

SOUTH PACIFIC PERFIN BULLETIN

July 1991

#16 16

David Andersen

Editorial

A number of matters will be dealt with at the coming meeting at NORPEX 91. Details of these are included along with this bulletin.

One of these is the election of officers for a number of positions where the incumbent is unable to continue in these positions.

Geoff Wise has advised that he will be unable continue as our Secretary/Treasurer due to poor health. After a successful operation earlier this year Geoff suffered a stroke that has left him unable to continue in the positions he has so ably filled. Geoff has been instrumental in taking the Club from well in the red to a favourable financial position. Our best wishes go to Geoff towards his recovery.

In addition I feel that I should resign as President as I do not anticipate that I will be able to chair more than the occasional Club meeting. This position would be more easily handled by someone who is able to attend most Club meetings. My main goal was to ensure the survival of the Club after the setbacks of 1987/88 and this has been accomplished.

If you wish to nominate somebody for any of these positions (with their approval of course) or are interested in filling any of these positions please contact me well before the October meeting.

The South Pacific Perfins Bulletin is published by the Perfin Club of New Zealand and Australia four times a year (January, April, July, October).

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NORPEX 91 & SHOREX 91

Dont forget these two meetings.

NORPEX 91 will be held at the Waratah High School, Turton Rd, Waratah Newcastle Australia from the 5th to the 6th October 1991. We will be holding our next occasional general meeting during the exhibition. The day and time of the meeting have still to be confirmed.

SHOREX 91 will be held at the Glenfield Centre, North Shore City Auckland, New Zealand from the 25th to the 28th October 1991. An informal meeting will be held in the Conference Room on Sunday October 27th from 10am to 1pm.

Compiled by R A Bradford

This is not intended to be the last word on the SA perfin, only a record of my research into Auction Catalogues,old philatelic magazines,Government records etc...and some copies in my possession. It is my belief that once you have gone as far as you can, then you should put it all together,write it up,then publish , so that others may improve on it. I am unaware of any other works on this particular subject,therefore any errors and ommissions are to be accepted. Some colour descriptions are from catalogues, others are my own after comparing the stamp to the S.G. Colour guide.

The matters of inverted, reversed patterns and missing pins etc... have not been addressed. A survey sheet accompanies this bulletin to enable those who can provide additional information to do so. Please enter the number of copies of each type that you have in your collections and return the survey sheets to me:- R A Bradford Lot 1 Cathie Rd, Port Macquarie NSW 2444 Australia.

<u>HISTORY</u> On the 1st March 1901 control of all postal,telegraph & telephone services passed to the Commonwealth, and each state was required to keep separate accounts in respect to its Revenue from Duty Stamps, and, Commonwealth(sic) Postage stamps. (State postage stamps were used by the Commonwealth for the next 12 years!) No doubt the Commonwealth was keen to have the States account for stamps used either by the State or Commonwealth, also I doubt they would have allowed the States free postage. This I believe led to the various state perfins. OS overprints had been in use on postage stamps in South Australia since 1874 being only a book entry. Now with the Commonwealth to use OS stamps the question of revenue was important.

In South Australia OS Overprinting was discontinued from 30th Sept 1903 and SA perfins for State purposes and OS perfins for Commonwealth use were introduced.

SG Catalogue numbers have been used to provide a means of identification to the issues,watermarks and perforations. In some instances where I have a number of stamps in a colour not listed in the catalogue I have made a separate entry. Who knows we might provide a few new shades !

SA Perfin : Normal puncture 'S' 13 holes, 'A' 12 holes, Height 11mm Width 15.5 mm.

