

**QUEENSLAND STAMP DUTY RATES,
1866 TO 1915**

Ian McMahon

The first adhesive Queensland duty stamps were issued in 1866 following the passing of the Stamp Duties Act which came into effect on 22 October 1866. This Act imposed stamp duty on a wide range of financial transactions and provided for payment of duty by either adhesive stamps or by stamps impressed on documents pertaining to the transaction ("impressed duty").

From 1 January 1880 until 1 July 1892 Queensland postage stamps and duty stamps were interchangeable. No separate duty stamps were issued during this period as the postage stamp series also served as duty stamps. To coincide with the removal of interchangeability, a new series of duty stamps were issued on 1 July 1892 although the 1d postage stamp continued to be valid for stamp duty purposes until federation.

On 1 November 1894 the Stamp Act 1894 came into effect. Changes to the stamp duty system included the introduction of a system of impressed duty by which adhesive stamps had to be affixed and cancelled by the Stamp Duty Office at the time of sale of the stamps. This system was introduced to try to prevent the evasion of stamp duty which seemed to be prevalent in the colony and was particularly important as stamp duties were a major source of revenue for the Australian colonies and could easily run into hundreds of pounds on large mortgages or estates. In 1890 stamp duties amounted to 133 983 pounds out of total taxation revenue of 1 437 666 pounds. Evasion of duty, forgery or reuse of duty stamps and failure to cancel duty stamps all attracted heavy fines.

This article discusses the stamp duty rates of Queensland over the period 1866 to 1916 and provides an indication of the wide variety of

transaction on which duty was payable and how very large amounts of duty could very easily arise.

Drafts, promissory notes, receipts, cheques and bills of exchange.

In 1866 the duty on drafts, promissory notes and bills of exchange was 1/- per each 50 pounds while the duty on receipts and cheques greater than 20/- in value was 1d. From 1894 duty on receipts was changed to 1d for receipts from 1 pounds to 2 pounds, 2d for receipts from 2 pounds to 50 pounds, 3d for receipts up to 100 pounds and then 4d for each 1000 pounds. A bill of exchange, payable on demand was charged a duty of 1d.

Banknotes

From 1866 to 1893 the duty on banknotes was 3 pounds for each 100 pounds of average annual circulation. For every 100 pounds of banknotes reissued after 30 June 1893, the duty was increased to 10 pounds. This increase in duty was intended to discourage private banks from issuing their own banknotes and was accompanied by the issuing of Queensland Government banknotes.

Agreements, bills of lading

All agreements over 5 pounds were charged 2/6 while bills of lading were charged 1/- with 6d for each receipt.

Leases

The duty on leases where the rent was 50 pounds or less was 2/6, 100 pounds or leases 5/- and for each additional 100 pounds in value 5/-. Transfer or cancellation of a lease was charged duty of half that originally paid.

Mortgages

In 1866 the duty payable on mortgages was 5/- per 50 pounds value while that payable on

registration of deeds was 2/6. Transfer of a mortgage was charged duty of half that originally paid. In 1885 the duty on mortgages for a "sum certain" was 5/- per 50 pounds value with a duty of 2/6 payable on release of the mortgage and 5/- per 50 pounds for any additional advance. The duty for mortgages to secure the repayment of future advances was 15/- if the amount was not stated.

From 1890 these rates were simplified to 5/- per 50 pounds with a charge of 2/6 for transfer of the mortgage and 2/6 for release of the mortgage. From 1894 the duty charged on mortgages was 2/6 per 50 pounds value while the transfer of a mortgage attracted duty of 1/3 per 50 pounds and release of a mortgage attracted a duty of 2/6.

Transfers or conveyance of property

In 1866 the duty payable on the transfer of shares of a public company was 2/6 per each 50 pounds of value. From 1890 the rate was 6d for each 10 pounds. In 1866 the duty payable on transfer of a run or station was 10/- per 100 pounds and the duty payable on transfer of property other than shares or runs was 7/6 for up to 50 pounds, 15/- for up to 100 pounds and 15/- for each additional 100 pounds.

From 1894 deeds of any kind not elsewhere specified were charged duty of 10/-. Registration of instruments under the Real Property Acts was charged duty of 2/6.

Appointments

From 1890 the duty charged on the appointment of a new trustee was 10/-.

Insurance

For policies of 6 months or less the duty was 6d per 100 pounds. For policies over 6 months the charge was 1/- per 100 pounds. Time policies on ships or goods carried

by ship for a period of over three months were charged 2/6. The duty on other policies was 1/- per 100 pounds.

From 1894 duty on insurance policies on property was 1/- per 100 pounds insured for a period over six months and 6d per 100 pounds for periods less than 6 months. Insurance for ships or goods carried by ships was 3d for every 100 pounds insured. A 3% duty was charged on insurance policies on wool, skins, meat and sugar. Accident insurance was charged 1/- per 100 pounds. The duty on all other policies was 1/- per 100 pounds.

Articles

The duty on articles of clerkship was ten guineas while that on articles of apprenticeship was one guinea.

Bonds

Bonds for the payment of money were charged duty of 2/6 per 100 pounds. Transfer of bonds were charged 5/- while other types of bond were charged 10/-. From 1894 all bonds were charged duty of 10/-.

