

# **S**OUTH **P**ACIFIC **P**ERFIN **B**ULLETIN



THE BULLETIN OF THE PERFIN CLUB OF NEW ZEALAND  
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## FEATURE ARTICLES

- The VG Story continued
- Security Overprints in NZ
- Auction 2017

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## New Members

Lex Neville

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Peter Panoutsos

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## Editors Comment

*By David Coath*

Welcome to the SPPB #118. Firstly, let me apologise for the lateness of this issue. It has been delayed due to the time taken to process the Auction, which was huge, with over 800 lots as well as the need to finalise the Financials.

I would like to thank Members who have sent postage to help defray our high mailing costs; they were John Amiet, David McNamee, Michael Kino, Les Vincent, Arthur Taylor, John Tyson, Gordon Monk, Ken Scudder and Bob Littlehales. Donations are made to me, Arthur Taylor and to Les Vincent (the Treasurer), so I do not always see them all. If I have missed your name then I am sorry and thanks for your donation.

This issue contains some thought provoking articles, the first by Stephen Jones, continuing the discussion on New Zealand Security Overprints and the other by Jason Rowe in which he shares an amazing array of new VG Reports.

As always if you have any thoughts or feedback please, do not hesitate to share them with me.

## Upcoming Article

*By David Coath*

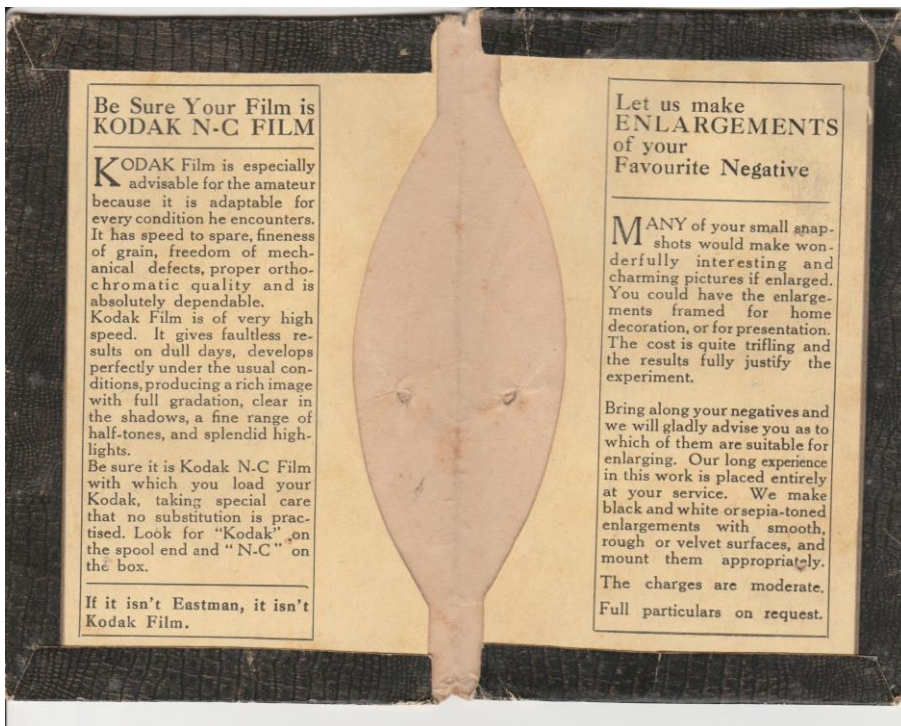
In the next Bulletin, we will have an important article on the OSNSW pattern group. The article is being prepared by John Graham and the PCNZA Forgery Detection Sub Committee, Bob Littlehales, David Andersen, Tom Weir and especially Andrew Johnston.

The article will centre on the pattern group of the OSNSW Type C, OS Type I and the elusive OSNSW Type D.

The entire project is made possible by Andrew Johnston's generosity in sharing images and information about some of his rare patterns. Further I would like to acknowledge the donation of some late usage examples of the NSW OS Type I by Member John Tracey.

## Front Cover

*By Greg Howard and David Coath*



The front cover item is something from a recent Millennium Auction.

This is the inside of the folder (reduced) and it seems to have been a direct marketing pitch to existing customers. But most importantly this item delivers us a confirmed address for the Kodak office in Adelaide at: 37 Rundle St, Adelaide.

The Adelaide address was unknown but was reported in HAPP as the location for K.1 (now identified as a partial of OK), K.7 (now known to be a Sydney temporary die like K.6. .7, .9 and

.10 - 18 and others), but most importantly this item confirms K.4 as an Adelaide device as opposed to the HAPP listing which stated it was a Perth, Adelaide and Melbourne device. A superb find.

# Club Auction – April 2017

*By David Coath*

The 2017 Auction (Part 1) has closed and over 350 lots were sold, to about 30 bidders, for a total of over \$4500. These lots have been sent to the successful bidders and some may be included with this Bulletin. Congratulations to all the winning bidders, well done.

The remaining lots will be offered in the 2017 Auction (Part 2) which is enclosed with this Bulletin. It is still a huge offering with about 450 lots remaining, which makes this bigger than a normal Club Auction, so there is still plenty there for everyone.

Now be aware, Part 2 operates differently to Part 1. In Part 2 the lots are available at the reserve price, on a “first in first served” basis. So, have a look at the Part 2 Catalogue that is enclosed with this Bulletin and see what is available. Make sure to get any “bids” in as soon as possible, as the lots on offer could go quickly.

The Part 2 Catalogue is rather brief in its listing so if you need more details or a picture, then refer to the Part 1 Catalogue for more details.

All the details about bidding are included on the top of the Part 2 Catalogue and bidding closes on 30 September 2017.

I would like to take this opportunity to thank Members for making the effort to share their spare material with other Members, well done.

Remember all material is offered by Members and the Auction is only open to bids from Members. So, you must be a Financial Member for the 2017/18 year to participate. All payments are made through the Treasurers (Aust. and NZ) and Members can use Members credits, cheques, cash and PayPal to pay for lots in Australia, New Zealand or from Overseas.

Good luck and I hope you find something of interest, but remember bid early.

## A note from the Circuit Manager (Australia)

*By Greg Howard*

Just a reminder too all Circuit Members regarding the procedures for sending books on. Please only use EXPRESS POST with Signature on Delivery. This option Signature on Delivery option requires Receipt sticker to be purchased.

When you send a set of Books on please advise me of the tracking number via, EMAIL or POST with slips or PHONE CALL OR SMS MESSAGE

My contacts are email: [dhow3371@bigpond.net.au](mailto:dhow3371@bigpond.net.au),

Post: PO BOX 31, Blackmans Bay, TAS, 7052,

Phone: 0418135351 virtually anytime

I will always acknowledge your message so that you can be sure that I have received the information.

This process gives Me and the Club the ability to track all books at nearly anytime. Also Express post does really get the books around the circuit in an acceptable time, as opposed to Registered which is still experiencing poor tracking and delivery delays.

Also, if you are going away, please give me a couple of weeks prior notice, so that I can make sure that we do not have a set of Books being returned to Sender or sitting idle.

Any Members who are interested in joining the Circuit please just get in contact with me and we can get you included on one of the Circuits. However, if you do choose to join then you will have to agree to and abide by the Procedures that we now have in place.

It is helpful if you tell me about your collecting interests as this allows me to tailor books to the Circuit you are on.

Cheers, Greg.

