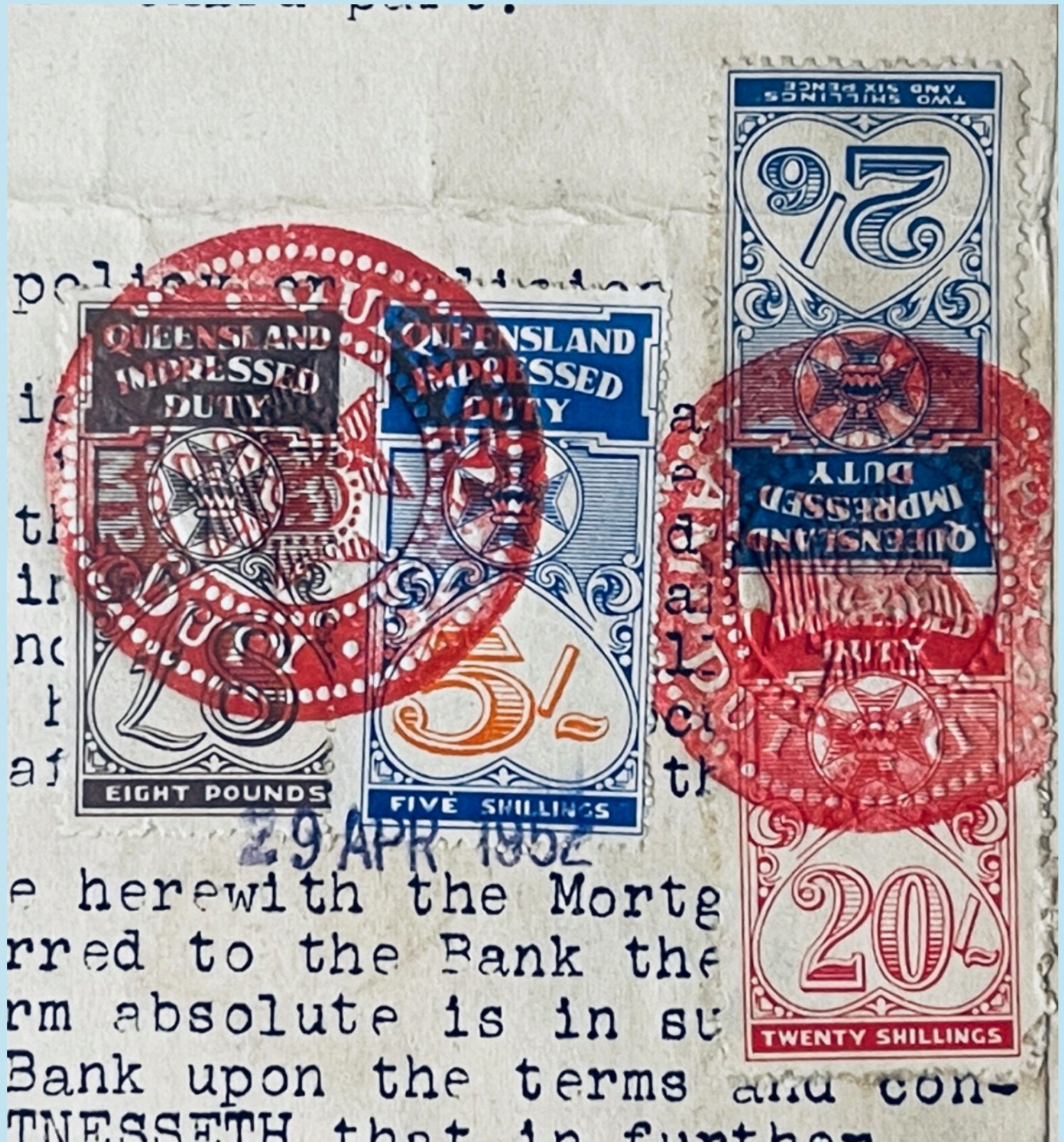
Watermarked Paper



**Fifth Series**  
**£8 and £8 Usage**



Inner and outer frame breaks



Watermarked Paper



**Fifth Series**  
**£9 Proof - Colour Choice**



Colour Choice 'Kidds' Hazel Brown

X



Break to outer frame line top left



**Fifth Series**

**£9 : £10**




Watermarked Paper



**Fifth Series**  
**£10 Usage - Homestead Transfer**


STAMPED UNDER DECLARATION *Pr. 11-56*  
*£10 paid 7/6/56 M.H.L. No. 43.*  
"The Miners' Homestead Leases Acts 1913 to 1951".



TRANSFER OF MINER'S HOMESTEAD LEASE.

KNOW all men by these presents that I, THOMAS HENRY BARKER, lessee of the Miners Homestead No. 204 on the Clermont Field, containing one rood, DO HEREBY TRANSFER and assign all my right title and interest in the said homestead to THE BLAIR ATHOL COAL AND TIMBER COMPANY LIMITED and I hereby request that the transfer be registered in the Office of the Warden for the abovementioned Field.

IN WITNESS WHEREOF I have hereto set my hand and seal this *third* day of *October*, 1956.

*...T.H. Barker* 

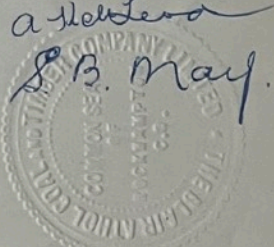
SIGNED SEALED AND DELIVERED by the said THOMAS HENRY BARKER in my presence -

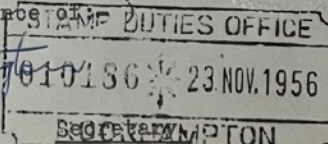
*...P.J. Monaghan*

ACCEPTED as above and it is declared that the said The Blair Athol Coal and Timber Company Limited is a qualified person under the Act to hold a lease of the above-described land.

THE COMMON SEAL of THE BLAIR ATHOL COAL AND TIMBER COMPANY LIMITED has been affixed hereto by ALEXANDER KENDALL McLEOD and SYDNEY BAYLEY MAY two of the Directors thereof in pursuance of the resolution passed by the Directors for the time being of the Company, in the presence of

*as attested*  
*S.B. May*







**Fifth Series**

**£11 : £12 : £13**



Watermarked Paper



Break at back of '2'



## Fifth Series

### £14 Proof with Approval Date and Issued



Approval Date 25.10.1946



Watermarked Paper

Many shades  
of colour



Colour spot middle left of '1'.  
White Scratch 1\4



**Fifth Series**

**£15 Proof**

*Kidds - Magenta offset 14%*





## Fifth Series

### £15 Proof with Approval Date and Issued



Approval date 22.7.1941



Watermarked Paper



**Fifth Series**

**£16 : £17**



Watermarked Paper



## Fifth Series

£17 Proof

*Kidds - Purple 639 - offset - Kidds - Brilliant - Scarlet.*



Colour Choice. 'Kidds' Purple & Brilliant Scarlet



**Fifth Series**  
**£18 Proof and Issued**



Watermarked Paper



## Fifth Series

**£19 Proof  
and Issued**



Colour Choice - 'Kidds' Purple & Emerald Green



Watermarked Paper



**Fifth Series**

**£20 Proof**



Unwatermarked Paper



**Fifth Series**

**£20**



Original issue 19x36mm  
Can vary by 1mm in length



Reduced size 17x32mm

No proof of reduced size was saved. Sheet size is unknown. Earliest date 25.10.57

Watermarked Paper



**Fifth Series  
£20 [reduced size] Usage**

Note adhesives  
are placed so as to  
have clear view  
of their value

107

Gift Duty Act No. 6174 / 41  
 Value £ 2237.10-0 Duty £ 123-1-2

I Joseph Packer of Brisbane in consideration  
 of love + affection paid to me by Douglas Graham  
Packer of Kedron do hereby trans-  
 fer to the said Douglas Graham Packer one thousand  
 Ordinary Shares numbered 25.547 to 26.546 in  
 PACKER BROS. & BEGRIE PROPRIETARY LIMITED to hold  
 the same unto the said Douglas Graham Packer.  
 executors, administrators, and assigns, absolutely  
 subject to the several conditions on which I held  
 the same at the time of the execution hereof. And  
 I the said Douglas Graham Packer agree to take the  
 said shares subject to the same conditions.

As witness our hands the Second day of  
September 1957.

.....J. Packer.....Transferror

.....J. G. Jutsum.....ness.

.....[Signature].....Transferee

Witness J. G. Jutsum.....

STAMP DUTIES OFFICE  
 100154 \* 25 OCT 1957  
 BRISBANE



**Fifth Series**  
**£30 Proof and Issued**



Colour Choice. 'Kidds' Viridian Green



Watermarked Paper



**Fifth Series**

**£40 Proof**



Colour Choice. 'Kidds' Viridian Green



## Fifth Series

£40 Proof and Issued



Unwatermarked Paper



Watermarked Paper

x  
x



Two colour dots & break to lower frame



## £50 Proof and Issued



Approval date 7.8.1942



## 'U' and frame damage



## Watermarked Paper



## Fifth Series

### £50 ERROR of COLOUR



Printed in the colour  
selected for the £40

It is hard to get the colour  
right to show the difference  
but if you have one in your  
hand you can clearly see it  
is the colour of the £40