Awards

Probate and Administration of Wills

In 1866 the duty charged for the probate of a will was 10/- for wills of up to 50 pounds in value, 1 pound for up to 100 pounds in value and then 1 pound for each additional 100 pounds. The corresponding rates for letters of administration were 15/-, 30/- and 30/-. In 1886 probate of wills and letters of administration were charged duty at the following rates: no duty for estates of less than 100 pounds and then 2% of the value of the estate for estates up to 1000 pounds, 3% up to 10 000 pounds, 4% up to 20 000 pounds and 5% for estates over 20 000 pounds. (Half rates were payable on that part of the estate going to the testate's wife or children). In 1892



the rates of duty were changed to: no duty for estates up to 50 pounds, 10/- for estates up to 100 pounds, 1 pound for estates up to 200 pounds, 2 pounds up to 500 pounds and 5 pounds for estates over 500 pounds. The administration of wills was charged twice this rate of duty. From 1892 succession duties were nil up to 200 pounds, 2% up to 1000 pounds, 3% up to 2500 pounds, 4% p to 5000 pounds, 6% up to 10 000 pounds, 8% up to 20 000 pounds and 10% over 20 000 pounds. Half rates were charged for succession to wives and children and double rates to "strangers in blood" and charitable institutions (up to a maximum of 10%). From 1905 probate and administration duties were changed to nil for estates less than 300 pounds but otherwise 1 pound for every 100 pounds. Succession duties remained the same except that bequests to charitable institutions and for educational purposes within Queensland were now exempt.

Foreign companies

From 1896 to 1909 the duty payable on the registration of a foreign company was 10/- for companies with a nominal capital of up to 1000 pounds and 1/- for each additional 1000 pounds of capital. The registration of any document required to be registered under the Foreign Companies Act of 1895 required the payment of 5/- duty.

Charter-party

A charter-party was a deed between a shipowner and a merchant for the

hire of a ship and the delivery of a cargo. From 1893 where the charter was less than 20 pounds then the duty was 10/-, where it was less than 100 pounds then the duty was 15/- and on charters over 100 pounds the duty was 1 pound.

Beer Duty

In 1885 a beer duty of 3d per gallon was introduced and a separate series of beer duty stamps introduced. This duty remained in effect until the introduction of the Commonwealth excise of 2d a gallon in 1902.

Liens on crops

From 1870 the duty on the registration of removable liens on a growing crop which does not come to maturity within a year was 2/6.

Exemptions

Some transactions exempt from duty were agreements less than 5 pounds, drafts used solely to transfer money between Queensland banks, debentures, promissory notes, treasury notes issued by the Queensland Government, leases from the Queensland Government and life policies less than 50 pounds.

References

Queensland Government Gazette 1866

Votes and Proceedings of the Queensland Legislative Assembly 1866 to 1916.

W.D. Craig, The Revenue Stamps of Queensland, Hobart, 1982.

Capital Philately

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BANANA LEVY - WHAT'S NEW?

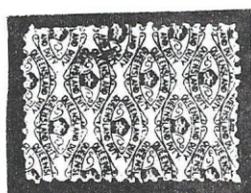
Dingle Smith

The Queensland issues for fruit and vegetable levies are among the most esoteric of Australian revenue stamps. For those philatelists whose interest are restricted to postage stamps these issues are regarded as at the lunatic fringe. The levy stamps were issued in the 1940's and withdrawn in 1961 after a High Court decision that they were unconstitutional, see Craig (1982). Examples are rare and no full listing of issued values has yet appeared although the archival proofs are described by Elsmore (1988).

A particularly interesting example was recently shown to me by Ed Druce. This is illustrated below and is the first recorded overprint on these issues. The basic stamp is the 6d Banana Levy, roughly perforated 13, but it has been overprinted, apparently with a rubber hand stamp, 'vegetable' and the word 'Levy' added in manuscript. The likely explanation is that there was a shortage of the vegetable stamps and surplus banana values were used. The stamp is also unusual in that it is printed on security paper which reads 'Queensland Duty', see below. The levy stamps are normally on unwatermarked paper. The same collection of banana stamps included other unused values (1d, 3d and 6d) on gummed rouletted paper. Additionally the 1d rouletted values were in two colours, dark blue and turquoise, with the 3d value in purple and in bistre. These could be proofs but this is unlikely as they do not correspond to the listing produced by Elsmore. Do you have any of these, if so let Capital Philately know?

Craig, W.D. 1982. The revenue stamps of Queensland. Revenue and Railstamp Publications.

Elsmore, D. 1988. Queensland revenue proofs. Cinderella Stamp Club of Australia.



Security paper, 'vegetable' overprint & rouletted example
(actual size)

Queensland National Parks and Wildlife Camping Coupons

Ian McMahon

On 1 November 1988 the Queensland National Parks and Wildlife Service (QNPWS) introduced a new system for the payment of national park camping fees. The system allows for the payment of fees by 'coupons' which are to be attached to the camping permit.

The 'coupons' were issued in the denominations of 50c, \$2, \$5 and \$7. The camping fees varied depending on the campground. Each campground has been classified into one of three categories: A, B, or C. Fees (for up to six people) for category A campgrounds are \$7 per site, category B \$5 per site and category C \$2 per person (up to a maximum of \$5 per site for six people). Seven days camping is

provided for the cost of six days. The 'coupons' are 46mm x 26mm in size and are roulette 9. The designs feature rainforest animals from North Queensland with the Cassowary featured on the 50c coupon, the Herbert River Ringtail on the \$2, the Torresian Pigeon on the \$5 and the Amethystine Python on the \$7.

Despite being described as coupons, they are stamp-like and fall clearly into the realm of the cinderella collector. The QNPWS brochures state that the coupons are not valid for postal purposes or for any other purpose than the payment of camping fees. They are available for purchase at selected QNPWS outlets (including the head office at PO Box 155, North Quay, Qld 4002) and are sold at a ten per cent discount to encourage their use. QNPWS will refund unused coupons less a \$5 handling fee.

