

# QUEENSLAND

The 1892 Duty Stamp Adhesives of Queensland

Dave Elsmore RSRM



# CONTENTS

Preface	2
Colour Trials	4
Proofs & Specimens	5
Treasury Cancel	12
Issued Stamps	13
Postal Use	15
Paired Types	17
3d Study	18
6d Study	25
1/- Study	29
2/- Study	31
2/6d Study	33
3/- Study	38
5/- Study	40
10/- Study	42
£1 Study	44
£5 Study	46
Commercial Usage	48
Security Perfin Usage	49
Paper & Watermark	50
The Inner Workings	51
Acknowledgements	53

## PREFACE

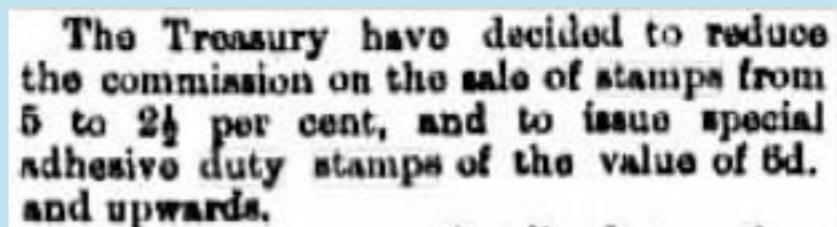
The serious philatelic study of the Queensland 1892 Duty Stamp issues by typography has for some 120 years been neglected by just about every Queensland philatelic student. Surprisingly Bassett Hull never tackled this fascinating series.

This 1892 study is the third in a series by this author of Queensland Duty Stamp Adhesives. The first study; *'The 1866-71 Lithographed Stamp Duty Adhesives of Queensland'* 2016, to mark the Sesquicentennial of the issue with the second study in this series; *'The 1871-79 Lithographed Stamp Duty Adhesives of Queensland'* 2019.

I was first attracted to this duty stamp series in the mid 1970's, with little collector interest, I had no competition at auctions and along with door knocking solicitors for 'dead' files I was able to accumulate thousands of stamps. This work is the result of studying these many thousands of stamps over many years.

-----  
1892 Treasury Notice:

*On or after 1 July 1892, all duties hitherto payable by interchangeable Postage and Duty Stamps must be denoted by Duty Stamps only.....*



The Treasury have decided to reduce the commission on the sale of stamps from 5 to 2½ per cent, and to issue special adhesive duty stamps of the value of 6d. and upwards.

Press notices as early as February 1892 were in newspapers announcing the new issue adhesive Duty Stamps.

Preface cont:

Unbeknownst to me, the late Francis Kiddle RDP FRPSL FBSAP from the UK had been assembling a wonderful collection of this series, and over time we were able to compare notes. Alan Griffiths FRPSL FBSAP at the same time and also from the UK had assembled an equally wonderful study of this series of duty stamps for his award winning Queensland Revenue exhibit. Again we were able to compare notes. Alan's exhibit is available for viewing online at [ozrevenues.com](http://ozrevenues.com) I too have many study pages in my FIP Large Gold Queensland Revenue Exhibit also online. Ken Scudder FRPSV from Victoria began to take an interest, and I forwarded him many of my duty stamps for him to study, which he then wrote about in his Queensland book. Unfortunately a draft of this Queensland book was not circulated and it went to print incomplete.

The Printing Process: A key plate copper electro Master Die (see pages 51 & 52) was derived from the 2d Postage Stamp of 1887 transferring the inner oval and Queen's head, with the beaded oval outer taken from the high value Bradbury Wilkinson Chalon. William Knight, (Chief Engraver) hand engraved the additional design, leaving the value cartouche blank. A multiple die was then used to stamp lead moulds. From these moulds electrotypes in copper were formed by the electroplating process. Once backed and clamped together this made the plate.

Once colour selection had been approved, a series of ten different values were printed at the Queensland Government Printing Office and supplied to Treasury early 1892. Unfortunately printing records, art work and die proof samples were lost in the 1893 Brisbane floods. Study has shown all values have paired dies (see pages 51 & 52) with separate distinguishing features excepting the £5. Any flaws noted have been listed only after seeing three or more of the same.

The size of the Duty Stamp is usually more than twice that of the current postage stamp of the time depending on the placement of the line perforation (see page 50). Printed sideways, on Crown over Q type II postage stamp paper which, was fed sideways into the printing machine giving a single pane, five rows of twelve horizontal subjects, with two watermarks per stamp (see page 50). The sheets were then gummed and perforated 12 on the line machine.

Clear dates represent ten percent of collectors holdings. I have included earliest dates where sighted. Hopefully this work will bring earlier dated copies to light.

Pages have been chronologically listed by value and not by issue date.

After nearly 120 years, it is time for me to finally start this work.

Dave Elsmore

Last updated November 2020



1/-: New Blue.

### 1892 Colour Trial Proofs

Three Values have been identified as having colour trials.



£1: blue green

3d: In the White Collection NSW Museum there is a Violet.  
In the L'Estrange Collection Qld Museum there is a Mauve.

## 1892 Imperf Proofs in Issued Colours



All values have been identified imperf on thick wove paper. A 3/- has been seen with '3.92' hand written in lower margin.

## 1892 Perforated Proofs in Issued Colours



All values have been identified except the 2/6d grey, perforated 12 on thick wove unwatermarked paper.

## 1892 Imperf Proof 'SPECIMENS' on Issued Colours



Handstamped 'SPECIMEN' in sans-serif capitals 15mm x 2mm.

