

THE TOM GOSSE COLLECTION OF THE JAPANESE OCCUPATION ISSUES OF SOUTH-EAST ASIA

Sale Venue:

The Royal Philatelic Society London

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Sale Details | Tuesday 28 October 2025 at 10.00 a.m. (Lots 1 to 547)
Wednesday 29 October 2025 at 10.00 a.m. (Lots 548 to 873)

When sending commission bids or making enquiries,
this sale should be referred to as **GOSSE - 25020**

Viewing of Lots | Stampex – 22-25 October 2025
| At Spink London
Monday 27 October 2025 10.00 a.m. – 5.00 p.m.
Private viewing by appointment only

Live platform | **SPINK & LIVE**

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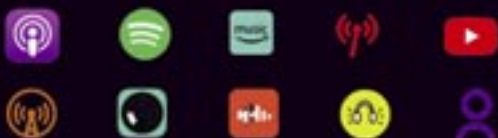
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INTRODUCTIONS

I have been a stamp collector for over 70 years but in 1990 when I visited Stampex UK at Alexandra Palace, and amongst the dealers trying to keep the rain leaking from the glass ceiling off their booths, I met Dickon Pollard who convinced me that I should narrow my interests and concentrate on a more manageable timeframe. So with urging from Dickon I chose the KGVI period and have been enjoying it ever since. Japanese Occupation stamps seemed awfully difficult but eventually Peter Singer convinced me to put some of my efforts into this complex area and sent me his catalogue. I was hooked, and thanks to both of these individuals I have had great fun in combing the stamp world for objects of my obsession and I have learned a lot about a part of the world I knew very little about.

Of course, I was interested in stamps but when I decided to be an exhibitor I needed to add some postal history to enter the traditional exhibition category so I acquired cards, stationery and letters to enhance the 'stamp' portion of the exhibit. Exhibiting also led me to the conclusion that material like this needs to be certified, not only for the exhibition judges to be certain, but for peace of mind that what I procured was not fraudulent. So this Spink catalogue is not only an auction document but a reference of the variations that can be collected to broaden the scope of what is listed in the major catalogues.

However, all good things must come to an end and I am now at a stage in life where I need to downsize and share what I have accumulated (with adherence to authenticity of the material) with others. Enjoy.

Tom Gosse

THE TOM GOSSE COLLECTION OF THE JAPANESE OCCUPATION ISSUES OF BRITISH SOUTH EAST ASIA

This is undoubtedly the finest collection of these issues to come on the open market. Formed over forty years, Tom has managed to acquire items from all the major collections that have been sold including Milo Rowell, Dr. Cheah Way Mun, Dr. Ian Matheson, Gerald Davis, William Bennett and Alan Meech to name but a few.

The collection not only covers Malaya but also Burma and Borneo with Brunei, Labuan, North Borneo and Sarawak.

What stands out is its completeness with very few S.G. numbers missing. For example, in the single frame chops, Tom has tried to collect all the known colours and their different types for each state and value, and in the Selangor whether the handstamp was struck left to right or right to left.

In the Burma, one will find a wonderful selection of the different "Peacock" overprints and studies of the "cracked plate" and "pin" flaws.

Virtually all the major errors are to be found, whether it be inverts, doubles or omitted in pair (or larger) of normal overprint.

This will be a once in a lifetime to acquire these rare and difficult stamps, or the perfect opportunity to begin a new collecting area.

Nick Startup

Extensions

Prospective buyers who wish to obtain an expert opinion on any lot (other than a mixed lot or lot containing undescribed stamps) are requested to notify Spink in writing not less than forty-eight hours before the time fixed for the commencement of the first session of the sale. If accepted by Spink, such request shall have the same effect as notice of an intention to question the authenticity of the lot for the purposes of Condition 3.4 of our Terms and Conditions for Buyers.

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Notes Concerning Descriptions

GUM: Original gum should be expected on unused stamps where appropriate, unless stated otherwise in the description:

mint	unused with original gum showing slight disturbance caused by previous hinge, which may be present in part or entirely removed
part original gum	unused with original gum significantly disturbed or heavily hinged
unmounted mint	original gum as issued
unused	without gum

COVERS: Should be expected to have minor nicks and tears usually from opening. Folded letters or covers normally have one or two file folds. These are not described unless of an exceptional nature and are not grounds for return.

entire letter	complete as sent with comments still attached to the outer address portion
entire	the outer portion of a folded letter but without contents
cover	an envelope

Symbols and Abbreviations

⊛	unmounted mint	d.s.	datestamp
★	unused	h.s.	handstamp
○	used	Ⓐ	air mail
⊞	block of four	Ⓢ	specimen
⊞	block larger than four	Ⓒ	cancelled
☒	used on cover, entire letter, etc.	Ⓔ	essay
△	on piece	Ⓟ	proof
var.	variety, varieties	F	forgery
cat.	catalogue, catalogue value	R	reprint
c.d.s.	circular datestamp		

References

Catalogue values and numbers are those taken from the latest available edition.

The use of Gibbons Specialised catalogues in Great Britain sales is clearly indicated. Where other catalogues are used they are mentioned by name.

Buyers are reminded that payment must be made within seven days from the date of sale (condition 5.4.1), and interest will be added for overdue accounts (condition 5.10.1.1).

Please note charges for credit card payments (condition 5.4.3(iii)).

Buyers are reminded that if they default on a successful bid that details relating to such default may be shared with other auction houses and live bidding platforms (condition 5.11).

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TUESDAY 28 OCTOBER 2025

Commencing at 10.00 a.m. (Lots 1-573)

BRUNEI

For all prospective buyers, please note that in this section some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return.

x1 ★	1c. (2, one with weak entry), 2c. green, 2c. orange (2), 3c., 4c., 5c. (3 including a lower right corner pair), 6c. greenish grey (2), 8c. red (5 including a vertical strip of three), 10c., 12c., 15c., 25c., 30c. (B.P.A. certificate, 1980), 50c. and \$1, all with overprint in violet to blue, fine mint. Between S.G. J1 and J17, £556 approx	£200-250
x2 ○	1c., 2c. (both), 3c. (soiled), 4c., 5c., 8c. red, 10c., 12c., 15c., 25c., 30c., 50c. and \$1, all with overprint in violet to blue, fine used. Between S.G. J1 and J17, £693	£150-180
x3 ★田	1c., 2c. green, 2c. orange (2), 4c. (2), 5c. (2), 8c. red, 10c., 12c., 15c., 25c. and 50c. in blocks of four, mostly from a corner, and 5c. top right corner block of eight (4x2) with one showing " 5c " retouch (R.1/8), all with overprint in violet to blue, fine mint. Cat. £1,270	£400-500

Brunei - *contd.*



4

x4 ★ ⑧

1c. black lower right corner block of nine with **red overprint**, unused with large part original gum; some split perfs, fine. The largest known multiple. B.P.A. Certificate (2019) states "with toned original gum". ISC J1c, \$3,600; S.G. J1b, £2,250. Photo

£800-1,000



5

x5 ⊕ ⑧

1c. black top right corner block of six (3x2) with **red overprint**, minor bends and some split perfs at right, fine unmounted mint. B.P.A. Certificate (2020). ISC J1c, \$2,400; S.G. 1b, £1,500. Photo

£500-600



6

x6 田

1c. black block of four with **red overprint**, unused with full original gum; crease at lower left and some split perfs at right. Ceremuga Certificate (2000). ISC J1c, \$1,600; S.G. J1b, £1,000. Photo

£350-450



7

x7 △

1c. with **red overprint**, 2c. green, 4c., 5c. and 8c. grey-black, all on piece tied by Belait c.d.s. (13.11.42), the odd perf with affixative stain otherwise fine. Rare. B.P.A. Certificate (2019). ISC J1c, J2, J5-J6, J9, \$4,880; S.G. J1b, J2 J5-J6, J9, £1,411. Photo

£400-500

Brunei - *contd.*



8

x8 ★ ㊦

3c. green lower right corner block of eight (4x2) with blue overprint, the second stamp in the lower row with **overprint omitted**, fine unmounted mint. Very rare and a great showpiece. B.P.A. Certificate (1999). ISC J4c, \$12,000+; S.G. J4/4a, £4,250+. Photo

£2,500-3,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 1235

Spink auction, April 2016, Lot 359



9

x9 ★ ㊦

3c. green block of six (3x2) with blue overprint, the centre stamp in upper row with **overprint omitted**, fine mint. Very rare. B.P.A. Certificate (2020). ISC J4c, \$12,000+; S.G. J4/4a, £4,250+. Photo

£1,500-1,800

PROVENANCE:

Spink auction, April 2020, Lot 33

x10 ㊦

5c. chocolate with violet overprint, a complete mint sheet (10x5) with one showing "5c" **retouch** (R.1/8), fine unmounted mint. ISC J6/6b, \$1,435; S.G. J6/6a, £478

£120-150



11

- x11 ④ ⑤ 5c. chocolate top left corner block of nine with violet overprint, the centre stamp in the top row and the first stamp in the second row showing **overprint double**, fine unmounted mint. Rare. ISC J6a, unpriced; S.G. J6 unlisted variety. Photo £600-800
- x12 ④ 5c. chocolate horizontal pair with margin at left and overprint in violet, the right stamp with variety **overprint double**, fine unmounted mint. ISC J6/6a, unpriced; Unlisted in S.G. £100-120



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Brunei - *contd.*



13

x13 ☒

5c. chocolate with variety "5c" **retouch** with 3c. green, both with violet overprint, and North Borneo Pictorial 4c. and 8c. tied by single strike of Sibu Japanese type c.d.s. (Type JD1) on 1943 (18 June) commercial envelope addressed in Chinese showing violet and red censor chops. B.P.A. Certificate (2017). Photo

£300-400



14

x14 ○

5c. chocolate with blue overprint showing "5c." **retouch**, lightly cancelled by part Brunei Central Post Office Japanese c.d.s. (Type JD3), fine. R.P.S. Certificate (2006). ISC J6b, \$1,600; S.G. J6a, £400. Photo

£120-150



———— 15 ————

x15 ○

6c. greenish grey with violet overprint cancelled by part pre-war c.d.s.; 6c. scarlet and 12c. blue, both with violet overprint, on piece tied by Belait c.d.s. (13.11.42), both with some perfs with affixative stains otherwise fine. S.G. J7-J8, J12, £1,000. Photo

£300-400



16

x16 ⊕ ㊦

6c. scarlet block of six (3x2) with margin at top and violet overprint, gum a little more browned than normally found, fine unmounted mint. A rare multiple. ISC J8, \$13,800; S.G. J8, £3,900. Photo

£1,200-1,500



17

x17 ⊕ 田

6c. scarlet block of four with margin at top and violet overprint, the odd shortish perf and the top right stamp badly damaged, unmounted mint. ISC J8, \$6,900+; S.G. J8, £1,950+. Photo

£500-600

Brunei - *contd.*



18



19



20



21

- x18 ★ 6c. scarlet with violet overprint, unused with part original gum, fine. B.P.A. Certificate (2019). ISC J8, \$2,300; S.G. J8, £650. Photo £180-220
- x19 ★ 8c. grey-black with violet overprint, unused with part original gum (partly disturbed), fine. B.P.A. Certificate (2014). ISC J9, \$2,900; S.G. J9, £950. Photo £250-300
- x20 ⊕ 8c. grey-black with **red overprint**, fine unmounted mint. Very rare. R.P.S. Certificate (2018). ISC J9a, \$3,000; S.G. J9 unlisted variety. Photo £400-500
- x21 ○ 8c. grey-black with **red overprint**, centrally cancelled Brunei Central Post Office Japanese c.d.s. (Type JD1) in violet. Very rare. ISC J9a, \$4,500; S.G. J9 unlisted variety. Photo £400-500



22

- x22 ★ 8c. red with violet overprint, a block of ten being the lower two rows of a sheet with imprint and plate number, **the centre vertical pair with overprint omitted**, fine mint. A very rare multiple. Also a matching block of ten but without the variety. A pair that would make a fine exhibition page. B.P.A. Certificate (1999). ISC J10c, \$16,000+; S.G. J10a, £5,500+. Photo £2,500-3,000

PROVENANCE:

Milo Rowell, Spink Singapore, 1999, Lot 1250



23



24



25

- x23 ○ 8c. red vertical pair with violet overprint, the lower stamp with **overprint double**, lightly cancelled, fine. ISC J10/10a, unpriced; S.G. J10 unlisted variety. Photo £150-180
- x24 ★ 12c. blue with variety **violet overprint double**, centred to upper left, fine mint. ISC J12a, unpriced; S.G. J12 unlisted variety. Photo £200-250
- x25 ★ 12c. blue, a lower right corner example with **red overprint**, unused with large part original gum, some extraneous violet marks, fine. B.P.A. Certificate (2019). ISC J12c, \$1,200; S.G. J12a, £700. Photo £200-250



27



26



28

- x26 ★ 12c. blue with **red overprint**, unused with large part original gum which is a little toned as is usually found, fine appearance. B.P.A. Certificate (2014). ISC J12c, \$1,200; S.G. J12a, £700. Photo £180-220
- x27 ★ 25c. slate-purple with **red overprint**, unused with small part original gum, some paper adhesions on reverse otherwise fine. Ceremuga Certificate (2018). ISC J14b, \$1,680; S.G. J14a, £900. Photo £200-250
- x28 ★ 50c. black on emerald with **red overprint**, centred to right, unused with large part original gum and of fine appearance; small thin and top left corner with small repair. Rare. Ceremuga Certificate (2005). ISC J16a, \$1,800; S.G. J16a, £950. Photo £200-250

Brunei - *contd.*



29

x29 ★田

\$5 carmine on green block of four with small margin at top and violet overprint, unused with large part original flat gum, fine. Rare. ISC J18, \$15,200; S.G. J18, £4,400. Photo

£1,500-1,800

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 1261



30

x30 ★

\$5 carmine on green with violet overprint, unused with usual flat gum, fine. ISC J18, \$3,800; S.G. J18, £1,100. Photo

£300-400

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31

x31 △

\$5 carmine on green and \$25 black on red with violet overprint, both on piece cancelled by favour with Miri Japanese c.d.s. (Type JD4), fine. Very rare and possibly the only known examples. B.P.A. Certificate (1993). ISC J18-J19, \$16,000; S.G. J18-J19, £7,500. Photo

£3,000-4,000



32



33

x32 ○

\$5 green on carmine with violet overprint, apparently used but no clear sign of cancellation, fine. R.P.S. Certificate (1992). ISC J18, \$8,000; S.G. J18, £3,750. Photo

£400-500

x33 ★

\$25 black on red with margin at top and violet overprint, unused with small part original gum, some paper adhesions, fine. B.P.A. Certificate (1993). ISC J19, \$4,000; S.G. J19, £1,100. Photo