## PCNZA – Subscription Notice 2017/18

*By Les Vincent*

Subscriptions for your PCNZA Membership for the 2017/18 financial year are now due. Individual Subscription notices were issued with the April Bulletin and as a result many Members have already paid.

If you are yet to pay your Subscription then your envelope address will be marked with a highlighter. If you see this, then I would encourage you to make payment arrangements promptly.

On the reverse of the Subscription Notice I have explained the Payment options.

If you have any issues in respect to your Subscription Notice then please do not hesitate to get in touch with me.

Payments were due as of 1 July 2017.

## New Site “Commercial Security Overprints of Australia”

*By Dave Elsmore, Greg Howard and David Coath*

The Commercial Security Overprints of the various States and the Commonwealth of Australia, had been located at the end of the “Other” Section in the various State chapters of the Revenue Perfins of Australia.

This made them rather hard to find, so Dave Elsmore has built a new site entitled, the “Commercial Security Overprints of Australia” and it can be found here:

<http://www.perfins.com.au/OZ-Revenue-Perfins/oz-precancels-index.html>

Alternately you can search for it or access it via either Dave’s Revenue and Railway site: [ozrevenues.com](http://ozrevenues.com) or [perfins.com.au](http://perfins.com.au)

We have welcomed Greg Howard to the team working on the site and its contents, as he has a knack of finding new reports in this interesting, challenging and growing field of study.

## Update to PCNZA’s on Australian Issues

*By Peter Simpfendorfer*

The listing of the postage stamps of Australia that have been perforated with the PCNZA device has been updated and the new version is available at [Perfins.com.au](http://Perfins.com.au) under the Perfins Research tab.

<http://www.perfins.com.au/tabs/t1.html>

Look out for the update of the Australian Antarctic and other Australian Territories coming soon.

## Toowpex 2017

*By Bob Littlehales*

Inside this issue of the SPPB you will find a flyer for the “Toowpex 2017”, which is Toowoomba’s big Stamp weekend and will be held over the weekend of the 14<sup>th</sup> and 15<sup>th</sup> of October 2017.

100 Special numbered Souvenir covers will be issued on each day and you can secure a set by contacting me on [bob\\_benny@bigpond.com](mailto:bob_benny@bigpond.com) or at PO Box 7414, Toowoomba, Qld, 4350. They are \$9 a day or \$15 for the 2 days.

The event is hosted by the Toowoomba Stamp Club.

We hope to see you there.

# “Australian Perfin Group” on Facebook

*By Dave Elsmore, Greg Howard and David Coath*

We have created an “Australian Perfin Group” on Facebook and it can be found at:

<https://www.facebook.com/groups/ozperfins/>

It is a friendly, welcoming group for sharing information, images and knowledge about Australian Perfins.

All you need to do to join is to go onto the page, read the opening message from Dave Elsmore and agree to the purpose of the Group.

The group has only been operating since late November 2016 and there are already 19 Members, so come and join in the fun. All PCNZA Members are welcome.

## Private Perfins of the Sydney Harbour Bridge issues– Update

*By Michael Kino*

Since my article in the last SPPB I have received reports of more private perfin patterns found on the 1932 Sydney Harbour Bridge issue, thanks to Greg Howard, Arthur Taylor and David Coath



Letterpress 2d

ACS.1, ACS.2, F.2,  
GB.2, M.9, TYSLD.1

Recess 2d

D&JF.1, M.9  
SH&COLTD.1

Recess 3d

AC&Co.1, B&N.15,  
C&B.3, F.2, K.8

Recess 5/-

If you find anymore for my listing please drop me an email at: [michael.kino@gmail.com](mailto:michael.kino@gmail.com) or contact the Editor.



More news on the SHB front, this previously unsighted 5/- with F.1 appeared in Mossgreen Stamps and Postal History Sale of 26 – 27 June 2017. It sold for \$250, despite a significant thin to the top centre of the stamp.

In the article on the 5/- Bridges in SPPB #104 of January 2014 by David McNamee, Dave Elsmore and David Coath, they featured images of all the known patterns on the 5/- Harbour Bridge. Furthermore, they stated that of there were 4 reported with F.1. So we are now at 5, making this easily the commonest pattern on the 5/-. Like many of those F.1's and F.2's in the article this carries the distinctive Sydney parcel cancellation.

In the near future I will be preparing a series of articles on the Sydney Harbour Bridge and its philately, for the “Australian Stamp Professional”.

## The VG Perforator – Correction

*By David Coath, Jason Rowe and Arthur Taylor*

In the last SPPB, we shared photos of the VG Perforator which has been purchased by Jason Rowe and Nealle Scott and is now stored in Melbourne.

In the article in the April SPPB we showed the machine plate (see left), but following Jason's suggestion we took a "rub" of it with a piece of paper and a thick pencil, to capture all the marks on the plate. To make this easier we temporarily removed the plate and by the "rub" and looking at the inscription under a strong light and magnifying glass, we were able to confirm the inscription as: "Manufactured/ by the/ Government Printing Office/ Melbourne" note that "By" has replaced the previous report of "For" which was in the SPPB #29 of October 1994.



This suggests that the machine was produced in the Government Printing office itself. Now State Government Printing offices have shown considerable ingenuity before, especially with the adaptation of line and comb perforating machines.

Next issue we will develop this more with images of an old printing machine owned by Member Edgar Bartrop, which has a base frame similar to the frame of the VG perforator. This would suggest that this part of the device could be an adaptation of an old printing machine. But more on this next issue with photos of Edgar's device and a special set of photos of Ernie Blake, who was featured in SPPB #59. Ernie was at one time Foreman at the Security Printing Branch, which was home to the VG Perforator at the Government Printing office.

## More on Security Overprints on New Zealand issues

*By Stephen Jones*

The recent piece on New Zealand Security Overprints (SPPB #117 April 2017) raises some interesting issues on the application of the overprint. The criteria used to define a perfin along with its accepted use for franking mail are well established and come with ample background documentation, both from official Post Office documentation and perfin manufacturers. It is accepted among collectors that one reason perfins were used was to prevent theft of the stamps by employees. Officials in the New Zealand Post Office must have been sympathetic to this as they put in place a permit system to allow the use of these perfined stamps on mail. The New Zealand Post Office and Telegraph Department Report for 1881 – 82 states the following:

"To prevent the purloining of postage-stamps by employees in large establishments it has been decided that the stamps may be perforated with the initials of the firms etc, so as to render the improper sale of such stamps a matter of difficulty. The perforation, with initials, of the stamps on postcards and newspaper wrappers is also allowed."

It should be noted that New Zealand Post Office Guides (the "How to run a Post Office" manual) have a section covering the repurchase of stamps. For example the Guide for February, 1913, page 75 states a minimum amount of 10/- worth of stamps must be presented and "... single stamps cannot be purchased. The stamps in all cases must be presented in strips of not less than two."

As far as I am aware for New Zealand, the criteria we use to define Security Overprints has been developed by collectors, with the primary consideration being the overprint is applied, either by printing or rubber stamping, prior to being applied to the document. More importantly, there is no supporting Post Office documentation regarding the use of such overprinted stamps on mail, or according them any form of special status. In fact the Post Office would have treated mail franked with overprinted stamps as unstamped and charged postage due to reflect this.

If we look at the companies that have been accepted as having applied security overprints to their stamps, we should also consider their postal usage requirements. J Ballantyne & Co, Farmers Trading Company and Mutual Life Insurance Company would all have had

quite high demands for stamps to be used on correspondence. If we divide the usage of stamps by a company into postal and non postal (receipting purposes) then overprinting the stamps prior to use results in the stamps being useful only for one purpose, receipting documents, as they can no longer be used for postal purposes. This is not a good use of company resource. As only unoverprinted stamps can be used for postage, it doesn't provide any protection for the stamps reserved for postal purposes being misappropriated.

