

# The Platypus Embossed Duty Stamps of Tasmania

## An Update

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The initial Tasmania Platypus series of dated embossed duty stamps ordered in the late 1870s were the first of their kind for the Australian Colonies. The production of these in red in 1882 is thought to be a first for any colony in the British Empire. Those for Singapore were introduced in August 1883 (Podger, 2012). The literature describing the production and use of these Platypus embossed stamps is extensive. Of note are Basset Hull (1890), Craig and Ingles (1978), Craig (1997) and articles by Broxam and Smith in the Special Courier edition of 2003, together with the associated detail of stamp duty legislation in Allan (2013 and 2019). The account that follows incorporates information from a recent census involving several Tasmanian revenue collectors in Australia and the United Kingdom. This provides updates for the earliest known dates (EKD) and last known dates (LKD) which revise those in Smith (2003). Information is also included on presentation sets of the Platypus series and the later additions to the Platypus embossed series that do not feature the Platypus in the design. There are also comments on the use and sometimes misuse, of the embossed Platypus stamps that extend those given in earlier accounts. The earlier Tasmanian 1d handstamped and embossed duty stamps which formed part of the same census are described in Smith, Allan and Elsmore (2020).

### The Platypus Dies -The Background to their Production

The De La Rue archives are held by the National Postal Museum in London and are not available for online viewing. However, the details relevant to Tasmania were copied by the Australian Joint Copying Project and are at the National Library in Canberra, (see <https://www.nla.gov.au/content/australian-joint-copying-project> or alternatively search TROVE). The summary below is largely based on these records.

The initial order was sent from Tasmania to the Crown Agents for the Colonies in January 1877 and forwarded to De La Rue in London on 16 March 1877. This requested an embossing press and 14 dies based on the Platypus design together with an order for the Platypus adhesive revenue stamps. De La Rue quickly responded with artist's pencil drawings for each of the values, all dated 22 March [18]77, examples are illustrated in Broxam (2003, p.12) (Fig 1). The central Platypus design was common to all the embossed dies but the background for each was different.

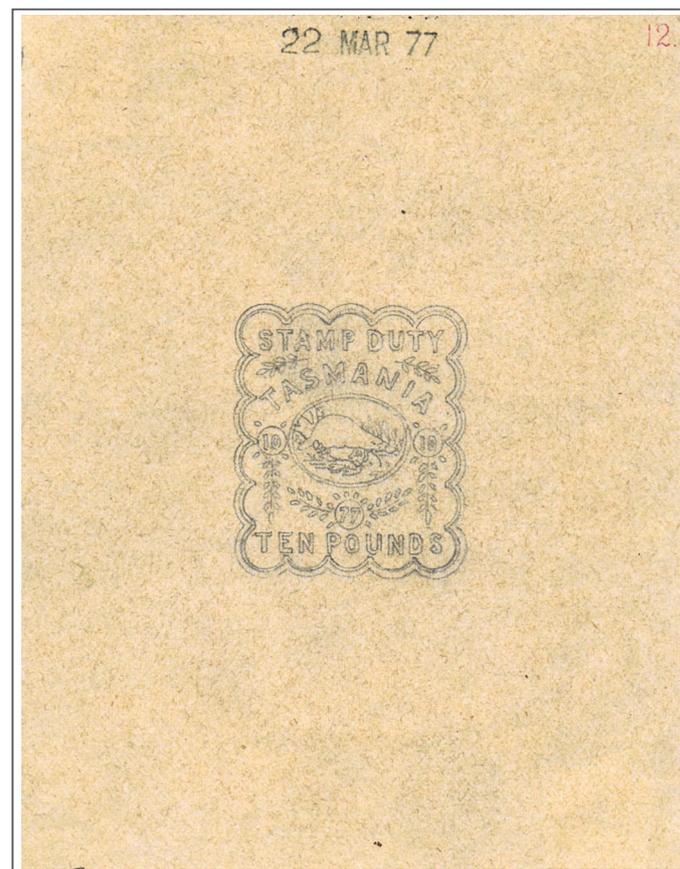


Fig 1. De La Rue pencil drawing - 10 pound value

In response to the initial request for the Platypus dies, De La Rue, in a letter dated 22 March 1877, explained their preference for a unique design for each die and this was accepted by the Tasmanian authorities. De La Rue wrote:

*'We have, as is usual with us, endeavoured to make as striking a difference between each of the 14 embossing dies. By this means they would not depend alone for distinction upon a written denomination, but the trained eye would at a glance recognise the value of the stamp without having to search for the duty indicated thereon. This, we opine, is important, not only as a help to the officials but also as a protection against forgery, seeing that if they are each of a different configuration it is much more difficult to tamper with them – whether the attempt be made to forge them de novo, or as is more commonly the case with stamps to change a low value into a higher.'* (Fig 2)

Such differences in shape and design were used by De La Rue for the embossing dies produced for other British Empire administrations. For Tasmania, the unique nature of the design continued for all later additions to the Platypus embossed series, and also to the later additions that did not



Fig 2. Presentation sets (1884 and later) of Platypus embossed stamps showing the unique design for each value



Fig 3. Additional values, though not using the Platypus design are considered to have been produced some time from 1919 to extend the range of values of the Platypus series.

include a Platypus in the design.

An example from a set of colourless proofs with date slugs for 12.8.77 that correspond to the first order sent to Hobart, is illustrated in Fig 4. These were sold by auction in London by The British Library in the mid 1930's and were later obtained by the late Francis Kiddle. This set is now held by a variety of collectors most of whom contributed to the current census. The clarity of the strikes is exceptional

and of a standard never matched by any of the later colourless impressions issued in Tasmania. It is thought that the examples of this proof set never left Great Britain except for a similar set that would likely have been sent to Hobart before the completion of the order for the dies and associated equipment. However, these have never been seen although correspondence from Hobart to De La Rue, the manufacturers, indicates that they were dissatisfied with

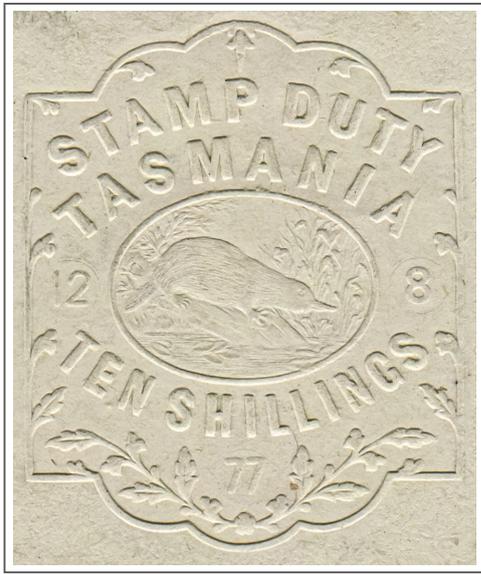


Fig 4. colourless proof with dateslugs 12.8.77

the quality of the impressions produced by the embossing equipment sent.