## Fifth Series

### £60 Proof and Issued



Colour Choice. 'Kidds' Emerald Green



Watermarked Paper



## Fifth Series

### £70 Proof and Issued



Colour Choice - 'Kidds' Emerald Green & Vermillion



Watermarked Paper



Fifth Series

£80 Proof



Issue Date 5.1.1944



## Fifth Series

£80 : £90 Issued



Break above 'P' of POUNDS  
Row 1 Stamp 5



Watermarked Paper



**Fifth Series**  
**£90 Townsville Usage - Indenture**

Note adhesives  
are placed so as to  
have clear view  
of their value

THIS INDENTURE made the Fifth day of September 1959  
BETWEEN ALLAN RAY TEITZEL of Innamincka Station in the State of  
South Australia Bookkeeper (hereinafter with his heirs executors  
administrators and assigns called "the assignor") of the one part  
and HAROLD ARTHUR TEITZEL of Mount Dangar near Bowen in the State  
of Queensland Grazier (hereinafter with his heirs executors  
administrators and assigns called "the assignee") of the other  
part WHEREAS ARTHUR TEITZEL late of Herbert Street Bowen aforesaid  
but formerly of Mount Dangar near Bowen aforesaid Grazier deceased  
died at Bowen aforesaid on the Sixteenth day of August 1959  
leaving his last Will and Testament dated the Twentysecond day  
of December 1950 whereby he appointed his sons the assignee and  
assignor the Executors thereof AND WHEREAS by his said Will the  
said Arthur Teitzel deceased gave devised and bequeathed the whole  
of his estate of whatsoever nature and wheresoever situate unto  
and to the use of his wife Emily Maud Teitzel and his said sons  
Harold Arthur Teitzel and Allan Ray Teitzel each in one third  
part or share AND WHEREAS application for Probate of the said  
Will is about to be made to the Supreme Court of Queensland at  
Townsville by the assignee as one of such Executors as aforesaid  
(the assignor not desiring to take any part in the administration  
of such estate) AND WHEREAS it is apprehended (though not yet  
definitely ascertained) that the estate of the said Arthur Teitzel  
deceased includes (inter alia) certain insurance policies the  
proceeds whereof would be payable on his death AND WHEREAS for  
the consideration hereinafter appearing the assignor has agreed  
to sell and assign to the assignee free from all encumbrance all  
the assignor's beneficial one third share or interest as tenant  
in common in the estate of the said Arthur Teitzel deceased other  
than the said insurance policies (if any) and the proceeds thereof)  
pursuant to his said Will NOW THIS INDENTURE WITNESSETH that in  
consideration of the premises and of the sum of Eight thousand  
three hundred and thirty-three pounds six shillings and eight pence  
(£8333. 6. 8.) agreed to be paid by the assignee to the assignor  
in manner hereinafter appearing the assignor doth by these presents  
SELL ASSIGN TRANSFER SURRENDER RELEASE ASSURE AND SET OVER unto  
the assignee all that the beneficial one third share or interest

0168566 - 3 SEP 1962

STAMP DUTY OFFICE  
020912 23 NOV 1961  
TOWNSVILLE

013922 27 JUL 1962  
TOWNSVILLE



**Fifth Series  
£100 Usage**

197

Gift Duty Act No. G-174 / 41  
Value £2100-0-0 Duty £115-10-0

I Joseph Packer of Brisbane in consideration  
of love + affection paid to me by  
Thomas Packer of Kedron do hereby  
transfer to the said Thomas Packer one  
thousand Ordinary Shares numbered 16,547 to 17,546.  
in PACKER BROS. & BEGRIE PROPRIETARY LIMITED to hold the  
same unto the said Thomas Packer executors,  
administrators, and assigns, absolutely subject to the  
several conditions on which I held the same at the time  
of the execution hereof. And I the said Thomas Packer  
agree to take the said shares subject to the same conditions.

As witness our hands the fifteenth day November 1955.

.....Joseph Packer.....Transferror

Witness.....J. G. Johnson.....

.....Tom Packer.....Transferee.

Witness.....W. H. Packer.....

QUEENSLAND  
REGISTERED  
GIFT DUTY  
£100  
SIXTEEN POUNDS

STAMP DUTIES OFFICE  
001246\*-1.FEB.1956  
BRISBANE

Gift Duty - Love and Affection



## Fifth Series

£100 : £200 : £300




£100 in shades of blue and violet recorded

Watermarked Paper



**Fifth Series**  
**£200 Usage - Indenture**

006/101-



THIS INDENTURE made this Twenty sixth day of June One thousand nine hundred and fifty (1950) between ARTHUR HAVELOCK LAND of Binbee near Collinsville in the State of Queensland, Grazier of the First Part, JOHN EDWIN LAND of the same place, Grazier, of the Second Part, HOWARD LAND of the same place, Grazier of the Third part, GEOFFREY PHILLIP LAND of the same place, Grazier, of the Fourth Part, CECIL GORDON LAND of the same place, Grazier, of the Fifth part, WALTER EDWIN LAND of the same place, Grazier, of the Sixth Part and ROY LAND of the same place, Grazier of the Seventh Part

WHEREAS the said ARTHUR HAVELOCK LAND, JOHN EDWIN LAND and HOWARD LAND are the registered proprietors and registered lessees of the freehold land and leasehold lands held from the Crown mentioned and set forth in the First Schedule hereto and are the owners of all improvements erected and made thereon and are the beneficial owners of the working plant more particularly mentioned and set forth in the Second Schedule hereto

AND WHEREAS by an Agreement made orally on or about the First day of February One thousand nine hundred and fifty (1950) between the said ARTHUR HAVELOCK LAND, JOHN EDWIN LAND and HOWARD LAND as vendors of the one part and the said GEOFFREY PHILLIP LAND, CECIL GORDON LAND, WALTER EDWIN LAND and ROY LAND as Purchasers of the other part the said ARTHUR HAVELOCK LAND, JOHN EDWIN LAND and HOWARD LAND sold to the said GEOFFREY PHILLIP LAND, CECIL GORDON LAND, WALTER EDWIN LAND and ROY LAND for the sum of TWENTY THOUSAND FIVE HUNDRED AND SEVENTY POUNDS (£20,570) a four-seventh interest in all cattle running and depasturing on the lands mentioned and referred to in the first Schedule hereto to the intent that thereafter all such cattle shall belong to each of the parties hereto in equal shares.

AND WHEREAS it was a term of the said Agreement for Sale that the purchase price of TWENTY THOUSAND FIVE HUNDRED AND SEVENTY POUNDS (£20,570) as aforesaid be paid in equal shares and proportions

25/- Stamp  
in SIZE

RECEIVED OFFICE  
15 SEP 1950 \* 10050



**Fifth Series  
£300 Usage**

Note adhesives are placed so as to have clear view of their value after cancelling



Unique pair of £300 to date



## Fifth Series

### £400 Proof & Issued

£400 artwork see page 107



Unwatermarked Paper



10 sheets of 60 issued to the printer 12 September 1960

Watermarked Paper

The £400 is one of the hardest values to find in this series



## Fifth Series

### £400 Usage



Unique pair of £400 to date

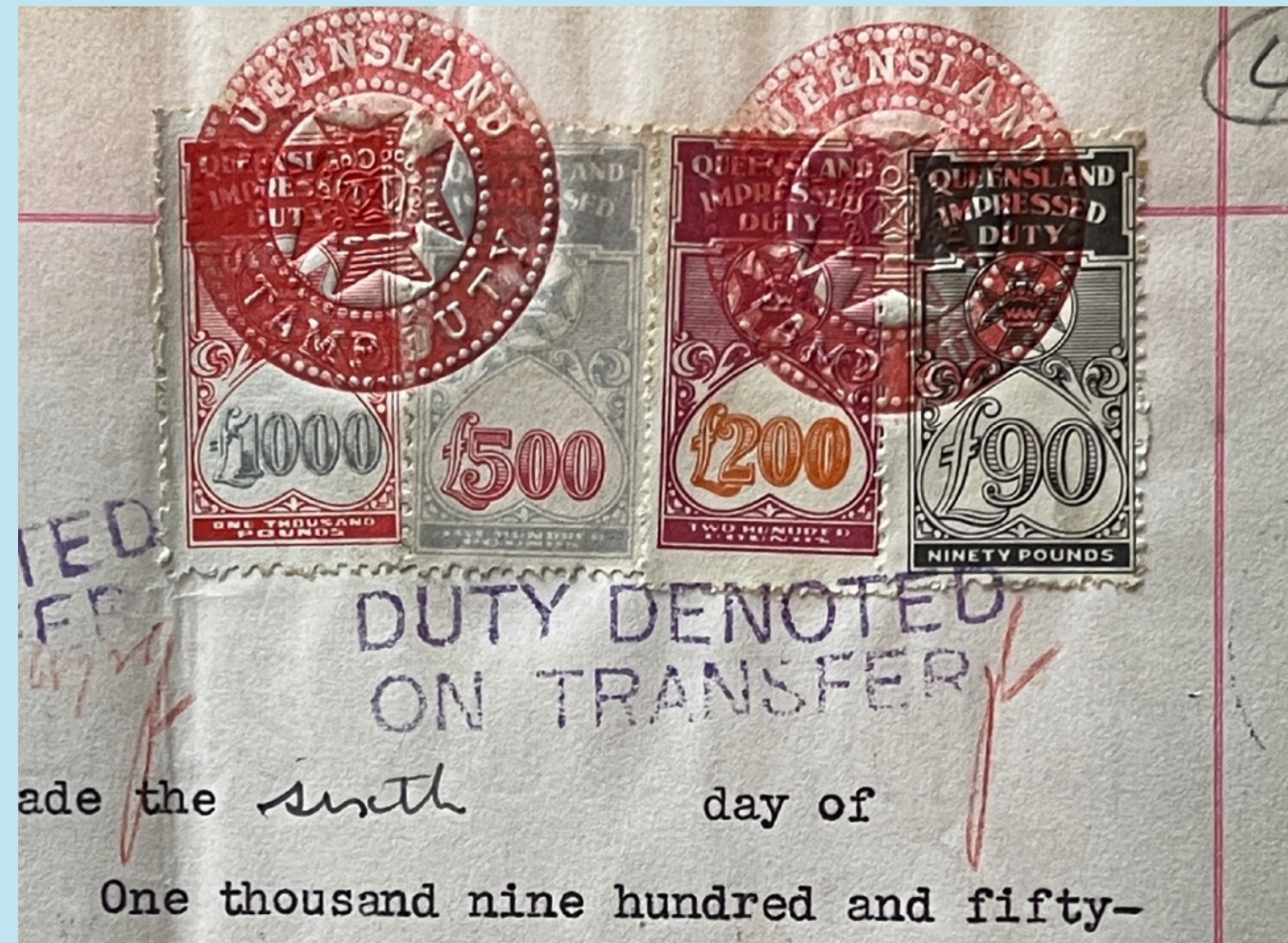


## Fifth Series

### £500 Proof & Issued



Approval date 28.8.1940



A unique to date single £500  
on a complete instrument  
[above] is recorded

One of two £1000  
on full instrument to  
date, see page 106



**Fifth Series**  
**£1000 Proof**



Approval date 11.5.1944



**Fifth Series**  
**£1000 Proof**





## Fifth Series

### £1000 Key Plate Proof and Issued



Watermarked Paper



**Fifth Series**  
**£1000 Usage**

Note adhesives are placed so as to have clear view of their value after cancelling

