Beer Duty Stamps of Tasmania

YOUR HELP WELCOMED! CAN YOU ADD TO THIS LISTING?

We (Dingle Smith and Martin Walker) are undertaking a study of the Beer Duty stamps of Australia. This is listed by States with a separate section for Commonwealth issues. It is our intention where possible to publish the material for each section in the relevant State Philatelic journal. The first of these is Tasmania and hopefully the final version will be published in *The Courier*!

The major revisions and additions are to the Commonwealth issues, including the Uniform Series which incorporated the names of the States first issued in 1902. In the study we have used the existing published listings, information from auction catalogues and additional information from a range of Commonwealth and State archives. In addition several collectors of Australian Beer Duty stamps have generously added detail from their collections. For some sets we have listed values that should exist, ie that correspond to increases in Beer Excise duty, but which as yet no stamps have been seen!

We are not attempting a full census of all known copies but would greatly welcome any additional information from members of the Tasmanian Philatelic Society or indeed from any other collectors. This includes specialist Beer Duty collectors but equally as important is information from those who may only have a single Beer Duty stamp.

The listing for Tasmania's issues is presented in a familiar catalogue format with additional details presented in footnotes to each issue. Following the column for recording the earliest known date (Earliest) are four columns of tick boxes to indicate the existence of the stamp as a proof (P), specimen or reference (S), mint (M) or used (U) example.

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

For the issues of the uniform commonwealth design (with state name) we have adopted some the following rules and shorthand to identify the minor differences noted on these issues. Stamps without serial numbers are regarded as proofs and stamps with serial numbers are regarded as mint unless cancelled by a brewery and then they are regarded as used.

Suffixes used after the basic stamp descriptions are –

- a) Without a designated space for the serial number
- b) With a single space (No.____)
- c) With two spaces (No______ No____)
- 1) With one serial number
- 2) With two serial numbers





type b1 type c2

By example, the 1/6d issue illustrated is b1 - indicating the stamp has one "No._____" space and one serial number whereas the 4/8d surcharge issue is c2 - indicating two "No._____" spaces and two serial numbers.

Beer Duty Stamps of Australia by Martin Walker & D. Ingle Smith. Draft version 1.4

We are keen to hear from any collectors able to add to our knowledge of the existence of the stamps listed and also any additional information not covered by the notes given for each issue.

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Comments and additions, ideally accompanied by scans of items not listed, would be most welcome.

We would especially welcome information on

- the three values listed, but as yet unseen by us, as produced in or about 1894.
- the Tasmanian / Commonwealth issues where it is unclear if all values were issued for all sets.
- mint stamps are they gummed or ungummed?
- anything appearing in the draft listing in red. These details are yet to be confirmed by corroborating evidence.

It would also be appreciated if information can be sent before Christmas (2008!) and we would hope to provide the final listing for publication by *The Courier* in the first half of 2009.

Although we are reluctant to do so, the final version will give an indication of price/scarcity as this is always popular with readers! We look forward to your comments.

Dingle Smith & Martin Walker

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.

<u>Container sizes</u>. 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. Colonial 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.

<u>Stamps</u> 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.

<u>Use and cancellation of the stamps.</u> 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); Degraves Cascade Brewery (Hobart); Scott & Griffiths (Launceston); James & Blake Ltd. (Jolly Hatters and Derwent Breweries, Hobart).

<u>Spoiled and exported beer</u>. Section 33 of the act allowed for the replacement of stamps used on containers of beer that later became spoiled and unsaleable. Section 46 allowed brewers to claim drawback from the collector of customs on beer exported from the colony. The customs officer was required to destroy the stamps on all containers of beer being exported.

Rate 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.

The collection of beer duty became a Commonwealth concern in 1901 although the rates and conditions of the colonial acts appear to have continued until the Commonwealth Beer Excise Act, 1901 and the Excise Tariff Act, 1902 came into effect. Details of these, and subsequent, acts will be covered in the chapter on Commonwealth issues. (Not included here.)

The issued stamps.