1903 Wmk Crown over SA (Close) Perf.	13
SG 262A 1/2d green SG 26	6a 2 1/2d indigo
263A 1d rosine	2 1/2d dull blue
	7 5d brown purple
265A 2d bright violet	(not 267-iss. 1905)
1904-06 Wmk Crown over SA (close) Pe	rf. 12 x 11 1/2
SG 262B 1/2d yellow green SG 26	6B 2 1/2d indigo
1/2d grey green 26	7B 5d purple
263B 1d rosine	5d deep brown purple
265B 2d bright violet	

19	05-11	Wmk (Crown over A Perf.	12	Х	11	1/2		
SG	293	1/2d	pale green			SG	295	2d	bright violet
	293a	1/2d	yellow green				295a	2d	mauve
	294	1d	rosine					2d	violet
		1d	pale rosine				296	2 1/2d	indigo
	294a	1d	scarlet				297	5d	brown purple

1903 Long Types Thin "POSTAGE" Wmk Crown over SA (Close)

(A variety of perf's occur in this issue not listed by SG. They suggest the perf. 12 machine varied between 11 1/2 -13. It appears that up to end of 1903 a single line machine was in use, which had the pins at 12 1/2 centres on the left side and 11 1/2 centres on the right. Depending on the way the sheet was fed into the machine an assortment of perfs would result).

Perf 11 1/2 SG 268 3d olive green SG 276 2/6 lilac 276a 2/6 bright violet 269 4d orange red 270 6d blue green 277 5/- rose 275 1/- brown Perf 11 1/2 x 12 1/2 3d olive green 6d blue green 4d orange red Perf 12 1/2 x 11 1/2 3d olive green 6d blue green 4d orange red Perf 11 1/2 x 11 1/2 x 11 1/2 x 12 1/2 4d orange red 6d blue green Perf 11 1/2 x 12 1/2 x 11 1/2 x 11 1/2 4d orange red Perf 12 1/2 x 11 1/2 x 11 1/2 x 11 1/2 4d orange red Perf 11 1/2 x 11 1/2 x 12 1/2 x 11 1/2 4d orange red 6d blue green 1903-04 A perf 12 machine was now introduced for the long stamps SG 280 3d olive green 281 4d orange red 282 6d blue green 1904-08 Long Type Thick "POSTAGE" Wmk Crown over SA Perf 12 SG 284 6d blue green SG 289 2/6 violet 286 9d rose lake 289a 2/6 violet(Lge let) 288 1/- brown 290 5/- rose red 1910-11 Long Type Perf 12'1/2 (small holes) SG 286b 9d deep lake SG 292a El blue 290b 5/- pale rose 1906-09 LOng Type Thick "POSTAGE" Wmk Crown over A. Perf 12)large holes) The large and small hole perfs possibly came from the same machine, the difference due to repair work on the pins. SG 302 9d lake 3d olive green SG 298 3d yellow green (bistre) 302b 9d deep lake 1/- brown 299 4d orange red 303 1/- dull brown 299a 4d orange 6d blue green 304 2/6 violet 300

190)9-12 I	Long Type Thick "POSTAGE" Wmk Crown over A
Per	cf 12 2	L/2 (small hole)
SG	298da	3d bright olive green (value 19mm)
	298b	3d sage green (value 17mm)
	298d	3d yellow green (almost bistre)
	299b	4d orange
		4d orange red
	300a	6d blue green
	302ea	9d deep lake
	303b	1/- brown
		1/- dull brown
	304a	2/6 pale violet
	304ab	2/6 red violet/purple
	305	5/- rose

Informal Meeting 22/4/91 at Noble Park report by Alan Bennett

In my opinion this was a very successful night and created a lot of interest in the Club. We had 56 people attend the meeting,21 Noble Park members,9 NZ & A Perfin Club members and 26 interested people including some juniors.

The night started with an informal meeting of the Noble Park Stamp Club, which took about 15 minutes, then we handed over to the NZ & A Perfin Club to run the rest of the night. I then explained how the informal meeting came about, spoke about perfins in general and handed out a sheet about collecting and housing perfins (these articles copied from our newsletters).

