

# 100 UP

## Queensland's Seven Iconic High Denomination Duty Stamps

Displayed are 'Impressed Duty' and 'Adhesive Impressed Duty' £100 - £5000

While most Australian States issued high value 'Impressed Duty' revenues, Queensland has the distinction of being the only Australian State to issue 'Adhesive Impressed Duty' revenues from 1895 through into decimalisation in 1966.

**Plan and Scope:** The display concentrates on all seven recorded high values viz: £100 : £200 : £300 : £400 : £500 : £1000 : £5000'. These have been arranged by reign chronologically to show the different issues as well as studying the stamp production techniques to illustrate the various changes made in the production of these Impressed stamps.

**History:** The printing records from 1866 to 1915 have been destroyed. Printing records of the 'adhesive impressed duty' from 1916-1966 has survived, sheets were 60 on [see page 15]. Unfortunately it does not record if all were sent/sold or if any remainders were destroyed, it is clear issues were used until exhausted. The 1895 Queen Victoria issues for example are recorded being used into the 1930's. It further does not break down the change of reign within the printing record books. It clearly records the addition of the KEDVII £100 and £500 six years after the Kings death.

The £5000 adhesive impressed duty is the highest purpose sheet printed denomination of any predecimal adhesive revenue from the whole of the Commonwealth. Within this display it shows £5000 viz: 22 proofs, 6 mint, 5 used and 1 specimen. Extensive research by the exhibitor has yielded no reference to a £10,000 adhesive impressed duty stamp hence the survival of £5000 pairs [Two only unique used pairs are recorded and exhibited within this display].

This exhibit presents what is without doubt the most comprehensive study of these issues that has been assembled.

Complete instruments £200 to £1000 with 'Adhesive Impressed Duty' stamps affixed are of major importance.

Displayed here are some of the only recorded instruments extant.



Crown Q type  
Ila watermark

These seven iconic adhesive impressed values were all printed at the Queensland Government Printers by photolithography, sold by the Queensland Treasury for 'in house' use only, with direct 'stamping' of instruments. No over the counter sales were allowed for fear of forgery of these exceedingly high face value stamps. It is unclear how mint examples escaped the Printers/Treasury.

Records and watermark 'type' quoted within are held by ozrevenues.com.

The majority of this display is of historical significance.



Crown Q type  
IIb watermark

Queen Victoria Impressed Duty 1866-1895. £100 x 2 : Unique £500



### Bibliography

"Queensland Revenue Proofs" 1988 Dave Elsmore RSRM APR : "The 1866 Queen Victoria Colourless Impressed Duty Stamps" 2021 Dave Elsmore RSRM APR : "The 1895 Queen Victoria Impressed Duty Stamps" 2021 Dave Elsmore RSRM APR & Andrew Mortlock FRPSL FBSAP 2021 : "The 1901 King Edward VII Impressed Duty Stamps" 2022 Dave Elsmore RSRM APR : "The 1916 King George V Impressed Duty Stamps" 2023 Dave Elsmore RSRM APR : "The 1939 King George VI & Queen Elizabeth II Impressed Duty Stamps" 2023 Dave Elsmore RSRM APR : APF Classic Exhibit Publication; FIP LG "Queensland Revenues Adhesive and Impressed Duties" Dave Elsmore RSRM APR : Stamp News 'Revenue Review' Dave Elsmore RSRM APR : ozrevenues.com owned by Dave Elsmore RSRM APR : Queensland Government Printers : Queensland Treasury : Queensland State Archives : Queensland Museum : Exhibitors good friend the renowned Bill Kirby Solicitor of the Supreme Court of Queensland and the High Court of Australia. Legal partnerships Kirby & Lilley : Kirby G H & Co : Various other Queensland Lawyers & Solicitors who opened their 'dead files' for this exhibitor.

