

NEW ZEALAND BULLETIN



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VOLUME XIX

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N.Z. NOTES AND COMMENT

by Colin Hamilton

Included in our listing of fiscal material this month are two King George V items which, although well recorded, may not be widely known, yet they are of more than usual interest, even to those who normally consider 'fiscals' as being outside their field. The first is a 1/- printed in yellow (and overprinted MORTGAGEE'S INDEMNITY FEE in black); the second is a 3/- Admiral, also printed in yellow, and overprinted COUNTERPART in black. The interest lies in the fact that the basic stamps are identical to contemporary postage stamps in all respects **except colour**, and because of this they surely merit a place in any but the very simplest collection of K.G.V. postage stamps.

In both cases these were special printings made for the specific fiscal purpose indicated by the overprint. The 3/- follows convention, for all the stamps intended for fiscal 'Counterpart' usage were printed in yellow, although in one case (the 2/6d Long Fiscal type) a small 1901 printing was erroneously made in brown. The 1/-, however, is peculiar. Although only two other designs were overprinted for Mortgagee's Indemnity Fee purposes — the 1/- Second Pictorial and the 1/- K.G.V. definitive — these were invariably in the colours as issued for postal use, and the K.G.V. 1/- "Mortgagee's" stamp itself also exists in the normal orange-vermilion colour. So the question arises, why the special printing in yellow?

Two other items deserve mention. First a copy of the £10 on £10 Arms Type on horizontal mesh paper, which one would automatically expect to be Cowan, but with inverted watermark (W.7c) of the De La Rue type (wide spaced N and Z). Second a copy of the £50 on £50 Arms on Cowan paper. Although these are the first examples we have seen, and they are not recorded in Volume 6 of the Handbook, they were described by Dr K.J. McNaught in an article in "The New Zealand Stamp Collector" of Sept. 1980.

By coincidence, a correspondent in Denmark has recently shown us another fiscal item of interest. This was a used copy of the 10/- Long Fiscal on Cowan paper with watermark **sideways inverted—and-reversed** (i.e. W. 7g). We at present list the 'Cowan Reversed' issue of this stamp as having wmk W. 7f, although we do list the 5/- (the only other value on this paper) with W. 7g. There are two possibilities regarding the 10/- — either that our Catalogue is in error, or that the stamp exists with both forms of the sideways-reversed watermark. It is a rare stamp — in fact I cannot recall having seen another copy — so I'm unable to quote from personal experience, and the N.Z. Handbooks do not assist in resolving the question. Volume 2 lists both the 5/- and 10/- in the

'varieties of watermark' checklist, as "(upright) reversed" — obviously an error — and Volume 6, although indicating the watermark on these stamps lies sideways, is not sufficiently specific to enable the point to be determined.

King Edward VII Postal Stationery Envelope. We have seen die proofs in lilac and pale bright yellow-green of the revised embossed 1d stamp design used for the envelope of 1908. These were printed on thick white paper watermarked with large single-lined script letters 'CM' in an ornamental border. Die proofs of this design appear to be previously unrecorded.

Cheap at the Price?? We were attracted by the offer (from a quite well-known source) of a mint copy of S.G. 786a (the 1960 Pictorial 4d on chalky paper) at what seemed a bargain price, so we asked to see the item with a view to purchasing. Alas, we can only hope that none of our readers took up the same offer. We would gladly supply an exactly similar stamp to anyone for just one-three-hundred-and-fiftieth part of the "bargain" price asked!

CHALON HEADS

A selection of unusual offers — at these rock-bottom prices, obviously none of the stamps is top-grade, but this is a rare opportunity to fill those otherwise impossible gaps at a tiny fraction of the cost of fine copies.

