

QUEENSLAND

1878 1d Stamp Duty

1900 1d Duty Stamp

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PREFACE

The serious philatelic study of the Queensland 1878 One Penny electrotypes (letterpress) Stamp Duty and the 1900 One Penny photolithographed Duty Stamp, both having dual Revenue and Postal validity till 1 January 1901 has for some 145 years been neglected by just about every Queensland philatelic student.

This One Penny study is the fourth in a series by this author of Queensland Duty Stamp Adhesives. The first study; *'The 1866-1871 Lithographed Stamp Duty Adhesives of Queensland'* 2016. The second study in this series; *'The 1871-79 Lithographed Stamp Duty Adhesives of Queensland'* 2019. The third study in this series; *'The 1892 Duty Stamps of Queensland'* 2019.

I was first attracted to these two One Penny stamps as little interest had been shown by early students. Hopefully with this publication these two One Penny stamps can finally have some light shone on them that they so richly deserve and they can finally take their rightful place in Queensland's rich philatelic history.

This work is the result of studying many hundreds of these two stamps over many years.



Preface cont:

The 1878 sideface (pages 4-29) One Penny is philatelically important, as it is the first prepared electrotyped (letterpress) 'four mould' by the Queensland Government Printer, it is also the forerunner to the later 1879 sideface issues, one penny to one shilling.

Clearly there is a need to re-catalogue this One Penny to the beginning of the Queensland sideface issues, for both revenue and postal use and not as catalogued after the 1879 sideface issues. Victoria takes the lead by chronologically cataloging their inscribed 'Stamp Duty' issues available for postal use correctly, as an example, view SG 310-323.

As already noted many early students had further neglected the 1900 sideface One Penny (including a previously unrecorded essay shown here for the first time, see page 30) purely by its appearance (pages 30-43) depicting Queen Victoria in her widow weeds making it unpopular with collectors.

The 1878 One Penny was engraved by Willian Bell of Sydney, New South Wales.

The 1900 One Penny engraver remains unknown, but thought to be the hand of William Knight, head of the Lithographic Branch at the Queensland Government Printers. A. Forbin (1909) assigned this One Penny an issue date of 1893 with W. Morley (1910) assigning it an issue date of 1900. Confusion reigned for over 100 years until the author unearthed a cottage rent book showing it's true issue date, see pages (37 and 38). This has been listed with the issue date of 1900 in my free online series of Australian States & Commonwealth Revenue & Railway catalogues since 1996.

Personal research has shown both these One Penny values have 'Official' issue dates yet both were released several weeks early.

Clear dates represent just two percent of collectors holdings. Hopefully this work will bring more multiples and earlier dated copies to light.

After nearly 145 years, it is time for me to finally start this work.

Dave Elsmore



Progressive proof black on
India paper (thick outer
border) - State Library of NSW.

1878 1d Stamp Duty



Ex De La Rue Archives - Make Ready sheet sent for wmk alignment. Top Half.

Make Ready Proof Sheet



Ex De La Rue Archives - Make Ready sheet sent for wmk alignment. Bottom Half.

Accepted Proof Design printed on card. Approved Colour on Right

Copper quadruple dies were used to stamp lead moulds, from which copper electros were formed and backed with metal. Thirty of these moulds (5x6) were clamped together to form the printing plate.



Dull lilac and violet. The 'Four Mould' primary sub-types. 1 2 / 3 4.

1. Lower right triangle bends down and touches the frame. Top right corner is blunt.
2. Two colour dots behind head, early prints only.
3. Very small projection top left corner.
4. Lower frame break between E & P, hidden when over inked. Top corners are blunt.

Accepted Proof Design printed on card. Rejected Colour

Imperf or line perforated 12. Various defacing methods.



1878 - Specimens and Crown over Q First Watermark

Printed in Violet

Many printings give a myriad of shades from reddish violet to slate violet. All issued stamps were line perforated 12.



Thick Card.



2 Plume Crown over Q Wmk.

SPECIMEN handstamp 15mm x 2mm.



2 Plume Crown over Q Wmk.



In 1878 the Government Lithographic Office consisted of 13 workers. William Knight (head), G. Wight, Four Lithographic printers, Four assistants and three Boys.

This set paper was 240 on, and headed "QUEENSLAND POSTAGE". Separated in half for the 120 set.

Rare Inverted watermark has been identified.

Two Plume.

