

REVENUE

LOCAL, RAILWAY AND CINDERELLA STAMPS



Ex 2027

FRIDAY 10th SEPTEMBER 1976

at 10.30 hrs.

ROBSON LOWE LTD.

THE AUCTION HOUSE, 39 POOLE HILL
BOURNEMOUTH, ENGLAND BH2 5PX

CONDITIONS OF SALE (September 1974)

NOTICE. Robson Lowe Ltd., the Auctioneers, exercise the utmost care to ensure that all statements as to cancellation, centring, colour, condition, date of issue or of postal marking, gum, margins, paper, perforation, printing, provenance, quality, sheet position, status, usage and watermark, etc., in the lot descriptions are reliable and accurate and that each item, unless the contrary is indicated, is genuine and authentic. The statements, however, are not intended to be, are not and are not to be taken to be statements of fact or representations of fact. They are statements of the opinion of the Auctioneers, and attention is particularly drawn to clause 6 of the Philatelic Auctioneers' Standard Terms and Conditions of Sale below. Unless made by Robson Lowe Ltd. comments and opinions concerning the points previously mentioned which may be found in or on lots in the form of notes, lists, writing-up or any other means of expression, do not constitute a part of the lot description and are not to be taken as such.

1. The purchaser to be the highest bidder. Any dispute arising as to the highest bidder to be determined by the Auctioneer who may re-offer any disputed lot.
2. (a) The bidding and advances to be regulated at the Auctioneer's discretion.
(b) If so required, buyers to give their names and addresses and/or to pay down the whole or part of the purchase price at the sale. Failure to comply with these rules in respect of any lot entitles the Auctioneer to re-sell the lot, any deficiency being made good by the defaulter.
(c) Agents bidding on behalf of undisclosed clients do so on their own responsibility both for payment and safe delivery of the lots.
3. The Auctioneer reserves the right to bid on behalf of Clients and Vendors, but shall not be liable for any errors or omissions in executing instructions to bid.
4. The buyer of each lot to be responsible for it from the time it is "knocked down". Payment to be made in full before delivery and the lot to be removed by United Kingdom buyers within seven days and by Overseas buyers within a reasonable time. Failure to pay in full within such period entitles the Auctioneer to re-sell the lot, any deficiency being made good by the defaulter.
5. The Auctioneer shall not be liable for any default of the Purchaser or Vendor.
6. (a) Each lot is sold as genuine and correctly described.
(b) The purchaser to be at liberty to reject the lot by giving written notice within seven days (or in the case of Overseas buyers, within a reasonable time of the date of the sale) if he proves that the lot is not genuine or is incorrectly described and returns the lot within thirty days of the sale (or within such longer period as the Auctioneer may at his discretion allow). The onus of proving a lot to be not genuine or wrongly described lies with the purchaser; proof of the inability of an Expert Committee to express a definite opinion will not discharge this onus.
(c) No lot shall be rejected if, subsequent to the sale, it has been immersed in water, marked by an expert or expert committee or treated by any other process unless the auctioneer's permission to subject the lot to such immersion, marking or treatment has first been obtained in writing.
(d) The above provisions of this clause do not apply to mixed lots and collections containing undescribed stamps.

SPECIAL CONDITIONS

1. Failure on the part of a bidder or purchaser to comply with the conditions, a synopsis of which is printed above, entitles the Auctioneer to cause the bidder or purchaser to forfeit any deposit held. Any uncleared lots after seven days may be re-sold by public or private sale and any deficiency shall be made good by the defaulters.
2. Lots purchased on behalf of mail bidders will be forwarded by the most practical method at the risk of the purchaser who shall bear all charges incurred.
3. The Auctioneer shall not be liable for any omission or errors made by clients when sending their instructions to bid.
4. If a prospective purchaser wishes to obtain an expert opinion on any lot (not being a mixed lot or collection containing undescribed stamps) the Auctioneer must receive, in writing, any request for an "extension" at least twenty-four hours prior to the time of the auction. The Auctioneer reserves the right on behalf of the vendor to cancel any bid with an extension (notifying the bidder) where it is established, by the Auctioneer, that the lot would not obtain a satisfactory certificate. Extensions for reasons of condition will not be granted for expert opinion, such matters being decided, prior to the sale, by the auctioneer, who reserves the right to cancel the bid on behalf of the vendor and notify the bidder of his action.
Should the Auctioneer agree to accept a bid with an extension, this fact will be stated by the Auctioneer from the rostrum before the lot is offered for sale.
When a lot is sold subject to an extension the Auctioneer will require the lot to be paid for pending the receipt of the expert opinion, the costs of which are the liability of the buyer.
Extensions are not given on mixed lots or a collection containing undescribed stamps or on an item which is already accompanied by a certificate of opinion dated within ten years of the day of the sale.
An extension can only be granted on the understanding that the opinion of the expert or expert committee is secured and the Auctioneer advised within 60 days of the date of the sale.
5. The right to refuse admission to the Auction Room is reserved.
6. Bids from minors will not be accepted unless accompanied by a full cash deposit or by suitable guarantees. New clients must send references in advance or a full cash deposit.
7. All purchases made by residents in the Dollar Area must be paid for in Dollars at the controlled rate of exchange or by Sterling Draft.
8. Interest at 1% for the first month or part of a month and 1½% per month for any further credit, is charged on all auction accounts if payment is not made within seven days of the date of the Sale (Overseas Buyers within seven days of the receipt of the invoice). When paying in any currency other than sterling, 1% must be added to the account to allow for bank transfer costs.
9. Stamps described as having defects are not returnable on account of their condition. Stamps cannot be returned on account of the centring or the amount of margin when such stamps are illustrated.
10. Any dispute as to the meaning or operation of these Special Conditions or of the Conditions, a synopsis of which is printed above, shall be determined conclusively by the Auctioneer.

A ROBSON LOWE SPECIALISED STAMP SALE

REVENUE, LOCAL AND
CINDERELLA STAMPS

FRIDAY 10th SEPTEMBER 1976
at 10.30 hrs.

in the auction rooms of

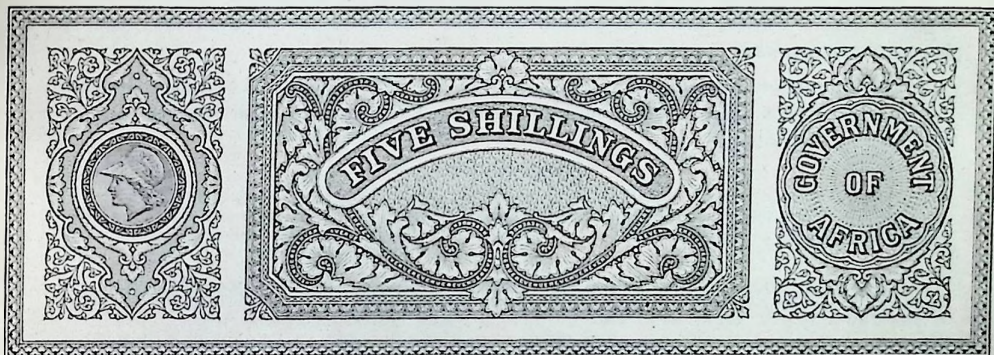
ROBSON LOWE LTD.

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Bournemouth BH2 5PX

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British Empire standard "omnibus" stamped paper

Lot 2049

Regular Stamp Auctions held in London, Bournemouth and Basle

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Viewing Arrangements

Lots will be on view in the auction rooms of Robson Lowe Ltd., The Auction House, 39 Poole Hill, Bournemouth:

Monday 6th September to Wednesday 8th September 1976 ... 9.30 - 16.30 hrs.
(closed for lunch 12.45 - 13.45)

Clients wishing to view at 50 Pall Mall on Monday and Tuesday, 16th and 17th August, should contact the Bournemouth Office by Thursday, 12th August, advising the lot numbers required.

Lots of suitable size can be sent through the post for inspection if available, postage and insurance both ways to be borne by the client. Requests for postal viewing must be received by 25th August.

Symbols, etc.

The use of symbols following the lot numbers is for the convenience of buyers and indicates:

⊕ unmounted mint ★ unused ○ used ☒ cover △ on piece ⊞ block of four ⊞ block larger than four ⊙ Specimen ⊖ Cancelled ⊕ Essay ⊕ Proof T Subject to V.A.T.

The number in brackets at the end of each description is the number of stamps (or items) in the lot. (Approximate counts are indicated by ‡).

Extensions

Notice of any extension must be given in writing to the auctioneer at least twenty-four hours prior to the time of the auction. This notice must give the reason why an extension is required and whose expert opinion is to be sought; this latter must be agreed by the auctioneer. Extensions for reasons of genuineness and classification will be considered by the auctioneer who will examine the lot. If it is established that the lot would not obtain a satisfactory certificate, the bid and the extension will be cancelled and the bidder advised. Extensions requested for reason of condition will not normally be accepted for expert opinions to be secured, but the lot will be examined by the auctioneer and the bid cancelled if it is felt that a defect is present and not described. Lots described as 'with faults', 'defective' etc. are not subject to return on grounds of condition.

Any extension granted is so granted only on the understanding that the expert opinion is obtained within sixty days of the auction, after which time the right of return is forfeit. ANY VARIATION in this condition must be agreed in writing through the auctioneer prior to the auction between the potential buyer and the vendor. All lots on which an extension is granted must be paid for within seven days of the auction.

Sterling Currency Conversion

At the time of going to press the floating of the pound makes it impossible for us to quote any fixed exchange rates. For the latest rate when bidding you are advised to contact your bank.

REVENUE, LOCAL, RAILWAY AND CINDERELLA STAMPS

Wholesale

The first fourteen lots comprise boxes measuring 3 cu. ft. with wholesale quantities in varying numbers. They are rough-sorted by countries as indicated and will provide valuable stock and material for study. Approximate weights are noted.

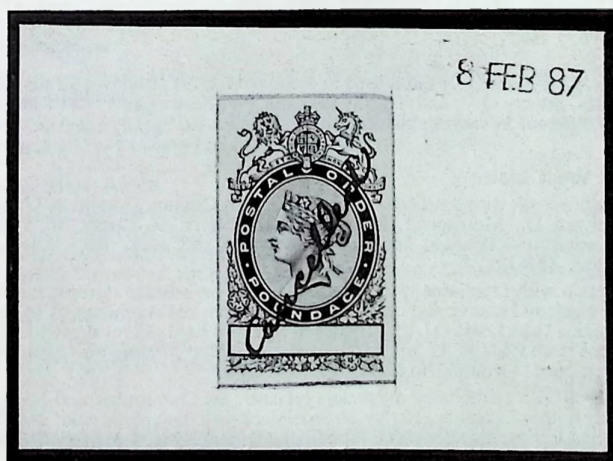
Lot	Description	Valuation
2001T	A general mixed lot with Empire and Foreign; postal stamps, seals, adhesive labels we have never seen before from countries we have never heard of and a box full of Japanese Occupation currency notes. (110 lbs.)	£150
2002T	— ditto with boxes of Argentina, Baden, Bolivia, Brazil (wide range), Estonia, Japan, Portugal, Rajasthan, Switzerland and U.S.A.. (70 lbs.)	£200
2003T	British Empire, Latin America and Europe; noted are Greece, Italy, India and States, Japan and Turkey. (95 lbs.)	£100
2004T	Europe with Belgium, Czechoslovakia, France, Italy, Eritrea, French Colonies, British Colonies Australia to Zululand, Spanish Colonies, India, Japan, Philippines, general stock books, mint, used, some blocks. (70 lbs.)	£400
2005T	Europe and Latin-America; some complete sheets; a selection of Turkey. (70 lbs.)	£150
2006T	Latin America with complete mint sheets, stamped papers and stock in various quantities sorted in envelopes; Argentina, Brazil, Chile, Costa Rica, Mexico and Venezuela are noted. (40 lbs.)	£100
2007T	Great Britain: sorted into boxes; no detailed examination has been made by us; mainly 19th century with embossed and surface-printed: ripe for "finds"! (70 lbs.)	£120
2008T	India and States some bundled in hundreds; tremendous variety with much scope for the specialist with time to sort the contents; many seldom seen. (70 lbs.)	£150
2009T	— ditto including stamped papers. (120 lbs.)	£70
2010T	— more Native States in quantity with many unusual. (75 lbs.)	£80
2011T	— another selection with great variety. (100 lbs.)	£100
2012T	△ — Stamped Paper; Bundles in varying quantities with Hyderabad, Jaipur, Sikar, Tonk and Empire issues. (145 lbs.)	£25
2013T	△ — ditto Jaipur, thousands — suitable for study in depth (?). (120 lbs.)	£25
2014T	Non-postal labels with Charity, Christmas, Easter, Air stickers, Stamp Exhibitions (Brooklyn 1934; Australia 1950), German Colonies "Mourning" stamps, Austria W.W.I. charities, India, and many Fairs and Exhibitions (Paris 1900; Buffalo 1901; Pan America 1903; New York World Fair); items generally regarded as rare are present by the sheet (170 lbs.)	£150