£100 : £200 : £300 : £500

Queen Victoria 1895-1930's - Impressed Duty Adhesive

£500 Progressive Proof Pull



Rose-lilac



Mint full gum  
One set of mint blocks of 4 recorded



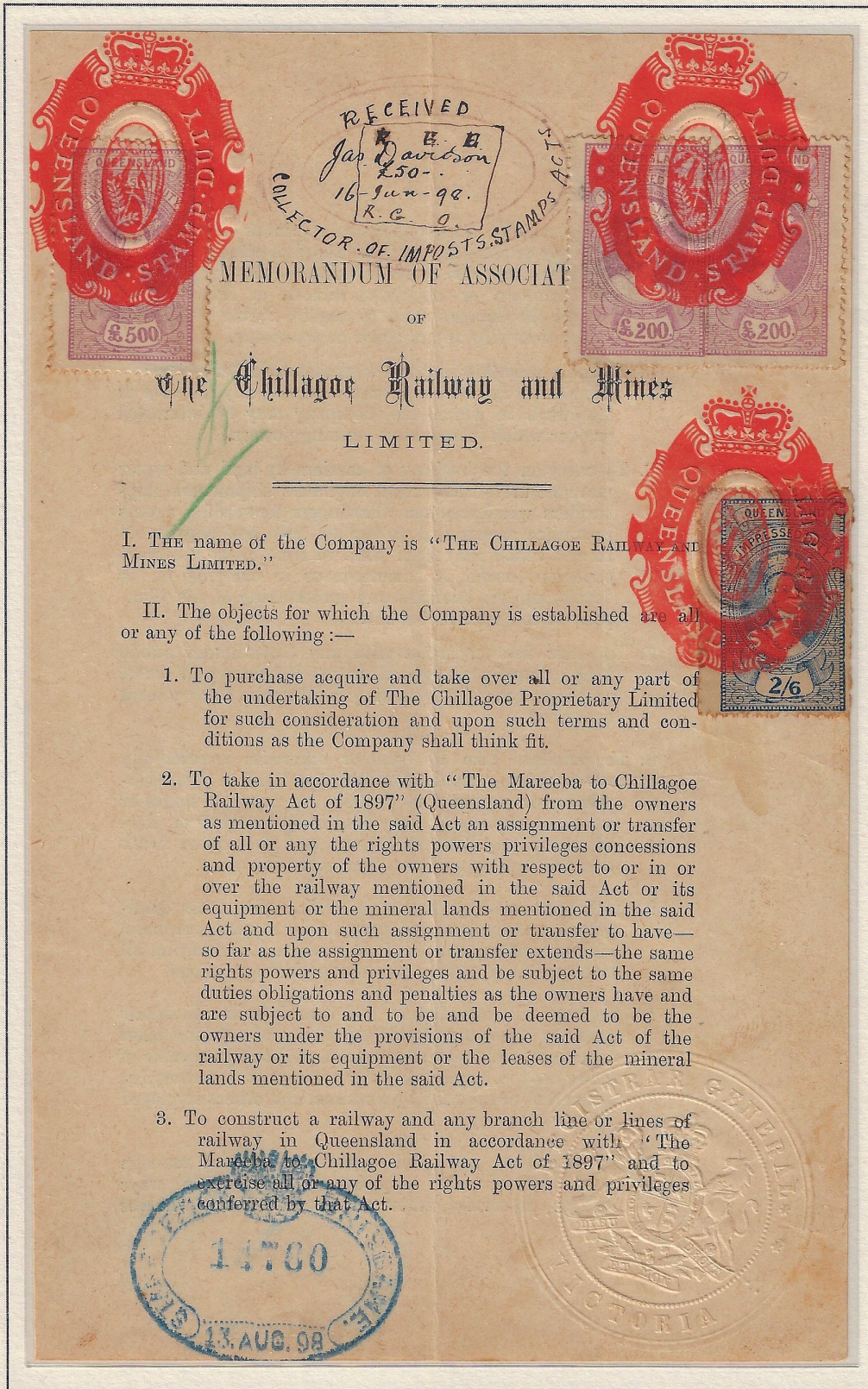
Sets of 63 [3d-£500] were sold to the public with various defacing cancels



£500 with stop

Printed on Crown Q type IIb watermarked paper or Unwatermarked

Nil printing Records



MEMORANDUM OF ASSOCIATION

OF

The Chillagoe Railway and Mines  
LIMITED.