1st Issue - 2 Plume Crown over Q First Watermark - Earliest Date



Cancelled 'PAY DEPT. TREASURY / QUEENSLAND'.

ERD 13 October 1878



LRD 25 April 1892

Earliest Recorded Date of use: 13 October 1878.

Plate scratch through middle two stamps N to T. No's 105 & 106.

1st Issue - 2 Plume Crown over Q First Watermark - Mint Multiples



Queensland's first true sideface issue.



Largest known mint multiple to date.

1st Issue - 2 Plume Crown over Q First Watermark

Plateable Secondary Printing Varieties.



Week shading line, No 39.

Plate scratch, No's 105 & 106. Also see pages 9 & 15.

Ink spot between E P of ONE PENNY, No. 56

Double perforations between stamp and left margin.

One company with a security overprint has been identified. 'Boyd Dunlop Morehead'. See page 28 for details.

1st Issue - 2 Plume Crown over Q First Watermark

Secondary Printing Varieties.



Vertical imperf between.



Top left of N in QUEENSLAND joins frame.



Double frame breaks below E P.



Triple frame breaks below PE of PENNY.

Several other minor plate flaws can be noted including white diagonal scratch through O of One.

1st Issue - 2 Plume Crown over Q First Watermark - Used Multiples



Largest known multiple to date.

1st Issue - 2 Plume Crown over Q First Watermark - Used Multiples



One of two blocks of eight recorded.

1st Issue - 2 Plume Crown over Q First Watermark - Used Multiples

Plate scratch through top left two stamps N to T.

Cliché No's 105-108 / 115-118



One of two blocks of eight recorded.

1st Issue - 2 Plume Crown over Q First Watermark - Used Multiples



Ring Flaw Top of D of DUTY



1st Issue - 2 Plume Crown over Q First Watermark - Usage

Beware of the many different fraudulent postal cancels.

Many printings give a myriad of shades from reddish violet to slate violet, perforated 12.

Forged Ipswich 24mm GPO obliterator on bisect.



1st Issue - 2 Plume Crown over Q First Watermark - Postal Usage

Valid for postal use, all recorded covers are of philatelic origin.



Similar 1880 covers with strips of six are known from Normanton.

1st Issue - 2 Plume Crown over Q First Watermark - Postal Usage

Valid for postal use, all recorded covers are of philatelic origin. Untied covers known.

Similar 1892 covers with 5 singles are known from Woolloongabba and Ipswich.



Several single loose stamps exist with postal cancels. Listed here are a few that the author has seen multiple cancels of the same numerals. 33, 43, 58, 85, 87, 100, 131, 148, 124, 308, 391, 472 & GPO. Date stamps: Bowen, Normanton and Toowoomba (known to par favour).

1879 2nd Issue - Plain Paper with Security Burelé Band on Reverse

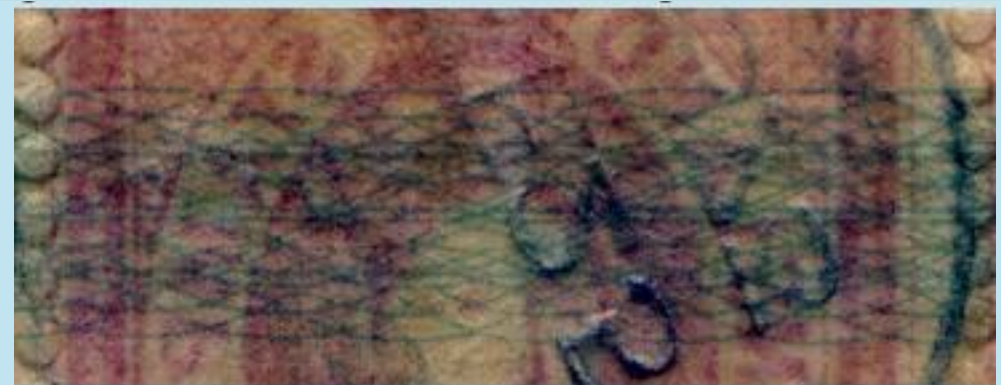
Paper supplied by T. H. Saunders as a temporary measure.

Not as plentiful as the
two plume watermark.

Twelve Horizontal rows of lilac
Burelé were lithographed on
plain paper, 8mm wide, 16mm
apart to the backs of each sheet
of duty stamps, some show
paper makers watermark.



A thinner Burelé band was used
for the 1872 stamp duty series.



