

TPS Members Website, Bulletin Board and Census of RRR and RRRR cds on Tasmanian Pictorial stamps

From July 2009 a number of new on-line services will be available for TPS members that should be particularly useful for those who are unable to attend meetings. A "members only" section of the web site is being established to provide more philatelic information for financial members. This will feature a new on-line version of the census of RRR and RRRR rated circular date stamps on the Tasmanian pictorial issues originally commenced in The Courier in 1990.

The society has also established an on-line bulletin board (BB) which will allow anyone interested in all aspects of collecting Tasmanian stamps, postal history, postmarks, postcards (and other print ephemera) and revenues to share information, ask and answer questions and display images of stamps and other philatelic material.

Members-Only website

This is a new password-protected section of the TPS website <http://www.tps.org.au>. A link can be found from the TPS home page. This area provides resources for financial members of the TPS in recognition of their support of the Society.

To access the site you will need a user name and a password. These will be emailed to Members during July and August 2009 but please feel free to contact the webmaster Peter Allan direct by email if you would like immediate access - hesperus@netspace.net.au. You may also contact Peter regarding any difficulties accessing the site or with any suggestions for additions or improvements.

The site will initially include:

- Some detailed articles on Tasmanian philately;
- the two most recent issues of The Courier in colour;
- a few selected pages of Tasmanian circular date stamps on the 1899/1912 Pictorials;
- chapters from the rare classic publication *The Stamps of Tasmania* (1890) by A. F. Bassett Hull; and
- an on-line Census of Tasmanian cds on Pictorial Stamps.

On-line Bulletin Board (BB)

An on-line TPS Bulletin Board for the discussion of Tasmanian philately has been created and is open to the public including non-members. The Board is an on-line forum for sharing information, answering and asking questions and showing images of philatelic material. It should present an opportunity for collectors from all over the world to tap into the considerable knowledge of TPS members and others.

To join the TPS BB, simply go to <http://tps.org.au/bb>, click on Register, agree to the terms and conditions, and complete the required details. You will then receive an email to confirm your registration. There is a link to the Board on the TPS site.

We require that users identify themselves by using their actual name rather than a pseudonym or 'avatar'. After registering, your first port of call on the BB should be the topic "Please start here – Rules and information". You may wish to check the Preferences Section and the FAQ to obtain answers to technical questions but the BB is fairly straightforward to use. The Board is moderated by TPS members.

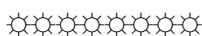
There will be Topics on various aspects such as stamps, revenues, postal history, postal stationery, postmarks and picture postcards. The BB is intended for discussion of these topics rather than general social discussion.

Census of circular date stamps (cds) on Pictorial Stamps

In the March 1990 issue of *The Courier* (No.11), Tony Orchard launched a census of the 3R and 4R cds on Tasmanian pictorial stamps. This census extended over volumes 12 to 19, and 22. The TPS web site presents an opportunity to continue the census on line. This information, which will also include auction realisations of the scarcer postmarks, will be invaluable to collectors interested in this field.

Ratings are those used in *Lancaster* (1986). In total there are 37 different cds classified as RRR or RRRR. Known examples are listed in separate web pages in alphabetical order, and details of the date of each example, source of the image, price and auction house, if known, are included. All examples from the original Courier survey are included. The quality of these early black and white images is rather poor but over time it should be possible to replace many with a better quality colour scan. In the meantime the black and white images should still serve a useful purpose as a means of identifying individual strikes.

Can you help? The TPS is seeking examples of the 3 and 4R cds to add to the census. If you have any of these in your collection, we would be very pleased to include a scan of them in the census. Volunteers with some computer skills who would like to assist in putting the web pages together or in preparing scans for posting on the site are also sought. Training provided - please contact Peter Allan. This is a long term project. Many of the examples originally published in *The Courier*, plus additional new examples are now on the site. It will take some time however before the project can be said to be comprehensive.



Australian Philatelist invited to sign the Roll of Distinguished Philatelists

Dr. Geoffrey Kellow (FRPSL, APR, MAP) of Australia, Barbara Mueller of the United States and John Sussex and George Barker of the United Kingdom have been invited to sign the prestigious Roll of Distinguished Philatelists (RDP). The signing ceremony will take place Friday, July 17, in Manchester Town Hall during the 2009 Philatelic Congress of Great Britain, which will be held July 16-19 at the Copthorne Hotel, Salford Quays, Manchester. The Roll of Distinguished Philatelists, one of philately's highest honors, was established in 1921 by the Philatelic Congress of Great Britain with the approval of King George V, its first signatory. 346 philatelists from 45 countries have been invited to sign the Roll since 1921.



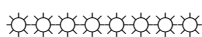
Dr Geoffrey Neil Kellow B Sc (Hons) Ph D, was born in July 1953. He joined the Royal Philatelic Society of Victoria (RPSV) in 1975, and was awarded the JRW Purves Medal for services to the Society in 1990. He was Librarian of the RPSV from 1976 and has been editor of *Philately from Australia* since 1981. As a consequence of Dr Kellow's major work *The Stamps of Victoria* (1990) which was prepared over a seven year period, Stanley Gibbons Ltd revised and re-numbered their published listing of Victoria in their British Commonwealth Part 1 Catalogue over seven separate editions (1992-98).

Dr Kellow has written hundreds of research papers on subjects as diverse as printing methodology, postal rates, plate making techniques, maritime history, marcophily, paper, ink/shades, plate varieties, postal treaties, combination franking, interpretation of official archives, census data and a very large volume of indexes on a multitude of subjects. Much of this research concerns both the Colonial and Commonwealth philately of Australia.

His work will be found over a period of approximately the last 30 years in journals in both Australian and the United Kingdom. Dr Kellow and Peter Jaffe were awarded the Tapling Medal in 1989, for their article, "The Saint Vincent 4d on one shilling provisional of 1881", published in the *London Philatelist* in 1988.

Further, Dr Kellow has undertaken extensive research in the archives of the Victorian State Government (Melbourne), The State Library of Victoria (Melbourne) on the philately of Victoria. For the Commonwealth period his has researched the archives of the Reserve Bank of Australia (Sydney), ANZ Bank (Melbourne) and Australia Post Headquarters (Melbourne). This work has lead to the *Australian Commonwealth Specialist Catalogue* being revised. The inclusion of archival information has increased the stature of this publication.

The Tasmanian Philatelic Society warmly congratulates Dr Kellow on this major award.



Beer Duty Stamps of Australia

by Martin Walker and D. Ingle Smith

Part 1 - Tasmania

Introduction.

The brewers of a number of towns in Holland appear to be the first to suffer the imposition of duty on their product. This occurred as early as the twelfth century and the idea soon spread from town to town. By the mid-fourteenth century excise on beer was being levied by the Dutch at the national level. The idea continued to spread across Europe with many countries introducing excise on beer, or the ingredients of beer, or the importation of beer, to raise monies to finance various wars. In Britain, beer was just one of many commodities taxed by Cromwell in 1660 to finance the Commonwealth War. Two centuries later the Union Government of the United States introduced many taxes to finance the American Civil War. One of these was beer excise and from this it seems the Americans are to be credited with the idea of denoting the payment of this excise with special beer stamps – first used from 1 September 1866.

