THE NEXT MEETING OF THE SOCIETY WILL BE HELD AT THE UNION JACK CLUB ON MARCH 26TH, 2011 STARTING AT 11.00
11.00 – 13.00: ITEMS OF INTEREST FOR DISCUSSION
14.00 – 16.00: 12 SHEET COMPETITION
FOR FURTHER INFORMATION, SEE PAGE 27 OF THIS ISSUE OF THE KIWI

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Next Meeting of the Society</td>
<td>27</td>
</tr>
<tr>
<td>Next Meeting of the Midland Group</td>
<td>28</td>
</tr>
<tr>
<td>Meetings of the Scottish Group in 2011</td>
<td>28</td>
</tr>
<tr>
<td>Notes of the Meeting of the Society held on January 29th, 2011</td>
<td>28</td>
</tr>
<tr>
<td>Rules for the 12 Sheet Competition</td>
<td>31</td>
</tr>
<tr>
<td>From the Committee</td>
<td>32</td>
</tr>
<tr>
<td>Awards to Members</td>
<td>33</td>
</tr>
<tr>
<td>The Annual Auction</td>
<td>33</td>
</tr>
<tr>
<td>An Index for The Kiwi</td>
<td>33</td>
</tr>
<tr>
<td>Media Releases (Chinese New Year, Kapa Haka)</td>
<td>34</td>
</tr>
<tr>
<td>Publication Received (Len Jury Catalogue)</td>
<td>36</td>
</tr>
<tr>
<td>Website of a Member (Steve Zirinsky)</td>
<td>36</td>
</tr>
<tr>
<td>1936 Chambers of Commerce</td>
<td>36</td>
</tr>
<tr>
<td>15 1898 Colour Trial Postally Used</td>
<td>37</td>
</tr>
<tr>
<td>A Mystery NZ £1 Official Stamp</td>
<td>38</td>
</tr>
<tr>
<td>The New Zealand Government Life Insurance Department : Part 2</td>
<td>39</td>
</tr>
</tbody>
</table>

The Society is affiliated to: The Association of British Philatelic Societies, The New Zealand Philatelic Federation and the Midland Federation

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Keith C. Collins
13, Briton Crescent,
Sanderstead, Surrey CR2 0JN
☎ 0208-657-4566.
e-mail: keithccollins@aol.com

Honorary Packet Secretary
B. T. Atkinson,
77, Wood Lane,
Osterley,
Middlesex, TW7 5EG
☎ 0208-560-6119

Honorary Treasurer and Membership Secretary
Professor Derek R. Diamond,
9, Ashley Drive, Walton on Thames,
Surrey KT12 1JL
☎ 01932-223280
e-mail: drdiamond@mac.com

Honorary Editor
Dr. Andrew Dove,
12, Stella Avenue,
Tollerton
Nottinghamshire NG12 4EX
☎ 01159-373762
e-mail: dove697@btinternet.com

Internet Address: http://www.nzstamps.org.uk/nzsgb

PUBLICATIONS AVAILABLE

Society publications are now available:

SP 1: Aspects of Collecting New Zealand Stamps. (Out of Stock)
SP 2: Index to The Kiwi Volumes 1 to 50. Printed and CD Version.
SP 3: The Kiwi Volumes 1 - 50. Full text on CD
SP 4: New Zealand Stamps Overprinted “O.P.S.O.”

Price: SP 1: £10 inc. P. & P.
SP 2 & SP 3, £30 in UK and £35 overseas airmail inc. P. & P. (Society members will receive a 40% discount, i.e. £18 for UK and £21 for overseas)
SP 4: £24 incl. £1.50 P&P.

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SOCIETY NEWS:

NEXT MEETING OF THE SOCIETY

The next meeting of the Society will be held at the Union Jack Club on March 26th, 2011 starting at 11.00. The morning session is open for all those attending to show recent acquisitions, interesting material or puzzling items that need discussion.
The afternoon will be the Biennial 12 Sheet Competition. Those attending the meeting will judge the entries and award the prizes in each class. The full competition rules may be found on page 31 of this edition of The Kiwi.

NEXT MEETING OF THE MIDLAND GROUP

The next meeting of the Midland Group will be held on Saturday, February 26th, 2011 starting at 14.00. The venue will be St. Annes Church Hall, Park Hill, Mosely, Birmingham B13 8EU.

This will be a members meeting so please along mini-displays of around 9 – 12 sheets.

For further information, contact Ian Samuel 0121 449 0849.

MEETINGS OF THE SCOTTISH GROUP IN 2011

The dates of the meetings of the Scottish Group were omitted from the Membership card. During 2011, the group will meet on June 4th at Alexander McCullochs and at a Joint Meeting with the Northern Group at Carlisle on October 22nd.

NOTES OF THE MEETING OF THE SOCIETY HELD IN LONDON ON JANUARY 29TH, 2011

John Stimson opened the meeting in the absence of the Chairman who was currently in New Zealand. He began by welcoming a new member, Nick Galvert, to his first meeting. He then asked for any ideas for subjects of meetings to be held in 2011. He requested that any suggestions should be sent to the Hon. Secretary.

The meeting was then handed over to Terry Gourk to introduce the subject of Fiscal stamps and their usage for the afternoon. He said that the pursuit of Fiscals was a labour of love for him, with an engaging mix of a very early period for research, attractive designs, use of the printing paper originally destined for Chalons and complexity of issues, values, inscriptions & variations.

He started by explaining the background to their original issue. The population of New Zealand grew from 135,000 to 470,000 between 1871 and 1881, with a corresponding rapid rise in commercial transactions including land sales. As there was no income tax imposed until 1891, Government revenues depended solely on the taxes raised on death duties, land taxes and duties on dutiable transactions (such as cheques). Consequently, ensuring the collection of these sums in full was of paramount importance.

It was recognised that stamps represented a convenient method of confirming the collection of sums due and the Stamp Duties Act was passed in 1866. Section VII of the Act authorised the production of stamps and dies. Later sections also specified how the stamps should be used and cancelled. For example, Section XVII dictated that the user’s name and the date should be written across the stamp.

Comprehensively collecting the Fiscal stamps is difficult as the Post Office has incomplete records of the different types issued and variations produced for the early issues.