*Amended consideration £149021 —*  
*11 liabilities assumed 19049*  
*£168070*  
*15.10.58*

5

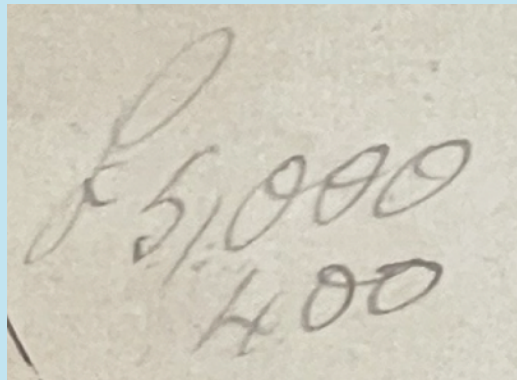
THIS INDENTURE made the *sixth* day of ~~July~~ *August* One thousand nine hundred and fifty-eight B E T W E E N BUCKINGHAM'S LIMITED a Company duly incorporated in the State of New South Wales (hereinafter called "the Vendor") of the one part A N D WEEDMANS LTD. a Company duly incorporated in the State of Queensland (hereinafter called "the Purchaser") of the other part W H E R E A S BUCKINGHAM'S LIMITED has for some time past carried on the business of a retail trader at numbers 120-124 Queen Street Brisbane and numbers 1-2 and 3 "The Walk" Pacific Highway Surfers' Paradise in the State of Queensland under the firm name of "Curzons" AND WHEREAS the Vendor has agreed to sell and the Purchaser has agreed to purchase the said recited businesses for the consideration and subject to the terms and conditions hereinafter contained NOW THIS INDENTURE WITNESSETH as follows:-

1. The Vendor agrees to sell and the Purchaser to purchase free from encumbrances liens charges and

STAMP DUTIES OFFICE  
 102072\*24 OCT. 1958  
 BRISBANE

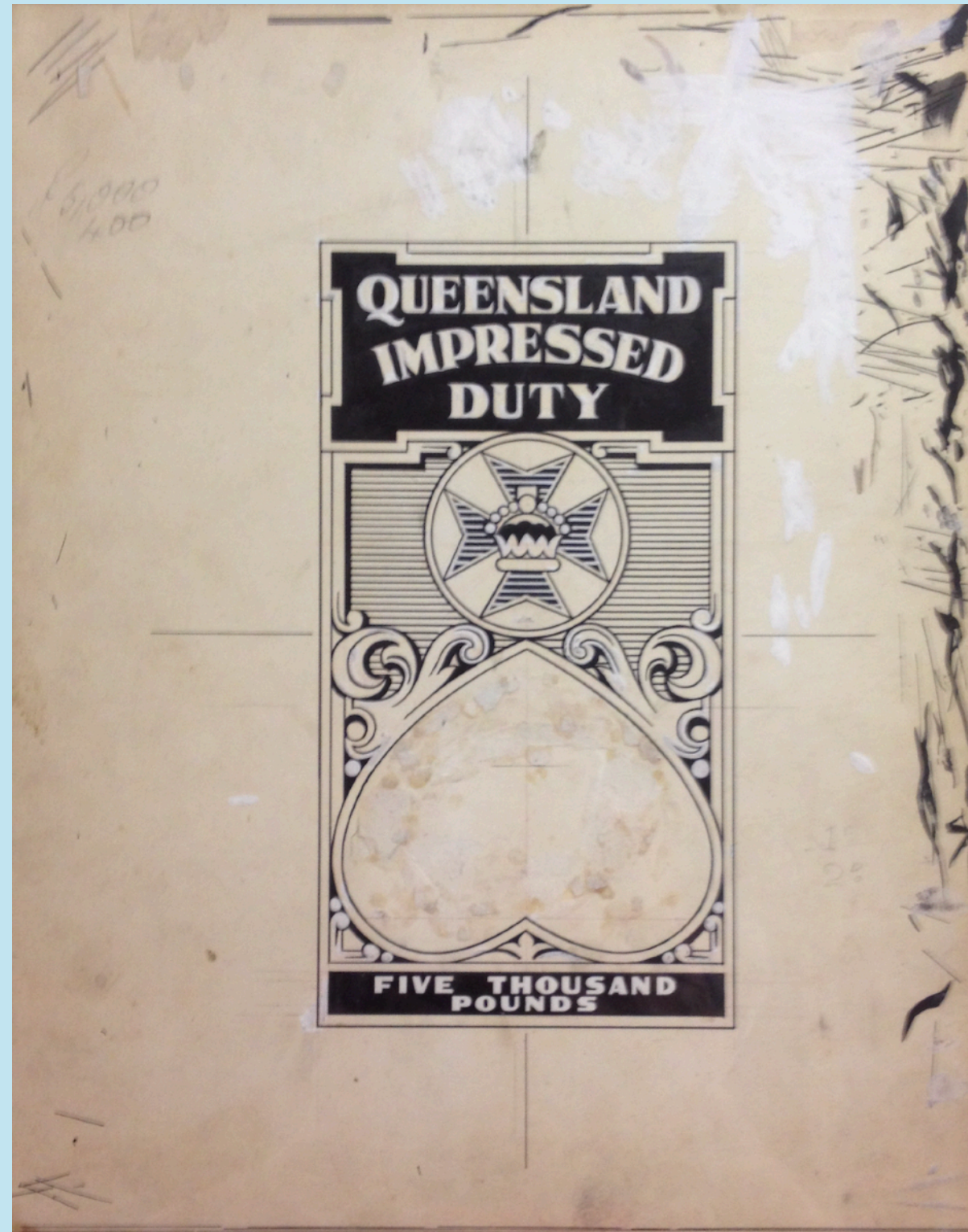


**Fifth Series**  
**£5000 Artwork**



Artwork for the  
£400 and £5000

Keyplate frame  
3½"x 6¾"



8 sheets issued to the printer  
to print 48 stamps on 12  
September 1960. One  
printing only

Actual usage Recorded:  
4 on no wmk paper  
5 on security paper  
1 wmked, in specimen set

An imperf proof sheet of  
6 in Black and Purple exist  
in private hands. These  
are NOT printed on setter  
sheets but plane paper

The imperf black proof  
sheet has manuscript on  
the reverse "*1st Proof*"

There were 3 printings on 6 sheets of 6 stamps 3x3.  
5th Series 1st Issue - Unwatermarked Paper [3 sheets]  
5th Series 3rd Issue - Security Overprint paper [3 sheets]  
5th Series 4th Issue - Watermarked Paper [2 sheets]



**Fifth Series**  
**£5000 Usage**



This pair of £5000 represents the highest recorded multiple to date

Left: Seen in auction 2015

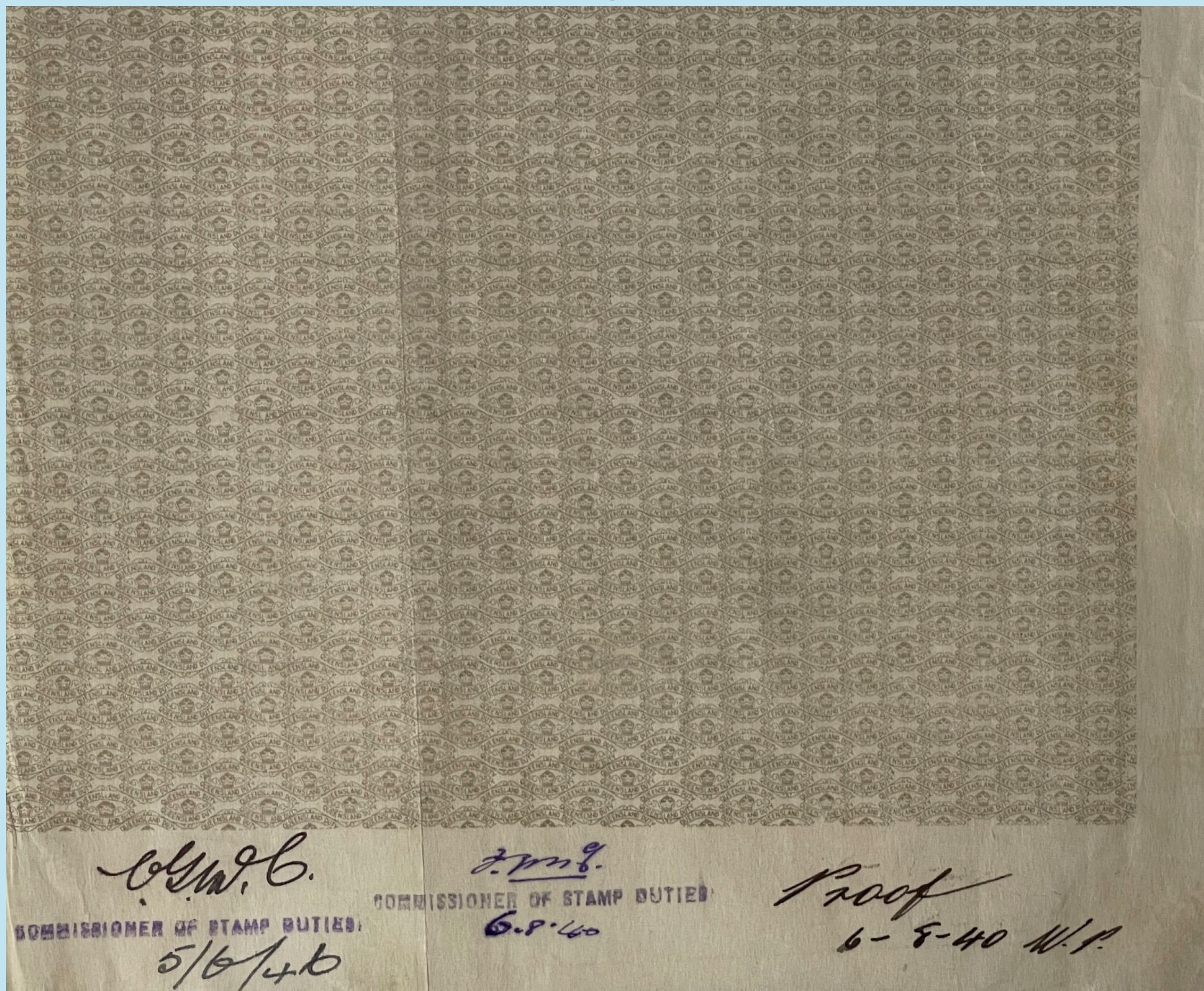
One printing only. Unfortunately the graphics show a colour difference, the author is confident if put side by side they would all match up the same colour