New Zealand introduced a duty on beer in 1878 and also adopted the use of special ‘beer duty’ stamps. When the Tasmanian Beer Duty Bill was being debated in Parliament the Treasurer proposed “to adopt the system in practice in the United States and New Zealand.” The Treasurer went on to state the system, “proved an economical and successful mode of collecting the duty, namely, to take a bond from the manufacturer and use a stamp, which could be placed on the barrels by the brewer at his own time and convenience, and to secure the revenue, require him to keep a record of the amount he manufactured.” Tasmania’s links to the New Zealand system are quite apparent when the stamps of the two governments are compared.



Premier Postal Auctions



Charles Leski Auctions

The passage of the Tasmanian Bill was successful and Australia’s first beer duty stamps were ready for use when their Beer Duty Act became effective on 1 March 1880.

This is the first of a series of articles produced with the intent of demystifying the many and varied beer duty stamps issued by the Australian States and Commonwealth. Following the principles set by Martin Walker’s 2006 listing of South Australian revenues this listing was originally compiled from archival and legislative sources. When that was done, we began to assess the stamps held by today’s generation of revenue stamp collectors combined with previous attempts to catalogue them by collectors, researchers, dealers and publishers. This article is the result.

What we continue to ask is for your help to further identify what was actually produced and what has survived of these fascinating issues. This article is to enable collectors and researchers to record their observations and report them back to the authors to produce a consolidated list, not only for Tasmania, but for all of Australia. The authors welcome all ideas, suggestions and contributions and can be contacted at the addresses below. All future contributors will be acknowledged unless they wish to remain anonymous, in which case we will certainly respect that wish.

Martin Walker PO Box 247, Torrensville Plaza, South Australia 5031 martin.walker@drakes.com.au
D. Ingle Smith 5 Vest Place, Weetangera, ACT, Australia 2614 dsm30722@bigpond.net.au

Using this list.

The listing follows a typical stamp catalogue arrangement. Issues are grouped together by virtue of common purpose, design, paper and perforation type. At this stage we have chosen to list absolutely everything that could possibly have been issued – even though we fully realise some issues may never have eventuated and many issues may not have survived to pass into the hands of collectors. For this reason the number (No.) column will not be completed until as many collectors, dealers and archives as possible have been consulted and the final publication, consolidating issues from all states and the Commonwealth, is nearing completion. For these same reasons the question of providing suggested prices for these stamps has been held over until the final work is nearing publication. Readers requiring guidance on pricing are referred to catalogues and internet sites listed at the end of this article.

Issues are tabulated with columns for listing number; denomination, colour/variety, and earliest recorded date of use. Four columns of tick boxes then indicate the existence of the stamp as a proof (P), specimen (S), mint example (M) or used example (U).

- indicates the item is not yet recorded.
- indicates the item has been recorded in the hands of collectors or the marketplace.
- indicates the item has been recorded but only in archival collection(s).

Proofs, Specimens, Mint or Used?

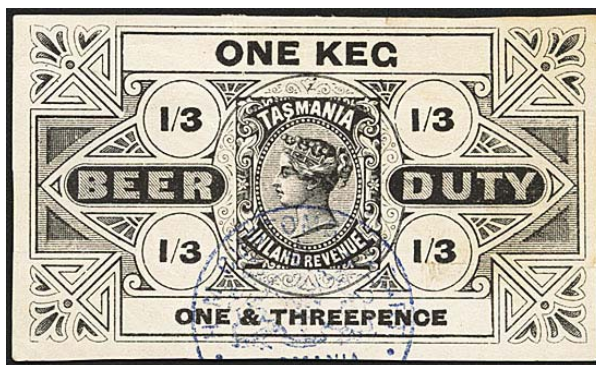
Any stamps marked specimen, cancelled etc for presentation or archival preservation are regarded as specimens. Mint stamps are those not cancelled in any way. (Archival research has confirmed that stamps of the uniform commonwealth design for bulk beer were issued without gum and stamps for bottled beer were issued with or without gum. Therefore, the presence of gum on these stamps is not required to consider these as mint). Used stamps are those with brewers’ cancellations. As the Commonwealth regulations regarding cancellation required stamps to be marked “Cancelled” when used care needs to be taken to distinguish between specimen and used stamps. For stamps of the uniform commonwealth design, stamps without serial numbers are regarded as proofs and stamps with serial numbers are regarded as issued stamps.

The tables of stamp issues are succeeded by notes relating to those issues. These notes combine the authors’ observations on that issue combined with archival references and comments derived from previous attempts to list these stamps. A typical stamp listing is shown below -

1880. Lithographed in sheets of 12 (4 rows of 3) by the Mercury Office, Hobart. Thick wove paper without watermark. Perf 11½.



Charles Leski Auctions



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	1/3 (One Keg)	Orange-Yellow	19/5/1882	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	2/3 (One Firkin)	Ultramarine	24/3/1881	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	4/6 (One Kilderkin)	Vermillion	5/4/1880	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6/9 (Half Hogshead)	Mauve		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	9/- (One Barrel)	Yellow-Green		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	13/6 (Hogshead)	Black	/1889	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- Imperforate proofs are known of all values in issued colours. Craig suggests these are “fantasies from the Government Printing Office”!
- Proofs of this design are also known in black are also known handstamped “H.M. CUSTOMS HOBART”. They are thought to derive from the production of the 1902 provisional Commonwealth issue.

Colonial Legislation

At the end of 1879 the Tasmanian Government was £137,000 in deficit. One of the measures to address this deficit was the introduction of a duty on locally produced beer, estimated to return annual revenue of £16-17,000 with a cost of collection estimated at £500 per annum. The Beer Duty Bill was introduced to parliament by the Colonial Treasurer in January 1880. Following debate and amendment by both Houses of Parliament the bill was eventually passed on 5 February. The Beer Duty Act (43 Vict. No. 10) received the Governor's assent on 13 February and a series of regulations expanding various sections of the Act were released by the Colonial Treasurer on 24 February. Collection of the duty commenced on 1 March 1880.

The mechanism of the bill followed that of the New Zealand Beer Duty Act of 1878 and favoured the use of stamps as the means of collecting the revenue. Aspects of the Tasmanian Act and Regulations dealing with the production, supply, use and cancellation of the stamps are outlined below.

Container sizes. The regulations defined six container sizes. Neither the regulations nor the act defined the capacities of each container but these can be determined by the denominations of the stamps. They were keg of 5 gallons; firkin of 9 gallons; kilderkin of 18 gallons; half-hogshead (erroneously described as a half-barrel in the regulations) of 27 gallons; barrel of 36 gallons; and hogshead of 54 gallons.

Bottled Beer. The sale of beer in bottles was prohibited under the New Zealand Act. Although the Colonial Treasurer considered similar prohibition in Tasmania the sale of bottled beer was already well established, especially in Launceston. Stamps were not issued for bottled beer. The Act required the brewers producing bottled beer to fill their bottles from containers, etc that had been stamped in the same method as if delivered to a hotel. Likewise, the bottling staff were required to destroy the stamp when the container was opened.

Stamps were to be provided by the Treasurer in denominations correlating to the defined container sizes. The stamps were only to be provided to the collectors of customs who, in turn, were only allowed to sell them to brewers. The regulations prohibited the purchase of stamps from any person other than a collector of customs. Postage stamps were specifically disallowed by the act for payment of beer duty.