£300-400

1944 (1 May) Surcharge



34



35

x34 ★

\$3 on 1c. black with red overprint, centred to foot, unused without gum and with some light marks on reverse. Rare. R.P.S. Certificate (1998). ISC J20a, \$35,000; S.G. J20, £9,000. Photo

£1,500-2,000

x35 ★

\$3 on 1c. black **without** "Imperial Japanese Government" handstamp, centred to left, unused with large part original gum, fine. Rare. P.F. Certificate (1956). ISC J20, \$30,000; S.G. J20a, £11,000. Photo

£3,000-4,000

Brunei - *contd.*

An Extremely Rare Surcharge Cover. One of Three Recorded



36

x36 ☒

\$3 on 1c. black with red overprint plus North Borneo \$2 on 1c. with violet one-line handstamp and \$5 on \$2 without handstamp, all tied by Miri Japanese type c.d.s. (Type JD4) on 1944 (11 May) locally addressed and registered envelope showing Type R7 registration h.s. and red censor chop. Extremely rare and one of three that we record, one of which recently sold by us in June 2023 - the M. Tsuchiya sale, lot 4253, for £40,000. Stamps catalogue £27,000 off cover. Photo

£12,000-15,000

1941 Unissued values without Japanese overprint

- x37 ★ 2c. orange, 3c. blue-green, 6c. greenish grey, 8c. red and 15c. ultramarine, fine mint. See note after S.G. 78, cat. £650 £200-250
- x38 ★ 2c. orange, 6c. greenish grey, 8c. red and 15c. ultramarine, fine mint. See note after S.G. 78, cat. £400 £100-120
- x39 ☒ 2c. orange, 3c. blue-green, 6c. greenish grey, 8c. red and 15c. ultramarine, all tied by Brunei c.d.s. on locally addressed 1942 (7 Apr.) philatelic envelope, fine £200-250

Postal Stationery

40

- x40 ☒ 15c. blue registered envelope, unused, fine. Photo £250-300

Covers

- x41 ☒ 1943 (18 Mar.) locally addressed envelope bearing 4c. pair with violet overprint, neatly tied by Kuching Japanese c.d.s. (Type JD1) in violet; no other markings £100-120



42



43

- x42 ☒ 1944 (29 Mar.) envelope to Singapore, bearing 1c. (3, one with stain) with violet overprint and Japan 5s., all tied by Brunei Central Post Office Japanese type c.d.s. (Type JD3 showing outer rim of canceller) and censor chop, both in violet; envelope with central vertical creases, clear of adhesives, and a little soiled. Photo £300-400
- x43 ☒ 1944 (13 June) envelope to Kuching, bearing 6c. greenish grey with violet overprint and Japan 2s., both clearly tied by Sibui Japanese type c.d.s. (Type JD3) in violet and showing purple censor chop. Photo £400-500

Brunei, Covers - *contd.*

- x44 ☒ 1945 (1 Aug.) locally addressed philatelic Kuching envelope bearing 1c., 6c. greenish grey, 8c. red and 10c. with violet overprints, plus North Borneo 1944-45 Pictorial 1c., 2c. (2), 4c. (2), 8c., 10c. (2) and 15c. (2), all neatly tied by Japanese type c.d.s., fine. S.G. cat. £788 off cover £250-300

BURMA

For all prospective buyers, please note that in this section some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

Burmese Independence Army Administration

1942 (May) "Peacock" Overprints

Overprinted at Myaungmya - S.G. Type I

On Postage Stamps of George V

- x45 ☉田 9p. deep green block of four with margin at right showing all four types, unused with full original gum, rather toned though a scarce multiple. S.G. J1, £520 £120-150
- x46 ★ 9p. deep green, four singles comprising the four types, fine mint. S.G. J1, £520 £120-150



47

- x47 ☉田 3a.6p. deep blue block of four with margin at right and showing all four types, variety **overprint grossly misplaced 5mm. to right**, unused with full original gum, fine. S.G. J2, £360+. Photo £120-150
- x48 ★ 3a.6p. deep blue, four singles comprising the four types with additional Types B and D, fine mint; also Types A and B used. S.G. J2, £540+ (used unpriced) £200-250

On Official Stamps of George V



49

x49 田

6p. bistre interpanneau block of four with margin at right, and showing overprints in interpanneau, showing Types C-D over A-B over C-D, unused with full original gum, fine. S.G. J3, £440+. Photo

£200-250

Note: The 6a. value was printed from old De La Rue plates. Sheets were 256 in four panes of sixty-four. Each pane with four rows of sixteen was separated by interpanneau margins with printed pillars. The Myaungmya type was made up of a block of four types and in the height of the sheet of two stamps width there were eight blocks each showing the four sub-types. On the margins sub-types c and d are twice as rare as sub-types a and b. The printing should have resulted in the lower sheet margin having parts of sub-types c and d.

x50 ★田

6a. bistre block of four showing the four types, unused with large part original gum, fine. S.G. J3, £440

£120-150

x51 ★

6a. bistre, four singles comprising the four types with additional Type A and an example with interpanneau margin at top showing an impression of the overprint, Type A over C, plus a used Type C example. Generally fine. S.G. J3, £660+ (used unpriced)

£250-300

On Postage Stamps of George VI



52

x52 ★田

9p. yellow-green block of four comprising all four types, unused with large part original gum, the top left stamp thinned at top though not affecting fine appearance. A scarce multiple. S.G. J4, £720. Photo

£180-220

x53 ★

9p. yellow-green (4) comprising Types A, B, C and D, fine mint. S.G. J4, £720

£180-220

Burma, 1942 (May), Overprinted at Myaungmya - S.G. Type - *contd.*



54



56



57



58

- | | | |
|-------|--|----------|
| x54 ★ | 1a. purple-brown Type A, unused with original gum, fine. S.G. J5, £550. Photo | £150-180 |
| x55 ★ | 1a. purple-brown Types A (horizontal crease at top not affecting appearance) and C (Brandon certificate, 1995), unused with large part and full original respectively. S.G. J5, £1,100 | £200-250 |
| x56 ○ | 1a. purple-brown Type A, lightly cancelled, fine. S.G. J5, unpriced. Photo | £180-220 |
| x57 ⊕ | 1a. purple-brown Type B, unused with full original gum, fine. S.G. J5, £550. Photo | £150-180 |
| x58 ★ | 1a. purple-brown Type C, unused with large part original gum, fine. Brandon Certificate (2003). S.G. J5, £550. Photo | £120-150 |



59



62



63



— 64 —

- | | | |
|--------|---|----------|
| x59 ⊕田 | 4a. greenish blue with overprint black on red, a block of four with all four types, unused with full original gum, fine. Rare in a block S.G. J6, £680. Photo | £300-350 |
| x60 ★ | 4a. greenish blue with overprint black on red, 1st printing Types A (marginal), B, C and D, fine mint. S.G. J6, £680 | £200-250 |
| x61 ★ | 4a. greenish blue with overprint black on red, 2nd printing Types A and B, unused with large part original gum, fine. B.P.A. (1961) and R.P.S. (1970) Certificates respectively. S.G. J6, £340 | £100-120 |
| x62 ⊕ | 4a. greenish blue with overprint black on red, 2nd printing Type A, showing the black overprint so accurately superimposed that the red overprint hardly shows, unused with full original gum, fine. Rare - see note after J11. S.G. J6. Photo | £150-200 |
| x63 ⊕ | 4a. greenish blue with overprint black on red, with margin at right, variety triple overprint, black on double red , Types B and D, unused with part original gum, corner crease at lower right otherwise fine. Spectacular. B.P.A. Certificate (2006). S.G. J6a, £475. Photo | £180-220 |
| x64 ★ | 4a. greenish blue with overprint black on red, variety triple overprint, black on double red , two unused examples, one with part original gum, the other without gum and with slight surface fault at foot caused by horizontal crease. B.P.A. Certificates (1990 and 1981 respectively). S.G. J6a, £950. Photo | £200-250 |

On Official Stamps of George VI

- x65 ★ 3p. (9 including a pair), 6p. (11 including two pairs), 1a. typo (6 including a pair), 1a. litho (10 including a pair; one with small marks of a cancel? in one corner), 2a. (10 including a vertical pair) and 4a. (6), all with types identified, fine mint. S.G. J7-J11, £2,068 £500-600
- x66 ○ 3p. Type A, 6p. Type D, 2a. Type C and 4a. Type D, fine used; the first two initialled "AE" (Adgey-Edgar). S.G. J7-J8, J10-J11, £340 £80-100
- x67 ★ 6p. blocks of eight (2, both 2x4 and a little toned), six (2x3) and four (2), 1a. litho block of four (vertical crease), 1a. typo blocks of four (2, one with a blunt corner), 2a. block of four and 4a. block of four (2); generally fine mint. S.G. J8-J9aa, J10-J11, £1,850+ £400-500



68

- x68 ★ 1½a. turquoise-green, unused with large part original gum, fresh and fine. Rare, the most difficult Myaungmya overprint. Brandon Certificate (2005). S.G. 9a, £950. Photo £300-400

Overprinted at Myaungmya - S.G. Types 2 and 3**On Postage Stamps of George VI**

- x69 ★ A predominantly mint accumulation comprising 3p. mint (23 including three blocks of four) and used (9 including a block of four ex Pilcher, and a single used with 6p. on part Lim Peng Hong cover); 6p. mint (11 including a block of four ex Pilcher) and used (on piece); 9p. mint (16 including two blocks of four, one ex Pilcher); 1a. mint (30 including two blocks of four and an L-shaped strip of three ex Pilcher showing overprint misplaced sideways) and used (2, one on piece); 2a. mint (29 including a block of seven, three blocks of four, one ex Pilcher, and a pair with B.P.A. certificate, 1963) and one used; and 4a. mint (6, one without gum) and used. A generally fresh and fine lot, many with signatures on reverse (Jal Cooper, Adgey-Edgar, Milo Rowell). S.G. J12-J17, £4,680 £1,200-1,500
- x70 ★ A study of the "cracked" peacock varieties on [5], [6], [7], [34] and [39] comprising 6p. mint block of four with [7], 9p. mint block of four (light creases) with [34] and mint and used singles with [7] and [34] (rare) respectively, 1a. mint blocks of four (2) with [34] at upper right and at lower right, mint pairs (2, one with light stains on reverse, the other with B.P.A. certificate, 1963) with [34], 4a. mint with [7], (Hobson h.s. on reverse) and mint (2, one with light diagonal crease) with [34]. A fine lot of these intriguing varieties £600-800
- x71 ★田 3p., 6p., 9p., 1a., 2a. and 4a., each in a block of four, the 4a. without gum, fine mint. S.G. J12-J17, £1,028 £200-250

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell)

For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

Burma, Overprinted at Myaungmya - S.G. Types 2 and 3,
On Postage Stamps of George VI - *contd.*



72

x72 ㊦

1a. purple-brown block of forty (8x5), [1-40] with [7], [34] and [39] showing “cracked” peacocks, unused with full original gum, fresh and fine. A wonderful positional block and exhibition item. S.G. J15, £800+. Photo

£500-600

x73 ㊦

1a. purple-brown block of thirty-one, [2-20] with [34] showing “cracked” peacock, unused with full original gum, [2-4] and [6] crossed by diagonal crease not affecting fine appearance. S.G. J15, £620

£200-250



74



76



75

x74 田

1½a. turquoise-green block of four clearly showing the two sub-types of thick and thin back of neck, unused with full original gum, fresh and fine. JSCA B17, Y120,000; Unlisted in S.G. Photo

£400-500

PROVENANCE:

J. Thomas Slemons

x75 田

1½a. turquoise-green block of four, the lower right stamp showing “cracked” peacock [34], unused with full original gum, the lower left stamp with corner crease not affecting fine appearance. Rare. JSCA B17, Y120,000+; Unlisted in S.G. Photo

£500-600

Note: The Burma Fantail state that this flaw is not included in their plate crack table as too few exist.

PROVENANCE:

J. Thomas Slemons

x76 田

1½a. turquoise-green, unused with full original gum, fine. Initialled “MDR”. JSCA B17, Y30,000; Unlisted in S.G. Photo

£120-150

PROVENANCE:

J. Thomas Slemons



77



78



79



80

x77 ○

4a. greenish blue, variety **overprint double**, lightly cancelled, fine. S.G. J17a, unpriced. Photo

£150-180

x78 ★

4a. greenish blue, variety **overprint double, one inverted**, unused with large part original gum, fine. B.P.A. Certificate (2000). S.G. J17c, £475. Photo

£150-180

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 1288

x79 ★

4a. greenish blue, variety **overprint double, both inverted**, unused with large part original gum, fine. Initialled “AE”. Rare. B.P.A. Certificate (2003). S.G. J17d, £750. Photo

£250-300

x80 ★

4a. greenish blue, variety **overprint double, both inverted**, unused with large part original gum, corner crease at lower left, otherwise fine. Rare. B.P.A. Certificate (2015). S.G. 17d, £750. Photo

£200-250

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 101

Burma, "Peacock" Overprints, Overprinted at Myaungmya - S.G. Types 2 and 3,
On Postage Stamps of George VI - *contd.*



— 81 —



— 82 —

- x81 ★ 1r. purple and blue and 2r. brown and purple, both unused with large part original gum, fine. S.G. J18-J19, £950. Photo £300-350
- x82 ★ 1r. purple and blue and 2r. brown and purple, both unused with large part original gum, fine. B.P.A. (2019) and R.P.S. (1969) Certificates. S.G. J18-J19, £950. Photo £250-300



— 83 —

- x83 ○ 1r. purple and blue on piece tied by Myaungmya c.d.s. (8.7.42), some surface damage at top right prior to use, and 2r. brown and purple, lightly cancelled. B.P.A. Certificates (2014 and 2015 respectively, the latter with comment "There is no consensus as to the authenticity of the corner obliteration"). S.G. J18-J19, £1,450. Photo £300-400



84

- x84 ⊕ 1r. purple and blue with margin at foot, unused with full original gum, fresh and very fine. Signed P. Holcombe and R. Lowe. S.G. J18, £600. Photo £200-250
- x85 ★ 2r. brown and purple, three examples, one with large part original gum and two stained perfs at left (R.P.S. certificate, 1970), the other two without gum, one initialled "MDR". S.G. J19, £1,050 £150-200

Handstamped at Pyapon? - S.G. Type 4

On Postage Stamps of George V



86

- x86 田 2a. vermillion block of four with margin at foot, unused with full original gum. Sold “as is”. Singer 89, \$1,200 (1995); JSCA B59, Y120,000. Unlisted in S.G. Photo £200-250
- Note: There is some controversy surrounding the KGV 2a. Milo Rowell thought that they were valid while Gerald Davis thought they were forgeries.*