I then called on Bryan Toop to give a talk on VG perfins and to show his collection, he explained how he gets his perfins, mounts them, catalogues etc. He passed around approx 30 sheets of his VG collection. We then had an open forum of Questions and Answers about perfins.

Next came what everyone was waiting for "The Auction". There were about 150 lots, made up of 100 Perfin lots and about 50 normal stamp lots. Some of the older members of Noble Park took the opportunity to get rid of what the deemed rubbish (holey stamps) and most were pleasantly surprised as 80% of the lots sold.

In all it was a good night and I have learnt a lot from it and would maybe change a few things next time-Noble Park has programmed another such night next year (Monday April 27 1992).

LITERATURE

Hugh M Campbell <u>Queensland Postal History</u> 10th Publication of the JRW Purves Memorial Series Royal Philatelic Society of Victoria, Melbourne 1990 Appendix 8 "Private Punctures Authorised in Queensland" p.271-274

This appendix lists the dates of approval for private perfins authorised up until the end of 1912 in Queensland. It is similar to the article by Kel Vicary "Queensland Perfin Applications" in the South Pacific Perfin Bulletin April 1990 p.4-6 though Kel's article includes information up to 1945. Most of the dates listed vary by a day or two suggesting two different sources within the archives. Ive often suggested that any perfin collector will find a number of scarce or interesting items. Most of these finds will not be costly as they are found on common stamps. As an example of this take a recent trip to a weekend stamp fair in Sydney. Two items turned up of some significance both would have cost less than \$1 each and it wasn't till I checked them at home that they were so interesting.

1)New Zealand High Commission perfin(Type 4) on a British 1/3 Wilding. The stamp is postmarked Jan 1969, a later date of usage than previously reported for the NZ perfin.

2)New South Wales stamp duty with a G/NSW perfin. While it is not unknown to find NSW stamp duties with a G/NSW perfin this stamp was perforated with the G/NSW Type D pattern (used 1961-65) rather than the G/NSW Type C pattern which has been reported on a range of values. In addition the perfin was in position 1(ie normal) whereas most of the Type c copies are Positions 2 and 4(ie sideways). This copy was the first G/NSW Type D on stamp duty issues that I've heard of. There must be others so good hunting !

SUBSCRIPTIONS

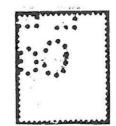
Just a quick reminder to those that still need to pay their 1991/92 subscription to do so.(A\$10 for Australian and NZ members and A\$12 for others). Geoff Wise had hoped that statements for each member indicating amount paid/due would be ready for this bulletin. If they are not ready by the time this issue is mailed they will be sent later. Apologies for any inconvenience this causes.

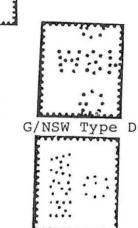
INDEX TO SPPB

John Mathews has compiled a cumulative index for previous bulletins. We hope to get this produced in the near future.

WHAT IS IT ?

John Mathews has a copy of the perfin illustrated at the right on an Australian KGV 1 1/2d red small multi wmk p.14 issue. Can anyone provide the rest of the pattern or identify it ?





G/NSW

Type C

FINDS

The TBS Perfin of Queensland Dr D.A. Pocock

The TBS is quite a common perfin found from about 1908 through to 1954. Its frequent availability lends it to a statistical analysis from which may be concluded the number of heads.

The first clue is the early lost pin at the bottom of the S such that it has only 9 holes. This flaw is never mended. This variety occurs in approximately 25% of examples. At the same time another very small difference can be found by measuring the distance between the last pin of the S(30) and the period behind it(23). This distance may be 2mm or 2 1/2mm,but they appear to be almost in equal proportions suggesting initially a 3 head machine.