1880. 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	Ρ	S	M	U
	1/3 (5 Gallon Keg)	Red and Blue					
	2/3 (One Firkin)	Red and Blue	9/3/1880				$\overline{\mathbf{A}}$
	4/6 (One Kilderkin)	Red and Blue	5/3/1880				$\overline{\mathbf{A}}$
	6/9 (Half Hogshead)	Red and Blue				V	
	9/- (One Barrel)	Red and Blue	9/4/1880				$\overline{\mathbf{A}}$
	13/6 (One Hogshead)	Red and Blue	19/3/1880				$\overline{\checkmark}$

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.

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	Р	S	М	U
	1/3 (One Keg)	Orange-Yellow	19/5/1882				$ \overline{\mathbf{A}} $
	2/3 (One Firkin)	Ultramarine	24/3/1881	V			Ā
	4/6 (One Kilderkin)	Vermilion	5/4/1880	$\overline{\mathbf{A}}$			\square
	6/9 (Half Hogshead)	Mauve		$\overline{\mathbf{A}}$			
	9/- (One Barrel)	Yellow-Green		$\overline{\mathbf{A}}$			
	13/6 (Hogshead)	Black	/1889	$\overline{\mathbf{A}}$			V

- Imperforate proofs are known of all values in the 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.

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	Ρ	S	М	U
	1/3 (One Keg)	Orange	20/3/1884				$\overline{\mathbf{A}}$
	2/3 (One Firkin)	Ultramarine	6/12/1882				$\overline{\mathbf{A}}$
	4/6 (One Kilderkin)	Vermilion	26/8/1889				$\overline{\mathbf{A}}$
	6/9 (Half Hogshead)	Mauve	5/9/1887				$\overline{\mathbf{A}}$
	9/- (One Barrel)	Pale Green	18/3/1892				$\overline{\mathbf{A}}$
	13/6 (One Hogshead)	Brown	13/6/1887				$\overline{\mathbf{A}}$

- 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.
- The stamps from this issue have a printer's imprint at the base of each stamp.
- See "Philately from Australia", September 1995, pages 77-79 for an explanation of the sheet layout of these stamps.
- There is some suggestion that these stamps are known without the imprint but the authors have been unable to settle this question.
- Craig lists the 13/6d in grey and questions whether this is a proof.



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 around 1930 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. Who has this letter and what information is contained therein?

4d. per gallon rate introduced 1 December 1892.

1892. Stamps of the previous issue surcharged in black. No watermark. Perf 141/2.





Status International Auctions

Charles Leski Auctions

No.	Denomination	Colour	Earliest	Р	s	М	U
	1/8 on 1/3 (One Keg) Oran		5/1895				$\overline{\mathbf{A}}$
	3s. on 2/3 (One Firkin)	Ultramarine	4/8/1895				$\overline{\mathbf{A}}$
	6s. on 4/6 (One Kilderkin)	Vermilion	3/11/1894			$\overline{\mathbf{A}}$	$\overline{\mathbf{A}}$
	9s. on 6/9 (Half Hogshead)	Mauve (shades)	8/2/1899				$\overline{\mathbf{A}}$
	12s. on 9/- (One Barrel)	Pale Green	1/9/1897				$\overline{\mathbf{V}}$
	18s. on 13/6 (One Hogshead)	Brown	18/4/1893				$\overline{\mathbf{A}}$

circa 1894. Printed by De La Rue & Co. No watermark. Perf 141/2.

Need Illustrations (Do they exist??)

No.	Denomination	Colour	Earliest	Р	S	M	U
	3/- (One Firkin)	Blue					
	4/3 (One Kilderkin)	Vermilion					
	6/- (One Kilderkin)	Red					

- The 3/- and 6/- are Craig nos. 7.842 & 7.843
- The 4/3 is listed in Kay's 1908 catalogue and probably relates to the 1901 kilderkin issue.
- The 6/- may be the c.1896 or 1898 issue.

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



Charles Leski Auctions

No.	Denomination	Colour	Earliest	Р	S	M	U
	6/- (One Kilderkin)	Scarlet	14/4/1898				$\overline{\mathbf{A}}$
	18/- (One Hogshead)	Black	1899				$\overline{\mathbf{V}}$

- The plates for these stones 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.
- Notes on archival researches by Bill Lloyd-Smith show the following orders for beer duty stamps 14 April 1897 (50,000 @ 6/-); 4 January 1900 (5000 @ 18/-); 1899 (5,000 @ 3/-, 10,000 @ 9/-); 10 April 1900 (50,000 @ 6/-, 10,000 @ 9/-). With the exception of the 3/-, all these orders can be attributed to the known stamps, although which stamp is from which order will require some more information. The 3/- of 1899 may be an issue that is yet to be discovered.