On Postage Stamps of George VI

- x87 ★ A mint range comprising 6p. (3, two initialled “MDR” and one signed Tyler), 1a, (16 including two blocks of four, one ex Pilcher, and one used) and 2a. (12 including two vertical pairs ex Pilcher; one a little soiled), also a controversial KGV 2a. (initialled “MDR”); the 2a. with variable gum otherwise mostly fine. R.P.S. Certificates (1970 or 1985) for five 2a. S.G. J19a-J20, £4,000+ £700-900
- x88 田 6p. bright blue block of four, unused with large part original gum, fine. Each initialled “MDR”. S.G. J19a, £320 £100-120
- x89 田 1a. purple-brown, two blocks of four with margin at foot, one with lower right stamp showing partial handstamp, unused with full original gum, fine. S.G. J19b, £960 £250-300



90



91

- x90 ★ 4a. greenish blue, unused with part original gum, fine. The rarest of the Pyapon overprints. S.G. J21, £700. Photo £180-220
- x91 ○ 4a. greenish blue, light crease at top otherwise fine used. The rarest of the Pyapon overprints. B.P.A. Certificate (1997). S.G. J21, £700. Photo £150-180

Burma - *contd.*

Overprinted at Henzada - S.G. Type 5

- x92 ★ 3p. slate, a mint collection highlighting the pin flaw (171, twenty-five used including six blocks of four) showing various states and colours of the overprint, including a right marginal block of sixteen (8x2) with the last column in each showing *pin flaw*, lower right corner blocks of six and four showing *pin flaw*, a strip of three highlighting *no pin flaw*, pairs (3) and singles showing progressive *pin flaws*, two blocks of sixteen (8x2) with margin at left, blocks of four (3, one used), strip of eight showing *pin flaw*, vertical pairs (2) and singles (8, one used) showing **overprint double**, the vertical pairs se-tenant with normals; mostly fine. A great opportunity for specialist study of these interesting overprints and pin flaws. S.G. J22, £1,200+. (167 stamps) £600-800
- x93 ⊕ 3p. slate top right and lower left quarter sheets (8x10), the latter with **overprint double** and showing *pin flaw* in last column, fine unmounted mint. S.G. J22, J22a, £1,120 £350-450



94

- x94 ☒ 3p. slate block of four, the right-hand pair with *pin flaw*, neatly tied by Henzada double-ring d.s. on 1942 (10 May) philatelic envelope to Bassein, showing arrival datestamp (14.5) on reverse. Rare. S.G. J22. Photo £150-180
- x95 ★ 9p. deep green, a predominantly mint range (66 with thirteen used including two blocks of four) showing various States, including a lower right corner block of twenty-four (8x3) showing *pin flaw* in last column, a top right corner pair and marginal singles (2) showing *pin flaw*, five blocks of four, and six including a pair with **overprint double**, some initialled on reverse. A good lot for the specialist. S.G. J23, £2,860+ £800-1,000
- x96 ★ 2a. vermilion, five examples all unused with large part original gum, fine. S.G. J24, £750 £200-250



97

- x97 〇田 2a. vermillion block of four with central Kyonpyaw double-ring d.s. without year (Type (D10), fine used. B.P.A. Certificate (2018). S.G. J24, £900. Photo £300-400
- PROVENANCE:
Alan Meech, Spink, September 2018, Lot 413
- x98 〇 2a. vermillion severed pair, fine used. S.G. J24, £450 £120-150
- x99 ★ 1p. red-orange, six singles in varying States of the overprint, part to large part original gum; three creased. B.P.A. Certificate (1966 and 2015) for two. S.G. J25, £1,500 £250-300
- x100 ★ 1p. red-orange, five singles in varying States of the overprint, part to large part original gum, one initialled "AE", fine. S.G. J25, £1,250 £300-400



101

- x101 ★田 1p. red-orange block of four, unused with large part original gum, the top left stamp with thin spot at top and the top right with corner crease, none of which affects fine appearance. A rare multiple. B.P.A. Certificate (2018). S.G. J25, £1,000. Photo £350-450
- PROVENANCE:
Derek Filby, Cavendish, December 2017, Lot 255
- x102 ★ 3p. bright violet, a small range showing various States of the overprint comprising blocks of four (2, one from top right corner with the right pair showing *pin flaw*., pairs (2, one from lower right corner showing *pin flaw* and singles (9, one used), mostly fine. S.G. J26, £1,080 £250-300
- x103 〇田 3p., 6p., 1a. (typo), 1½a., 2a. and 4a., each in a block of four, fine used. B.P.A. Certificate (2018) for 3p., 1½a., 2a. and 4a. S.G. J26, J27, J29, J30-J32, £1,748 £700-900
- PROVENANCE:
Alan Meech, Spink, September 2018, Lots 416, 426-428

Burma, Overprinted at Henzada - S.G. Type 5 - *contd.*

- x104 ★ 6p. bright blue, a predominantly mint accumulation (80, five used) showing the various States of the overprint and including a block of six (2x3) and a block of four with overprint misplaced to foot, two right marginal blocks of four and a single with *pin flaw*, three other blocks of four, and sixteen, including a block of four, with **overprint double** (some very close or almost coincident), many with signatures on reverse, mostly fine. S.G. J27, J27a £3,383 £800-1,000
- x105 ㊦ 6p. bright blue block of sixteen (8x2) with margin at right and showing no discernible flaws, therefore prior to the pin flaw occurring, unused with full original gum, fine. An important piece. S.G. J27, £416+ £120-150



106

- x106 ㊦ 6p. bright blue block of four with margin at top, the upper pair with **clear overprint, on back and front**, unused with full original gum, a little gum toned otherwise fine. Very rare and the first example we recall seeing. S.G. J27/27b, £700+. Photo £300-400
- x107 ○㊦ 6p., 1a. (typo), 2a. and 4a., each in a block of four, the left vertical pair in 2a. block showing prominent *pin flaw*, fine used. S.G. J27, J29, J31, J32, £1,108 £400-500
- Note: The 2a. block with pin flaws is a rare and desirable item. After the war the Henzada peacock was re-used as there was a need for postage. The reprinting took place as sixteen across the sheet as opposed to eight. This pin flaw therefore occurred on stamp 8 of the left side and this block comes from columns 8 and 9.*



108

- x108 ㊦ 9p. yellow-green, unused with full original gum, fine. The rarest of the Henzada overprints. S.G. J28, £1,400. Photo £500-600
- x109 ★ 1a. purple-brown, a mint group showing the various States of the overprint, comprising blocks of four (10, two right marginal) and singles (18, four used), generally fine, some with initials on reverse. S.G. J29, £700+ £180-220
- x110 ★㊦ 1a. purple-brown, typo marginal block of eighty (8x10) from the foot of the sheet in State 1 (pre pin flaw), fresh mint with nearly all unmounted, a few severed perfs between two vertical rows and one stamp with a corner defect, otherwise fine and a rare multiple. S.G. J29, £800+ £250-300

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 127

- x111 ㊦ 1a. purple-brown, typo block of thirty-two (8x4) with margin at right in early phase of mid plate State pre pin flaw, unused with full original gum and each initialled "MDR", fine. S.G. J29, £320+ £100-120



112



113

- x112 ○ 1a. purple-brown, typo vertical pair, the lower stamp variety **overprint inverted**, cancelled with Kyonpyaw c.d.s., fine. Rare and unlisted as a tête-bêche pair. B.P.A. Certificate (2004). S.G. J29/a, £1,300+. Photo £500-600
- x113 ○ 1a. purple-brown, typo, variety **overprint inverted**, fine used. B.P.A. Certificate (2014). S.G. J29a, £1,300. Photo £400-500
- x114 ★ 1½a. turquoise-green, a mint selection showing the various States of the overprint, comprising a block of four showing early state, positions 1 and 2, two blocks of four (one from top right corner) showing mid plate state with both showing *pin flaw* in right column, vertical pairs (2) and singles (13, one showing *pin flaw* and one used on small piece), a few with initials on reverse, mostly fine. S.G. J30, £790 £200-250



115

- x115 ★ ㊦ 1½a. turquoise-green a top right corner block of sixteen (8x2) from the mid state, the overprint applied askew slanting from top left to lower right and the lower row not inked before application, the last column showing *pin flaw*, some extraneous printing ink on face, unused with large part original gum, fine. A great exhibition item. S.G. J30, £384+. Photo £150-200
- x116 ○ ㊦ 1½a. turquoise-green block of four, neatly cancelled with Henzada c.d.s., fine. S.G. J30, £320 £100-120
- x117 ★ 2a. carmine, a mint range showing the various States of the overprint, comprising blocks of four (7, two right marginal showing *pin flaw* in the right column), a right marginal pair with *pin flaw* and singles (16, two used, one on piece), some with initials on reverse, mostly fine. S.G. J31, £1,240 £300-400

Burma, "Peacock" Overprints, Overprinted at Henzada - S.G. Type 5 - *contd.*

- x118 ㊦ ㊦ 2a. carmine block of thirty-two (8x4) with margin at right from the first state before the pin flaw developed, unused with full original gum, fine. Each initialled "MDR". A rare multiple. S.G. J31, £800+ £300-400

PROVENANCE:

Alan Meech, Spink, September 2018, Lot 426

- x119 ★ 4a. greenish blue, a mint group showing the various States of the overprint, comprising blocks of four (5, one from top right corner with right pair showing *pin flaw*), a right marginal pair with *pin flaw*, plus a strip of four (initialled "MDR") and singles (17, three used; two marginal with *pin flaw*), mostly fine. S.G. J32, £2,346 £600-800



120



121

- x120 ★ 4a. greenish blue, variety **overprint double**, unused with large part original gum, fine. Ceremuga Certificate (2003) and a photocopy of B.P.A. Certificate (1988) for a block of four from which this is the top right stamp. S.G. J32a, £250. Photo £100-120

- x121 ★ 4a. greenish blue, variety **overprint double**, unused with large part original gum, fine. B.P.A. Certificate (1988) for a block of four from which this is the lower left stamp. S.G. J32a, £250. Photo £100-120



122

- x122 ★ 4a. greenish blue vertical pair with margin at top, the upper stamp with **overprint inverted**, unused with large part original gum, fine. Very rare with only one other such pair, of the eight examples made, believed to exist. B.P.A. Certificate (1964) for a block of four from which this is the right pair. S.G. J32b, £3,750. Photo £1,200-1,500

PROVENANCE:

M.C. De Roemer, Harmers, June 1964 (the original block of four)

On Official Stamps of George VI



123

- x123 ○ 3p., 6p. (2), 1½a. and 2a., fine used. All except one 6p. with B.P.A. Certificate (2014). S.G. J33-J35a, £1,650. Photo £500-600
- x124 ★ 3p. bright violet pairs (3, one showing *pin flaw* and one with corner fault) and singles (4), mostly fine mint. S.G. J33, £1,500 £300-400



125

- x125 ○田 3p. bright violet block of four cancelled with Henzada double-ring d.s., some perf toning otherwise fine. B.P.A. Certificate (2018). S.G. J33, £1,100. Photo £300-400
- PROVENANCE:
Alan Meech, Spink, September 2018, Lot 431
- x126 ★ 6p. bright blue, six examples, unused with large part or full original gum, fine. S.G. J34, £1,080 £250-300
- x127 ★ 1½a. turquoise-green, five examples, unused with large part or full original, one with brown stain on reverse not affecting appearance, otherwise fine. S.G. J35, £1,000 £200-250



128



129

- x128 ☉ 2a. carmine pair, the right stamp showing *pin flaw*, unused with full original gum, fine. B.P.A. Certificate (1971) for a block of four from which this is the lower pair. S.G. J35a, £850. Photo £300-400
- x129 ○ 4a. greenish blue, lightly cancelled, fine. Rare. S.G. J36, unpriced. Photo £250-300

Burma - *contd.*

Overprinted at Henzada - S.G. Type 6

Much controversy surrounds this overprint. It has been de-listed by Gibbons and Scott. Articles have been written that show that this overprint was only used on postal stationery and that these stamps were created in 1945, thus are bogus. Others have shown blocks that have both Type 5 and Type 6 se-tenant - therefore may have been printed in 1942. The overprint has a much more extended basal arc reaching the shoulders of the peacock and was applied one at a time, therefore there are no sub-types.

x130 ★

KGV 9p., KGV Official 6p. and KGV 3p. (6, one toned and one on piece), 6p. (2, one on piece), 1a. (2, one on piece), 1½a. on piece, 2a. (8 including a block of four; one on piece), 4a. (4, one on piece) and KGV Official 4a., generally fine mint. Sold “as is”. JSCA B39-B45, Y442,000+

£800-1,000



— 131 —

x131 ★田

KGVI 3p., 1a., 2a. and 4a. in blocks of four, fine mint. JSCA B39, B40, B43, B44, Y184,000. Photo

£400-500

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled “MDR” (Milo Rowell). For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return.