Use and cancellation of the stamps. Section 19 of the act required brewers to affix the stamps upon the spigot or tap-hole of every container when sold or removed from the brewery. The stamps were to be affixed in such a manner that they would be destroyed when container was opened, or a tap inserted into the hole. At the time affixing the stamps, they were required to be dated and cancelled with the name, or initials, of the brewery.

Cancellations have been seen from the following breweries –

- Boag & Sons Esk Brewery (Launceston);
- Degraes Cascade Brewery (Hobart);
- Symes & Co., Cascade Brewery (Hobart);
- Scott & Griffiths (Launceston);
- James & Blake Ltd. (Jolly Hatters and Derwent Breweries, Hobart).

Spoiled and exported beer. Section 33 of the act allowed for the replacement of stamps used on containers of beer that later became spoiled and unsaleable and section 46 allowed brewers to claim a drawback of the value of beer duty paid from the collector of customs. The customs officer was required to destroy the stamps on all containers of beer being exported.

Rates of duty. The initial rate was set at three pence per gallon, payable by the brewer making the beer. The rate was increased to four pence per gallon by The Beer Duty Act, 1892 (Vict 56. No. 5). This act was assented to on 18 November 1892 and came into effect from 1 December 1892.

Commonwealth Legislation

The collection of beer duty became a Commonwealth concern from 1 March 1901. Initially, the individual states continued to collect the duty as before until the Commonwealth Beer Excise Act, 1901 and the Excise Tariff Act, 1902 came into effect in October 1901. The rates of duty were reviewed as part of the government's budget and most changes of rate were announced as part of the budget speech. Significantly, the rates usually became effective within a day or two of the budget and ratified by a retrospective amendment to the Excise Tariff Act – sometimes by as much as two years later! Until 1908 the revenue raised by each state was returned to the state raising that revenue. From 1908 the revenue was returned to the states in proportion to the population of each state and from 1910 the revenue was retained by the Commonwealth.

Container sizes. Section 5 of the Beer Excise Act, 1901 defined nine container sizes. These were vessels of 2 gallons; kegs of 5, 9, 10 or 15 gallons; kilderkins of 17-18 gallons; half-hogsheads of 25-27 gallons; barrels of 33-36 gallons; and hogsheads of 50-54 gallons. Section 27 of the same act defined the dutiable contents of the larger containers to be 17 gallons for kilderkins; 25 gallons for half-hogsheads; 33 gallons for barrels and 50 gallons for hogsheads. The dutiable contents for half-hogsheads, barrels and hogsheads were altered to 26, 35 and 52 gallons respectively by the Beer Excise Act 1912 – effective from 24 December 1912.

Bottled Beer. The act allowed bottled beer to be sold in pint or quart bottles only. Amendments to the Beer Excise Act added half-pint bottles to the definition in 1912. Bottled beer was dutiable at the same rate per gallon as bulk beer. For the purposes of the act a gallon was defined to be six quart bottles or twelve pint bottles, and, in 1912, added 24 half-pint bottles to that definition.

Stamps. Stamps were obtainable by brewers from the collectors of customs in each state. From 1902, stamps were also obtainable from a few post offices but this facility was limited to serve breweries in remote locations where the cost of maintaining customs officers could not be justified. The Postmaster-General's Department received a small commission on these sales. Section 35 of the act required the exclusive use of stamps provided for the various sizes of vessels to be used only on the vessels described. e.g. The duty on a 10 gallon keg could only be denoted by the use of a single 10 gallon keg stamp and not two 5 gallon keg stamps. Similarly, stamps for bottled beer in cases could only be used as single stamps although the rule did not apply to bottled beer stamps affixed to cart-notes.

The statutory rules made under the provisions of the Beer Excise Acts required the issue of stamps for each of the nine container sizes defined above. Additionally, the statutory rules also required stamps for the following quantities of bottled beer – 1, 2, 3, 4, 5, 6, 8, 10, 12, 20, 30, 40 and 60 dozen bottles. Our lists of stamps issued start on the basis that all these stamps were produced and issued. This was certainly the case for some states but continuing research is starting to show that not all states complied with their statutory obligations. Tasmania appears to be one of these states with archival records supporting the production of stamps for 1, 2, 3, 4, 6, 8 and 40 dozen bottles but none of the other amounts. Similarly, Tasmania is one of a number of states that did not produce stamps for the entire range of bulk containers as the breweries in the state did not produce beer in all of the nine defined vessels. For Tasmania it appears the breweries did not produce 10 or 15 gallon kegs. As a consequence stamps for these containers are not known for the later issues.

Until the passage of the Beer Excise Act 1901, Tasmania continued to issue stamps as before. When the Act became effective on 7 October 1901 changes became necessary and these were achieved in a number of usual, and unusual, means. For Tasmania the changes were three-fold. Firstly, the dutiable quantities of kilderkins, half-hogsheads, barrels and hogsheads were all reduced by the Commonwealth legislation. Secondly, a new range of stamps for bottled beer was required and thirdly the duty was assessed at a lower rate per gallon. The new rate of 3d per gallon, uniform across Australia, was introduced by parliament on 8 October 1901. This was altered to a two-tiered rate on 7 February 1902 with a rate of 2d per gallon being introduced for beer brewed from barley, malts and hops exclusively.

Commonwealth Legislation

Research of files held by the National Archives have revealed an intent to have a uniform issue ready for use from 1 January 1902 but this plan did not eventuate until well into 1903. The uniform design was progressively introduced to each state from mid 1903 although the stamps each bore the name of the issuing state for many years to come. Initially, this would have been done to accede to the “book-keeping” clauses of the Australian constitution which required the revenue raised in each state to be returned to the same state. For the Department of Trade and Customs, the “book-keeping” clauses were redundant by 1910 but a truly uniform issue did not eventuate for a few more years. For convenience, the stamps produced between the establishment of the Commonwealth in 1901, and the introduction of the uniform issue from 1918, are listed with the colonial issues. They provide an interesting study in themselves as they were produced by printers in each state, using a variety of papers, watermarks, separations and printing methods. Despite this variety of production some aspects of the stamps were common across Australia. The stamps for both bulk and bottled beer were issued with control, or serial, numbers. The design of the stamps sometimes allowed a designated space for the serial number and sometimes did not. The stamps for bottled beer were required to be split into halves when attached to cart-notes. To facilitate the audit of these stamps, serial numbers were printed twice so both halves would show the number. Further research and analysis is required to determine the patterns of use of these stamps and the methods of numbering.

In this work the following types are described after the basic description of the stamp.

- a. No designated space is shown in the design for the serial number.
 - b. One designated space is shown in the design. The position of the single space has been noted in both the left or right halves of the stamp as well as placed centrally.
 - c. Two designated spaces are shown in the design. This latter type is only relevant to the stamps for bottled beer that were intended for use on cart-notes and cut into halves.
1. Indicates there is a single serial, or control, number printed on the stamp
 2. Indicates there are two serial numbers printed on the stamp. Only the stamps issued for bottled beer would have two serial numbers as they were intended to be cut into halves.



Type a – without number space
Type 1 – single serial number



type b – single number space
type 1 – single serial number



type c – two number spaces
type 2 – two serial numbers

In the lists of stamps the examples shown above would be described as a1, b1 and c2 respectively.