Whole World Accumulations, Selections and Collections

2015T	A collection of one-country selections with Belgium, Brazil, Italy, Poland, Russia, Serbia and Yugoslavia; other European countries, G.B. and British Empire, in stock cards, on album leaves and unsorted in an envelope. (4 lbs.)	£100
2016	A selection with fiscals including Afghanistan, Austria, Netherlands and Turkey; phantoms with Armenia; forgeries including Brazil Bull's Eyes and Ukraine trident overprints; colourful exhibition stickers (1200), seals, advertising labels (the famous Maury and New England stamp Co. "stamps" are noted) and other Cinderellas including Sweden Soldiers' Envelopes, G.B. Greetings Telegrams (40), perfins. and locals. (23 lbs.)	£100

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
2017T	A stock comprising a dealer's approval books of the whole world; much duplication including Argentina, Austria, Bosnia, Brazil, China, Cuba, Ecuador, France, Germany and States, G.B., Hong Kong, Hungary, Italy, Japan, Spain, Peru, Portugal, Russia, Switzerland, Turkey and other Europe and Latin America. (17 lbs.)	£150
2018	A stock comprising Locals with Germany, Russia, Denmark, Sweden and the rare W. McCulloch & Co. Parcels Express 6d. green (faults); Fiscals including Swiss Cantons and Italian Municipals; Cinderellas, fakes and forgeries; Swiss Soldier Stamps, <i>Militaires Francais internés en Suisse</i> and a few modern G.B. locals. (3670)	£100
2019	An accumulation, notable countries being G.B., India, Turkey and Japan; Europe and British Empire are well represented; on leaves, loose and in envelopes. (9 lbs.)	£70
2019a	A valuable and extensive remainder comprising several collections including G.B. and Empire, Europe and Latin America; seals with Christmas, Charity, Exhibition and Red Cross including good World War I. (9 lbs.)	£70
2020	Stock books of Italy with Municipal, Swiss Canton and Commune issues of France; Brazil, Russia, Turkey, U.S.A. including Bird Hunting and a few G.B. embossed and British Empire. (8 lbs.)	£60
2021	A vast olde tyme accumulation in envelopes, loose and in exercise books with some general collections; notable countries include; Argentina; Austria; France; Germany; Great Britain including K.E. 2/6 postage issue fiscally used; Greece; Hong Kong; India and other British Empire; mixed condition; duplication. (10½ lbs.)	£50
2022	A collection mainly prior to W.W.I. on loose leaves, with Belgium, Denmark, Finland, German Colonies (8, used) and Latin America including Costa Rica 1884 Timbre Proportional 1c. and 10c. in complete mint sheets 10 × 10. (1118)	£35
2023	A selection in stock cards including Germany, Hungary, Indian Native States, Netherlands Municipals and South Africa. (1500)	£25
2024T	A stock of scarcer items with Ethiopia (10, five different), Pakistan (43, seventeen different) and Iraq (180, fifty four different)	£20
Cinderellas		
2025	A selection on leaves in an album with Exhibition Labels, Telegraphs, Fakes, Forgeries, Fiscals, Reprints, including Heligoland (22), Locals and Labels; strong in Scandinavia Charities, India, U.S.A. and G.B. including Lundy, Herm and Channel Islands. (1000)	£25
2026	1895-1973 a selection including Charity, War Fund, Exhibitions, Dickens and Shakespeare, with G.B., Denmark, France, India, U.S.A. and some less often seen countries. (1050)	£40
2027T	An accumulation including Canada Revenue issues, St. Vincent, G.B. London District Telegraph Company Message Stamps, London Parcel Delivery Company Ltd. 4d. (creased), New Zealand Beer Duty (2), 1897 Prince of Wales's Hospital Fund (pair of each), 1933 Philatelic Congress "papers" set and many fiscals; mixed condition. Photo on front cover. (1450)	£25
2028	A collection of Charity, Red Cross and anti-T.B. with world wide representation including France World War I. (810)	£25
2029T B	Charity complete sheets, with Belgium, Canada, Denmark, Norway, Ryukyus, South Africa, Spain, China, Japan, other European and Latin America; about twenty sheets duplicated; colourful and attractive; nothing apparently more than twenty years old. (150 sheets)	£20
2030T	Cigarette Tax: a small accumulation with Argentina (30), Bolivia (36), Netherlands (90) and Panama (36); figures are approximate	£35
2031	Stamp Exhibitions: a world wide selection of labels, strong in Great Britain with 1897 London Philatelic Exhibition; 1900 Manchester Philatelic Society War Fund; 1911 Congress Birmingham, including sheets (3 × 4) in various colours with inverted centre (4) and later to the 1970s including Air and War, also Austria (good), France and other Europe with cover from 1909 Valencia Exhibition; U.S.A. and Australia (29) 1911-59; an unusual lot that would be impossible to duplicate. (1860)	£120

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Local and Private Posts		
2032T	A stock including Central American Steamship Co. (9), Kholm (Ukraine, 27), La Guaira (7), Madagascar (7), McGreeley's Express (2), Newfoundland Airways 1931, New Hebrides 1d. (17) and 2d. (6), Suez Canal (10, two may be genuine), Tati Concessions (4), Venezuela (14, various), Hotel stamps, phonies and fakes (8); duplication	£45
2033T	A selection with Great Britain, Herm, Lundy and Thomond; Finland (50); St. Lucia Steam Conveyance 1d. (6) and 3d.; Danube Steam Navigation Co. (13); Morocco (103 including a cover); Kustendje (65); Sweden (125 with large mint blocks and a postcard) and others	£40
2034	— Denmark, Norway, Danube Steam Navigation Co., Railway Stamps of Australian States (31) and Finland; duplication. (110)	£15
2035T	China: a stock with Amoy, Chungking (2 values heavily duplicated), Kewkiang, Nanking, Wuhu, Chefoo, Chungking, Foochow, Ichang, Hankow and Tientsin, a few others and some stationery (4 postcards). (400)	£30
2036T	Germany: a stock with some genuine old time including Hanover 1879 trefoil and post-horn, Brunswick "St. P. Fr.", Dresden Express 2pf. blue, Zittau Theodor Wuensh Express Packet and some modern; varying quantities, heavy duplication. (1250)	£30
2037T	Norway: a stock with a good range; heavily duplicated. (900)	£25
2038T	Poland 1915-45 a selection including blocks; some reprints; W.W.II provisionals. (190)	£25
2039T	Railway, local and telegraph, a wholesale stock including Great Britain and Australian States; much duplication. (3 lbs.)	£40
2040	— a whole world selection including Australian States, Beira and Mashonaland, Belgium, Germany and States. (360)‡	£20
Telegraph Stamps		
2041	An accumulation, mainly on leaves with Ceylon including some used on Telegraph Form and India used in Ceylon; Germany, Hungary; India; Orange Free State; Roumania; Switzerland and Latin America. (‡1340)	£25
2042	A selection including Austria, Belgium, Ceylon, France, Germany, India, O.F.S., Sudan, Rumania, Spain and a clear Gold Coast TELEGRAPH/KUMAS(1)/CANCELLED" on 1889 6d. (‡390)	£25
2043T	Match books and labels: a wholesale stock comprising ten lots of 1500 different India and fifteen lots of 1000 different; many U.S.A., also Australia, Japan, Sweden and another packet said to be all different from the others; mint and used	£?



2047

British Empire

Lot	Description	Valuation
2044	A collection including Aden, Antigua, British Guiana and other good West Indies; Cape, Ceylon, Griqualand, Hong Kong, India, Mauritius and Rhodesia a wide and sound representative range in three albums though no sets or great rarities. (‡1800)	£150
2045	A collection on leaves in two binders with Australian States embossed (and others with good N.S.W.); British Guiana; Cape of Good Hope and other African provinces including "G" overprints; Iraq with A.D.P.O. overprints on Turkey; Mauritius; Northern Rhodesia K.G.V £5 (2) and £10 and many others. (1771)	£85
2046T	A collection Q.V. to K.G.VI, strong in Australian States, Hong Kong, India (with good States), Malta and African Colonies. (‡1230)	£50
2047T	Ⓟ POSTAL ORDER POUNDAGE: Die proof in black on white card; Royal Arms and Queen's Head in frame, overprinted "Cancelled" in manuscript and mounted in a countersunk frame dated 8 FEB 87. Photo on page 5	£45
2048T	Ⓟ — 1901 die proof in black on white card, cut to size and attached to paper noted "Colonial Die charged Dec 23rd. 1901"; a diagonal red ink line crosses the proof. Photo	£30
2049T	Ⓟ STAMPED PAPER: Samples from a general printing plate for six values showing Minerva Head, each inscribed "GOVERNMENT OF AFRICA", affixed in a folder (see also lots 2145, 2146 and 2155). Photo on page 1	£24

Africa

2050T	A stock of Cape of Good Hope from 1854 coloured embossed; Q.V. to £10 with superb mint 12/- (2) and "Hope Standing" to £5; Natal embossed (colourless and coloured), Q.V. to £20 and K.E. to £5; Orange River with embossed, Arms, K.E. to £10 and Telegraphs; Transvaal outstanding for Customs Permit 6d., 1/- and 5/-, K.E. to £5 and Z.A.R. to £10 and £20; Union of South Africa 1913 to £10, later issues of various years up to Q.E. and Republic, Customs overprints, Cigarettes and a few Railway Stamps; also a few S.W.A. and Sudan Telegraphs; rather scattered in content but a valuable lot. (‡2350)	£120
2051T	— with good Seychelles; Rhodesia 1895 £50 (2) and £100 (2000 said to have been printed) and 1903 £30 (12) all cancelled by puncture and some faded or otherwise defective; also extensive Gold Coast, Stellaland and East Africa (various). (‡750)	£35
2052T	A selection in stock cards including Basutoland, Bechuanaland, British East Africa, Uganda Q.V. to 5r.; K.U.T. with Q.E. to £1, Gold Coast, Griqualand to £5 and "G" overprint inverted; Niger Coast Consular, Northern Rhodesia, Southern Rhodesia Admiral £1 (2), K.G.VI to 10/-, later to £1; Sierra Leone (11) Stellaland (10) and Swaziland (8); mainly used. (165)	£35
2053T	Ⓟ STAMP DUTY: Gold Coast 1913 embossed die proofs in orange 1d., 1/- and £10 on thin card, each overprinted "CANCELLED"; also a colourless die proof of Sierra Leone 1d.; superb. (4)	£20

Asia

2054T	A stock, with Aden Q.V. India used in Aden to K.G.VI; Malaya, Straits Settlements and States, mainly Q.V. and Tigers; Sarawak (9 different) and North Borneo (8); about 100 different in varying quantities. (‡410)	£25
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British West Indies

2055T	A valuable stock with Antigua, Barbados, British Guiana, Dominica, Grenada, Jamaica, Leeward Is., Montserrat, Nevis, St. Kitts-Nevis, St. Lucia, St. Vincent, Tobago, Trinidad and Trinidad and Tobago; unused and used, many scarce, heavy duplication. (‡1820)	£70
2056T	Ⓟ A selection with Dominica "REVENUE" surcharge on postage stamps; black surcharge on 1d. black and mauve and on 1d. black and green; red surcharge on 1d. red and mauve; Jamaica 1858 Justice 1/- plate proof in black on card; Montserrat 1d. lilac (perforated proof?) and St. Kitts Nevis 1d. green and lilac imperf. on unwatermarked paper surcharged "REVENUE" in black. (6)	£20
2057T	Ⓟ STAMP DUTY: Embossed die proofs on card: St. Christopher and Nevis 5/- colourless and another in orange; Barbados (no value) with date plugs void, dated 23 Febr. 1923 in manuscript; also British Guiana Inland Revenue 24c. oval in orange. (4 items)	£20

