

New Zealand Beer Duty Die-proofs

Master Die-Proofs and Specimens of the 1883 Issue

On 25 August 1880 the Government of New Zealand passed an act for the taxation of beer. Known as "The Beer Duty Act" the regulations were to take effect from the 14 October 1880. and were evidenced by a stamp affixed to each cask,

The approved cask sizes to be used Hogsheads 54 gallons, Barrels 36 gallons, Half-barrels 18 gallons, & Casks 30,28,27,10,5,3, & 2 gallons respectively. In 1883 the rate was 3d per gallon.

It has been suggested that William Bock and Ernest Cousins both engravers and die sinkers of Bock & Cousins, Printers engraved 5 each of the 10 dies that made up the 1883 series. At this time a specimen set was placed on file. The earliest recorded date of this series is 16 January 1883.

A 9d die-proof exists with an approved signature and dated 2/3/1883 suggesting that this 3rd series of New Zealand beer duty stamps showing this new and bold design of square shape 67mm x 67mm with side-face portrait of Queen Victoria were not all introduced at the same time, but replaced those stamps of the old series as values became exhausted.

Scope of the Exhibit

This exhibit is the largest group of Master die-proofs from this 3rd series of New Zealand beer duty stamps assembled which includes additional unrecorded colours together with the printers file set of specimen overprints.

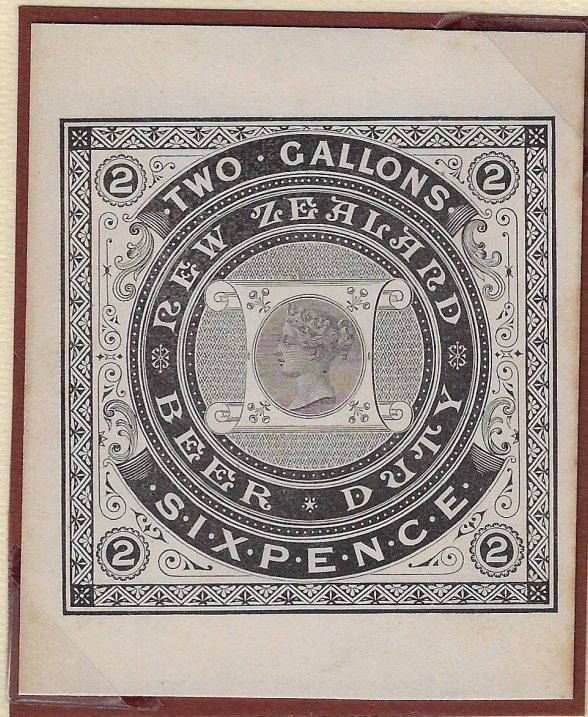
Frame Layout

Begins with the lowest value showing the various die proof colours, followed by the only recorded specimen overprinted full set.

Bibliography:

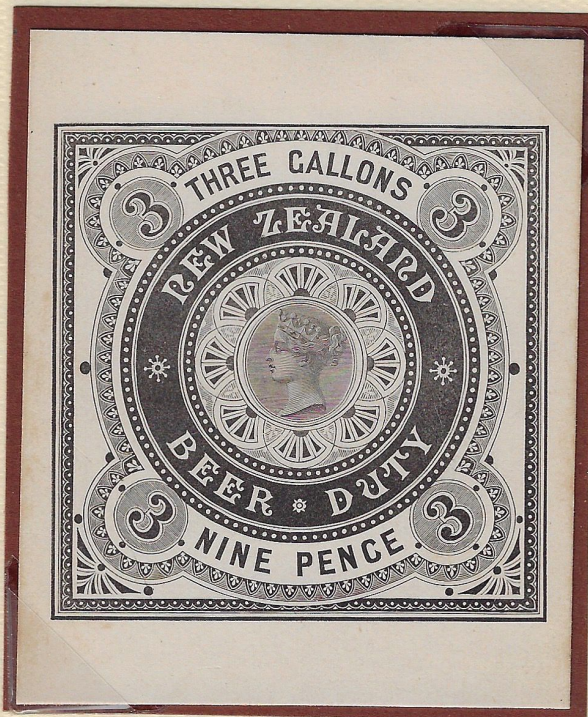
New Zealand Beer Duty Stamps Handbook; Craig & Turner 1997

