



THE KIWI

JOURNAL OF THE NEW ZEALAND SOCIETY OF GREAT BRITAIN



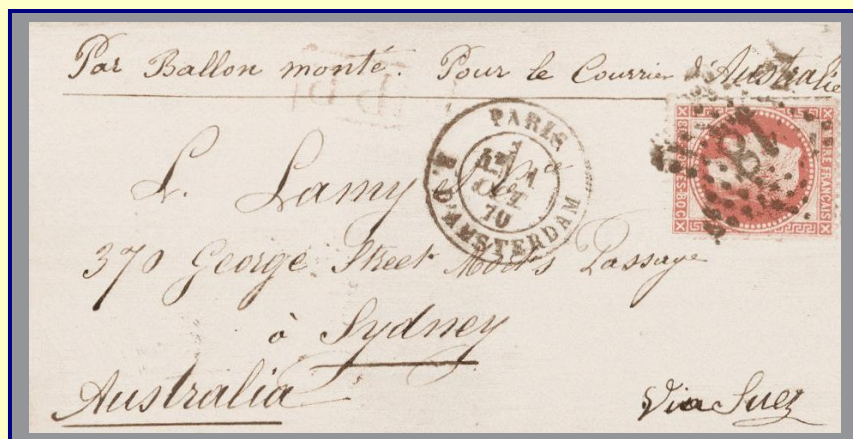
*Modern New Zealand Definitive Stamps
Subject for the January Meeting of the Society*

VOLUME 64 NUMBER 2
WHOLE NUMBER 370

MARCH 2015



Superb material for the discerning



The above cover was an example of the world's first airmail and is the only known Paris ballon post cover addressed to Australasia. In 2009 Mowbrays Australia sold this 1870 Siege of Paris ballon monté cover for NZ \$238,625 – then a record Australasian price for a philatelic item.



The above 13 August 1855 cover from Auckland to Birmingham, England, bears a pair of New Zealand's very first 1d full-face queen stamps. Only three covers bearing 1d SG1 FFQs are known – this being the earliest recorded date. It was acquired in 2009 by John Mowbray for a client for NZ \$138,000.

Mowbray Collectables buys and sells collections, stamps and postal history. What can you offer? Contact our friendly staff in the first instance.

Mowbray collectables offers New Zealand and world collections, stamps and postal history in monthly postal auction catalogues – free samples available!

Mowbray Collectables

Private Bag 63000, Wellington, New Zealand 6140

☎ + 64 6 364 8270

fax + 64 6 364 8252

mowbray.stamps@xtra.co.nz

www.mowbraycollectables.co.nz

THE NEW ZEALAND SOCIETY OF GREAT BRITAIN

Honorary President

Keith C. Collins

Honorary Chairman

John Stimson

Hon. General Secretary & Librarian

Michael Wilkinson

121 London Road,

Sevenoaks, Kent, TN13 1BH

☎017-32456997

e-mail: mwilkin799@aol.com

Hon. Treasurer & Membership Sec.

Professor Derek R. Diamond

9, Ashley Drive, Walton on Thames,

Surrey, KT12 1JL

☎01932-223280

e-mail: drdiamond@mac.com

Hon. Packet Secretary

Professor J. D. Hepworth

2, Carnoustie Close,

Fulwood, Preston, Lancashire, PR2 7ER

☎01772 861709

e-mail: j.d.hepworth@tinyworld.co.uk

Hon. Editor of *The Kiwi*

Paul Wreglesworth

37, Blakelow Road,

Macclesfield, Cheshire, SK11 7ED

☎01625 420694

e-mail: kiwieditor@gmail.com

Webmaster

Bob Clark

nzsgb1@googlemail.com

**NEW
ADDRESS!!**

Website

www.nzsgb.org.uk

Representative in New Zealand

John Watts

jlwatts463@gmail.com

CONTENTS

Editorial	40
- 'The Kiwi' - Advertisers in this Issue	
- 'The Kiwi' Current Advertising Rates	
- 'NZSGB' - Current Subscription Rates	
- Publications Available	
Membership News	41
Honour for Two Members	41
Annual Society Competition (New Rules)	41
Forthcoming Meetings	
- London	42
- North of England Regional Group (John Watts)	42
Notes of Meetings Held	
- London	43
New Zealand Post - Stamp Issuing Programme for 2015	46
New Publication Review	
- Australian Crash Mail - and Other Incidents Vol. I (1917-1930)	47
Non-Denominated (NVI) KiwiStamp Booklets (2011 Issue) (David Stalker)	48
New Zealand Wages Tax Stamps (Jim Shaw)	50
Illustrated Covers - and an Update on Mrs Purdon	53
1960 Pictorial Issue - Presentation Pack (Paul Wreglesworth)	54
Pioneer Flights [Number 2] - Walter Martin "Pat" O'Hara - 18 th October 1935 (Stuart Potter)	56
Request for Help from Members	
- NZ Post Publicity Photos - A Response (Alan Tunnicliffe)	58
1960 Pictorials De La Rue Printings - Further Comment (Maurice Allen)	58

*The Society is affiliated to: The Association of British Philatelic Societies
the New Zealand Philatelic Federation
and the Association of Scottish Philatelic Societies.*



MOWBRAY COLLECTABLES

**is proud to support the New Zealand Society of Great Britain
as its major sponsor**

EDITORIAL

I have said, in the past, that the size of *The Kiwi* members receive is primarily driven by the cost of printing and, most importantly postage and that is why it is generally limited to 24 pages. I am grateful for all the positive feedback I have received regarding the new look journal and, as we look to make savings in printing and postage, the committee has sanctioned an increase in the size of *The Kiwi* when availability of material (and my time) permits. At the moment, however much time I set aside, I need articles, news, items of interest, questions (and answers) from members. It doesn't need to be a polished article, I can do the finishing. Everybody has something to share so please let me know if you can help - otherwise even 24 pages might be a struggle!

Uptake of our electronic version of *The Kiwi*, the *e-Kiwi* has been very encouraging. Please note at this stage we are offering either paper copy **or** the electronic version but not both. In July the committee will undertake a full review of the cost of *The Kiwi* with a view to making a 'paper + electronic' option available to those who have expressed an interest in receiving both.