When the rate of duty was restored to a single-tier in 1918 one of the reasons given to parliament was to enable a simplification of the collection and recording of the duty. Another benefit was the simplification of the production of the stamps. A set of Victorian stamps is known marked up with the changes required to convert the design to a uniform Australian issue. Apart from the removal of the state name the bottled beer stamps were also changed to express the quantity of beer in gallons, rather than dozens of bottles. New South Wales had already made this change in 1914 and appears to have been the only state to have done so.

The first truly Commonwealth stamps were issues in late 1918. By mid-October of that year, commonwealth issues had already been produced for 4/-, 8/-, and 40/- bottled beer and 17/- kilderkin and 35/- barrel stamps. Further values were produced in the following months.

Commonwealth Legislation

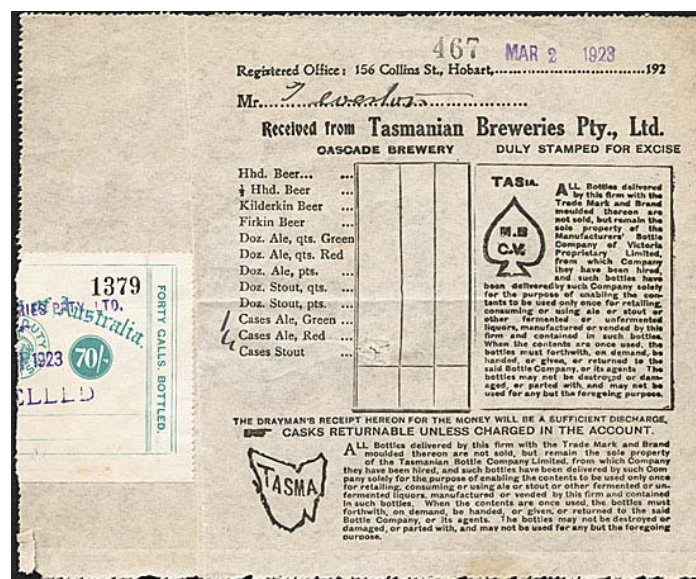
Use and cancellation of the stamps. Section 33 defined the manner of affixing the stamps to bulk and bottled beer. For bulk beer the stamps were to be stuck to the head of the vessel, i.e. the flat end at the top of the barrel, etc. This differed from most of the colonial acts that required the stamp to be placed over the spigot hole. As the stamp would no longer be destroyed by the act of inserting the tap, section 37 required the stamps to be cut into two or more pieces immediately before or after opening the vessel. The stamps for bottled beer could be either affixed to the cases of bottles, or affixed to cart-notes associated with the delivery of the beer. When beer was delivered in loose bottles the stamps were to be affixed to the cart-notes in such a manner that the stamp would be halved with one half affixed to the cart-note and the other half affixed to the butt retained by the brewery. When affixed to cases the stamps were to be cut into two or more pieces when the case was opened. The use of stamps on cases of bottled beer was repealed by the Beer Excise Act 1918 and from this date all used examples of bottled beer stamps would only be obtainable, and therefore collectable, as half-stamps. Stamps were also required to be cancelled by the brewery by writing, or stamping, in ink the name of the brewery, the date and the word “Cancelled”.

Spoiled beer. Under certain conditions, section 41 of the act allowed for the replacement of stamps used on containers of beer that later became spoiled and unsaleable.

Rates of duty. The initial rate was set at three pence per gallon, payable by the brewer making the beer. The revenue raised from the duty exceeded the expectations of the government and the duty on beer made from barley, malt and hops exclusively was reduced to 2d per gallon from 7 February 1902 whilst other types of beer remained dutiable at 3d per gallon. The two-tiered rate of duty was maintained to September 1918. The table below shows the changes of rate during the period stamps were used along with the reasons given in the budget speeches for the changes.

Table of Commonwealth Duty Rates for beer produced domestically (1901-1918).

Date of introduction	Rate per gallon	Notes
1901 (Oct 8)	3d	Uniform rate throughout the Commonwealth
1902 (Feb 7)	2d (BMH) 3d (NEI)	BMH = Beer made exclusively from barley, malt and hops. NEI = Beer “ <u>N</u> ot <u>E</u> lsewhere <u>I</u> ncluded” in Excise Tariff Schedule.
1914 (Dec 3)	5d (BMH) 6d (NEI)	Increased to fund war effort.
1917 (Aug 3)	6d (BMH) 7d (NEI)	Increased to fund war effort and to replace customs duties lost due to import prohibitions.
1918 (Sep 25)	1/-	Single rate to simplify bookkeeping and further increase for war effort.



Charles Leski Auctions

1923 Cart-note from the Tasmanian Breweries Pty Ltd. showing use of a 70/- Commonwealth issue. Tasmanian Breweries Pty Ltd was formed by a partnership of Cascade and Boag & Sons in 1922.

Tasmania – Colonial Series

The issued stamps.

1880 (March 1). Lithographed in sheets of 8 (4 rows of 2) by the Mercury Office, Hobart. Thick wove paper without watermark. Perf 11½.



Status International Auctions

Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	1/3 (5 Gallon Keg)	Red and Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/3 (One Firkin)	Red and Blue	9/3/1880	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	4/6 (One Kilderkin)	Red and Blue	5/3/1880	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6/9 (Half Hogshead)	Red and Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	9/- (One Barrel)	Red and Blue	9/4/1880	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	13/6 (One Hogshead)	Red and Blue	19/3/1880	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- This issue, described by Bassett Hull as provisional, was produced from two plates - a common plate for the background and individual plates for the six denominations. The design is clearly derived from the New Zealand Beer Duty Stamps of 1878.
- W. Craig's 1984 supplement to his handbook gives some printing figures found in the Archives Office of Tasmania. 1/3d – 20,000; 2/3d – 20,000; 4/6d – 40,000; 9/- - 14,000 and 13/6d – 6,000. No figure given for the 6/9d value.
- W. Craig's 1984 supplement also reports an imperforate 9/- in red and black-grey.

1880. Lithographed in sheets of 12 (4 rows of 3) by the Mercury Office, Hobart. Thick wove paper without watermark. Perf 11½.



Charles Leski Auctions

Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	1/3 (One Keg)	Orange-Yellow	17/4/1882	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	2/3 (One Firkin)	Ultramarine	24/3/1881	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	4/6 (One Kilderkin)	Vermilion	5/4/1880	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6/9 (Half Hogshead)	Mauve		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	9/- (One Barrel)	Yellow-Green		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	13/6 (Hogshead)	Black	/1889	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- Imperforate proofs are known of all values in the issued colours. They are known marked in manuscript "For Pattern" or "Cancelled" or not marked at all. A full set in complete sheets is held by the Tasmanian Museum and Art Gallery. These proofs are thought to derive from the production of the 1901 provisional Commonwealth issue.
- Proofs of this design are also known in black are also known handstamped "H.M. CUSTOMS HOBART". They are also thought to derive from the production of the 1901 provisional Commonwealth issue.

Tasmania – Colonial Series



This block of eight shows two of the three columns of the sheet of twelve. All of the denominations of the second series of stamps are known as imperforate proofs in their issued colours. Many are defaced with ink lines. Bill Craig, in his works on Tasmanian Revenue Stamps dismissed all of them as “fantasies from the Government Printing Office”. Regardless of their status and purpose they are impressive adjunct to any collection of Tasmanian duty stamps.