Overprinted at Myaungmya - S.G. Type 6a

x132 ★

8a. myrtle-green, a large part mint reconstruction comprising blocks of four (5, one with complete offset on reverse), pairs (2) and singles (7), seventeen with base 8mm. long and fourteen with base 5mm. long, a few a little toned otherwise fine; also five crude forgeries. A great opportunity to complete the reconstruction. R.P.S. Certificates (1970) for two singles. S.G. J44, £4,340

£1,200-1,500



133

x133 ☒

8a. myrtle-green on 1a. stationery envelope to Moulmeingyun, clearly tied by Myaungmya double-ring d.s. (12.5.42) and showing arrival datestamp (17.5) on reverse, fine. Philatelic though very rare and possibly the only one known. B.P.A. Certificate (2024). Photo

£300-400

Covers and Cancellations

134

x134 ☒

1942 (8 July) locally addressed 1a. stationery envelope bearing Henzada Type 5 on KGV 3p. (2) and KGVI 4a., all cancelled by Myanaung double-ring d.s., fine. Photo

£200-250

PROVENANCE:

Derek Filby, Cavendish, December 2017, Lot 258

Burma, Covers and Cancellations - *contd.*

x135 

1942 (1 Aug.) locally addressed 1a. stationery envelope, bearing Henzada Type 5 on KGVI 6p. pair, both cancelled with Myanaung double-ring d.s., fine. Also four postal stationery pieces bearing various stamps applied over King's head

£250-300



136

x136

1942 (21 Aug.) envelope from Kyonpyaw to Maubin, bearing Henzada Type 5 KGV 3p. and KGVI 3p. and 6p., all clearly tied by double-ring d.s. and showing arrival d.s. (28.4) on reverse. Photo

£200-250

PROVENANCE:

Derek Filby, Cavendish, December 2017, Lot 252



137

x137 

1942 (Sept.) home-made envelope to Myanaung, bearing unoverprinted and uncanceled Official 2a. contrary to Japanese postal regulations, showing “HENZADA/DUE/TWO ANNAS” horse-shoe h.s. and, on reverse, Henzada and arrival datestamps, plus “MYANAUNG/UNPAID” octagonal d.s. (18.9); the face panel crossed by various manuscript notations. Photo

£400-500

Trial Stamps



138

- x138 ⑥ 1942 3a. imperf "Toppan" trials (4) with single Pagoda in red, blue, black and deep violet on thin paper, fine. Rare. JSCA U1-U4, Y320,000. Photo £1,000-1,200
- Note: These trials were printed in Japan for use in Burma. It became apparent that these stamps could be produced by the Koff Printing C. Ltd. in Batavia, Java so production was halted in Japan. There are Kasumi Kei marks at the edge of the sheet indicating that these stamps were an official trial although there is no printing office name on the sheet.*

Japanese Army Administration

1942 (June) Yano Seal

- x139 (1a.) red unused block of four (one with small tone spot at foot), singles (2, one used - initialled "MDR") and an example used on 1942 (1 June) locally addressed Rangoon philatelic envelope on day of issue; also blocks of six and four forgeries. S.G. J45 £250-300

1942 (15 June) Farmer 1a. Scarlet

- x140 ★ ⑥ A complete unused sheet of fifty (10x5) with Elephant Brand watermark; one with small stain in a corner, some marks on reverse and a light crease across lower left corner. A wonderful plating multiple. Very rare. S.G. J46, £1,300 £300-400
- x141 A group comprising unused (3, one on unaddressed envelope), used (4 including a pair on piece showing the day hand written and year date "40"), an example on 1942 (15 July) envelope (badly creased) to Kamayut tied by "MOULMEIN/WIRELESS" double-ring d.s., and another example on 1942 (May) envelope (tear through face panel) from Kamayut to Maymyo; also a block of four forgeries. S.G. J46 £150-200

Cover



142

- x142 ☒ 1942 (23 Feb.) re-used OHMS envelope, originally bearing 1a. which has been removed, to Maubin bearing, on reverse, OHMS label and bearing a strip of three and a pair cancelled by Pantanaw c.d.s and overstruck by large curved "CANCELLED" h.s. in violet, showing "MAUBIN/DUE" horse-shoe h.s. with manuscript "Rs 1/2 Due" alongside with various other manuscript notations including "Bailiff, Please pay Rs 1/2" and "Unregistered" in red ink; some creases. A fascinating Official cover where there should have been no postage due. Photo £250-300

Burma, Japanese Army Administration - *contd.*

1942 (22 Sept.) Anna/Rupee Surcharges

- x143 ★ A unused range comprising ½a. on 1s. (2), ½a. on 2s. (2), ¾a. on 3s. (2), 1a. on 5s. (2), 3a. on 7s. (2), 4a. on 4s. (2), 8a. in black on 8s., 1r. on 10s. (2, one variety **surcharge double**), 2r. in black and in red on 20s., 5r. in black on 30s. (14 including a top marginal block of six with an impression of the surcharge in the selvedge, a top right corner block of six, one with **surcharge double** and a single with **surcharge double, one inverted**) and 5r. in red on 30s., many with interleaving paper on reverse, mostly fine. S.G. J47-J56f, £1,935 £500-600
- x144 ★ ¼a. on 1s., ½a. on 2s., ¾a. on 3s., 1a. on 5s., 3a. on 7s., 4a. on 4s., 8a. in black and in red on 8s., 1r. on 10s. (2, one with **surcharge double** - B.P.A. certificate, 1965), 2r. in black and in red on 20s., 5r. in black and in red on 30s. and Fall of Singapore 4a. on 4+2s. most with interleaving paper on reverse, fine unused. S.G. J47-J56g, £1,357 £350-450
- x145 ○ ¼a. on 1s., ½a. on 2s. (5 including a strip of four on piece), ¾a. on 3s., 1a. on 5s., 3a. on 7s., 8a. in black and in red on 8s., 2r. in black (2) and in red on 20s., 5r. in black and in red (6 including a top marginal block of four showing surcharge impression in selvedge; one lightly toned) on 30s., 5r. on 30s. horizontal pair with black and red surcharges se-tenant and Fall of Singapore 4a. on 4+2s. (2), all used, mostly fine. S.G. J47-J56g, £1,980+ £500-600
- x146 ★ ¼a. on 1s., ½a. on 2s., ¾a. on 3s., 1r. on 10s., 2r. in black (B.P.A. certificate, 1985) and in red, and 5r. in black and in red, all with variety **surcharge inverted**, most with interleaving paper on reverse, fine. unused. S.G. J47, J48a, J49a, J54a, J55a, J55e, J56a, J56fa, £1,040 £250-300
- x147 ★ ¼a. on 1s., ½a. on 2s., 1r. on 10s., 2r. in red on 20s. and 5r. in red on 30s., all with variety **surcharge inverted**, three with interleaving paper, fine mint. S.G. J47a, J48a, J54a, J55e, J56fa, £630 £150-180
- x148 ★ ㊦ ¼a. on 1s. chestnut lower right corner block of ten (5x2), the fourth stamp in the lower row showing **surcharge partly double**, fresh unused with interleaving paper. S.G. J47, £500+ £150-180

PROVENANCE:

Spink Singapore, September 2013, Lot 2072



149

- x149 ○ ¼a. on 1s. chestnut vertical pair, the upper stamp with **surcharge inverted**, fine used. A very scarce se-tenant pair. B.P.A. Certificate (2004). S.G. J47/a. Photo £150-180
- PROVENANCE:
M.C. De Roemer, Harmers, June 1964, Lot 65



152



150



153

- x150 ○ ½a. on 1s. chestnut, variety **surcharge double, one inverted**, fine used. Rare. S.G. J47b, unpriced. Photo £150-180
- x151 ○ ½a. on 2s., ¾a. on 3s. (on piece), 1a. on 5s., 1r. on 10s. (on piece), 2r. in black (2) and in red (2) on 20s., and 5r. in black on 30s. (2), all with **surcharge inverted**, fine used, also ¼a. on 1s. (portion of left side cut off), ½a. on 2s. (discoloured) and 3a. on 7s., all with **surcharge inverted** on part 1942 (22 Sept.) envelope from Pyapon to Wakema. S.G. J48a, J49a, J50a, J54a, J55a, £1,140+ (some unpriced) £400-500
- x152 ★ ½a. on 2s. bright scarlet horizontal pair, the right stamp with **surcharge omitted**, fine unused with interleaving paper. S.G. J48 unlisted variety. Photo £400-500
- PROVENANCE:
William Bennett, Spink, May 2011, Lot 110
Spink Singapore, September 2013, Lot 2075
- x153 ★ 1a. on 5s. claret horizontal pair, variety **surcharge inverted**, fresh unused with small part gum. Scarce. S.G. J50a, £500. Photo £200-250
- PROVENANCE:
William Bennett, Spink, May 2011, Lot 112
Spink Singapore, September 2013, Lot 2076



154



156

- x154 ★ 4a. on 4s. emerald horizontal pair, variety **surcharge double, one inverted**, fresh unused with interleaving paper. Scarce. S.G. J52 unlisted variety. Photo £300-400
- PROVENANCE:
William Bennett, Spink, May 2011, Lot 113
Spink Singapore, September 2013, Lot 2079
- x155 ★ 2r. in black on 20s. ultramarine top left corner pair, the right stamp with **surcharge omitted**, unused with large part original gum, fine. S.G. J55c, £275 £100-120
- x156 ★ 2r. in red on 20s. ultramarine horizontal strip of three, the first and last stamps with **overprint omitted**, unused with large part original gum; a few shortish perfs at right and some perfs re-inforced otherwise fine. A spectacular error. S.G. J55g, £350+. Photo £150-180
- x157 △ 5r. in black on 30s. turquoise horizontal pair, the right stamp with **surcharge omitted**, tied by Twante double-ring d.s. (22.9.42) on piece of stationery envelope, fine. S.G. J56d, £350 £100-120

Burma, 1942 (22 Sept.) Anna/Rupee Surcharges - *contd.*



158

x158 ★

5r. in black on 30s. turquoise lower right corner pair, the left stamp with variety **surcharges inverted**, the right stamp with variety surcharge inverted, fresh with interleaving paper on gum; the inverted surcharge with defect at top, apparently caused at the printer before the interleaving was applied. Scarce. S.G. J56e, £450. Photo

£150-200

Note: The pair is accompanied by an enlarged photograph of the block of four from which this pair originate. The other pair was offered in the "Pilgrim" sale.

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 174



159

x159 ★ ㊦

5r. in red on 30s. turquoise, a top marginal block of nine, the centre stamp with **surcharges omitted** and showing extra surcharge impression in selvage above the third stamp, fine unused with interleaving paper. Scarce. S.G. J56f/fc, £560+. Photo

£300-400

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 175

Spink Singapore, September 2013, Lot 2101

x160 ★

5r. in red on 30s. turquoise horizontal pair, the left stamp with **surcharges omitted**, unused with interleaving paper, fine. S.G. J56fc, £350

£100-120



— 161 —

- x161 ★ 5r. in red on 30s. turquoise pairs (2), one marginal with showing **surcharge inverted**, the other with surcharges **se-tenant in red and black**, both with interleaving on reverse, fine mint. Both unlisted by S.G. Photo

£180-220

Fall of Singapore



162



163



165



164

- x162 ★ 4a. on 4+2s. green and red horizontal pair, the right stamp with **surcharge omitted**, unused with large part original gum, a few re-enforced perfs at top, fine. S.G. J56h, £850. Photo
- x163 ★ 4a. on 4+2s. green and red horizontal pair, the right stamp with **surcharge omitted**, unused without gum, fine. S.G. J56h, £850. Photo
- x164 ★ 4a. on 4+2s. green and red bottom marginal vertical strip of three, the top stamp with **surcharge inverted**, the lower pair with **surcharge omitted**, unused with traces of gum, fine. Rare. B.P.A. Certificate (2018). S.G. J56ha, £950+. Photo
- x165 ★ 4a. on 4+2s. green and red, variety **surcharge inverted**, unused with large part original gum, fine. S.G. J56i, £500. Photo

£250-300

£150-180

£300-400

£180-220

Burma - *contd.*

1942 (15 Oct.) New Currency Surcharges

- x166 ★ An unused range comprising Farmer 5c. on 1a. (4 including a pair with one showing **surcharge partially double**) and Pictorial 1c. on ¼a. on 1s. (3), 2c. on ½a. on 2s. (6), 3c. on ¾a. on 3s. (5, one with **surcharge in blue** for use in Shan States, initialled “MDR”), 5c. on 1a. on 5s. (8, one with “5c” sideways), 10c. on 3a. on 7s. (2) and 15c. on 4a. on 4s. (7, one with “15c” sideways), some with interleaving paper, mostly fine. S.G. J57-J63, £2,564+ £800-1,000
- x167 ○ A used range comprising Farmer 5c. on 1a. (6 including a strip of three) and Pictorial 1c. on ¼a. on 1s. (2), 2c. on ½a. on 2s. (3), 3c. on ¾a. on 3s. (2), 5c. on 1. on 5s. (3), 10c. on 3a. on 7s. (2), 15c. on 4a. on 4s. (3 including a pair) and 20c. on 8a. in red on 8s. (3); mostly fine. S.G. J57-J64a, £1,762 £450-550



168



169

- x168 ★ 1c. on ¼a. on 1s. chestnut horizontal strip of three with margin at top, the centre stamp with “1C” **omitted**, unused with interleaving paper, fine. B.P.A. Certificate (1983). S.G. J58a, £900. Photo £400-500

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 186
Spink Singapore, September 2013, Lot 2111

- x169 ★ 1c. on ¼a. on 1s. chestnut vertical pair with margin at right with “anna surcharge unobliterated, the lower stamp with variety “¼A. **inverted**, unused with interleaving paper, fine. Scarce. S.G. J58/58b, £350+ (unlisted as a tête-bêche pair). Photo £150-180

PROVENANCE:

Spink Singapore, September 2013, Lot 2112



170

- x170 ★ 1c. on ¼a. on 1s. chestnut with margin at foot showing “anna” **surcharge unobliterated** and variety “¼A.” **inverted**, unused with large part original gum, fine. B.P.A. Certificate (2015). S.G. J58b, £300. Photo £100-120



171

x171 ○国

15c. on 4a. on 4s. emerald, a top right corner block of twelve (4x3) with variety "15C" sideways, on piece cancelled by Sagaing datestamp (3.11), some creasing though a rare and possibly the largest known multiple. B.P.A. Certificate (2019). JSCA B57a, Y312,000; S.G. J63 unlisted variety. Photo

£800-1,000



172

x172 ⊗

20c. on 8a. in black on 8s. violet with margin at foot, unused with full original gum, top left corner perf creased otherwise fine. Rare. S.G. J64, £1,000. Photo

£300-400



173

x173 ○

20c. on 8a. in black on 8s. violet, fine used. Rare. S.G. J64, £750. Photo

£200-250

x174 ★

20c. on 8a. in red on 8s. violet, unused with interleaving paper, fine. S.G. J64a, £350

£100-120

Burma, 1942 (15 Oct.) New Currency Surcharges - *contd.*

Covers

x175 ☒

1943 (12 Mar.) envelope from Myanaung to Henzada, bearing 2c. on $\frac{1}{2}$ a. on 2s. and $\frac{3}{4}$ a. on 3c. on 3s., both clearly tied by double-ring d.s. and showing arrival datestamp (14.3) on reverse; also 1942 (3 Nov.) envelope (creases) from Insein to Rangoon bearing, on reverse, Farmer 5c. on 1a. tied by double-ring d.s. and showing Experimental P.O. R-504 arrival datestamp alongside

£200-250



176

x176 ☒

1943 (8 July) envelope registered from Pegu to Nyaunglebin bearing, on reverse, 15c. on 4a. on 4s. in combination with Farmer 2c. and 3c. cancelled by two strikes of the bilingual c.d.s. with similar style arrival datestamp alongside, blue printed registration label on face. Scarce and attractive. Photo

£200-250

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 194

1942 Cents Surcharges

x177 ★

An unused range comprising 1c. on 1s. (2), 2c. on 2s. (2), 3c. on 3s. (4, two with **surcharge in blue**), 5c. on 5s. (3, one with **surcharge in violet**), 10c. on 7s., 15c. on 4s. (3, one with **surcharge inverted**) and 20c. on 8s. (2), mostly fine. Five initialled "MDR". S.G. J65-J71, £1,915