THE KIWI - ADVERTISERS IN THIS ISSUE

ADVERTISER	PAGE
Mowbray Collectables	Inside Front Cover
Cavendish Philatelic Auctions	45
Robert P. Odenweller	53
Ashford Stamps Ltd.	57

ADVERTISER	PAGE
Steven Zirinsky	57
Classic Stamps Ltd.	Inside Back Cover
Auckland City Stamps	Back Cover

"Please Support Our Advertisers"

THE KIWI - CURRENT ADVERTISING RATES

	Full (single insertion)	Full (3 or more consecutive)	Half (single insertion)	Half (3 or more consecutive)	Quarter (single insertion)	Quarter (3 or more consecutive)
Colour	£90	£75	£75	£60	£50	£40

NZSGB - CURRENT SUBSCRIPTION RATES

Membership rates are £20 (within the UK) and £25 (overseas) - with printed copy of *The Kiwi*.

Members who prefer to receive an electronic version of the journal (*e-Kiwi*), downloadable from the Society's web-site, as an alternative to the paper copy pay £20 regardless of country of residence.

Payment can be made by various means including PayPal ('gift' option). Details from Derek Diamond (drdiamond@mac.com) or via the web-site.

PUBLICATIONS AVAILABLE

SP3	<i>The Kiwi</i> , Volume 1-50. Full Text on CD.	£10 incl. P&P
SP5	Index to <i>The Kiwi</i> , Volume 1-60. Published on CD only.	£ 5 incl. P&P
SP6	Gems of Australasian Philately	£10 incl. P&P
SP7	The 1898 Pictorial Issue of New Zealand - Its Design, Printing & Use. (Derek Diamond)	£45 plus P&P extra

payment and postage options from Derek Diamond, or via the web site

SOCIETY NEWS

MEMBERSHIP NEWS

New Members:

A warm welcome to:

C. Stott, Essex

Deceased:

D. Scregg, Merseyside

HONOUR FOR TWO MEMBERS

Congratulations to members **Brian Stonestreet** who has been made a Fellow of the Royal Philatelic Society London (FRPSL) and **Jim Shaw**, from Australia, who has been made a Fellow of the Royal Philatelic Society of Victoria (FRPSV).



CORRECTION

Please note that the e-mail address for Nigel Cox, who is organising the Bristol meeting in October 2015, was incorrect in the January issue of *The Kiwi*. The correct address is 4seasonsbridge@onetel.com

THE 9 - 12 SHEET COMPETITION (MARCH 28th)

To encourage greater participation, we have modified the rules for the former '12 Sheet Competition'.

- entries can be between 9 and 12 sheets
- three classes
 - Traditional
 - Postal History
 - Open
- colour photocopies may be entered to facilitate postal entries
- judging will be by members present
- a single trophy will be awarded to the best entry in each class plus an overall 'best in show'
- entries on the day or, in advance, by post to the Hon. Secretary



A joint meeting is to be held on Saturday 16th May (10:30 - 12:30)
with the British Society of Australian Philately.

Business Design Centre, Islingtonon (**Meeting Room F**)

Anyone attending London 2015 who would be interested in gathering for a meal on the Thursday evening (14th May) please contact John Stimson (john.m.stimson@gmail.com)

FORTHCOMING MEETINGS

NEXT MEETING OF THE SOCIETY

The next meeting of the Society will be held on Saturday **March 28th 2015**
at the **Union Jack Club**, Sandell Street, London, SE1 8UJ

11:00 Members Items of Interest and Recent Acquisitions

14:00 9-12 Sheet Competition (see page 41 for further details)

NORTH OF ENGLAND REGIONAL GROUP

The next meeting of the North of England Group will be held on Saturday **May 9th 2015** at St. Luke's Church, Lodge Road, Orrell starting at 12:30.

John Watts, from New Zealand, will give a display entitled

“There is More to Christmas than Stamps”.

John's talks and displays are always a treat and the meeting is open to all members of the Society and guests.

Group Contact: - Jack Lindley ☎ 0161 705 1074

e-mail: lindleyjack@aol.com

SCOTTISH REGIONAL GROUP

The next meeting of the Scottish Group will be an informal gathering, at 13:00 on Saturday **April 18th 2015** at the ASPS Congress in Perth. Meet in the cafe on the balcony of the Dewar Centre.

Group Contact: - David Stalker ☎ 0141 812 6653

e-mail: davidmstalker@yahoo.co.uk

MIDLAND REGIONAL GROUP

Group Contact: - Ian Samuel ☎ 0121 449 0849

SOUTH WEST REGIONAL GROUP

Group Contact: - Nigel Cox ☎ : 01643 708055 e-mail : 4seasonsbridge@onetel.com



Have you got a computer and access to the web?

Then check out the Society's web site for details of meetings, 'Discussion Board', articles on New Zealand stamps and postal history and the new section on 'Mrs Purdon' covers.

NOTE THE NEW WEB ADDRESS

www.nzsgb.org.uk

MEETINGS HELD

NOTES OF THE MEETING HELD, IN LONDON, JANUARY 31st 2015

The meeting, led by **Brian Stonestreet**, focused on Modern Issues since 1980. While some people may disparage anything under 50 years old, there is much of significance and interest amongst more recent material – as Brian then proved by showing a wide range of shades, plate blocks, papers, varieties and errors from definitive issues of the 1980s and 1990s. One factor driving this diversity has been New Zealand's policy of issuing, for each king or queen, only one definitive set based on the monarch's portrait and its decision not to continue the 1953 definitives in the way that Great Britain has done with their Machin definitive series.

The Roses stamps were issued from mid 1975 with some values remaining on sale until 1982. Brian showed tables of the quantities ordered, with dates, together with other details of the different printings. About 300 million each of the 3c and 4c values were required and, after an increase in postage rates, demand for 8c stamps rose from 17 million to 110 million. To help collectors distinguish the printings, New Zealand Post added 'dots' in the side selvage – the 5th reprint of the 1c value has three purple 'dots'. Examples from each printing of the 1c value were shown, plus some imperforate and mis-perforated stamps.

Also issued in the late 1970s, and on sale until the early 1980s, were the Maori artefacts, 10c Queen Elizabeth and shells issues. Reprints of the artefacts issue were identified by diagonal lines in the margin, while asterisks were used for the shells. Coil stamps with a silhouette of the Queen's head in values of 1c, 2c, 5c and 10c were available from 1978 to September 1982 (Figure 1).



Figure 1: Four new values were produced in 1978 to satisfy the needs of customers using 'Postafix' stamp affixing machines

Otherwise, with stocks of the 1970 1c, 2c and 5c values exhausted and basic postage then 10c, there would have been no stamps small enough to fit the 'Postafix' stamp affixing machines used by small businesses.

Rangatira (Maori chieftains) were the subject of the first issue of 1980, and examples were shown of plate blocks with long or short perforations in the selvage depending on the way sheets had been fed into the perforating machine. Further postal rate rises saw the Government Printer overprinting residual stocks of some withdrawn stamps (6c, 7c and 8c Roses and the 10c Queen's head) to change their value to 4c, 17c, 20c and 14c respectively. To register the overprint correctly, the side and part of the bottom selvage had to be removed. Even so the process was clearly not perfect and Brian displayed examples where the new value had not registered or was misplaced.