2nd Issue - Plain Paper with Security Burelé Band on Reverse

Several small printings from deep mauve to reddish violet, perforated 12.



ERD 29 October 1879



LRD 8 May 1882.

The same secondary printing varieties
can also be found on this paper.

2nd Issue - Plain Paper with Security Burelé Band on Reverse - Multiples



Vertical Reconstruction.

Multiples are yet to surface.



Horizontal Reconstruction.

2nd Issue - Plain Paper with Security Burelé Band on Reverse - TPO Postal Usage



Great Northern Railway I. (no year). Exceedingly Rare.

Two provisional TPO postal cancels recorded on this paper.

2nd Issue - Plain Paper with Security Burelé Band on Reverse - Postal Usage



5 January 1882.

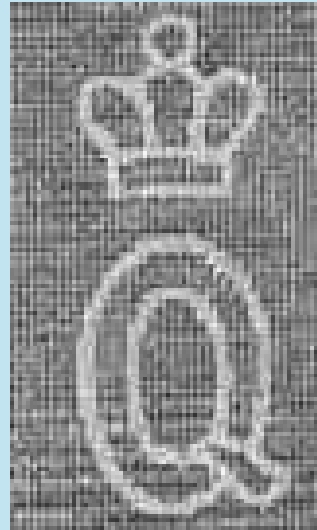
Also recorded postally used on this paper, Rockhampton and Nebo numeral 85.

1879 3rd Issue - 3 Plume Crown over Q Second Wmk - The New Watermark



The first order for this new paper was placed by Queensland Government Office in London 24 December 1878.

The first supply of this new De La Rue, London paper was shipped 14 August 1879 per Thomas S. Stowe with the first issue 21 October 1879. De La Rue being agents only



Three Plume

"QUEENSLAND STAMP DUTY"
was usually guillotined off.

Not as plentiful as the two plume watermark.

This 120 set paper was headed "QUEENSLAND STAMP DUTY". Purpose pre gummed paper for electrotpe (letterpress) printing.

This Stamp Duty paper continued into the postage stamp sector with postage stamps being printed on Stamp Duty paper something this author believes has not been recorded till now.

In 1879 the Government Lithographic Office consisted of ten workers. William Knight (head), G. Wight, Four Lithographic printers, Four assistants.

The same secondary printing varieties
can also be found on this paper.

1879 - 3rd Issue - 3 Plume Crown over Q - Second Watermark

These all appear to share common shades of reddish lilac indicating very small single printing, perforated 12.



ERD 22 December 1879.



LRD 22 January 1880.

Philatelic postal covers exist but on type one paper with later dates.

3rd Issue - 3 Plume Crown over Q Second Watermark - TPO Postal Usage



Second day into the fiscal postal period - 2 January 1880. Exceedingly Rare.

One TPO S&WR 2, postal cancel recorded on this paper.

3rd Issue - 3 Plume Crown over Q Second Watermark - Security Usage

One company with a security overprint has been identified. 'Boyd Dunlop Morehead'.

Boyd Dunlop Morehead was born in Sydney of Scottish parents in August 1843 and was educated in both Sydney and Scotland before leaving Sydney University in 1861 to try his luck at various gold and sapphire diggings. In 1862 he joined the Bank of New South Wales as a clerk but was later dismissed for insubordination. Later in 1866, after acquiring pastoral experience on several stations he became manager of the Scottish Australian Investment Co.'s "Bowen Downs" property.

In 1873 Morehead and A. B. Buchanan founded B. D. Morehead & Co. which had two branches, a mercantile and trading business, and a stock and station agency. By 1877 the company had thirteen stations in the Mitchell District.

Morehead joined the Queensland Legislative Assembly as the representative for Mitchell in September 1871, and moved between both houses of parliament. He served in many senior roles such as postmaster-general, ministerial representative, colonial secretary and later premier, chief secretary and colonial secretary until August 1890.

No company perfins have been recorded to date.



One copy only of this Security overprint recorded on this paper.

1878 One Penny Conclusion

As mentioned on page three: *"The 1878 sideface One Penny is philatelically important, as it is the first prepared electrotyped (letterpress) 'four mould' by the Queensland Government Printer, it is also the forerunner to the later 1879 sideface issues, one penny to one shilling.*

Clearly there is a need to re-catalogue this One Penny to the beginning of the Queensland sideface issues, for both revenue and postal use and not as catalogued after the 1879 sideface issues. Victoria takes the lead by chronologically cataloging their inscribed 'Stamp Duty' issues available for postal use correctly, as an example, view SG 310-323".