Tasmania – Colonial Series

1881. Printed by Bradbury, Wilkinson & Co., London, in sheets of 40 (10 rows of 4) reduced to sheets of 10 (5 rows of 2) before issue. No watermark. Perf 14½.



Premier Philately



Premier Philately

No.	Denomination	Colour	Earliest	P	S	M	U
	1/3 (One Keg)	Orange	21/1/1883	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	2/3 (One Firkin)	Ultramarine	6/12/1882	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	4/6 (One Kilderkin)	Vermilion	7/6/1882	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6/9 (Half Hogshead)	Mauve	5/9/1887	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	9/- (One Barrel)	Pale Green	18/3/1892	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	13/6 (One Hogshead)	Brown	13/6/1887	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Grey		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- W. Craig lists the 13/6d in grey and questions whether this is a proof.
- The design features the “Bourne” head, also used for the stamps of Transvaal, Falkland Islands and Griqualand West. The plants shown in the design are hops.
- Chapter XIX of A.F. Bassett Hull’s work on Tasmania deals with this issue in some depth. The initial order for these stamps was 1/3d – 18,000; 2/3d – 18,000; 4/6d – 50,000; 6/9d – 12,000 and 13/6d – 3,000. The stamps were invoiced by Bradbury, Wilkinson & Co. on 18 July 1881 charging £6/10/- for designing and printing each of the six denominations. The stamps were issued as stocks of the locally produced stamps were exhausted. The first denomination issued was the 4/6d “around December 1881”. Bradbury, Wilkinson must have continued to supply these stamps through the 1880s as Hull quotes numbers of each denomination supplied up to the date of publication (1890) of his work. These were – 1/3d – 121,000; 2/3d – 122,000; 4/6d – 380,000; 6/9d – 109,000; 9/- - 45,000 and 13/6d – 8,000.
- The stamps from this issue have a printer’s imprint at the base of each stamp. There is some suggestion that these stamps are known without the imprint but the authors have been unable to settle this question.
- See “Philately from Australia”, September 1995, pages 77-79 for an explanation of the sheet layout of these stamps.



Status International Auctions

- Proofs in negative are known of all values in sheets of 10 (in 5 rows of 2). They are thought to have been produced in the early 1930s by the Tasmanian Government Printer.
- Charles Leski Auctions Sale 292 lot 503 contained all six values in blocks of eight together with a letter from the Tasmanian Treasury Office regarding their production. The authors have been unable to locate the present whereabouts of this document and are keen to do so.
- The printing plates for all six values are held by the Tasmanian Museum and Art Gallery.

Tasmania – Colonial Series

4d. per gallon rate introduced 1 December 1892.

1892. Stamps of the previous issue surcharged in black. No watermark. Perf 14½.



Status International Auctions



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	1/8 on 1/3 (One Keg)	Orange	5/1895	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	3s. on 2/3 (One Firkin)	Ultramarine	4/8/1895	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6s. on 4/6 (One Kilderkin)	Vermilion	3/11/1894	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9s. on 6/9 (Half Hogshead)	Mauve (shades)	8/2/1899	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	12s. on 9/- (One Barrel)	Pale Green	1/9/1897	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	18s. on 13/6 (One Hogshead)	Brown	18/4/1893	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

circa 1894. Printed by De La Rue & Co. No watermark. Perf 14½.

No.	Denomination	Colour	Earliest	P	S	M	U
	3/- (One Firkin)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	6/- (One Kilderkin)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The 3/- and 6/- are Craig nos. 7.842 & 7.843. The authors doubt these stamps were produced by De La Rue & Co.
- 3,000 3/- stamps ordered in 1899 and another 3,000 3/- stamps ordered in 1901.
- The 6/- may be the c.1896 or 1898 issue.
- Both Bridger & Kay's 1908 catalogue and Morley's 1910 catalogue list a 4/3d value in this series. As the denomination is impossible under a 4d per gallon rate the authors have deleted this stamp from this group. Kay's listing probably relates to the 4/3d kilderkin issue of 1901.

circa 1896. Lithographed in sheets of 10 (5 rows of 2). No watermark. Perf 11.8.



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	6/- (One Kilderkin)	Scarlet	14/4/1898	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	18/- (One Hogshead)	Black	1899	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- The plates for these stamps appear to have been produced from photographic transfer of images of the surcharged stamps. What was an overprint on the previous issue is now part of the design.
- 49,980 6/- stamps supplied in 1897 and 5,000 18/- stamps supplied in 1899.

Tasmania – Colonial Series

circa 1898. Stamps produced from the design of the first 1880 design with shading behind the value tablets. Believed to be lithographed in sheets of 10 (5 rows of 2). No watermark. Perf 11.8.



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	6/- (One Kilderkin)	Vermilion	12/9/1898	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

circa 1900. Stamps produced from the design of the second 1880 design without shading behind the value tablets. Believed to be lithographed in sheets of 10 (5 rows of 2). No watermark. Perf 11.8.



Premier Philately



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	6/- (One Kilderkin)	Vermilion	5/7/1900	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	9/- (Half Hogshead)	Mauve	23/7/1900	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 50,000 6/- stamps supplied in 1900.



No.	Denomination	Colour	Earliest	P	S	M	U
	9/- (Half Hogshead)	Mauve		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 10,000 9/- stamps supplied in 1899 and another 10,000 9/- stamps supplied in 1900.

Tasmania – Provisional Commonwealth Series.

The Colonial stamps continued to be used following the transfer of the Customs Department to the Commonwealth in 1901 until a uniform design was introduced. According to regulations issued under the authority of the Commonwealth Beer Excise Act, 1901 and the Excise Tariff Act, 1902 new rates and conditions were applied to beer excise on 8 October 1901 and 7 February 1902.

The Beer Excise Act, 1901 also defined a new range of container sizes: viz - 2 gallons, 5 gallons; 9 gallons; 10 gallons; keg of 15 gallons; kilderkin of 17-18 gallons; half hogshead of 25-27 gallons; barrel of 33-36 gallons and a hogshead of 50-54 gallons. For the containers of variable sizes the rate was applied to the minimum amount. The Act also regulated that six “reputed quarts”, twelve “reputed pints” or twenty-four “reputed half-pints” be charged as one gallon. The references to bottles on the stamps therefore refer to quart bottles.

1901 - Stamps for bulk beer - 3d. per gallon rate introduced on 8 October 1901.

Believed to be lithographed in sheets of 10 (5 rows of 2). No watermark or portions of papermaker’s watermark. Perf 11.8. Stamps of this issue have been noted with varying amounts of shading around the volume and the denomination shown in the top and bottom panels of the design. This is believed to be indicative of different positions within the sheet.