My position is they are all, without exception, a form of company cancellation to deface the stamp to prevent reuse. The overriding reason the overprints were applied before the stamp was applied to the document was that it was more expedient to do this when the stamps were together in multiples or sheet form, rather than individually once they were stuck onto the document. Given that it is highly unusual to find uncanceled stamps on receipts or documents, there also may be legislation requiring the subsequent defacement of the stamps when used for receipting purposes.

One aspect that hasn't been given much, if any, consideration is the issue of time; the time taken to apply the overprint. As the overprints were used by commercial establishments, then applying the overprint would come at a cost in time. If a company was handling quantities of documents requiring stamps, then the most expedient way of doing this would be to apply the overprint while the stamps were still in sheet form. That way, rather than having to find the rubber stamp and the ink pad for each application, the person processing the document would only have to tear off an already overprinted stamp to stick on the receipt.

No. 170a

## The Mutual Life & Citizens' Assurance Company Limited

"THE M.L.C."

CITIZENS' LIFE ASSURANCE COMPANY, LIMITED.  
MUTUAL LIFE ASSOCIATION OF AUSTRALASIA.  
AUSTRALIAN WIDOWS' FUND LIFE ASSURANCE SOCIETY LIMITED,  
INCORPORATED IN AUSTRALIA.

R 19109

RECEIVED WITH WHICH IS INCORPORATED THE BUSINESS OF CHRISTCHURCH ASSURANCE CO. LTD.

MAY 20 1946

RECEIVED from W. A. W. Ruddiman Esq May 20th 1946  
of Jeweller 597 Colombo St  
the sum of Jewels pds 9/4 Deb C1  
on the understanding that, if everything be in order, the amount will be applied towards payment of Premium  
and that no liability is incurred by the Company prior to  
(1) the issue of an acceptance notice or policy in lieu of affected assurance,  
(2) the entrance of the amount paid in the proper book in the case where the premium receipt book is not available  
at the time of payment,  
(3) the issue in any other case of the proper premium receipt bearing the signature of the General Manager and  
countersigned by the Company's Cashier,  
the payment until then being a deposit only, subject to restitutions to the Company.  
FOR THE MUTUAL LIFE AND CITIZENS' ASSURANCE COMPANY, LIMITED.

M. Wood  
CASHIER.

£ 7 : 9 : 4

Should one of the above mentioned documents or other communication not be received from the Company within a reasonable time, please communicate with the Chief Office for the Dominion (Box 1499, G.P.O. Wellington), mentioning the printed number of this receipt, the District Office at which amount was paid, and the Policy number.

15:3:46 670739 B1R

In all likelihood, as having to rubber stamp the initials on each of 240 stamps in a sheet of stamps probably wasn't the most favoured task, it is understandable that little care was taken when the person applying the overprint just wanted to get the job over and done with. I feel the stamp on the above document illustrates this very well, as it shows traces of four MLC overprints on the one stamp, the sign of someone who is unhappy at being delegated this task. This is not a philatelic undertaking for our benefit but a tedious task that no one would have wanted to do. Another factor would be the amount of stamps used requiring overprinting. The Mutual Life Co probably had a reasonably high stamp usage requirement or periods of high demand, and overprinting the stamps while in sheet form would have been a more efficient use of an employee's time.



The same would apply to Farmers Trading Company. Given the size of the company, they would have handled a quite high volume of transactions requiring the use of a lot of FTC overprinted stamps. While Farmers look to have exercised some quality control when applying the overprint, there are sufficient off centre examples known to make it clear that some overprints were applied prior to sticking the stamp onto the receipt.

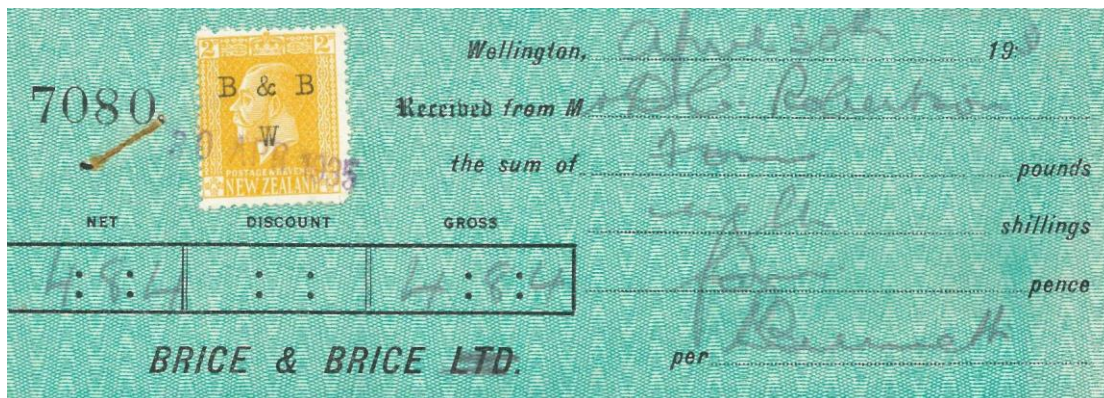


I also have an example of a Farmers record of Hire Purchase or Layby payments where there is a mixture of well centred and not so well centred overprints, though none as extreme as those shown above. This could be due to some stamps being overprinted prior to being applied to the document, and some overprinted post application. Image slightly reduced.

Rate: £5.5.0. MONTHLY

Date 194	Receipt No.	Item	Balance of Account	Received on behalf of the Farmers Trading Co. For Cash
MAY 31 PD	7384	15. 0. 0.	15. 0. 0. CR.	DUP
AUG 16 DR	6215	132. 8. 2	117. 8. 2 DR	
SEP 14 W	1628	5. 10. 0	111. 18. 2 DR	
NOV 29 M	1878	5. 10. 8	106. 18. 2 DR	
DEC 21 M	1944	5. 10. 0	95. 8. 2 DR	
JAN 20 M	2420	5. 5. 0	90. 3. 2 DR	
FEB 28 M	2321	5. 10. 0	84. 13. 2 DR	
MAR 28 M	1306	5. 9. 6	79. 3. 8 DR	
APR 5 CR	TR 2268	1. 6. 6	77. 17. 2 DR	
MAY 9 M	1718	5. 10. 0 CR	72. 7. 8 DR	
MAY 30 M	356	5. 10. 0 CR	66. 17. 2 DR	
JUN 21 M	299	5. 9. 6 CR	61. 7. 8 DR	
AUG 4 M	691	5. 9. 6 CR	55. 18. 2 DR	
AUG 31 M	534	5. 9. 6 CR	50. 8. 8 DR	
NOV 11 M	309	5. 19. 6 CR	44. 19. 2 DR	
DEC 19 M	1680	37. 19. 8 CR	37. 19. 8 DR	