Two Gallons
Sixpence



Printed in black on thick white Card

Three Gallons
Ninepence



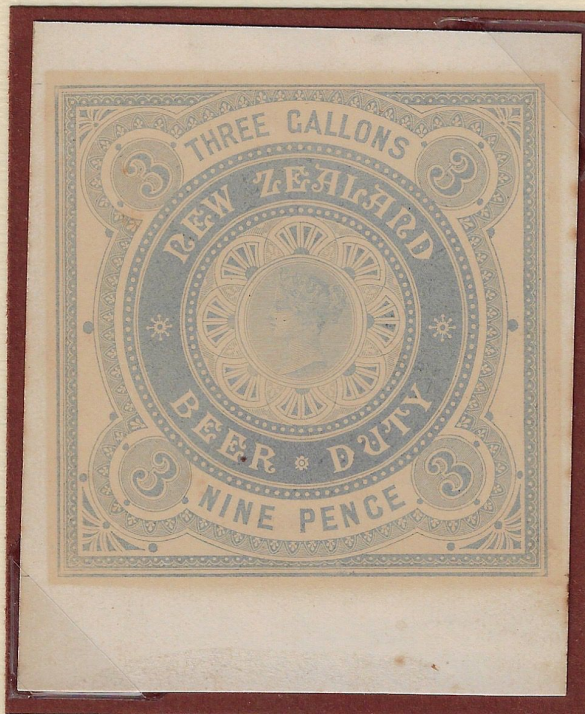
Printed in black on thick white Card

*Three Gallons
Ninepence*



Printed in pale blue on thick white Card

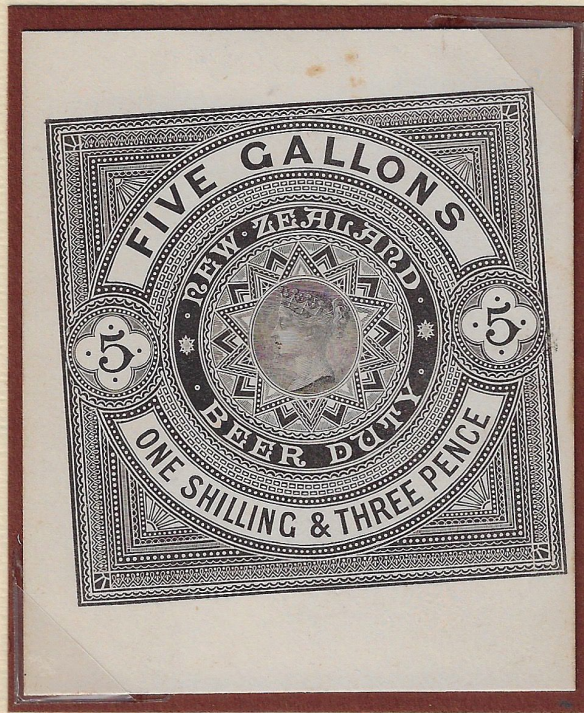
*Three Gallons
Ninepence*



Printed in blue-grey on thick white Card (unlisted in Craig & Turner)