The display started with a sheet showing the first series which was issued in 1867 and was printed using the first die and was imperforate. The die was cut in Australia and printed in the Government Printer in Wellington. The instructions to the printers appear to have been vague and, consequently, there are a wide range of shade variations. Some of the cancellations appear to have been from postal usage but differentiating them from fiscal usage is very difficult, unless on cover. Later, when the stamps were valid for postal usage, there was also an active trade in used fiscals being cleaned and re-used for postal use.
Although there were some experimental perforations, it was not until the issue of 1870 that the stamps were routinely perforated. This operation was undertaken using a new perforator gauging 10 which had been purchased by the Printing Office.

In 1870, a new die was also used for the printing. This is difficult to distinguish from the first die with the naked eye: as a rule, imperforate examples are die 1 but the perforations were sometimes removed from the perforated stamps to prevent re-use.

Terry said that he had spent some time in the National Postal Archives at Te Papa examining their holdings of fiscal stamps. He showed prints of the sheets he had viewed but advised that there seemed to have been no attempt made to systematically collect all varieties and variations. The sheets of the 1867 and 1870 issues were headed ‘1882’ which was clearly a mistake. All the examples in the archive were overprinted ‘SPECIMEN’ and there was a random mixture of printings from die 1 and 2.

A copy was also shown of an interesting archived sheet showing the range of fiscal stamps laid out in 42 values with 14 different colours x 3 rows. This had been compiled in an attempt to standardise colours for each value. Thus, the colour of the original 2/6 stamp was brown, but it’s reprinting for ‘Counterpart’ stamp as 2/6 value was yellow. In later printings when the value of the stamp changed to 3/-, the yellow “Counterpart” colour remained the same.

Next, a number of the ‘Ad Valorem’ stamps were shown. These were issued in 1868 to indicate the assessment of death duties. As the percentage due varied with the closeness of the relationship (the closer you were to the deceased, the more you paid), these stamps showed a percentage rather than an amount of money. This way of calculating duty was swiftly discontinued and only two printings of this series were made.

Terry then showed a copy of a letter dated 1876 from Casey, a New York stamp dealer, in which he advised the New Zealand Government on the best way to raise money using fiscal stamps. He enclosed a complete set of the American fiscal stamps of the time and had requested a full set of New Zealand fiscal stamps in return. These appear to have been provided reluctantly by the NZ Post Office but he complained that the sets of fiscal stamps were incomplete in many respects. He produced a comprehensive list of values, inscriptions, shades and perforation variations, highlighting the numerous places where the NZ Post Office records had gaps. The list that he provided is interesting as it was compiled contemporaneously and may be the best extant record as so much of the PO archive records have been lost. Casey’s request for a more complete set was dismissed in a memo from the Secretary of the Post Office as it was felt not to be desirable to enter into this level of detail. He also questioned the date of issue as he claimed to have a copy dated 1863. This latter must have been an error as the Act authorising issue was not passed until 1867. In a second letter in 1880 Casey wrote again requesting a full set of stamps and offered advice in combating the fraud of re-using fiscals by suggesting NZ adopt the “new” American system of embossing with gentle heat as a method of cancelling stamps and so preventing re-use.

Terry next showed examples of the attempts made to cancel the stamps in such a way that they could not be re-used. The methods included ink cancels, manuscript cancels, embossing, perforating with duty paid & date and the insertion of a silver foil strip linking through all the stamps as well as the attached document. Finally, a monogramme was also used to seal over the silver foil on the underside of the document.

At this stage, Paul Woods took over and showed the new 1880 issue. The stamps were designed and the plates engraved by William Rose (WR) Bock. The new stamps showed the head of Queen Victoria and remained in use until 1931. The first printing was by De La Rue and were on paper watermarked single NZ. The display stared a display of plate proofs of the 4d to 9/- and mint examples of the stamps.
In 1882, a new issue was made with a new watermark – NZ and Star. At this time, the stamps also became available for postal use.

Thereafter, a new set was issued every few years on different paper or with different perforations. Paul produced a comprehensive display of all these varying issues. The lower values were only included in the first two issues. Thereafter, the lowest value was 2/-; the highest values in the issued sets varied from £20 in 1880 to £1,000 in 1913.

In addition to the issued values, ultra high value stamps were available and were produced by printing the value onto blank value tablets as required. An example showing £12,215 was shown.

Terry returned to illustrate the various uses of the stamps and the official overprints. Included were examples of stamps overprinted ‘Counterpart’ which were applied to documents to show that they were an exact copy of another franked document and ‘Denoting’ which were used on documents to indicate that they were part of a transaction that had already been subject to tax.

A number of documents were shown with a variety of stamps used. Low value fiscals were not printed after 1882 so normal postage stamps had to be used to make up the exact values required. One example was a document from the official assignee for bankruptcy with a series of stamps dating from 19/8/1901 to 15/8/1906. It was certainly expensive even then to go bankrupt.

Andrew Dove showed King George V stamps overprinted for fiscal use including the special printing in yellow for a mortgage indemnity fee. Andrew also introduced the rare 1/- Passport Fee stamp. He explained that the number of passport applications were very low in this period, as passports were not always needed for travel. An annual fee was also needed to maintain the passport’s active status.

Paul Woods returned to show the Arms high values which replaced the long type fiscals in the 1930’s. The use of the 1880’s QV stamps had therefore continued long after the Queen’s death. The new stamp was designed by Harry Linley Richardson: his first design was not accepted and he was asked to revise the design to show the armorial bearings of New Zealand. The revised design was accepted with some modifications including the replacement of the Union Flag with the flag of New Zealand. The design was approved in August 1915 but no further action was taken until 1924 when he was asked to reduce the size from his original long fiscal size to the size of the current 2/- & 3/- Admiral stamps. The design was further modified between 1924 and 1929 when tenders were requested to print the new stamps.

The new set was printed on Cowan paper and issued in 1931. The basic set was 1/3 to £5 although some higher values were also available. The stamps were used postally and a number may be found on airmails which had a higher postage rate. The 1/3 yellow proved unsatisfactory and was soon replaced by an orange-yellow version.

The second series was issued in 1936 and was on Wiggins Teape paper.

There was again a requirement to print some custom valued stamps. This was done on a stamp the size of the long type fiscal but with the centre as the new stamp and blank value tablets at top and bottom.

Paul showed a wide range of the stamps and examples used on cover. Included was an envelope cancelled at Eureka, a farming settlement near Morrinsville, which was the office to use the ‘squared circle’ cancellation.