Photos are on centre pages unless otherwise indicated

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Antigua		
2058	1870-82 a stock comprising CC watermark 1d. (5 used), 2d. (4), 3d. (5 used), 4d. (4), 6d. (3), 2/- (4), 3/- (4), 4/- (4) and 5/- and CA 1d. (4 used), 3d. (4 mint, one used) and 1/- (4 mint, 2 used); mint unless stated	£15
2059	1870 CC watermark 1d. to 5/- (no 3d. or 1/-) and 1876 CA 3d., 1/- and 10/-; also CC 2d. in lower right corner block 4 × 2 with plate No. 1	£20
2060T (P)	1886 proofs printed in the doubly fugitive ink with pale lilac key plate, all with "ONE PENNY" duty in purple, green, red, black and blue; all fine but most have some paper adhering to the reverse. (5)	£100
2061T (P)	ditto a similar series of colour proofs; the key plate in pale, dull green, "ONE PENNY" duty in black, red and blue; similar condition; straight edge at foot of one. (3)	£60
2062T (P)	ditto another series in green and violet, green and dark green and green and orange	£60
2063T (P)	1929 sketches and instructions for the preparation of a new type of embossed revenue stamp, detailing method of embossing and design required; unique	£50
Australian States		
2064T	A stock of Queensland, South Australia, Tasmania, Victoria and Western Australia giving a considerable range; much duplication probably provides varieties; includes early embossed through to decimal; values to £5 and \$10. (1200)	£65
2065T	An extensive stock of all states with some Commonwealth Customs Duty including decimal overprints; tremendous variety; heavy duplication provides material for plating or other specialist study. (4000)	£60
2066	A small Tom Thumb collection in a green loose leaf album with N.S.W. (300), Queensland (93), South Australia (30), Tasmania (37), Victoria (5), Western Australia (100); also Northern Territory and Papua (3)	£30
2067T	A selection with Western Australia (189) including Revenue corner block (6 × 5) doubly printed and complete sheet (12 × 10) in pale aniline pink; South Australia (150) a much duplicated stock with K.E. to £5 and £10, and Commonwealth Customs Duty (45) unused and used to 1/-	£25
2068T (Δ)	South Australia: Postal Note, 1887(?) a specimen book of Postal Notes (14) 1/- to £1, each bearing serial number "12"; with head of the Young Queen crowned (similar to the Victoria 1901 9d. adhesive), overprinted "SPECIMEN"	£21
2069T	Victoria: Embossed Stamp Duty: 1871 (?) 1d. to £500, in purple or violet, each overprinted "SPECIMEN", firmly and neatly stuck to the pages of a proof book; undoubtedly a valuable record (46 items)	£75
Batum		
2070 (★)	1919 litho. locally; eight different values (three in pairs) six overprinted "BRITISH OCCUPATION"; also five duplicates. (16). Photo	£20
Bechuanaland		
2071T	1955 Queen and cattle £1 green and black and £5 orange and black; fine unused, no gum. Photo	£35
2072T	1961 currency change provisional "R 10" on £5 orange and black, fine unused, no gum; only 250 are believed to have been prepared. Photo	£25
British East Africa		
2073T (P)	1900 hand painted essays for embossed duty stamps 1a., 2a., 4a., 5a. and 1r.; Tanganyika proof with void date plugs for 25c. embossed Stamp Duty die in vermilion on thin card, also hand drawn essay for oval 15c. duty stamp dated 1928 and Uganda proof sheet of small oval embossed duty stamp in blue (22) 1c. to 500r.	£40
British Honduras		
2074 (P)	1917 hand-painted/embossed essays for "STAMP DUTIES" stamps 2c. to \$10 and another oval "BRITISH HONDURAS/Crown/6.7.17". (10 items)	£25
Burma		
2075 (Δ)	Bills of Exchange (about 60 small pieces) bearing India Special Adhesive, all clearly cancelled "STAMP OFFICE RANGOON", with Q.V. (20 to 10r.), K.E. (29 to 10r. and 20r.) and K.G.V (28 to 10r., 20r. and 30r.); a little duplication, with attractive and spectacular	£25

<i>Lot</i>		<i>Description</i>	<i>Valuation</i>
Canada			
2076T		A stock sorted into envelopes; Bill Stamp, Customs, Excise, Gas, Light, Tobacco and Weights and Measures; some Provincials and Newfoundland. (5500)	£35
2077		A selection with Electric Light, Gas Inspection and Law Stamps; some strength in tobacco and cigar stamps. (£220)	£25
2078T		A stock with early Bill Stamps, Excise, Gas and Electric, Cigarettes, Proprietary, War Tax and Provincials; duplication; a rather scattered lot with about 120 different. (700)	£20
2079		— tobacco the best and most extensive; duplication. (200)	£20
Cape of Good Hope			
2080T		1854-1913 a selection with 1854 embossed 1d. red-brown (block 3 × 2 and single), 6d. (2 unused, 2 used) and 12d. (used and unused); Q.V. to £1 (3); "Hope" to 10/- also combination pieces (14, 33 stamps) used after union, with Transvaal, O.F.S. and South Africa. (105)	£25
2081T		1854 embossed in colour, 1d. to £10 (repaired), rare set, lacking only the 9d. and £5 including pairs (5) and shades; also stamped paper cut-outs £1.10 and £3 (part albino) and 1861 litho ½d. rose. (22)	£20
2082T	Ⓟ	1867 cut-down die proofs in black on glazed card ½d. to £50 stuck down on buff board (could be removed without damage if desired). (30)	£50
Ceylon			
2083T		1856-1950 a stock giving much variety from classics to modern; mixed condition, values to 50r., duplication. (£580)	£20
2084T	○	FOREIGN BILL: 1874-1903 the used collection with First, Second and Third of Exchange, 5c. to 3r. and the provisional surcharges, apparently complete except for the scarce errors; some faults. (144)	£15
2085T		— 1885-93 provisionals, apparently complete including the scarce 1891 40c. on 1.20r. error of colour and 1895 60c. on 1.50r. green; mainly good, pen-cancelled; mostly singles, a few unsevered strips. (101)	£20
2086T	Ⓟ	STAMP DUTY: 1872 die proofs on card, in lilac overprinted "SPECIMEN" (13) and in black (13), comprising complete sets of all values 5c. to 100r.; also Warehouse Warrant 1/- proof in black	£25
2087T	★	— 1873 500r. bistre and 1000r. rose and 1882 500r. and 1000r. lilac; good unused with much gum; the top values, high catalogue	£30
Cyprus			
2088T	Ⓢ	1878-79 1d., 2d., 3d., 6d., 1/-, 2/-, 2/6, 5/- and 10/- overprinted "SPECIMEN", some shilling values a little faded and other faults. (9)	£20
2089T	Ⓢ	1902 hand drawn essay on card for the "CYPRUS" overprint; dated, initialled and endorsed "Approved".	£20
Dominica			
2090T	Ⓢ	1914 essays in red and white for embossed Stamp Duty 3d. and 6d. values as adopted; the crown embossed, the rest of the design hand-painted	£50
Gold Coast			
2091T	Ⓢ	1901 hand painted essays for embossed STAMP DUTIES 1d. to £100; some a trifle soiled or damaged. (13 items)	£75
Hong Kong			
2092T		A much duplicated stock Q.V. to Q.E. with many K.G.V on entire documents; a student may make much of this and will certainly have many rewarding hours. (4 lbs.)	£200
2093T		1867-1953 a mainly used collection; Q.V. to \$3, K.E. to \$6 and K.G.V to \$40; many overprinted "B OF E"; (166 different and a further duplicate collection containing 117 different, all in stock cards)	£40
2094T		— a stock with about eighty different in varying quantities. (200-250)	£25
2095T	Ⓢ	1867 50c., \$1, \$1.50 and \$3, cut down die proofs in black on card	£80

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
India		
2096	A selection all Q.V. except a couple of dozen K.G.V. with plate proofs (5) on glazed card and strong in States; much duplicated; an unusual lot accumulated many years ago. (632)	£30
2097T ★	A selection with Foreign Bill 1861 2a. to 24r. (less 12a. and 3r. but with some extra); High Court 1870 1a. to 100r. and Small Cause Court 1870 1a. to 75r. including the 60r. (only sixty said to have been issued), 70r. and 75r. which are stated not to exist except with "COURT FEES" overprint; some are fine but many stained or with perforations trimmed. Photo. (77)	£25
2098T	A selection, mainly Q.V. including Court Fee, Foreign Bill (including 3 tête-bêche pairs) and Share Transfer (29, including imperf. proofs); mixed condition. (79)	£20
2099T ①	1903-04 K.E.VII, cut-down die proofs in black on card of the unappropriated die 2a. to 1000r. some with slight surface rubbing, most are officially struck through with a red ink line. (24 items)	£75
2100T ①	1912-13 K.G.V a similar series of cut-down die proofs in black, 2a. to 1000r. (24 items)	£75
2101T ★	COURT FEE: 1872 1a. to 1000r. with colour changes and some extra (different shades or printings?); mainly fine and fresh, some without gum or with trimmed perfs., a few age-stained; also 7r. top right corner marginal strip of three imperf. (proof?). (38 stamps)	£50
2102T ①B—	1875 1a. to 2r. as issued, in lower right hand corner blocks of ten, each overprinted "CANCELLED", fine and fresh, no gum. (90)	£50
2103T ①B—	ditto 4r. to 1000r. imperforate plate proofs in black; lower right hand corner blocks of ten; eight values have issued adhesives of the same value attached to the margin, all overprinted "CANCELLED", mainly fine. (120)	£60
2104T ①	— 1882 cut-down die proofs in black; 1a. to 6r. (less 5r.) mounted in two sunken frames, also 1a., 4a., 8a. and 1r. attached to paper, with manuscript note of leads taken and of considerable value to the student. (17)	£25
2105T ①	— 1902-03 K.E.VII, cut-down die proofs in black, 1a. to 6r.; most are officially cancelled by a red ink line; some small surface faults, some stuck down on paper. (13)	£25
2106T ①	— 1923 K.G.V ½r. to 20r., as issued in lilac, each overprinted "CANCELLED"; mainly fresh with full gum. (15)	£15
2107T ①	CUSTOMS: 1873 1a. blue (lower right hand corner block 4 × 4; no gum); Share Transfer 1863 4a. and 1r. (each in lower right corner block 3 × 3); each overprinted "CANCELLED"; all clean and fresh, some faults in the margins	
2108T ①	ENTERTAINMENTS DUTY: 1923 Government of Bombay, K.G.V King's Head, 1a. to 9½r., overprinted "SPECIMEN"; fresh, unmounted; 8a. slightly damaged at top. (16)	£15
2109T	SPECIAL ADHESIVE: 1868 1a. to 1000r. unused, mainly without gum, some with trimmed perforations; also colour trials (imperf.): 3a. (6 different colours), 6r. (11 different) and 100r. (3 different), 100r. as issued, overprinted "CANCELLED" and 1903-04 provisionals (6) used. (53)	£25
2110T ★B1955 (?)	10p. rose overprinted in native characters; part sheet (8 × 20), accidentally folded during printing, producing twenty three stamps without overprint and creating eight pairs, "one with and one without overprint" and eight unoverprinted stamps with overprint on the back; an interesting curiosity	£20
2111	TELEGRAPH STAMPS: 1865-1905 a selection including 1891-93 1a. to 1r. (strip); 1899 "2 RUPEES" on 2½r. and 1905 provisionals; all mint but one; mainly fine and fresh. (15)	£20
2112T ★	— 1891 50r. carmine; good unused, rather toned, a small black mark on the Queen's chin. Photo	£50
2113T ★	— 1904 K.E.VII 50r. carmine, fresh mint, slight gum staining is not visible on the face; also 1905 provisional 4a. on 1r. (2)	£45
2114 ★	Used abroad: 1860-61 Receipt Stamp ½a. and 1a. pen-cancelled on bills from Akyab, Rangoon and Singapore; also Special Adhesive Q.V. to K.G.V with 10r., 20r. and 30r. values, used at Stamp Office Rangoon; some on piece, mixed condition. (500)	£25
Indian States		
2115T	A selection including Alwar (44 Court Fee, 8 Revenue adhesives); Bagsava (9 different Court Fee to 1r.); Bajna (1); Bardi (7); Barwani (84; all but 7, Court Fee); Baroda (5 Court Fee, 11 Revenue adhesives); Bharatpur (7 Court Fee to 2½r. and 5 Revenue); Bhavnagar (14 to 1r.) and Bilkhia (10 Court Fee to 1r.); many better, scarce items. (197)	£25