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



Charles Leski Auctions

No.	Denomination	Colour	Earliest	Р	S	М	U
	6/- (One Kilderkin)	Vermilion	12/9/1898			\checkmark	$\overline{\mathbf{V}}$

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





Premier Philately

Charles Leski Auctions

No.	Denomination	Colour	Earliest	Р	S	М	U
	6/- (One Kilderkin)	Vermilion	5/7/1900				\square
	9/- (Half Hogshaad)	Mauve	23/7/1900				ऽ



No.	Denomination	Colour	Earliest	Ρ	S	M	U
	9/- (Half Hogshead)	Mauve					$\overline{\checkmark}$

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.

Lithographed in sheets of 10 (5 rows of 2). No watermark or portions of papermaker's watermark. Perf 11.8.



Charles Leski Auctions

No.	Denomination	Colour	Earliest	Ρ	S	М	U
	6d (Other Vessel)	Blue					
	1/3 (One Keg)	Orange Brown					
	2/3 (One Firkin)	Blue					
	2/6 (One Keg-10 Galls)	Orange Brown				abla	
		Chestnut					
	3/9 (One Keg)	Blue				$\overline{\mathbf{A}}$	
	4/3 (One Kilderkin)	Scarlet	27/12/1901				$ \overline{\mathbf{A}} $
	6/3 (Half Hogshead)	Mauve					V
	8/3 (Barrel)						
	12/6 (Hogshead)	Black					

- 13,000 kilderkin (4/3d) stamps were ordered on 23 October 1901 and delivered in November 1901.
- Portions of the papermaker's watermark identified as "XTRA" in double-lined capitals and two zig-zag lines.
- 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 have been sighted in both shades. The stamp also shows a different font used for the '2' in the lower right value.



Status International Auctions

Tasmania - Provisional Commonwealth Series.

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

Surcharge issue of 1892 further surcharged in black.



Charles Leski Auctions

No.	Denomination	Colour	Earliest	Ρ	S	М	U
	5/6 on 12s. on 9/- (Barrel)	Green				Ø	

According to a register of Beer Stamps held in Hobart the stamps above were delivered to the collector of customs on 1 July 1902.

Lithographed in sheets of 10 (5 rows of 2). No watermark or portions of papermaker's watermark. Perf 11.8.



Charles Leski Auctions

No.	Denomination	Colour		Earliest	Р	S	M	U
	4d (Other Vessel)	Blue					$\overline{\mathbf{A}}$	
	10d (One Keg)	Pale Mauve					$\overline{\mathbf{A}}$	
	1/6 (One Firkin)	Lake Brown					$\overline{\mathbf{V}}$	
		Blue						
	1/8 (One Keg)	Blue					V	
	2/6 (15 Gallons)							
	2/10 (One Kilderkin)	Green					$\overline{\mathbf{A}}$	
	4/2 (Half Hogshead)	Green-blue					$\overline{\mathbf{A}}$	$\overline{\mathbf{A}}$
	8/4 (Hogshead)	Ultramarine	•					

- 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.

(Were the early issues (perf 12½) letterpress from electrotypes by NSW Government Printer and the later issues (Perf 11.8 and roulette 6.75) lithographed by the Tasmanian Government Printer?)

1903-18. Bulk Beer. Stamps inscribed "BARLEY MALT & HOPS EXCLUSIVELY." 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, 11.8 or roulette 6.75. Printed design is 80-81mm x 51-52mm.



Harmer-Schau Auctions

Need clearer illustration!