301	Imperforate Set. Simplified set of 7, tailor-made for the spaces allowed in the C.P. Album, and thus made up of 1d red, 2d blue, 3d, 6d yellow-brown, 6d black-brown, 6d red-brown, 1/-. Beautiful colours, and very attractive. Minimum Cat. \$ 1500 (S.G. £785). The set of imperf classics	£75.00
302	S.G. 4 1d Richardson Blue Paper. 3½ margins (barely cut into at one point at foot). Clean, sound copy centrally cancelled 16 in oval of bars. Good example of a rare stamp. Cat \$ 2000 (S.G. £1100)	£100.00
303(a)	S.G. 5 2d Richardson Blue Paper. 4 margins, very full deep colour, no defects except heavyish (but crisp) central cancel. Cat. \$ 500 (S.G. £300)	£40.00
(b)	As above. Another copy, 3¼ margins, paler shade, rather smudgy cancel	£20.00
(c)	As above. 2 margins (cut into at top and bottom), otherwise sound, lightly cancelled, and of super appearance	£17.50
304	S.G. 6 1/- Richardson Blue Paper. Three margins (enormous at top, showing part of adjoining stamp). Defect intruding into design at left, but a fair copy (unusually bright colour) of a rarity. Cat. \$ 5000 (S.G. £3500)	£35.00
305	S.G. 8 1d Richardson White Paper. 3¼ margins, central crisp cancel (17 in bars). Vague vertical thinning on back leaves appearance unaffected. Cat. \$ 450 (S.G. £300)	£27.50
306	S.G. 9 2d Richardson White Paper. Lightly cancelled four-margin copy of stunning beauty, but invisible defect and small corner stain (clear of design). Cat \$ 250 (S.G. £175)	£20.00
307	S.G. 12 6d Richardson White Paper. Cut close all round, and heavy crease, but a most attractive, lightly cancelled, copy in an outstandingly deep shade. Cat. \$ 450 (S.G. £500)	£17.50

308	S.G. 35 1d Carmine Vermilion. 4 margins, rather faded colour, major defects (tear and thin). Spacefiller	£5.00
309	S.G. 39 2d Blue. (very worn). 4 margins (very close at left). Marginal tear just protrudes into design. Cat. \$ 100 (S.G. £65)	£6.00
310	S.G. 41, 42, 43 6d Shades Set. Black-brown (4 margins, heavy cancel), brown (3 huge margins, small scissors cut), and red-brown (cut into all sides). Cat. \$ 345 (S.G. £200)	£15.00
311(a)	S.G. 42 6d Brown. 4 margins (close but clear at upper left), light cancel, superb looker. Cat. \$ 115 (S.G. £70), but slight thinning on back allows	£22.50
(b)	As above. Two-margins, but these are enormous (obviously a top-right corner copy). Good colour, light cancel over face, crease invisible on front ..	£7.00
312	S.G. 47 1d Rouletted 7. Rather faded orange-vermillion, extensive but not-too-heavy cancel, and invisible internal fault, but a fair example of a rare stamp, with clear roulettes on all four sides. Cat. \$ 1000 (S.G. £500)	£22.50
313	S.G. 49 2d Rouletted 7. Again roulettes on all sides, unworn impression in a brilliant deep bright blue, beautifully cancelled (1 in oval of bars). Only fault is a light stain showing on front (but clear of portrait). Cat. \$ 750 (S.G. £400).	£30.00
314	S.G. 54 6d Rouletted 7. Copy in brown, small faults, but absolutely superb appearance, with evidence of roulettes on all four sides. Cat. \$ 600, (S.G. £350)	£25.00
315	S.G. 57 1/- Rouletted 7. Indefinite cancel, and unobtrusive tear at top, but nice appearance and colour, with clear roulettes on two sides. Most unusually in these experimental separation issues, the design is left intact. Cat \$ 750 (S.G. £500)	£17.50
316	S.G. 85 6d Pelure Paper. Four margins, magnificent colour, crisp cancel — but for a tiny marginal nick which just touches the top frame, this stamp would qualify, quite simply, as superb. Cat. \$ 350 (S.G. £210)	£32.50
317	S.G. 100 1/- 'N.Z.' Wmk. Four-margined example of excellent colour, no defects other than a heavy cancel. Cat \$ 275 (S.G. £250)	£30.00

FISCALS FANTASIA

Much unusual and seldom seen material here — all fiscally used (with 'Stamp Duties Dept.' circular datestamp), and priced accordingly.