Charles Leski Auctions



Status International Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	6d (Other Vessel)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/3 (One Keg)	Orange Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/3 (One Firkin)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/6 (One Keg-10 Galls)	Orange Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Chestnut		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	3/9 (One Keg)	Dark Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	4/3 (One Kilderkin)	Scarlet	27/12/1901	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6/3 (Half Hogshead)	Mauve		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	8/3 (Barrel)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	12/6 (Hogshead)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Dave Elsmore reports a 2/3d in manuscript on 3/- (1894 issue) provisional.
- Portions of the papermaker’s watermark identified as “XTRA” in double-lined capitals and two zig-zag lines.
- Requisitions of stamps for 1901-1902 are recorded as follows –

o 23 October 1901	4/3d	13,000	o 9 July 1902	4/3d	10,000
o January 1902	4/3d	10,000	o 9 July 1902	2/3d	2,000
o February/March 1902	12/6d	1,000	o 9 July 1902	1/3d	2,000
o 3 March 1902	4/3d	20,000	o 13 October 1902	4/3d	5,000
o 1902	12/6d	1,000	o 13 October 1902	2/3d	500
o 9 July 1902	12/6d	1,000	o 3 December 1902	12/6d	1,000
o 9 July 1902	8/3d	200	o 3 December 1902	4/3d	6,000
o 9 July 1902	6/3d	4,000	o 3 December 1902	1/3d	1,000
- According to a register of Beer Stamps held in Hobart the stamps above were delivered to the collector of customs as follows; 1/3, 2/3, 4/3, 6/3, 8/3 and 12/6 on 1 July 1902 and the 6d, 2/6 and 3/9 on 17 January 1903.
- The above stamps continued to be used for “Not Elsewhere Included” beers until the introduction of special “N.E.I.” stamps in 1903.
- The 2/6d is known with stroke missing between “2” and “6” in the lower left value. Appears to be from the top right stamp of the sheet and examples recorded in both shades. The stamp also shows a different font used for the ‘2’ in the lower right value.

Tasmania – Provisional Commonwealth Series.

1902 - Stamps for bulk beer - 2d. per gallon rate for beer brewed from “Barley Malt and Hops Exclusively” introduced on 7 February 1902.

1902 (July). Believed to lithographed in sheets of 10 (5 rows of 2). No watermark or portions of papermaker’s watermark. Perf 11.8. Stamps of this issue have been noted with varying amounts of shading around the volume and the denomination shown in the top and bottom panels of the design. This is believed to be indicative of different positions within the sheet.



Charles Leski Auctions



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	4d (Other Vessel)	Dark Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	10d (One Keg)	Pale Mauve		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	1/6 (One Firkin)	Lake Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/8 (One Keg)	Dark Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	2/6 (15 Gallons)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/10 (One Kilderkin)	Green		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	4/2 (Half Hogshead)	Green-blue		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8/4 (Hogshead)	Ultramarine		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Requisitions of stamps for 1901-1902 are recorded as follows –
 - 9 July 1902 8/4d 200
 - 9 July 1902 4/2d 1,000
 - 9 July 1902 2/10d 5,000
 - 9 July 1902 1/6d 500
 - 9 July 1902 10d 500
 - 3 December 1902 8/4d 1,000
 - 3 December 1902 2/10d 2,000
 - 3 December 1902 1/6d 1,000
 - 3 December 1902 10d 1,000
- According to a register of Beer Stamps held in Hobart the stamps above were delivered to the Collector of Customs as follows; 1/6 and 2/10 on 1 July 1902 and the 4/2 and 8/4 on 1 August 1902, the 10d on 8 August 1902 and the 4d, 1/8 and 2/6 on 17 January 1903.
- The same register indicates that the 20,000 8/4 stamps delivered in 1902 were amongst the redundant Barley, Malt and Hops stamps destroyed on 25 February 1919. Therefore, the mint examples of these stamps (and probably the other denominations of this issue) must be samples, leakage or remainders from the Government Printer.
- The “BARLEY MALT & HOPS EXCLUSIVELY” stamps were made redundant when a uniform rate of duty was applied to all types of beer on 25 September 1918.
- The following stocks held by the Collector of Customs were destroyed on 25 February 1919 – 4d, 10d, 1/6, 1/8, 2/6, 2/10, 4/2, 5/6 and 8/4d.
- Forbin’s catalogue lists a 1/6d Blue with this series.

Surcharge issue of 1892 further surcharged in black.

No.	Denomination	Colour	Earliest	P	S	M	U
	5/6 on 12s. on 9/- (Barrel)	Green		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

- According to a register of Beer Stamps held in Hobart the stamps above were delivered to the collector of customs on 1 July 1902.
- A record in the Archives Office of Tasmania records the delivery of 8,233 5/6d stamps on 15 August 1902. The same entry records the receipt of other stamps that do not match up with any requisition. These may also be surcharges on remaining stocks of the duty stamps at the 4d per gallon rate. Supplied with this delivery were –
 - 84 1/6d stamps
 - 522 1/3d stamps
 - 744 6/3d stamps
 - 13,000 8/3d stamps

Tasmania – Uniform Commonwealth Series

The early issues of the uniform series are found on New South Wales paper and perforated 12.5. Whilst ordinary Tasmanian Duty Stamps are known to have been produced by the New South Wales' Government Printer, no records have been located to confirm that printer also produced the early issues of these stamps. Later issues, perhaps those perforated 11.8 or rouletted 6.75, were produced by the Tasmanian Government Printer. When compared to the issues of the other states, the bulk beer stamps for Tasmania are unusual as they are the same size as the bottled beer stamps instead of being larger.

Printed in sheets of 10 (5 rows of 2). Early printings produced on paper bearing a watermark reading "NEW SOUTH WALES GOVERNMENT" in double lined letters. Later printings produced on paper showing portions of at least two different papermakers watermark. Stamps are also known without any watermark but it is not possible to determine if these are from portions of sheets not showing the papermakers' watermarks or from paper without any watermark. Perf 12.5 or 11.8 or compound 12.5, 11.8 or roulette 6.75.

1903-18. Bulk Beer. Stamps inscribed "BARLEY, MALT & HOPS EXCLUSIVELY." Printed design is 80-81mm x 51-52mm.



Harmer-Schau Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	4d (2 Gallons)	Black on grey <i>b1</i> <i>Watermark sideways</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	10d (5 Gallons)	Black on grey Black on lilac		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/6 (9 Gallons)	Black on blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/8 (10 Gallons)	Black on buff		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/6 (15 Gallons)	Black on rose		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/10 (Kilderkin)	Black on salmon		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/2 (Half Hogshead)	Black on grey		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/6 (Barrel)	Black on yellow		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	8/4 (Hogshead)	Black on mauve		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1912 - Changed gallon capacities for bulk beer effective from 24 December 1912.

No.	Denomination	Colour	Earliest	P	S	M	U
	4/4 (Half Hogshead)	Black on grey		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/10 (Barrel)	Black on yellow		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	8/8 (Hogshead)	Black on mauve		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The capacities for half hogsheads, barrels and hogsheads were changed to 26, 35 and 52 gallons.
- These stamps were delivered to the Collector of Customs on 7 March 1913.

1914 - Beer duty of 5d. per gallon introduced on 3 December 1914.

No.	Denomination	Colour	Earliest	P	S	M	U
	10d (2 Gallons)	Black on grey					
	2/1 (5 Gallons)	Black on grey					
	3/9 (9 Gallons)	Black on blue					
	4/2 (10 Gallons)	Black on buff					
	6/3 (15 Gallons)	Black on rose					
	7/1 (Kilderkin)	Black on salmon					
	10/10 (Half Hogshead)	Black on grey					
	14/7 (Barrel)	Black on yellow					
	21/8 (Hogshead)	Black on mauve					

- There is no record of the delivery of any of these values to the Collector of Customs in Tasmania.