Imperf or perf 12 proofs on thick card:

In Red: 1/- blue, 2/6d, 5/-, 10/-, £1.

In Blue: 1/- brown lake, 2/-, 2/6d claret, 2/6d grey, 10/-, £1.

Wmked type II Crown / Q sideways twice:

In Red: 1/-, £1, £5.

In Blue: 6d, 1/- brown lake, 2/-, 2/6d, 3/-, 5/-, 10/-, £1.

## 1892 Imperforate & Perforated Proofs with Solid Double Bar Violet Cancel in Issued Colours



Proofs on thick plain paper imperf: 3d, 1/- blue, 2/-, 3/-, 10/-, £5.

Proofs on thick plain paper perf 12: 6d, 1/- Brown Lake, 2/6d, 5/-, £1.

Proofs on thick plain paper perf 12 with additional 'PREVIOUS' 21mm x 2½mm 1/- Brown Lake.



## 1892 Rings in Issued Colours



18mm: Proof set (minus the 1897 3d and 2/6d Grey) on thick plain paper imperforate, in scarlet on 1/- blue and £5 the rest of the set in black.

18mm: Proof set (minus the 1897 3d and 2/6d Grey) on thick plain paper line perforated 12 in scarlet on 1/- blue and £5 the rest of the set in black.

18mm: set (minus the 1897 3d and 2/6d Grey) on issued stamps, line perforated 12 in scarlet on 1/- blue and £5 the rest of the set in black.

10mm: set (minus the 1897 3d and 2/6d Grey) on issued stamps, line perforated 12 in scarlet on 1/- blue and £5 the rest of the set in black.

**1892 Perforated, 'CANCELLED' on Issued Colours**



'Handstamped 'CANCELLED' (minus the 2/6d Grey) in sans-serif capitals', Black 21mm x 2¾mm, all values.

'Handstamped 'CANCELLED' (minus the 2/6d Grey) in sans-serif capitals', Black 21mm x 2¾mm also with additional 18mm ring, all values.

Set with 16x2mm 'SPECIMEN.' in blue or black.

Some values with perforations trimmed off.

See also Page 12.

**1892 Security Cancelled by Single Line in Black on Issued Colours**



Issued stamps wmked type II Crown / Q sideways twice, perf 12 full gum 6d, 1/- brown lake, 1/- blue, 2/-, 2/6d, 5/-, 10/-, £1.

## 1901 Presentation Sets

Treasury Embossed Albino Cancel



Blue CANCELLED 24mm x 3½mm



It is documented that Parliamentarians of the State Legislatures were each given a set, less the 1/- brown lake & 2/6d grey and included the second issue 3d only in 1901. These sets were albino embossed over two stamps with the Brisbane Treasury 32mm canceller.

Issued set (minus the 1892 3d, 1/- brown lake & 2/6d grey) Ex Australia Post Archive Auction. Overprinted on top of 1901 Treasury Embossed Albino cancel.

**From March 1892 Fourteen Duty Stamps were Issued in Ten different values over a Five Year Period**



The three, Three Pence Issues. The second issue is new to the listings and recorded here for the first time.



Issued on Crown over Q type II watermarked paper sideways twice, line perforated 12.

From March 1892 Fourteen Duty Stamps were Issued in Ten different values over a Five Year Period



Stocks of these duty stamps were still being used in the 1920's.

January 1892 discussions took place re an annual loss in 1891 of £11,000 to the Treasury. Treasury decided to cease with the interchangeable postage stamps from 30 June 1892. Below in part, two of the many public notices announcing their arrival.

**Eligible for Postal Use**

e (Qld. : 1868 - 1919) / Sat 27 Feb 1892

The Treasury have decided to reduce the commission on the sale of stamps from 5 to 2½ per cent, and to issue special adhesive duty stamps of the value of 6d. and upwards.

/ Fri 10 Jun 1892 / Page 19 / NEWS IN BRIEF.