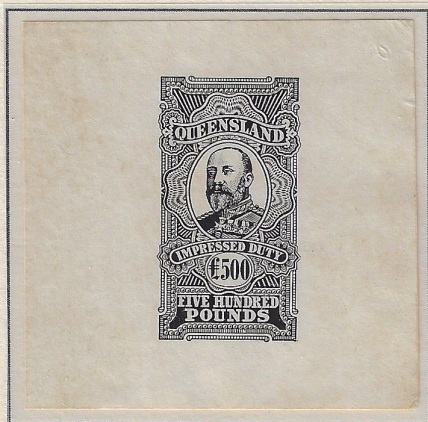
I. The name of the Company is "THE CHILLAGOE RAILWAY AND MINES LIMITED."

II. The objects for which the Company is established are all or any of the following :—

1. To purchase acquire and take over all or any part of the undertaking of The Chillagoe Proprietary Limited for such consideration and upon such terms and conditions as the Company shall think fit.
2. To take in accordance with "The Mareeba to Chillagoe Railway Act of 1897" (Queensland) from the owners as mentioned in the said Act an assignment or transfer of all or any the rights powers privileges concessions and property of the owners with respect to or in or over the railway mentioned in the said Act or its equipment or the mineral lands mentioned in the said Act and upon such assignment or transfer to have—so far as the assignment or transfer extends—the same rights powers and privileges and be subject to the same duties obligations and penalties as the owners have and are subject to and to be and be deemed to be the owners under the provisions of the said Act of the railway or its equipment or the leases of the mineral lands mentioned in the said Act.
3. To construct a railway and any branch line or lines of railway in Queensland in accordance with "The Mareeba to Chillagoe Railway Act of 1897" and to exercise all or any of the rights powers and privileges conferred by that Act.