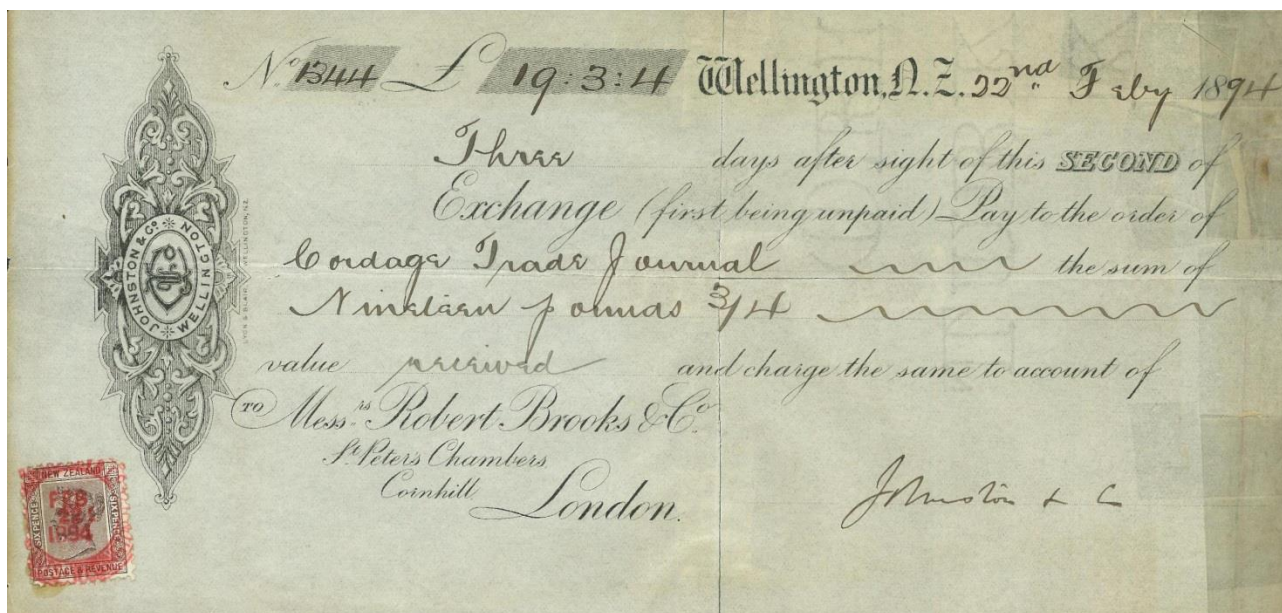
Important: THIS PASSBOOK MUST BE POSTED WITH REMITTANCE WHEN MAKING PAYMENT. Please Address - FARMERS' TRADING CO.'S PRIVATE BAG, AUCKLAND, C1.



The Brice and Brice overprint appears to have been typed onto the stamp. I think it is unlikely that this was done post sticking

the stamp onto the receipt rather it would have been still in sheet form and fed through the typewriter.

The following Johnson & Co document was acquired at the 2016 New York show. It was very heavily folded with the paper splitting along the creases in places. What elevated it though was the fact the stamp had been cancelled prior to sticking onto the document. I have no reason believe the stamp wasn't the original on the document and the size of the cancel leaves no doubt as to when the cancel was applied.



So, how should this be treated? The stamp was most likely separated from the sheet before cancelling otherwise it would show traces of the marking that had been applied to the adjacent stamps, unless it was the first to be cancelled thus in the multiple.

I feel my view that these are only company cancellations is also supported by the example I have combining the unusual use (in this instance) of a perfin with the use of a rubber company canceller, one that is increasingly being viewed a security overprint. This Long Type 3/- value is perfinned FB&Co and cancelled with the rectangular F Bros Ltd rubber stamp, identical to that shown on the 5/- 1898 value on page 22 of SPPB 117. The usage



of a perfin on a 3/- value is very unusual but I believe it demonstrates that the company viewed the F Bros Ltd rubber stamp purely as a canceller of stamps on document, otherwise more extensive use of the perfin device would be found used on these higher value stamps.

A major contributing factor to companies ceasing the use of perfinned stamps for mail would be the increasing adoption of meter franking machines, decreasing the need for quantities stamps held in offices. This raises a further aspect that needs covering, which is the transition where a company ceases using perfinned stamps and starts using a company overprint for some purposes.

The two AC&S Ld overprinted stamps illustrated in the initial article (see below) appear to be examples of this change in direction. AC&S Ld began using perfins in the 1880's, and although by 1908 they had begun using a meter frank for postage, the usage of perfins appeared to have run its course by the mid 1900's. The earlier of the two examples is dated September, 1906 which would be after the latest use of their perfin.



There may be other reasons AC&S Ld ceased using perfinned stamps. Possibly their perfin device failed and required repairs. If at the same time they determined the theft of stamps wasn't as big an issue as it once was or had believed, then there would be little incentive to

spend the money on repairs. It would be much cheaper to use a company rubber stamp in place of the perfin device.

Something else to consider is the huge number of companies that traded through the period of 1880 to 1950. With the diversity of company rubber stamps that would have been used, it is inevitable that some would fit nicely within the stamps design. This, plus how the individual viewed applying the canceller, or was directed to apply it and when, makes it unsurprising that some of these will be applied before the stamp is used on the document.

And finally let's not forget the "well, it seemed like a good idea at the time" aspect. You have to ask, why did J Ballantyne & Co decide to begin overprinting the stamps for use on receipts in 1940, and then stop in 1949? While stopping it was most likely a cost related decision, why was it so important to initiate the practise in the first place? I don't believe the answer was for security reasons in the same sense that stamps were perforated for; it just "seemed like a good idea at the time".

To digress slightly, while it is generally acknowledged the 1906 Christchurch Exhibition 1d claret was never issued by the post office at the Exhibition, or any post office for that matter, that hasn't affected the value or demand for it. I don't imagine that any change in how some, or all, these existing examples and new discoveries are viewed, will make any difference to the demand and resulting value of them. Thinking of them purely as company cancellations doesn't detract in any way from the aesthetic appeal of them, but it may help with applying a bit more rigour on just what should be considered a "Security Overprint"

Reference: New Zealand Stamps With Perforated Initials by RD Samuel 2<sup>nd</sup> Edition

### *Editors note - David Coath*

This article from Stephen emerged out of a series of images that were sent to me by New Zealand Member David Warren, that I then shared with fellow New Zealanders, David Murley and later Stephen Jones, in order to encourage broad discussion on the true nature of these new finds.

The area of Security overprints is a fickle one and something that I have dealt with in the work that I have done on the Revenue Perfins of Australia, which features in its "Other Section", a detailed listing of the Security overprints found on these issues. Often Dave Elsmore and I will discuss an individual listing at length and we frequently consult with Revenue Document collector, Greg Howard, to get a third opinion. Our process is that if we do not all agree that it is most likely a Security overprint, then it does not get listed.

It is a complex area as you cannot always be certain if an individual stamp, or even one on piece, is actually carrying a Security overprint or some part or all, of a Company cancelling cachet. I agree with Stephen's that in this uncertain area and that we need to apply "a bit more rigour".

In brief, like a Perfin, a Security overprint is applied to the stamp as near as possible to the time of purchase, so that it can most effectively act as protection against theft.

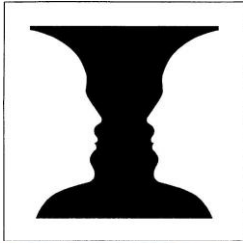
In general, when looking to identify a Security overprint we look for 3 key elements:

- 1 The Overprint is limited to inside the frame of the stamp
- 2 If it is on piece, then the overprint does not extend onto the piece
- 3 The Overprint should not contain any date related component, this should only be in a manuscript or a separate date cancel.

In his article Stephen makes his central point in the start of paragraph 6 when he states, "My position is they are all, without exception, a form of company cancellation to deface the stamp to prevent reuse."