Five Gallons

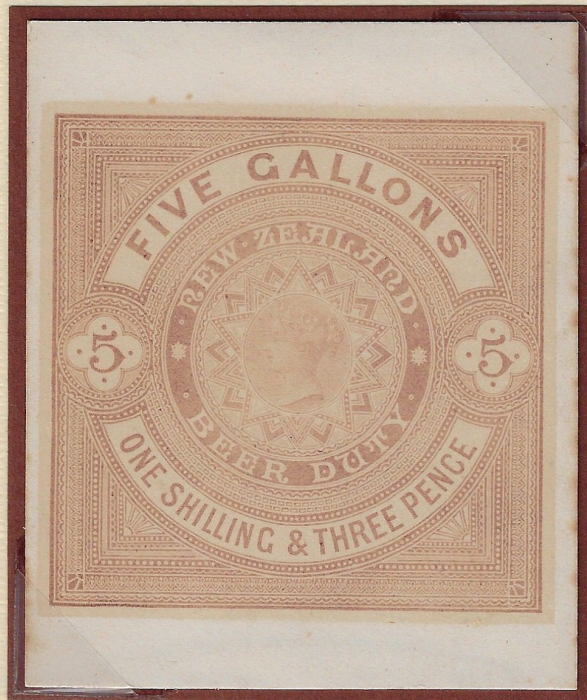
One Shilling & Three Pence



Printed in black on thick white Card

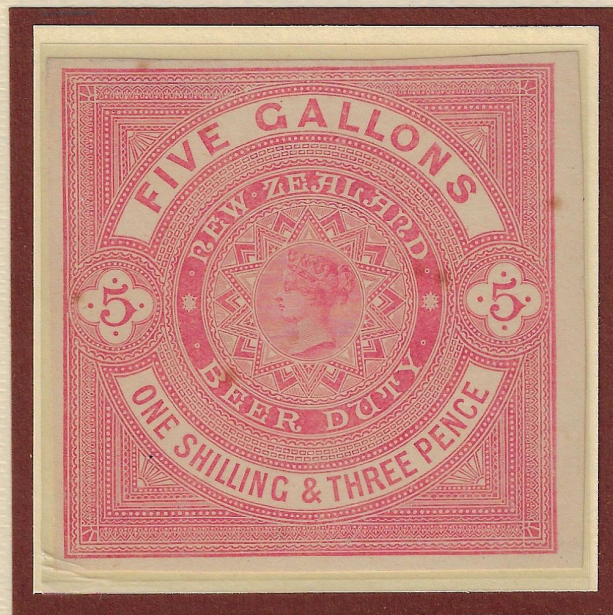
Five Gallons

One Shilling & Three Pence



Printed in purple-brown on thick white Card

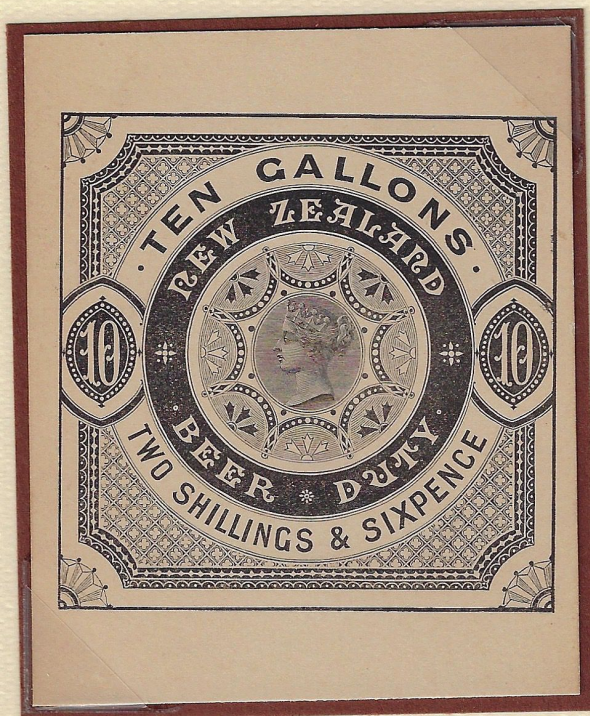
Five Gallons
One Shilling & Three Pence