Figure 2: \$5 'Beehive' stamps precancelled for training purposes

The \$5 'Beehive' stamp of 1981 was, at the time, the highest value stamp issued by New Zealand Post for postal use. Blocks precancelled with thick black lines for the training of post office clerks were shown (Figure 2), as were plate blocks from most printings of the 1982 map stamp, though the rare Plate 117 remains elusive. The 1982 minerals issue was the first in which marginal kiwis were used to denote reprints and examples of misplaced perforations and offsets were shown (Figure 3). From the 1983 fruits issue an example was shown of the 20c value with close perforations, not unlike the Chambon perforations found on the 1960 Pictorials, caused by a slight overlap of the comb perforator. An example of the 25c value from the 1985 Royal Portrait issue showed the Queen's sash without the Family Order; awarded to her by King George VI. The stamp with this image had not been approved for issue, though several sheets appear to have found their way to the marketplace. This variety is not listed by Campbell Paterson (CP) or Stanley Gibbons (SG).

The native birds series started in 1985 and the butterflies in 1991. Brian's display of stamps, blocks and papers included strips of the self-adhesive stamps with backing paper carrying adverts or the number of stamps left on the roll, and the letters A to H showing how rolls were put together. The 50c kingfisher stamp of 1988 was the first to have a barcode in the selvedge. The butterfly stamps were printed first by Leigh-Mardon and, when they ceased printing stamps, by Questa. There are notable differences between the printings. In 1994 the \$20 'Images of New Zealand' stamp became the highest value issued by New Zealand and was perhaps influenced by the £10 Britannia stamp issued the previous year by the British Post Office. This impressive stamp (see front cover) was recess printed with some gold artwork added by the lithographic process.



Figure 3: Blue offset on the 2c mineral stamp

image enlarged

Examples shown of what CP calls 'Unusual Definitives' included what were first known as 'Round Dollar' stamps and later, when higher values were issued, as 'Round Kiwis' (Figure 4), and booklet panes showing scenes from farmyards animals to beach games. Brian's display concluded with the Pictorial Definitive series that began in 1995, with the stamps shown around maps of New Zealand to help locate the places illustrated.



Figure 4: 'Round Kiwis', issued from 1988, as part of the 'Unusual Definitives' from New Zealand Post

David Northover displayed a wide range of Scenic stamps, of which there have been 42 issues including about 200 stamps since 1972 – an appealing guide to New Zealand's flora and geography. A highlight of David's display was an example of the \$1 Mount Maunganui stamp from the 1998 Scenic Skies issue with a spectacular shift of the silver colour about 12mm to the right, leaving it almost clear of the value tablet it was meant to encircle.



David Northover introduces his contribution to the meeting

set of 21 pre-stamped envelopes from 2006, marked "Postage Included" for inland use but with no value indicated, carried slogans promoting places from Ashburton to the West Coast.

Michael Wilkinson showed pre-stamped envelopes issued by New Zealand Post between 1990 and 2006. According to Volume IX of the RPSNZ Handbook, some of these were "to mark events deemed worthy of special recognition, but not sufficiently important to warrant special stamps". A 1990 envelope marking the 75th anniversary of ANZAC troops landing at Gallipoli bore a 40c design of Anzac cove and a famous painting by Horace Moore-Jones of a man, thought to be Simpson (an Australian) or possibly Henderson (a New Zealander), leading a donkey carrying a wounded comrade. A pre-stamped \$2 envelope issued to mark the 'Stamped!' exhibition at Te Papa in 2005-6 showed the 8c Maori Council stamp from the 1940 Centennial issue. Finally, a



Cavendish House
153-157 London Road
Derby DE1 2SY



Over 60 years' Service to Philately



The Cavendish Gallery
7 Princeton Court, Putney
London SW15 1AZ

June 2015 Auction

Featuring the John Spooner Collection of New Zealand with QV Chalons & Sidefaces inc. rear advertisements, 1898 Pictorials, 1d Dominion issue, KEVII & KGV proofs and multiples, Health issues, extensive airmails, postal fiscals and postal history.



www.cavendish-auctions.com

stamps@cavendish-auctions.com

Derby - Phone (44) 01332 250970

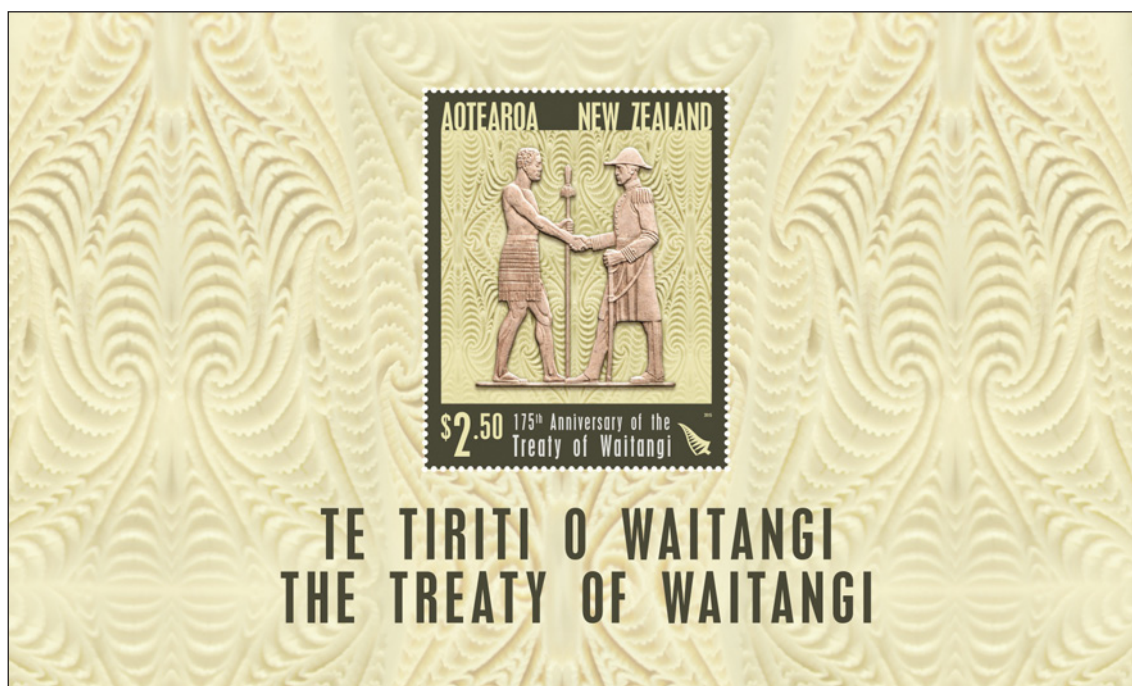
Fax. (44) 01332 294440

London - Phone (44) 020 8785 7750

NEW ZEALAND POST - STAMP ISSUING PROGRAMME FOR 2015

The programme announced by New Zealand Post for this year is as follows. The issues and the dates shown are indicative only and may be subject to change:-