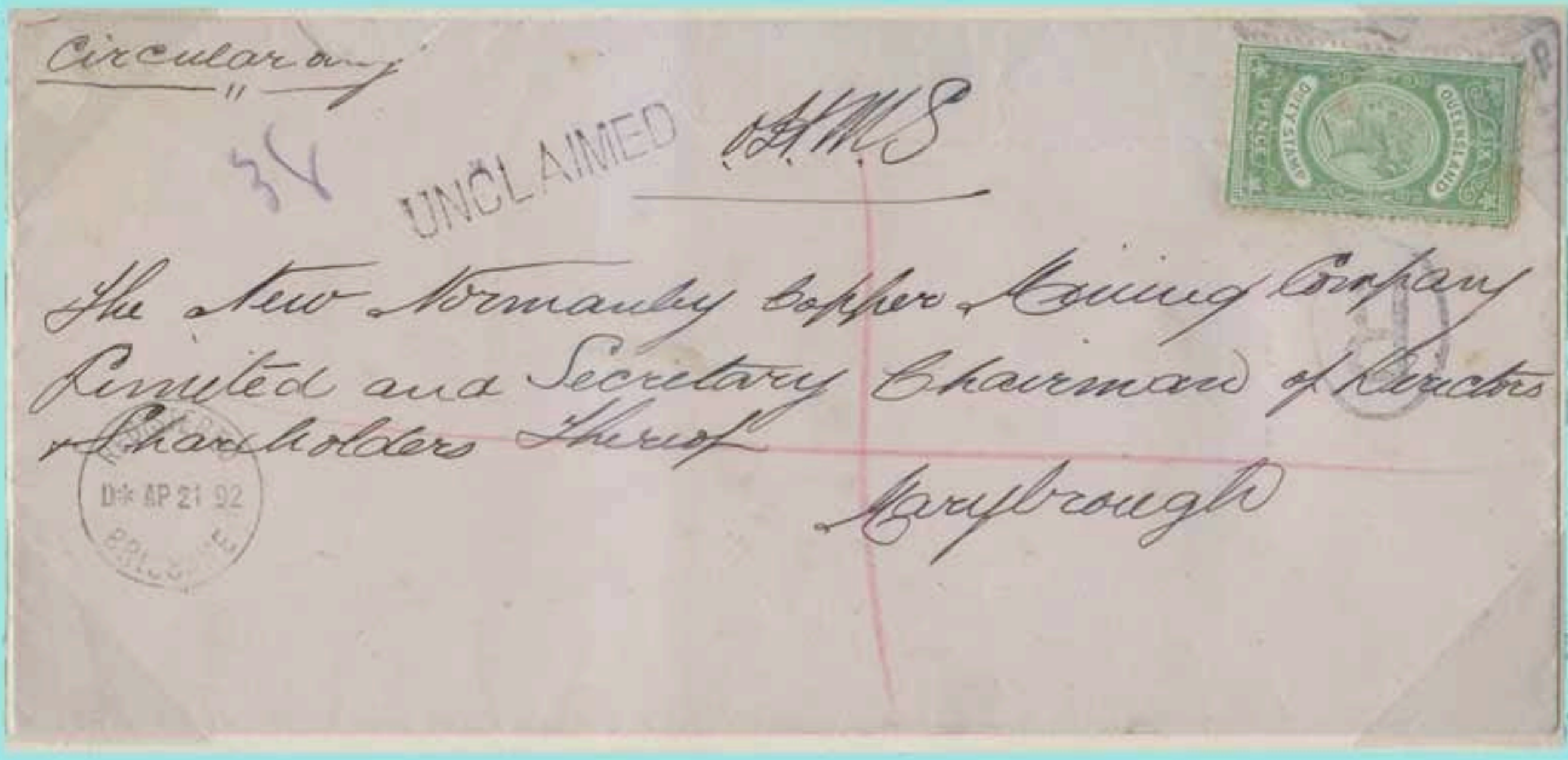
new duty stamps can be obtained from all postmasters and other officials who have been in the habit of supplying stamps to the public.



The above eight duty stamps were on sale at Post Offices prior to 1 July 1892 making them eligible for postal use contrary to ALL other published works.

### Example of Postal Usage Prior to 1 July 1892

Registered [38] OHMS cover, nine weeks inside the rescinded order to separate the Postal & Revenue issues.



Unboxed unclaimed & DLO 27 May 92 date stamp in red on reverse.



All but the £5 have Paired Moulds



Example of four horizontal paired moulds with wide gutter between pairs, viz: 1 2 - 1 2 / 1 2 - 1 2 (see pages 51 & 52).



## First Three Pence Issue

Year of Issue November 1894.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Reddish Dull Purple to Rose lilac.

Perf 12.

Early date 1 December 1894.

Varieties:

1. Missing bottom frame.

F for E in last E of PENCE.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



1. Missing bottom frame.

Distinguishing the 'Paired' Types.



Type I Inner star complete.



Type II Inner star lower left point deformed.

### First Three Pence Cont:

In 1894 a 3d rate was levied on Insurance Policies per £100 necessitating in the issuing of a 3d value.

The 3d was derived from several 3/- plate electros used to stamp lead moulds and not an Intermediate Die. Proven by the deformed inner star of type II key plate matches.

With the words THREE/SHILLINGS removed from the lead moulds leaving the plate electros with a blank cartouche. THREE/PENCE was then individually stamped into the lower cartouche, in some cases damaging the lower curve of the DUTY STAMP frame. Careless positioning of the value block resulted in shifts to left or right.



Example of usage.



## Second Three Pence Issue

Year of Issue 1897.

Paper: Very thin watermarked Crown over Q type II sideways left twice on one stamp, white gum unlike any in this series.

Note additional embellishments to scroll work.

Printed colour: Pink Rose.

Perf 12.

Early date: To be determined.

Imperf: Proof on thick card.

This THREE PENCE is a rarity.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.

## Second Three Pence Cont:



Type I Right scroll ends 14 beads down.

Type II Right scroll ends 13½mm beads



Example of thin paper with white gum.

Other works erroneously describes this colour as Reddish Purple (the 3d value).

This THREE PENCE has an additional scroll added left and right side of QUEENSLAND. In Type I it is 1¾mm in height whereas in Type II it is only 1½mm.



Imperf proof on thick card.



### Third Three Pence Issue

Year of Issue 1897.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Note additional embellishments to scroll work.

Printed colour: Very light Reddish Purple.

Perf 12.

Early date 24 December 1897.

Varieties: 1. Lower right scroll broken away.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.





Type I Right scroll ends 15 beads down.

Type II Right scroll ends 14.5 beads down.



Example of thick brown gum.

### Third Three Pence Cont:

Other works erroneously describes this colour as full Reddish Purple (the colour of the 1894 3d value).

This THREE PENCE as per the preceding THREE PENCE has an additional scroll added left and right side of QUEENSLAND. In Type I it is 1¾mm in height whereas in Type II it is only 1½mm.



Example of usage.