The 1878 One Penny is believed to have been a 'practice run' for the Government Printers first attempt at electrotpe (letterpress) printing as well as trialing new watermarks in preparation for the below up and coming 1879 sideface series.



The five values of the 1879 sideface series.

It is to be noted that the Government Printer held back some unused two plume watermark sheets and the burelé backprint paper so as to be able to also trial these on the new 1879 series above. Although issuing this series to the public on all three papers the printer finally settled on the three plume watermark paper which was more suited to electrotpe (letterpress) printing.

1900 1d Duty Stamp



Essay on plain white wove paper, line perforated 13.



Issued stamp 12½, 13 comb machine

Comparing with the essay one can clearly see the 'new' head and crown insert, veil within frame. Additional embellishments to scroll work. 'Q' does not break frame. Lower left and right diamonds match. Thinner outer frame.

1900 - 3 Plume Crown over Q Watermark

"QUEENSLAND STAMP DUTY"
was usually guillotined off.



3 Plume

Rare Inverted Watermark
has been identified.

Two companies
supplied the
paper.

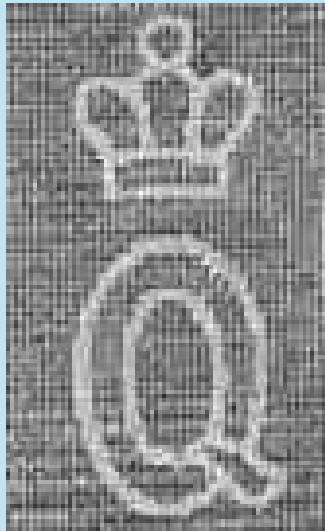


Both companies
used the same
dandy roll.

Thick wove De La Rue
paper showing no mesh.

Thin wove Alexander Cowan &
Sons paper showing a mesh.

1900 - 3 Plume Crown over Q Watermark



The De La Rue second type three plume watermark used for this 1d.

7 December 1900. His Excellency the Governor, directed that on and after 1 January 1901 - [3] *A separate and non-interchangeable penny duty stamp shall be prepared and issued.*

It appears the printer got straight to work issuing this duty stamp as soon as possible, as December 1900 dates are known, making this available for postal use till 1 January 1901 the date of the Federation of Australia.



CTO Treasury Cancel.



Proofs: SPECIMEN 15mm x 2mm and or 10mm Ring Cancel.

Horizontal ink pen lines denote specimens (must have full gum).

Recorded Colours. Violet blue,
slate lilac, reddish lilac.

It is documented that Parliamentarians of the State Legislatures were each given a group of current stamps in 1901. These were albino embossed over four stamps with the Brisbane Treasury 32mm canceller.

1900 - 3 Plume Crown over Q Watermark

Distinct printing colours.



7 December 1900. His Excellency the Governor,
directed that on and after 1 January 1901 - [2]
*All duties hitherto payable by 1d postage
stamps shall be denoted by duty stamps only....*

1900 - 3 Plume Crown over Q Watermark

Printed from a copper electrotypes plate, the electros of which had been produced by using a singular photo-zincograph die.

Makeup of the plate was 3 x 40 (10 x 4) electros giving a sheet size of 120, 12 rows of 10 and perforated on the 12½, 13 comb machine, line perf 13 being rare. The forty mould primary sub-types are yet to be identified as blks no bigger than 4 (2x2) have survived to date.



Earliest recorded date of use: 22 December 1900.

Available for postal use till 1 January 1901.



A sponge infill affect to background, around head.

1900 - 3 Plume Crown over Q Watermark - Secondary Printing Varieties.



1



2



3



4



6



7



8



5



9



10



11



12



13

1 & 2, Scratch. 2. 3,4,9 & 10, Outer frame breaks. 5, Half circle colour curve at top left. 6, Lower vertical shading line missing on left side (with comparison at right). 7&8, Corner breaks. 11, Frame distorted and 12, frame break below NS of QUEENSLAND also left upper frame broken. 1. Short shading line above and to the left of D of DUTY.

Several other minor plate flaws can be noted, including double perf at left.

1900 - 3 Plume Crown over Q Watermark - Usage

12 August 1902 - Last known date.



Winning Tattersall Prize of £2.00.

Exchange Note: Paid to the order of The Bank of Australasia as
Agents for the collection for The Queensland National Bank.
£2.00 Gross less 10% levy leaving a net value of £1.16s.