January 14th	2015 Year of the Sheep 75 Years: Connecting New Zealand and the World
February 2nd	ICC Cricket World Cup 2015 175th Anniversary of the Treaty of Waitangi (see below)
February 4th	2015 Game Bird Habitat Collection (World Wetland Day)
March 23rd	1915 The Spirit of Anzac
April 7th	Anzac 2015 - Joint Issue with Australia Post
May 6th	New Zealand Native Sea Shells
June 3rd	Matariki 2015
July 1st	Kiwi Kitchen
August 5th	2015 Children's Health - Keep an eye out for this issue
September 2nd	All Blacks
October 7th	Christmas 2015
October 23rd	Capital Stamp Show
November 4th	Special Issue
November 18th	Ross Dependency and the Annual Album
Further details of past and upcoming issues can be found on the NZ Post website (https://stamps.nzpost.co.nz)	



Miniature Sheet issued by New Zealand Post, on February 2nd 2015, to commemorate the 175th Anniversary of the signing of the Treaty of Waitangi.

NEW PUBLICATION

Australasian Crash Mail - and Other Incidents Volume One: 1917-1930

Author Brian Peace FRPSL. 300pp, Perfect bound A4 format illustrated in full colour. Available from March 2015. Postpaid: £50 within UK: RoW £60 (€80, USD90, AUD115).

NZSGB members can buy at the discounted price of £40.

This book is intended to be more than a simple listing or record of accidents and incidents involving mail within, to and from Australasia. It is effectively a study of the birth of aerial mail in Australia and New Zealand, and a comprehensive examination of the challenges and hazards facing those pioneers, from a social and historical, as well as a philatelic, perspective. Included is an explanation of the development of aircraft accident and incident investigation from its beginnings to the present day, tables of all recorded accidents and incidents involving air mail, tables of aircraft and crew, and a comprehensive list of references.

A census of surviving covers from major incidents has been included which will be of interest to collectors in evaluating not just the rarity and value of a cover, but the provenance. It can be tracked through its auction history. There were few airmails in NZ before 1931; those which were interrupted in the period 1919-1922 are covered in Chapter 2 of the book.

Further details from the author brpeace@ntlworld.com or via his website www.brianpeace.com



*Cover from a Souvenir from the First Flight to Mount Cook (May 1920)
- illustrated in Brian Peace's book*



The Capital Stamp Show 2015

Celebrating 150 years of Government in Wellington

New Zealand National Stamp Exhibition

and Nations' Challenge

23-25 October 2015

TSB Bank Arena, 4 Queens Wharf, Wellington.

This exhibition, which is sponsored by New Zealand Post and supported by the New Zealand Stamp Dealers Association (NZSDA), is being organised by the Wellington Philatelic Society. Further details including the Prospectus, Exhibitor entry forms, Bulletins and order forms for the CALs which have been produced for the event, can be found on their web site. Visit:

<http://www.nzpf.org.nz/exhibitions/capital-stamp-show-2015/>



*Two CALs produced by
the organising committee*

NON-DENOMINATED (NVI) KIWISTAMP BOOKLETS (2011 ISSUE)

David Stalker

The first (2009) issue of the Non-Value Indicated (NVI) or non-denominated KiwiStamps was wonderfully complicated; as detailed in the June 2011 article in the New Zealand Stamp Collector by Brian Vincent and Geoff Rickards (Ref. 1). The second (2011) issue is probably no less complex and there has been a series of articles in the Campbell Paterson Newsletter (Ref. 2-5) addressing the differences in stamps and booklets from the original issue and both 1 Kiwi and 2 Kiwi reprints.

Re-examining my 2011 NVI KiwiStamp booklets I have identified several further differences which distinguish the booklets.

The original booklet and 2 Kiwi reprint booklet both show a small gap at the bottom of the front of the booklet, whereas the 1 Kiwi reprint booklet does not have a gap. The gap on the 2 Kiwi booklet is slightly smaller than in the original issue (Figure 1).



Figure 1: NVI KiwiStamp booklets from the original and reprinted issues

The Original printing and the 1 Kiwi reprint booklets were both produced by Australia Post Sprintpak (APS) and are very different in their appearance. The reprinted booklet is wider, the background image extending 2.5mm to the right. The cover is printed in a distinctly more purple shade and the central sign post is noticeably whiter than with the original printing. The text on the upper part of the cover is in exactly the same position, relative to the upper and left edges, however with the 1 Kiwi reprint the New Zealand Post wording and logo,

to the bottom right, is smaller, closer to the lower edge and begins a full 4.5mm further from the left edge of the booklet.



Figure 2: The lower edge of the three booklet covers (enlarged)

These differences can be seen quite clearly (Figure 2). The *Ze* of *Zealand* is positioned in front of the telegraph pole on the 1 Kiwi reprint whereas it is the *an* of *Zealand* in front of the pole on both original printing and the later 2 Kiwi reprint.

The 2 Kiwi reprint booklet was produced by Southern Colour Print (SCP) of Dunedin and the changes in design, seen with the 1 Kiwi reprint cover, were not repeated the cover design reverting to that of the original printing from APS. The booklet is marginally longer by 0.05 mm at 7.85 mm.



Figure 3: *KiwiStamp booklet (2011) opened out to show the internal layout and the rouletted fold lines*

The article in the Campbell Paterson newsletter for September 2014 (Ref. 4) discusses some of the detail of the rouletted folds (Figure 3) found on these booklets stating:

“The initial issue has 8½ roulette cuts including one long cut at the slot fold and 9½ cuts at the bottom fold. Then at some date Sprintpak changed this to 16½ roulettes including one long cut at the slot fold and 19½ roulettes at the bottom”.

The Original Issue booklet I have, which was supplied by New Zealand Post when first issued, does not match this description with regard to the roulettes. The illustrations of both slot fold (Figure 4) and bottom fold (Figure 5) clearly show 12 roulette cuts with all evenly spaced (ignoring the part cuts at each end). I do not have one of the later printing by Sprintpak with 16½ roulettes but clearly the early example I have does not match that described in the Campbell Paterson Newsletter articles for September and October 2014 (Refs. 4 and 5) where, in the latter they conclude “this issue continues to hold surprises for us”. Does the booklet described in this article, with 12 roulettes, constitute yet another variant on those discussed in the Campbell Paterson Newsletter articles?