The first order was for 14 values: 1d, 2d, 3d, 6d, 1/-, 2/6d, 5/-, 7/6d, 10/-, £1, £5, £10, £12/10/- and £20. The order including the embossing dies, date slugs, die press and associated equipment was sent from London in October 1878 and included the first adhesive Platypus duty stamps. Unfortunately, changes in the composition of the Tasmanian House of Assembly led to further delays which are excellently described in Broxam (2003) together with a detailed discussion of the modifications to the original design drawings by Louisa Meredith, the wife of Charles Meredith, the Treasurer responsible for the original order. Broxam also notes that the contentious changes by De La Rue to the Platypus design were more marked for the adhesive stamps than for the embossing dies. The Platypus embossed stamps were officially available on 4 May 1880.

The second request for additional dies was sent from Tasmania in April 1880. The order was for 6 new dies: 1/6d, 2/-, 3/-, 3/6d, 4/- and 4/6d. This was followed in February 1881 with an order for an additional 1d die. Basset Hull (1890, p.119) notes '... that this was to be used for stamping cheques in plain relief, the other being used for colour stamping'.

The final order for 7 additional Platypus dies was sent from Tasmania in July 1889, the values were for 9d, 1/3d, 6/-, 7/-, 8/-, 9/- and £2/10/- values.

Craig and Ingles (1978) record 5 additional dies and although they do not feature the Platypus designs listed above they were undoubtedly issued to extend the original sequence of values. The dates of their issue are not known with any certainty. Craig (1997) suggests between '1919 and 1956'. Whether they were issued at different dates is unknown. It may be significant that the 15/- and 30/- are similar in design, as are the £25, £50 and £100 although different from that for the 15/- and 30/-, Fig 3

A letter from the Colonial Treasury dated 19 May 1880, received by the Crown Agents in London on 12 July 1880 and promptly forwarded to De La Rue, is significant for two

reasons.

The embossing press by De La Rue '*...has only been brought into use within the last month and does not give satisfaction. The impressions produced are of a poor quality and comment and advice are requested from De La Rue.*'

The letter asks if the embossing dies already supplied would be '*...suitable for Coloured Stamps?*' They had experimented with using a hand pad with red ink to add colour but this was not suitable for everyday operation. They also ask for information for an embossing press advertised in the Stationer and Fancy Trades Register for April 1879 page 333 for a patent Automatic Cameo Colour Stamping Press produced by Richmond and Co. of Hatton Garden, London together with any information '*... from Somerset House on the use of stamping in colour.*' Somerset House for many years housed the printery for the British Inland Revenue.

De La Rue replied saying they could supply the Richmond Automatic Cameo Color Stamping Press as modified by De La Rue and that the earlier embossing dies were suitable for use with this press. They also sent some guidance for improvements to the production of the colourless impressions. The quote for the supply of the Richmond Press was accepted in early 1881 by the Crown Agents and the Tasmanian Treasury. However, before its dispatch, De La Rue recommended a new press which they regarded as a superior model. They described this '*...as devised by the Civil Engineer, attached to the Inland Revenue Department. It is strong and simple in construction and is a great improvement upon any existing hand colour Embossing press. We entertain so good an opinion of it indeed, that we have acquired the patent rights from the inventor.*' At the time they could not give a price so this led to further correspondence and the outcome was that Tasmania agreed to purchase the new machine with the understanding that the price would not be 'materially higher'. In fact, it was more expensive and the final agreement was that De La Rue would supply the new embossing press but if it was unacceptable they would fully repay the cost if the machine was returned to them.

On 3 February 1882 the Crown Agents confirmed that the new press was available for transport to Tasmania. Happily, the new press produced good quality red impressions and the earliest date of issue, given by Basset Hull (1911), was 30 May 1882.

### Presentation Sets

The term 'presentation sets' may be misleading. It is used here to describe cut out copies of the platypus impressions dated or undated distributed to unknown recipients at various dates. They are not thought to be proof sets. A less formal term would be 'give aways'.

Several such presentation sets are known. Those from the census are listed in Table 1. The earlier sets are all in red and those that are dated include all the Platypus dies on issue at the time the sets were produced. One of the undated sets has '*Hi Comm*', likely 'High Commissioner' in manuscript on each of the stamps. This was produced after the addition

of the 1889 dies. Examples taken from some of these sets are illustrated in Fig 2. The purpose of these presentation sets remains unknown.

The final set has a single date oval handstamp that reads 'Stamp Duty Tasmania – Stamp Cancelled' with the date 31 August 1954, this is illustrated in Smith (2003). This includes many of the Platypus dies in red together with a range of other embossed duty stamps. This was in a manilla folder addressed 'To Premier' with each page signed by K.J. Binns, Head of Treasury, purchased in a Tasmanian auction some twenty years ago. It is likely that this material was sent to the Premier as a prelude to the introduction of a new series of sterling value embossed stamps issued on 1 January 1956. Craig and Ingles (1978, p.35) note that '*Treasury records show that on 4 June 1957 the Auditor General received a large collection of obsolete impressed stamp dies for destruction*'. These included all the Platypus dies and the additional dies sent to the Premier. Some years ago private correspondence from the late Owen Ingles to Daave Elsmore included a dated proof set 22/6/85 to £20, this included the 1d & 2d and set cut to size. (It is unknown how many of each of the presentation sets were printed although there is some evidence that more of those dated 10/6/84 appear to have been produced.)

The Platypus dies sent to the Premier and later destroyed did not include the 1d, 2d and 3d values. It is significant that smaller belt and buckle style impressed 1d, 2d, 3d, 4d, 5d and 6d dies came into use in about 1920. Ingles in unpublished notes records a 1d belt and buckle design in late 1920. These small dies were not included in the census but merit more detailed research. Craig suggests that their introduction was in part due to the earlier lower value Platypus dies 'becoming unserviceable' due to overuse. No information on the destruction of 1d, 2d and 3d Platypus dies has been seen but is assumed that they were destroyed with the other dies.

Although not included in the census, the 2d, 3d and 6d Platypus dies undated and in red were used for a short period from 1892 to provide stamped to private order wrappers for postal use. Details of these are given in McNamee (2010) and Courtis (2003).