3 sheets of 6 line perf 12 were printed and sent to Treasury in late 1962

Printed on plain unwatermarked thick paper



Fifth Series - Second Issue  
1940 Backprint Proof



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







**Fifth Series - Second Issue**  
**1940 Backprint Shades**



Colour of the grey backprint appears uniform

Unwatermarked Paper



**Fifth Series - Second Issue. Several Values have been Identified Issued on this Security Backprint Paper**



Recorded Values in  
collectors hands:

Backprint Upright  
4d : 2/6d

Backprint Inverted  
4d : 6d : 2/6d :  
25/- : £9 : £14

Back printed values are  
rare in particular the 25/-,  
£9 and the £14 as these  
three are unique to date

6 values in record books

First Printed

4d 5.5.1942 1000 Sheets

6d not noted in records

2/6d 23.7.1946 500 sheets

25/- not noted in records

£9 not noted in records

£14 not noted in records

Other values may exist  
that were not noted in the  
printers record books



Backprint Inverted



Fifth Series - Second Issue 1940 Backprint Destruction

GOVERNMENT PRINTING OFFICE  
SECURITY DEPARTMENT

SECURITY PAPER DESTROYED 15th JULY, 1958.

Duty Stamp Paper	..	..	..	..	..	..	62 full sheets.
Railway Parcel Stamp Paper.	..	..	..	..	..	..1000.	" "

C. Hampson



Security paper destroyed 15th July 1958 Signed by Overseer  
C. Hampson who later became Government Printer



## Fifth Series - Third Issue. Unwatermarked Security Proof Paper

This paper was used as an Overprint for the £5000



Sample Proof 14 December 1956 in blue-grey. First used for Adhesive Stamp Duty issues

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



**Fifth Series - Second Issue**  
**£5000 Issued Full Sheet on Security Overprint**



3 sheets of 6 were  
printed and sent  
to Treasury

5 issued stamps are  
unaccounted for

Unwatermarked Paper



**Fifth Series - Third Issue**

**£5000 Security Overprint - Imperf Vertically Between**



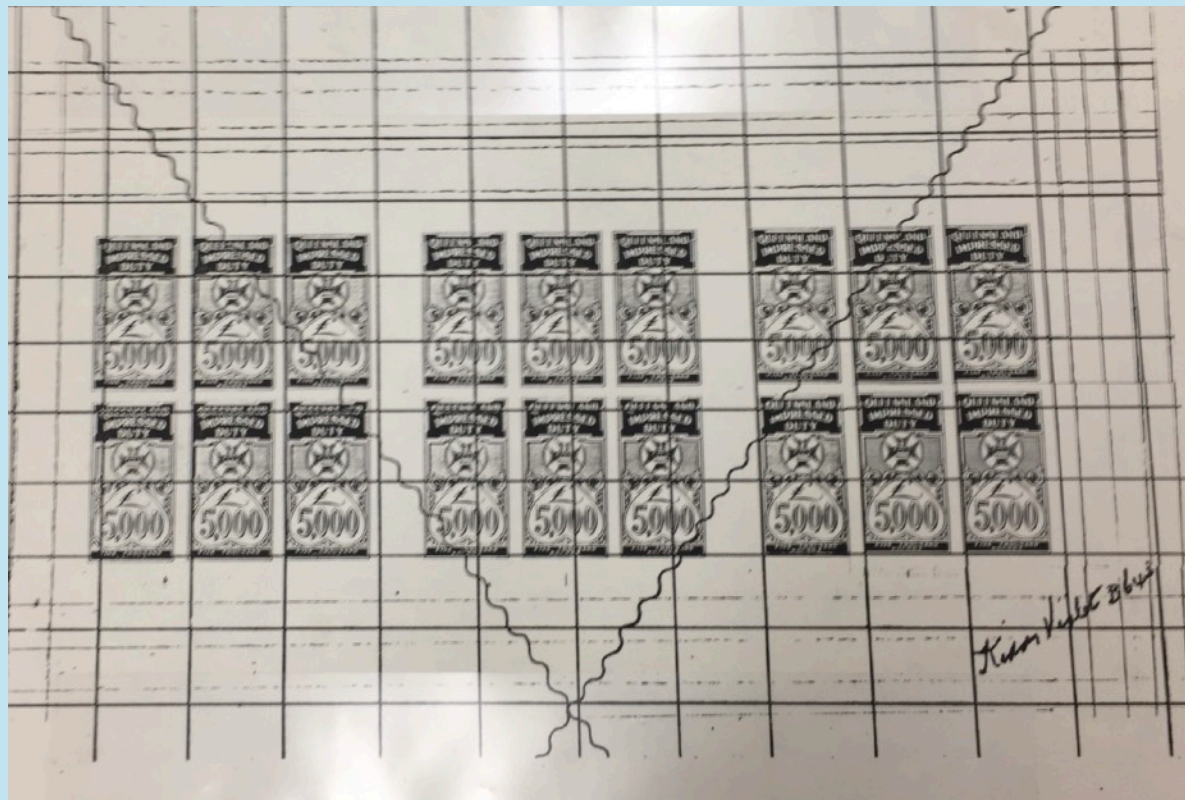
Unique to date - where is the other pair hiding



## Fifth Series - Fourth Issue

### £5000 Proof Sheet

No £5000 usage on watermarked paper has surfaced to date



This uncut setter sheet printed in 'Kidds' Violet, consisted of 3 'sheets' of 6 stamps laid horizontally



2 sheets of 6 stamps was sent to Treasury

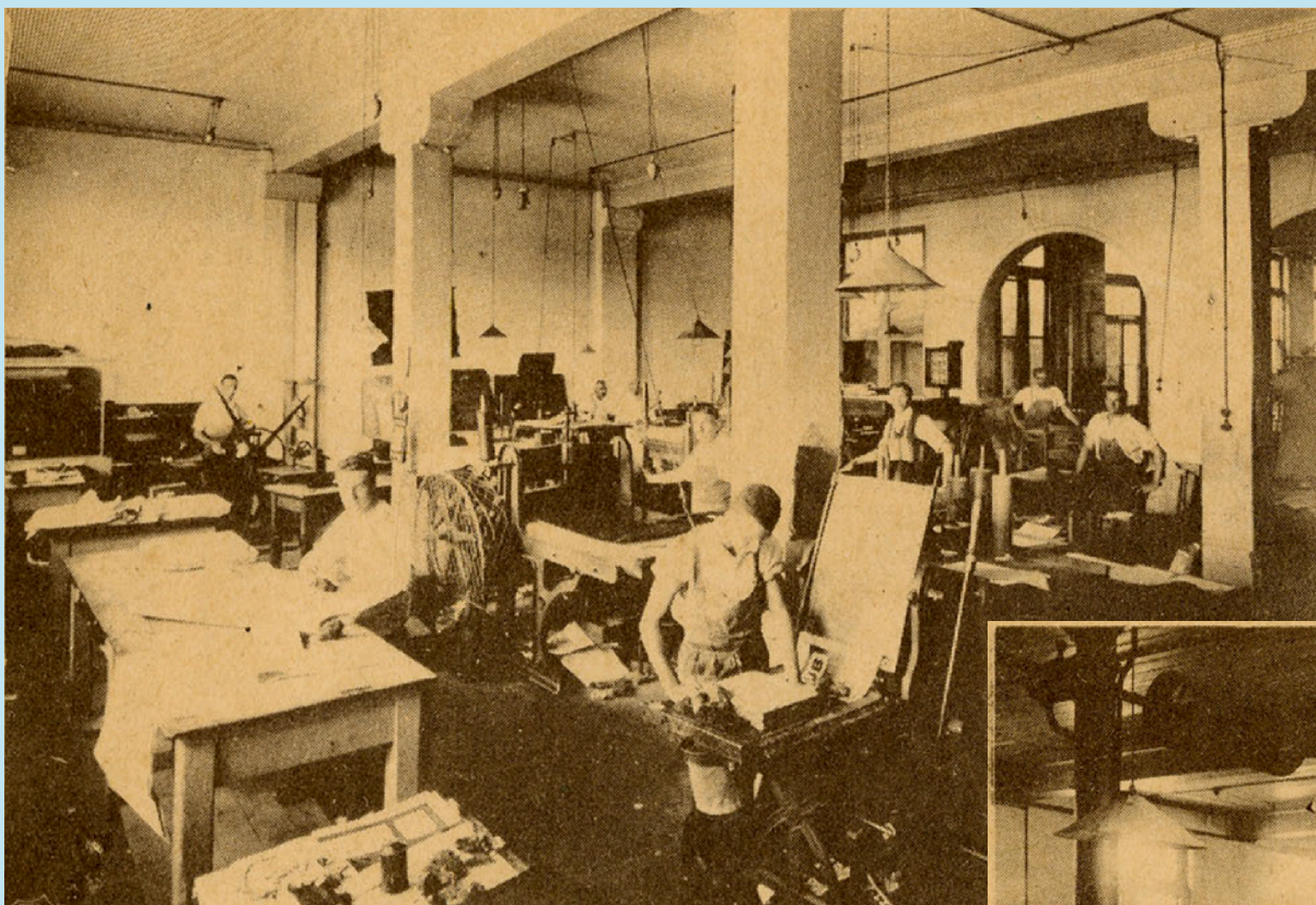
Largest surviving proof block in private hands