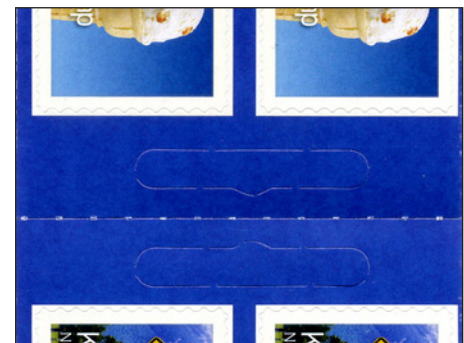


Figure 4: *slot fold with 12 roulette cuts*



Figure 5: *bottom fold with 12 roulette cuts*

References:

1. Vincent B.G. and Rickards G.K., A Study of the First Issue of New Zealand Post's Non-Denominated (NVI) Kiwi Stamps, *New Zealand Stamp Collector*, Vol.91, No.2, June 2011
2. *Campbell Paterson Newsletter*, Vol.65, No.9, April 2014
3. *Campbell Paterson Newsletter*, Vol.65, No.10, May 2014
4. *Campbell Paterson Newsletter*, Vol.66, No.2, September 2014
5. *Campbell Paterson Newsletter*, Vol.66, No.3, October 2014

NEW ZEALAND WAGES TAX STAMPS

Jim Shaw

In 1929, New Zealand was subject to the same level of global economic depression experienced by many other developing countries, resulting in a high level of unemployment. In 1929 12% of the population was unemployed increasing to 30% in 1932. By 1935, unemployment had reduced to 20% and, largely as a consequence of war, had fallen to 8% by 1940. The overall impact for Government and families was cataclysmic.

In 1930, in an attempt to alleviate the situation, Parliament enacted the Unemployment Act requiring all employed males aged 20 and over (later amended to include female workers) to register and pay a levy of £1 10s. a year; the proceeds contributing to an Unemployment Fund. The Act was amended in 1931 and the levy reduced to £1 per year, payable quarterly. However this was supplemented by a tax on earnings which was set initially at a rate of 3d in the pound or 1.25% of earnings. In 1932 the rate increased to 1s. in the pound (5%) and reached a maximum of 2s 6d (12.5%) in 1942. The tax was levied through the purchase of wages tax stamps and the process managed by employers.

The various rates applied, from 1931, are summarised in the table below.

WAGES TAX RATES APPLICABLE 1931 TO 1958				
Date	%	rate in £	Comment	
1931 August 1 st	1.25	3d	Initial issue of Unemployment stamps	
1932 April 30 th	5.0	1/-	Rate increase through depression relief tasks	
1934 October 1 st	4.167	10d	Rate decrease as a result of depression recovery	
1935 October 1 st	3.33	8d	Extra reduction with further recovery actions	
1938 September 1 st	5.0	1/-	Introduction of Social Security stamps	
1940 July 1 st	10.0	2/-	Additional 1s war tax to provide funds for war defence	
1942 May 1 st	12.5	2/6	War tax element increased to 1/6d in the £	
1947 April 1 st	7.5	1/6	War tax abolished. Last issue was in 1958	

The scheme continued under three different guises, namely “Unemployment Relief” (1931-36), “Employment” (1937-39) and, finally, “Social Security” until 31st March 1958 when on April 1st that year the “Pay As You Earn” (PAYE) consolidated Income Tax scheme was introduced.



Figure 1: 1930 Health Stamp
- the basis of the Wages Tax design
image at 200%

The design of the stamps was based on the 1929/30 Health stamps (Figure 1) with a value replacing the image of the nurse. There are no known recorded proofs or essays of the wages tax stamps.

A range of colours was employed for the stamps and, from 1936, they were overprinted, by the letterpress process, with the year of issue - largely in black. Initially this overprint was applied vertically upwards at the lower left and horizontally at the upper right, however there were some variations to this in later years. Examples of ‘Unemployment Relief’ stamps without overprint and, from 1936, with overprint are shown opposite (Figure 2 to 4) with the latter ‘Employment’ and ‘Social Security’ stamps on page 52 (Figure 5 and 6).

The stamps were printed at the Government Printing Office, Wellington, in sheets of 240 stamps (10 rows of 24) by lithography from zinc plates. Tandem plates were used for all values except the



Figure 2: Unemployment Relief Stamps

From 1936 the stamps were overprinted with the year, predominantly in black.
The £4 stamp has the constant flaw 'FOUP' for 'FOUR' (sheet position unknown)

£4 value where a single plate was employed. Chalk surfaced paper, with single or multiple NZ and Star watermark, was supplied by three separate Companies - Cowan, Jones and Wiggins Teape with the latter also producing an unsurfaced paper with multiple watermark. Perforation was by single comb heads gauging 14 x 14, 14 x 14½ or 14 x 15. The range of papers, watermarks and perforations presents some complexity to these issues and any one of the reference sources is recommended for further information.