£100 : £500

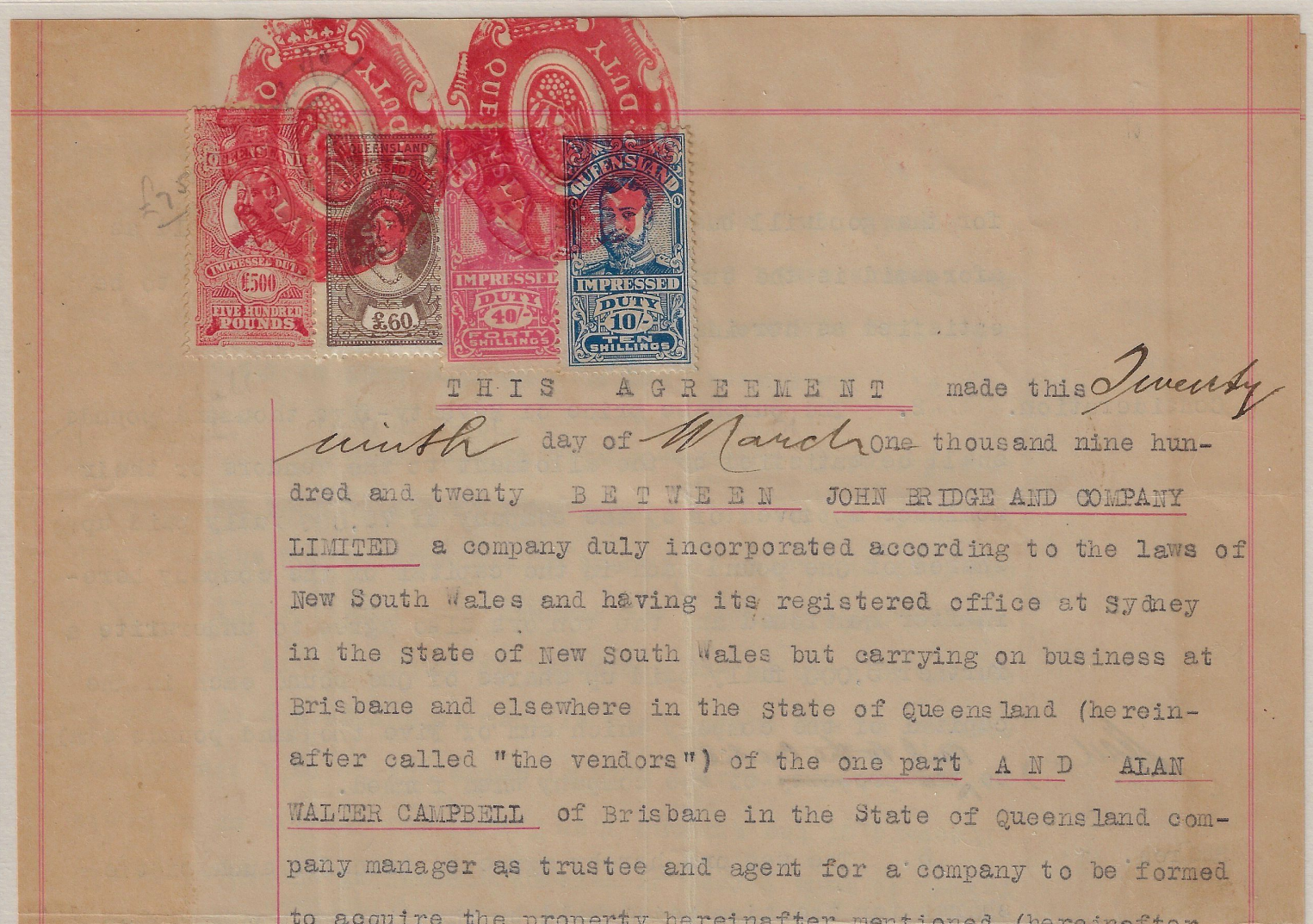
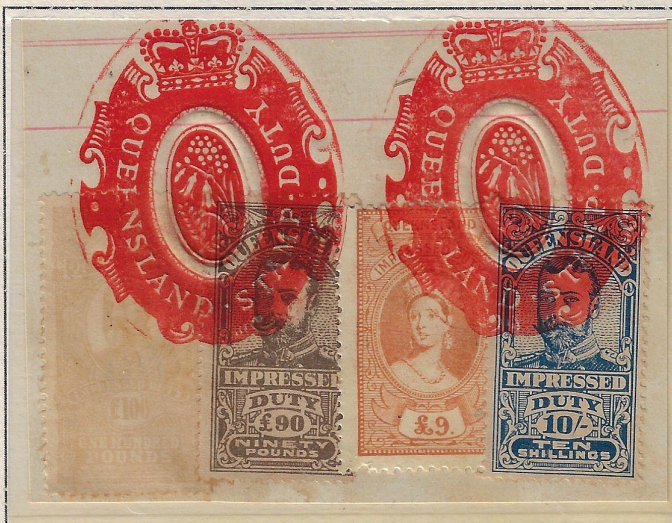
King Edward VII 1916-1920 - Impressed Duty Adhesive £100 and £500  
£100 and £500 [issued 1916] - Unique Agreement usage to date



Unique £500 Black Die Proof

Clipping - £100  
Light Bistre

E



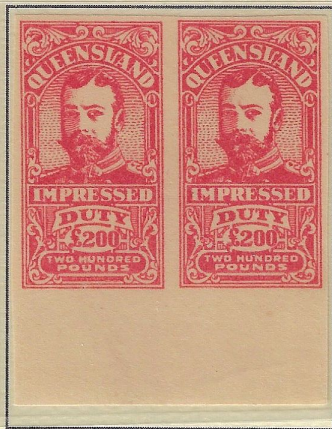
£100 1 sheet printed 2-1-1916. £200 1 sheet printed 8-9-1916 nil survival. £500 1 sheet of 60 printed with half sheet sent to the Stamp Office 5-6-1916 the remaining half was sent 16-3-1920. £500 5 blue essays are held in archives. Blue and red unwatermarked copies in collectors hands are forgeries Printed on Crown Q type IIb watermarked paper. Irregular Line Perf 12¾