## The Three, Three Pence Issues

As mentioned earlier the second issue is new to the listings and recorded here for the first time.



One surviving stamp at right appears to have a part colour that differs from all others, leading to various speculations. Until more copies surface the author's studies continue.





## Sixpence Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Green (shades)

Perf 12.

Early date 21 April 1892.

Varieties:

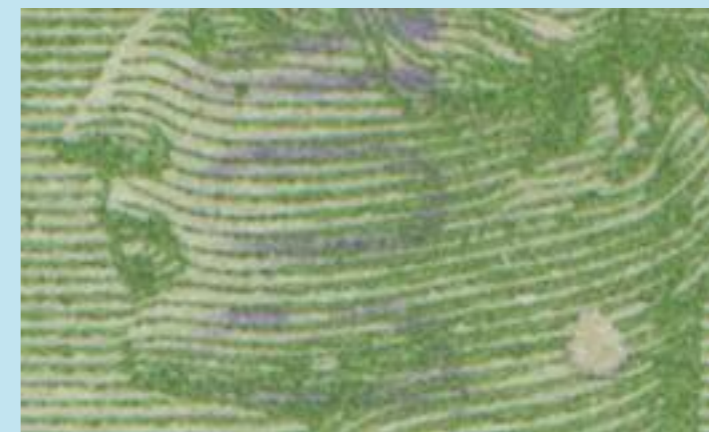
Imperf.

1-6. various constant flaws.

7. Major plate scratch.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



Distinguishing the 'Paired' Types.



The left die, Type I has two distinguishing features.

Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II The I of SIX is not central.



21mm x 2¾mm CANCELLED.



7 Major Plate Scratch

**Sixpence Cont:**



3



2



4



5



6

Example of usage.



## First One Shilling Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Brown Lake, shades.

Perf 12.

Early date 6 June 1892.

Varieties:

1-5. Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



1



2



3



4



5

## Distinguishing the 'Paired' Types



The left die, Type I has two distinguishing features.

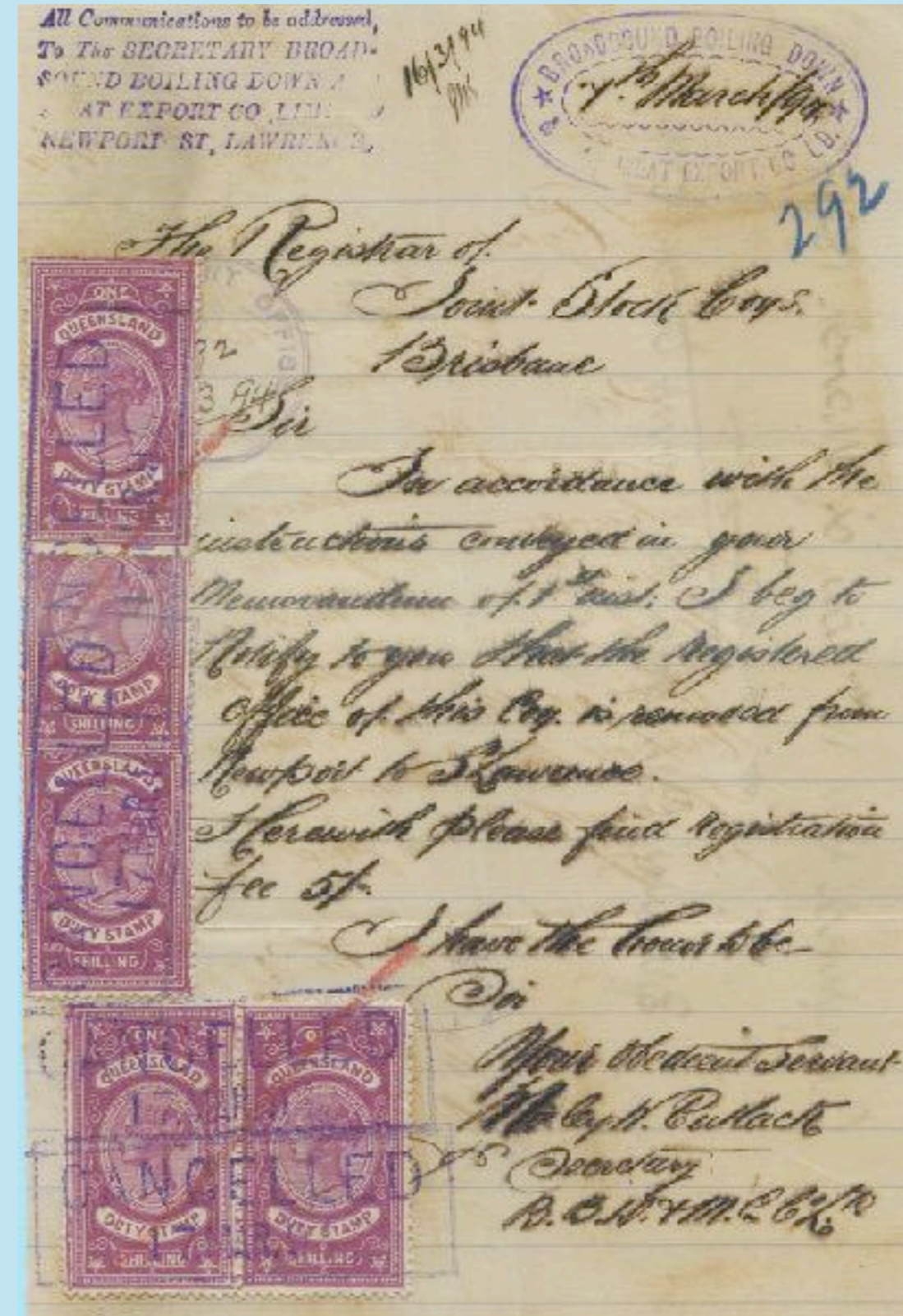
Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II Second L of SHILLING is central. Inner right frame has colour flaw at dots 9, 10 & 11.