## Rarity

Listings of dated copies of the Platypus impressed stamps for both colourless and in red impressions with and without date slugs are given in Craig and Ingles (1978) and Craig (1997). These listings use a rarity scale. Craig and Ingles (1978, p.5) state '*...individual stamps are so rare that recent sales records are non-existent or tend to be meaningless. In those cases, the authors have omitted price but inserted degrees of rarity, namely:*

*R4 1-10 copies, R3 11- 30 copies, R2 31-100 copies,  
R1 101-300 copies, 301-1000 copies'*

Craig (1997) updated the earlier listing to give a rarity value together with an indication of a catalogue value in dollars. There remains serious doubt as to whether the rarity ratings are based on estimates of examples seen. For the 1997 listing the only Platypus values for which no estimates are

given are for 1d and 2d values in red, dated or undated. These listings are not supported by the recent census or information in the earlier listing in Smith (2003) and are omitted from Table 1 (P 16).

The authors are reluctant to take this approach but it is worth noting that Table 1 includes details taken from the accumulation of promissory notes assembled by the late L Viney and purchased at the auction of his material in Hobart some 20 years ago. We do however, urge collectors of the Platypus issues to check their holdings in order to extend the information gathered in the census.

In contrast to the Platypus embossed issues, Craig and Ingles report that none of the later additional values, ie. the 10/-, 15/-, £1/10/0, £25, £50 and £100, '*...have not been sighted by the authors or by Mr. Viney*'. Craig (1997) modified this to '*... all are very scarce to very rare. The £100 has not been sighted.*' The census included used copies of all of these values although only two were seen with usage dates. Copies of each of these five values were included in the 1954 set submitted to the Premier and the dies were later destroyed together with the Platypus dies.

## Platypus Series Use

The revised EKDs and LKDs and dates when the various Platypus dies were introduced are shown in Table 1 (p 16). This section considers the use of the dies in order to provide background to the relative rarity of the differing values. The earlier handstamped and embossed 1d duty stamps are discussed in detail in Smith, Allan and Elsmore (2020). Allan (2019) presents information for the period immediately prior to the availability of the Platypus dies in 1880.

Whenever possible single impressions were used but many of the duty payments required at least two values; combinations involving three or more strikes are uncommon. Fig 5 illustrates an undated piece for a duty payment of £2/10/6d that required four strikes. Examples with 5 strikes are known. Fig 5 is composed of two strikes of the £1, one of the 10/- and a single 6d. The use of two strikes of the same value saved time in that it required fewer changes of the value die.

The rarity or otherwise of the use of the Platypus dies is related to a number of factors which include:

- the rates for the differing forms of stamp duty;
- stamp duty that could only be paid using embossed dies;
- the role of Collectors of Stamp Duty.

The most commonly seen use of the dies is to pay the duty on promissory notes. The rates are given in Table 2.

An amendment to the Stamp Act, dated 8 November 1881 required that all promissory notes and inland bills of exchange in excess of £25 to be written only on paper on which the correct amount of Duty had already been impressed. On payment of the appropriate duty, promissory notes were impressed and issued by the Treasury using the Platypus dies, Fig 6 is a Treasury Department receipt for this service. Some of the promissory notes were produced by

the Government Printer and included a listing of duty rates (Fig 7). Solicitors, banks and other lenders held stocks of promissory notes and for copies with date slugs the dates are often several months earlier than those added in manuscript that correspond to the lending transaction.

With the exception of the lowest 3d, all the duties on promissory notes are in multiples of 6d. As promissory notes for sums in excess of £500 are infrequent this factor helps to explain the rarity of usage of many of the dies. The pre-1892 rate for such a sum would have been 5/- and after 1890 10/-. All promissory notes and bills of exchange from

late 1881, with the exception of promissory notes for less than £25, until the withdrawal of the Platypus series in 1956 were technically required to be cancelled using the Platypus dies. An example of a promissory note for £16.12.1 dated 4 October 1887 and the 3d duty paid with postage stamps is illustrated in Fig 8. Promissory notes with an embossed with a 3d belt and buckle design are also known. None of the additional dies for 15/-, 30/-, £25, £50 or £100 have been seen used on promissory notes.

The compulsory use of pre-embossed cancels was strictly enforced, although examples of duty paid with adhesives are not uncommon. Tasmania's decentralised population and the distance of some settlements from a Duty Stamping office was a source of frustration for some members of the public.

Fig 9 illustrates a memorandum dated 7 April 1883 to Liquor merchants Messrs Johnstone & Wilmot returning an underpaid promissory note together with a warning that the such transgressions attract a fine of £10 to both the drawer and acceptor of such understamped items. Fig 10 is an example of a promissory note for 1/6d originally dated 28/11/83 (as per date slugs) issued on 1 January 1884 with an additional 6d dated 1/1/84 (as per date slugs) to make up the correct rate of 2/-.

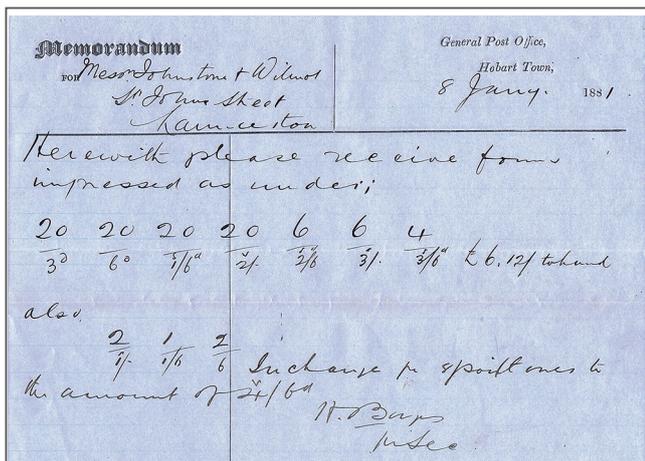
Promissory notes sent from other Australian colonies and cashed in Tasmania were subject to duty payments. Fig 11 is an example of a Victorian promissory note for £23/19/3d with the original duty paid by an embossed 6d, the correct rate for that Colony, with Tasmanian 2d adhesive

TABLE 2	
Rates introduced 1 November 1870	
Up to £25	3d
£25 not exceeding £50	6d
£50 not exceeding £100	1/-
6d for each £50 or part thereof	
Rates from November 1892	
Up to £25	3d
£25 not exceeding £50	6d
£50 not exceeding £100	1/-
6d for each £50 or part thereof.	
Rates from November 1892 to 1956	
Up to £5	3d
£5 not exceeding £25	6d
For every succeeding £25	6d
6d for each £25 or part thereof	