The last section of the afternoon brought the story to a conclusion. First, there were examples of the overprinted high values such as the 35/- on 35/-. This overprinting was undertaken to ensure that post office clerks could not mistake their value and sell them in error. On 2 occasions, shortage of postal stamps required a special printing of fiscal stamps for postal use: namely 1 ½ d Carmine in 1950 and 7d red in 1964. In 1967, with the change to decimal currency, the final set
The Kiwi, Volume 60 No. 2, March 2011

was issued consisting of $4, $6, $8 and $10. These remained in use until 1986 and, as were many of the previous issues, were also overprinted for use in the Dependencies.

John Stimson thanked all those who had shown material in the afternoon and said that the display had been a real eye opener for many of those present.

The meeting closed at 16.15.

RULES FOR THE 12 SHEET COMPETITION

The biennial 12 Sheet Society Competition will be held at the Society meeting on March 26th, 2011. The rules are:

[a] All classes are open to all members, no material is restricted, but see [e] below.
[b] Members may submit one or more entries in each class. Each entry must comprise 12 sheets.
[c] Sheets shall not exceed 295mm high x 245mm wide. Each sheet shall be contained in a protective sheet numbered on the reverse in the order in which they are to be displayed. A descriptive sheet containing not more than 80 words should be placed behind the first sheet.
[d] Each entry must be the sole property of the member and all mounting and writing must be the work of the member except in the case of disability preventing this.
[e] Any entry which has been awarded a prize (winner or runner up) in a previous competition may not be entered again in substantially the same form.

CLASS DESCRIPTION WINNER
Classic Issues of QV & First Pictorial David Forty Salver
Modern 1 KEVII, KGV, 1d Universals, 1d Dominion & 2nd Pictorials Barton Bowl
Modern 2 KGV to present day Campbell Paterson Trophy
Postal History Inc. Aerophilately & Postal Stationery Kiwi Shield
Open Class To include: Thematics, Ephemera, Cinderellas and any display with at least 50% philatelic content Stacey Hooker Cup

Judging: The members present at the competition meeting shall carry out the judging. Members will mark the entries according to the marks on the voting paper and will indicate who, in their opinion, they consider to be the first and second in each class. The winning entry will be the one that achieves the greater number of ‘firsts’. Members with an entry in the class will be ineligible to vote in that class.

Trophies: There shall be five Classes with a trophy awarded to each winner. The runner up in each class will receive a certificate.

Marks:

Classes: Classic, Moderns 1, Moderns 2 & Postal History

| Philatelic Knowledge and Personal Study | 30 pts |
| Treatment, Originality and Importance | 25 pts |
| Relative Condition and rarity | 25 pts |
| Presentation | 20 pts |
| Total | 100 pts |
The Kiwi, Volume 60 No.2, March 2011

**Open Class**

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<thead>
<tr>
<th>Category</th>
<th>Points</th>
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<tbody>
<tr>
<td>Presentation</td>
<td>25 pts</td>
</tr>
<tr>
<td>Originality</td>
<td>20 pts</td>
</tr>
<tr>
<td>Development and Treatment</td>
<td>20 pts</td>
</tr>
<tr>
<td>Philatelic Knowledge</td>
<td>20 pts</td>
</tr>
<tr>
<td>Relative Condition</td>
<td>15 pts</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 pts</strong></td>
</tr>
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</table>

**Please Note:**

All entries should be handed to the Hon. Secretary before 13.30 on the day of the competition. There are NO postal entries.

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**FROM THE COMMITTEE**

A committee meeting was held before the main meeting on January 29th, 2011. Matters discussed included:

- Preparations continue for the celebrations of our 60th Anniversary in 2012. The events are planned around Autumn Stampex which will be held between September 26th and 29th and will be entitled Australasia 2012. This will be a joint celebration with the Australia Society and the Pacific Islands Study Circle (PISC). Events now confirmed include:
  - Wednesday Evening: A Book launch at the British Library.
  - Friday Afternoon: A joint meeting with the Australia Society and PISC at the Business Design Centre.
  - Saturday Afternoon: A special meeting of the New Zealand Society.
  - Saturday Evening: A Celebration Dinner.

Further details will be published in *The Kiwi* as they become available.

- Provisional Programme for 2012
  A provisional programme was agreed for next year: if any member has any comments or suggestions, can they please contact the Hon. Secretary.
  - January 28th: Evolution of the Postmark
  - March 31st: Maritime Mail
  - May 26th: To be decided
  - July 28th: Social Aspects of Fiscal Usage
  - September 29th: Special Meeting at Stampex
  - November 24th: AGM and Auction

- Paul Wreglesworth now chairs the Strategic Review Group. Aspects of the Society that are under review include the website, the Library, succession planning and *The Kiwi*. The group will produce recommendations for consideration at the AGM in November.

If any members would like to contribute to the review, can they please contact Paul through the Hon. Sec.

- The Packet Secretary reported that sales had been strong this year but there were still some problems with those taking the packet who do not adhere to the rules.

If you take the packet can you please ensure that you follow the rules exactly and that you notify the Packet Secretary immediately if you see anything untoward when you receive a new packet.

---------------------
AWARDS TO MEMBERS

Congratulations to:

Bob Odenweller who was awarded a Large Gold Medal with a Special Prize for study at the Lisbon International Stamp Show in October 2010.

and to

Jim Shaw who was awarded a Gold Medal at the Johannesburg International Stamp Exhibition in October 2010.

THE ANNUAL AUCTION

The Annual Society auction will be held again at the November meeting of the Society. The auction catalogue will again be compiled by the Hon. Editor of The Kiwi. If anybody has items that they propose to enter in the sale, he would be delighted to receive details as soon as possible. Early notification of lots would assist considerably in the time consuming task of putting the catalogue together.

Details of the auction have not yet been finalised but members will be aware that, this year, we placed a limit on the total number of lots and that material was accepted on a ‘first come first served basis’. It is likely that this will be the case again this year and, needless to say, early notification of lots will ensure acceptance.

2010 was the first year in which Brian Stonestreet acted as the auctioneer. After the auction, he wrote some notes on the sale which those entering material may find helpful. He wrote:

‘We were discussing whether there were too many high priced lots in this year’s auction. You may be interested in the following breakdown:

<table>
<thead>
<tr>
<th>Price Range (£)</th>
<th>No. of lots</th>
<th>No. Sold (%)</th>
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<tbody>
<tr>
<td>0-50</td>
<td>323</td>
<td>186 (57.6%)</td>
</tr>
<tr>
<td>51-100</td>
<td>83</td>
<td>35 (42.2%)</td>
</tr>
<tr>
<td>101-150</td>
<td>17</td>
<td>7 (41.1%)</td>
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<tr>
<td>151-200</td>
<td>18</td>
<td>6 (33.3%)</td>
</tr>
<tr>
<td>201-250</td>
<td>4</td>
<td>2 (50%)</td>
</tr>
<tr>
<td>251-300</td>
<td>2</td>
<td>2 (100)</td>
</tr>
<tr>
<td>301-350</td>
<td>2</td>
<td>2 (100)</td>
</tr>
<tr>
<td>351+</td>
<td>6</td>
<td>0 (0)</td>
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Overall, out of a total of 455 lots, 240 sold which equates to 53%. Obviously, some of the sold prices moved into the next band which makes it slightly more complicated.