£100 : £200 :  
 £300 : £500 :  
 £1000

King George V 1916-1939 - Impressed Adhesive £100 - £1000

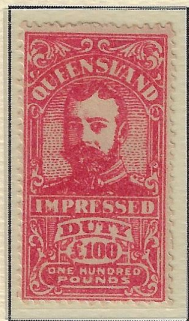
First high values  
 issued 10-3-1920

This £200 proof  
 is the highest  
 value proof in  
 private hands



£200 Unique Proof Pair  
 Rose-carmine

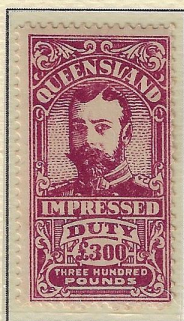
First Issued  
 £100 5-2-1923  
 £200 5-6-1928  
 £300 3-11-1926  
 £500 12-8-1921  
 £1000 10-3-1920



Carmine



Rose-carmine



Violet



Carmine



Blue

Mint full gum - Unique to date

These five values have been identified as being printed on both types IIa [sideways twice] & IIb watermarked paper. Irregular Line Perf 12, 12½-14, 9+ compounds



Instrument clipping with 5 x £1000 adhesives displaying the need for a £5000 value. The right 3 x £1000 are conjoined making them the largest recorded multiple of the £1000 to date

£1000 : £500 : £200

King George V 1916-1939 - Impressed Adhesive £200 - £500 - £1000

£1000 pair, £500 & £200 : Unique Agreement on full instrument usage to date

*of the duty paid here -  
£11 = 5 = 0, refunded  
File Records  
283 = 1976  
8/180*



AN AGREEMENT made this *sixteenth* day of *June*  
one thousand nine hundred and twenty four BETWEEN TAYLOR &  
COLLEDGE LIMITED a Company duly incorporated and registered in  
the State of Queensland (hereinafter referred to as the "A Com-  
by the A Company (except the assets thereof hereinafter mentioned)  
and the business carried on by the B Company so far as Queensland  
is concerned as one business AND WHEREAS the nominal capital of  
the Company is to be Five hundred thousand pounds divided into  
fifty thousand preference shares of one pound each and four hundred  
and fifty thousand ordinary shares of one pound each NOW IT IS  
HEREBY AGREED as follows :

STAMP  
No 15297 \* 30 MAR 1925  
BRISBANE

STAMP DUTIES OFFICE  
25792 \* 26 JUN 1925  
BRISBANE.

£200 & £300 pairs showing the need for £400 & £600 values



AGREEMENT made the *Seventh* day of  
*August* One thousand



£100 : £200

King George VI 1936-1952: Elizabeth II 1953-1966 - Impressed Numeral Adhesives

£100 First Issued 1939. £200 First Issued 1940 : Unique Proof Blocks of 8



£100 Vulcan-orange Red/Violet, printing date 14-9-1939



£100 in Blue



Perf 10½x13



Perf 12

£200 Lake/  
orange, printing  
date 22-8-1940

Printed on Crown Q  
type Ila [sideways  
twice] and Iib  
watermarked paper.  
Irregular Line Perf  
12, 12½-14, 100+  
possible compounds