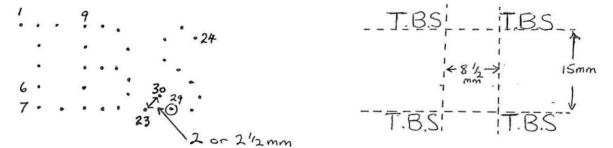
However it is from later examples, including a fortunate block of 4 of the 2/- Flannel flower, that the missing pin of the S can be married up with the three other dies which by then were all showing constant varieties. Head A is found to be the 2 1/2mm type, head B has lost the first pin of the cross of the T(1), head C has lost the bottom 2 pins of the vertical stroke of the T and head. D is our 9 pin S which in addition has now lost the bottom pin of the T(7).

The arrangement of these heads are AB

CD.

The distance between the lines is 15mm confirmed by other vertical pairs and the dies are 8 1/2 mm apart. The format is not CD nor BA. AB DA

So Thomas Brown & Sons machine was a 4 head machine with the initial lost pin in head D and later breaks to the T occuring after some 40 years of use.



Perfins of British Malaya-corrections and extended dates of usage from Peter Giffen

A1 should be CLOUET H 2,7&8 should be Hong Kong <u>and</u> Shanghai N1 should be North <u>China</u> Insurance N2 and S9 <u>Maatschappij</u> W1 Should be Whittall & Co. Klang,Selangor,Estate Agents and general merchants with their head office in Colombo,Ceylon. Extended Dates:

Streetland Ducedor	
G1 c.1898 to c.1920.	H6 c.1882 to c.1894.
L1 c.1919 to c.1937.	L2 c.1922 to c.1965.
M7 c.1902 to c.1922.	S11 c.1904 to c.1923.
W1 c.1919 to 1935.	W2 c.1900 to c.1922.

THE LAST V.G.? Bryan Toop

Recently I discovered the 37c Bicentennial with NZ stamp punctured with a V.G. . This stamp was issued in June 1988 and I assumed that it would be chronologically the last stamp to be punctured. Now I have found a 2c Bowling, of the Sports series. These were issued in Feb 1989, eight months after the Bicentennial issue.

In the interval between these two stamp issues, the postal rates for inland mail had increased from 37c to 39c and a 2c stamp was widely used for the additional postage. But it seems strange that no other stamps were punctured during the eight month interval, especially as a 39c Living Together stamp was issued during this time, in Sept 1988. Perhaps this too, will appear in due course.

Details of discoveries:

ASC 1159 37c Bicentennial with NZ position E " 1183 2c Bowling position E

QUEST FOR THE HOLEY SOUTH PACIFIC PRIVATE PERFIN

Rumours surface now and then about the existence of Pacific Islands stamps with private perfins.

A number of perfins are found on Pacific Islands issues. The "OS" official issues on Papuan and NWPI overprints are well known. Τn addition a number of the "Kodak number perfins" have been sighted on the issues of PNG, Fiji and the British Solomon Islands. These 'perfins' consist of five numerals in two lines, four on the top line and one on the lower. They were produced when a person, often a tourist, sent a film to be processed by Kodak from one of these countries to the processing laboratories in Australia. The numerals were apparently punched into the film and the mailing wrapper, with the persons return address, to enable the two to be matched. Often the stamps received a partial or full punch of these numerals. As such they are neither perfins used to prevent misuse nor applied in these Islands.

The Perfins Club(US) has on occasion conducted a census of perfins found on the issues of all countries,worldwide and a private perfin has been reported from Fiji. It is thought that this pattern may have been DJ/LTD but despite enquiries its existence cannot be confirmed.

Does anybody have a genuine South Pacific Islands(NZ and Australia don't count) stamp with a private perfin? Any such stamps should be regarded as rare!

ITALIAN 'NZ' PERFIN

Thanks to Kel Vicary and Roy Everett this NZ perfin has been identified. It was used by S.A. Nicola Zanichelli, Bolognia around 1931 to 1934. A cover dated 21/11/31 is known. The identity comes from Ceruto's I"Perfin"D'Italia. This perfin is rated as being worth L25,000 to L40,000. (The original article on Queensland Private Perfins appeared in SPPB no.4 June/Sept 87 and Supp no. in SPPB July 1990 p.8-9)

Additional patterns and information have been reported by John Amiet and Arthur Taylor.