Fig 5  
£2/10/6d  
comprising  
4 embossed  
stamps



Fig 6  
Receipt for embossing of  
Promissory Notes



TASMANIAN STAMP DUTY RATES.			
EXCEEDING.	NOT EXCEEDING.	DUTY.	
55	55	..	£ 0 0 3
25	35	..	0 0 6
25	50	..	0 1 0
50	75	..	0 1 6
75	100	..	0 2 0
Every Additional £25, or part thereof			0 0 6

Fig 7  
Table of Duty rates from a  
Promissory Note



Fig 8

Promissory note 4 Oct 1887, due 7 Dec 1887. Duty paid with postage stamps, which were acceptable for duty payment at that time. However the regulations called for all promissory notes to show duty paid using embossed stamps. Rate, 3d for amounts up to £25

postage stamps with the manuscript cancel of 1/8/98 added to pay the Tasmanian duty. Most interstate notes and bills show Tasmanian duty paid with adhesive stamps, not impressed stamps. The use of postage stamps for duty payments ceased in Tasmania on 1 December 1900.

### Cheques

The use of 1d and 2d dies requires explanation. Colourless 1d embossed impressions were widely used to pay the 1d duty on cheques. A service to provide pre-stamped cheques for banks and other institutions was first available for the earlier 1d handstamps in 1866. A Gazette notice dated 24 March 1866 stated '*...bankers, merchants and stationers can have their cheques impressed with the 1d stamp... by forwarding their cheques to the Treasury Department.*'

The strikes of the colourless Platypus dies are normally poor and were the source of complaint and correspondence from Tasmania to De La Rue, the manufacturers. Many of the Platypus strikes are so poor that it is often difficult to decide if they were used with date plugs or not. Commonly only single date slugs can be discerned. It also appears that two 1d Platypus dies were employed, one colourless for

cheques and the other in red which does not seem to have ever been used for cheques. It is possible that a second 1d Platypus die was available for use on cheques. The LKD seen for the 1d undated colourless stamp is on a cheque dated 24 March 1933, used together with an added 1d adhesive duty stamp to make up the increased 2d duty which applied from 1 October 1930. Table 1 indicates that later 1d red cancels on cheques are unknown or at best rare.

It was also permissible to pay cheque duty by adding adhesive stamps. An example of a Horton Road Trust Cheque, 8 Aug 1889 showing 1d duty paid with a 1d Sideface adhesive postage stamp is illustrated in Fig 12

From the early 1920s the use of the Platypus 1d dies on cheques essentially ceased. Craig 1997 comments that the 1d, 2d and 3d Platypus dies were becoming unserviceable. At this time smaller embossed belt and buckle designs for 1d, 2d, 2½d, 3d, 4d and 6d were progressively introduced (Fig 13).

### Receipts

Embossed Platypus dies were rarely used on receipts with belt and buckle styles being more commonly seen. A proof in blue of the 2d belt and buckle die is illustrated in Fig 13. The vast majority of receipts bearing duty payments used adhesives.

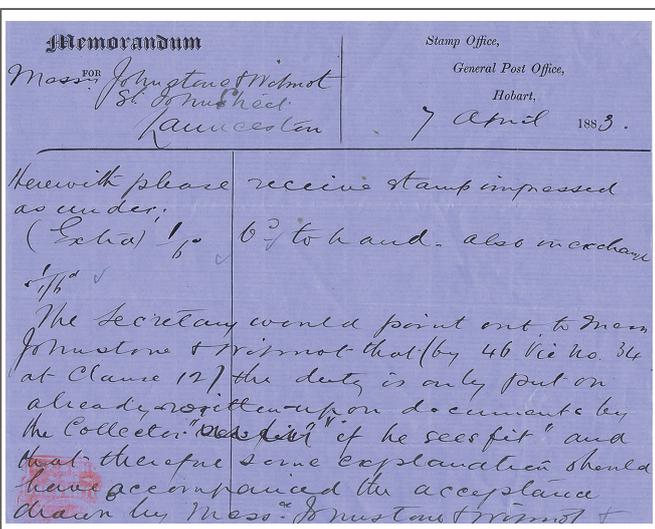


Fig 9

Warning memorandum advising of fines for underpaid promissory notes



Fig 13. Belt and Buckle proof.

Duty on receipts was first levied in the Act of 29 September 1865 where 1d was payable for amounts over 40/-. This Duty was removed in the act of 1 November 1882, so there was some opportunity for the use of embossed Platypus dies between their introduction and this date. Duty on receipts was not payable from then until 5 January 1903 when a scale of duty on receipts over the value of £2 was