Tasmania – Uniform Commonwealth Series

1917 - Beer duty of 6d. per gallon introduced on 10 August 1917.

No.	Denomination	Colour	Earliest	P	S	M	U
	1/- (2 Gallons)	Black on grey					
	2/6 (5 Gallons)	Black on grey					
	4/6 (9 Gallons)	Black on blue					
	5/- (10 Gallons)	Black on buff					
	7/6 (15 Gallons)	Black on rose					
	8/6 (Kilderkin)	Black on salmon					
	13/- (Half Hogshead)	Black on grey					
	17/6 (Barrel)	Black on yellow					
	26/- (Hogshead)	Black on mauve					

- There is no record of the delivery of any of these values to the Collector of Customs in Tasmania.
- The “BARLEY MALT & HOPS EXCLUSIVELY” stamps were made redundant when a uniform rate of duty was applied to all types of beer on 25 September 1918.
- The following stocks held by the Collector of Customs were destroyed on 25 February 1919 – 4d, 10d, 1/6, 1/8, 2/6, 2/10, 4/2, 4/4, 5/6, 8/4 and 8/8.

1903-18. Bottled Beer. Stamps inscribed “BARLEY, MALT & HOPS EXCLUSIVELY.” Printed design is 81mm x 47mm.



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	4d (One Dozen)	Black on pink <i>b1</i> <i>Watermark sideways</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	8d (Two Dozen)	Red on blue <i>b1</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	1/- (Three Dozen)	Red <i>b1</i> <i>Watermark sideways</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	1/4 (Four Dozen)	Blue on pink <i>b1</i> <i>Watermark sideways</i>	/1911	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- According to a register of Beer Stamps held in Hobart the only stamps delivered from this series were 4d, 8d, 1/- and 1/4 on 1 November 1903.
- The Commonwealth Statutory Rules also required the issue of 1/8, 2/-, 2/8, 3/4, 4/-, 6/8, 10/-, 13/4, and 20/- stamps.

1914 - Beer duty of 5d. per half dozen bottles introduced on 3 December 1914.

No.	Denomination	Colour	Earliest	P	S	M	U
	10d on 4d (One Dozen)	Black on pink		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/8 on 8d (Two Dozen)	Red on blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/6 on 1/- (Three Dozen)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/4 on 1/4 (Four Dozen)	Blue on pink		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- According to a register of Beer Stamps held in Hobart these surcharged stamps were delivered on 23 January 1916.

No.	Denomination	Colour	Earliest	P	S	M	U
	10d (One Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/8 (Two Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/6 (Three Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/4 (Four Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- According to a register of Beer Stamps held in Hobart the Collector of Customs only held stocks of the 10d, 1/8, 2/6 and 3/4 values – and these are likely to have been the surcharged issues!

Tasmania – Uniform Commonwealth Series

1917 - Beer duty of 6d. per half dozen bottles introduced on 10 August 1917.

No.	Denomination	Colour	Earliest	P	S	M	U
	1/- on 10d (One Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/- on 1/8 (Two Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/- on 2/6 (Three Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/- on 3/4 (Four Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- According to a register of Beer Stamps held in Hobart these surcharged stamps were delivered on 17 August 1917. It is not known if these surcharges were on ordinary issues or on the surcharged issues of 1916.

No.	Denomination	Colour	Earliest	P	S	M	U
	1/- (One Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/- (Two Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/- (Three Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/- (Four Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The “BARLEY MALT & HOPS EXCLUSIVELY” stamps were made redundant when a uniform rate of duty was applied to all types of beer on 25 September 1918.
- The following stocks held by the Collector of Customs were destroyed on 25 February 1919 – 1/-, 2/- and 3/-. These are likely to have been the surcharged values listed above.

1903-18. Bulk Beer. Stamps inscribed “N.E.I.” (Not Elsewhere Included in the schedule of excise duties). Printed design is 80-81mm x 51-52mm.



Status International Auctions



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	6d (2 Gallons)	Bistre <i>b1</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
pi		<i>Imperforate b1</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	1/3 (5 Gallons)	Red Brown <i>b1</i>	2/12/1905	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2/3 (9 Gallons)	Dull Blue <i>b1</i>	22/11/1905	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2/6 (10 Gallons)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/9 (15 Gallons)	Orange		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/3 (Kilderkin)	Emerald <i>b1</i>	2/12/1905	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6/3 (Half Hogshead)	Violet <i>b1</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8/3 (Barrel)	Red <i>b1</i>	6/1/1906	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	12/6 (Hogshead)	Brown <i>b1</i>	6/12/1905	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- The 1/3 value has been seen subsequently surcharged.

1912 - Changed gallon capacities for bulk beer effective from 24 December 1912.

No.	Denomination	Colour	Earliest	P	S	M	U
	6/6 (Half Hogshead)	Violet	7/2/1913	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	8/9 (Barrel)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	13/- (Hogshead)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The capacities for half hogsheads, barrels and hogsheads were changed to 26, 35 and 52 gallons.
- These stamps were delivered to the Collector of Customs on 21 May 1913.

Tasmania – Uniform Commonwealth Series

1914 - Beer duty of 6d. per gallon introduced on 3 December 1914.

Provisional Issues



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	2s. 6d. (opt) on 1/3 (5 Gallons)	Red Brown <i>b1</i>					
pd		<i>Rouletted 6.75</i>	6/8/1917	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	13/- on 6/6 (Half Hogshead)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	26/- on 13/- (Hogshead)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The 13/- on 6/6 and 26/- on 13/- stamps were delivered to the Collector of Customs on 25 November 1915.

Regular Issues



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	1/- (2 Gallons)	Bistre					
	2/6 (5 Gallons)	Red Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/6 (9 Gallons)	Dull Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/- (10 Gallons)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	7/6 (15 Gallons)	Orange					
pd	8/6 (Kilderkin)	Emerald <i>b1</i>					
		<i>Rouletted 6.75</i>	20/1/1916	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	13/- (Half Hogshead)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	17/6 (Barrel)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	26/- (Hogshead)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The 4/6 and 8/6 stamps were delivered to the Collector of Customs on 13 February 1915.
- All of the listed denominations except 1/- and 7/6 were listed as being in stock on 3 April 1917. Still in stock on this date were the equivalent volume stamps from the 1903 series (6d and 3/9.)

1917 - Beer duty of 7d. per gallon introduced on 10 August 1917.

No.	Denomination	Colour	Earliest	P	S	M	U
	1/2 (2 Gallons)	Bistre		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/11 (5 Gallons)	Red Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/3 (9 Gallons)	Dull Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/10 (10 Gallons)	Black					
	8/9 (15 Gallons)	Orange					
	9/11 (Kilderkin)	Emerald		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	15/2 (Half Hogshead)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	20/5 (Barrel)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	30/4 (Hogshead)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- All of the listed denominations except 1/2, 2/11, 5/10, 8/9 were listed as being in stock in November 1917 and on 22 April 1918. Still in stock on both of these dates were the equivalent volume stamps from the 1903 series (6d and 3/9) and the 1914 series (2/6).

Tasmania – Uniform Commonwealth Series

1918 - Bulk beer. Duty of 1/- per gallon for all beers introduced on 25 September 1918.

Provisional issues.