318	'NOT LIABLE'. Long fiscal type, printed in purple on Jones paper (perf. 14½x14) without value (the words NOT/LIABLE appearing in the panels at top and bottom). Fine condition	£12.50
319	'DENOTING'. 3/- Admiral (Cowan paper, and colour as issued postage stamp) overprinted 'DENOTING' diagonally in black	£9.50
320(a)	'COUNTERPART'. 3/- Admiral (Cowan paper, but printed in orange-yellow), overprinted 'COUNTERPART' diagonally in black. Very fine dated example.	£47.50

(b)	As above. Similarly overprinted copy of Arms Type printed in lemon-yellow (value THREE SHILLINGS in black)	£12.50
321	'MORTGAGEE's INDEMNITY FEE', K.G.V 1/-, perf. 14x14½, design as issued postage stamp, but printed in yellow , and overprinted in three lines	£22.50

Arms Types.

322(a)	6/- Rose (Z34). Cowan paper	£1.00
(b)	As above, but an attractive horizontal pair	£2.50
323(a)	7/- Blue (Z35). Cowan or Wiggins Teape paper, each	£1.00
(b)	As above, but horizontal pair (W.T. paper). Nice!	£2.50
324(a)	8/- Indigo Violet (Z37). Wiggins Teape paper	£1.50
(b)	As above, but horizontal pair	£3.50
325(a)	9/- Brown-Orange (Z38). Cowan or Wiggins Teape paper, each	£2.00
(b)	As above, but horizontal pair (Cowan)	£5.00
326	10/- Carmine-lake (Z39). Cowan paper	£1.50
327	15/- Sage-Green (Z41). Wiggins Teape paper	£4.50
328	£1 Pink (Z42). Cowan paper	£2.50
329	30/- Brown (Z44). Wiggins Teape paper	£12.50
330	£2 Purple (Z46). Cowan or Wiggins Teape paper, each	£7.50
331	£2/10/- Red (Z47). Cowan paper	£20.00
332	£3 Green (Z48). Cowan or Wiggins Teape paper. Defects. Each	£2.50
333	£3/10/- Rose (Z49). Cowan paper. Excellent, well-centred copy of a rare stamp. Centrally applied c.d.s. Cat. \$ 1800 (S.G. £1200) as postally used	£85.00
334	£4 Light Blue (Z50). Cowan paper	£10.00
335	£4/10/- Deep Grey (Z51). Another rarity. Cat. \$ 1500 (S.G. £1200). Wonderful chance to fill that 'unfillable' gap	£60.00
336	£5 Indigo-Blue (Z52). Cowan paper	£10.00
337	11/- on 11/- Yellow (Z55).	£6.00
338	22/- on 22/- Scarlet (Z56).	£25.00
339	£6 Yellow-Orange. Cowan paper	£9.50

340	£6 on £6 Yellow-Orange. Wiggins Teape paper	£12.50
341(a)	£7 Maroon. Cowan paper	£9.50
	(b) As above, Horiz. pair. One stamp defective but very unusual	£11.50
342	£8 Green. Cowan paper	£10.00
343	£9 Rose. Cowan paper	£10.00
344	£10 Deep Blue. Cowan paper	£12.50
345(a)	£10 on £10 Deep Blue. Cowan paper	£10.50
	(b) As above. Fine copy of the recent discovery (see this month's notes) on paper with a De La Rue type wmk (wide-spaced N and Z) inverted	£25.00
346	£15 on £15 Brown/Blue. Cowan paper	£12.50
347	£20 on £20 Yellow/Blue. Wiggins Teape paper. Very fine	£17.50
348	£30 Orange-Red/Black. Cowan paper	£12.50
349	£40 on £40 Pink/Blue. Cowan paper. Slightly rounded corner	£12.50
350	£50 on £50 Grey/Blue. Cowan paper. Not listed thus in Vol. 6 of the Hand-book — first reported in Sept. 1980. Short corner	£12.50