Perf 12



Perf 13

£300

King George VI 1936-1952: Elizabeth II 1953-1966 - Impressed Numeral Adhesives

£300 First Issued 1940 : Unique Proof Block of 8



£300 Orange/purple, printing date 23-8-40

For instrument usage  
see page 12



Unique pair of £300 on document clipping

Printed on Crown Q type 11a [sideways twice] and 11b type watermarked paper



Perf 13



Perf 10½x13



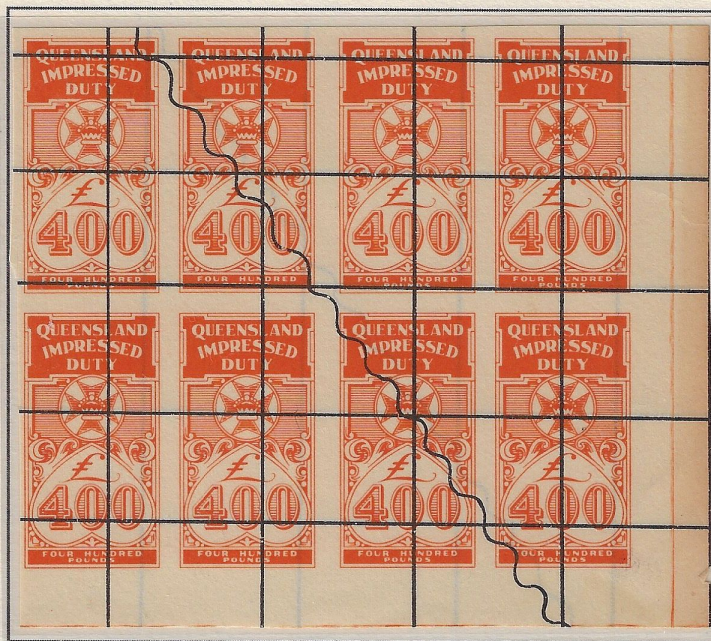
Perf 14



£400

Queen Elizabeth II 1960-1966 - Impressed Numeral Adhesives

£400 First Issued 14-9-1960 : Unique Proof Block of 8



£400 Orange, printing date 29-1-1960

Unique 8 x proofs on setting sheet



Unique pair of £400 on instrument clipping. Printed on Crown Q type IIa [sideways twice] watermarked paper

One printing of 20 sheets 60 on



Perf 13



Perf 14

£500

King George VI 1936-1952: Elizabeth II 1953-1966 - Impressed Numeral Adhesives  
£500 First Issued 1940 : Unique Irregular Proof Block of 12



Perf 13½x14  
Grey/Orange-red



Perf 12x12½  
Grey/Orange-red

Printed on Crown Q type IIa [sideways twice] and type IIb watermarked paper



£500 Grey/orange-red, printing date 22-8-40



Unique 2 x singles on instrument clipping

£ 1 0 0 0

*Handwritten: No. 111's Scarlet - 5*



Reverse Key Plate  
printing date  
28-4-1944



*Handwritten: J. M. B. ...*  
COMMISSIONER OF STAMP DUTIES  
11-5-44

King George VI 1936-1952 - Impressed  
Numeral Adhesives



Reverse Showing Key Plate

£ 1000 Proof Lake-red/grey.  
Unique Irregular Block of 21



Perf 13x12½  
Rose/Light-grey



Perf 13x13¾  
Scarlet/Dark-grey



Perf 13½x10  
Rose/Light-grey



Perf 13x13½  
Scarlet/Dark-grey

Printed on Crown Q type Ila  
[sideways twice] watermarked paper

Manuscript  
printing date  
4-5-1944



Amended consideration £149021  
 Cl II liabilities assumed 19049  
 £168070  
 15-10-58

5

August

THIS INDENTURE made the *sixth* day of *July* One thousand nine hundred and fifty-eight BETWEEN BUCKINGHAM'S LIMITED a Company duly incorporated in the State of New South Wales (hereinafter called "the Vendor") of the one part AND WEEDMANS LTD. a Company duly incorporated in the State of Queensland (hereinafter called "the Purchaser") of the other part WHEREAS 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:-

STAMP DUTIES OFFICE  
 BRISBANE  
 102372 \* 24 OCT 1958

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



Unique Black Proof

First Issued  
14-9-1960

One used  
unwatermarked  
pair recorded



Unique Purple Proof

10 stamps are  
recorded used.