This is a bold statement given the lack of supporting information about procedures for the use of such processes on revenue stamps. A point that Stephen makes well in paragraph 1 of his article.

But Stephen could indeed be right. When Dave Elsmore and I first started to compile a listing of the Australian examples of these, Dave often referred to them as "Pre Cancels". Indeed they may be just that, as Stephen has suggested.



One way to look at it is like the image at left. As you look at it you will see a vase, and then two faces, looking at each other. Or vice versa.

You cannot say that this is certainly an image of a vase. Equally you cannot say it is certainly an image of two faces. Because it is both.

The pre cancelling could have been just that, a pre cancel, but such an act certainly has an inherent security effect as well. Intended or not.



So as much as I can see Stephen's point and his point does fit many of the facts, he is perhaps being too pragmatic in saying that, "My position is they are all, without exception, a form of company cancellation to deface the stamp to prevent reuse." When it may not have been a cancel in all cases and indeed in some cases it could have been both a cancel and a security function, and the bottom line is that we will never know for certain.



A case in point is this 5/- Edward VII Bi Colour revenue stamp of NSW, from Arthur Taylor. It carries what appears to be a "National Insurance Co of NZ" Security overprint which is separate to the company cancelling cachet that is tying to the document.

And odder still, is this 4d Edward VII Bi Colour which carries what appears to be an "Alliance Assurance" security overprint, an Alliance Assurance ACO. a perfin and is cancelled with the company cachet that would have tied it to the document. We would think that the cachet was applied last, but if the "Alliance Assurance" overprint is a pre cancel then why have the company cachet, and if it is a security overprint, then why have the perfin.

This is not an environment that allows the luxury of certainty. However, it is one that demands study, sharing of information and debate. So, if you have any thoughts then please share them.

## New VG Perfins – Fabulous Finds

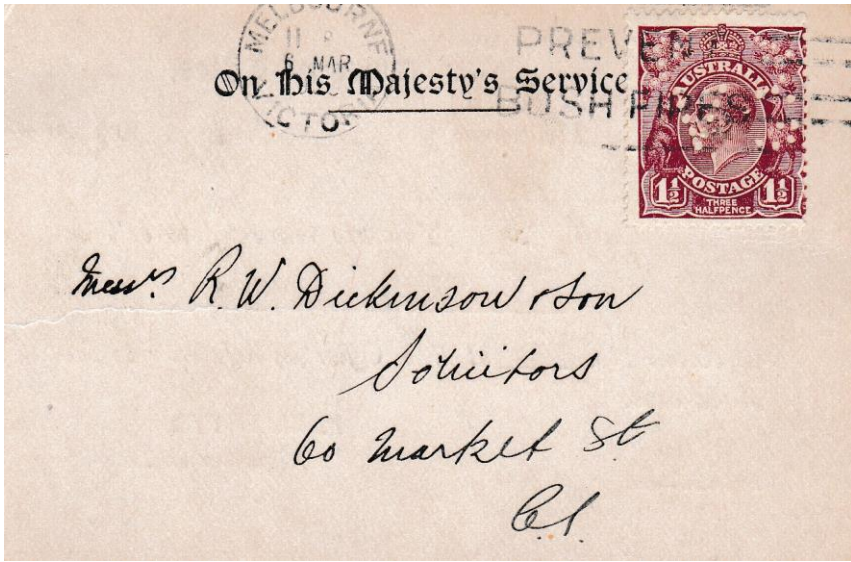
*By Jason Rowe*

In this article, I will focus on new and scarce items that have been found within Australia over recent years. This is not surprising as many years have passed since the last edition of Victorian Government Punctures by Neale Scott & Bryan Toop, 24 years in fact, and over this time many unlisted and scarce items have surfaced.

With the development of the internet and the growth of internet based Auction sites, this has opened up the world to not only to perfin collectors, but to all philatelists. This evolution has enabled unseen and once unavailable items to come onto the market and, more often than not, they can be picked up rather cheaply.



Pic #1 This first item is an OHMS Acknowledgement Receipt Card dated 30.7.1936 with CoFA 1d KGV Green (VG Die 3) and the CoFA 1/2 d KGV Orange (VG Die 10) both 2<sup>nd</sup> Head. This card was first listed on EBay Australia in 2009 and resurfaced again in 2015 the 1/2 d KGV is extremely rare as a single item and the first seen on a card.



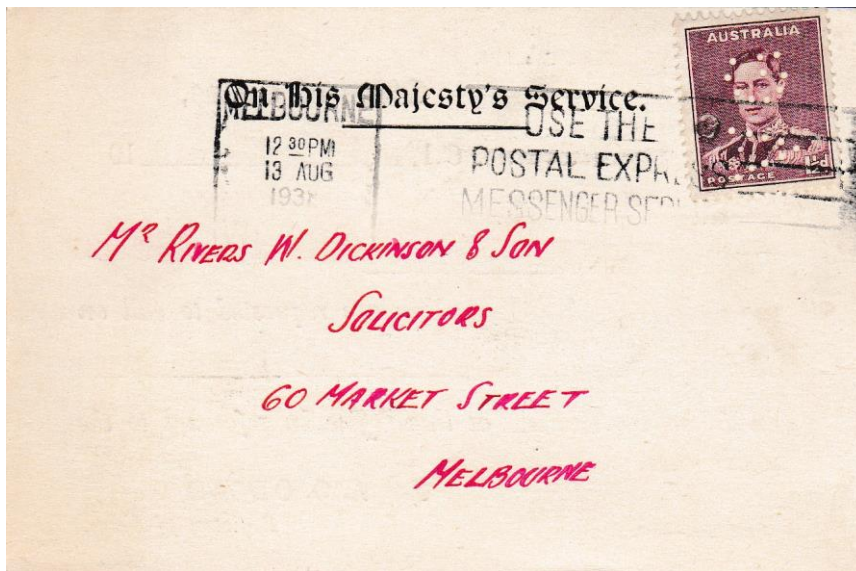
Pic #2 This is a KGV 1 1/2 d Brown SMW 1<sup>st</sup> Head Die 12 dated 5.3.1935 and is the first one recorded on cover  
An amazing survivor of this very rare Die



Pic #3 is a KGV 1 1/2 d Brown SMW 2<sup>nd</sup> Head Die 12 Early usage dated 5.6.1935



Pic # 4 is a KGV 1d Green CofA 1<sup>st</sup> Head Die 9 dated 14.6.1934



Pic # 5 is a KGV1 1 ½ d Brown 2<sup>nd</sup> Head Position “G” Die 2, a scarce stamp off cover this one dated 13.8.1938.

Many of these rare reports carry the same addresses. They come from the same source which is an amazing story in itself.

In 2011 at a Ballarat stamp night, 80 odd OHMS cards/covers were offered for sale among some 52 VG Perfin items, mostly KGV 1d Greens, 2d Reds and Various KGV1 Issues, all

from the Office of Titles. The highlight to me were the seven 1 ½ KGV Browns, SMW and CofA and various VG die and head types, once again scarce as a single used stamp and up until this find, I can note only 2 cards both with 2<sup>nd</sup> head & CofA watermarks.

The history behind this lot is an interesting one, as they were rescued from the St Arnaud tip by a worker who passed them onto a relative. A local and long closed solicitor’s office was being clean out and 100kgs of office correspondence was being dumped, one can only imagine the philatelic gems that have been lost forever. If any member from the Ballarat area can add more information to this would be greatly appreciated.