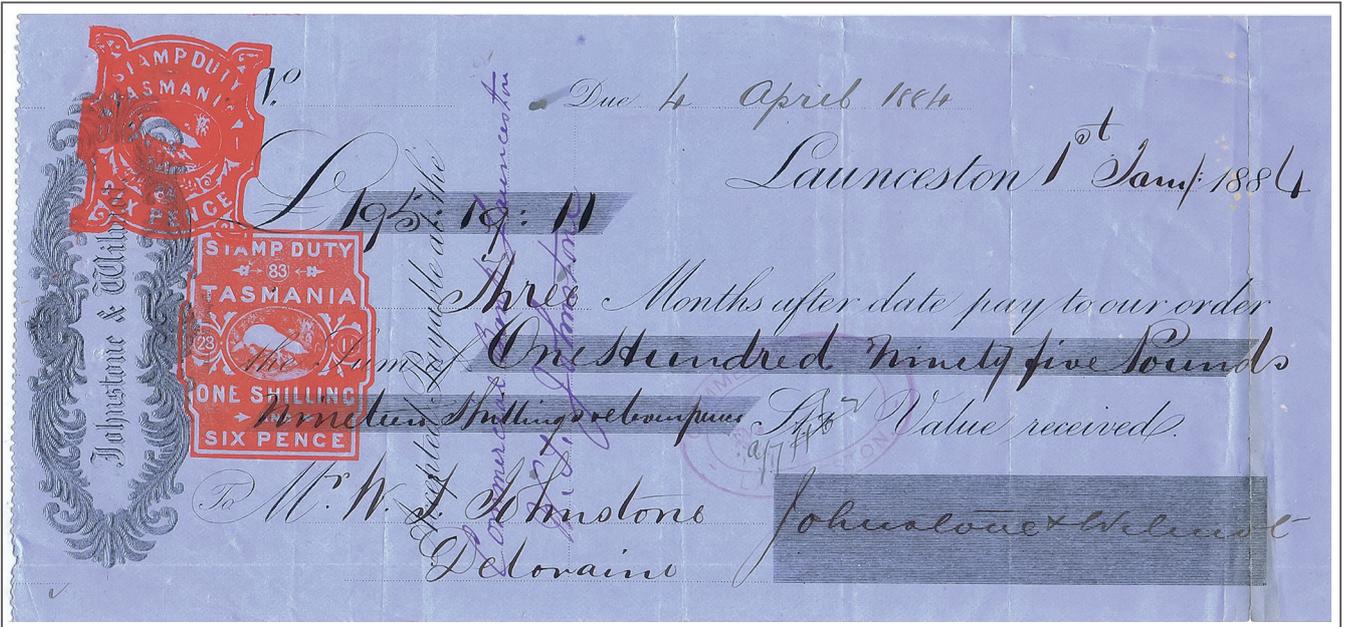


Fig 10: Promissory note for 1/6d originally dated 28/11/83 (as per date slugs) issued on 1 January 1884 with an additional 6d dated 1/1/84 (as per date slugs) to make up the correct rate of 2/-.



Fig 11. Victorian promissory note for £23/19/3d with the original duty paid by an embossed 6d, the correct rate for that Colony, with Tasmanian 2d adhesive postage stamps paying 6d Tas duty

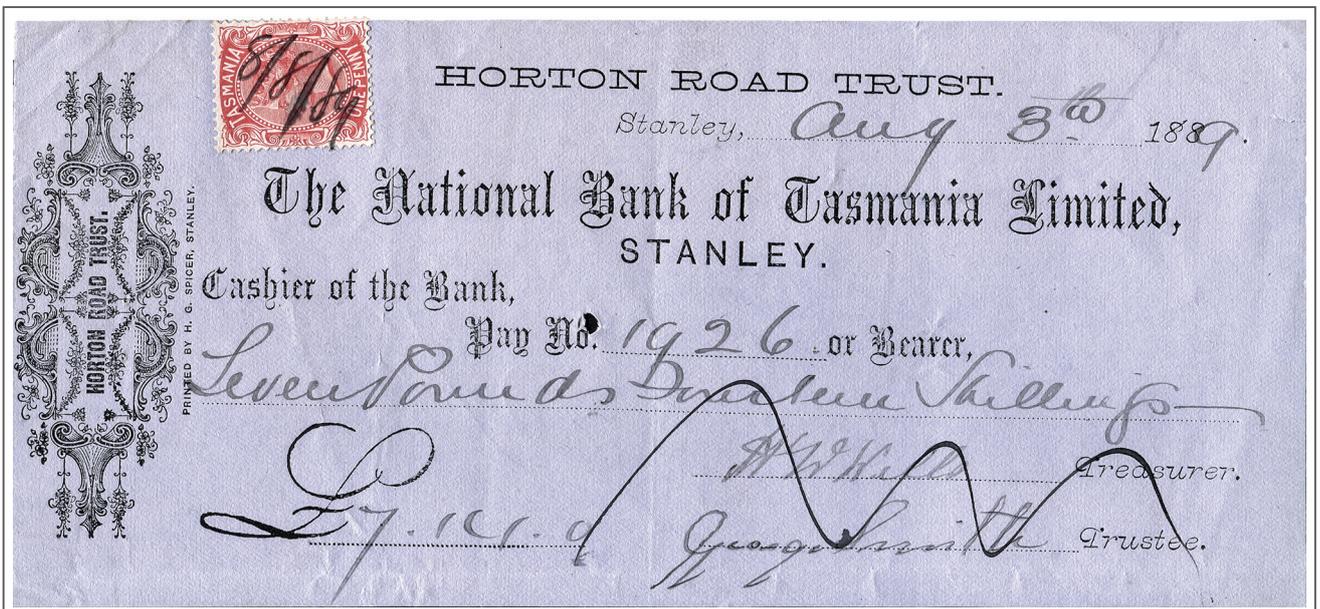


Fig 12. Horton Road Trust Cheque, 8 Aug 1889 showing 1d duty paid with a 1d Sideface adhesive postage stamp

introduced. The rates of duty were reduced from 2 January 1905 and from 1 January 1918 a new 7-fold scale of duty on receipts applied. This was amended in the Act of 1 October 1930.

Elsmore records the use of the 2d Platypus die on receipts, but these are unusual. Many of the receipts seen by collectors were written by small enterprises and one can easily imagine that the use of adhesives was much more practical than obtaining stocks of pre-stamped embossed receipts in a wide range of values from a stamping office.

### Use of Backing Paper

Commencing in 1701 and continuing until 1922 Great Britain used cypher labels to attach embossed stamps to documents. This was introduced because of the difficulty of using embossing dies on vellum; the labels and procedures for their use are described in detail by Barber and Brown (1988). The embossing was undertaken on thick dark blue paper which was gummed to the document and then further secured by a strip of silver foil rather like a modern form of staple. A cypher label approximately the size of a postage stamp, bearing the royal coat of arms and often dated was then used to cover the silver 'staple' on the reverse of the document. The only British Colonies known to have used cypher labels were New South Wales, Queensland and New Zealand. Those for New South Wales and Queensland are described in Elsmore and Smith (2006). The census however brought to light a single example of a Platypus impression, (see Elsmore 2009, *Stamp News*, 'Revenue Review') struck on dark blue backing paper attached to a vellum document using a silver foil strip. The procedures match those for New South Wales and Queensland except that no cypher label was attached to the reverse side and the foil strip is of different size. Fig 14 illustrates the front of this item. Other examples are known of Tasmanian adhesive revenue stamps attached to documents, including those on vellum, using thick metal or brass rivets. The Tasmanian example is for a colourless £20 embossed die, dated 15.6.82, one of the very few known used examples of this value.

### Other Categories of Use and High Value Dies

As discussed in Allan (2013 and 2019) there was a very wide range of transactions that were subject to duty. In contrast to promissory notes and bills of exchange none of these other classes of duty mandated the use of impressed Platypus cancels.