Some  
remainders  
have leaked  
into collectors  
hands



Printing records  
show three printings  
of 6 sheets 6 3x3

**Breakdown**

- 2 sheets on plain paper
- 3 sheets on security paper
- 1 sheets on wmked paper



Unwatermarked was  
unknown to philatelists  
for 50 years until these  
discovery copies were  
found

An instrument of  
approximately £500,000  
would incur a Stamp  
Duty of £5000 +

Left: Mint sheet of 6 with  
gum printed on blue multi  
lined security paper  
reading "QUEENSLAND  
DUTY". Line Perforation 12

Line perforation 12

Imperf between was unknown to philatelists for 60 years until this remarkable discovery pair was found



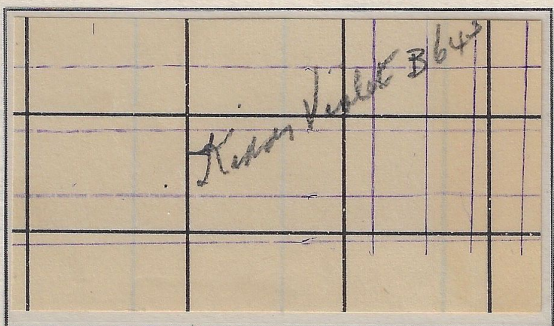
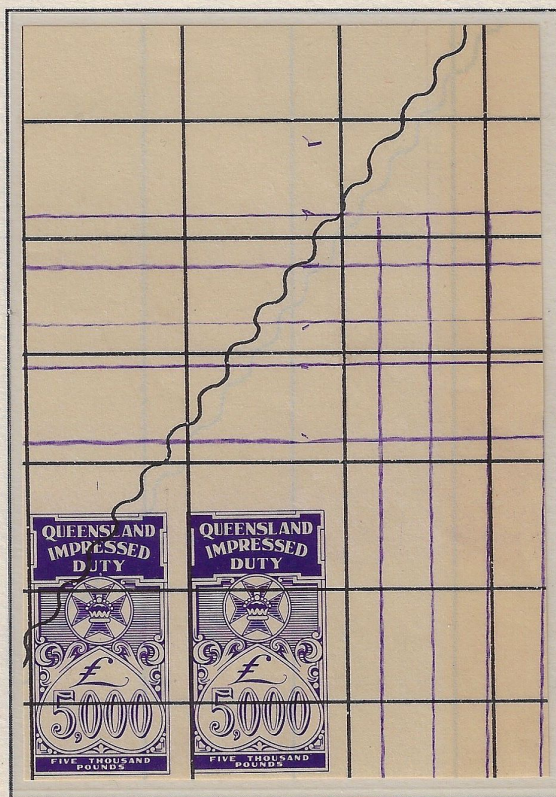
This pair remains one of the rarest Queensland revenues and is of paramount importance

Unique - Imperf Between Pair

Printed on blue multi lined security paper reading "QUEENSLAND DUTY"