No.	Denomination	Colour	Earliest	Р	s	M	U
	4d (2 Gallons)	Black on grey b1				\checkmark	
		Watermark sideways					
	10d (5 Gallons)	Black on grey					
		Black on lilac					
	1/6 (9 Gallons)	Black on blue					
	1/8 (10 Gallons)	Black on buff					
	2/6 (15 Gallons)	Black on rose					
	2/10 (Kilderkin)	Black on salmon					
	4/2 (Half Hogshead)	Black on grey					
	5/6 (Barrel)	Black on yellow					
	8/4 (Hogshead)	Black on mauve					

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

No.	Denomination	Colour	Earliest	Ρ	S	M	U
	4/4 (Half Hogshead)	Black on grey					
	5/10 (Barrel)	Black on yellow					
	8/8 (Hogshead)	Black on mauve					

- 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	Р	s	М	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					

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

No.	Denomination	Colour	Earliest	Ρ	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					

- 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 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, 11.8 or roulette 6.75. Printed design is 81mm x 47mm.



No. Denomination Colour **Earliest** S М 4d (One Dozen) Black on pink b1 П $\overline{\mathbf{A}}$ Watermark sideways 8d (Two Dozen) V Red on blue b1 П П 1/- (Three Dozen) Red b1 $\sqrt{}$ Watermark sideways 1/4 (Four Dozen) Blue on pink b1 1911 $\sqrt{}$

Watermark sideways

- 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	Р	S	M	U
	10d on 4d (One Dozen)	Black on pink					
	1/8 on 8d (Two Dozen)	Red on blue					
	2/6 on 1/- (Three Dozen)	Red					
	3/4 on 1/4 (Four Dozen)	Blue on pink					

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

No.	Denomination	Colour	Earliest	Ρ	S	M	U
	10d (One Dozen)						
	1/8 (Two Dozen)						
	2/6 (Three Dozen)						
	3/4 (Four Dozen)						

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
may have been the surcharged issues!

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

No.	Denomination	Colour	Earliest	Р	S	M	U
	1/- on 10d (One Dozen)						
	2/- on 1/8 (Two Dozen)						
	3/- on 2/6 (Three Dozen)						
	4/- on 3/4 (Four Dozen)						

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	Ρ	S	M	U
	1/- (One Dozen)						
	2/- (Two Dozen)						
	3/- (Three Dozen)						
	4/- (Four Dozen)						

- 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/-.

1903-18. Bulk Beer. Stamps inscribed "N.E.I." (Not Elsewhere Included in the schedule of excise duties). 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, 11.8 or roulette 6.75. Printed design is 80-81mm x 51-52mm.





Status International Auctions

Charles Leski Auctions

No.	Denomination	Colour	Earliest	Р	S	M	U
	6d (2 Gallons)	Bistre b1				V	
	1/3 (5 Gallons)	Red Brown	2/12/1905			$\overline{\mathbf{A}}$	V
	2/3 (9 Gallons)	Dull Blue b1	23/12/1913			$\overline{\mathbf{A}}$	V
	2/6 (10 Gallons)	Black					
	3/9 (15 Gallons)	Orange					
	4/3 (Kilderkin)	Emerald <i>b1</i>	2/12/1905			$\overline{\mathbf{A}}$	V
	6/3 (Half Hogshead)	Violet b1				$\overline{\mathbf{A}}$	V
	8/3 (Barrel)	Red b1	6/1/1906			$\overline{\mathbf{A}}$	✓
	12/6 (Hogshead)	Brown b1	6/12/1905			$\overline{\mathbf{A}}$	V

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	Р	s	М	U
	6/6 (Half Hogshead)	Violet	/2/1913				$\overline{\mathbf{A}}$
	8/9 (Barrel)	Red					
	13/- (Hogshead)	Brown					

- 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.

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

Provisional Issues



Charles Leski Auctions

No.	Denomination	Colour	Earliest	Ρ	S	M	U
	2s. 6d. (opt) on 1/3	Red Brown b1					
рс	(5 Gallons)	Rouletted 6.75	6/8/1917				$\overline{\mathbf{A}}$
	13/- on 6/6						
	(Half Hogshead)						
	26/- on 13/-						
	(Hogshead)						

• 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	Ρ	S	M	U
	1/- (2 Gallons)	Bistre					
	2/6 (5 Gallons)	Red Brown					
	4/6 (9 Gallons)	Dull Blue					
	5/- (10 Gallons)	Black					
	7/6 (15 Gallons)	Orange					
	8/6 (Kilderkin)	Emerald <i>b1</i>					
рс		Rouletted 6.75	20/1/1916				
	13/- (Half Hogshead)	Violet					
	17/6 (Barrel)	Red					
	26/- (Hogshead)	Brown					