New Patterns

(Postal Issues)

BB/LD on ASC 28 1d QV 1882-95 with a Brisbane Postmark



(Revenue Issues)

TCB on 2d Adhesive Duty stamp (7th series 1920-35) dated 192? It is possible that this pattern is the TCB/&Co pattern with the bottom line removed.



Additional Information

TBS Type 2 also found on Railway Parcel stamps

TASMANIAN PRIVATE PERFINS Supplementary Information no.2

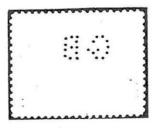
(The original article on Tasmanian Private Perfins appeared in SPPB no.2 Feb/March 87 p.12-15 and Supp no.1 in SPPB Sept 88 p.8)

Additional information has been provided by John Amiet and John Mathews.

New Patterns

(Postal Issues)

GB on 2d Pictorial with postmark Beaconfield



(Revenue Issues)

A.A./Co on 10/- Stamp Duty (1931-55 series)

Additional Information

A Type 3 also found on ASC40 5d blue Pictorial 1899-1912 DWM/LTD Earlier postmark 13/1/1912 MM (on Stamp Duty Issues) Found on 1931-55 series ,dated 1954. NEW ZEALAND PERFINS PART 3

MGM METRO-GOLDWYN-MAYER (N.Z.) LTD, WELLINGTON (1929-1946)

Metro Goldwyn Mayer used high value stamps to send out cannisters of films to various cinemas. Post Office approval for the use of this perfin was originally restricted to the perforation of stamps for use on parcels only. However, this restriction was later forgotten and low value stamps, used on letters, are known to have perforated in later years.

The earliest item in my collection is postmarked 28NOV1929. The latest use of this perfin represented in my collection is a pair of 3d 1946 Peace stamps.

-9-

The MGM perfin exists on a wide variety of stamps. The Queen Victoria high value stamps were not replaced until 1931 and the MGM perfin can be found on these stamps (2/6, 5s), stamps of the King George V issue (to 2s), Arms Type stamps (4s, 5s), 1935 Pictorial issue, and 1940 Centennial issue. Less frequently, it is found on stamps of the King George VI issue (1d, 3d), the 1935 Airmail stamps (3d, 6d), and 1946 Peace issue (3d). Blocks and strips are often found with the stamps perforated MGM; my largest block (of any New Zealand perfin) is a block of 10 of the 6d 1940 Centennial perforated MGM.

rity rating: B

MLS MACKY LOGAN STEEN & COMPANY, AUCKLAND (1890-1891)

My collection contains just three examples of this perfin, the earliest being postmarked -JE90; the latest, 20AU91. These stamps are 1d and 2d values of the Second Sideface issue.

The perfin appears to have had but a short life, possibly just over a year.

Rarity rating: F

N CHRYSTALL & COMPANY, CHRISTCHURCH (1903-1909)

The mystery here is why Chrystall & Company ("Importers of Teas, Sugars, and General Merchandise") perforated its stamps with the letter "N". I have a postcard used by the firm in 1889. On the reverse it lists the various agencies which the firm held at that time. Not one of these had a name, or a product, commencing with the letter "N". But a lot could have happened between 1889 and 1903, when the perfin was first used, and it is still possible that the letter "N" had something to do with one of the overseas firms for which Chrystall & Company were New Zealand agents. Or, again, there could be some quite different explanation.

The N perfin is notable for its lack of variety. I have only ever seen it on the 1/2d Mt Cook and 1d Universal. The earliest usage represented in my collection is 240C03; the latest, -MR09.