A complicating factor is that the Stamp Act of 1870 permitted the appointment of 'Collectors of Stamp Duty'. Such Collectors could receive the payment and they indicate 'duty paid' by writing and signing the document concerned, provided that the sum was in excess of £1. This method of payment was unique to Tasmania. In Victoria all documents, apart from promissory notes, were sent by post to Melbourne where the embossed duty cancels were added. In Queensland a similar procedure was used but there were three offices that undertook the final embossing to fully establish that payment

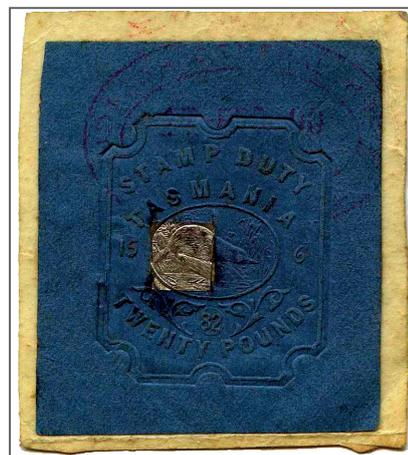


Fig 14. £20 embossed duty on backing paper attached to a vellum document

had been made.

The Tasmanian Collectors of Stamp Duty were located at various offices although the exact number and locations remain unknown. This was a more efficient arrangement in that it greatly reduced the time to validate the documents concerned. However, it also reduced the use of the higher value Platypus dies.

A feature of the use of the embossed dies in Tasmania, both the Platypus dies and the later higher £25, £50 and £100 values is the paucity of used higher values. This is only explained in part by the manuscript duty system used by the Collectors of Stamp Duty. It appears that stamp duty charges were such that the higher value dies were rarely required. This is similar to the pattern of use in Victoria which is discussed in detail in Smith and Elsmore (2006) where detailed archival records prior to Federation indicate that the annual use of high values embossed dies (in excess of £50) was often below 10.

This is in marked contrast to Queensland which produced impressed duty adhesives that were then canceled by embossing that had values of up to £1,000 and in 1960 to £5,000. Used copies of many of these Queensland high values certainly up to £100 or more are relatively common. It is pertinent to note that the Tasmanian 'Lion over Tasmania' embossed series that replaced the Platypus design in 1956 included values for £100, £250, £500 and £1000. As they are not part of the current census, examples of their use has yet to be recorded. The differences in the higher tax rates between States is a subject that awaits further research and publication as well.

In Tasmania Platypus dies are known used on a range of documents as described by Allan although examples for the various categories of stamp duty are often meagre in comparison to the material available to collectors from promissory notes and cheques. The types of document and rates of duty paid with Platypus dies are generally legal in nature and include various conveyancing documents, deeds and agreements. The latter are usually headed "Indenture" which means agreement.

It would seem some legal firms were in the habit of

sending documents for stamping with embossed dies. However there are also examples of such items bearing adhesives rather than embossed stamps. Other document types such as insurance policies, share transfers, receipts as already mentioned, powers of attorney for the purposes of attending bankruptcy proceedings and Bills of Lading seem to generally use adhesives to show duty paid.

Table 1 indicates that no dated example of the 9d value is recorded although cut square usage is known. The 9d is present in presentation sets. The 1/3d is also rare but an example of its use is shown in Fig 15. This is from a complete and complex document sent to the Lord Mayor's Court in London to verify judgments made in Tasmania. The material shown Fig 15 includes two documents sent from the High Court of Tasmania; the one illustrated with a 1/3d Platypus cancel and the other with a 1/6d Platypus. Both are verified by the addition of Lord Mayoral London adhesives complete

with perfin.

The 1/3 rate of duty is not mentioned in any of the Stamp Acts during the time that Platypus dies were used. Its use is almost certainly required under some Court Act which has yet to be identified. The problem is that some values of the Platypus cannot be explained by checking the various Stamp Acts.

Court documents bearing duty stamps appear to be quite rare. Perhaps many of these were not released publicly but held in archives and eventually destroyed.

One such Court Act, recently discovered, is the Recovery of Small Debts Act, 1887. This Act levies a range of duties on various Court documents such as Plaints. Very few have been seen and each with adhesives rather than impressed duties.

An intriguing use is the use of the 7/6d Platypus for payment of the 'Certificate of Right of Burial', an example dated 31 August 1939 is shown in Fig 16.

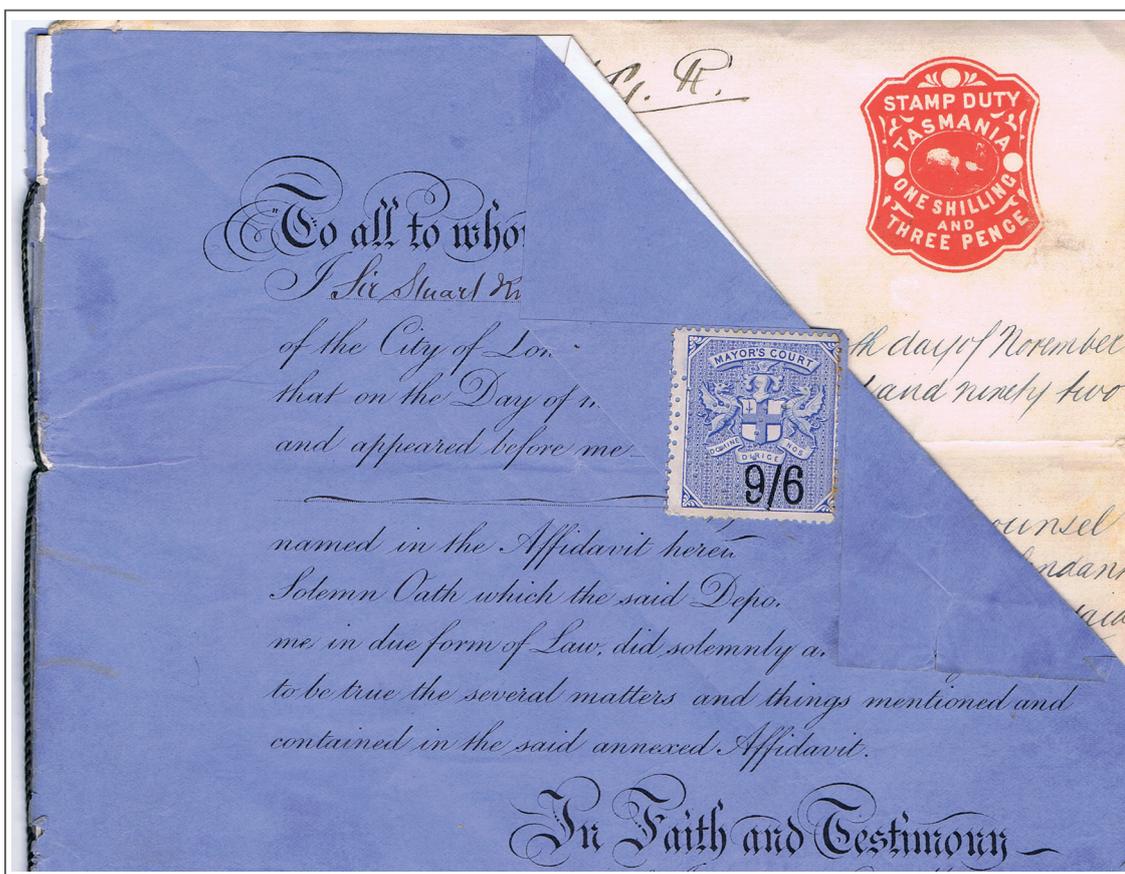


Fig 15 showing a rare example of a 1/3d platypus die on a Tasmanian Court document