1900 - 3 Plume Crown over Q Watermark - Usage

Some pages from a rent book detail the short life of this issue, 7-1-01 - 8-10-01.

Rent paid to Sept 28th 1900
Four (4) Weeks 1/4-4-8-0
Is he have the
per WB

Rent paid to Nov 2nd 1900
Five (5) Weeks 1/4-5-10-0
Is he have the
per WB

By Half Rates	2	3
	7	10
	3	3

Rent paid to Nov 30th 1900
Four (4) Weeks 1/4-4-8-0
Is he have the
per WB

Rent paid to Jan 4th 1901
Five (5) Weeks 1/4-5-10-0
Is he have the
per WB

Rent paid to July 1st 1901
Four (4) Weeks 1/4-4-8-0
Is he have the
per WB

Rent paid to Mar 1st 1901
Four (4) Weeks 1/4-4-8-0
Is he have the
per WB

Rent paid to Feb 29th 1901
Four (4) Weeks 1/4-4-8-0
Is he have the
per WB

Rent paid to May 3rd 1901
Five (5) Weeks 1/4-5-10-0
Is he have the
per WB

1900 - 3 Plume Crown over Q Watermark - Usage

Rent paid to May 31st 1901
 Four (4) Weeks 1/4 - 4-8-0
 Ishe hore Heo
per O.B.

Rent paid to June 28th 1901
 Four (4) Weeks 1/4 - 4-8-0
 Ishe hore Heo
per O.B.

Rent paid to Aug 2nd 1901
 Five (5) Weeks 1/4 - 5/8/-
 Ishe hore Heo
per O.B.

Bal due Aug 2nd 1901 2
 To Rent due Aug 30 1901
 Four (4) Weeks 1/4 - 4-8-0
 Ishe hore Heo 4-10-0
per O.B.

Rent paid to Sept 27th 1901
 Four (4) Weeks 1/4 - 4/8/-
 Ishe hore Heo
per O.B.

Rent paid to Nov 1st 1901
 Five (5) Weeks 1/4 - 5/10/-
 Ishe hore Heo
per O.B.

Rent paid to Dec 6th 1901
 Five (5) Weeks 1/4 - 5/10/-
 By Cash of 5/1/0
 Ishe hore Heo 9-0
per O.B.

Amendment to 1901 Stamp Duty Act:- 1 October 1901
 Receipts £1 & under £2, 1d Duty. £2 & under £50, 2d Duty.

1900 - 3 Plume Crown over Q Watermark - Usage



Rare Aniline Ink from a very small print run.

1900 - 3 Plume Crown over Q Watermark - Company Perfins



NZ / I C.b&c



S H / & Co.a



S & H.a

Click links below to read about each company.

User: New Zealand Insurance Co. 'NZ/IC'.a <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-N-Perfins.html>

User: S & Co. 'SH/Co'.a <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-S-Perfins.html>

User: Stewart & Hemmant: 'S&H'.a: <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-S-Perfins.html>

1900 - 3 Plume Crown over Q Watermark - Company Perfins & Security Overprints



W & Co.a



G S / H.a



Received by / B.I&Q.A.Co.Ld. / per

Click links below to read about each company.

User: Webster & Co. 'W&Co'.a <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-W-Perfins.html>

User: G Hutton & Co. 'G.S/Co'.a <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-G-Perfins.html>

User: 'Received.....': British India Co.a: <https://www.perfins.com.au/OZ-Revenue-Perfins/Queensland-Revenue-ZR-Perfins.html>

1900 - 3 Plume Crown over Q Watermark - Illegal Postal Use



7 December 1900. His Excellency the Governor, directed that on and after 1 January 1901 - [3] A separate and non-interchangeable penny duty stamp shall be prepared and issued.

With an early date of 22 December 1900 recorded this One Penny stamp was available for postal use till 1 January 1901. To date, no in period copies have surfaced.

1900 - 3 Plume Crown over Q Watermark - Joint Postal Use



Correct postage paid with 2 x 1d Queensland postage stamps for interstate delivery, plus, added 2 x 1d Duty Stamps cancelled at Toowoomba having no postal validity.

Toowoomba was notorious for par favour cancels.

Acknowledgements

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

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

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"ozrevenues.com" 1996 Dave Elsmore RSRM

"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 1892 Duty Stamps of Queensland" 2019 Dave Elsmore RSRM

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

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

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