I noticed that there were some gasps from the floor at some of the starting prices but I have noticed that dealers prices are gradually increasing for NZ material.’

AN INDEX FOR THE KIWI

I am currently in the process of updating An Index to the Kiwi which covered the first 50 years of the magazine to include the next 10 years. This will be available as part of the celebrations of the Society’s 60 Birthday in 2012.

I would like to ask readers assistance in two regards:

First: if anybody has noticed errors in the book, could they please let me know to allow me to correct them in the new edition.

Secondly, I would be interested in views about the way that the updated version should be published: the revision is being undertaken by incorporating the new references into the body of
the original version. It will certainly be available as a CD but we need to try and gauge whether it is worth printing some hard copies. Any views, please let me know.

Andrew Dove

---

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INFORMATION RECEIVED:

MEDIA RELEASES

‘NEW ZEALAND POST STAMPS CELEBRATE YEAR OF THE RABBIT’

The amiable and elegant rabbit features on the latest New Zealand Post stamp issue as it celebrates the ‘Year of the Rabbit’ for the Chinese New Year.

The Year of the Rabbit stamps are the third release in the lunar stamp series issue by New Zealand Post. The set of four stamps, designed by Asiaworks, carry a similar look and feel to the previous two lunar stamp issues, and capture Chinese and New Zealand elements to mark the Chinese New Year.

The 60c stamp features a Chinese character that reflects the awareness and alertness of the rabbit.

A paper cut rabbit appears on the $1.20 stamp, conveying the distinctive art of Chinese paper-cutting. This tradition dates back to the 6th century when women pasted gold and silver foil cuttings onto their hair at temples. Today paper cutting is a pastime enjoyed by many Kiwi children.

The $1.90 stamp depicts a painted rabbit portraying the well known Chinese story in which the rabbit jumps down from the moon.
Finally, the $2.40 stamp reflects the two cultures coming together with Christchurch Cathedral, an iconic New Zealand landmark, pictured alongside a Chinese kite.

The Year of the Rabbit stamp issue also includes a miniature sheet, two first day covers and a presentation pack that comes with a free paper-cut rabbit. The paper-cut rabbit will be particularly popular with those sending gifts to family and friends overseas celebrating the new year.

According to the Chinese Lunar Calendar, people born in the Year of the Rabbit are kind, loving, very hospitable and warm-hearted companions. They are also reserved, like to live easy lives, love arts and have a strong sense of justice.

If you were born between the following dates you were born in a Year of the Rabbit:
- 29 January 1903 - 15 February 1904
- 14 February 1915 - 2 February 1916
- 2 February 1927 - 22 January 1928
- 19 February 1939 - 7 February 1940
- 6 February 1951 - 26 January 1952
- 25 January 1963 - 12 February 1964
- 11 February 1975 - 30 January 1976
- 29 January 1987 - 16 February 1988
- 16 February 1999 - 4 February 2000
- 3 February 2011 - 22 January 2012

Famous people born under the year of the Rabbit include Germaine Greer, Neil Sedaka, Francis Ford Coppola, Michael Jordan, Brad Pitt and Drew Barrymore.

The stamps and first day cover have been designed by AsiaWorks of Auckland and printed in offset lithography by Cartor Security Printing, France. All products will be available from the usual outlets from January 12th, 2011.

********

‘STAMPS SHOWCASE KAPA HAKA – A TRADITIONAL MAORI PERFORMING ART’

On 17th February New Zealand is releasing its Kapa Haka 2011 stamp issue.

Kapa Haka is a traditional Maori performing art, combining song, dance, expression and movement. The stamps capture the dynamism and cultural tradition of Kapa Haka, and are being launched at the 2011 Te Matatini National Festival in Gisborne. This festival is the premier event in which New Zealand’s most elite Kapa Haka performers come together to compete.

The six stamps in the Kapa Haka 2011 issue feature stances that illustrate different aspects of Kapa Haka performance. They also showcase five teams that achieved excellence at the 2009 Te Matatini festival – as defined by the Te Matatini society.

The first of the two 60c stamp shows Whakaeke, a choreographed entrance onto the performance area where elements of all Kapa Haka disciplines are utilised. The second 60c stamp reflects Poi, a graceful movement whereby the dancer swings a raupo ball on the end of a flax cord.

The $1.20 stamp features Waiaata-a-ringa which are action songs where the hands, face, eyes and body combine to bring form to the words, and the $1.90 stamp shows ‘Haka’ – the most widely known discipline, made famous by New Zealand sports teams.

The choreographed exit off the performance area, also known as Whakahiaata, appears on the $2.40 stamp, and finally the $2.90 stamp shows the discipline of Moteatea, a traditional chant.
The stamps and first day cover were designed by Tai Kerekere, KE Design, Wellington and have been printed in offset lithography by Southern Colour Print of Dunedin. All products will be available from the usual outlets on 17 February 2011.

On 2 February New Zealand Post is also issuing its New Zealand 2011 Game Bird Habitat Collection. This is an annual stamp issue, released on World Wetlands Day on behalf of Fish and Game New Zealand.

The 2011 Gamebird range features the well known ring-necked pheasant (Phasianus colchicus) and includes a miniature sheet, first day cover and an artist print.

The stamps, miniature sheet and first day covers have designed by Paul Martinson of Masterton and printed in offset lithography by Southern Colour Print of Dunedin. The products may be purchased from New Zealand Post Collectibles and Solutions Centre, Wanganui and online at www.nzpost.co.nz/stamps.

PUBLICATION RECEIVED

Len Jury Catalogue of New Zealand Stamps 2011


It is always a pleasure when this fully colour illustrated catalogue drops through the letter box at the start of the year. It is A5 in format and simplified in its listings but it provides an easy reference to collectors trying to sort out stamps from issues of recent years.

The production is excellent with illustrations of high quality and, as the price is modest compared to other catalogues, it is well worth a place in the library.