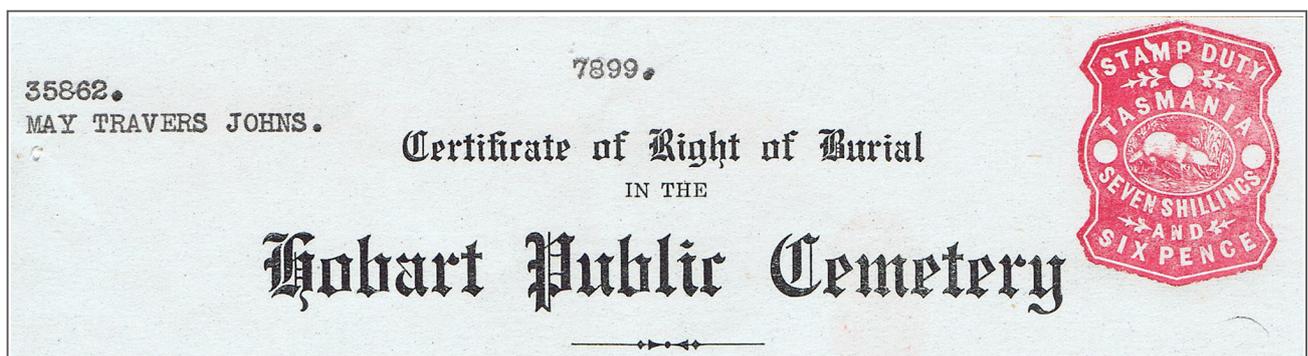


Fig 16. 'Certificate of Right of Burial', 31 August 1939

## The Census Results

Table 1 (p16) is an updated version of that given in Smith (2003) and incorporates the result of the 2020 census. As described in the Rarity section above the information given in Craig (1997) is not included. The Platypus impressions can be divided into those that are colourless and those in red with further subdivisions into those with date slugs and those without.

The Government Gazette announced that the Platypus series would come into use on 1 May 1880. Originally it was intended that the Platypus strikes would all be in red but the equipment initially supplied proved unsatisfactory and there was a delay until replacements were obtained from De La Rue in mid-1882. Basset Hull gives the date of introductory of the red impressions as 30 May 1882 which is in accord with the EKD in Table 1 which is 2/6/82. The dates given in Table 1 for colourless and red impressions are both listed as 'dated' and 'undated', the former give the dates indicated by the date plugs. For the latter 'undated' impressions the dates given are those usually in manuscript on the document concerned. It is important to note that for some documents, especially promissory notes, that there is a lag between the addition of the impression on the document and the date when the document was actually used. This can often be a delay of several months and in some cases a year or more.

It would be expected that the introduction of the coloured impressions would have seen the abandonment of the colourless strikes. This however, is not fully supported by the census. The major exception is that the colourless 1d impressions continued to be used on cheques until replaced by use of new smaller dies around 1920.

This reflects the free service offered by the Stamp Duty Office to add the 1d colourless impression to many of the cheques used by financial institutions. It is likely that the numbers of such cheques issued over the period from 1890 to 1922 totalled several million and this is confirmed by the very poor nature of many of the strikes on cheques as the dies became worn. The corresponding situation in Victoria for which archival records are available indicates that the number of embossed cheques produced during the 1880s was some 10 million each year, see Smith and Elsmore (2006, p 4). For Tasmania Basset Hull suggests that an additional 1d die was obtained solely for the purpose of embossing cheques.

It is clear from the census that a small number of colourless embossed strikes are known for dates after the red impressions came into use. Possible explanations are that the red dye may have been temporarily unavailable or that the appropriate machinery was out of service.

## Date Slugs

The original intention was that all impressions would be used with date plugs. Correspondence between the supplier and the Crown Agents in London dated 22 March 1877 notes that '*...two complete sets of plugs (i.e. day, month and year), including sufficient year plugs in each set to last from the*

*present year to 1887 inclusive*'. Due to various delays the dies were not introduced until May 1880 but the census indicates that undated impressions, ie without date plugs, are known as early as late 1880. The question is to decide whether this indicates that the date plugs were not inserted into the die or that the process of embossing was faulty and the impressions were too poor to be seen. It is certainly the case that many of the strikes of the colourless dated impressions are of a poor quality and in many examples only some of the date slugs have left visible impressions.

When the new equipment for the red impressions was installed the clarity of the strikes improved. For the red impressions the three date plugs are all clearly visible or for the undated examples all the spaces for the slugs are completely blank. This leads to the possible conclusion that colourless strikes were used with date slugs but the poor quality of the equipment was such that in many cases the numbers that indicated the dates were not visible.

Smith (2003) concluded that the year slugs originally supplied by De La Rue ceased with the year 1887, the slug for that year is '87'. From the recent census it is now established that year slugs for 1888 were available, although the number of such strikes is limited. The census also included a single strike for with the year 1889, the slug for that year is '89' but it is possible that this may have used a locally made replacement. The absence of known examples of year slugs after this date confirms that no replacement year slugs were ever ordered. What can be said is that the Tasmanian authorities do not seem to have been over concerned that many of the pre-1889 strikes were undated either by design or due to faulty embossing.

## The Rare Values

What the census has confirmed is rarity of many values. This is particularly the case for any of the higher values whether they be of the Platypus design or the later additional non-Platypus values. Especially noteworthy is the lack of any recorded dated copies of the 9d value and only a single dated copy for 1/3d, due in large part to the lack of duty rates that were not either in shilling or sixpenny steps. The 1d and 2d dated red impressions are also rare. It is also worthy of note that the additional Platypus values ordered in 1881 and 1889 were very rarely used, to the extent that ordering these seem more of an administrative need to tidy up the listing than for any demand for their use. If it were not for the existence of the various presentation sets there would be doubt as to the existence of some of the values.