£500-600

x178 ○

A used range comprising 1c. on 1s. (2), 2c. on 2s., 3c. on 3s. (2, one with **surcharge in blue**), **5c. on 5s. (5, two with surcharge in violet)**, 10c. on 7s. (5 including a block of four), 15c. on 4s. (3, one with **surcharge inverted**) and 20c. on 8s. (4), mostly fine. S.G. J65-J71, £1,998

£500-600



179

x179 ☉

5c. on 5s. claret imprint strip of three, the right stamp with **surcharge omitted**, unused with full original gum, fine S.G. J68a, £450+. Photo

£200-250

Cover



180

x180 ☒

1944 (5 May) envelope (opened-out) to Taunggyi bearing, on reverse, "3c." in blue on 3s. green pair, indistinctly tied and showing, on face, horse-shoe Due h.s.; the envelope a little soiled and roughly opened nevertheless a very scarce usage in the Shan States. Photo

£300-400

Burma - *contd.*

Burmese Government

1943 (15 Feb.) State Crest

- | | | |
|----------|---|----------|
| x181 ★ ㊥ | 5c. vermilion perf 11 complete unused sheet of fifty-six (8x7); some split perfs and pieces of margin missing at top and bottom right. S.G. J72, £2,240 | £400-500 |
| x182 ○ ㊥ | 5c. scarlet perf 11 complete sheet of fifty-six (8x7) cancelled by favour with Thegon bi-lingual datestamp (18.8.43); some split perfs and two pieces of margin at top left missing. S.G. J72, £1,960 | £400-500 |
| x183 | A range comprising perf 11 unused (3 including a pair) and used (5), and imperf unused (8 including a block of four and single printed on both sides) and used (2, one cancelled on day of issue); mostly fine. S.G. J72/a/ab, £960 | £200-250 |
| x184 ★ ㊥ | 5c. scarlet unused imperf block of twenty-eight (4x7) from the left of the sheet; the second column with light crease otherwise fine. S.G. J72a, £1,120 | £300-400 |

Covers

- | | | |
|--------|--|----------|
| x185 ☒ | A group of envelopes (17) with five bearing perforated 5c., one uprated with 5c., and twelve with imperf 5c. (five are <i>U Ba</i>); condition very mixed | £200-250 |
|--------|--|----------|

1943 Farmer Issue

Imperforate

- | | | |
|----------|---|----------|
| x186 ② | 1c. blocks of twelve (4x3, last column in a different shade) and six (2x3) and a single, 2c. yellow-green block of four, 2c. green pair. 2c. blue-green block of four, 5c. large "C" block of four and a pair printed both sides, 10c. marginal vertical pair, 15c. lower left corner block of four, 20c. block of four and 30c. top marginal block of four, fine | £400-500 |
| x187 ② ㊥ | 2c. green complete sheet of fifty (10x5) printed on reverse of a typed 1921 " <i>Extract from the Minutes</i> " form from the Pegu Division, [20] showing variety " 3 " for " 2 " in face value ; some vertical filing creases between the rows and a few other faults, nevertheless a remarkable multiple | £700-900 |

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 227

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— 188 —

x188 ②

5c. carmine large “C”, a top marginal rejoined vertical strip of four (two pairs) from column 6 with the second stamp showing “G” for “C”, printed both sides with inverted impression of [26/36/46] on reverse of the three lower stamps; extensive pressed creasing, some soiling and some extraneous ink marks and light creases etc. An extraordinary item of exhibition quality and undoubtedly unique with the error. B.P.A. Certificate (1998) Photo

£300-400

PROVENANCE:

Spink Singapore, September 2013, Lot 2135

Burma, 1943 Farmer Issue, Imperforate - *contd.*



— 189 —

x189 ⑨

10c. brown and 30c. deep blue-green, both in a marginal block of nine, [3-25] and [23-43] respectively, on thin brownish coarse paper showing a partial impression of the 1c. value. Holcombe Opinions (1994). Scarce. Photo

£300-400

Note: In 1948 the old press was sold and the new buyer discovered, amongst the paper used for packing up the level of the platen, the sheet from which these blocks emanate. There could only be five sets of such blocks, of which four were severed.

Perforated

x190

The collection comprising 1c. orange (11, including three from the first printing and one with comma after "1"; two used), 1c. brown-orange (2, one with missing stop after "1" and one used), 2c. yellow-green (14 including a corner block of four, three on brown paper, one with comma after "2" and two used), 3c. (30 including two on laid paper six on brown paper including a vertical strip of three, one with comma after "3", a marginal block of six and two blocks of four, one with traces of double impression; two used), 5c. small "C" (5, one on brown paper, one mis-perforated and one used), 5c. large "C" (21 including one with comma after "5", a top marginal block of four showing "G" for "C" and ten used with two top marginal blocks of four showing "G" for "C"), 10c. (19 including one with comma after "10", two blocks of four, one with comma after "10", the other with no stop after "10", a vertical strip of three on brown paper; two used), 15c. (22 including two (one on brown paper) with comma after "15", a block of four with one showing no stop after "15", a corner block of six and a marginal block of four on laid paper; one used), 20c. (18, including two on brown paper, one with comma after "20", a block of four, and a pair on brown paper with one showing **missing "0" in "20"**; two used) and 30c. (9 including one with comma after "30" and three on brown paper, one used), various shades, mostly fine. S.G. J73-J81, £830+

£300-400

x191 ★ ㊦

1c. first printing plus 2c. (2, shades), 3c., 5c. large "C", 10c., 15c., 20c. and 30c. second printings (reprints), each in a complete unused sheet of fifty (10x5), some split perfs in places, fine. A good lot for the student of these interesting stamps. S.G. cat. £1,817

£400-500



192

x192 ★ ㊦

1c. brown-orange marginal block of eight (4x2) from the top of the sheet, the centre block of four variety **imperforate between**, fresh unused; the left-hand vertical pair of the centre block with creases, otherwise fine. S.G. J73a unlisted variety. Photo

£250-300

PROVENANCE:

William Bennett, Spink, May 2011, Lot 146

Burma, 1943 Farmer Issue, Perforated - *contd.*



193

x193 ★田

2c yellow-green, a top right corner block of four, the lower right stamp showing “3” for “2” in face value, two thins in the top margin otherwise fine unused. S.G. J74/74a, £350+. Photo

£200-250



194

x194 ○田

3c. light blue block of four, variety **imperforate between vertically**, centrally cancelled to order, fine. A rare multiple. S.G. J75b, £700. Photo

£250-300

x195 ★

5c. carmine large “C”, a horizontal strip of three with margin at top, variety **imperforate vertically**, fine unused. S.G. J77 unlisted variety. Photo

£250-300



195

x196 ○国

15c. (2), 20c. and 30c. (3), each in a complete sheet of fifty (10x5) cancelled by favour; some split perfs in places. S.G. J79-J81, £950

£200-250



197

x197 ★

15c. magenta lower left corner block of six (2x3), variety **imperforate horizontally between first and second rows and second and third rows**, fine unused. S.G. J79, unlisted variety. Photo

£400-500

PROVENANCE:

Gerald Davis, Spink, April 2005, Lot 242

x198 ★

30c. indigo **error of colour**, a horizontal pair, unused, fine. With normal pair for comparison. Extremely rare. Photo

£500-600

Note: A copy of an unpublished note by U Aung Myint (Lim Ping Hong) is among the Gerald Davis papers. It appears to have been written in the early 1980s.

"The 30c. original printing is in deep blue-green on thick white wove paper, the figure and "c" are uniform, with clean cut perforations. The reprint stamp is in yellow-green and the figure and "c" are different, with the paper slightly thin.

The error of colour is in indigo. It was discovered by U Tun Tin while he was in charge of the stamp printing. He noticed that about one hundred sheets of the 30c. were printed in indigo instead of blue-green. He took a few sheets for a record and ordered the remaining stamps destroyed. It occurred that the printer forgot to mix the yellow ink with indigo. In early 1945 U Tun Tin gave me a dozen of these stamps of error colour in exchange with my peacock stamps. For nearly forty years I have never seen this error of colour variety listed in any catalogue".



198

Burma, 1943 Farmer Issue, Perforated - *contd.*

Covers

x199 ☒ 1943-44 covers (13) including 1943 (16 Jan.) from Moulmein Wireless to Mandalay bearing 5c. small "c" pair; (24 Mar.) from Rangoon to Tamwe bearing 2c. (3, one with no stop after "2"); (29 Mar.) envelope from Myaungmya to Henzada bearing 1c. to 30c. (the 15c. on laid paper); (May) from Insein to Kungyangon bearing 5c. with small "c"; (11 May) registered from Thiligangyun to Mingun bearing 30c. and Pictorial 10c.; (18 June) from Bassein to Seremban (Negri Sembilan) bearing 5c. - scarce overseas destination; (31 Aug.) envelope locally addressed and registered at Kyonpyaw bearing 1c. to 10c.; (14 Nov.) envelope registered from Labutta to Pakokku bearing 20c. pair - registration label torn off; (1 Dec.) from Rangoon to Yandoon bearing 30c. and Independence Day 5c.; and 1944 (12 Dec.) Japanese military card from Bassein to Mandalay bearing 3c. (damaged) and showing Bassein hors-shoe h.s. alongside. Condition a little mixed

£350-450

x200 ☒ 1943 (5 Oct.) re-used envelope (255x115mm.) from Mergui to Rangoon, bearing 5c. large "C" block of four and single lightly tied by datestamp, showing despatch horse-shoe Due h.s. with manuscript "10c." alongside (both obscured by a label), "CANCELLED" and "PAID" h.s. in violet to signify the charge was met and discharged, and Burmese "One Blood, One Voice, One Command" h.s. in violet; and (8 Oct.) OHMS envelope (250x115mm.) from Promé to Rangoon bearing 10c. and showing similar markings; both envelopes with small faults including small worm-holes

£150-180



201

x201 ☒ 1943 (12 Oct.) re-used OHMS envelope from Bassein to Rangoon (originally from the Director of Prisons to Bassein bearing 10c.) with label affixed, bearing 5c. large "C" vertical strips of three (2), showing various manuscript notations including "90 grms, - 15c (single)", "RANGOON-SOR/DUE" horse-shoe h.s. with manuscript "15c" alongside, "PAID" and "CANCELLED" h.s. in violet to signify the charge was met and discharged, and "One Blood, One Voice, One Command" Burmese h.s.. Most unusual. Photo

£150-180

1943 (1 Aug.) Independence Day

- x202 The collection comprising perf 11 1c. (10 including a corner block of four; one used), 3c. (13 including a marginal block of four on brownish paper with one showing *broken leg*; one used) and 5c. (13 including a marginal pair with one showing *skyline flaw*, four used); rouletted 1c. unused blocks of four (4), 3c. unused blocks of four (4) and a strip of five with one showing *broken value tablet* and 5c. unused blocks of four (3); perf x roulette 5c. used corner block of four with *skyline flaw*; and imperf 1c. block of four, pairs (2, one used) and a single, 3c. pairs (3, one used) and 5c. pairs (2, one used); also a commemorative folder containing uncanceled perf 11 1c., 3c. and rouletted 5c., and a commemorative postcard (soiled) bearing set of three with commemorative cancel. Condition mostly fine. S.G. J82-J87, £1,700+ £400-500
- x203 ★ ㊦ The set of three, each in a complete unused rouletted sheet of fifty-six plus complete 3c. and 5c. unused imperforate sheets including skyline flaws, fine. S.G. cat. £2,900+ £700-900

1943 (1 Oct.) Pictorial Issue

- x204 ★ The mint collection comprising 1c. (6 including a block of four), 2c. (17 including a marginal block of twelve), 3c. (15), 5c. (15 including a marginal strip of six), 10c. (7), 15c. (10 including a marginal block of six), 20c. (7), 30c. (5), 1r. (11 including a block of six) and 2r. (16 including blocks of six and four and a pair), also a used set with additional 10c.; mostly fine. S.G. J88-J97, £238+ £70-90

1943 (1 Oct.) Shan States Issue

- x205 The predominantly mint collection comprising 1c. (9 including a corner block of four; three used), 2c. (4, two used), 3c. (5, two used), 5c. (6, two used), 10c. (5, two used), 20c. (5, three used) and 30c. (mint corner block of four and two singles, and used block of four and single); fine. S.G. J98-J104, £1,150+ £300-400

Covers

- x206 ㊤ Undateable envelope from Sagaing Hill to U Okatama Monastery, Kyigon Town bearing 5c.; 1944 (12 Mar.) envelope from Rangoon Cantonment to Taunggyi (Shan States) bearing 5c. in combination with overprinted 5c.; 1944 (3 July) re-used envelope from Minhla to Zigon bearing 10c.; 1944 (Dec.?) long envelope from Minbu to Rangoon bearing 3c. and showing arrival horse-shoe Due h.s. with manuscript "5c." alongside; also 1944 (15 Feb.) envelope from Mandalay to Pyinmana bearing overprinted 10c. £150-200
- x207 ㊤ 1943 (21 Oct.) envelope registered from Rangoon to Osaka, Japan bearing 10c. marginal block of four and a strip of three, cancelled by slightly smudged datestamp and showing blue printed registration label. Scarce overseas mail £150-180
- x208 ㊤ 1944 (15 Jan.) long OHMS envelope from Pegu to the Director of Income Tax in Rangoon, bearing 5c. (4) in combination with Farmer 2c. (2) and 3c. (2, one damaged). showing arrival horse-shoe Due h.s. with manuscript "75 grams" and "10c." alongside and red manuscript "Pay 10ct.". Unusual £100-120

Burma, 1943 (1 Oct.) Shan States Issue, Covers - *contd.*



209

x209 ☒

1944 (19 Feb.) envelope registered from Kalaw to Thingangyun, bearing 5c. block of four and single clearly tied by double-ring d.s. and showing provisional registration label alongside. A rare stamp on cover. Photo

£700-900

PROVENANCE:

M. Tsuchiya, Spink, June 2023, Lot 4052

1944 (1 Nov.) Shan States Issue Overprinted For Use Throughout the Country

x210 ★

The mint collection comprising 1c. (6 including a block of four), 2c. (3, one marginal with **overprint inverted** - lightly toned), 3c. (6 including a block of four), 5c. (14 including three blocks of four), 10c. (6 including a block of four), 20c. (3) and 30c. (3), also a used set; fine. S.G. J105-J111, £625++

£120-150



211

x211 ★田

2c. yellow-green top marginal block of four, variety **overprint inverted**, the lower right stamp with natural diagonal paper crease and a lightly toned perf, otherwise fine. A scarce multiple. S.G. J106a, £1,700. Photo

£350-450



212

- x212 ⑥ 2c. yellow-green with **overprint inverted**, centred to top left, fine unmounted mint. S.G. J106a, £425. Photo £100-120