WEBSITE OF A MEMBER

Our member, Steve Zirinsky, a stamp dealer in the USA, has informed us that he now has a website which has images of much of his stock.

The address is: www.zirinskystamps.com.

ORIGINAL CONTRIBUTIONS:

1936 CHAMBERS OF COMMERCE

ROGER PLUMB

I am trying to locate details of the re-entry on the 6d value of the 1936 Chambers of Commerce on Row 7 Stamp 2, Plate 1 lower left pane. This is listed in Campbell Paterson's catalogue as CP S24(Z). The basic stamp is listed in SG as 597. The description in CP is 're-entry doubling'.

This re-entry is not mentioned in Volume I of the Handbook (1). Indeed, the statement in the section on the issue states that 'the plates were carefully laid down, and there were no major varieties'. Jim Brodie mentions CP's listing in an article on the issue in the New Zealand Stamp Collector (2) but, again, there is no illustration. He refers to it as a 'minor re-entry'. I have approached Campbell Paterson Ltd. but they currently have none of the variety in stock. If any member has a copy, I would be very grateful if they would be willing to provide me with an enlarged scan. Any scan thus provided will be forwarded to Campbell Paterson Ltd. for inclusion in a future version of the catalogue.
My e-mail address is: roger.plumb543@btinternet.com.
Any information would be much appreciated.

References:

1898 COLOUR TRIAL POSTALLY USED

ROBERT P. ODENWELLER RDP, HON. FRPSL, FRPSNZ

Some years ago, I acquired a portion of Dr. Ken McNaught’s 1898 Pictorials collection. In it were many interesting items including one that he had labelled ‘Colour Trial used for Postage at Dunedin 30 AU 9...’. Further annotations showed ‘NZ Auction 1980’, which may have applied to another stamp on the page, ‘Capex 1978’ and ‘Perf. 15,’ both of which were applicable to the stamp illustrated in Figure 1. The colour is the same shade of brown for both the frame and the centre. Both the cancellation dated in either 1898 or 1899 (the last number falls off the stamp) and the perforation at 15, clearly prove it to be a London print.

Ken seems to have accepted it as genuine, or he would have made a different annotation on his album page. No explanation is given as to how the proof got to Dunedin or happened to be cancelled there.

If one may speculate on a possible answer, I would offer the following. In Volume 1 of the Handbook, Collins says (1), ‘Meanwhile, as early as May, 1898,(1 month after issue in NZ and the UK) the Government Printer had drawn the attention of the Secretary of the Stamp Department to the fact that many of the instructions given the New Zealand Agent in London in connection with the production of the London prints had not been strictly adhered to, and stressed the importance of having such matters rectified in view of the Colonial Printings’. Further, ‘He pointed out that 1d. was printed in two colours, and that only 80 stamps were printed on each sheet’.

Since the 1d was the most frequently used denomination, requiring a double printing for the two colours, and the 4d was the least frequently used, the decision was made to transpose the two. This would have the effect of both saving costs of production as well as ensuring an adequate supply of the 1d stamp.

The speculation is that a single colour version of the 1d could have been experimentally produced, using the two plates, to see what effect it might have visually in comparison to the bicoloured version. That would be a simple explanation of how a perforated example (or sheet) could have come into being, but how it made its way to Dunedin is completely open to question. The timing was such that it could have reached Dunedin in 1898, so that year is not out of the question.

Similar problems occurred with the ½d and 2d, for which provisional printings of the Second Sideface issues were made while waiting for new plates of the Pictorial issues. Confusion during the changing of colours of four of the lower denominations led to some issues being withdrawn temporarily.

Figure 1: The Colour Trial
Although this is purely speculation, the fact remains that the stamp exists with a genuine cancellation, accepted as such by one of the highly regarded New Zealand stamp experts. Nevertheless, other interpretations or explanations are always worth considering.

Reference:

A MYSTERY NZ £1 OFFICIAL STAMP

TERRY GROURK

Whilst in New Zealand last year, I was fortunate to visit The Museum of New Zealand Te Papa Tongarewa (Te Papa) where the New Zealand Post Archives are now housed. Dr. Patrick Brownsey, Te Papa’s Stamp Curator, and Derek Diamond had arranged for me to have access to the sections relating to Fiscal stamps, my primary research interest. However, I came the image/essay for a £1 Official King George V issue shown in Figure 1 which appears to be dated 1930 from the manuscript note at the bottom. It must surely be a study but I am not aware that the concept was developed or that the design was ever printed.

Figure 1
Essay for King George V £1 Official
(This image is reproduced in The Kiwi with the permission of Te Papa)

The interesting question is why was there a desire for a £1 ‘Official’ design at this time?
The Queen Victoria Fiscal Long type stamp was still in circulation, although the last reprinting had been in 1926 and the three ‘Official’ overprinted values for 2/-, 5/- and £1 had last been overprinted in 1913.

The Arms stamps were issued in 1931 but with only one official value, 5/- (first issued in 1933).

The King George V definitives overprinted for Official use only went up to 1/-. In 1928, the 2/- Admiral stamp had been overprinted but not the 3/-. In 1935, the Second Pictorial definitive range was introduced and with stamps overprinted Official for all values to the 2/- became available from 1936 (the 5d and 3/- were not included).

The image appears to be an essay for what would have been the first specifically designed stamp for Official use. In fact, the first (and last) bespoke design was not issued until 1954 when the Queen Elizabeth II stamp became available.

Readers are invited to submit any information about this image or theories about its origins initially to the Hon. Editor of The Kiwi.

THE NEW ZEALAND GOVERNMENT LIFE INSURANCE DEPARTMENT: PART 2

ALLAN P. BERRY

(This article was first published in The Informer, the Journal of the Society of Australasian Specialists/Oceania, and is reproduced with the consent of the Editor and the Author).

THE NEW ZEALAND GOVERNMENT LIFE INSURANCE DEPARTMENT

The three-penny value is also known used on cover, addressed to Mr. F. Henkel, Ober Postassistant, Werderstrasser, Wiesbaden, Germany. Such use to an overseas address at that time was not permitted, but of course, Herr Henkel being an Officer of the Germany Postal Authorities, would not have charged himself postage due!

There follows the six-penny value. There is a newly found variety – partial double perforations at the bottom, which has an R.P.S.L. certificate that it is genuine.

The earliest dated copy that is in my collection is 14 JA 91 and the latest is JL 06.