KING EDWARD VII TWO-PERF PAIRS

351(a)	Set of six vertical pairs (3d, 5d brown, 5d red-brown, 6d, 8d indigo-blue, 8d deep bright blue), all perf, 14x13½ and 14x14½ se-tenant. Fresh mint, glorious colours. Rare, keenly sought after, and highly desirable set	£700.00
	(b) 5d Red-Brown (H5d). Marginal pair, brilliant deep bright red-brown shade. Finest mint	£75.00
	(c) 8d Deep Bright-Blue (H7d). Marginal pair (matching the previous item), again in a glowing, intense colour, and again finest mint	£70.00

352

1931 HEALTH FIRST DAY COVER

Small, neat, plain cover bearing set of Red and Blue Boys, tied to cover and to each other by Christchurch c.d.s. of 31st OCT 1931. Wonderfully fresh and clean. Rare!

£675.00

EARLIER BLOCKS OF 4, MINT

An interesting selection from the first half of the C.P. Catalogue — many bargain offers included.

353	½d Newspaper Stamp. Fine block, wmk NZ and Star (B3a)	£8.00
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354	Second Pictorial 3d. Perf. 10 block with mauve advertisements on the back (DA5d(4)). Gum rather patchy – a natural occurrence – but condition and appearance superfine	£75.00
First Pictorials.		
355(a)	½d London Print. Marginal block in purple-brown (E1a(1)). Brilliant unhinged	£10.00
(b)	As above. Block in purple-slate (E1a(2)), one very light hinge, superfine	£7.50
(c)	As above. Block in blackish-purple (E1a(3)), incl. one stamp with re-entry (plated). Couple of insignificant perf. tones, barely discernible on face, otherwise superb	£8.00
356(a)	1d London Print. Marginal block, chestnut frames (E2a(2)). Tiny gum imperfection on one stamp, otherwise immaculate	£7.50
(b)	As above. Superb block, yellow-brown frames (E2a(1))	£2.50
357(a)	1d Local Print. Fine block in rose-red (E3a(2)), average centring	£5.00
(b)	As above. Another block in a much brighter shade, and well-centred . Vertical crease (two stamps) does not detract	£6.00
358	1½d Boer War Contingent. Perf. 11 block in chestnut (E4a(3)). Fine, if centred somewhat to the right	£12.00
359	2d Local Print. Perf. 14 block in reddish purple (E6b(3)). Lower pair have defects, but appearance superb	£4.50
360(a)	2½d WAKITIPU (E7a). Block in sky blue. Faint crease on two stamps, invisible on face. Lovely appearance	£6.50
(b)	As above. Block in dull blue, fine but for a few parted perfs	£7.50
(c)	As above. Block in deep blue. Some faint gum tones, and centred low	£3.00
361(a)	3d London Print. Block in yellow-brown (E9a(1)), condition magnificent, despite one or two split perfs	£30.00
(b)	As above. Another block, unhinged and equally fine appearance, but upper pair creased, hence	£20.00
362(a)	3d Local Print. Perf. 11 (unwmk'd) block in yellow-brown (E9b(1)), gum crease upper stamps, lower pair unhinged and overall appearance lovely	£15.00
(b)	As above. Block from the same issue, but in deep yellow-brown (E9b(2)), hinged, fine	£18.50
(c)	As above. Perf. 11 (wmk'd) block in yellow-brown (E9c(1)). Superfine	£22.50
(d)	As above. Corner block in pale bistre (E9c(3)). Corner stamp is the scarce variety No Watermark. Lovely block, fine	£42.50