Pic # 6 is a group of Pre-decimal 1<sup>st</sup> and 2<sup>nd</sup>, Head. All are previously unknown and are unlisted but were found in bulk accumulations and collections.

Starting from left to right top row 1 ½d SMW KGV not known used with the first head, 3 stamps shown are die 9, 11 & 12 the pair was previously identified as die 10 & 11 SPPB #106 2014.

1 ½d GV1 Maroon Perf 14 ¾ Position “F” Die 5

1 ½ d GV1 Green Position “E” Die 6

3d Blue GV1 Blue Die 3 (long epaulette) Position “F” Die 2

1/- Lyrebird Wmk Perf 13 ½ Position “E” Die 3

2<sup>nd</sup> row 3d Blue AIF Position “C” Dies 8 & 9

2d GV1 Purple WMK Position “E” Die 6

2 ½ d GV1 Red Position “E” Die 6

1/3d Brown Bull Position “A” Die 5’ Position “C” Dies 8 & 9



Pic # 7

Is a group of 3rd Head dies previously unknown and unlisted, stamp and position types.

Top row left to right

1953 7 ½d Coronation position "A"

1957 7 ½ d QE2 Purple position "A"

1966 15c Gala position "H"

1966 50c Navigators Position "H"

1969 25c Primary Industries Position "E"

1971 30c Aboriginal Art Position "E"

Row 2 1971 15c ASIA Position "E"

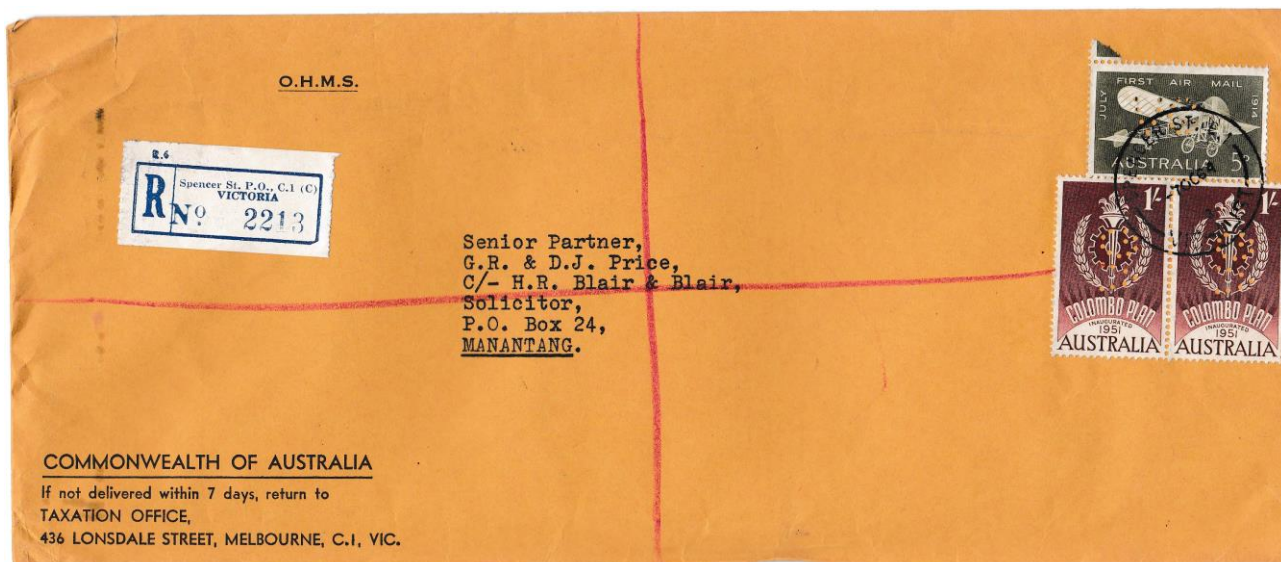
1972 60c Pioneer Life White Paper Position "G"



Pic # 8

1966 OHMS usage of the 1964 2/6d Scarlet Robin to the USA from the State Rivers and Water Supply, thanks to the eagle eye of David Coath while at a Melbourne stamp show this was plucked out of a Tasmanian dealer's cheap box.

Perforated with the 3<sup>rd</sup> head position "D" the only recorded example and not listed.



Pic # 9

1964 OHMS Registered Usage 5d First Airmail Service tied with 2x 1961 1/- Colombo Plan.

This was listed on EBay Australia in 2013 from a seller in Mildura, while the Colombo 3<sup>rd</sup> head perfin VG is common it is the first copy of the 5d Airmail Service 3<sup>rd</sup> head position "A" I have sighted on or off paper, (rating 5 Scott & Toop)



Pic # 10 are two 4<sup>th</sup> Head die types previously unknown and unlisted stamp and position types

1980 28c Christmas position "A"

1981 35c Fungi Position "A"

As you can see there is still plenty to offer when taking up collecting VG Perfins with many unrecorded Die types and positions still to be found.

In the next article, we will have a look at VG Perfins Fabulous Finds, from around the world.

Note: If you are interested in collecting VG's or have some new reports or questions then you should get in touch with Jason.

He can be contacted by email on: Jason Rowe [buddahboy10@live.com](mailto:buddahboy10@live.com) or by mail at:

Jason Rowe

53 North Sands Drive

Redbank Plains

Qld 4301



## New Reports

By David Coath, Greg Howard, Dave Elsmore, Ross Ewington and John Amiet



Dave Elsmore has shared this new report of a “Walsh’s” security overprint. There are two others already listed for this user. This sold on eBay in July for \$42 and there were at least 3 bidders. It seems some people saw this for what it was.

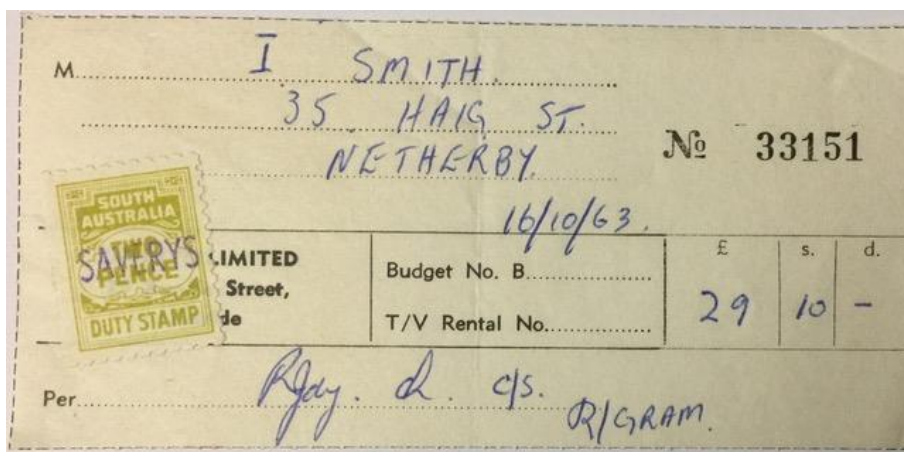
It has been added to the Commercial Security Overprints of Australia under the Western Australian tab.



Greg Howard reports this security overprint of FG&Co with use in 1882. This is consistent with the user being Felton Grimwade & Co who date from 1867. They have used at least 3 Security overprints all prior to using a perfin device FG&CO.1 in 1900.

This will be added to the Commercial Security Overprints of Australia under the Victorian tab.

The use security overprints generally post dates the use of a perforating device but in this case it pre dates it.



Reported by Dave Elsmore this South Australian document confirms a new security overprint.