11 issued stamps are unaccounted for

One surviving £5000 on watermark paper to date is overprinted SPECIMEN [see page 127]



## Inside the Government Printing Departments



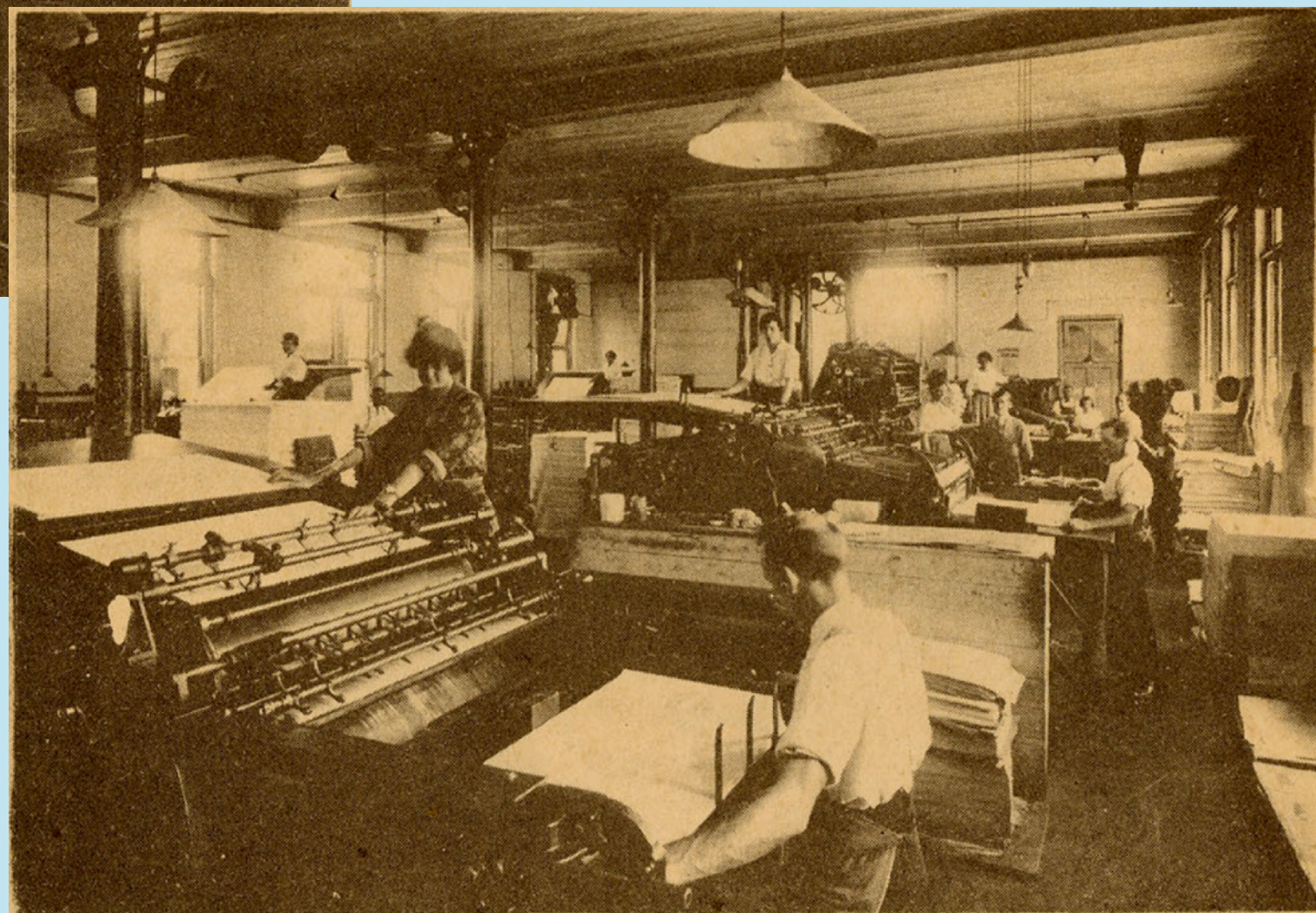
Litho Press Department



Stores Department



Composing Department



Litho [offset] Department



## Specimen Overprint - Fifth Series

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





## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm



IMPRESSED DENOTING STAMPS



**Specimen Overprint - Fifth Series**

Blue SPECIMEN 25x4mm

7/- Unique double  
key plate to date



IMPRESSED DENOTING STAMPS



## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm



IMPRESSED DENOTING STAMPS



## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm





## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm



IMPRESSED DENOTING STAMPS



## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm



Note small £20  
used. See page 84

IMPRESSED DENOTING STAMPS



## Specimen Overprint - Fifth Series

Blue SPECIMEN 25x4mm



IMPRESSED DENOTING STAMPS



## Specimen Overprint - Fifth Series - 1st and 4th Issue

Blue SPECIMEN 25x4mm



This specimen set is cancelled with the Brisbane Die II embossed canceller [see page 134]

£5000 deep violet from 4th issue

The only surviving £5000 on watermark paper to date is this SPECIMEN

**IMPRESSED DENOTING STAMPS**



## Die I & Die II Upper Over Embossing Dies

Die I & Die II was 32mm diameter from dot to dot but with a different Crowns inside Maltese Cross design

Die II Locally was made.

Die II has a different font to Die I



Die I



Die II Brisbane Only

Both upper dies I & II graphics are horizontally flipped

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



## Die I Over Embossing incorporating the Queensland Badge



3 x Upper Die I dies have survived [also see page 130]. No Lower die's have survived

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

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



## Die I Upper Over Embossing incorporating the Queensland Badge

William Wyon of London supplied several dies for cancelling instruments



3 x Upper Die I dies have survived [also see page 129]. No Lower die's have survived

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

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



## Die I Usage the Over Embossing Die

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

Brisbane : Rockhampton : Townsville



Brisbane Treasury



Rockhampton Treasury



Townsville Treasury

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

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



## Ink Colour Changes

Various shades of all three Treasury embossed cancellers can be found

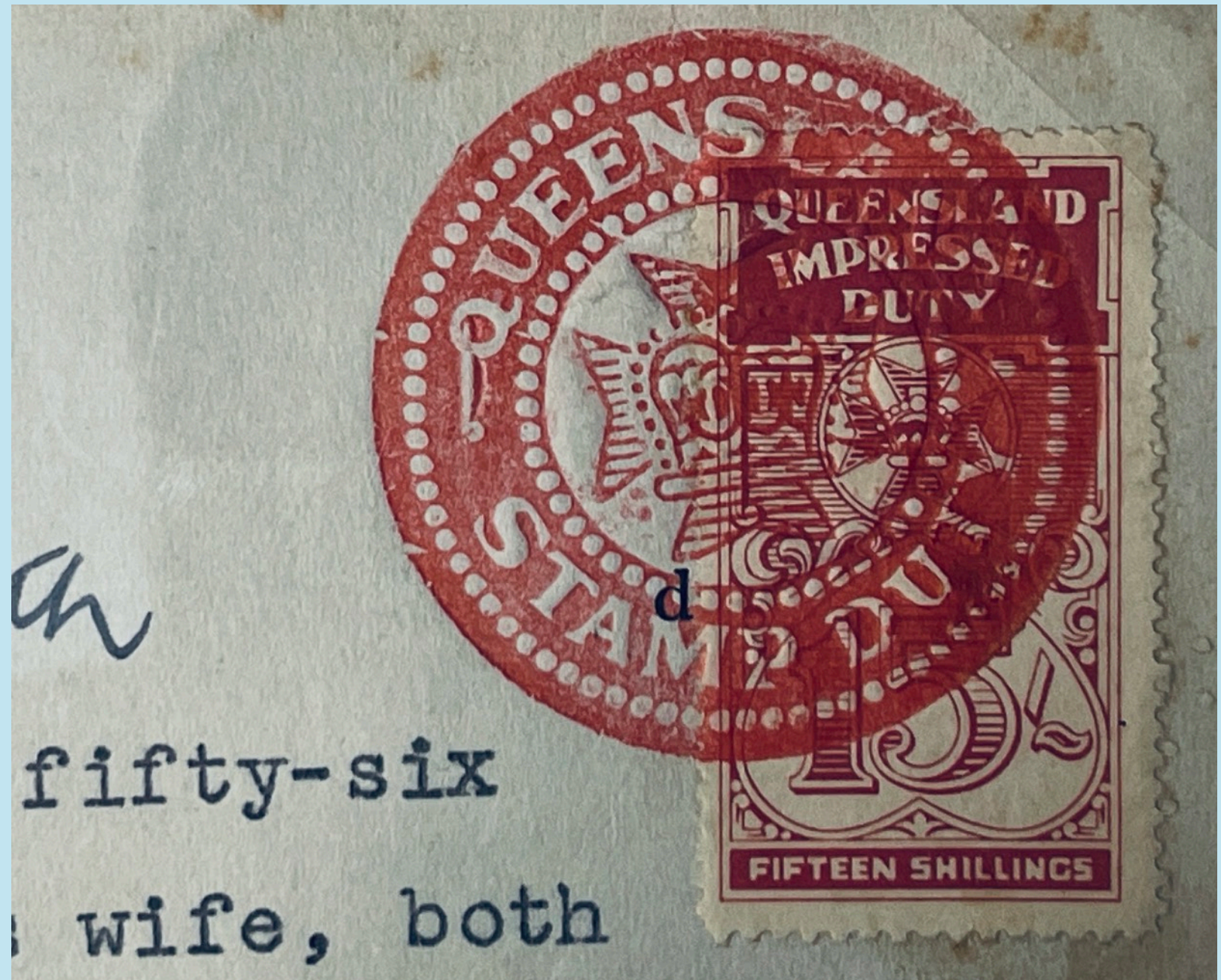


Light Brown Townsville Example



## Die I Damage

Brisbane Treasury



Die I was damaged early 1956 with a scratch through 'Q'