Rarity rating: C

NZF THE N.Z. FARMERS' CO-OPERATIVE ASSOCIATION OF CANTERBURY LTD, CHRISTCHURCH (1889-1905)

This perfin is found on the 1/2d Newspaper Stamp, stamps of the Second Sideface issue, the First Pictorial issue, and the 1/2d Mt Cook and 1d Universal. I have only ever recorded this perfin on The earliest copy in my collection is postmarked -AP89; the latest copy, circa 1905 (ld "Dot" plate Universal, worn plate).

Rarity rating: B

NZICO NEW ZEALAND INSURANCE COMPANY LTD, AUCKLAND (1885-91)

This perfin is normally associated with high value stamps of the 1882 Queen Victoria "Long Type" fiscal issue. A postally used pair of 1d Second Sidefaces, postmarked September 1885, has been recorded. Most high value stamps which I have seen have been used fiscally. Postally used stamps are of some rarity; I have the 2s and 4s values so used.

Rarity rating: F (fiscal use) G (postal use)

RGN ROSS & GLENDINING LTD, NAPIER (1906-1924)



This perfin appears to have been first used in 1906 (earliest date, ----06) and is known used until 1924. It is found only rarely on stamps of the First Pictorial issue (I have only the 3d value), and is more usually associated with the 1d Universal (although fairly scarce on this stamp), and the King Edward VII and King George V stamps. It can be found too on stamps of the 1920 Victory issue.

One item in my collection is a used strip of six of the 2d surface printed King George V, the largest strip of any perfin which I possess.

Rarity rating: D

RGW ROSS & GLENDINING LTD, WELLINGTON AND WANGANUI (1904-1928)

issue. It occurs also on stamps of the 1920 Victory issue.

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It is not clear if two separate RGW punches were used, one at Wellington and one at Wanganui, or whether the stamps used at Wanganui were perforated at Wellington.

I have examples of the RGW perfin used at Wellington from -DE04 until -MAY1921, and at Wanganui from circa 1908 (1/2d Mt Cook, Perf 14x15) until circa 1926 (1d Field Marshal). I have a further copy of this latter stamp, on piece, postmarked "1928" but this does

not show the name of the office. The RGW perfin is found on various values of the First Pictorial issue, the 1/2d Mt Cook and 1d Universal, the King Edward VII issue and King George V

Rarity rating: B

RICO ROYAL INSURANCE COMPANY LIMITED, CHRISTCHURCH (1922 - after 1940)

This perfin was used by the Christchurch office of the Royal Insurance Company Ltd. It can be distinguished from incomplete strikes of the more common RICoLd perfin in that the "o" of "Co" has six holes; the RICoLd perfin has only four holes in the letter "o". The earliest example of this perfin in my collection is postmarked 12JE22. The latest postally used copy is postmarked ?OCT1936. However, the punch remained in use for many years after this date and is found on fiscally used copies of the Arms Type issue. A 7s value in my collection is on the paper with upright multiple watermark (first issued in 1940). I suspect, though, that the punch may have continued to be used for the perforation of fiscal stamps (and even, perhaps, the occasional postage stamp) until 1950 or later.

The RICo perfin suffered progressive damage, particularly to the letter "R". It seems that the letters "Co" were later removed and the pins used to replace those missing from the letters "RI". The RI perfin is described below.

The RICo perfin is found on the low value King George V and 1935 Pictorial stamps. I have examples also on the 1 1/2d Victory, the 2d on 1/2d Victory, the 1d Map Stamp, and 1/2d Commerce of 1936. Examples of the 2d and 1s King George V stamps are also in my collection but these stamps have been used fiscally.

Rarity rating: D

RI ROYAL INSURANCE COMPANY LTD, CHRISTCHURCH (1952-1956)

The perfin reading simply "RI" is known on the Health stamps of 1952, 1954, 1955, and 1956. The latter stamps are the latest known usages of any commercial perfin in New Zealand.