It is Saverys Ltd of 29 Rundle St, Adelaide. They are an Electrical Goods retailer who seemed to have earlier been a Piano store. A full company history will be added to the listing in the South Australian

section of “Commercial Security Overprints of Australia”.



This is an example of LLG.b,(?) which is a part of a 4 die device in a 2x2 format listed in the Revenue Perfins of NSW, as LLG.a, .b, .c and .d.. It is recorded in HAPP as LLG.2 (2 types) and LLG.6 (2 types). This is not a particularly difficult pattern to find, but it is most often found on the NSW Revenue issues, in particular the Edward VII Bi colours. It is less commonly found on postage stamps, but this is the first one to be reported on a NSW Numeral revenue issue (Circa 1929). The pattern is rather large and it would have been difficult to apply it to this issue. In postage stamps it is

generally found punctured vertically on the stamp, so as to take advantage of the fact that the contemporary issues (Roos and KGV) were taller than they were wide.

The LLG.a, .b, .c and .d. device was withdrawn in about 1930 and replaced with the LL/G. a, .b, .c and .d. device which was in a smaller format with the letters split over 2 rows, but was also a 4 die device in a 2x2 format. These 4 dies are more similar to each other than the dies of the earlier LLG device and indeed are rather similar to the contemporary LL/G devices located in Perth (LLG.9), Launceston (LLG.10), and Hobart (LLG.3). This has led to some miss reporting in HAPP and indeed the partial reporting of the Sydney LL/G device which is covered as LLG.5, .7 and .8. The layouts of these devices are clearly shown in the Revenue Perfins of NSW under the letter L.

TEL. 51 0141 C 29525

Dr. to **South Australian Gas Company**  
35-39 Waymouth Street, Adelaide

When payment is made at Head Office, Cash Register Receipt will be printed on this form.

19

Mr. I. C. SMITH,  
7 PEARSON ST.,  
CLARENCE GDNS. 5039

25 MAR 1968  
FIVE CENTS  
POSTAGE  
DUTY STAMP

CODE	ORDER No.
MF NB	SALESMAN
DATE OF ORDER	CRP
15.3.68	

TERMS— NET CASH

GOODS SUPPLIED AND OR WORK DONE	AMOUNT
1 30 GALL. F/U T.D. SR BRAEMAR H.W.S.	\$ 108.00
LESS T/IN	20.00
	88.00
INST. AS PER QUOTE	110.00
TOTAL	\$ 328.00

PLEASE PRESENT THIS ACCOUNT WHEN PAYING

PAYMENT BY CHEQUE  
Please sign here if receipt required →

5/15/68  
187 50  
515.50

Another report from Dave Elsmore.

This image has been reduced slightly but it is a new report of a security overprint "SAGAS/CO. A similar overprint SAGAS/Coy had already been listed but this is different and shows usage on a decimal, which is rare in itself.

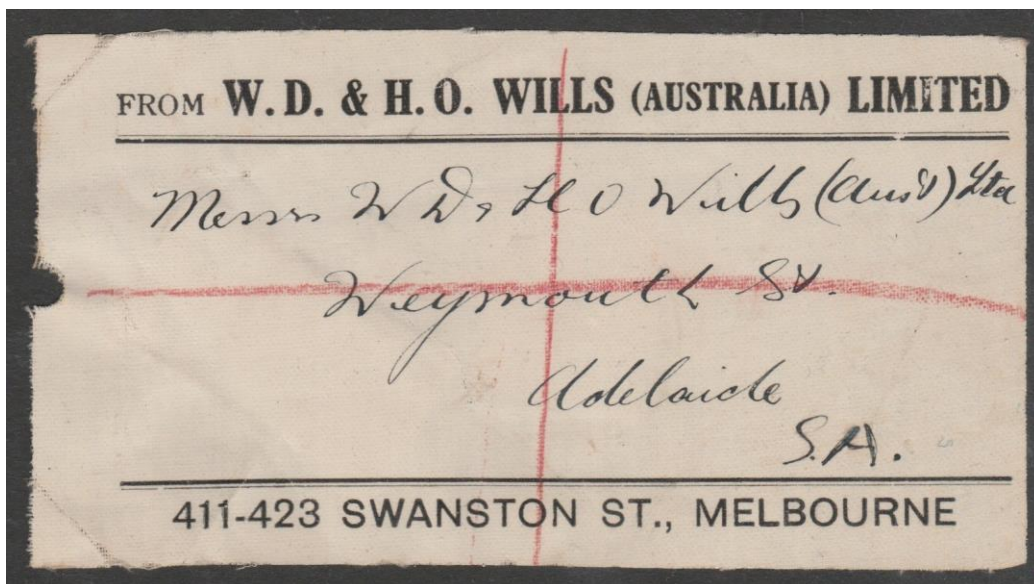
Note the slanted application to the stamp and also that the overprint does not carry onto the document, proving that it was applied prior to the stamp being attached to the document.



This is a pristine linen Registered parcel tag tied with a WILLS.1 which was the Melbourne device of this user.

More importantly the reverse of the tag shows the full address of the Melbourne

office as 411 - 423 Swanston St. This address has not been reported to date and is not in HAPP for this user in this location.



The WILLS.1 pattern is one of 3 similar devices/patterns that the company used in Australia.

The 3 patterns are so similar, particularly the later Sydney and the Melbourne ones, that it has led to a number of miss reports of usage periods in HAPP.

All these WILLS patterns are found on revenue stamps so Dave Elsmore and I studied them for our Revenue Perfins of Australia. We found the following usage periods from both revenue and postage stamps.

	Elsmore/Coath usage	HAPP usage	
Sydney:	WILLS.a 1902-1906	WILLS.2	1902-1931
	WILLS.b 1913-1951	WILLS.3	1915-1936
Melbourne:	WILLS.a 1918-1942	WILLS.1	1903-1951

The errors in reported usage can be attributed to the poor quality of images in both Commercial Perfins of Australia (CPA - 1992) and the Handbook of Australian Private Perfins (HAPP - 2003).

The WILLS.a (WILLS.1) device used in Melbourne was a single die device and it is found used on the revenue stamps of Victoria and the postage stamps of Australia.

The reported early use from 1903 is not supported by the evidence that we have seen and is most likely a result of confusion with reports of the 1902-1906 Sydney device, which is rather similar.



This is B&WPTYLTD.1 that has to date only been reported on the Railway stamps of Victoria. The user was Ball and Welch a mainly Melbourne based Department Store. The Railway usage is rare but surprisingly this is the first time that the pattern has been reported on postage stamps. It was reported by Greg Howard.



Sharing this report prompted Dave Elsmore to share a pattern he had. This is UAS.1 which is fairly common on the revenue stamps of NSW, but this is the only one reported on a postage stamp.

Generally, perfins are scarcer on revenue and railway stamps but these examples are contrary to that trend

# Auction Watch

By David Coath, John Amiet, Greg Howard and Dave Elsmore



Dave Elsmore was surprised to find this on eBay in early July 2017. It was one of a pair of lots showing just the fronts, one of the NSW Pre decimal issues and this one of the harder to find Decimals.

Once the rear scans were secured they were confirmed to be all SBI of South British Insurance Co Ltd., what is more they were all mint, although unfortunately, hinged.

Dave contacted the seller asking how he came upon such a range and he rather bashfully admitted: "They are part of my boyhood collection and my late father's, I think he used them in his job and I think that I pinched them from his office".