## Die II Over Embossing incorporating the Queensland Badge



One Upper Die II die [not previously described] has survived. No Lower die's have survived

Die II added c1958. Brisbane only

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



## Die II Usage Examples

Die II Original State



Damage to Die II between 'D' & 'Y' - 4 dents, see steel die above



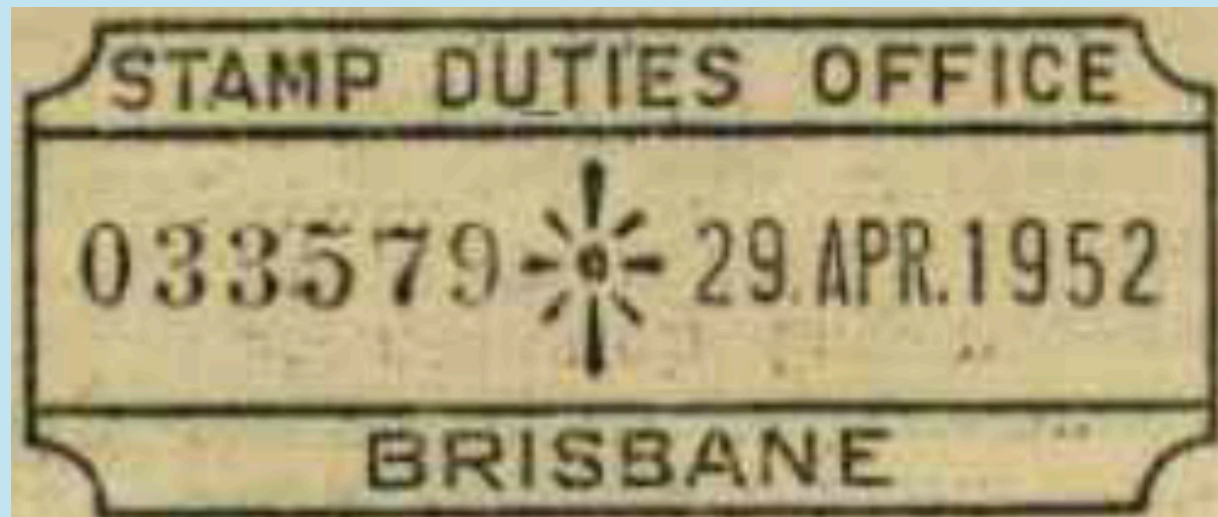
Earliest date recorded for Die II is 24 October 1958