At one time I worked for an accountant, Mr H.J.L Bailey (trading as Raymond & Bailey), in Timaru. Mr Bailey had begun his working life as office boy for the Royal Insurance Company, in Christchurch. He told me that one of his first duties, in 1929, had been to perforate the firm's stamp supplies - "and woe betide the office boy if he missed perforating even one stamp!" As a public accountant in Timaru he was the local agent for the "Royal" and, about 1961, I spoke with the manager of the Life Office when he was visiting our office. He could well recall the punch and thought it was "down in the basement somewhere." He promised to search for it and, on his next visit, informed me he had hunted high and low, but without success. The punch seems to have been sent to the scrap heap some time between 1956 and 1961.

Rarity rating: E

RICOLD ROYAL INSURANCE COMPANY LTD, VARIOUS CENTRES (1911-1953)

) R 1	Post Office at:	records show that the RICoLd perfin wa	s authorised for use
	Auckland Wellington	"Official Circular" dated l June 191 "Official Circular" dated l October	
	Dunedin	"Official Circular" dated 1 August 1	

Auckland

The earliest copy in my collection is dated 20MY12, a week or so prior to the date of the authority contained in the "Official Circular." The latest copy I have is postmarked ?JUL1937. Mr R.M. Startup was advised, in a letter dated 2 December 1957, that "postage stamps were still purchased for Stamp Duty in the Marine Department and these were perforated until approximately two or three years ago."

Wellington

I have few early examples with clear Wellington postmarks; the date on my earliest copy appears to read 1913, but the notice in the "Official Circular"

for 1 October 1911 would suggest an earlier date of introduction. The latest copy I have postmarked Wellington is 13JA48.

Dunedin

I have even less RICoLd perfins with Dunedin postmarks. One is dated 31MY16, another 28FE19, both considerably earlier than the 1928 notification in the "Official Circular". My latest example is postmarked -JL35.

Stamps are also found postmarked Hastings and Invercargill:

Hastings

It seems that the Hastings office was supplied with perforated stamps. I have examples of the 1/2d green and 1d green King George VI (one of these postmarked 1941) and a 1d Peace stamp of 1946 bearing Hastings postmarks.

Invercargill

Examples of the RICoLd perfin in my collection, postmarked Invercargill, have been used between 1939 and circa 1948 (1d and 2d Otago Centennial stamps). It is possible the Dunedin punch was later transferred to Invercargill.

The latest RICoLd perfin in my collection is a 3d Royal Visit stamp postmarked 1DE53. Unfortunately, the place of use cannot be determined.

The RICoLd perfin is found on a wide variety of stamps. Some of the less common usages are: 1d Dunedin Exhibition of 1926, 6d 1935 Jubilee (fiscal usage), 1d 1936 Commerce, 1d 1937 Coronation, 1d and 2d 1946 Health, and 1 1/2d Arms Type provisional.

The Wellington punch was still held at that office in 1957, but has since disappeared.

Rarity rating: A

SE&Co UNIDENTIFIED USER, AUCKLAND (1900)

This perfin - a very crude production - appears to read SE&Co. The user has not been identified.

Mr David Dell has reported a copy of this perfin postmarked AUCKLAND 11JL00. Mr Barry Pawson has reported two further examples, one postmarked -JE00, the other 14JE0- (but certainly 1900). One of these is now in my own collection. The perfin appears to have had but a very short life.

Rarity rating: G

S&Coltd UNIDENTIFIED USER, AUCKLAND (1906-1908)



The user of this perfin has not been established. It is possible that it was Sharland & Company Ltd.

The earliest copy in my collection is postmarked ---C06; the latest, JA(?)08. Despite its apparently short life, I find I have 17 copies of this perfin, suggesting that the user was a fairly large business firm.

The S&CoLtd perfin is more usually found on the 1/2d Mt Cook and 1d Universal. I have, however, copies also on the 8d and 1s values of the First Pictorial issue.

Rarity rating: E