213



215

- x213 ☒ 1944 (1 Nov.) 1a. stationery envelope to Wakema, bearing 2c. with variety **overprint inverted**, 3c. (affixed over stationery stamp impression) and 5c., all lightly tied by Rangoon c.d.s. on day of issue and showing arrival datestamp on reverse. A rare stamp on cover making up the correct 10c. rate. S.G. J106a, £700. Photo £300-400

Perak Kanji 5c. brown Issued for use in the Shan States

- x214 ☒ 1a. stationery envelope unaddressed and with uncanceled 5c.; 1a. stationery envelope (tear at left) with 5c. affixed over stamp impression, tied by Japanese type c.d.s. and showing horse-shoe Due h.s., and two envelopes both bearing a 5c. tied by Japanese type c.d.s. £250-300
- x215 ☒ 1944 (23 Oct.) India stationery envelope from Hsenwi with 5c. affixed over stamp impression, clearly tied by Japanese type c.d.s. and showing horse-shoe Postage Due h.s. for 5c. Photo £200-250

Postal Stationery

- x216 ☒ A duplicated accumulation including Japanese Army Administration cards (6) and envelopes (6, two used); cards (16) and envelopes (26, twenty-one used, most bearing adhesives though condition very mixed) with Burma State Crest h.s., and 1a. envelopes with framed "BRITISH MILY. ADMN/BURMA POSTAGE" signed by Tun Tin (4), also a quantity of envelopes used post war. Condition mixed £200-250

Burma - *contd.*

Southern Tenasserim District Post



217



218

x217 ☒

A postal stationery buff coloured envelope with printed inscription in Burmese "Dobama Asiayone" and in a decorative oval, the denomination of one anna and showing, on reverse, large circular "Dobama Asiayone" (Our Burma Party, otherwise Thakin Party) seal in violet inscribed at the base for the town of Mergui. Rare. Photo

£200-250

x218 ☒

1942 (Mar.) envelope from Tavoy to Moulmein showing bi-lingual triangular-framed "ONE/ANNA" in violet and, on reverse, large circular "Dobama Asiayone" (Our Burma Party, otherwise Thakin Party) seal in red (crossed by light vertical crease). Very rare. Photo

£200-250

Prisoner of War Mail



219

x219 ☒

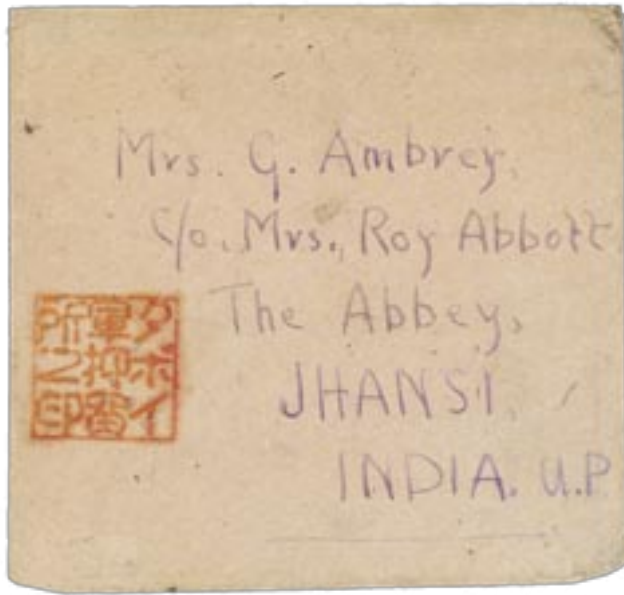
Undated "SERVICE DES PRISONNIERS DE GUERRE" card from Gunner Donald Bertram, an Australian soldier at Moulmein Camp, to New South Wales showing despatch and arrival censor marks, fine. Photo

£200-250

x220 ☒

Undated "SERVICE DES PRISONNIERS DE GUERRE" card (soiled) from Gunner I. Rivers, a British soldier at Moulmein camp to England showing despatch and arrival censor marks; another undated "SERVICE DES PRISONNIERS DE GUERRE" card (badly soiled and with heavy central vertical fold) from Sergeant Harold Pearce, a British soldier at Moulmein camp, showing despatch and arrival censor marks and unframed "DAMAGED BY/FIRE IN TRANSIT" h.s. in violet; 1943 (Feb.) Red Cross "PRISONERS OF WAR POST" envelope from Gunner D.F. Bertram of the Australian army, showing despatch and arrival censor marks; also 1942 (4 Aug.) envelope from Chittagong to an Indian internee in Rangoon via Tokyo, marked "Prisoner of War Post" and showing sealing tape at left tied by censor mark. A good group

£300-400



221



222

Mail from Civilian Internee

x221 ☒

Undated envelope from A.E. Ambrey at Internment Camp, Tavoy, addressed to his wife in India, showing square seal of the camp and, on reverse, arrival datestamp of 21 December 1946. Very rare. Photo

£150-200

Mail from Prisoner of War in Saigon

x222 ☒

1945 (22 Aug.) white dove and red helmet card from Gunner R.I. Rivers at Saigon, addressed to Slough, showing indistinct Japanese censor seal and British "UNIT CENSOR" cachet in violet; light creases and soiled/stained. Scarce. Photo

£120-150

Labour Force and Camp Stationery



223

x223 ☒

Military mail picture postcard from a member of the Heiho Corps of Burmese workers, enticed to work on the Thailand Railway, at Moulmein, showing a fine strike of the vernacular Labour Corps Post Office 3 Free Postage circular handstamp. Scarce. Photo

£200-250

HONG KONG



Ex 224



— Ex 225 —

- | | | |
|--------|---|------------|
| x224 ★ | 1.50y. on 1s., 3y. on 2s. and 5y. on 5s., fine mint. S.G. J1-J3, £1,000+. Photo for 5y. | £300-400 |
| x225 ○ | 1.50y. on 1s., 3y. on 2s. and 5y. on 5s. (2, one with surcharge grossly misplaced vertically), fine used. S.G. J1-J3, £400+. Photo for both 5y. | £250-300 |
| x226 ㊥ | 1.50y. on 1s. complete mint sheet (10x10), two diagonal creases at lower left otherwise fresh and fine unmounted mint. S.G. J1, £4,200 | £800-1,000 |
| x227 ㊥ | 3y. on 2s. scarlet complete mint sheets (2; 10x10) one with surcharge slightly misplaced to left - some light stains on reverse and some damage to selvage at top, unmounted mint. S.G. J2, £3,200+ | £500-600 |

Covers



228



229

- | | | |
|--------|--|----------|
| x228 ㊥ | 1945 (29 May) envelope registered from Hong Kong to Zhejiang, bearing 3y. on 2s. and 5y. on 5s., both clearly tied, showing registration label and violet censor chop, no arrival marking. Photo | £200-250 |
| x229 ㊥ | 1945 (7 June) envelope (145x263mm.) registered from Hong Kong to Tokyo, bearing 5y. on 5s. block of four, clearly tied by datestamp, showing registration label and violet censor chop. A rare quintuple rate cover. Photo | £500-600 |



230

- x230 ☒ 1945 (13 July) envelope registered from Hong Kong to Canton, bearing 3y. on 2s. (2) and 5y. on 5s., all clearly tied, showing registration label, violet censor chop with arrival d.s. (17.7) on reverse. Attractive. Photo £200-250
- x231 ☒ 1945 (31 Aug.) locally addressed envelope bearing 3y. on 2s. clearly tied by c.d.s.; also 1.50y on 2s. unused stationery card (a few minor tone spots) £80-100

LABUAN

“DAI NIPPON TEIKOKU SEIFU” One-line Overprint



232

- x232 ★ 1c., 2c., 5c. and 8c., each with horizontal overprint in violet, the 1c. with tiny thin at top otherwise fine mint. Very rare. R.P.S. (1997) and B.P.A. (1999) Certificate for each. Photo £3,000-4,000
- PROVENANCE:
Patrick Cassels, Spink, October 2003, Lots 1521-1524

Labuan, "DAI NIPPON TEIKOKU SEIFU" One-line Overprint - *contd.*

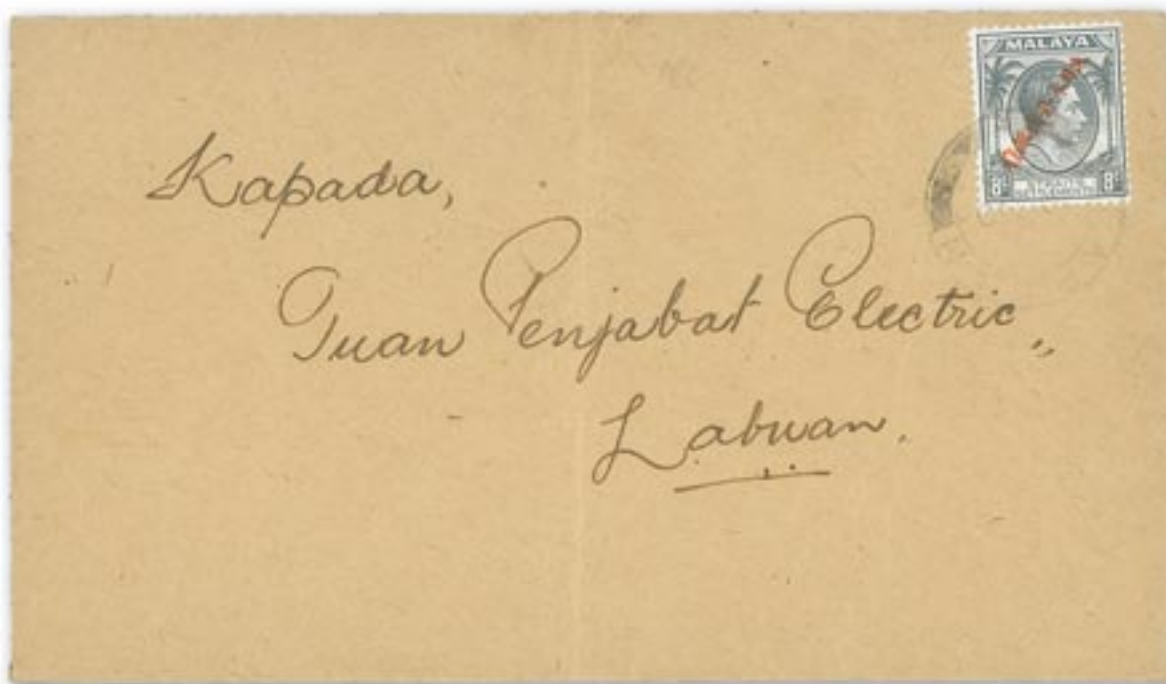


233

x233 ★

2c., 8c., 10c., 25c. and 40c., each with diagonal overprint in violet, the 8c. without gum, the others with part original gum, some with minor tones on reverse and the 40c. with two thins, nevertheless all of generally fine appearance. Very rare. Photo

£3,000-4,000



233A

x233A ☒

1942 (10 Nov.) locally addressed envelope bearing Straits Settlements 8c. grey with red diagonal overprint tied by Labuan double-ring d.s. (Type D11), fine. Very rare. B.P.A. Certificate (2020). Photo

£3,000-4,000

PROVENANCE:
Rev. David Hubbard

MALAYA

For all prospective buyers, please note that in this section some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

Johore

Single Frame Handstamp

For the different types of chops and their indentation see before Lot 427

- x234 ★ 1c. Types E and M - mark in vignette, 4c. blocks of four Types F -one with smudged handstamp and M, and singles Types F and M, 8 c. Types D and L - a pair, and 10c. Type D, all with brown overprint, fine mint. ISC JD8-JD11, \$4,920; S.G. JD1-JD4, £1,380 £300-400
- x235 ○ 1c. Type M, 4c. Types F (BPA certificate, 2016) and M, 8c. Type D (BPA certificate, 2016) and 10c. (marginal) Type D, all with brown overprint, fine used. ISC JD8-JD11, \$1,925; S.G. JD1-JD4, £565 £150-180
- x236 ★ 1c. Types A, E and M, 4c. Types E and F, 8c. Types D and E, 10c. Types D, E (2) and L and 12c. Types A (slightly toned), E and F (slightly toned), all with black overprint, fine mint. ISC JD8a-JD12a, \$2,280; S.G. JD1a-JD5a, £655 £150-180
- x237 ○ 1c. Types E and M, 4c. Type F, 8c. Types D, E and H (on fragment cancelled in blue), 10c. Type L vertical pair on piece and 12c. Types A (lightly toned) and E, all with black overprint, fine used. ISC JD8a-JD12a, \$2,840; S.G. JD1a-JD5a, £765 £200-250

Kanji Overprint

- x238 ★ 1c. to 12c., two mint (some a little gum toned) and one used set of five, and 4c. and 10c. mint strips of three, the centre stamp of both showing **second character sideways**; fine. ISC JD40-JD44, \$4,300; S.G. JD6-JD10, £1,200 £300-400
- x239 ★ 1c. to 12c. set of five in horizontal matching positional strips of three with margin at left, the last stamp in each row showing **second character sideways**, fine mint. ISC JD 40/a-JD44/a, \$8,390; S.G. JD6/a-JD10/a, £2,418 £600-800

Postal Stationery

The rarity ratings are taken from "Malaya Postal Stationery 1937 to 1947" by the Malaya Study Group. "A" rated is the rarest

- x240 ☒ Pre-war 1934 4c. card cancelled to order with "MENGKARAK" double-ring d.s. and showing two different censor chops in red, and Official 4s. on 4c. cards (3, two unused and one cancelled to order with Maur double-ring d.s.); fine £150-200
- x241 ☒ Official postcard 4s. on 4c. and registered envelope 15c. with "Kanji" overprint, both very fine unused. MSG rated C and D respectively; ISC OP1, RE12, \$1,200 £150-180

Kedah

- x242 ★ 1c. to \$5 set of fifteen, plus 5c. vertical block of twenty (2x10) with margins at ends, one showing "2602" partly printed (R.12/60) and one showing variety "NIRPON" (R.41/60); fine mint. R.P.S. Certificate (1993) for block. ISC J203-J217, J206b, \$2,650+; S.G. J1-J15, £900+ £250-300
- x243 ○ 1c. to \$5 set of fifteen with additional 4c., all except one 4c. and the 5c. on small piece, eleven values to 50c. cancelled by First Anniversary of the Fall of Singapore commemorative datestamp (Type JHS 3), fine. ISC J203-J217, \$3,115; S.G. J1-J15, £900 £250-300

Malaya, Kedah - *contd.*



Ex 244



Ex 245

- x244 ★ 5c. yellow with margin at foot (detached) and 25c. ultramarine and purple, both with variety **black overprint**, fine mint. R.P.S. (1994) and B.P.A. (1999) Certificates respectively. ISC J206a, J211a, \$2,400; S.G. J4a, J9a, £725. Photo for 25c. £200-250
- x245 ○ 5c. yellow on small piece and 25c. ultramarine and purple, both with variety **black overprint**, fine used. ISC J206a, J211a, \$2,200; S.G. J4a, J9a, £725. Photo for 25c. £200-250