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

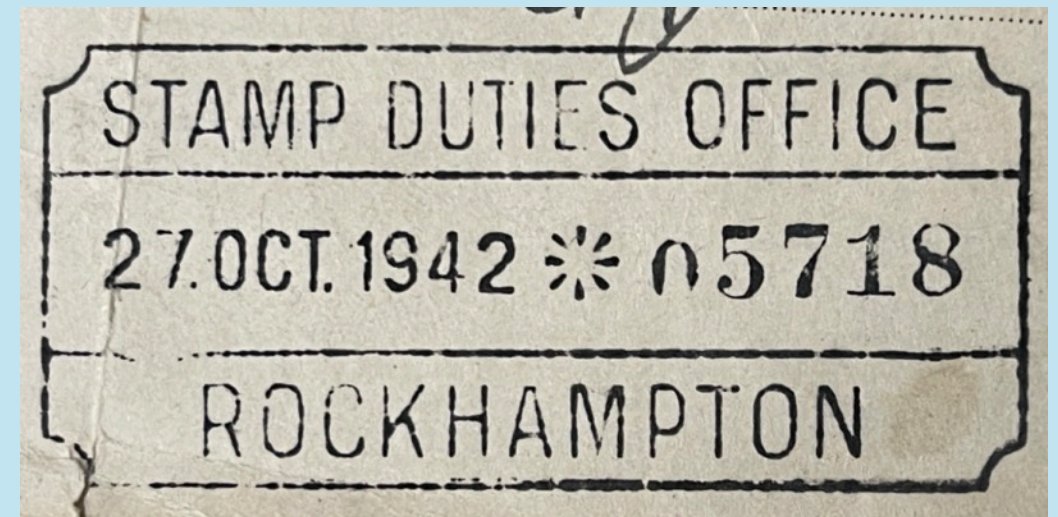


## Handstamps

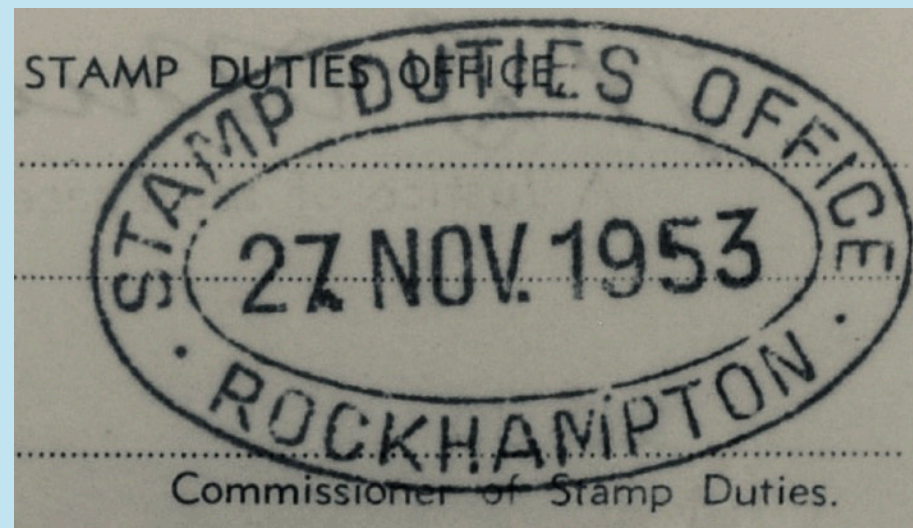
Locally Supplied Handstamps



Brisbane



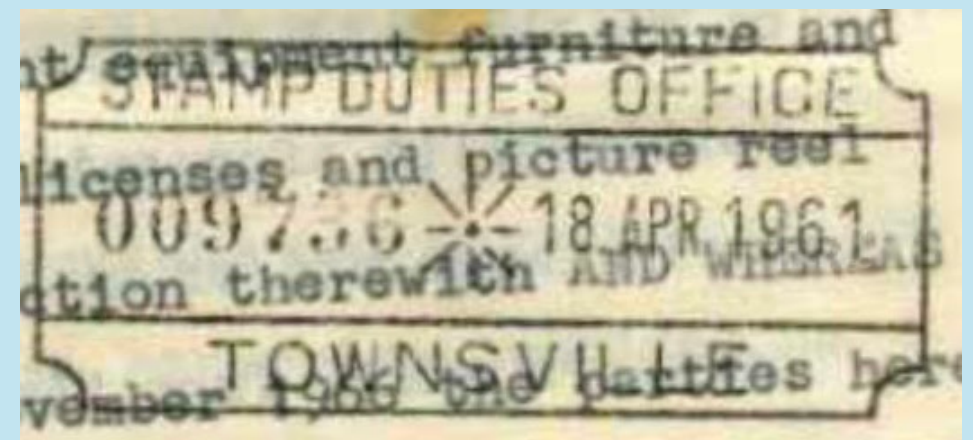
Rockhampton



Rockhampton



Townsville



Townsville

Several handstamps were put into service



## Handstamps

Fine Paid

Penalty

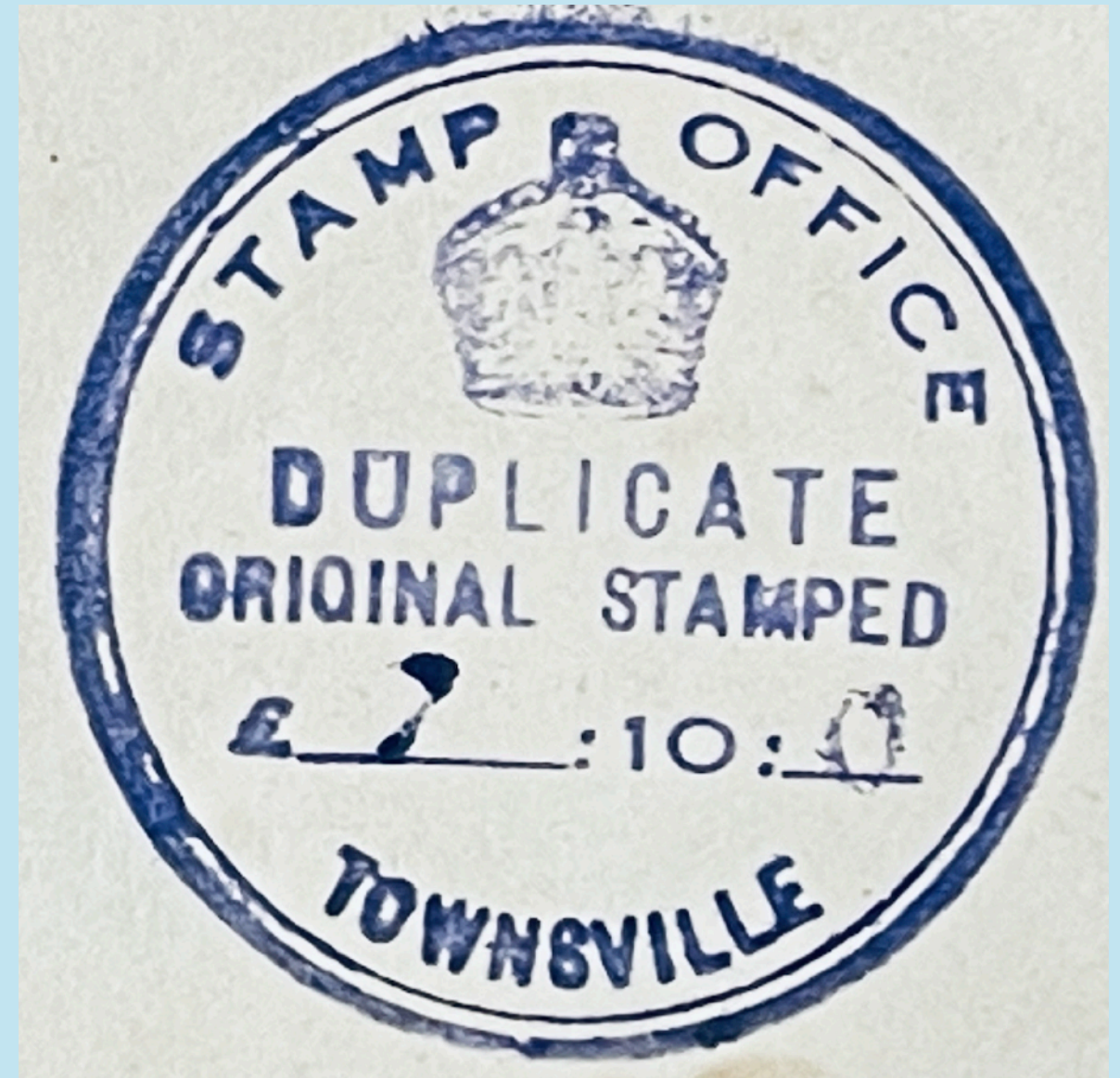


Locally Supplied Handstamps



## Handstamps

Duplicate



Locally Supplied Handstamps



Several handstamps were put into service



## Handstamps

Duplicate

DUTY DENOTED / ON TRANSFER

DUTY PAID ON TRANSFER



Locally Supplied Handstamps



Several handstamps were put into service



**Handstamps**  
**Exempt - Indemnity**




Initialed and dated 'For Commissioner'




# Handstamps

## Exempt - Indemnity



I N D E M N I T Y.

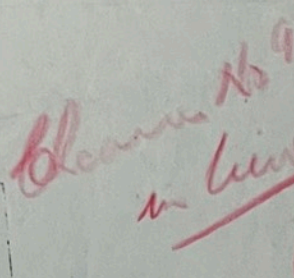
In consideration of THE BRISBANE MILK BOARD, issuing me  
with a cheque for £2.11. 0. in lieu of Cheque No. 7606  
dated 31st May, 1944, which cheque was my property  
and has been lost, I hereby undertake to hold the said  
BRISBANE MILK BOARD and its officers and clerks, harmless  
and indemnified from all loss, costs, damages or expenses  
whatsoever, that may ensue or be incurred in or about,  
or on account of Cheque No. 7606 for £2.11. 0. dated  
31st May, 1944, drawn on the Commonwealth Bank of  
Australia, or in event of payment of the same by oversight  
of any such officers or clerks as aforesaid or otherwise.



Dated at Samford this 20<sup>th</sup>  
day of July 1944.

A. Beier Name.  
Samford P.O. Address.

A. Beier Witness.

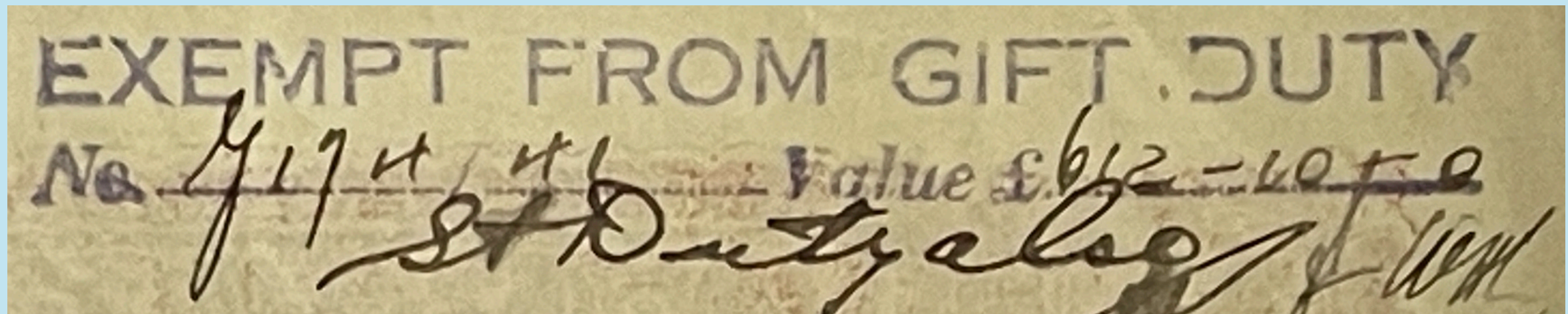


STAMP DUTIES OFFICE  
29469 \* 24 JUL. 1944  
BRISBANE

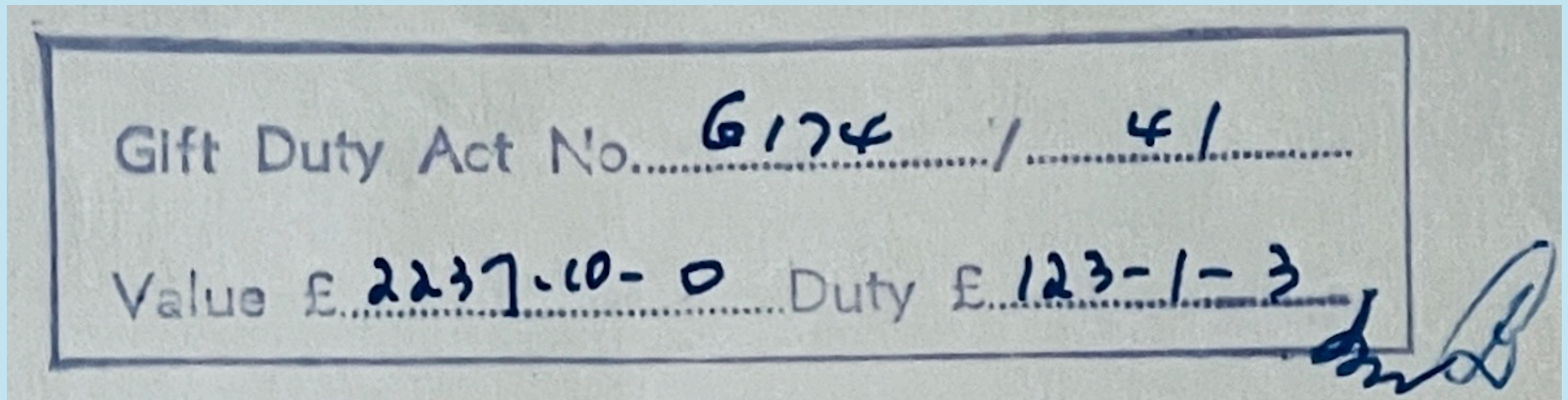


## Handstamps

### Exempt



EXEMPT FROM GIFT DUTY / No..... Value £.....



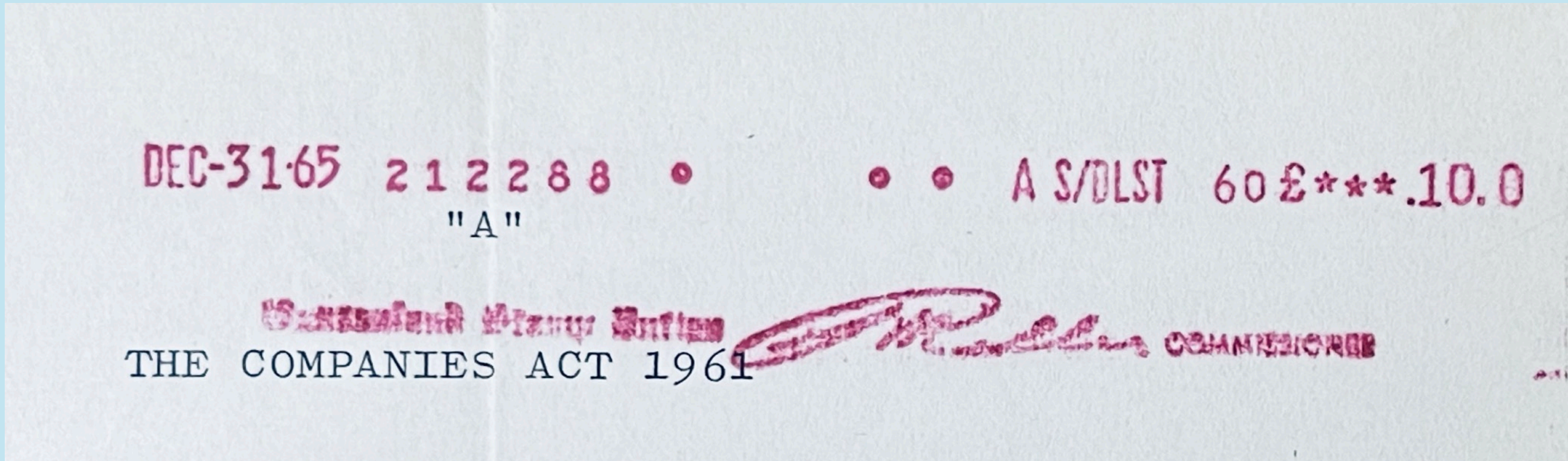
Gift Duty Act No..... / Value £.....Duty £.....