At right showing the need to change the colour of the 1/- value to a much more identifiable colour.

## First One Shilling Cont:



Example of usage.



## Second One Shilling Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Steel Blue.

Perf 12.

Early date 7 March 1892.

Varieties:

Imperf.

1. Damage to 3 areas lower left, inc frame, oval & DU.
2. Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



1



2

Distinguishing the 'Paired' Types.



The left die, Type I has two distinguishing features.

Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II Second L of SHILLING is central. Inner right frame has colour flaw at dots 9, 10 & 11.



Type II Inner right frame has colour flaw at dots 9, 10 & 11. Both colours.



This rejected colour trial in New Blue, the colour was not deep enough.

**Second One Shilling Cont:**



Imperf on wmkd paper.

## Two Shilling Issue

Year of Issue late 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Note additional embellishments to scroll work.

Printed colour: Orange Yellow to Yellow.

Perf 12.

Early dates: Orange Yellow 2 July 1892.

Yellow 23 July 1900.

Varieties:

1 & 2. Outer frame damage, various & joined dots.

Margins between stamps can have ink spillage from minor to major.



1



2

Distinguishing the 'Paired' Types.



The left die, Type I has two distinguishing features.

Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II The additional curl at right below star is more open.



Example of usage.

## Two Shilling Cont:



Beware of forged postmarks on various values.





## First Two Shillings & Sixpence Issue

Year of Issue early 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Grey.

Perforated 12.

Early date: To be determined.

Varieties:

Inside right outer frame has colour spot three dots below middle.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.

**First Two Shilling & Sixpence Issue Cont:**

Distinguishing the 'Paired' Types.

The left die, Type I has one distinguishing feature.

- 1. Type I The 16th dot at base joined to the lower frame.
- 2. Type II A small chip to the left side of the outer frame just above the centre at right is in common with the 2/6d Lake Brown - Purple Brown early issue.



Type II The chip at right is only present to 1894 dates.

The Grey is only one of a handful to have survived to date, hopefully this booklet will flush a few out in particular a clear dated example.



Imperf: on thick card handstamped SPECIMEN in blue.



## Second Two Shillings & Sixpence Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Note additional embellishments to scroll work

Printed colour: Brown Lake - Pale Maroon. Aniline inks represent 50% of each printing. See page 37.

Perf 12.

Early date 12 June 1892.

Varieties:

Double perforation at left to right marginal stamp.

Frame damage.

1-6. constant varieties.

Sheet number on printed area of stamp.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.

Distinguishing the 'Paired' Types.



The left die, Type I has one distinguishing feature.

Type I The 16th dot at base joined to the lower frame.

Type II (at right) A small chip to the left side of the outer frame just above the centre at right is in common with the 2/6d Lake Brown - Purple Brown early issue, after this date it clears.



6 Left: Major frame damage. Right: Scratch left frame, also see 1.

Second Two Shillings & Sixpence Issue Cont:



1



2



3

3. Found at bottom & top.



Type II.



4



5

## Second Two Shillings & Sixpence Issue Shade Swatch:



Unlike any other value in this series, this value has had the most diverse group of printings throughout its life. Unfortunately it is hard to copy the exact colouring looking at them in the flesh and then in this booklet some appear the same like 5&7 but in the daylight they all have their respective place in the colour chain. These have been selected from a minimum of 20 of each dated colour.

Brown Lake	Purple Brown	Venetian Red	Dull Rose	Dull Rose Brown	Deep Lake
Deep Venetian Red	Plum Brown	Deep Maroon	Claret	Plum	Pale Maroon

Aniline inks represent 50% of each printing.



## Three Shilling Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Note additional embellishments to scroll work similar to the 2/- value.

Printed colour: Grey Green.

Perf 12.

Early date 11 June 1892.

Varieties:

1. Dots 2 & 3 in at top right missing.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.

**Three Shilling Cont:**

Distinguishing the 'Paired' Types.



Both dies, Type I & Type II have one distinguishing feature.

Type I. The 16th dot at base joined to the lower frame.



Type II Inner star lower left point deformed.



This block of 6 proofs has survived.



1. Dots 2 & 3 in at top right missing.



## Five Shilling Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Red to Carmine [shades] to Rose.

Perf 12.

Early date 15 July 1892.

Varieties:

1-8. constant varieties.

Double perforations at left.

Double perforations at right.

Sheet number on printed area of stamp.

Outer frame damage, various, some progressive.

Margins between stamps can have ink spillage from minor to major.



Distinguishing the 'Paired' Types

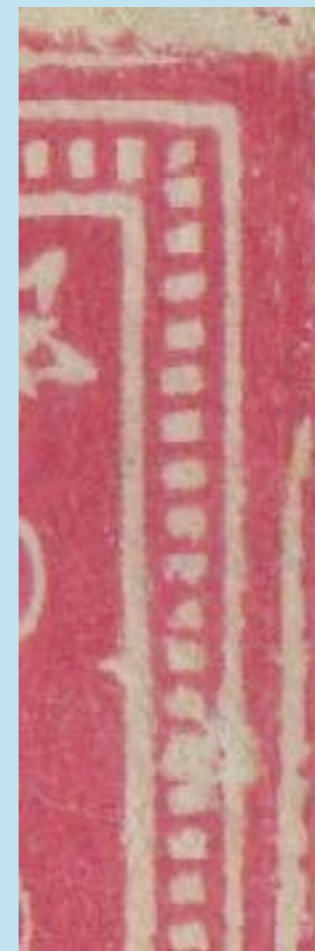


The left die, Type I has two distinguishing features.

Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II V of FIVE more central.

**Five Shilling Cont:**



2



1



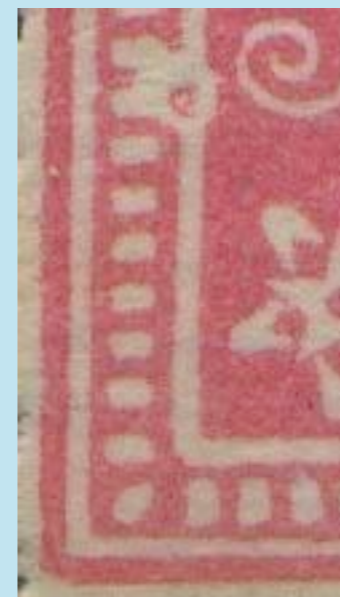
3



Double line of perforations at left.



4



5



6

Eight constant flaws have been identified.



7



8



## Ten Shilling Issue

Year of Issue 1892.

The Ten Shilling value is the 'Master' Electrotpe. It shows none of the other flaws present in this series.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Olive to Dark Brown.

Perf 12.

Early date 15 July 1892.

Varieties:

1. Damage to right upper scroll & 24th dot.
2. Scratch, 2 dots up lower left to centre.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.

Distinguishing the 'Paired' Types.



The left die, Type I has one distinguishing feature.

Type I The right lower corner dot is joined to the frame.

Type II The E of TEN is central to the lower loop. Last S of SHILLING appears bigger and is close to frame at lower right.



1. Damage to right upper scroll & 24th dot.



2

Ten Shilling Cont:



Multiples of this value appear rare.



## One Pound Issue

Year of Issue 1892.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Dark Green.

Perforated 12.

Early date 15 July 1892.

Varieties:

1. Bottom left, progressive damage to frame & dots.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



Distinguishing the 'Paired' Types.



The left die, Type I has two distinguishing features.

Type I Bottom frame dots 3 & 4 5-7 are joined as are 20 & 21 but joined to the frame above.

Type II Tenth dot down at right is smaller.

### One Pound Cont:



Imperf plate proof,  
Red SPECIMEN.



Colour Trial.



## Five Pound Issue

Year of Issue 1894.

Paper: Watermark Crown over Q type II sideways left twice on one stamp, thick brown gum.

Printed colour: Black.

Perf 12.

Early date 2 May 1894.

Varieties:

1. Lower dots damaged and lower right frame broken.

Outer frame damage, various.

Margins between stamps can have ink spillage from minor to major.



1. Lower dots damaged and lower right frame broken.

Distinguishing the 'Paired' Types.

**Five Pound Cont:**



Both dies, Type I & Type II have equal distinguishing features.  
Types I & 2 The 16th dot at base joined to the lower frame.



Clean used and unused multiples of this £5 value appear rare.

Examples of Commercial Cancellations



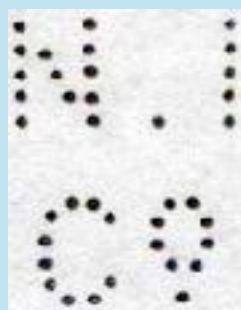


## Security Perfin Use

Two companies have been identified as using a security device: National Insurance Co of N Z (one pattern) & New Zealand Insurance Co. (3 patterns).

N.I/Co..a 1/- (blue), 2/6, 5/-, 10/-, £1. N.Z./I.C..a 3d(1st), 6d, 1/- (both), 2/-, 2/6, 3/-, 5/-, 10/-, £1, £5.

NZ/IC.b (wide) 3d(2nd), 6d, 1/-, 2/-, 3/-, 5/-, £1. NZ/IC.c (close) 2/-.