No.	Denomination	Colour	Earliest	P	S	M	U
	2/- (2 Gallons)						
	5/- (5 Gallons)						
	9/- on 5/3d (9 Gallons)	Dull Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	10/- (10 Gallons)						
	15/- (15 Gallons)						
	17/- on 9/11d (Kilderkin)	Emerald		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	26/- on 15/2d (Half Hogshead)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	35/- on 20/5d (Barrel)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	52/- on 30/4d (Hogshead)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The surcharges listed above were delivered to the Collector of Customs on 15 October 1918.

Regular issues

No.	Denomination	Colour	Earliest	P	S	M	U
	2/- (2 Gallons)	Bistre		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/- (5 Gallons)	Red Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	9/- (9 Gallons)	Dull Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	10/- (10 Gallons)	Black					
	15/- (15 Gallons)	Orange					
	17/- (Kilderkin)	Emerald		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	26/- (Half Hogshead)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	35/- (Barrel)	Red		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	52/- (Hogshead)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- All of the listed denominations except 2/-, 5/-, 10/-, 15/- were listed as being in stock in February 1919. Still in stock on this date were the equivalent volume stamps from the 1903 series (6d and 3/9d) and the 1914 series (2/6d).

1903-18. Bottled Beer. Stamps inscribed "N.E.I." (Not Elsewhere Included in the schedule of excise duties). Printed in sheets of 10 (5 rows of 2). Printed design is 81mm x 47mm.



No.	Denomination	Colour	Earliest	P	S	M	U
	6d (One Dozen)	Yellow Green ?1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1/- (Two Dozen)	Yellow b1		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	1/6 (Three Dozen)	Violet b1		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	2/- (Four Dozen)	Light Olive b1	10/7/1911	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Deep Olive (shades) b2					<input checked="" type="checkbox"/>
		Sage Green b2	14/9/1912				<input checked="" type="checkbox"/>
	2/6 (Five Dozen)	Light Brown					
	3/- (Six Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/- (Eight Dozen)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/- (Ten Dozen)	Black					
	6/- (Twelve Dozen)	Deep Orange					
	10/- (Twenty Dozen)	Dark Green					
	15/- (Thirty Dozen)	Violet					
	20/- (Forty Dozen)	Carmine		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	30/- (Sixty Dozen)	Brown					

- According to a Register of Beer Duty Stocks held by the National Archives of Australia (Hobart) the stamps for bottled beer were first delivered on 30 September 1903 (6d, 1/-, 1/6, & 2/-). Additional denominations (3/-, 4/- & 20/-) were delivered on 1 September 1910. The other denominations required by the statutory rules are not recorded in the register.
- Use of the 2/- stamp is recorded more than a year beyond the rate increase of 1914.

Tasmania – Uniform Commonwealth Series

1914 - Beer duty of 6d. per half dozen bottles introduced on 3 December 1914.

Provisional Issues



Premier Philately

No.	Denomination	Colour	Earliest	P	S	M	U
	2 SHILLINGS (opt) on	Yellow b2					
pc	1/- (Two Dozen)	Rouletted 6.75	18/4/1916	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	3/- on 1/6d (Two Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	6/- on 3/- (Six Dozen)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The 2 SHILLINGS surcharge is overprinted on an anomalous 1/- (2 dozen) BARLEY MALT & HOPS issue with the heading overprinted by a black line and "N.E.I." in the middle of the stamp.
- 13,000 1/- stamps were sent to the government printer for 'alteration' on 13 December 1914.
- The 3/- on 1/6d and 6/- on 3/- stamps were delivered to the Collector of Customs on 9 November 1915.

Regular Issues

No.	Denomination	Colour	Earliest	P	S	M	U
	1/- (One Dozen)	Yellow Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/- (Two Dozen)	Yellow		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/- (Three Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/- (Four Dozen)	Deep Olive c		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/- (Five Dozen)	Light Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	6/- (Six Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	8/- (Eight Dozen)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	10/- (Ten Dozen)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	12/- (Twelve Dozen)	Deep Orange		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	20/- (Twenty Dozen)	Dark Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	30/- (Thirty Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	40/- (Forty Dozen)	Carmine		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	60/- (Sixty Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- The 4/- and 8/- stamps have been seen subsequently surcharged.

1917 - Beer duty of 7d. per half dozen bottles introduced on 10 August 1917.

Provisional Issues



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
	4s. 8d. (opt) on 4/- (Four Dozen)	Deep Olive c2 Rouletted 6.75	29/10/1917	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Tasmania – Uniform Commonwealth Series

1917 - Beer duty of 7d. per half dozen bottles introduced on 10 August 1917.

Regular Issues

No.	Denomination	Colour	Earliest	P	S	M	U
	1/2 (One Dozen)	Yellow Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2/4 (Two Dozen)	Yellow		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3/6 (Three Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/8 (Four Dozen)	Deep Olive		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5/10 (Five Dozen)	Light Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	7/- (Six Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	9/4 (Eight Dozen)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	11/8 (Ten Dozen)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	14/- (Twelve Dozen)	Deep Orange		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	23/4 (Twenty Dozen)	Dark Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	35/- (Thirty Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	46/8 (Forty Dozen)	Carmine		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	70/- (Sixty Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1918 - Bottled beer. Duty of 1/- per half dozen for all beers introduced on 25 September 1918.

Provisional Issues



Premier Philately



Charles Leski Auctions

No.	Denomination	Colour	Earliest	P	S	M	U
pc	8/- (hs) on 4/8d (Four Dozen)	Deep Olive b2 <i>Rouletted 6.75</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
pc	8/- (opt) on 4/8d (Four Dozen)	Deep Olive b2 <i>Rouletted 6.75</i>	20/11/1918	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
pc	12/- (opt) on 8/- (Eight Dozen)	Black on blue c2 <i>Rouletted 6.75</i>	1919	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- The 8/- surcharge is overprinted or handstamped on an anomalous 4/8d (4 dozen) BARLEY MALT & HOPS issue with the heading overprinted by black lines on either side of N.E.I.
- The 12/- surcharge is overprinted on the 8/- (8 dozen) issue of 1914. The correct quantity should be six dozen.

Regular Issues

No.	Denomination	Colour	Earliest	P	S	M	U
	2/- (One Dozen)	Yellow Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4/- (Two Dozen)	Yellow		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	6/- (Three Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	8/- (Four Dozen)	Deep Olive		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	10/- (Five Dozen)	Light Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	12/- (Six Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	16/- (Eight Dozen)	Blue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	20/- (Ten Dozen)	Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	24/- (Twelve Dozen)	Deep Orange		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	40/- (Twenty Dozen)	Dark Green		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	60/- (Thirty Dozen)	Violet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	80/- (Forty Dozen)	Carmine		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	120/- (Sixty Dozen)	Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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- Australian Journal of Philately
- Bulletin of the Fiscal Philatelic Society
- Ewen's Weekly Stamp News
- Stamp Collectors' Fortnightly
- The London Philatelist

Internet Sites

- Tasmanian Philatelic Society – www.tps.org.au
- Revenue Society of Great Britain – www.revenuesociety.org.uk
- Dave Elsmore's Revenue and Railway Stamps of Australia – www.ozrevenues.com
- Glen Stephens' Stampboards - www.stampboards.com

Auction Catalogues, Dealers Price lists and Internet Auctions

- Budget Stamp Sales, Melbourne
- Charles Leski Auctions, Melbourne
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