Printed in rose colour on paper

Ten Gallons

Two Shillings & Six Pence



Printed in black on thick white Card

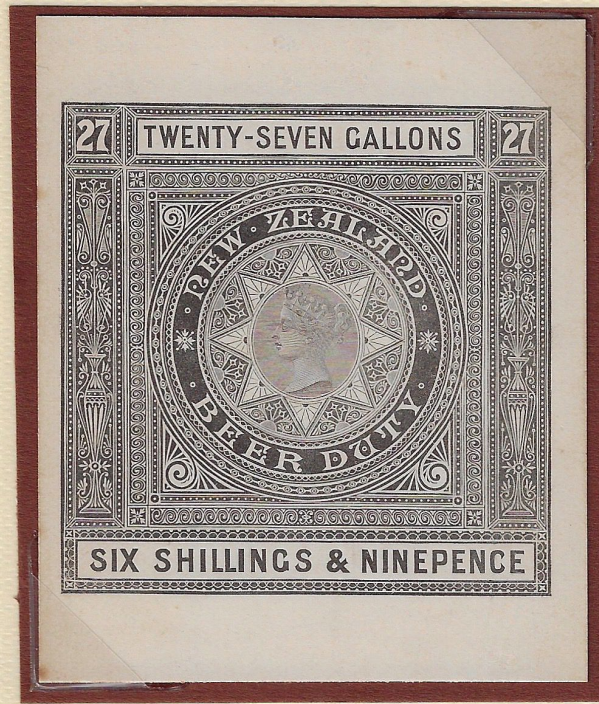
Ten Gallons

Two Shillings & Six Pence



Printed in dull blue-green on thick white card

*Twenty-Seven Gallons
Six Shillings & Ninepence*