There is only one notable flaw in this value - a coloured flaw against the inner frame line opposite the top of the ‘V’. of ‘V.R.’ It can be plated as bottom right pane, Row 1 stamp 2. As with the three-penny value occasionally the paper was not placed correctly in the press, and this results, in the case of the six-penny value, in a line watermark upright star over horizontal line over letters, and upright star over line, which must be from the bottom row of either of the two bottom panes. There are also examples of line watermark over horizontal line.

The last of the high values is the one shilling. The earliest dated copy that is in my collection is 14 JA 91 and the latest is 9 SP 05. I believe that the failure, so far, to find any later dated copies has an explanation, about which more later in this article.

There do not appear to be any noticeable flaws in this value. However, there are watermark varieties. Noted are examples with letters watermark, where stamps have been printed on the margin of the sheet. Also upright star over horizontal line from the bottom row of either of the two bottom panes, and line watermark at the left as seen from the back of the stamp, which must be from stamp 6 of any of the four panes.

The gem is my collection is a Government Life Insurance envelope used as a parcel label with one each of the high values, addressed to The Postmaster, Danevirke (Figure 6). The date on the datesstamp of Wellington cancelling the stamps is illegible, but the arrival stamp of Danevirke is OC 95. The Post Offices in New Zealand acted as Agents for the Government Life Insurance
Department, collecting premiums and so on. The one shilling and nine pence was the rate for a parcel weighing between five and six pounds. The supposition was that the parcel contained papers.

Figure 6: October 1895: the three high values used on a cover from Wellington to Danevirke (sic.) which has been used as a parcel label. This is the only recorded cover bearing all three high values.

Turning now to the lower values, which had the highest usage and were therefore reprinted as required. The sequence will be followed chronologically.

The half-penny value was first printed on the Life Insurance paper, and the earliest recorded date in my collection is on a cover dated 29 JE 91. However, Tony Thackery in his book *New Zealand First Day & Early Use Covers and Stamps 1855 – 2003* records a copy dated 11 or 21 JA 91. As with the higher values, there are watermark varieties. In the case of the half-penny value, these are watermark reversed, and watermark upright star over horizontal line, which must be from the bottom row of either of the two bottom panes. A perforation variety has also been recorded which I have not seen. It is reported to be reperforated with the line machine gauging 12½.

The penny value was also first printed on the Life Insurance paper, and the earliest recorded date in my collection is on a horizontal pair dated 8 JA 91. This pair also has one of the watermark varieties, having the watermark reversed. Copies may be found with the watermark inverted and reversed.

The two-penny value is the only one from which plate proofs are recorded. It is in reddish-chocolate on white wove unwatermarked paper. The earliest recorded date in my collection is 23 JA 91. However, Tony Thackery in his book *New Zealand First Day & Early Use Covers and Stamps 1855 – 2003* records a copy dated 12 JA 91. The stamp occurs with watermark reversed, watermark displaced, watermark displaced with line watermark at left, line watermark at right and watermark upright star over horizontal line from the bottom row of either of the two bottom panes.

The next printing was made on July 1892. There was a change of paper, which with differing finishes, was used for subsequent printings. It had the same layout as the previous paper, but the watermark is NZ over star, with 7 mm between star and NZ. There were only two values printed on the date given, the penny value and two-penny values. The perforation was still 12 x 11½. The earliest known date of use of the penny value is 7 NO 92, and of the two-penny value, 16 SP 92. This printing is often overlooked by collectors because of its similarity to the first printing.
The Kiwi, Volume 60 No.2, March 2011

The next printings were rotary perforated. Taking the values in order, the half-penny value was printed on 6th September 1895, and was rotary perforated 11 x 10. A copy is known from this printing with faked perforation 12 at the bottom edge. The earliest recorded date of use is 7 AU 96. The printing is also known with rotary perforation 10. The earliest known date of use of this variety is 6 FE 97. The next printing of this value was in November 1897, and was perforated 11 x 11. The earliest known date of use was JL 98. Similar printings were made in November 1898 and December 1898 on coarse, toned paper. The earliest recorded date for this printing is 12 AP 99. It is followed by a printing on thick, coarse white paper on 30th July 1900, with the earliest recorded date of use being DE 01. Recorded perforation varieties are imperforate between stamp and top selvedge, double perforations at left and at top, in a vertical pair in between and at bottom and perforation 11 x 10 x 11 x 11 left of 10. The next printing saw another change in paper; so will be dealt with separately.

Turning now to the penny value, the first printing was on 19th May 1893, and was perforated 10, with similar printings 22nd May 1894, 24th April 1895 and 28th January 1896. A pale blue shade is known from the printing of 24th April 1895. The earliest known date of use simply shows the year, 1893. The next printing was on 28th January 1896. The bulk of the printing was perforated 10, but very exceptionally, copies may be found perforated 11 x 10. Also, a horizontal pair on piece is known perforated 11 x 10 x 10 x 10, cancelled at Winton on 14 DE 96. A copy is also known perforated 11 x 11 x 11 x 10, with evidence of double perforations on the right side. The following printing was in November 1897, on smooth, white paper, perforated 11 x 11. The earliest known date of use is JA 98. It is followed by a printing on 23rd August 1898 with the earliest known date of use being 12 AP 99. Another printing was made on 28th August 1899 on thick, coarse white paper, with the earliest known date of use being 27 AU 99. Similar printings were made on 30th July 1900, 15th February 1901 and 1st October 1901. Perforation varieties include double perforations at top, at left and at right. It is also known with watermark reversed and watermark inverted and reversed. As with the half-penny value, the next printing saw another change in paper; so will be dealt with separately.

The two-penny value was printed on 19th May 1893. The earliest date known of this printing, in dull red brown, is 15 NO 93. Similar printing but with a different shade, bright red brown, was made on 24th May 1895, with the earliest date of use being 23 JL 95. The following printing was on 28th May 1896, and the earliest known date is DE 96. These printings were rotary perforated 10. Varieties of perforation include grossly misplaced perforations, double perforations at right with patching still present, an example reperforated 11 at top, giving variety perforation 10 over 11 x 10 x 10 x 10, and a copy perforated 11 x 10 x 10 x 10.

The next printing was in October 1897, perforated 11 x 11, and on fine paper in a chocolate brown shade, with the earliest date of use being 1 FE 98. There were copies in a red-brown shade, for with the earliest date of use being 29 FE 98. This is followed by a printing in November 1898 on coarse, toned paper, with the earliest date of use being 1 FE 99. The next printing was on 3rd May 1900, on thick, coarse white paper, with the earliest date of use being 27 AU 00. All these printings were perforated 11 x 11, and there are perforation varieties. These are double perforations at the top, at the bottom and at left. There is also an example perforated 11 x 10 x 11 x 11. The next printings also saw a change in paper.