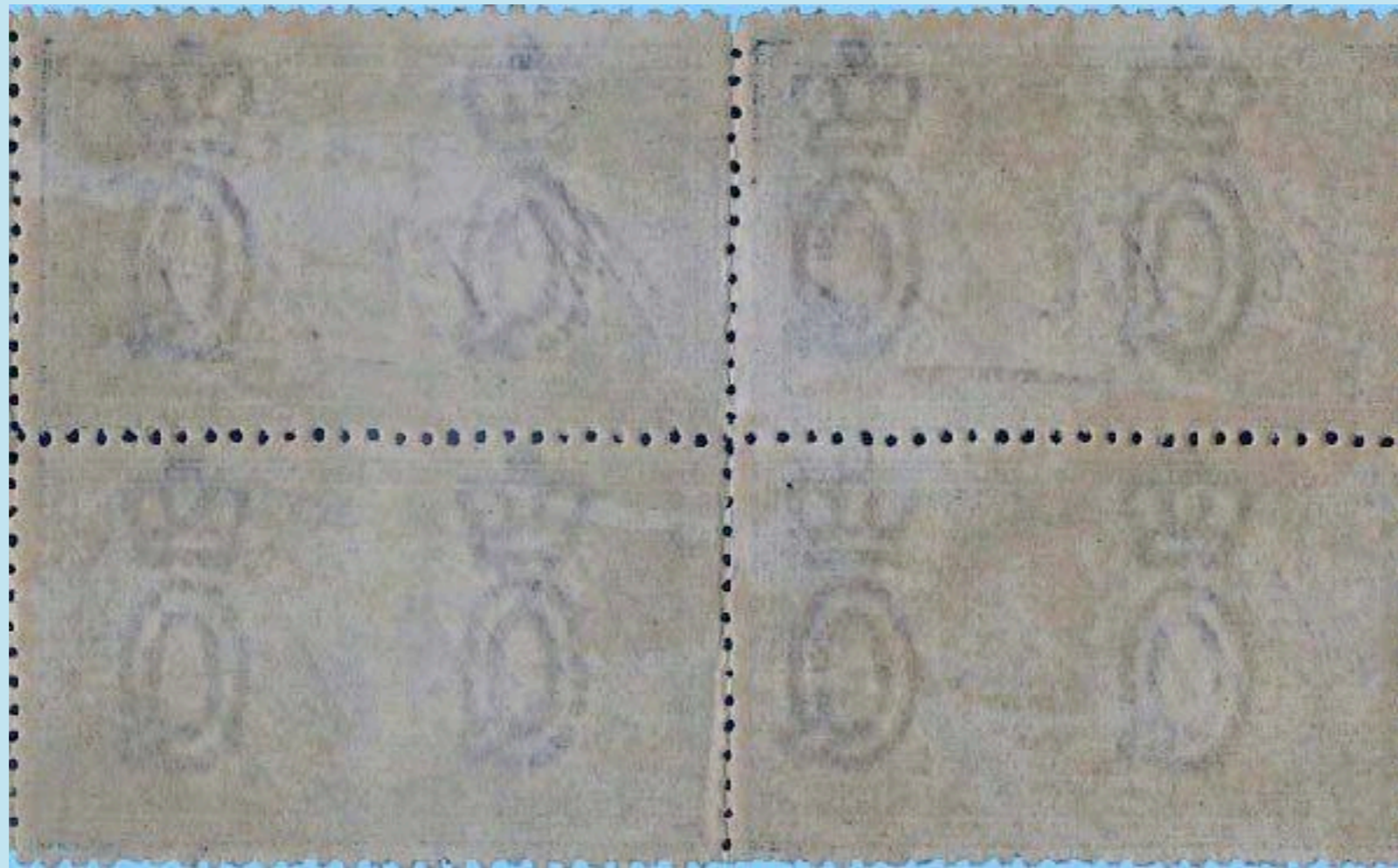
Read more on these perfins here:

<https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-N-Perfins.html>

NZIC.a 1889 - 1934  
NZIC.b 1902 - 07 ?  
NZIC.c 1904 - 1925

## Watermark

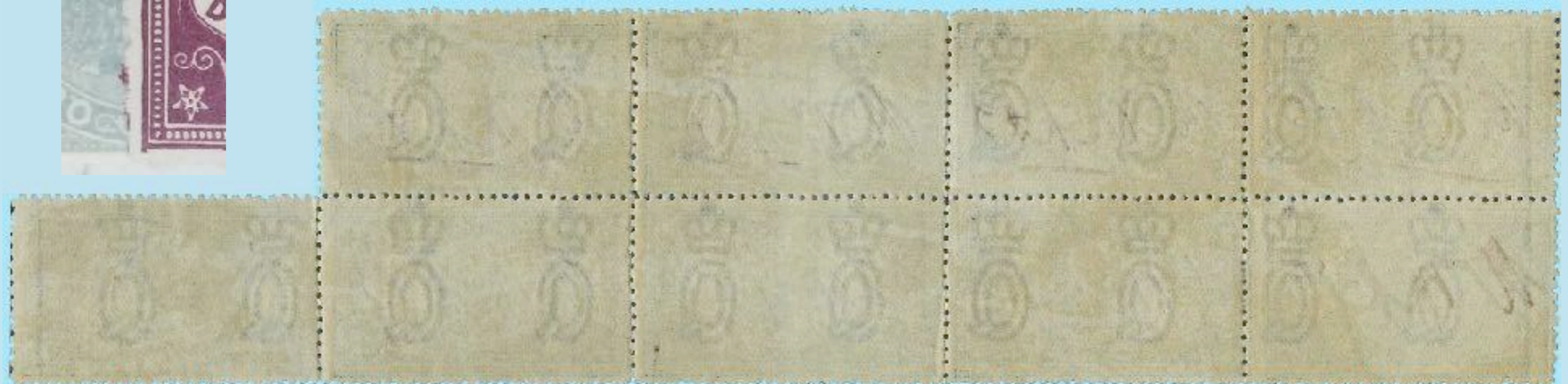
In other works it is stated this duty stamp measures exactly two 1887 postage stamps. This clearly is not the case as the below graphic shows.



Crown over Q type II.  
120 watermarks to a sheet, 12 horizontal rows of 5 stamps.

Many stamps have grossly misplaced watermarks resulting in 4 half watermarks per stamp. No inverted or reversed watermarks have been reported.