Lot	Description	Valuation
2116T	Cochin (16 Court Fee, 4 Revenue); Dhar (5 Court Fee, 3 Revenue); Devgarh Partapgarh (1r. mint block including errors "RUPPA" for "RUPIA" and "RUPYA" for "RUPIA"); Dewas (47, including War Contribution, Stamp Duty, Court Fee and Revenue; some scarce multi-colour); also India K.E.VII and K.G.V (5) Court Fee stamps overprinted "Current only in Kathiawar". (830)	£20
2117T	Dholpur (5), Dharangdra (4); Devgarh Partapgarh; Dungurpur (18, all but one Court Fee, values to 2r.); Gwalior (32); Gondal (6); Lathi; Limbdi (3); Hyderabad (37, mainly Court Fee; Adhesive values to 5r.); Holkar (24 including Revenue, Receipt, Motor Vehicle and Court Fee); many scarce	£25
2118T	Indergarh (18, mainly used on piece); Jaipur (43, values to 5r., including "REVENUE" overprint on postage issues); Jetpur (25 different Court Fee, values to 5r.); Joara (8); Jasdán (4); Jhalawar (16); Jammu and Kashmir; Janjira (7); Jhabua; Jind (2); Jodhpur (29) and Junagadh (21); a good selection	£25
2119T	Kolhapur, Karauli, Khetri (9); Kutuh (16, scarce, including Court Fee and circular stamps); Madhya Bharat (38, another scarce lot with Court Fee values to 10r.); (4); Morvi (6); Marwa (3); Muli; Mewar-Udiapur (13); Porbandar (28 Court Fee to 1r.); Patiala Telephone Service overprints Q.V. to K.G. VI (16); Rajkot (34) and Ratlam (4)	£25
2120T	Nawanagar (88, all but two are Court Fee) and Rajasthan; the interesting and curious S R Sarkar overprint on Mewar-Udiapur (42) and on various states of Rajasthan (32)	£30
2121T	Sangli (3); Sirohi; Sikkim; Sambhar (2); Idar; Palanpur; Sikar (21); Tonk (30); Uniara (13); Saurashtra (24) also India K.G.V 1r. Court Fee overprinted "CURRENT ONLY IN W I S AGENCY"	£25
2122T	A selection including Bahawalpur plate proofs in pairs; 1900 1a., 2a., 4a., 1r., 2r., 5r.; Porbandar large Court Fee 1a., 3r. and 5r. in blocks (rather toned and faded) and Travancore-Cochin-Kerala. (38)	£20
2123T	Ⓟ A selection; each stamp overprinted "WATERLOW & SONS LTD/SPECIMEN" and punctured by a small hole, with Alwar, Bahawalpur (6), Bhavnagar (2), Holkar (3), Morvee (5) and Sirmoor	£10
2124T	△ STAMPED PAPER: 1884-1950 a scarce and unusual selection with Berar, Holkar (3), Hyderabad, Indore and Kishangarh (3)	£18
2125T	— 1867-1947 a selection with Stamped Paper cut-outs of Gondal, Junagadh, Limdi, Nawanagar and Travancore-Cochin (some overprinted "Kerala"); unusual and attractive. (120)	£35
2126T	Alwar: 1903 handpainted essay of daggers and sacred umbrella design; 1a. Revenue stamp embodying this design, photographic proof in magenta; 8a. Court Fee stamp, "mock-up" printed in green; photographic proof of value tablets in English (4) and Urdu (4, one with hand-painted correction); Stamped Paper 8as. green (dagger design) and 10r. carmine (flags design); hand painted essay for stamped paper bearing this design; two more proofs of Urdu figures; and hand painted proofs of watermark (i) "ALWAR", (ii) double lined "ALWAR STATE" and (iii) "ALWAR STATE" and coat of arms for revenue stamps and stamped paper	£100
2127T	— COURT FEE: 1903 die proofs in black for 1a., 2a., 4a., 8a., 1r., 2r. and 5r. (7 items)	£20
2128T	— 1911-23 crossed flags, daggers and umbrella design; photographic proofs of (i) the vignette; (ii) 1a. Revenue stamp; (iii) 1a. Court Fee stamp and (iv) Stamped Paper; also a cut-out Stamped Paper heading printed from Bikaner 2r. die, the name painted out, presumably prepared with the object of fitting the new vignette in the available frame. (5 items)	£20
2129T	Ⓟ Bahawalpur: COURT FEE: 1938 8a. black and green, printed stamp with hand-painted inscription; proof on gummed paper, marked "Approved 12.9.38 (for colour)" and another proof with different inscription of native characters, on ungummed paper watermarked Star and Crescent; also a similar series 1r. black and red. (6 items)	£30
2130T	Ⓟ — STAMPED PAPER: 1937 photographic essays (2, apparently identical) with Amir's head in place of the former Star and Crescent design; specimen sheet showing new style watermark required and original sketch of the changed watermark; also photographic essays of revenue adhesives showing Amir's head	£20
2131T	△ — ditto 2a., 4a., 8a., 1r., 2r., 4r., 5r., 10r., 30r., 40r., 50r. and 100r., some used — complete with "signature" of a thumb print — others overprinted "CANCELLED"; it is suggested that the latter are attached for payment of extra duty to supplement original documents; mixed condition; a scarce series	£24
2132T	— 1932 original notes on designs and colour wash for colours for projected revenue issue, with photographic essay of 1a. and detail of Arabic figures	£15

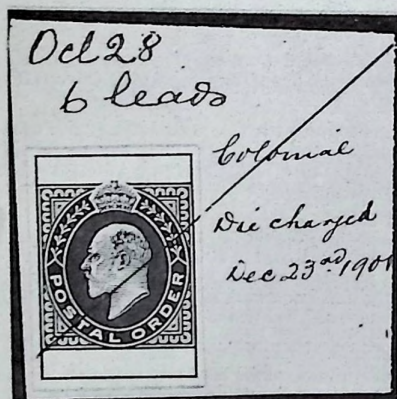
Lot	Description	Valuation
Indian States — contd.		
2133T ⑥	Baria: 1921 mock-up for revenue stamp 76 × 36 mm., partially printed, partially painted and in ink; rare and attractive in shades of blue	£20
2134T ⑥	Bharatpur: 1905 a series of proofs for an adhesive 1a. revenue adhesive; Court Fee 8a.; "mock-up" for 10r. stamped paper; 8a. stamped paper and "BHARATPUR" watermark, photographic proof; all mounted on card (which is a little grubby), from which they could no doubt be removed (5 items)	£25
2135T ⑥	— COURT FEE 1906 die proofs in black on thin card 1a., 2a., 4a., 8a., 1r., 2r., 4r., 5r and 20r.; also a similar proof for 1a. revenue adhesive; some surface faults. (10 items)	£20
2136T ⑥	Dhranga Dhra: 1917 "mock-up" for a revenue adhesive, partly printed, partly photographic and partly hand-painted also photography of the issued stamp in a design closely resembling the essay	£20
2137T ⑥	Gondal: COURT FEE 1908 5r. "mock-up" partly printed, part hand painted, in shades of brown	£15
2138T ⑥	— STAMPED PAPER: 1919 20r. photographic proof in red without Urdu figures; photographic proof in sepia-black for three values in English and Urdu, showing correction of the native figures and two further red proofs of the completed design value; also a later design 1r. stamped paper proof. (7 items)	£30
2139T ⑥	Jodhpur: COURT FEE: colour trials (11 different colours) from the 1r. die on gummed paper, also Receipt Stamp 1a. cut down die proof (or plate proof), imperf. on gummed paper in orange-vermilion; brilliant	£45
2140T Δ	— STAMPED PAPER: 1928-40 a collection with values to 1000r., with coat of arms design, and (from 1939), Nawab's head; earlier papers are watermarked with coat of arms MARWAR STATE; from 1935 oval framed arms JODHPUR STATE and from 1939, arms in a circular frame; many with small framed "FILE" handstamp may be from official records (25 items)	£40
2141T ⑥	— ditto 1938-39 proofs and essays in connection with the change of design from coat of arms to Nawab's head and watermark from oval to circular format, with printings on paper watermarked A MILLBOURN & CO, T. H. SAUNDERS and coat-of-arms; printed examples of the arms from which the new watermark is to be copied and photographic proofs of the drawing of the new watermark. (11 items)	£20
2142T ⑥	Kapurthala: 1902 die proof in black for 1a. revenue, mounted on card and dated	£20
2143T ⑥	— COURT FEE: photographic proof with uncleaned head and manuscript notes giving details of native inscriptions; also the issued 1a. stamp and photographic proof of 1a. Revenue adhesive. (4 items)	£20
2144T ⑥	— STAMPED PAPER: 1902 photographic essay in a design differing slightly from that issued and without crown; an official envelope with crown embossed as pattern for the design; photographic proof of the design for watermark; also 1a. sheet as issued and 8r. cut-out. (5 items)	£20
2145T ⑥	Kashmir: HUNDI: 1892 hand-painted essay in blue, based on the central panel of the British Empire Stamped Paper design; the same design printed in black with red ink alteration; marked "Approved subject to alteration"; part-printed, part pen and ink proof of value panels; proofs of watermark for Hundi paper (2); pen and ink sketches for different value panels (9) in native characters; also pen and ink sketches of characters to be used in Revenue Adhesive Issue (4)	£40
2146T ⑥	— STAMPED PAPER (Court Fee) 1892; hand painted essay in carmine based on the British Empire type (lot 2049) with appropriate value panel and Arms painted in; pen and ink essays showing native characters for various values (12); drawings showing three different types of watermark for the paper and proofs of a later type Stamped Paper (1940) in different colours (4); also pen and ink sketches for different values (4) for adhesive revenue stamps and a similar sketch for the text of 3p. post card	£40
2146a ○	Peint: 1871-76 Court Fee stamps of India overprinted "Peint State" or "Vinchoor Court"; values to 7r. with multiples; all cancelled by circular or diamond shaped holes. (68) £15	
2147T ⑥	Rajpipla: 1922 photographic essay of Revenue stamp portrait and frame; hand-painted/printed "mock-up" from this of 1a. Court Fee stamp in shades of blue; and partly printed, partly painted essay for Stamped Paper; an exhibition piece, charming and attractive. (3 items)	£6
2148T ⑥	Rewah: 1899 hand-painted essay for a Court Fee stamp; imperf colour proofs from the master die in issued colours (11), a further series in unadopted colours (11), two showing inked in native figures of value; also manuscript detail of figures and lettering to be embodied in this issue; an exhibition piece. (24 items)	£50



2071

2070

2072



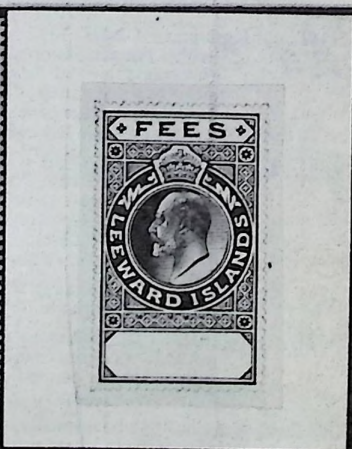
2048



2159



2097



2166



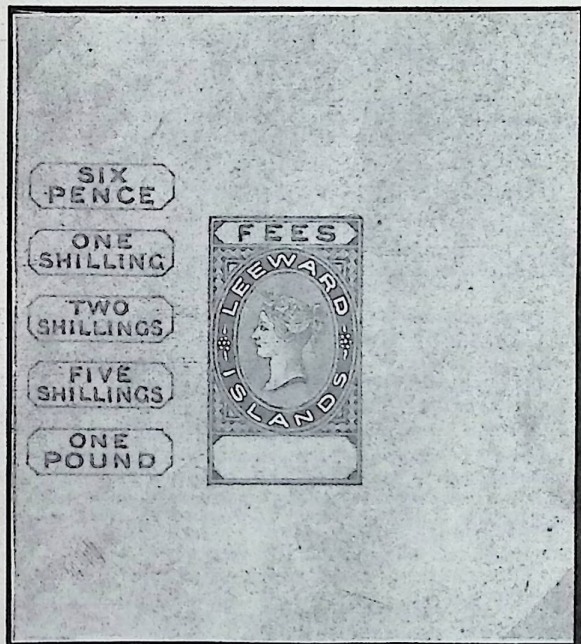
2191



2194



2197



2164



2199



2203



2202



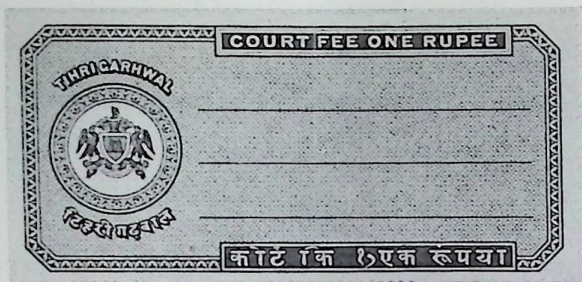
2185



2160



2150



2152



2154

Lot

Description

Valuation

Indian States — contd.