Many of these values had not been reported as the usage does not go later than 1966 so Decimal values are rare. These values have been added to the NSW chapter of the Revenue Perfins of Australia.



Seen on eBay and still open at the time of this going to print. A security overprint for Henry Berry, previously only reported in Black

This will be added to the Commercial Security Overprints of Australia under the Victorian tab.



This item was listed on eBay in July 2017 and sold for about \$165.

It is The Boans Limited, typed overprint but this is slightly wider than Boans Limited.a and will be listed as Boans Limited.b in the Commercial Security Overprints of Australia, under the Western Australian tab.

To date these Boans Limited security overprints have only been found on a handful of issues of Western Australian railway stamps



This BLTD.1 Parcel label sold at the recent Phoenix Auction # 55 for a staggering \$500. Somebody wanted it! It is a very nice item with some nice values, and it proves the user as Boans Limited. Close examination shows much of the complete 4 (2x2) Die BLTD.1 device. But I suspect that the label itself was in the buyers and the underbidders sights.



This report is something from a recent Tasmanian Stamp Auctions, which are conducted by Ross Ewington. Ross runs excellent Auctions and often lists perfins and when he does they are well described and lotted. You will find him at <http://tsauctions.com/>

This is the 1918 5d surcharge on the 10/- Revenue overprint, but it also carries the DWM/LTD pattern. It is listed as DWMLTD.2 in HAPP and DWM/LTD.a in the Revenue Perfins of Tasmania. It is a device located in Launceston and used between 1912 and 1948. The HAPP usage date starting in 1901 is not supported by the evidence I have seen and the Q (Queensland) usage is also misleading, as in 1912 there was considerable cross State usage, as the Federal Post Master General used up stock of State postage stamps, prior to issuing the Kangaroo Series in 1913.

Now the St George and Dragon perforated issues date from the 1880's and the Revenue overprints of these date from 1900. The surcharge was applied to an overstock of 10/- issues, most likely as a War time economy measure, although the Tasmanian Government often used overprinted revenue stamps to use up overstock.

It lists at just \$15 on Elsmere online but this is the first reported example with a perfin. It sold for about \$200.

## Tell us your email address

*By Les Vincent*

As Treasurer, I am trying to build a list of Members emails. A comprehensive list of Members emails would allow quicker correspondence with Members and allow scanned receipts and emailed follow up on Subscriptions.

Furthermore, such a list could allow us to send broadcasts to Members about events that occur between Bulletin issues.

So, drop me an email on [lesliejvincent@netspace.net.au](mailto:lesliejvincent@netspace.net.au) or note down your address when you are sending in your Subscription payment.

Thanks, Les

## Members Wants

*By Robert Dedecker*

Robert Dedecker a Member in France and the Author of the French Perfin Catalogue is looking for a French Perfin cover sent to Australia. If anyone has one that they want to find a new home for then contact Robert via email at [dedeckerr@yahoo.fr](mailto:dedeckerr@yahoo.fr) or by mail at Robert Dedecker, 4 Les Gerioles, 60520 PONTARME, FRANCE.

Jamie Davidson is interested in collecting Kangaroos with the following patterns:

- a. 5/- Large OS, any condition.
- b. 5/- Perf GNSW Type A (CofA wmk)
- c. 6d Brown GNSW Type B (Small Multi wmk)
- d. Any 10/-, £1 or £2 VG in any condition.
- e. Any 5/- Roo with a private perfin

Jamie can be contacted at: [ttangles2@yahoo.com.au](mailto:ttangles2@yahoo.com.au) or by letter at PO Box 200, Bathurst, NSW, 2795.

## Financial Statements for 2016/17

*By Les Vincent , Richard Smolniki, John Graham and Greg Howard*

<b><u>Financial Statement for Main trading account, FY 2016/17</u></b>			
Income (A\$)		Expenditure (A\$)	
Subscriptions	1,784.27	Printing	1,917.26
PayPal fees surplus	13.68	Postage	1,658.97
Auctions	3,174.77	Auction	2,906.41
Exchange branch	96.85	Exchange Branch	2,903.80
Publication sales		Meeting Room	399.50
AOP	110.00	Bank fees	.70
VG catalogue	10.00		
FDSC (Forgery Unit)	620.50		
Postage and Donations	214.05		
Advertising (SPPB)	100.00		
Transfer from NZ a/c	2,100.00		
	-----		-----
Sub Total	8,244.12	Sub Total	9,786.64
Transfer to Members credits	868.66	Refund of member credit	800.00
Less transfers from Members credits	-383.02		
	-----		-----
Total	8709.76	Total	10,586.64

Bank reconciliation

	(A\$)		(A\$)
At bank 1 July 2016	8,952.07	At bank 30 June 2017	3,683.53
PayPal bal 1 July 2016 (A\$)	1,874.95	PayPal balance 30 June 2017	0
PayPal bal 1 July 2016 (US\$50)	65.51	PayPal balance 30 June 2017	0
	-----		-----
Total	10,892.53	Total	3,683.53
Less unrepresented cheques	- 217.80		
Less unrepresented cheques circuit	-5,113.60		
Sub Total	5,561.10		
Income FY 2016/17	8,709.76		
	-----		
Total	14,270.89		
Less Expenditure 2016/17	-10,586.54		
Loss in exchange for \$50 US	.72		
	-----		-----
	3,683.53		3,658.53

Liabilities – Members’ credits (30 June 2017) \$2,029.99 reduction of \$299.36 from 30 June 2016 \$2,329.35  
 Term deposit increased by interest by \$264.49 to \$10,500.74 during FY 2016/17. Matures 30/7/2017

**Financial Statement for New Zealand account, FY 2016/17**

Income		Expenditure	
Bank July 1 2016	\$883.71	Cash on Hand	\$15.00
Circuits	\$1,155.90	Circuit sales	\$28.00
Subscription	\$275.00	to PCNZA main acct	\$2,243.47
Interest	\$2.00	Postage Newsletter	\$58.62
Auction	\$750.75	Miscellaneous	\$0.00
Catalogue	\$0.00	Exhibitions	\$0.00
Donation	\$0.00	Stamps	\$0.00
Handbook	\$0.00	Auction sales	\$77.45
Bulletin CD	\$0.00	Library	\$0.00
Commission	\$2.80	Bank charges	\$30.00
	-----	Cash on Hand	\$0.00
	\$3,085.16	Bank to date	\$647.62
			-----
			\$3,085.16

**Financial Statement for Circuit account, FY 2016/17**

Income		Expenditure	
At Bank 1/7/2016	7,875.33	Payments to Vendors	17,535.25
Receipts from Books (including 5 Lost Books)	16,463.54	Interest	.71
	-----	Bank Fees	9.50
	\$24,339.58	At Bank 30/6/17	5,905.09
		Cheques in hand 30/6/17	889.74
			-----
			\$24,339.58

Note: Liability at 30 June 2017 for payments received for books currently in transit in the circuit \$6200 (approx.)

**Financial Statement for PCNZA-FDSC Account, FY 2016-17**

Income		Expenditure	
Cash at bank 30/6/2016	55.55	To sub-committee members	990.30
Fees	1,810.30	To royalty holder (software)	147.50
Interest	0.01	To PCNZA	620.50
		Website hosting to 10/4/2018	52.00
		Domain name reg to 22/12/2018	28.58
		Cash at bank 30/6/2017	26.98
TOTAL	1,865.86	TOTAL	1,865.86

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Printed copies of any issues from 1-99 are 50c each, and issues 100 onwards are \$1 each plus Postage at cost



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