246

- x246 △ 5c. yellow, 25c. ultramarine and purple and \$5 black and scarlet, each with **black overprint** and tied by Penang Japanese c.d.s. (Type JD11) and showing violet censor chop. Extremely rare, one of two pieces we record bearing all three errors. B.P.A. Certificate (2004). ISC J206a, J211a, J217a, \$7,000; S.G. J4a, J9a, J15a, £2,125. Photo £700-900
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 604
- x247 △ 5c. yellow with **black overprint** on small piece cancelled with part commemorative datestamp, fine. ISC J206a, \$900; S.G. J4a, £275 £70-80
- x248 ㊦ 10c. ultramarine and sepia, a block of twenty-four (6x4) from the top of the sheet with margins on three sides, a few split perfs, fine unmounted mint. ISCJ209, \$1,440; S.G. J6, £480 £150-180



249



250

- x249 ★ 25c. ultramarine and purple with part imprint, variety **black overprint**, fine mint. ISC J211a, \$1,600; S.G. J9a, £500. Photo £150-180
- PROVENANCE:
Spink auction, November 2008, Lot 904
- x250 ○ 25c. ultramarine and purple with **black overprint**, lightly cancelled across one corner; one tiny central tone spot on reverse, otherwise fine. ISC J211a, \$1,300; S.G. J9a, £450. Photo £120-150



251

- x251 ⊕ 40c. black and purple, a lower right corner block of six (2x3), the right vertical strip of three showing **progressive downward under-inking of the overprint resulting in the corner stamp with a virtual albino impression** (very light trace of “DAI”, fine unmounted mint. An exhibition item. Unlisted in ISC and S.G. Photo £500-600
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 48

Malaya, Kedah - *contd.*



252

x252 ★

\$1 black and green with margin at left, variety **overprint inverted**, traces of pink backing paper on reverse, fresh and fine mint. ISC J215a, \$2,800; S.G. J13a, £950. Photo

£250-300



253

x253 ☒

\$1 black and green with variety **overprint inverted**, neatly tied by blue Japanese type c.d.s. (Type JD6 - only recorded used 25 May 1943) on 1943 envelope locally addressed and registered at Alor Star, showing sealing tape at right tied by censor chop. Clean and neat. ISC J211a; S.G. J13a, £1,200 (off cover). Photo

£600-800

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 691



254



255

x254 ★

\$5 black and scarlet with **black overprint**, initialled "MDR" on reverse, fine mint. ISC J217a, \$5,500; S.G. 15a, £1,700. Photo

£500-600

x255 ○

\$5 black and scarlet with **black overprint**, fine used. B.P.A. Certificate (2018). ISC J217a, \$4,800; S.G. J15a, £1,400. Photo

£400-500

Kelantan

Single Frame Handstamp



256

- x256 ★ 10c. purple with black handstamp (Type F), unused with large part original gum, fine. B.P.A. Certificate (1965). ISC J30, \$6,000. Unlisted in S.G. Photo £300-400

In the following sections the seals were struck either high or low but were not to deface the Sultan's image

Surcharged "cents" with Sunagawa Seal



257



259



260



261



262

- x257 ★ 1c. on 50c. grey-olive and orange, unused with part original gum. one shortish perf at foot, fine. B.P.A. Certificate (2013). ISC JK1, \$1,500; S.G. J16, £550. Photo £200-250
- x258 ○ 1c. on 50c. grey-olive and orange, neatly cancelled by part ??? c.d.s., fine. ISC JK1, \$900; S.G. J16, £275 £80-100
- x259 ★ 2c. on 40c. orange and blue-green, unused with part original gum, fine. Rare. B.P.A. Certificate (2013). ISC JK2, \$4,000; S.G. J17, £3,000. Photo £800-1,000
- x260 ○ 2c. on 40c. orange and blue-green, lightly cancelled, fine. ISC JK2, \$1,200; S.G. J17, £425. Photo £120-150
- x261 ★ 4c. on 30c. violet and scarlet, unused with small part original gum disturbed, fine. Very rare. B.P.A. Certificate (2013). ISC JK3, \$11,000; S.G. J18, £5,000. Photo £1,000-1,200
- PROVENANCE:
Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2212
- x262 ○ 4c. on 30c. violet and scarlet, cancelled by part Kota Bharu c.d.s. in violet, fine. Rare. B.P.A. Certificate (1997). ISC JK3, \$6,000; S.G. J18, £3,000. Photo £1,000-1,200
- PROVENANCE:
Ivor Little
Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2213
- x263 ★ 5c. on 12c. (small thin), 10c. on 6c., 12c. on 8c. (3 including a pair), 40c. on 2c. (3), \$1 on 4c. (3), \$2 on 5c. (2) and \$5 on 6c. (2), the small formats with browned gum, fine mint. ISC JK4, JK7-8, JK 11, JK 38-40, \$4,900; S.G. J19, J22-23, J26, J28-30, £1,580 £350-450
- x264 ○ 5c. on 12c., 6c. on 25c., 8c. on 5c., 10c. on 6c., 12c. on 8c., 40c. on 2c., \$1 on 4c., \$2 on 5c. and \$5 on 6c., fine used. ISC JK4-JK8, JK10, JK38-JK40, \$3,800+; S.G. J19-J23, J26, J28-J30, £1,480 £400-500

Malaya, Kelantan, Surcharged "CENTS" with Sunagawa Seal - *contd.*



265



266



267



268

- | | | |
|--------|---|------------|
| x265 ★ | 6c. on 25c. vermillion and violet, unused with large part original gum, fine. ISC JK5, \$1,600; S.G. J20, £550. Photo | £150-180 |
| x266 ☉ | 8c. on 5c. red-brown, unused with full original gum, fine. B.P.A. Certificate (2013). ISC JK6, \$2,200; S.G. J21, £750. Photo | £250-300 |
| x267 ★ | 25c. on 10c. purple, unused with large part original gum, old mount remnant on reverse at top, fine. Rare. B.P.A. Certificate (2013). ISC JK9, \$7,000; S.G. J24, £2,500. Photo | £800-1,000 |
| x268 ○ | 25c. on 10c. purple, lightly cancelled, fine. Rare. R.P.S. Certificate (2004). ISC JK9, \$7,000; S.G. J24, £2,500. Photo | £800-1,000 |

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 628

Ivor Little

Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2231

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell). For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return.



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269

x269 ☒

25c. on 10c. purple horizontal pair used with 1c. on 50c. (2) and 2c. on 40c. remainder pairs with one in each showing "Cente" for "Cents", all tied by large Japanese type Kota Bharu c.d.s. in violet on locally addressed philatelic envelope, fine. ISC JK9, \$14,000; S.G. J24, £5,000. Photo

£1,500-1,800

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 58



270



271

x270 ☉

30c. on 4c. scarlet with margin at right, unused with full original gum, fine. Very rare. B.P.A. Certificate (1996). ISC JK10, \$11,000; S.G. J25, £4,500. Photo

£1,800-2,200

x271 ○

30c. on 4c. scarlet, lightly cancelled, fine. Rare. B.P.A. Certificate (2013). ISC JK10, \$10,000; S.G. J25, £3,250. Photo

£1,000-1,200

Malaya, Kelantan, Surcharged "CENTS" with Sunagawa Seal - *contd.*

One of Two Recorded and one of
the Great Rarities from the Occupation Period



272

x272 ★

40c. on 2c. green, variety **surcharge double, in black and in red**, unused with part original gum; light crease and gum thin at upper right, neither of which affects appearance. One of two recorded examples and one of the great rarities from the occupation period. R.P.S. Certificate (2003). ISC JK11a, unpriced; S.G. J26a, £7,000. Photo

£4,000-5,000

PROVENANCE:

M.C. De Roemer, Harmer Rooke, June 1964, Lot 700
Milo Rowell, Spink Singapore, June 1999, Lot 631
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot ????
Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2236



273



274

- x273 ★ 50c. on 1c. grey-olive and yellow, unused with large part original gum, light vertical crease barely detracting from fine appearance. Rare. B.P.A. Certificate (2013). ISC J12, \$8,000; S.G. J27, £2,500. Photo £800-1,000
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1998, Lot 704

- x274 ○ 50c. on 1c. grey-olive and yellow, cancelled by part Kuala Krai c.d.s. in violet-black, slight vertical bend, fine. Rare. B.P.A. Certificate (2019). ISC JK12, \$6,000; S.G. J27, £2,250. Photo £700-900



275

- x275 ★ \$5 on 6c. scarlet, a top left corner example, variety **surcharged double**, traces of pink paper on reverse, fine mint. Initialled "MDR". Unlisted in ISC; S.G. J30a, £600. Photo £300-400
- PROVENANCE:
M. Tsuchiya, Spink, June 2023, Lot 4084

Surcharged "CENTS" with Handa Seal

- x276 ★ 12c. on 8c. grey-olive, unused with part original gum, light bend at top, fine. B.P.A. Certificate (2003). ISC JK29, \$900; S.G. J31, £300 £80-100
- x277 ○ 12c. on 8c. grey-olive, lightly cancelled, fine used. ISC JK29, \$1,600; S.G. J31, £475 £120-150

Surcharged "CENTS" with Sunagawa Seal

- x278 ★ 1c. on 50c., 2c. on 40c., 5c. on 12c. and 8c. on 5c. (2), all unused with large part original gum, fine. ISC JK16-JK19, \$3,800; S.G. J32-J35, £1,175 £300-400
- x279 ★田 1c. on 50. grey-olive and orange block of four, unused without gum, fine. A scarce multiple. ISC JK16, \$4,000; S.G. J32, £1,300 £200-250

Malaya, Kelantan, Surcharged "CENTS" with Sunagawa Seal - *contd.*



280



282

- x280 ○ 1c. on 50c. grey-olive and orange showing variety "Cente" for "Cents", slight horizontal crease otherwise fine used. Rare. B.P.A. Certificate (2010). ISC JK16a, \$6,000; S.G. J32a, £1,700. Photo £500-600
- x281 ○ 1c. on 50c. (2), 2c. on 40c. orange and blue-green and 5c. on 12c. blue, fine used. ISC JK16-JK18, \$2,00; S.G. J32-J34, £525 £180-220
- x282 △ 2c. on 40c. orange and blue-green with variety "Cente" for "Cents", on piece tied by Pasir ??? c.d.s., a touch soiled at lower left otherwise fine. Rare. ISC JK17a, \$8,000; S.G. J33a, £2,500. Photo £800-1,000

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 73



283

- x283 ★田 8c. on 5c. red-brown lower left corner block of four, the lower left stamp with variety "Cente" for "Cents", unused with large part original gum; some light creases and some split perfs at lower left otherwise fine. A scarce positional multiple. B.P.A. Certificate (2013). ISC JK19/19a, \$11,100; S.G. J35/35a, £3,600. Photo £1,200-1,500



284



285

- x284 ○ 8c. on 5c. red brown showing variety “Cente” for “Cents”, cancelled by light Bachok c.d.s. in violet, small split at foot otherwise fine. Rare. B.P.A. Certificate (2018). ISC JK19a, \$5,200; S.G. J35a, £1,700. Photo £350-450
- x285 ★ 10c. on 6c. lake, unused with large part original gum, fine. ISC JK20, \$2,000; S.G. J36, £800. Photo £250-300

Surcharged “Cents” with Handa Seal

- x286 ★ 1c. on 50c., 2c. on 40c., 8c. on 5c. (3) and 10c. on 6c., fine mint; also 1c. on 50c., 2c. on 40c., 8c. on 5c., 10c. on 6c., 12c. on 8c. 30c. on 4c., 40c. on 2c., 50c. on 1c. \$2 on 5c. and \$5 on 6c. mint remainders without handstamp. S.G. cat. £1,075+ £250-300
- x287 ○ 1c. on 50c., 2c. on 40c. (on piece), 8c. on 5c. (4, two on small pieces) and 10c. on 6c., fine used; also 1c. on 50c., 2c. on 40c. and 8c. on 5c. used remainders with handstamp. S.G. cat. £1,635+ £400-500



288

- x288 ★田 2c. on 40c. orange and blue-green lower left corner block of four, the lower left stamp showing “Cente” for “Cents”, fine mint. Rare. B.P.A. Certificate (2013). ISC JK26/26a, \$11,100; S.G. J42/42a, £3,925. Photo £1,500-1,800

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 646
 R.W Tompkins, Grosvenor, November 2006, Lot 319
 Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2279

Malaya, Kelantan, Surcharged "Cents" with Handa Seal - *contd.*



289

x289 ★ ㊦

8c. on 5c. red-brown block of eight (4x2) with margin at left, the lower left stamp showing "Cente" for "Cents", slightly gum toned, fine mint. Rare. B.P.A. Certificate (2013). ISC JK27/27a, \$8,800; S.G. J43/43a, £2,700. Photo £1,000-1,200

PROVENANCE:

Dr. Ian Matheson, Spink Singapore,
September 2013, Lot 2280

x290 ★ ㊦

10c. on 6c. lake marginal block of ten (2x5) being the first two rows of the sheet (no margin at foot) with surcharge slightly misplaced to top left, the lower left corner stamp showing "Cente" for "Cents", fine mint. A very rare multiple. B.P.A. Certificate (2013). ISC JK28/28a, \$12,500; S.G. J44/44a, £4,100. Photo £2,000-2,500