- 2149T **E** Tihri Garhwal (a small state in Rajasthan; see article in *"The Philatelist"* June 1976): Postage stamps for local use: 1898 12a. hand painted essay in mauve green and white and a sample of paper watermarked rosettes on which the stamps are to be printed. (2 items) £30
- 2150T — Local Postage issue 1898-1924 1a., 2a., 4a., 8a., 1r., 2r., 2½r., 5r., 10r. and 100r. each uncanceled on a small piece. Photo. (10) £25
- 2151T **P** — ditto 1904 photographic proof for the 2a. duty, mounted on card marked "Approved"; 1924 colour proofs (3) in different colours for 2r. (additional value); also 1a. and 4a. original (1898) proofs in issued colours, the latter cancelled by central circular hole. (6 items) £30
- 2152T **P** — COURT FEE: 1898 hand-painted essay in accepted design; colour die proofs imperf (2) and 1r., 2r., 5r. and 10r. adhesives as issued (some faults). (6 items). Photo £25
- 2153T **P** — ditto 1926: 5r. die proof in black with red ink amendment of figure to 50r.; also 50r. die proof in black showing the changed Nagri denomination. (2 items) £25
- 2154T **P** — 1909 die proof in deep purple of 1r. revenue adhesive also "mock-up" from cut-out stamp design in dull green with black ink value surcharged in manuscript. (2 items) £25
- 2155T — STAMPED PAPER: 1898-1928: hand painted essay in unadopted design (undated); very attractive, has been repaired; "mock-up" made from the "GOVERNMENT OF AFRICA" die with hand drawn country name, coat of arms and value and hand-painted value panels, 2a. and 4a.; also 2a., 4a., 8a. and 1r. documents as issued and two inscribed "FOR COPIES ONLY"; the 2a. bears notes in native script, having possibly been used as a model for the other values. (8 items). Photo £50



Tihri Garhwal stamped paper essay

Lot 2155

Lot	Description	Valuation
Jamaica		
2156 Δ	1812 commission appointing William Sells a Justice of the Peace; signed by Edward Morrison " <i>Lieutenant Governor and Commander in Chief of His Majesty's Island of Jamaica and the Territories depending thereon in America</i> ", bearing colourless embossed 50/- ("L SHILLINGS") Arms stamp, neat and clearly embossed; the document stained and rather tattered	£50
2157 Δ	— a similar document appointing William Sells an Assistant Judge	£50
Kenya		
<i>see also lots 2073 and 2202</i>		
2158T S	1928 Kenya and Uganda postage issue overprinted "KENYA JUDICIAL", further overprinted "SPECIMEN". (15)	£35
Lagos		
2159T P	Embossed die proofs 1d. to £20, the 1d. and 6d. colourless, the others vermilion-orange; also another inscribed "COLONY OF LAGOS/COMMISSIONERS OF STAMP DUTIES". (11 items) Photo	£40
Leeward Islands		
<i>Embossed</i>		
2160T B	FEES: 1881 artist's drawings in pencil for 6d., 1/-, 2/-, 5/-, 10/-, £1 and £5. Photo. (7 items)	£100
2161T B	— 1890 artist's drawings in slightly changed design, the crown embossed, an outer frame in red ink, 2d., 3d., 3/- and 4/-	£60
2162T P	— ditto a further series in black and red ink on thin, brown paper, the crown drawn in; 1d., 2d., 3d., 3/- and 4/- (5 items)	£75
2163T P	REVENUE: 1890 a rather similar series of artist's drawings, with the word "REVENUE" instead of "FEES"; 1d., 2d., 3d., 6d., 1/-, 2/-, 3/-, 4/-, 5/-, 10/-, £1 and £5. (12 items)	£150
<i>Surface Printed</i>		
2164T	FEES: 1881 key plate essay, handpainted in purple and white and hand drawn essays of five duty tablets; also cut-down die proof in black on card of the key plate as issued. Photo	£100
2165T P	— ditto, colour proofs from the key plate in purple and the SIXPENCE plate in blue, red and purple, being the colours for the pence, shillings and pounds values respectively; imperf. on Crown CA paper. (3)	£45
2166T B	— 1901 K.E.VII photographic essays (1) with oval frame as in Q.V. issues, (2) with round frame as issued. Photo	£80
2167T P	— ditto colour proofs; all with "ONE SHILLING" duty plate; with dull purple key plate, duty plate in red, in green and in black; also with key plate in green, duty plate red; all imperf. on MCA paper. (4 items)	£100
2168T P	— ditto ditto; four further colour proofs in purple and buff, purple and orange and purple and violet (all creased and some surface rubbing) and green and purple	£60
Mauritius		
2169T	A valuable stock, all of the Victorian era with 1869 Bill of Exchange; later values to £1 and unsevered mint strips; well worth sorting; much duplication. (±2100)	£25
2170T P	1869 Plate proofs in black on card; Bill Stamp and Internal Revenue without denomination and Insurance 13c., three different types; also Straits Settlements Foreign Bill and Judicial Stamp proofs without denomination. (7 items)	£20
2171T P	— Bill Stamp die proof in black on glazed card; Internal Revenue, a similar die proof (slightly soiled) also proofs of the duty dies; 2d., 3d., 4d., and 6d. purple; 1d., 8d., 1/-, 2/-, 3/-, 4/-, 5/-, 10/- and £1 in black	£35
2172T	1879 Insurance overprints 13c. to 1.40r. all overprinted "CANCELLED"; 1879 Internal Revenue (the 10r. apparently an unissued violet, the 5r. with grossly misplaced perfs.) five values overprinted "CANCELLED"; 1880 Bill Stamp, some in strips of three and some singles; three values overprinted "CANCELLED"; also a few earlier sterling currency; mainly stuck down on paper and many with faults. (79)	£25
2173T	1889 4c. carmine with "INLAND REVENUE" overprint, 4c. lilac with green "SPECIMEN" overprint (inverted), 1896 4c. dull purple and 1898 4c. green (block) mint; also these two stamps with black "SPECIMEN" overprint; all the Specimen stamps mounted on a small piece of paper with date. (9)	£15

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Montserrat		
2174T ⑥	1925 artist's mock-up for embossed Stamp Duty stamp; three colourless strikes of embossed St. Christopher and Nevis Duty stamps are enclosed with manuscript instructions to change the colony's name; a further impression has been coloured vermilion and the name "MONTERRAT" painted over the original name, which is still discernable beneath the paint	£35
Newfoundland		
2175T	INLAND REVENUE: Caribou 1938 perf. 14 \$5 used, 1944 perf. 12 mint \$1 block, \$5 (2, shades, one no gum) and \$20 used with rather extensive blue cancellation; the \$1 have faults, but good facial appearance. (8)	£15
New Zealand		
2176	A selection, mainly Long Fiscals and Arms, a few postal issues fiscally used or overprinted for fiscal use and a much duplicated stock; also Social Security issues. (±900)	£60
2177T	A stock of Land Deeds, Law Courts, Long Fiscal Stamp Duty, Fine, Social Security and Unemployment Benefit stamps; very great variety, much duplication. (400)	£50
2178T	An all different selection of the Long Fiscals, imperf. and perf.; five are overprinted "SPECIMEN"; mixed condition. (150)	£25
2179T ⑥	1872 Progressive die proofs in red wax (2) or white card of the embossed seal of the National Commercial Bank of New Zealand, the first showing the initials of the bank, the second (on card) with the words "NEW ZEALAND" added, the third embodying also the word "WELLINGTON" and the date; interesting and attractive. (3 items)	£15
2180T	1882-1914 a stock of Long Fiscals (300, some with defects) to £3 with shade and perforation varieties; postage stamps fiscally used and other fiscals (100) and Stamp Duty 1d. blue; also defective Long Fiscals (100); mixed condition with many useful	£25
Nigeria		
2181T ⑥	Stamp Duties die proofs for Southern Nigeria, the colony name painted out and "NIGERIA" in white colour superimposed; 1d., 6d., 2/6, 10/-, £5 and another inscribed "NIGERIA / COMMISSIONERS OF STAMP DUTIES"; also photographic proofs dated 1908 of the latter item and of the 2/6 value with the name "COLONY & PROTECTORATE OF SOUTHERN NIGERIA". (8 items)	£52
Palestine		
2182T	1919(?) - 45 a collection of cigarette bands (4 different), match, snuff and tobacco (2 and six others believed to be from the Turkish period); all are in superb strips of four (except one tobacco in pair); rare. (54)	£40
Rhodesia		
2183T ○	1895-97 £50 perf 15; two copies, one cancelled "MINES OFFICE/BULAWAYO", the other "MINING COMMISSIONER'S OFFICE"; both pin-perforated "USED"; only 5000 are stated to have been printed	£25
2184T ○	1896 British South Africa Company Arms perf. 14½ £30 (rounded corner perf.) and £50 (internal tear and small staining), both cancelled by perforating. (2)	£20
2185T ○	— ditto perf. 15 £50, only 5000 stated to have been printed and £100; only 2000 stated to have been printed; both fine used with purple cancellation and pin-perf. "USED" Photo	£20
St. Kitts Nevis		
2186T ⑥	1889 hand-painted essay in a design similar to the key and duty plate postage issue inscribed "REVENUE/REVENUE", in green (duty plate) purple and white	£40
Sarawak		
2187	1923 Charles Vyner Brooke 3c., 5c., 25c. (pair) \$1 and \$3; the same issue overprinted "CUSTOMS"; 10c., \$2 (2 pairs), \$5 and \$10 (block 5 × 5) and three others; all but three are used; some surface faults. (40)	£25
Seychelles		
2188T ⑥	1898 Mauritius Internal Revenue stamps overprinted "SEYCHELLES", further overprinted "SPECIMEN", 5c. to 5r. complete, each stuck to a small piece of paper; 25c. surface damaged. (9)	£20
2189T ⑥	1901 hand painted essay for embossed STAMP DUTY die for cancelled revenue stamps; also a similar essay cut out and pasted over a 50c. proof of a revenue adhesive with hand painted value, to demonstrate the method of use of the cancelling die. (2 items)	£50

Lot	Description	Valuation
Seychelles — contd.		
2190T ⑥	— imperforate proofs in various colours from the Revenue key plate, with "SEYCHELLES" and value painted in by hand; 50c., 2r., 5r., 10r. and 50r.; neat, colourful and attractive	£150
2191T ⑥	1905 key plate die proof (70 × 39 mm.) in black initialled and dated in pencil. Photo	£45
2192T ⑥	— K.E.VII 4c. and 5r. (2) colour proofs in the colours of the issued 4c., 1r. and 5r., stuck down on squared paper with manuscript notation of the values for which these colours were intended. (3)	£60
2193T ⑥	— ditto 4c. (4) and 5r. (4) colour proofs from the key and duty plates in various colour combinations, with key plate in dull purple (4) or green (4), imperf., printed on gummed MCA paper and stuck to squared paper; two slightly creased. (8)	£150
2194T ⑥	— ditto key and duty plate colour proofs, the key plate in dull purple; the duty (all face value 1d.) in brown, carmine and yellow; imperf. on MCA paper, fine, fresh unmounted. Photo. (3)	£75
2195T ⑥	— ditto; a similar series, with key plate in dull green, duty plate bright green, bright blue and orange-yellow. (3)	£75
2196T ⑤	— K.E.VII 50c. and 2.50r. and 1915 K.G.V 4c. each stuck to a small piece of paper and overprinted "SPECIMEN"; the top value fine, the others with surface rubbing. (3)	£12
2197T ⑥	1915 K.G.V key plate die proof (70 × 46 mm.) in black, initialled and dated in black ink. Photo	£45

South Africa (Provinces)

- 2198 ○ A selection with Cape of Good Hope (114) including 1791 stamped paper 6 st. colourless embossed; 1827 1d. Newspaper Stamp, 1854 embossed in colour (6), Queen's Head lilac and in various colours, values to £6, Hope to £1 and K.E.VII to £1; Orange Free State (37) 1878-1905 with oblong Arms, Bank Draft and K.E. to £10 and Transvaal (41) 1877-1913 including 1890 Customs Permit 6d. and 5/-; mainly fine