## Conclusion

The Platypus series and the associated additional dies were replaced on 1 January 1956 by a new series of undated red embossed stamps featuring a 'Rampant Lion'. [Fig 17](#) illustrates an undated piece that features examples of both the Platypus series and its replacement

While there are still some important unexplained elements to the story of the Platypus embossed stamps, the

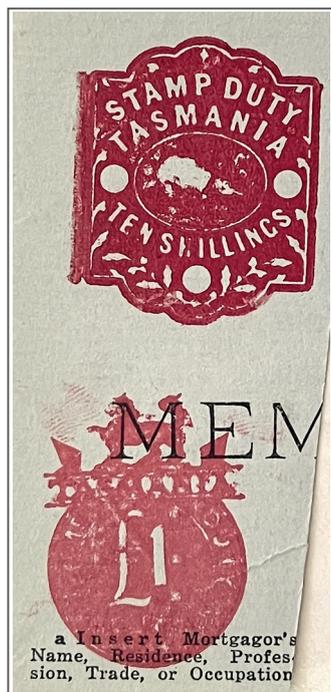


Fig 17  
10/- embossed Platypus and £1 Rampant Lion, the final series of embossed dies before the change to decimal currency, which replace the Platypus series. A rare example of both types on the same piece.

new census is a major step forward in recording the details of these important duty stamps. There are at least two factors which would further assist our understanding. One is the complete lack of some document types which are listed in Acts as liable for duty but never seen. This problem will be familiar to Revenue collectors. The fact is some documents of an official nature were never available on the market for collectors.

Another other missing piece of information that may come to light with further research is the detail of Acts other than the Stamp Acts which set rates of duty. We can deduce that such exist from recorded use such as the 1/3 value but so far locating these in the official record of Tasmanian colonial Acts of parliament has proved elusive.

Nevertheless, our tables of early/late dates and commentary should prove a useful reference and summary of the current knowledge for the collector of Tasmanian revenues.

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### Web References

The tables of information on early and late dates (Table 1) have been up-loaded to the TPS website and are available for viewing and downloading.

Please visit <http://www.tps.org.au/references-2/embossed-revenue-handstamps-early-and-late-dates/>

The Authors would appreciate any new information of feedback. This can be sent to Peter Allan at [hesperus@netspace.net.au](mailto:hesperus@netspace.net.au)

**TABLE 1 - Embossed Tasmanian Revenue Handstamp**  
 Updated earliest known dates (EKD) and last known dates (LKD) for earliest handstamps, embossed Platypus  
 and other values

Issued Year	Colourless Dated		Colourless Undated		Red Dated		Red Undated	
	EKD	LKD	EKD	LKD	EKD	LKD	EKD	LKD
1865 Handstamp 29mm							30.11.65	10.10.74
1879 Handstamp 28mm							X	
Posthumous in black 28mm							x Black	
1867 Embossed 32.5mm			7.3.70	10.6.7x				
1871 as above but smaller Crown 34mm			x.5.72	8.7.96				
<b>Platypus Embossed</b>								
1d 1880	20.7.80	25.4.90	1.12.87	23.11.18	22.9.85	x	x	x
2d 1880	x	1896	1.3.10	28.2.20	x	x	x	x
3d 1880	15.12.80	1920	1.6.80	1.8.95	3.2.83	1.8.88	1.8.88	27.7.14
6d 1880	2.8.80	10.7.82	26.3.80	8.2.18	5.10.82	20.4.89	1.8.85	x.x.32
9d 1889	x	x	x	x	x	x	x	x
1s 1880	11.5.80	1.7.82	1.5.80	10.11.90	3.2.83	1.10.87	1.8.85	24.3.33
1/3d 1889	x	x	x	x	x	x	24.11.92	x
1/6d 1881	2.4.81	2.10.83	15.3.81	x	2.6.82	11.6.88	1.12.91	x.10.24
2s 1881	23.x.81	x.3.82	x	x	22.6.82	3.3.86	20.3.90	16.10.29
2/6d 1880	4.10.80	4.10.82	7.10.80	22.5.89	12.9.82	23.9.87	28.10.91	26.6.55
3s 1881	3.9.81	x.x.82	x	x	9.10.82	15.6.87	24.2.90	1919
3/6d 1881	x	x	x	x	22.6.82	11.6.88	22.12.88	1919
4s 1881	x	x	x	x	4.7.82	10.11.87	26.7.89	15.8.18
4/6d 1881	x	x	x	x	6.7.86	27.1.88	8.8.88	1919
5s 1880	11.5.80	x	x	x	2.6.82	4.12.87	21.12.87	19.9.55
6s 1889	x	x	x	x	x	x	12.6.93	x.x.25
7s 1889	x	x	x	x	10.6.94	x	11.12.91	7.12.10
7/6d 1880	11.5.80	x	x	x	2.6.82	10.7.85	26.12.95	5.12.55
8s 1889	x	x	x	x	x	x	x.4.18	x
9s 1889	x	x	x	x	x	x	26.12.95	x.11.24

Issued Year	Colourless Dated		Colourless Undated		Red Dated		Red Undated	
	EKD	LKD	EKD	LKD	EKD	LKD	EKD	LKD
10s 1880	x	x	x	x	3.2.83	28.2.87	29.6.91	5.12.55
£1 1880	x	x	x	x	3.7.82	22.2.88	4.11.85	15.2.55
£2/10 1889	x	x	x	x	x	x	30.4.26	11.10.54
£5 1880	x	x	x	x	10.6.84	x	25.10.54	x
£10 1880	x	x	x	x	x	x	x	x
£12/10 1880	x	x	x	x	x	x	x	x
£20 1880	15.6.82	x	x	x	x	x	1.12.55	x

### Additional Values - Various shapes

c1954								
15/-							15.7.54	
30/-								
£25							25.10.54	
£50								
£100								
<b>Presentation Sets</b>								
Set 8 15/- - £100							31.8.54	

### Presentation Sets

Set 1	1d-£20	Artist's Drawings 22 Mar 77	Dated	10.10.77
Set 2	1d-£20	Colourless	Dated	12.8.77
Set 3	1d-£20	Red - with Commissioners' Initials	Undated	c1889
Set 4	1d-£20	Red	Dated	10.6.84
Set 5	1d-£20	Red	Dated	22.6.85
Set 6	1d-£20	Red	Undated	c1889
Set 7	6d-£20	Red	Undated	31.8.54