(e)	As above. Marginal block, perf. 14, in pale yellow-bistre (E9d(3)), one stamp insignificantly creased, others superfine	£37.50
363(a)	3d Reduced Design. Perf. 14 block in deep brown (E10a(2)). Gorgeous shade; gorgeous condition (two stamps lightly hinged, two unhinged)	£42.50
(b)	As above. Similarly fine block, but perf. 14x15, and in yellow-brown (E10c(2))	£47.50
364	4d London Print. Block in deep rose (E11a(2)), fine, perfectly centred	£22.50
½d Mt Cook (Green).		
365(a)	'Pirie' Paper. Perf. 11 blocks in pale yellow-green and deep green (F1a (1) and (4)). Both fine, and quite breathtaking contrasts	£17.50
(b)	As above. Perf. 14x11 block in deep green (F1c(2)). Fine	£15.00
(c)	As above. Perf. 11x14 block in deep green (F1d(2)). One or two minor gum-tones, and stamps centred left	£5.00
366	Cowan Unwatermarked Paper. Unhinged marginal block perf. 14x11 (F3c). Stamps centred low, but seen in the block, not offensively so. A remarkable offer of a rare issue (Cat. as singles \$ 600, S.G. £400), the block	£75.00
367	Cowan Watermarked Paper, Original Plates. Marginal block, perf. 14, with variety Wmk Inverted and Reversed (F4b(W)). Superfine, Cat. \$240 as singles.	£60.00
368(a)	Cowan Watermarked Paper, New Plates. Block, perf. 14x12¼-13¼, in dull green (F5b(1)). Superb unhinged	£20.00
(b)	As above. Block, perf. 14x15, in deep yellow-green (F5c(3)). Superb unhinged	£6.50

(c)	As above. Block, perf. 14x15, but showing the use of two different heads on the same sheet (F5d). Fine condition (two stamps hinged, two unhinged), and rare. Cat. \$500	£130.00
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1d Universals.

369	London Print (G1a). Lovely block, superfine (one very light hinge)	£22.50
370	Pirie Paper. Perf. 11 block in deep shade (G2a) fresh and very fine	£5.25
371(a)	Basted Mills Paper. Perf. 14 block (G3b) with wmk inverted-and-reversed. Fresh, fine and — unusually in this issue — nicely centred	£30.00

(b)	As above. Perf. 11x14 block in carmine (G3c(1)). Small continental expertising mark lightly applied in red to the back of each stamp, otherwise fine	£22.50
(c)	As above. Another block, same perms, but in distinctively bright carmine (G3c(2)). Centred left. (This block has the wmk inverted)	£12.50
372	Cowan Unwmk'd Paper. Perf. 14 block in carmine-lake (G4a(3)). Beautiful — and rare!	£135.00
373	Cowan Wmk'd Paper —Original Local Plates. Perf. 14 block (G5a) in a lovely deep rich shade. Fine	£5.00
374	Royle Plates. Perf. 14 block (G10a). Somewhat off-centre, but fresh and fine, deep bright shade	£6.50

King Edward VII.

375	3d Chestnut. Perf. 14x14½ block (H3a), unhinged and of brilliant appearance, but toned gum (not staining) allows	£27.50
376	4d Orange. Perf. 14x14½ block (H4a). Superfine — barely discernible hinge. Centred slightly right	£80.00
377	½d Official. (H01a). Superb unhinged block	£10.50

1d Dominions.

378	Jones Paper (J2a). Perfect unhinged block	£15.00
379	De La Rue Paper, Sideways Wmk (J4a). Marginal block, yet again superb unhinged	£6.50
380	Art Paper — Litho Wmk. Superfine block (one very light hinge) with yellow-green watermark (J5a(T)).	£8.50
381	Official — De La Rue Paper (J01a). Superfine block	£2.00
382	Official — Art Paper, Litho Wmk (J05a). Finest unhinged block	£15.00

OFFER OF THE MONTH

383(a)	1953 Q.E. Definitives. The original set of 16, ½d — 10/- (S.G. 723-736). Superb lightly hinged mint. Cat. \$ 205 (S.G. £120)	£32.50
(b)	10/- Queen on Horseback. The top value on its own, similarly fine condition. Cat. \$ 90 (S.G. £55)	£17.50