£35

South Australia — see lot 2068**Southern Rhodesia**

- 2199T ○ 1924-29 Admiral, 3/-, 7/6, 10/-, £1, £5, £10, £20 (large pin perforations) and £50 (small tear at foot); with purple oval cancellations; some also initialled. Photo £50. (8)
- 2200T ○ 1924 £1 (pair) and £50 (large pin perforations); 1931 7/6 (defective) and 1937 3/- (single and pair), 10/- (strip and single) and £1 (strip and single); mainly cancelled in purple. (15)
- 2201T ★ 1953 Arms 6d., 1/-; 2/-, 3/-, 5/-, 10/-, £1, £2, £5, £10, £20 and £50, fine unused, no gum. (12)

£40

Tanganyika*See also lot 2073*

- 2202T ⑥ 1938 photographic essays of 10c., 20c., 50c., 1/-, 2/-, 5/-, 10/- and 20/-, mounted on card; a pencil tick on the reverse apparently indicates these are the accepted designs. Photo
- 2203T ⑥ KODI: 1934 1/- red and violet imperf. colour trial mounted on a small piece of squared paper. Photo
- 2204T ⑥ — ditto ditto violet and brown mounted on squared paper, initialled and dated "10/7" (10th July, 1934)
- 2205T ⑥ — ditto ditto, green and sage-green, similarly mounted; unfortunately, horizontally creased from folding
- 2206T ⑥ — ditto ditto orange and deep grey, similarly mounted, badly creased horizontally

£150

£35

£35

£25

£20

Trinidad

- 2207T ⑥ STAMP DUTY: 1899 hand painted essays 1d., 3d., 6d., 1/-, 5/-, 10/- and £1; this series was apparently unacceptable and there is a further set dated 1900 with an additional £5 in slightly changed designs; also 1/- and £5 (damaged) proofs of the changed designs in orange on thin card, overprinted "CANCELLED"

£75

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Transvaal		
2208 △	1899 a Landing and Shipping bill, the reverse stamped with 1890 Customs Permit 5/- (block 5 × 3 from which the two top left stamps have parted) and 1890 1/- black on blue (pair); scarce, some stamps creased from folding of the document	£20
Victoria — see lot 2069		
Zanzibar		
2209T ○	1899 and 1904 postal issues overprinted "Revenue" in various types, mainly on piece, one in combination with 10r. on 50c. India Special Adhesive overprinted "ZANZIBAR"; values to 5r. (2). (16)	£25

OVERSEAS COUNTRIES BY CONTINENTS

Europe

2210	A collection of Belgium, France, Luxembourg, Spain and Switzerland in three albums. (‡1640)	£50
2211	— with Bulgaria, Czechoslovakia, Denmark, Finland, Greece, Hungary, Netherlands, Norway, Rumania, Russia, Serbia and Sweden. (‡1230)	£50
2212T	— comprising Albania (48); Austria Telegraphs (34); Monaco (35), 1906 and 1939-50; Netherlands (200) 1757-1935 with embossed (18) and Russia (141), mainly Czarist including two documents	£40
2212a	— Austro-Hungary (480) and Turkey (280) including A.D.P.O. overprints and three documents	£40
2213T	A stock with Albania, Baltic States, Crete, Czechoslovakia, Eastern Roumelia, French Municipals, Germany, Liechtenstein, Monaco, Netherlands, Russia and San Marino; all in stock cards; duplication. (‡2240)	£65
2214T	— in stock cards, loose and in envelopes, with Bosnia 1879, France (56, mainly 1951-61 Taxe Piscicole); Yugoslavia and Lombardy Venetia. (‡1120)	£25

Andorra

2214a ★	1939 Hotel Tax 15c., 25c., 50c. and 1p. unmounted marginal copies; also interpanneau 50c. + 25c. and 1p. + 50c. se-tenant. (8)	£20
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Austria

2215T	1850-1942 a mint and used collection in stock cards; much duplication provides varieties of shade and cancellation, including Bills (Affiches), Almanack, General Revenues, scarcer middle issues, Statistical and Telegraphs; about 700 different. (2500)	£70
2216	1850-85 a collection on leaves with a range of perforations and cancellations; values to 20f. (830)	£20

Balkan States

2217T	A selection of Montenegro (46 different), Serbia (170 different) and Yugoslavia (20 different) in varying quantities including scarce and better values. (800)	£35
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Belgium

2218T	1914 a valuable selection of Bill of Exchange King Albert imperf. (15, used, three milky blue); also Arms type overprinted "OPERATIONS DE BOURSE/BEURS VERRICHTINGEN" (20, including 2 blocks and two used) 10c. to 4f. mint, with extra copies of the centimes values and 25c. without overprint; a short-lived provisional said to be scarce	£45
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Photos are on centre pages unless otherwise indicated

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Bosnia and Herzegovina		
2219T ○	1879-1916 a collection with up to ten of some values neatly sorted in stockcards; including 1879 2n., 3n., 4n., 8n. and 33n., later Proportionals with barely half a dozen missing and many extra perforation and other varieties; wood-cutting tax, Sarajevo Municipal and K.u.K. Militar-Verwaltung overprints. (‡640)	£70
Bulgaria		
2220T	1879-1946 a collection neatly sorted into stockcards with many varieties annotated about 350 different stamps including Taxes, Slaughterhouse permit, Consular, Soft Drink, Judicial, Match Tax, Cigarettes, Insurance, Public Health, Orphans and other charities, also Armenia, Macedonia and Thrace. (2500)	£35
Denmark		
2221T	A stock of Railway (70 different × 70) and Local issues (55 different × 100) mainly mint in blocks or part sheets, some c.t.o.; numbers quoted are as stated by owner; examination leads us to believe the number of varieties and quantities are greater than this. (4 lb.)	£150
2222	RAILWAY STAMPS: a good clean lot in two stock books; mainly mint. (850‡)	£50
Finland		
2223 ⊕ B	1920 Revenue 20m. blue overprinted "OSAKEANTI/AKTIEEMISSION"; complete sheet (10 × 10) with marginal imprint, one stamp damaged	£20
France		
2224	An accumulation, mainly on leaves with a representative run of Bill of Exchange, Copies, Dimensions, Quittances; some municipal and Colonial; also 1864 Dimensions reprints (?) in complete sheets 6 × 6 with tête bêche and different values se tenant. (1162)	£50
2225T ⊕	MONETARY STAMPS 1944: Paris was liberated from the Nazi occupation in August 1944 and a provisional government established: on 9 Oct 1944 the Ministry of Finance ordered these stamps, apparently for emergency use as currency in anticipation that there might have been forgery or some laxness with high value notes during the occupation: prepared for use but not issued; 1000f. orange, 5000f. emerald and 10,000f. deep carmine; each in marginal strip of four, two with imprint, one with part imprint and showing plate No. 1A; mounted only in margin. (24). Photo on back cover	£?
2226T	Colonies: a stock with Alaouites, Algeria (with proofs), China, the rare Diego Suarez, Guadeloupe (with the rare imperf. triple tariff, mainly defective), Hedjaz, India, Lebanon, Martinique (with French revenues used in Martinique), Morocco and Tangier, New Caledonia (with France used in N.C.), Reunion, Syria and Tunis; duplication, much variety, a valuable lot with mint sets. (‡2400)	£115
Germany and States		
2227	A selection with an album of Hamburg Boten and Harmonia accompanied by notes from a "Philatelist" article. (‡490)	£25
2228 ★	Dresden Express Compagnie 1 Ngr. black on lilac. Photo on back cover	£25
Hungary		
2229T	1868-1934 an unused and used collection, all different, with varieties of paper, perforation and cancellation, including Affiches (Posters), Almanacks, Beer, Bill of Exchange; high values and elusive. (1150)	£45
2230T	1868-1934 a stock with 400 different in varying quantities, unused and used. (2500)	£35
Italy and States		
2231 △	Romagna: STAMPED PAPER 1817 3 baj unused and complete; slight uniform age toning and small grease-spot (which could probably be removed). Photo on back cover	£20
2232T ★ B	1863-68 an accumulation of early issues in fine mint blocks or part sheets including Administrative, Marca da Bollo, Passport and Registration with provisionals including VIDIMAZIONE overprint; duplication; also Italian Colonies 1918 1c. (78 in three large blocks) and Railway Journey stamp in part sheet (95). (1800)	£45
2233T P	1863 die proofs in black on glazed card; Victor Emanuel Legazzazioni, Marca da Bollo (4) and Passaporto and 1867 Numeral type Marca da Bollo (19) and Marca di Registrazione (3); some a little soiled. (29)	£20
2234	1869-1958 a collection including Municipal and Colonial issues. (‡660)	£25

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Italy — contd.		
2235T	Municipals: a vast selection rough sorted in stock cards, mainly mint, apparently all different. (1100)	£40
2236T	Colonies: a stock from Italian Occupation of former Turkish Provinces, with Fascist period, British Occupation and post war Eritrea; over 80 different in varying quantities, mint and used. (400)	£30
2237T	— 1913-53 an all different mint and used collection including Occupation of Former Turkish Provinces, Victor Emanuel, British Occupation and post-war Eritrea; a few Municipals. (140)	£25
League of Nations		
2238T	1927-50 a selection mint (fine, unmounted) values to 510f., 720f. and 1020f. and used (mixed condition) including Nansen (3) and scarce. (31)	£30
Luxembourg		
2239T	A stock: about 90 different in varying quantities. (300)	£15
Netherlands		
2240T	⑤ STOCK EXCHANGE TAX: 1954 10c. to 500g., superb mint marginal copies, each stamp with both halves complete unsevered; rare thus; face value 755g. Photo on back cover. (22)	£100
2241T	⊛ 1949 10c. to 100g. superb unmounted mint; face value 311g. Photo on back cover. (29)	£50
Portugal		
2242T	A stock with much variety; some duplication; a few colonies; mainly 19th century. (900)	£20
Rumania		
2243T	1872-1936 a duplicated collection mint and used, over 400 different neatly set out in stock cards in varying quantities; many varieties noted; also a couple of envelopes of duplicates, including Affiches, Bills of Exchange, Tax on Books, Agricultural, Air and Charities; issues for Braila and Galatz, with high values, imperf. essays and scarce. (4000-5000)	£50
2244-2248	No lots	
Russia		
2249	A collection with many scarce, including Consular; Distilleries; Tobacco Patent; Passport; Police; Revenue with tête bêche pairs, imperf varieties, provisional overprints for South Russia (including inverted overprint); Odessa, Riga, St. Petersburg, Villna, Warsaw, General Denikin, some Soviet, also scarce tobacco bands (4); unused and used; a valuable lot. (640)	£85
Serbia		
2250T	1881-1902 an extensive selection in a large album with many copies of most issues and a sprinkling of Fiume and Yugoslavia. (3000)	£40
Spain		
2251T	A 19th century selection on leaves, in stock cards and in an envelope with Giro, Sello, Control stamps, Giro de Consumo 1866 5m. to 9 esc. and with Puerto Rico in large blocks and part sheets. (2500)	£25
2252T	A stock including Colonies with Civil War, Charity, Telegraph, Local and unofficial Air; sorted into envelopes, many of which have been singed at the edges; many good, sound stamps remain. (7000)	£50
Switzerland		
2253T	A much duplicated stock in envelopes; many Basle Police stamps with great variety in varying quantities. (5000)	£100

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
	Turkey	
2254	1875-1920 a collection including Foreign Affairs with scarce 1883-89 issues; Newspapers, Consulates, Forests, Fixed Rights, Religious Establishments, Justice and a good used representation of many less-common issues; also a number of complete sheets mint; except for the sheets, no apparent duplication. (1294)	£70
2254a	1875-1960 a duplicated stock, mainly used, including Consular, Contracts, Emigration, Fixed Rights, Forests, Immigration, Justice, Newspapers, Pharmacy, Sales Tax, Tribunals and good modern Revenue issues. (£2500)	£40
2255T	A selection including blocks, mainly used 19th century, with stamped paper cut-outs and other seldom seen; some duplication. (400)	£35
2256T ⑥	POSTAL TAX STAMPS: 1928 die proofs in black on thin card; design without crescent; $\frac{1}{2}$ pi. and $2\frac{1}{2}$ pi.; similar proofs on thicker card, not giving such fine impressions and possibly for record purposes; $\frac{1}{2}$ pi., 1 pi. and $2\frac{1}{2}$ pi., also a proof on thick card of the crescent overprint. Scott RA1-3 types	£30
2257T ⑥	— ditto Engraved: die proofs in black on cream paper 5 pi., 10 pi., 20 pi. and 50 pi.; superb, Scott RA 4-7 types. (4 items)	£20
2258T ⑥	— ditto 10 pi. die proofs in dark blue and yellow green, as Scott RA5. (2 items)	£20
2259T ⑥	— 1932 1 ku. to 25 ku. die proofs in black on card with central star void; also a proof of the star and crescent. Scott RA 8-11 types. (5 items)	£25