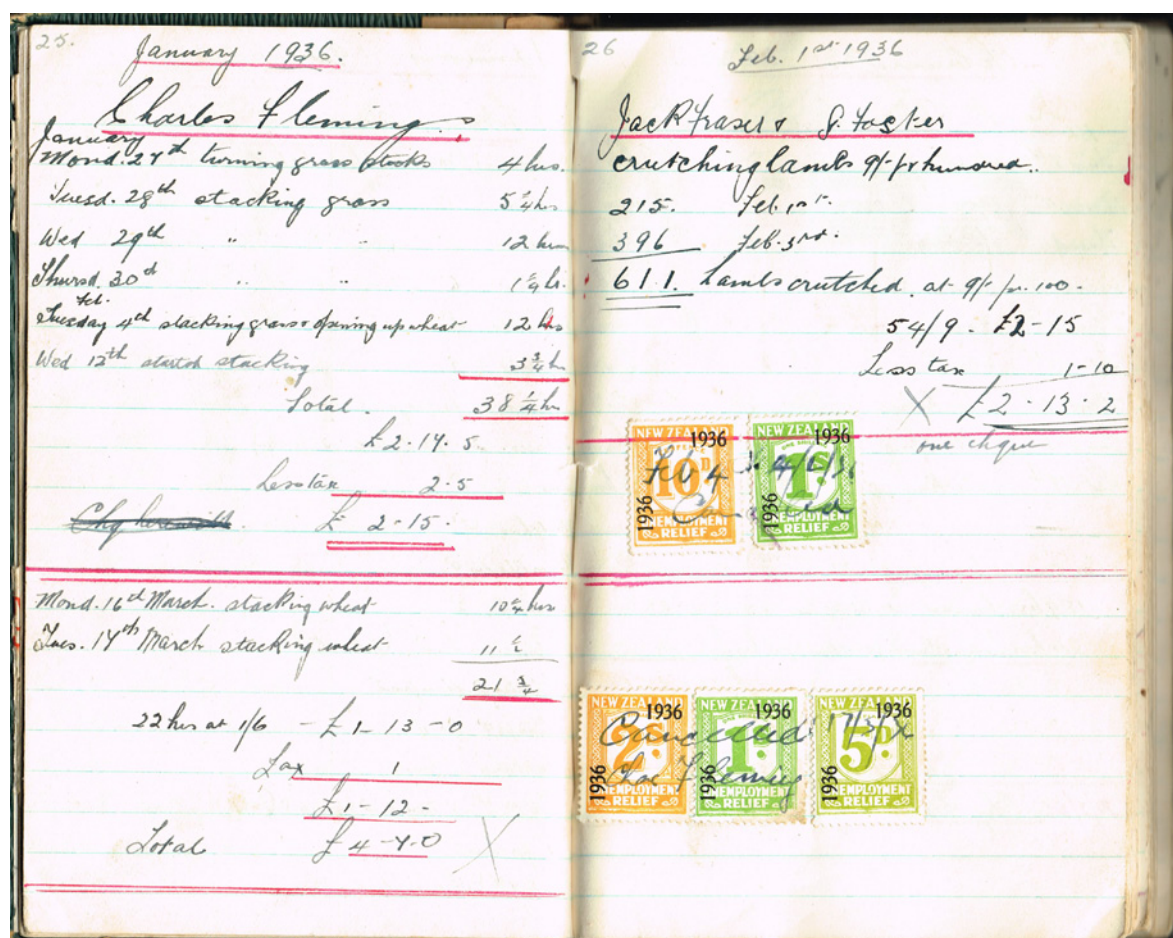


Figure 3: In practice the stamps were applied, by the employer, to the Wage Tax Book where they were supposed to be signed by the relevant employee. Consequently most stamps are found with pen or pencil cancels although stamps may be found that were either uncanceled or have had any writing removed subsequently. (reduced)



Figure 4: A strip of 6 of the scarce £4 Unemployment Relief Stamp (only 50½ sheets issued), used in 1936



Figure 5:
Employment



Figure 6:
Social Security

A number of errors exist, the majority associated with the letterpress overprint. Because of the lack of surviving large blocks it has not been possible to accurately position many of these. An inverted figure '1' is found on the 1951 'Social Security' issue and can be seen in the last 1 to the left of the stamp (Figure 7).



Figure 7: *Examples of the inverted figure '1' from the 1951 issue on 9d (left) and 4d (right)*

Spacer bar errors are seen on a number of stamps with examples shown below (Figure 8). The author has been able to plate the 1944 example to Row 6/23 by reference to an intact quarter sheet with selvage attached.



Figure 8: *Examples showing 'spacer bar' flaws. The 1s 1940 example, overprinted 1944, (right) is from Row 6/23*

Finally a word of warning. As with many overprinted stamps there are forgeries in circulation. The two right hand copies shown below (Figure 9) exhibit an apparently unique variety, with the two overprinted dates both reading from top to bottom of the stamp. The genuine stamp (left hand copy) has the date reading upwards on the left side and downwards on the right. A closer look at the two fraudulent examples reveals a single watermarked paper whereas the genuine issue is only found on multiple watermarked paper. The fakes have been created by overprinting copies of the 1939 issue which were not overprinted.



Figures 9: *A genuine example (left) and two fakes of the 1956-7 4d Social Security stamp*

Sources and Further Reading.

1. *The Postage Stamps of New Zealand*, Vol VI, p317, Pub. Royal Philatelic Society of New Zealand (1977)
2. *Kiwi Catalogue of New Zealand Revenue and Railway Stamps*, 5th Edition, p44, Pub. Mowbray Collectables, Wellington (2013)
3. Styris B., *New Zealand Wage Tax Stamps (from notes supplied by Dr Ken J McNaught)* (2009)

ILLUSTRATED COVERS - AND AN UPDATE ON MRS PURDON

Thanks to all those who have reported further covers produced by Mrs Purdon. The files that are available on the Society's website have been updated. The number of such covers recorded now stands at 250, with 101 unique images or events. This compares to 235 and 99 when last updated in *The Kiwi* for March 2014.

I am particularly grateful to Janet Klug, a non-member but well known, US based, philatelist. Searching for information on hand painted covers she found her way to our website and has provided details of two further Purdon covers for our records.

Janet kindly sent scans of another hand painted envelope from Tonga (Figure 1). A registered envelope it is covered with the cachets typically associated with Tin Can Mail and addressed to New Zealand artist and art restorer Gwen Ockenden.

Born in Wellington in 1911 Ms Ockenden was not known as a prolific artist (50 - 100 works) painting mainly landscapes and flowers. She painted until 1996 and died in 2003. The images painted on this cover are believed to be her work and are best appreciated in the enlarged images below (Figure 2).



Figure 1: A Tin Can Mail cover illustrated by New Zealand artist Gwen Ockenden



Figure 2: Enlargements of the separate elements of Ms Ockenden's artwork

Expertizing: Why Pay More? New Zealand and 19th Century Samoa

Puzzled by a New Zealand stamp? Could it be a rarity? Find out from the fastest and least expensive expert, and author of the definitive Crawford Medal-winning books on Samoa and on the Chalon.

Compare the fees with any other expert service. An expert certificate starts at only £15, which holds true for items up to a catalogue value of £750, and then increases by only 2%, with a top fee of £300 for the few with a catalogue value over £15,000.



All are compared with the most extensive and complete NZ reference collection in the world. Turn-around time is usually one day for individual items. Certificates give SG, Scott's and Campbell Paterson identification.

Email queries to OdenwellerAIEP@verizon.net and also for application form as a pdf. Expert since 1968, and the only AIEP member who issues certificates for either of these countries.

Robert P. Odenweller
P.O. Box 401
Bernardsville, NJ 07924-0401
USA.

1960 PICTORIAL ISSUE - PRESENTATION PACK

Paul Wreglesworth

The New Zealand Post Office released a presentation pack for the 1970 Pictorial Definitives and such packs soon became a standard part of their new issue policy. The pack illustrated here predates any Post Office packs and contains all values from the 1960 Pictorial Issue (excluding the 1/9 and 3/- monocolours). There is no indication as to when it was produced but, as it includes the 7d Koromiko it must date from 1966 at the earliest.