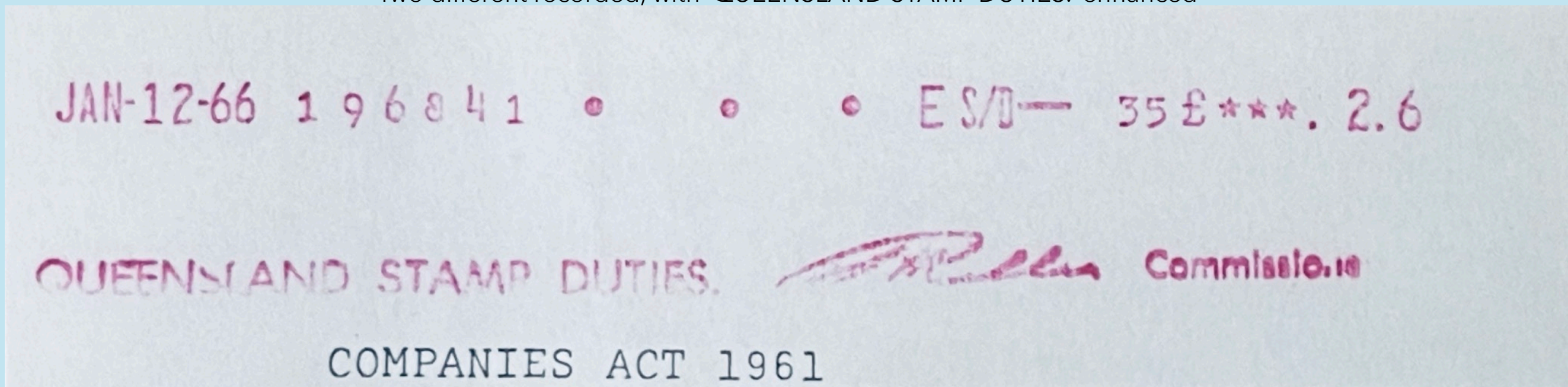
## End of the Adhesive Duty Stamp in Brisbane

### Electro-Mechanical Machines

At the Brisbane Office on the October 29th 1962 the first electro-mechanical machines were installed in Queensland to stamp instruments (N.C.R. 2000 cash registers [modified]) - replacing adhesive 'impressed duty' stamps cancelled by a hand-operated die. Rockhampton and Townsville followed shortly thereafter



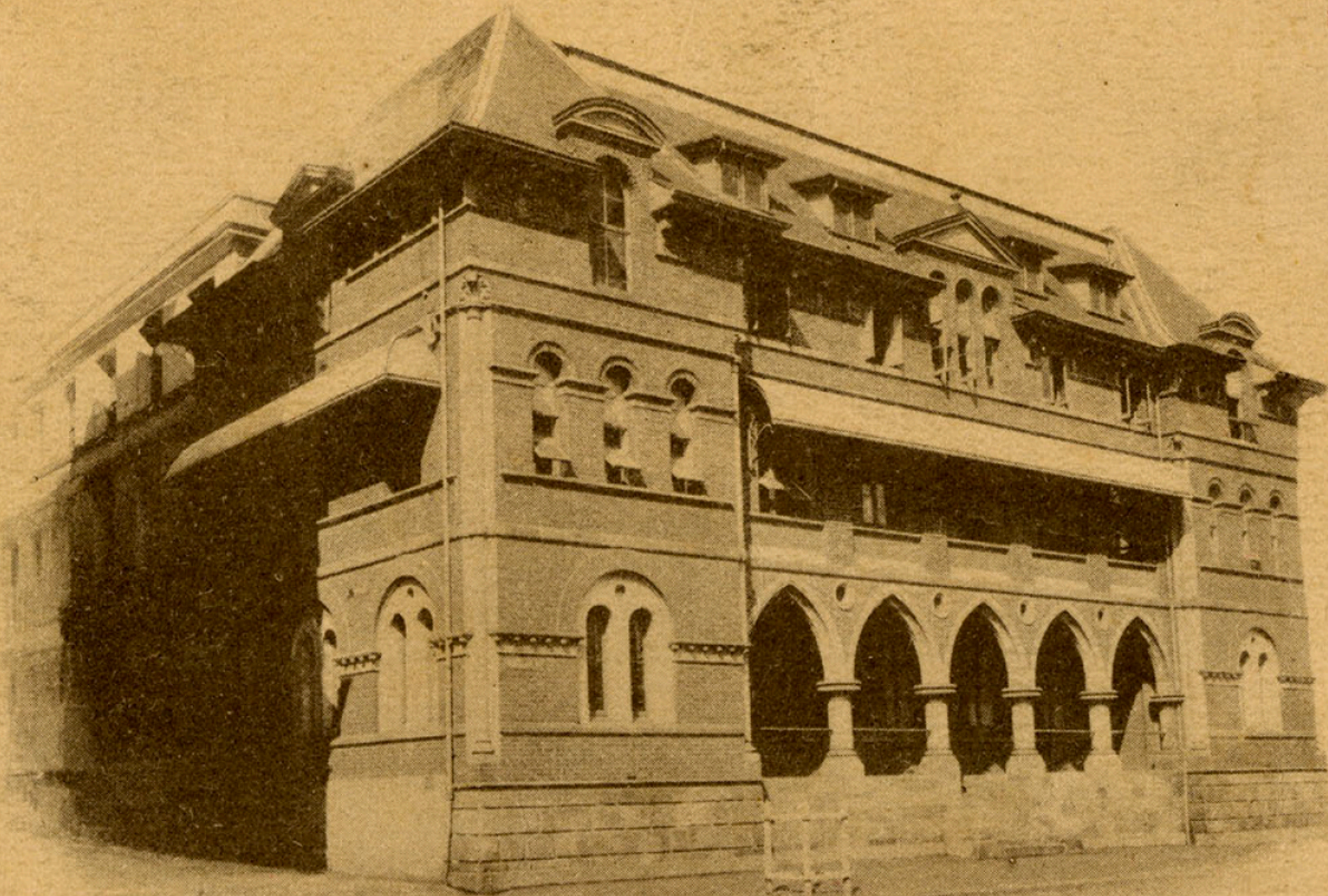
Two different recorded, with 'QUEENSLAND STAMP DUTIES.' enhanced



Small stocks of adhesive stamps were held incase of power outages. No 'stamped' Brisbane instruments reported after 1962 <sup>143</sup>



Back Door



GOVERNMENT PRINTING OFFICE (BACK ENTRANCE).



## 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 S1(2))



Sundry

Marino Downs,  
Aramac. Qld  
Property Gift

This instrument is housed along with many others at the Queensland Treasury where in 2009 they surprisingly heat sealed historical paper items.

Also in 2009 the author requested a viewing of their archive and was given no explanation as to why they chose to heat seal their instruments in this way

(B.)

Particulars and Value of Property comprised in the Gift hereinbefore referred to.

Date of Gift	Particulars of Property	Consideration (if any)	No. of Schedule (if any)	Irrespective of consideration
31.7.1953	The Donor by delivery transferred to himself and the Donee as Partners equally certain livestock, plant and effects used by him in the conduct of a grazing business at Marino Downs, Aramac. The said property was disposed of to the partnership by the Donor at book value of £2,430. of which £1215. is to be paid by the Donee as her half share.			
One Half Total Value of Property as per valuation of T.J. O'Connell				5356.10.0
Total amount of consideration, £		1215		5356.10.0

Particulars of Encumbrance and Property charged therewith.

Date of Encumbrance	Name	Amount Owed

(C.)

Particulars of other Gifts made at the same Time or within Twelve Month previously and Twelve Months subsequent to the Date of the above-mentioned Gift.

NIL.

STAMP DUTIES OFFICE  
6.8.1956

ASSESSMENT OF GIFT DUTY.

Total value of Gifts	£ 10971.17.9
Less amount of encumbrances	£
Less amount of any consideration paid by Donee	£
Amount dutiable	£ 10971.17.9
Total value of other Gifts made within twelve months previously [and] twelve months subsequently] for rate purposes only	£
Total value for rate purposes	£ 10971.17.9
Duty on £ 10971.17.9 at £ 6½ per centum	£ 713.3.5

Assessor: [Signature]  
Check: [Signature]

Commissioner of Stamp Duties.

"The Gift Duty Act of 1926."

RECEIPT.

RECEIVED from [Signature] the sum of [Signature]

for Gift Duty assessed as above.

STAMP DUTIES OFFICE  
27 NOV. 1957  
ROCKHAMPTON

The Maths:

27.10.1953. Property transfer valued @ £2,430 book value. 50% paid by donee. Total duty paid on full book value £383.9.1d.

6.8.1956. Property gifted revalued @ £10,971.17.9d Gift Duty Assessed @ 6½% paying £713.3.5d

Footnote: In 2022 the author requested to view the Treasuries historical archive section to update his notes and was told it had been moved to the Queensland Museum. A further request to Queensland Museum yielded the answer "We have no knowledge of this transfer"



## Impressed Stamps - Requisition Form C.

C.  
IMPRESSED STAMPS.

REQUIRED by (1) Frank S. Brennan  
of (2) Brookline, Suburb.

IMPRESSED DUTIES STAMPS of the following Numbers and Denominations on Documents now presented:—

[illegible]



Escutcheoning Tools



To get the adhesive stamps to stick to velum it needed to be roughed up to take the shine off.

Recorded usage is rarely found in this series but none the less exists



Government Printers [in house] news postcard. In this case an upcoming sports day to be held at the school of arts Southport.  
Addressed to 'Ye Caxtonian' pertaining to William Caxton, the printer [1422-91]



Re 'MY STAMP': Government Printer Cypher held by each of  
the two 'Devils' on the front of the Government Printing Office



### **Other works in this series:**

- "The 1938 Queensland King George VI Adhesive Duty Stamps" 2023 Dave Elsmore RSRM APR
- "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 King Edward VII Duty Stamp Adhesives" 2020 Dave Elsmore RSRM APR
- "The 1895 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



## 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: Ian Culshaw : Chris Hayter : Ian McMahon FRPSL FAP : Dingle Smith FAP : Ian Spencer

Citation: Page 7 - "Queensland Government Printer Collection, now housed in Queensland Museum - ID 372675"



## 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

Issue Date 01 July 2023

Latest Update 30 June 2023