Asia and Africa

China

- 2260T A stock comprising various quantities of overprints on postal issues; many "Wall" issue, Hoph, Honan, Kiangsu, Pekin, Peiping; Cigarette Tax, Law Stamps; also a boxful of Korea, apparently at least fifty different in varying quantities. (22,000) £200
- 2261T A stock, mainly modern in part or complete sheets, including Temple of Heaven values with and without overprint in varying quantities; Revenue, Tobacco and Famine Relief; also a few Mongolia Tobacco Tax. (20,000) £50

Egypt

- 2262T ④ 1892 Permit Stamps $\frac{1}{2}$ pi. to 25p. and 1893 Salt Tax 250m. to £E5 (extra shades of 250m. and £E2), all in superb unmounted marginal blocks, some with plate number. (52) £50
- 2263T ⑥ 1925 cut down die proof in black on card of the key plate and duty plates (19 × 32 mm.) for 5m., 10m., 20m., 30m., 50m., 100m., 200m., 500m., £E1 and £E2; some defaced by diagonal red ink pen stroke. Photo on back cover. (11) £100
- 2264T ④ SALT DEPARTMENT: 1892 10m., 500m., £E1, £E2 and £E5; the complete series; plate proofs in black in imperf. blocks of four on unwatermarked buff paper £15

Japan

- 2265T A stock in varying quantities, some made up in packets and sets with some blocks including Japanese Occupation also some modern postal issues and postal stationery. (4900) £150
- 2266 A collection with Documentary, Tobacco, Medicine, Justice, Registration Tax, Revenue, Telegraph and Express including Specimen overprint and some mint; duplication. (550) £35
- 2267 — with Justice, Medicine, Tobacco, Receipts, Registration, Silk Fabric control labels and offices abroad; also a few Korea, Manchuria and Siam. (£410) £30
- 2267a ⑤ JUSTICE. 1894-98 the nine values, each overprinted with the Japanese symbol for "Specimen" and attached to a sheet of plain paper £25
- 2268 SILK WORM EGGS: 1872 (red overprint, for export) unused (small thin) and used; 1873 10s. green; 1874; 1875 6s. and 1876 6s. (small tear); all but one are used; clean and attractive. (6) £45
- 2269 TOBACCO: a selection of the 1883 imperf. issues 2r. black (2) to 8s. red (faults), with thick paper (18) and thin (12); the scarce 4.8r. on both thin and thick paper £50
- 2269aT ④ Offices in Korea: 1899 1r., 2r., 5r. and 1s. with red overprint, each in block of four, one with marginal inscription, one corner block £30

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Korea		
2270T	A stock: about sixty different in varying quantities. (850)	£30
2271T	A selection with Japan Offices in Korea, later to 5000 and 10,000 won and some locals also Manchukuo and Ryukyus. (108)	£20
Liberia		
2272T	1906-11 a stock with 1906 2c. (about 100) to \$5 (6), in varying quantities, some "BUREAU OF INTERNAL REVENUE" overprints and 1911 vermilion values. (250)	£40
2273T	— a selection including 1906 2c. to \$5 with unused and used, some pairs and strips and a few "BUREAU OF INTERNAL REVENUE" overprints. (63)	£25
2274	1906-28 a selection with 1906 2c. to \$2, BUREAU OF INTERNAL REVENUE overprints on both bi-colour and red stamps to 50c. and 1928 1c., 5c. and 25c. used; scarce. (25)	£25
Nepal		
2275T	1929-40 unused, large, square sage-green; large Court Fee stamps (5) and later Siva Mahadeva designs (12) with 10r., 15r., 20r. and 25r. used; stated to be scarce, not previously seen by us.	£24
Taiwan		
2276T	A stock comprising 54 different in varying quantities including overprints on Japan, cigarettes, matches and general revenue; mainly used. (275)	£50
2277T	○ A selection with unused and used including overprints on Japan (7), cigarettes, drinks, matches and revenues. (120)	£30
Thailand		
2278T	1883-1930 a much duplicated stock including 1883 essays (3 complete sheets 4 × 3), Paddy Field, Agriculture and Justice, in stock cards and approval books. (£540)	£40
2279T	1883-1930 an all different selection including 1883 essays (3, different colours), King Chulalongkorn (5), Paddy Field, Agriculture and Justice. (68)	£20
2280T	② 1883 King Chulalongkorn 1 fuang and 1 slung se tenant vertical proof pair in green on thick cream paper; also the unissued 1 fuang in pair. Photo on back cover	£40
2281	② — ditto separate proofs in green on card of 1 tical and 1 slung; fine	£25
America		
2282T	Latin America; a remainder including Chile, Colombia, Nicaragua Mosquito Coast 10c. on complete piece, Panama, Paraguay and Venezuela. (£830)	£35
2283	— a selection in two albums with Argentina, Brazil and States, Colombia, Ecuador, Mexico, Uruguay and Venezuela. (£1010)	£25
2284T	A considerable stock unused and used, mainly 19th century; much sorting is required; considerable reward will result, duplication; some blocks and part sheets; includes Municipals and Provisionals; a very great range with much variety. (2650)	£65
Argentina		
2285	① Die proofs in black on white paper or thin card Matches (2) 1891-93, Consular 1897 and Documents 1887 (2) and 1889; some slightly age stained. (7)	£30
Brazil		
2286	A stock, apparently mainly all different with many municipal and provincial issues, tobacco and beverages. (£1650)	£20
States		
2287T	② Waterlow Sample Stamps of Bahia (6), Para (9), Pernambuco, Rio Grande do Sol (13) and Sao Paulo (12); all punctured by a small hole, and all (except the Para set) overprinted "WATERLOW & SONS LTD/SPECIMEN".	£40
2288T	② Plate proofs imperf. on unwatermarked paper: Rio Grande do Norte 1912 1000r., 2000r., 5000r. and 10,000r.; Sao Paulo 1905 100r., 200r. and 1000r. in se-tenant pair and 50,000r. (vertical crease invisible on face); fine	£15
2289T	② Rio Grande do Norte: 1912 plate proofs in imperf. blocks, two marginal with printers' imprint, 2000r., 3000r. and 5000r.; fresh, with horizontal crease from folding	£35

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
Brazil States — contd.		
2290T P B	Rio Grande do Sol: Miniature sheets (2) overprinted "WATERLOW & SONS LTD/SPECIMEN", comprising Imposta Adicional 5% 100r. (3 × 3) and Imposto do Sello 200r. (3) and 300r. (3 × 2) in composite sheet; charming and attractive	£12
2291T P	Sao Paulo: 1905 plate proofs 100r. and 1000r. black-grey imperf. pairs and 50.000r. dull-blue and black imperf. block of four	£15
2292T P B	1908 Taxa do Expediente 50.000r. grey and green; imperforate plate proof in block of four; also composite sheet of nine of the same issue, comprising 2000r. (row of 3), 5000r. (row of 3) and 2000r. (a further row of 3); each stamp overprinted "WATERLOW & SONS LTD./SPECIMEN" and punctured by a small hole	£20
Chile		
2293T S B	1904 composite miniature sheet (3 × 3) in chocolate, comprising 1p., 2p., 5p., 10p. (2) 20p., 50p. and 100p. (2), each punctured and overprinted "WATERLOW & SONS LTD/SPECIMEN"; a handsome piece	£20
Colombia		
2294	1858-1904 a selection including Departmental and Municipal; mint and used; blocks and strips. (370)	£25
Costa Rica		
2295T P	Waterlow Specimen Stamps: 1895 composite miniature sheets of four values, 5c. + 4c. + 2c. + 1c. brown, 10c. + 20c. + 40c. + 50c. olive-brown, 1p. + 2p. + 4p. + 5p. green, 10p. + 20p. + 50p. + 100p. carmine-lake; Timbre Forense 25c. Justice brown block of four; Timbre Consular \$10 brown and purple block of four and Telegraph 5c. olive (train) single; each stamp punctured by a small hole and overprinted "WATERLOW & SONS LTD/SPECIMEN"	£30
2296T	Timbre: issues of 1945 (14), 1947 (16) and 1948 (16) complete, overprinted "MUESTRA"; 1c., 2c., 5c. and 10c. of 1948 '49, '50 and '51 in marginal blocks (no 1951 10c.) and 1951 2c. double overprint, both vertical and horizontal (pair). (109)	£15
Cuba		
2297T	1879-1947 a stock with Spanish period (including Antilles), Stamped Paper, Giro, Police, Receipts, Documentary, Revenues, Health, Telegraph, Tobacco and Municipals; very extensive, much duplication with pairs and blocks. (£1680)	£45
Guatemala		
2298T	1868-1971 a good selection loose in envelopes, mint and used with some high values and blocks with 1889-90 and 1891-92 imperf. (proofs) and including documentary and special issues, 1933 et seq with talons attached; telegraph and tobacco; duplication. (400)	£40
2299T	1868 ½r. (10), 2r., 1p. and 3p. (pair and a block) and 1874 ½r. (10 and a block 7 × 4, defective and stuck to card); some varieties of shade and paper; useful for plating, despite defects	£12
Haiti		
2300T	1883-1938 a stock comprising Bill of Exchange, Cigarettes, Quittances and Control; much duplication including blocks and part sheets; mint and used. (£1510)	£45
Mexico		
2301T P	Banknote die proofs in red wax with eagle, lettered "BANCO DE LONDRES MEXICO Y SUD AMERICA"; two types, varying slightly in frame detail	£8
2302T	A stock, mainly 19th century with some 500 face different and great scope for varieties in cancellations and controls with Federal and Municipal issues; Customs, Documents, Interior, Rentas Interior; great scope for the specialist. (£4000)	£80
Nicaragua		
2303T Δ	Mosquito Coast: 1892 5c. (some gum stains) used on piece and 10c. fine, used on entire document; both pen-cancelled; very scarce	£40

Lot	Description	Valuation
Peru		
2304T P	Consular Service: 1892 die proofs in unissued colours on unwatermarked paper, perforated in the form of a miniature sheet; 10c. deep green, 10s. orange and 100s. deep blue; each overprinted "WATERLOW & SONS LTD./SPECIMEN" and punched with a small hole	£25
2305T P B	1910 5s. indigo and 10s. brown-orange, changed design in unissued colours, each in perforated miniature sheet (3 × 2); overprinted and punctured as previous lot	£20
2306T S	Pro Descupados 5c. orange; Ley 7622 10c. carmine and 50c. grey and Casa de Monade 10c. green, perforated on ungummed paper, each overprinted "WATERLOW & SONS LTD./SPECIMEN"	£15
Salvador		
2307T Δ	STAMPED PAPER: 1965-71 a selection (27) all different, fine unused; also a few (7) from five other Latin American countries. (34)	£9
U.S.A.		
2308T Δ	1755 (June) a summons <i>To the Sheriff of Our County of Essex</i> in respect of £8 owed by Benjamin Prescott to the widow Mary Blount, with III PENCE embossed revenue stamp (Scott type EP3); splitting where folded, some small stains at the edges; otherwise fine	£20
2309T	1758 a summons on the widow Mary Davis, widow of a fisherman and administratrix of his estate, in respect of £20 owing to Michael Webber of Gloucester, Yeoman; with III PENCE embossed revenue stamp; splitting a little at the folds and a trifle age-stained	£18
2310	1862-1952 a selection with Cigars (11), Snuff (4), Tobacco (12), Brewer's Permit and Distillery Warehouse; also Internal Revenue adhesives with Documentary to \$100 and some States issues. (2220)	£50
2311T	1862-1942 a selection on printed leaves; Washington Heads include pairs and strips, some cancelled by handstamp, with values to \$10; Battleship include Documentary 1c. imperf. horizontally in strip; Proprietary 5/8c. unused block 3 × 4 and 5c. on piece. (375)	£35
2312T	CIGARS: 1888-1931 (type), a collection with 3s., 5s., 10s., 12s. (believed scarce), 25s. and 50s.: condition better than average. (60)	£25
2313T	CIGARETTES: 1883-1945 a collection including 1883 proofs in black for 10 and 20, and stamp for packets of 8, 10, 12, 15, 16, 20, 50 and 100; also Tax Free stamps for Sea Stores, Military Forces, U.S. Government and Red Cross. (137 items)	£25
2314T	CORDIALS WINES ETC.: 1914-18 1½c. (2 used, one with small thin); 1942-44 11½c. block and 50c. block; 1951-54 17c., \$1.50½ and \$4.08 (cancelled by purple handstamp); all unused (uncancelled without gum) except as stated; Scott RE 19, 124, 139, 186, 195 and 201. (13)	£20
2315T	LIQUOR: a collection with Bottle Stamp, Beer Stamp, Distillery Warehouse, Distilled Spirits and Liquor Dealers; many of the glamorous large size issues; some unused. (69)	£30
2316T	POSTAL SAVINGS: 1911-42 a collection including advertising matter, correspondence and supporting documents including 1911 Postal Savings Card in both orange and blue also I.R.C., postal note, postal note stamps and others, mainly fine. (82)	£30
2317T O	STAMP FOR SPECIAL TAX: Brewer \$100 1909, bearing a handsome engraving of the Capitol, Washington and Wholesale Liquor Dealer \$100 (8) 1875-1916, the 19th century with a figure of Hermes beside a liquor still; later with the bald eagle	£30
2318T O	— Dealer in Manufactured Tobacco \$5 (17) 1873-83 and \$2.40 (9) 1884-90; a little duplication, some slightly damaged; Dealer in Tobacco \$4.80, 1914, 1915 and 1916 (3) also Manufacturer of Cigars \$3 1916	£90
2319T O	— Manufacturer, Distributor etc. of Opium \$1 (5); Retail Dealer in Opium etc. \$6 (2) and \$3 and Practitioner Dispensing Opium \$3 and \$1 (2)	£20
2320T O	— Proprietor of Bowling Alley or Billiard Room \$5 (4) 1898-1901 and \$60 (2), 1915 and '16, representing four different States; Proprietor of Theater, Museum or Concert Hall \$75 (3), 1914, '15 and '16 and \$100 (2), 1915 and '16, all for theatres in San Diego, California	£40
2321T O	— Retail Liquor Dealer \$25 1873-1934, an all different selection on album leaves; scarce, colorful and historic (36 items)	£100
2322T O	— Miscellaneous: Retail Dealer in Oleomargarine \$6 (6) 1911-20; Oleomargarine Stamp (11, various); Mixed Flour (2) and Meat Inspection Stamp (3)	£30