The pack measures 232mm x 170mm when unopened (all images here are reduced to 40%).

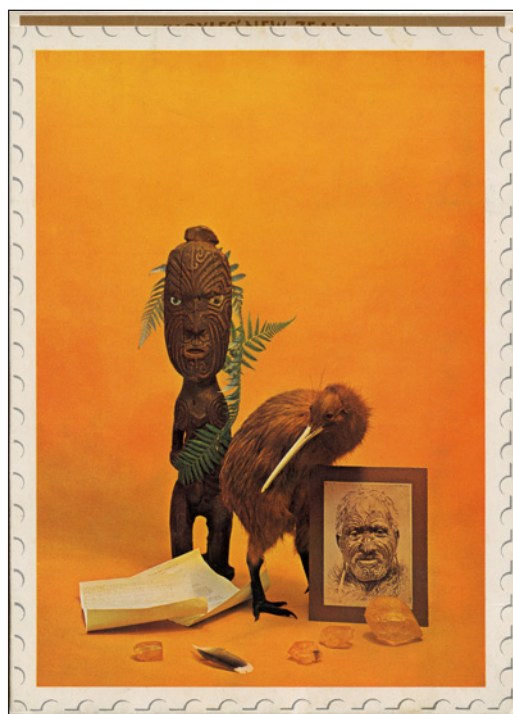


Figure 1: Front cover of pack



Figure 2: Back cover of pack

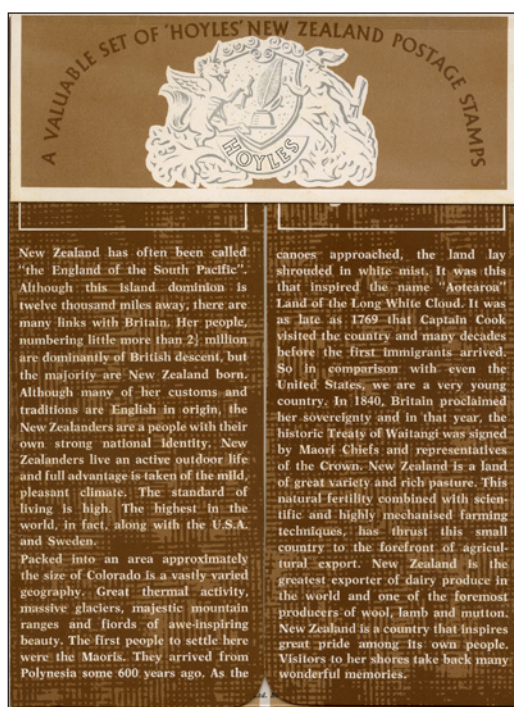


Figure 3: Inside pack showing 'Hoyles' credit



Figure 4: Inside - upper flap folded back

The front and back covers are shown opposite (Figures 1 and 2). When opened the pack first reveals, on the inside of the lower flap, a series of pictorial views of New Zealand (Figure 5) and an upper flap inscribed “A VALUABLE SET OF ‘HOYLES’ NEW ZEALAND POSTAGE STAMPS” (Figure 3). Folding back this upper flap exposes a description of “NEW ZEALAND”, “Land of the long white cloud” (Figure 4). Finally when all the flaps are folded out (Figure 5) we see the full set of stamps with a description of each.

However the origins of this pack remain a mystery. Who issued this pack and when? Who were (or are) ‘Hoyles’? How many of this particular pack were produced and was anything similar produced for any other issue? If anyone has any information that might help answer any of these questions then please get in touch.



The upper flap describes each of the images found on the front cover

Figure 5: The pack, opened out, to show the full set of stamps with a description of the image seen on each stamp

PIONEER FLIGHTS [NUMBER 2]

WALTER MARTIN “PAT” O’HARA – 18th OCTOBER 1935

Stuart Potter

This is the second in a series of brief articles commemorating some of the less well known pilots who carried out extraordinary and often dangerous flights and who occasionally left some philatelic record of their exploits. One such man was New Zealander, Pat O’Hara, who had been a farmer in the Thames Valley before moving to Java where he became wealthy as a planter.

He decided he would fly from Australia to New Zealand and back in his sleek, low wing, monoplane, a Klemm Eagle VH-USP which he had named *Zealandia*. He kept his preparations secret, not even telling his mother. The local press heard a rumour about an unknown pilot planning to fly across the Tasman and he was referred to as Mr “X”.

His airworthiness certificate was withdrawn when it was discovered he had modified the plane to carry an additional fuel tank but he decided to go anyway. On his arrival at Richmond Aerodrome he was told by airport authorities that he must not fly to New Zealand. He told them he was flying to Gerringong Beach, which he did, but then flew out across the Tasman. It was about 7:45am on the 18th October 1935.

The flight took him 12 hours 47 mins arriving in New Zealand in the dark. Members of the Auckland Aero Club were expecting him so put out flares on the airfield at Mangere Airfield near Auckland. On landing, he overshot the runway and crashed into a fence, causing minor damage to his aircraft, but he escaped unhurt.

After his flight he spent some time with his mother in Warkworth and then did a tour of New Zealand in his Klemm Eagle. He carried 12 letters with him from Australia, which he had completely forgotten about, eventually posting them at Warkworth two weeks later. These were postmarked on 1st November 1935 and one of the covers is shown below (Figure 1).



Figure 1: One of the covers carried from Australia by O’Hara and posted at Warkworth on 1 November - two weeks after he completed his flight

He was intending to fly back to Australia before returning to Java but his mother persuaded him not to and he had the plane shipped back. O'Hara's pilot's licence had been suspended by the Australian Controller of Civil Aviation but he obtained a new licence in New Zealand. Despite their opposition to these unauthorised flights, the Australian authorities decided to take no further action against him on his return. Pat O'Hara and his Klemm VH-USP Eagle, *Zealandia*, are shown below (Figure 2).



Figure 2: Pat O'Hara and his Klemm Eagle VH-USP 'Zealandia'

O'Hara decided to fly back to Java and took off on Sunday 24th May 1936 from a field at Cadagan, where he was staying, about 40 miles from Dubbo, New South Wales. He reached 200ft when the plane seemed to stall and crashed to the ground, bursting into flames and killing him instantly. This brought a sad and tragic end to his flying career. He was 32 years old.

Source:

Information for the above article is taken from *The Airmails of New Zealand*, Vol.2 by Douglas A. Walker

NEW ZEALAND

**Ask for your free
Postal Auction catalogue!**

Specialised, simplified, postal history, Chalons,
revenues, errors, all manner of NZ material,
as well as worldwide!