Clipping from Insurance Instrument



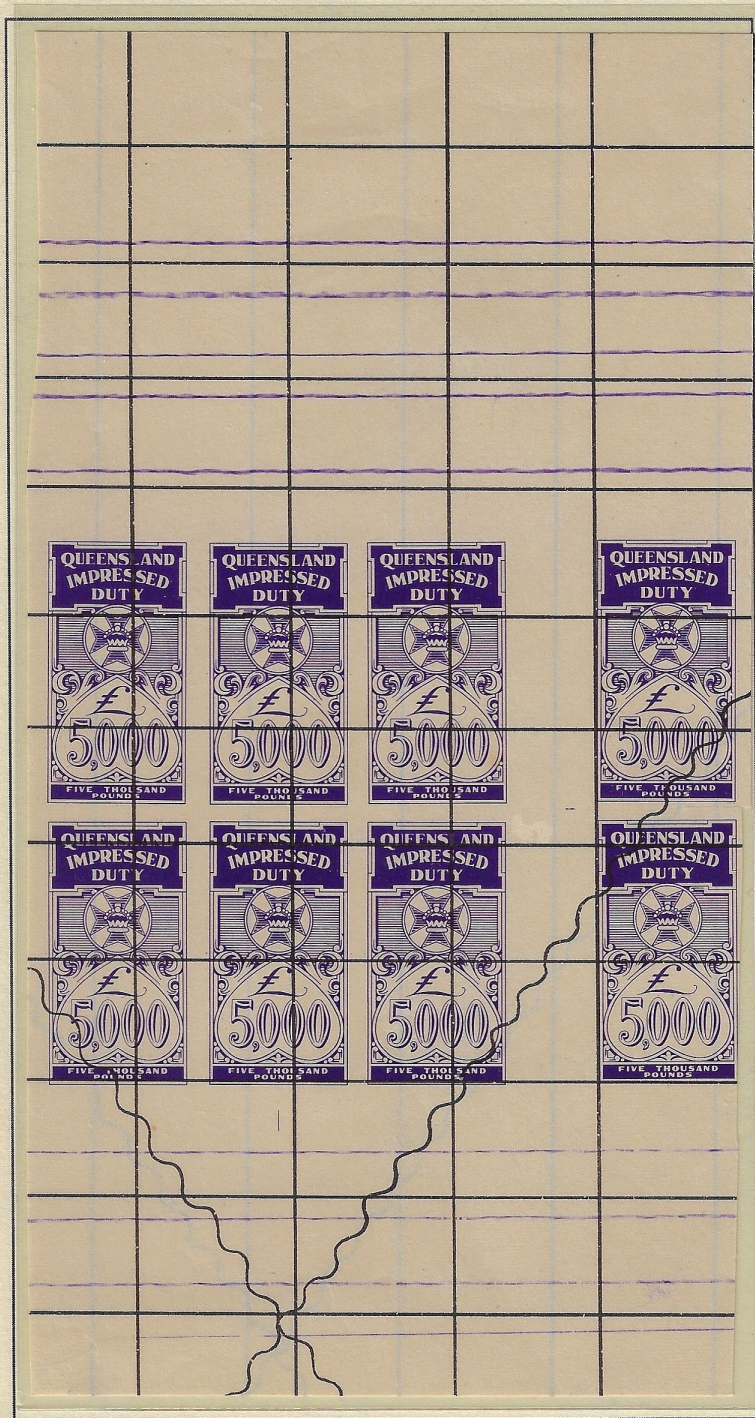
'Kidds Violet B643' - Colour choice for watermarked issue

Unique top right pair of proofs that join to the top right corner of page 15 proofs

£5000 Proof Uncut sheetlet of 8

Printing Summary

Summary of available archival printing records



	£100	£200	£300	£400	£500	£1000	£5000
1916	2				1		
1919		10					
1920						2	
1921					2		
1923	50						
1926			2				
1928		2				4	
1929		2			2		
1930			2				
1932		2	2		2		
1933		2					
1934		2					
1937	10						
1938	2	4					
1939	30						
1940		8	4		4		
1944			12			3	
1945	20					8	
1946		6			6		
1949					10	5	
1950		10					
1960				10			6

Early printing records were destroyed. Numbers are by sheet 60 on, except £5000 which was 6 on

Unique Uncut Proof sheetlet of 6 with adjoining vertical pair from right sheetlet of 6 showing sheet layout prior to separation. The remaining lower right pair and the sheetlet of 6 that fitted the left side of the original sheet of 18 are in archives

It is unclear the quantities of remainders from the Treasury which would have been destroyed possibly in November 1967 due to decimalisation

£200  
£300  
£400  
£500  
£1000  
£5000

Queen Elizabeth II 1966 - Impressed Numeral Adhesives

SPECIMEN in violet 25x4mm

£200 - £5000 unique page of specimen overprints taken from a complete Presentation Booklet  
in c1962, owned by the exhibitor with the £100 in the booklet's preceding page [not shown]

One Presentation Booklet Recorded



IMPRESSED DENOTING STAMPS

Printed on Crown Q type IIa [sideways twice] watermarked paper. Irregular Line Perf 12¾  
Decimalisation took place 14 February 1966 when this series was made redundant