The new paper is called Cowan unsurfaced paper. The watermark is close spaced NZ over star, ten horizontal rows of 24. There is double lined NEW ZEALAND POSTAGE at top and bottom, 13 mm high; double lined NEW ZEALAND, slightly taller, at either side, with no line watermark. To accommodate the printing plates of the New Zealand Government Life Insurance Department stamps, the paper had to be used sideways, thus the watermark may be found with the point of the star below the NZ pointing either to the right or left, as seen from the back of the stamp.
All the lower values were printed on this paper. Again, taking the values in turn:

The first printing of the half-penny value was on 30th May 1902. The earliest known date of use with the watermark showing stars pointing left is 25 NO 02, that with the watermark stars pointing right is JL 03. Similar printings were made on 31st October 1902 and 30th June 1905. The rarity in this printing is copies perforated 14 x 11, of which only two mint copies are known. There is one used copy perforated 11 x 11 x 14 x 11, which has a Royal Philatelic Society London certificate. There is also a horizontal pair with blind double perforations at left. Copies may also be found with double lined letters watermark from the edge of the sheet.

The first printing of the penny value was also on 30th May 1902. The earliest known date of use with the watermark showing stars pointing left is 8 AU 02, that with the watermark stars pointing right is 2 NO 02. Similar printings 31st October 1902, 30th May 1903, 19th December 1903, June 1904, 30th November 1904, 30th June 1905 and 30th November 1905. All were perforated 11 x 11, with the exception of the printing on 30th May 1903, which was perforated 14 x 11. From this printing, the earliest known date of use is 20 AU 03. There are some perforation varieties as well, double perforations on both side, double perforations at left with patching, and an example perforated 14 x 11 x 11 over 14 x 11.

The first printing of the two-penny value on the Cowan unsurfaced paper was on 19th December 1903, with similar printings June 1904, 31st January 1905 and 31st July 1905. As only one example of this stamp printing with the watermark stars pointing right as seen from the back of the stamps is known to this student, it is suggested therefore it must be regarded as watermark inverted. Stamps are known with double perforations at the right, an example is known torn and officially patched, and there are also stamps from the edge of the sheet showing letters watermark. Most interesting is a horizontal pair imperforate between bottom selvedge, used at Wellington 19 DE 03, the earliest recorded date of use.

When Queen Victoria died on 20 January 1901, the design of the stamps then in use became inappropriate, showing as they did the Royal Cipher V.R. The then Prime Minister, Richard John Seddon, instructed that new designs should be obtained, for which a prize of £5 would be offered. Part of the specification to which the artists were required to work was that the designs be

*the size of the current 2½d. pictorial stamp: to be in red as near as possible to the tint of the Universal penny stamp: to be of an appropriate genre design in view of the nature of the Department's business (Life and Accident Insurance); the words 'N.Z. Government Insurance Department – Postage One Penny' must be plainly shown.*

The competition was duly advertised and twenty-four essays were submitted from thirteen people. None were judged to be worthy of the prize and the decision was made to retain the current design with the Royal Cipher V.R. removed. An Essay exists from this period, meeting all the requirements outline above, but its provenance is entirely unknown. Whether or not this essay was considered is open to speculation.

New plates for all values were made in 1905. The letters V.R. were no longer appropriate and were omitted. There were other, more minor, changes in the design, notably a window in the lighthouse wall. The plates consisted of two tandem panes of 60 impressions, each of 10 rows of 6. Only two values, the redrawn penny and the redrawn two-penny, were ever put to press. Evidence that plates were
made for the other four values is given by facsimiles prepared for the Christchurch Exhibition of 1906-1907, prepared by photographic means and enlarged. Sets of these facsimiles are rare. Printings of the two redrawn value were also on the Cowan unsurfaced paper.

The first of these two values to be printed was the redrawn two-penny. The date of first printing was 30th November 1905, with a similar printing on 7th August 1906. The stamp is also known with letters watermark, and all were perforated 11 x 11. The only two examples of the redrawn two-penny value are known to the writer on cover – one is addressed to The Postmaster, Hamilton, and is cancelled at Wellington 7 AU 06 (Figure 8).

![Figure 8: The re-drawn 2d on a foolscap sized envelope dated 7 AU 06. One of two recorded examples showing usage of the stamp on cover (75% of actual size)](image)

For the redrawn penny value, the Government Printing Office Records show 7th August 1906 as the only date of printing of this value. However, copies are known datestamped in July 1906. As the plates for both the redrawn values were issued to the Government Printer in July 1906, some sheets of the Redrawn Penny Value must have been released before the printing was recorded. The perforation was 14 x 14. The stamp exists with the watermark with stars pointing right and stars pointing left, and with letters watermark. Copies are known with an uncommon perforation variety, namely perforation 14 x 11, again often overlooked by collectors.

There is an intriguing, apparent, mint block of four with top selvedge attached. It was made up of two vertical pairs that came from different sheets, each of which originally had no vertical perforations. A vertical strip was cut from one sheet and joined to the other by patching on the back. The design of the left vertical pair is 1-0 mm above the right pair. The top horizontal line of perforation 14 is 4 mm from the top left hand corner of the design on the left pair, and 2-5 mm from the top left hand corner of the design on the right pair. Following patching, the vertical perforations 14 were added. Knife cuts were then made horizontally through the patching and the stamps in an attempt to line up the horizontal perforations. This failed at the top between the stamps and the margin due to the greater degree of displacement. Therefore, a horizontal line of perforation 11 was added between the stamp design and the perforation 14. Gum was then added over the patching paper. Thus the top two stamps are perforated 14 over 11 x 14 x 14 x 14, and the bottom two stamps are perforated 14 x 14.

Copies of the three-penny, six-penny and shilling values are known with presentation cancellations of horizontal line across one corner. There are copies of the half-penny and penny
values on the Cowan unsurfaced paper perforated 11 x 11 with the same presentation cancellation, and copies of the redrawn two-penny value perforated 11 x 11, and of the redrawn one-penny perforated 14 x 14, both on the Cowan unsurfaced paper, again with the same presentation cancellation. The two-penny V.R. value is not known so treated. The redrawn one-penny value, perforated 14 x 14, and the three-penny value are also known with SPECIMEN overprints.