Email ashford@stampsale.com (or mail/phone/fax)







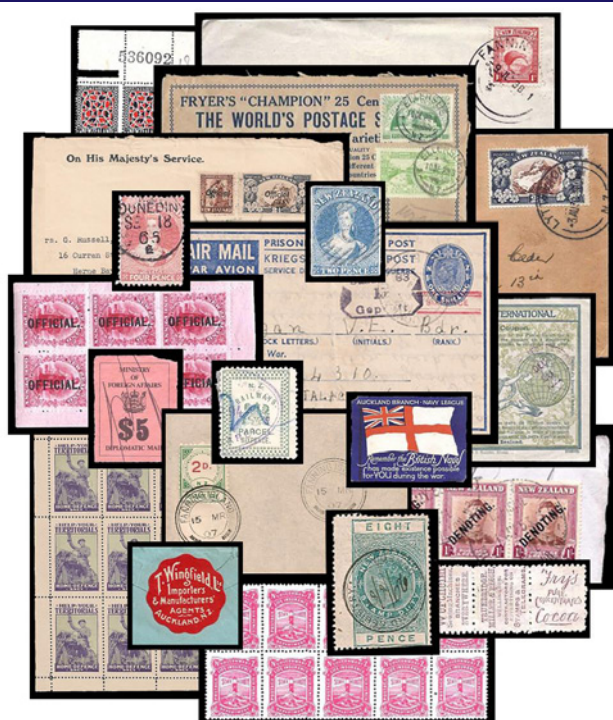
Ashford Stamps Ltd

P.O. Box 9845, Newmarket, Auckland 1149, New Zealand.
Email ashford@stampsale.com
Fax +64 9 520 5947 Telephone +64 9 520 5946
Managing Director: Brian Rumsey, member NZSDA, APS

STEVEN ZIRINSKY

MEMBER PTS, APS, NZSDA, APTA, PPS

NEW ZEALAND



PO BOX 230049, Ansonia Station, New York, NY 10023 USA
szirinsky@cs.com

www.zirinskystamps.com

[@ZirinskyStamps](https://twitter.com/ZirinskyStamps)

REQUEST FOR HELP FROM MEMBERS

NZ Post Publicity Photos - A Response



In the last issue of *The Kiwi* David Stalker asked for members thoughts on the black and white publicity photographs released by New Zealand Post during the 1980s. Alan Tunnicliffe writes in response:

“Received the January issue today and read with interest your mention of publicity photos of NZ stamps. I presume Andrew Dove will have had the same experience as myself, in that as philatelic newsletter editors NZ Post would send us media releases (the same as they would to newspapers) with text on the paper and separate photographic prints of the stamps. The

(colour) brochures were separate but I think however that you are referring to the photos being printed in the brochures?

By the way, there used to be two different printings of the numbered stamp brochures, one with N.Z. (for those within NZ) and another with O.S. (for those living overseas and probably posted earlier).

Recently NZ Post stopped issuing printed media releases about new stamp issues and changed to e-mail only. Prior to that they had stopped sending photos with the printed media releases but sent instead the colour brochure.”

1960 PICTORIALS DE LA RUE PRINTINGS - FURTHER COMMENT

Maurice Allen writes:

“I read with considerable interest the article on the 1960 pictorials in the January issue of *The Kiwi* as last year (or was it the year before) I bought, at auction, an album relating to the values up to and including 1/- of this set. I already had the variants listed in Campbell Paterson. This album was brought over by my daughter last summer and I have at last managed to get to grips with it. It mainly comprised plate blocks with many Value blocks and when I saw the article I looked at what I had and compared them with the pictures in the article. This is difficult because of my defective right eye but it seemed to me that the examples I had, which were considerably duplicated, must have related to the earlier plates in the various values mentioned. However when doing this I was reminded of an odd anomaly in the plate numbers on my blocks for 2333 in the 4d value. The numbers are definitely much thicker and possibly shorter (Figure 1). Has anyone any idea as to why this should be?”



Figure 1: 4d cylinder block with numbers in an unusual font

Three cylinder number combinations were used for the 4d value (not including the two cylinders, numbered 1, discussed previously). These were 1111, 1221 and 2333.

Cylinder combination 2333 was the last to be used, appearing in late 1965. Interestingly it was the combination used for the illusive printing of the 4d on chalk surfaced paper.

As Maurice correctly observes the font used for this combination is very different and unique to this value. There is no mention of this oddity in the reference books. If anyone has any more information please get in touch.

P.W. - Editor



**Phone: (03) 579 5650. Fax: (03) 579 9894.
PO Box 5086, Springlands, Blenheim 7241.**

The web site is up and running allowing orders to be placed directly once you have registered. Currently there are over 12,000 stamps, covers, postcards etc on the site and all are illustrated.

Email us if you have any problems registering or navigating around the site. There is a search facility allowing you to search for your Interests. e.g. Entering the word 'Railway' brings up around 200 different items.

Website categories include:

- NZ definitive issues from Full Face Queens to the current issues.
- NZ Commemoratives from the 1906 Christchurch Exhibition onwards.
- NZ Health and Christmas issues.
- Booklets.
- Air mail stamps and covers.
- Life Insurance.
- Postage Due and Express stamps and covers.
- Postal fiscals and Revenue stamps.
- Cinderellas.
- Various miscellaneous issues and covers. Postal fiscals and Revenue stamps.
- New Zealand Postal History.
- New Zealand Postal Stationery.
- Antarctic stamps, Postcards and Postal History.
- Various British Commonwealth and Foreign Country's stamps and covers.

Below is a sample of what you can find on the site:



1906 Christchurch Exhibition aluminum postcard (rare).



1906 Christchurch Exhibition set with Exhibition cancels.



1868 Full Face Queen postage due cover.



Registered postal stationery cover to USA.



WHEN TO REALIZE THEIR FULL POTENTIAL?

In our opinion, the hurdle looms larger simply because of the nature of collecting. To most serious practitioners the act and the art of collecting often has as one of its most attractive qualities, a suspension of “time awareness”, and together with all the other qualities present, this is one of its most beguiling.

There are, however, certain well-established principles involved in the disposal of any collection and to ignore them is to risk financial loss. These are the facts which must inevitably be faced by everyone who owns valuable property which represents an input of capital, judgement, and expertise.

For a **free appraisal** or further advice, call us on 09 522 0311 or visit www.campbellpaterson.co.nz for more information on this subject.

CAMPBELL PATERSON LTD

PO Box 99988 Newmarket Auckland 1149
1 Ngaire Avenue Newmarket Auckland 1051
T. 64-9-522 0311 • F. 64-9-522 0313
E. service@campbellpaterson.co.nz
W. www.campbellpaterson.co.nz