<i>Lot</i>	<i>Description</i>	<i>Valuation</i>
U.S.A. — contd.		
2323T	TELEGRAPH: 1881-1939 a selection on printed album leaves; unused and used; generally fine. (118)	£45
2324T	TOBACCO: 1876-1930 a collection (69) including the large 1876 20 lbs. (defective), 1883 3 oz. proof in green on card, 1910 3 lbs. manufactured tobacco and a range of used and unused (proofs?); also Snuff (18) including handsome 1879 2 lbs. fine and cut-outs and Narcotics (7)	£25
2325T	△ STAMPED DOCUMENTS: 1864-1900 a collection of cheques, receipts, accounts and other documents bearing printed or adhesive revenue stamps including a railway parlor car ticket 1902 on the Pere Marquette Railroad; in addition to the stamps, there are handsome engravings on many documents. (54 items)	£50
2326T	MISCELLANEOUS: a selection with Cigarette Tubes (2), Consular (6), Customs (15), Future Delivery (11), Hunting Permit (3), Motor Vehicles (3), Playing Cards (30), Potato Tax (1936 set mint), Puerto Rico Rectified Spirits (5), Silver Tax (5), Stock Transfer (57), Wines (22) and a few (47) Philippines	£25
2327	— a selection including Beer Stamp 1871 and 1875 (2); Proprietary and Medicine (16) and Documentary including 1914 1c. used block 10 × 5; an unusual and attractive lot; mixed condition. (176)	£20
2328T	— Match (45), Medicine (42), Proprietary (25) also Business College, Savings and Royalty (7); many quaint, attractive and picturesque	£30
2329T	States including California (39, including Los Angeles Liquor License); Georgia (6); Iowa (12); Mass. (9); New York (95); North Carolina 1909 Illuminating Oil 5c.; Ohio (100); Pennsylvania (24, eleven are overprinted "SPECIMEN", 2 counterfeit cigarette stamps made to defraud the revenue); Texas (35) and labels (6) with printed tax stamps	£60
2330T	Private and Local: a selection including American Express, American Delivery, American Pneumatic Service, Chain Deliveries Express, Pennsylvania R.R., Pioneer City and Sub., United States Express and Wells Fargo. (44)	£40
2331T	Seals: 1898-1940 a collection of travel, trade, airmail and exhibition seals, stickers and labels including Olympic 1932 and 1940, World War I and II Patriotic, College, 1901 Pan American Exhibition Buffalo, 1912 Automobile, 1917 Aero, Electrical, Cat Week, Dog Week and other local and national publicity and advertising adhesives; mainly mint and fine. (1100)	£60
Uruguay		
2332T	1878-1924 an accumulation with over 100 copies of some issues; a considerable range though no rarities. (2500)	£30
2333	1878-1927 a useful selection, mainly used with many Bill of Exchange. (1167)	£20
Literature		
2334	<i>Catalogue of the Revenue Stamps of the British Colonies</i> by Walter Morley, 2nd Edition 1910, bound in dark green cloth with gold lettering; superb	£50
2335T	1900 postcard to Germany with printed heading " <i>Morley's Philatelic Journal</i> "; the text refers to making blocks for illustrating Ecuador items and is signed by Morley; an historic piece	£20

THE END OF THE SALE.

GREAT BRITAIN

Revenues, Locals, Cinderellas and Telegraph Stamps, including outstanding proofs and essays, will be offered at Pall Mall on 29th September

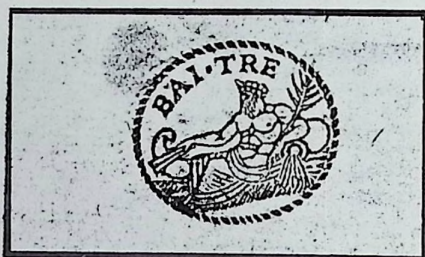
Catalogue 70p



2225

2240

2241



2231



2280



2228



2263

ROBSON LOWE REVENUE AUCTIONS

Revenue material will in future be incorporated as a special section within Bournemouth Stamp Auctions monthly sales.

This will give vendors a quicker turn-over for their stamps and bring the material before the notice of a larger number of collectors.

Revenue material can now be accepted for inclusion in a sale at an early date. Interested collectors may like to send for a sample copy of a Bournemouth Stamp Auction catalogue and subscription rate card to:

BOURNEMOUTH STAMP AUCTIONS

The Auction House, 39 Poole Hill
Bournemouth, Dorset BH2 5PX



PRICES REALISED

REVENUE SALE

Lots not included in this list either failed to reach the reserve,
were withdrawn or did not bring a bid

SALE No. 4090

10th September 1976

Total £21,091.00

ROBSON LOWE LTD.

50 PALL MALL

LONDON SW1Y 5JZ

REALISATIONS

of the Revenue Sale, 10th September 1976

Lot	£	Lot	£	Lot	£	Lot	£
2001	380.00	2046	42.00	2092	170.00	2140	44.00
2002	550.00	2047	34.00	2093	42.00	2141	36.00
2003	700.00	2048	23.00	2094	16.00	2142	23.00
2004	700.00	2049	50.00	2096	42.00	2143	31.00
2005	220.00	2050	115.00	2097	52.50	2144	19.00
2006	170.00	2051	75.00	2098	42.00	2145	36.00
2007	525.00	2052	60.00	2099	48.00	2146	32.00
2008	460.00	2053	32.00	2100	46.00	2146a	14.00
2009	300.00	2054	95.00	2101	41.00	2147	24.00
2010	290.00	2055	145.00	2102	31.00	2148	57.50
2011	360.00	2056	90.00	2103	46.00	2149	34.00
2012	130.00	2057	35.00	2104	21.00	2150	57.50
2013	40.00	2058	23.00	2105	15.00	2151	32.00
2014	525.00	2059	21.00	2106	11.00	2152	28.00
2015	70.00	2060	140.00	2107	17.00	2153	28.00
2016	270.00	2061	90.00	2108	22.00	2154	32.00
2017	200.00	2062	85.00	2109	25.00	2155	62.50
2018	260.00	2063	36.00	2110	12.00	2158	42.00
2019	77.50	2064	90.00	2111	27.00	2159	80.00
2019a	170.00	2065	105.00	2113	20.00	2160	125.00
2020	67.50	2066	48.00	2114	44.00	2161	55.00
2021	150.00	2067	38.00	2115	15.00	2162	105.00
2022	80.00	2068	55.00	2116	26.00	2163	170.00
2023	22.00	2069	155.00	2117	13.00	2164	80.00
2024	23.00	2070	27.00	2118	27.00	2165	44.00
2025	40.00	2071	52.50	2119	21.00	2167	80.00
2026	40.00	2072	52.50	2120	23.00	2168	37.00
2027	65.00	2073	210.00	2121	13.00	2169	57.50
2028	36.00	2074	52.50	2122	33.00	2170	27.00
2029	38.00	2075	50.00	2123	16.00	2171	36.00
2030	17.50	2076	72.50	2124	16.00	2172	25.00
2031	220.00	2077	31.00	2125	36.00	2173	22.00
2032	52.00	2078	31.00	2126	105.00	2174	72.50
2033	60.00	2079	34.00	2127	23.00	2175	15.00
2034	21.00	2080	16.00	2128	21.00	2176	90.00
2035	70.00	2081	17.00	2129	48.00	2177	57.50
2036	48.00	2082	42.00	2130	36.00	2178	40.00
2037	36.00	2083	42.00	2131	32.00	2179	22.00
2038	22.00	2084	21.00	2132	25.00	2180	34.00
2039	330.00	2085	18.00	2133	18.00	2181	80.00
2040	42.00	2086	29.00	2134	21.00	2182	36.00
2041	48.00	2087	62.50	2135	27.00	2183	16.00
2042	36.00	2088	30.00	2136	23.00	2185	34.00
2043	28.00	2089	115.00	2137	21.00	2186	57.50
2044	100.00	2090	95.00	2138	34.00	2187	33.00
2045	135.00	2091	95.00	2139	40.00	2188	39.00

SALE, 10th SEPTEMBER 1976

Lot	£	Lot	£	Lot	£	Lot	£
2189	62.50	2227	57.50	2267	65.00	2303	21.00
2190	145.00	2228	33.00	2267a	23.00	2304	31.00
2191	75.00	2229	39.00	2268	105.00	2305	16.00
2192	65.00	2230	27.00	2269	15.00	2306	10.00
2193	135.00	2231	10.00	2269a	67.50	2307	5.00
2194	80.00	2232	25.00	2270	46.00	2308	16.00
2195	70.00	2233	10.00	2271	50.00	2309	16.00
2196	14.00	2234	15.00	2272	67.50	2310	70.00
2197	70.00	2235	26.00	2273	35.00	2311	28.00
2198	42.00	2236	32.00	2274	35.00	2312	26.00
2199	32.00	2237	21.00	2275	48.00	2313	28.00
2201	34.00	2238	34.00	2276	95.00	2314	31.00
2204	26.00	2239	17.00	2277		2315	28.00
2205	12.00	2241	32.00	2278	82.50	2316	52.50
2206	10.00	2242	16.00	2279	36.00	2317	16.00
2207	115.00	2243	90.00	2280	55.00	2319	40.00
2208	70.00	2249	105.00	2281	41.00	2320	20.00
2209	19.00	2250	48.00	2282	20.00	2321	50.00
2210	40.00	2251	46.00	2283	20.00	2322	12.00
2211	52.50	2252	90.00	2285	38.00	2323	48.00
2212	28.00	2253	115.00	2286	38.00	2324	21.00
2212a	27.00	2254	46.00	2289	10.00	2325	65.00
2213	77.50	2254a	28.00	2290	10.00	2326	32.00
2214	17.00	2255	15.00	2291	8.00	2327	26.00
2214a	31.00	2256	19.00	2292	15.00	2328	60.00
2215	36.00	2257	14.00	2293	12.00	2329	25.00
2216	21.00	2258	10.00	2294	17.00	2330	55.00
2217	35.00	2259	13.00	2295	27.00	2331	52.50
2219	115.00	2260	310.00	2296	17.00	2332	20.00
2220	36.00	2261	160.00	2297	46.00	2333	24.00
2221	165.00	2262	60.00	2298	62.50	2334	36.00
2222	31.00	2263	80.00	2299	13.00		
2223	10.00	2264	23.00	2300	25.00		
2224	46.00	2265	270.00	2301	21.00		
2226	105.00	2266	85.00	2302	65.00		
						End of Sale	