For each value, a number of constant flaws in the lower. Sheets of the halfpenny and penny V.R. values are held in the New Zealand Post and Telegraph Archive at Te Papa Tongarewa / Museum of New Zealand. Sadly, there remains no sheet of the two-penny value V.R. The sheets of the two other values held are somewhat over inked, and since most of the flaws are due to scratches or similar on the plate resulting in white line or marks on the printed stamps, over inking means that some of the known flaws cannot be plated.

Halfpenny V.R. value

There is a flaw listed in Volume VI of *The Postage Stamps of New Zealand*, described as a large "halo" blot (coloured blot ringed with white) on 1 of left ½d. (7 mm paper and Cowan paper). In the opinion of this writer, the flaw is better described as a flaw joining the serifs on the left side of the left 1 of ½d. It can now be plated as bottom left pane, Row 6 stamp 6.

Other known, constant, but unplat ed flaws are:
- Flaw between ER of GOVERNMENT
- Damaged H of HALFPENNY
- Flaw to right of Z of N.Z. and through frame lines to right
- Heavy shading lines at the top to the left of the V
- Break in horizon below R
- Damage to the frame to the right of NY of PENNY

The fact that most of these flaws are found on the later printings only would suggest a degree of plate damage and / or wear with use.

Penny V.R. value

Volume I of *The Postage Stamps of New Zealand* at page 482, lists the only plated flaw from the penny V.R. value. It states:

A white space below the O of GOVERNMENT gave rise to the variety known to collectors as GQV. This flaw occurred in Row 3, number 5 of the top right hand pane.

The plating is again confirmed from the sheets in the New Zealand Post and Telegraph archive at Te Papa Tongarewa / Museum of New Zealand.

Other flaws that can be plated from the archive sheets are:
- Nearly horizontal scratch line through the N of N.Z. and G of GOVERNMENT, cutting through frame line below. Bottom right pane, Row 10 stamp 1.
- Break in design above N of N.Z. and white line right of G of GOVERNMENT and E of LIFE. This can now be plated as bottom right pane, Row 10 stamp 2 from the evidence the two horizontal pairs which have been reported, one pair on 7 mm Paper, perf. 10 and the second on Cowan Paper perf. 14 x 11. However, the over-inking of the sheets held at Te Papa Tongarewa / Museum of New Zealand means that the flaw cannot be seen on that stamp in their sheets.
- Short white line joining foot of Y of PENNY to curve above D. Bottom right pane, Row 5 stamp 1.
- White mark below F of LIFE. Bottom right pane, Row 5 stamp 2.
- White dot between E and N of GOVERNMENT. Bottom right pane, Row 4 stamp 5.
- Vertical white scratch line between left 1d and D of DEPARTMENT. Bottom right pane, Row 9 stamp 2.
Other known, constant, but unpowered flaws are: -
  White diagonal line joining top of ‘I’ and foot of ‘N’ of ‘INSURANCE’.
  Cross bar of second ‘T’ of ‘DEPARTMENT’ broken in the middle.
  Vertical white flaw – ‘door’ – in lighthouse below level of V.R.
  Heavy blurring and damage to the letters ‘ANCE’ of ‘INSURANCE’, the shading below and ‘ON’ of ‘ONE’.
  Diagonal flaw from ‘E’ of ‘INSURANCE’ up across frame lines below ‘Z’ of ‘N.Z’.

Although no sheet of the two-penny V.R. survives in the archive held at Te Papa Tongarewa / Museum of New Zealand, there is one quite prominent flaw that does occur. There is a flaw through Z in top right hand corner. The flaw does not appear until the printings perforated 10. It is found with line watermark at the top and line watermark at the left as seen from the back of the stamp. Tentatively, it is plated as Row I, number 6 of the top right pane. The damage is thought to have been done when the plate was being fixed to the printing machine, caused by a slip of the screwdriver.

There appear to be no significant, constant, flaws in the penny and two-penny no V.R. stamps, from examination of the sheets held in the archive. Many inconstant flaws are found on all the lower values, taking the form of marks with halos round them. These are due to bits of foreign matter adhering to the plates and making the marks before being cleaned off or dropping off.

A general comment needs to be made about the availability of these stamps. While of course, used copies can be obtained with some ease, mint copies are extremely difficult to find, particularly in multiples. The reason is that the stamps were never available to the general public - only to the Officers and Agents of the Government Life Insurance Department, and even then, the numbers issued to the Offices were very strictly controlled. For instance, the highest mint multiple of the first printing of two-penny V.R. is a horizontal pair in the Royal Philatelic Collection.

THE ENVELOPES

The stamps could only be used on envelopes or wrapper approved both by the New Zealand Post and Telegraph Department and the Government Life Insurance Department. While, as intimated, wrappers are know, so also are foolscap envelopes, but by far the most common surviving envelopes are the so-called social size, which measure 139mms x 81mms, approximately. Before the advent of the special postage stamps, these covers carried a warning at the left hand side, in italic print and reading upwards. This states:

This Envelope can only be lawfully used by an Officer or Agent of the Government Insurance Department on Official Business of the Department. The use of it to avoid payment of postage on private matter of any kind is punishable.

Envelopes with this warning notice continued to be used until supplies were exhausted. Thereafter, for a period a changed warning appeared, (See Figure 6) which read:

This Envelope must bear the proper value of postage-stamps. The special stamps of the Government Insurance Department can only be honoured on official envelopes and cannot be recognised on private correspondence. The improper use of the envelope or the stamp is punishable.
At this time, the convention was that on the death of a monarch, there would be six months of full mourning, followed by six months of half mourning. For Government Departments, including the Government Life Insurance Department, full mourning meant the addition of a black border around the envelope (Figure 8). Clearly, at first, this had to be arranged locally by the Agencies. The border added on the Dunedin Agency envelopes is characterised by being black rules that cross at each corner to the edge of the envelope.

Figure 8: A cover, dated 2 MAR 01, with full mourning borders used from a small office at Oamaru

Half mourning was indicated by the addition of a printed black corner on the top left corner of the envelope (Figure 9).

Figure 9: A half mourning cover used from Dunedin dated 4 JA 02, sixteen days before the end of the official mourning period for Queen Victoria

(To be concluded)
Postal Stationery at Auction

Our May 2011 auction features the remarkable collection of New Zealand postal stationery formed by John Sussex RDP FRPSL.

The auction will be available to view on our website and complimentary copies of the catalogue will be available to members on request.

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399–401 Strand  Second & Third Floors  London WC2R 0LT
T: +44 (0)20 7379 8789  F: +44 (0)20 7379 9737  E: info@grosvenorauctions.co.uk

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