- 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	Р	S	M	U
	1/2 (2 Gallons)	Bistre					
	2/11 (5 Gallons)	Red Brown					
	5/3 (9 Gallons)	Dull Blue					
	5/10 (10 Gallons)	Black					
	8/9 (15 Gallons)	Orange					
	9/11 (Kilderkin)	Emerald					
	15/2 (Half Hogshead)	Violet					
	20/5 (Barrel)	Red					
	30/4 (Hogshead)	Brown					

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).

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

Provisional issues.

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

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

Regular issues

No.	Denomination	Colour	Earliest	Р	s	M	U
	2/- (2 Gallons)	Bistre					
	5/- (5 Gallons)	Red Brown					
	9/- (9 Gallons)	Dull Blue					
	10/- (10 Gallons)	Black					
	15/- (15 Gallons)	Orange					
	17/- (Kilderkin)	Emerald					
	26/- (Half Hogshead)	Violet					
	35/- (Barrel)	Red					
	52/- (Hogshead)	Brown					

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). 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, 11.8 or roulette 6.75. Printed design is 81mm x 47mm.



No.	Denomination	Colour	Earliest	Р	S	M	U
	6d (One Dozen)	Yellow Green					
	1/- (Two Dozen)	Yellow					
	1/6 (Three Dozen)	Violet b1				$\overline{\checkmark}$	
	2/- (Four Dozen)	Light Olive b1	2/12/1913				$\overline{\mathbf{A}}$
		Deep Olive (shades) b2					$\overline{\mathbf{V}}$
	2/6 (Five Dozen)	Light Brown					
	3/- (Six Dozen)	Brown					
	4/- (Eight Dozen)	Blue					
	5/- (Ten Dozen)	Black					
	6/- (Twelve Dozen)	Deep Orange					
	10/- (Twenty Dozen)	Dark Green					
	15/- (Thirty Dozen)	Violet					
	20/- (Forty Dozen)	Carmine					
	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 additional denominations required by the statutory rules are not recorded in the register.
- The used example of the 2/- stamp is dated more than a year after the rate increase of 1914.

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

Provisional Issues



Premier Philately

No.	Denomination	Colour	Earliest	Ρ	S	M	U
	2 SHILLINGS (opt) on	Yellow b2					
рс	1/- (Two Dozen)	Rouletted 6.75	18/4/1916				
	3/- on 1/6d						
	(Two Dozen)						
	6/- on 3/-						
	(Six Dozen)						

- 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	Ρ	S	M	U
	1/- (One Dozen)	Yellow Green					
	2/- (Two Dozen)	Yellow					
	3/- (Three Dozen)	Violet					
	4/- (Four Dozen)	Deep Olive c					
	5/- (Five Dozen)	Light Brown					
	6/- (Six Dozen)	Brown					
	8/- (Eight Dozen)	Blue					
	10/- (Ten Dozen)	Black					
	12/- (Twelve Dozen)	Deep Orange					
	20/- (Twenty Dozen)	Dark Green					
	30/- (Thirty Dozen)	Violet					
	40/- (Forty Dozen)	Carmine					
	60/- (Sixty Dozen)	Brown					

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

N	. Denomination	Colour	Earliest	Р	S	М	U
	4s. 8d. (opt) on 4/-	Deep Olive c2					
	(Four Dozen)	Rouletted 6.75	29/10/1917				

Regular Issues

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

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	Ρ	S	М	U
	8/- (hs) on 4/8d	Deep Olive b2					
рс	(Four Dozen)	Rouletted 6.75					
	8/- (opt) on 4/8d	Deep Olive b2					
рс	(Four Dozen)	Rouletted 6.75	20/11/1918				
	12/- (opt) on 8/-	Black on blue c2					
рс	(Eight Dozen)	Rouletted 6.75	1919				$\overline{\mathbf{V}}$

- 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

S M	U
	S M

A truly uniform commonwealth design was introduced from 1920. This issue omitted the state name and a listing of these stamps will be produced under the heading of Commonwealth of Australia.