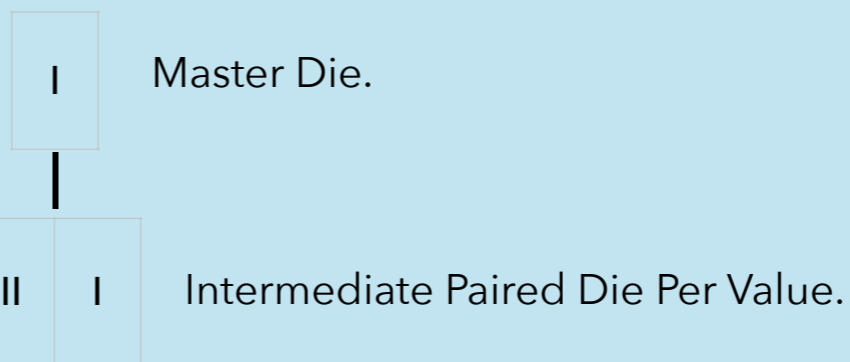
Lower strip showing watermark border line at left and right (top & bottom) was not large enough.



# 1892 The Inner Workings

The first six values issued were 6d, 1/-, 2/-, 5/-, 10/-, £1.

All Values by Direct Single Moulds.



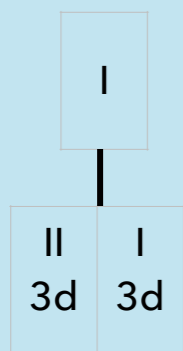
II	I	II	I	II	I	II	I	II	I	II	I
6d	6d	1/-	1/-	2/-	2/-	5/-	5/-	10/-	10/-	£1	£1

Paired Working Dies in Reverse.

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

Final Sheet Layout all Values  
5 Horizontal Rows of 12.

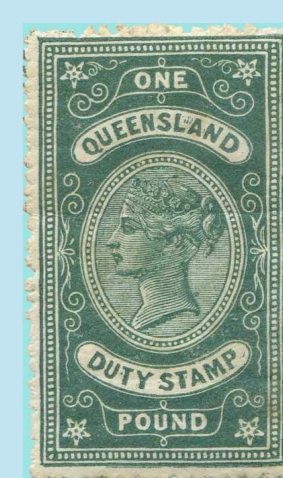
1897: Master Die brought back into service for this second issue 3d.



3d 1897.



6d to £1 - 1892.



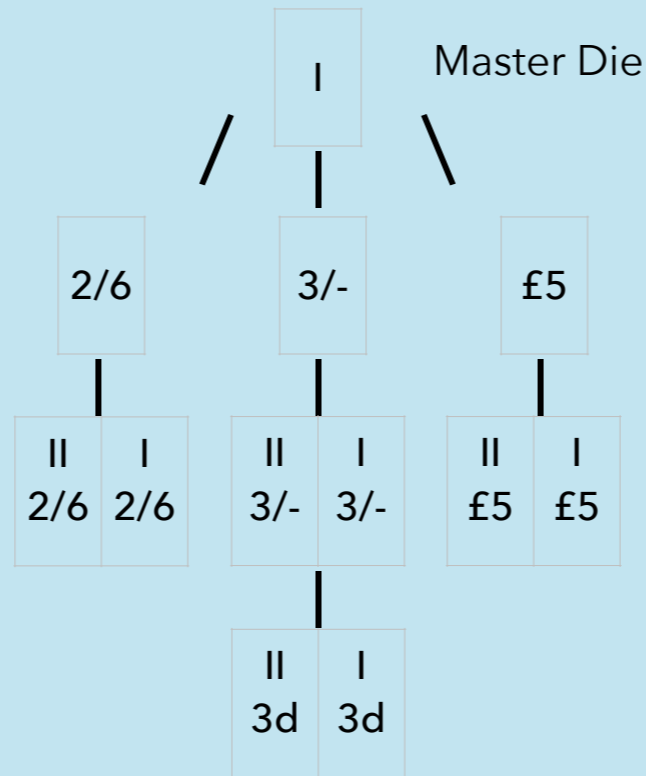
Lower right corner dot joined to frame: Type I, generic to this design.

## 1892 The Inner workings

Two additional values were soon added, a 2/6d & 3/-, with a £5 added in 1894, all three with altered design. Followed in 1897 by a new 3d value (Page 50) of the original design.

Final Sheet Layout all Values  
5 Horizontal Rows of 12.

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



Intermediate Single Die Per Value.

Paired Working Dies in Reverse.

All Values by Direct Single Mould.



Type I16th dot 'flaw' at the base is in common with all 4 values.

## Acknowledgements

### I would like to thank the following philatelists who opened their collections for this study:

David Coath : Alan Griffiths FRPSL FBSAP : Chris Harman RDP Hon. FRPSL : Chris Hayter : Greg Howard : Andrew Mortlock FBSAP : Jon Tiernan

Past Collections viewed: L'Estrange - Queensland Museum : Ron Butler FRPSL : Francis Kiddle RDP FRPSL FBSAP : White - New South Wales State Library

## Special Thanks

To Simon Cronk of <http://photogrammetry.com.au> for use of his magical 'Stamp Compare' software to decipher the two mould types

## Bibliography

"Vindin's Philatelic Monthly" July 1892

"*Catalogue De Timbres-Fiscaux*" 1909 A. Forbin

"*ozrevenues.com*" 1996 Dave Elsmore. "*perfins.com.au*" 2009 Dave Elsmore RSRM

"*Commercial Security Overprints of Australia*" 2011 Dave Elsmore RSRM: David Coath : Greg Howard

## Other works by this author

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

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

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

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

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

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

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

"Queensland Revenue Proofs" 1988 Dave Elsmore RSRM

"Queensland Railway Parcel Stamps" 1987 Dave Elsmore RSRM