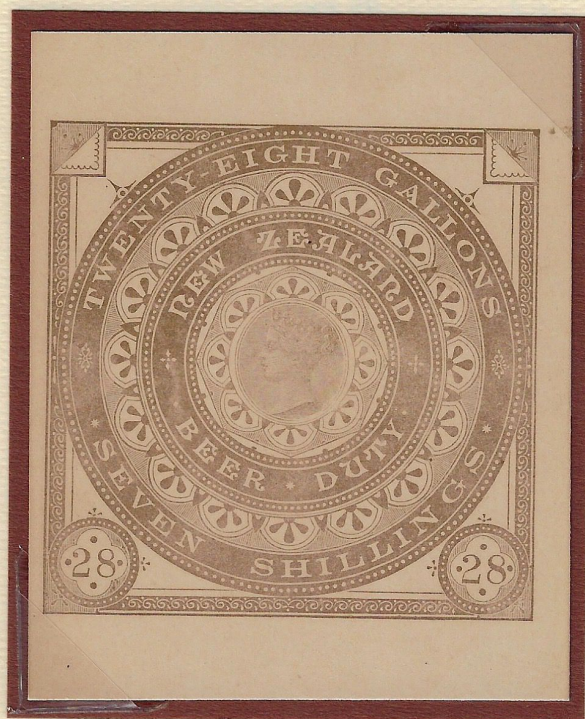
Printed in black on thick white card

*Twenty-Seven Gallons
Six Shillings & Ninepence*



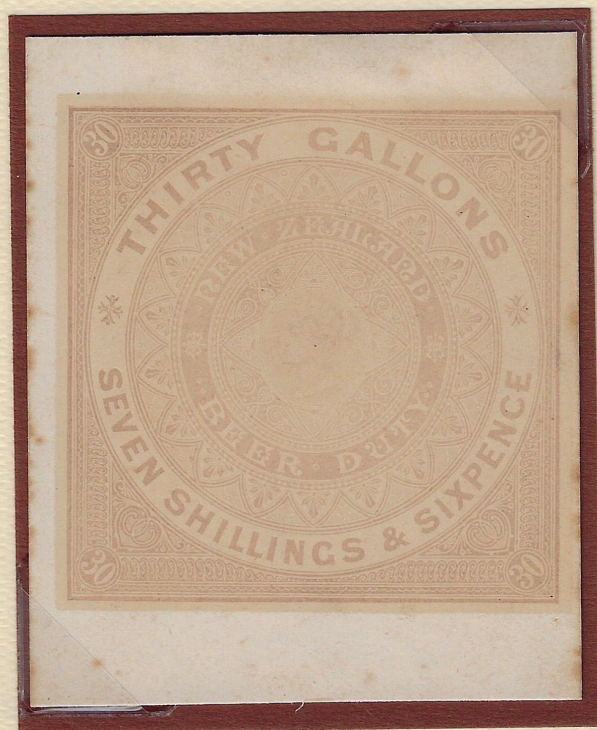
Printed in olive-brown on white paper

*Twenty-Eight Gallons
Seven Shillings*



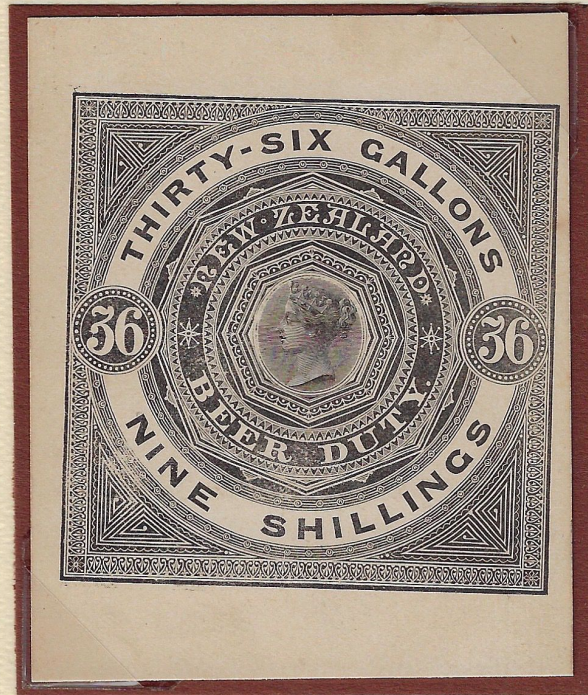
Printed in Gold (iridescent) on thick card

*Thirty Gallons
Seven Shillings & Sixpence*



Printed in pale purple-brown on thick white card

*Thirty-Six Gallons
Nine Shillings*



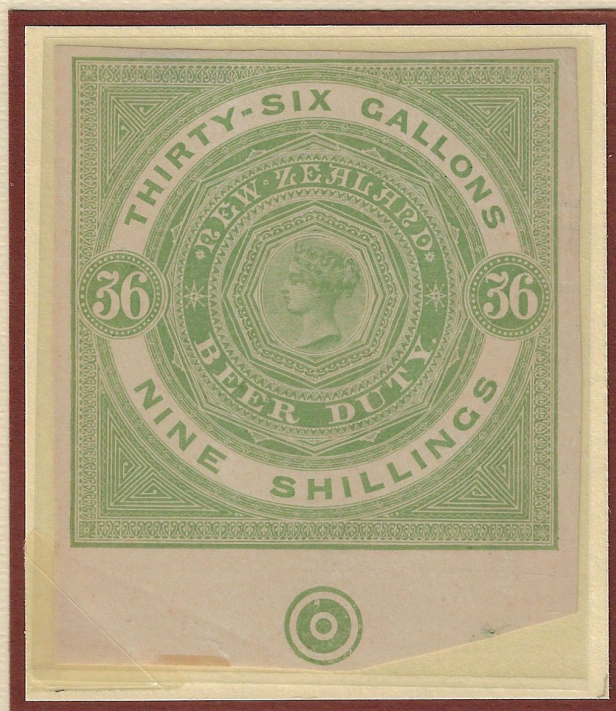
Printed in black on thick white Card

*Thirty-Six Gallons
Nine Shillings*



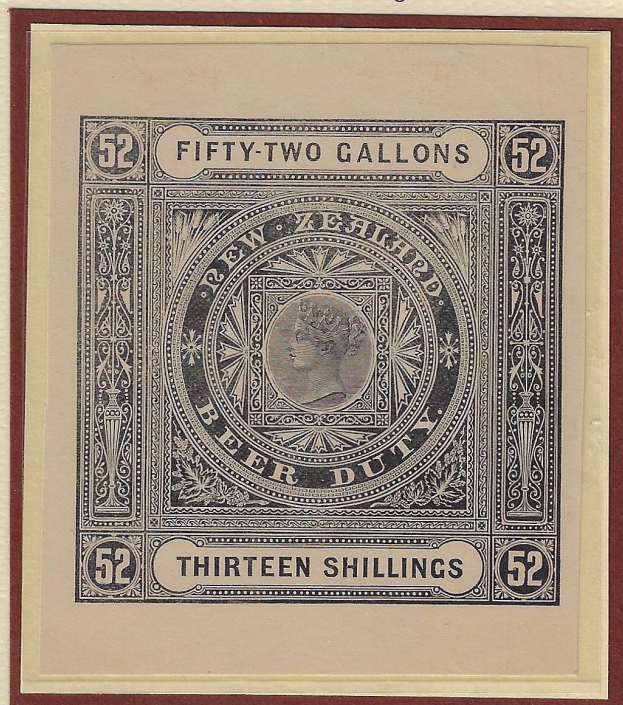
Printed in pale bistre on thick white Card

*Thirty-Six Gallons
Nine Shillings*



Printed in Green on white paper (unrecorded to this date)

*Fifty-Two Gallons
Thirteen Shillings*



Printed in black on paper

Specimen Set

The following set of ten specimen overprints are all from the 1st printings and are the only recorded complete set to date. Contrary to published works these overprints are 19x3mm in black hand stamped in the top right hand corner on a diagonal, except the 13/- which has an additional specimen overprint in violet covering the value previously undescribed.

Two Gallons Sixpence



blue overprinted specimen.

Printed on machine made wove paper with a horizontal mesh watermarked NZ over star with spacing of 6mm. These specimen overprints are all perf near 12 which denotes the January 1883 printing.

Three Gallons

Ninepence



Orange-Yellow R.1. S.1. handstamped specimen

Five Gallons

One Shilling & Three Pence



Rose R.6. S.1. handstamped specimen

Ten Gallons
Two Shillings & Six Pence



Green R.2. S.1. handstamped specimen

Eighteen Gallons
Four Shillings & Six Pence



Red R.1. S.4. handstamped specimen

Twenty-Seven Gallons

Six Shillings & Ninepence



Sepia R.2. S.1. handstamped specimen

Twenty-Eight Gallons

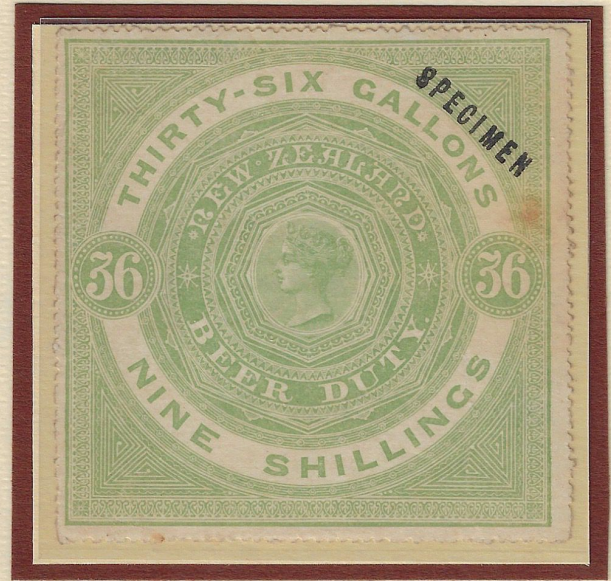
Seven Shillings



Mauve R.1. S.3. handstamped specimen

Thirty Gallons
Seven Shillings & Sixpence

Thirty-Six Gallons
Nine Shillings



Brown R.4. S.3. handstamped specimen

Green R.6. S.4. handstamped specimen

Fifty-Two Gallons
Thirteen shillings



Orange-Brown R.1. S.4. handstamped specimen in black & violet