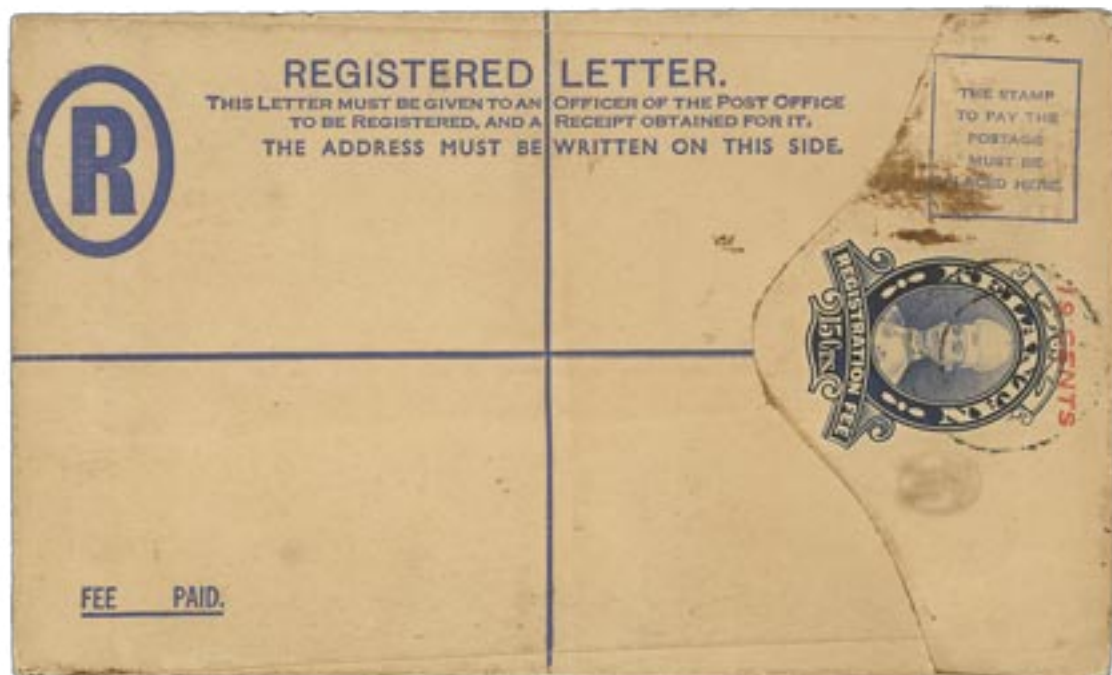
PROVENANCE:

Dr. Ian Matheson, Spink Singapore,
September 2013, Lot 2281



290

Postal Stationery



291

x291 ☒

1942 “19 CENTS” on 15c. registered envelope with *Sunagawa* seal, used locally in 1947 from the P.O.S.B. at Kuala Lumpur; a few small stains. Used outside the period though a very rare item of stationery. Stated that less than five known. Photo

£800-1,000

Malacca

The Malacca Handstamp

x292 ★

1c., 2c., 3c., 10c. and 12c., all from top left corner, the 1c. to 3c. initialled “MDR”, fine mint. S.G. J45-J47, J50-J51, £630

£150-180



293

x293 ★田

1c. black block of four with the usual slightly browned gum, the handstamp in the later vermilion shade, fine. ISC J128, \$2,400; S.G. J45, £800+. Photo

£500-600

x294 ○田

1c. black (B.P.A. certificate, 2014), 2c. orange, 3c. green and 5c. brown (R.P.S. certificate, 1990) blocks of four, the 1c. and 2c. with central Malacca double-ring d.s (Type D27), the others with Johore Bahru Japanese type c.d.s (Type JD4); the 1c. with small defect at top left corner, otherwise fine. ISC J128-J131, \$5,400+; S.G. J45-J48, £2,750++

£700-900

Malaya, Malacca, The Malacca Handstamp - *contd.*

A Rare and Impressive Multiple.



295

x295 ㊦

2c. orange block of forty (10x4) being the bottom three four rows of the sheet with margins on three sides and showing plate number, ten complete impressions, some red ink offset marks on reverse, fresh and fine unmounted mint. A rare multiple. B.P.A. Certificate (2013). ISC J129, \$15,000+; S.G. J46, £4,000+. Photo

£2,000-2,500

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell)
For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return



296

- x296 ○田 2c. orange block of six (3x2) with margin at right showing two complete handstamps, one partly in the margin, cancelled by two strikes of Malacca double-ring d.s. (Type D27), fine. ISC J129, \$2,000+; S.G. J46, £665+. Photo £200-250
- x297 田 2c. orange and 3c. green marginal block of four, fine unmounted mint. ISC J129-J130, \$3,180; S.G. J46-J47, £800 £200-250
- x298 田 2c. orange block of four, unused with full original gum, one with a very slightly rounded corner, each initialled "MDR", also another block severed vertically, unmounted mint. ISC J129, \$3,000; S.G. J46, £800 £150-180
- x299 田 3c. green block of four with margin at foot, fine unmounted mint. ISC J130, \$1,680+; S.G. J47, £400+ £150-180



300



301



302

- x300 田 5c. brown top right corner block of four, fine unmounted mint. B.P.A. Certificate (2013). ISC J131, \$3,600+; S.G. J48, £950+. Photo £300-400
- x301 ★田 8c. grey block of four, unused with large part original gum, fine. B.P.A. Certificate (2013). ISC J132, \$7,200+; S.G. J49, £1,875. Photo £600-800
- x302 ○田 8c. grey top marginal block of four with two strikes of Malacca double-ring d.s. (Type D27), fine. B.P.A. Certificate (1965). ISC J132, \$3,600+; S.G. J49, £950. Photo £250-300

Malaya, Malacca, The Malacca Handstamp - *contd.*



295



295



295

- x303 ㊦ 10c. dull purple block of four with full original gum, fresh and fine. B.P.A. Certificate (2013). ISC J133, \$3,000+; S.G. J50, £800+. Photo £300-400
- x304 ○田 10c. dull purple block of four centrally cancelled with Malacca double-arc d.s. (Type D27), fine. B.P.A. Certificate (2013). ISC J133, \$2,640+; S.G. J50, £850+. Photo £250-300
- x305 ★田 12c. ultramarine block of four, unused with large part original gum, fine. B.P.A. Certificate (1965). ISC J134, \$3,000+; S.G. J51, £750+. Photo £250-300



306



307



309



310

- x306 ○田 12c. ultramarine block of four centrally cancelled by Malacca double-ring d.s. (Type D27), fine. B.P.A. Certificate (2013). ISC J134, \$2,880+; S.G. J51, £900+ £300-400
- x307 ★田 15c. ultramarine block of four with margin at foot (detached), unused with large part original gum, each initialled "MDR" on reverse, fine. ISC J136, \$2,160+; S.G. J51, £550+ £180-220
- x308 ○田 15c. ultramarine block of four centrally cancelled with Malacca double-ring d.s. (Type D27), fine. ISC J135, \$2,880; S.G. J52, £700 £180-220
- x309 ㊦ 40c. scarlet and dull purple top right corner block of four, unused with full original gum, mounted in the selvedge, fine. A very scarce multiple. B.P.A. Certificate (2013). ISC J138, \$15,600+; S.G. J54, £4,000+. Photo £1,500-1,800

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 726

- x310 ★ 40c. scarlet and dull purple showing lower left portion of handstamp, unused with part original gum, fine. B.P.A. Certificate (2013). ISC J136, \$2,600; S.G. J53, £800. Photo £250-300

Major Rarities in Complete Bocks of Four



311

x311 ★田

50c. black on emerald **block of four** with large part original gum, fine. With only 117 produced a block of four is a major rarity and a splendid exhibition item. BPA Certificate (2013). ISC J137, \$26,400+; S.G. J54, £9,000+. Photo

£5,000-6,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 729



312

x312 ○田

50c. black on emerald block of four centrally cancelled with Malacca double-ring d.s. (Type D27), fine. Extremely rare, one of the few used blocks known with only 117 being printed. B.P.A. Certificate (2013). ISC J137, \$26,400; S.G. J54, £9,000. Photo

£5,000-6,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 730

Malaya, Malacca, The Malacca Handstamp - *contd.*

Major Rarities of the Malaccan Occupation Issues



313

x313 ★田

\$1 black and red on blue block of four, unused with full original gum, fine. Extremely rare. BPA Certificate (2013). ISC J138, \$31,200+; S.G. J55, £9,500+. Photo

£5,000-6,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1997, Lot 1274



314

x314 ○田

\$1 black and red on blue block of four with margin at left, centrally cancelled by Malacca double-ring d.s. (Type D26), some split perfs and small thin at foot of top left stamp, fine appearance. A very rare multiple, one of the few blocks known. B.P.A. Certificate (2013). ISC J138, \$31,200+; S.G. J55, £9,500+. Photo

£4,000-5,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 732

Prepared for use but not issued



315



316

- x315 ★ 30c. dull purple and orange showing top right portion of handstamp, unused with part original gum, fine. Very rare, only three other examples thought to exist and one of the rarest of the occupation stamps. B.P.A. Certificate (2005). ISC \$13,000; see footnote after S.G. J55. Photo £4,000-5,000
- x316 ★ \$2 green and scarlet vertical pair showing right half of handstamp, unused with large part original gum, fine. Very rare, only thirteen examples believed to exist of which two are in pairs. B.P.A. Certificate (2013). ISC J140, \$26,000; see footnote after S.G. J55. Photo £4,000-5,000
- PROVENANCE:
Milo Rowell, Christie's Singapore, March 1993, Lot 1215



317



318

- x317 ★ \$2 green and scarlet showing lower right portion of handstamp, some gum thinning at top due to hinge removal otherwise fine and of good appearance. ISC J140, \$13,000; see footnote after SG J55. Photo £1,200-1,500
- x318 ★ \$5 green and red on emerald showing top left portion of handstamp, unused with part original gum, slight thinning at top right due to hinge removal otherwise fine. Very rare, only nineteen examples thought to exist. B.P.A. Certificate (1956). ISC J141, \$13,000; see footnote after S.G. J55. Photo £2,000-3,000

Malaya, Malacca - *contd.*

Postage Dues



319



321

- x319 ◯田 1c. slate-purple block of four centrally cancelled by Malacca double-ring d.s. (Type D26), fine. B.P.A. Certificate (2023). ISC JD17, \$5,400+; S.G. JD11, £1,250. Photo £400-500
- x320 ★ 1c. slate-purple from top right corner and 4c. green from lower right corner, fine mint. Both initialled "MDR". ISC JD17-JD18, \$1,950; S.G. JD11-JD12, £550 £150-180
- x321 ◯田 4c. green block of four centrally cancelled by light Malacca double-ring d.s. (Type D26), fine. B.P.A. Certificate (2014). ISC JD18, \$5,700+; S.G. JD12, £1,250+. Photo £400-500



322

- x322 ◯ 8c. scarlet pair with upper half of handstamp cancelled by Malacca double-ring d.s. (Type D26), fine. A very rare multiple, no larger multiple recorded. B.P.A. Certificate (2007). ISC JD19, \$20,000; S.G. JD13, £8,500. Photo £3,000-4,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1997, Lot 1279



323

- x323 ★ 10c. yellow-orange with margin at foot showing lower right portion of handstamp, unused with large part original gum, fine. B.P.A. Certificate (2006). ISC JD20, \$2,000; S.G. JD16, £750. Photo £200-250



324



325



326



327

- x324 ○田 10c. yellow-orange block of four centrally cancelled by Malacca double-ring d.s. (Type D26), fine. B.P.A. Certificate (2013). ISC JD20, \$10,800+; S.G. JD14, £3,000+. Photo £1,000-1,200
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1998, Lot 738
- x325 ○ 10c. yellow-orange showing lower left portion of handstamp, cancelled by part "MERLIMAU" double-ring d.s. (Type D3), fine. B.P.A. Certificate (2005), fine. ISC JD20, \$1,800; S.G. JD14, £600. Photo £150-180
- x326 ★田 12c. ultramarine block of four, unused with large part original gum, fine. A very rare multiple. B.P.A. Certificate (2024). ISC JD21, \$18,000+; S.G. JD15, £6,000+. Photo £2,500-3,000
- x327 ○田 12c. ultramarine block of four centrally cancelled by Malacca double-ring d.s. (Type D26), fine. B.P.A. Certificate (1965). ISC JD21, \$16,800+; S.G. JD15, £5,000+. Photo £2,000-2,500



328

- x328 ★ 50c. black showing lower left portion of the handstamp, unused with large part original gum, fine. Very rare, no block is known. B.P.A. Certificate (2013). ISC JD22, \$12,000; S.G. JD16, £4,750. Photo £1,500-1,800



329

- x329 ○ 50c. black showing lower right portion of the handstamp, lightly cancelled, fine. Initialled "MDR". ISC JD22, \$9,000; S.G. JD16, £3,250. Photo £1,200-1,500

Malaya, Malacca - *contd.*

Postal Stationery

The rarity ratings are taken from "Malaya Postal Stationery 1937 to 1947" by the Malaya Study Group. "A" rated is the rarest

x330 ☒

CARD: 2c. green, unused, fine. MSG rated B; ISC MP1, \$2,800

£180-220



331



332

x331 ☒

CARD: 2c. green used to Singapore, cancelled by Malacca double-ring d.s. (Type D27) on the day of issue (23.4) and showing violet censor chop at lower left; some light discolouration. Scarce. MSG rated B; ISC MP1, \$4,500. Photo

£400-500

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 717

Dr. Cheah Way Mun, Spink Singapore, September 2011, Lot 172

x332 ☒

ENVELOPE: 5c. brown, unused, some light stains though less than usually found, otherwise fine. Rare. MSG rated A; ISC E5, \$8,000. Photo

£250-300

Covers



333



334

x333 ☒

1942 (23 Apr.) 2c. stationery card with red Malacca chop registered to Singapore, bearing 5c. brown block of four, both cancelled by clear "MALACCA/R" double-ring d.s. (Type R10) on day of issue, showing registration label with, on reverse, arrival d.s. (24.4) and violet censor. Very fine. B.P.A. Certificate (2017). Photo

£600-800

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 719

x334 ☒

1942 (23 Apr.) locally addressed envelope bearing 1c. black and 2c. orange blocks of four (the latter separated vertically), both tied by Malacca double-ring d.s. (Type D27) on day of issue, no other markings; envelope with central vertical fold well clear of adhesives. B.P.A. Certificate (2021). Photo

£400-500

Penang

Okugawa Seal

- x335 ★ 1c., 2c. (3, the different types), 3c. (2), 5c. (3), 8c., 10c. (2), 12c. (3), 15c. (2), 40c., 50c. and \$1 (B.P.A. certificate, 2014 states "stain spots, a little faded"), fine mint. IPS J218-J228, \$4,600; S.G. J56-J66, £1,445 £300-400
- x336 △ 1c. (2), 2c., 3c. (2), 5c., 8c. (2), 10c., 12c., 15c. (3), 40c., 50c. and \$1 (B.P.A. certificate, 2014), ten on small pieces tied by "GENERAL POST OFFICE/PENANG" double-ring d.s. (Type JD7), fine. ISC J218-J228, \$4,170; S.G. J56-J66, £1,449 £350-450



337



338



339



341



340



342

- x337 ★ 1c. black vertical pair, the lower stamp with **overprint inverted**, unused with large part original gum, fine. Rare. B.P.A. Certificate (1997) for a block of four from which this pair was removed. Unlisted in ISC and S.G. Photo £150-200
- x338 ★田 3c. green block of four, the upper pair and lower right stamp with **handstamp inverted**, unused with large part original gum, fine. Rare. B.P.A. Certificate (1997). ISC J220/220a, \$2,180; unlisted in S.G. Photo £400-500
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 97
- x339 ★ \$2 green and scarlet, unused with part original gum, fine. Scarce. B.P.A. Certificate (2014). ISC J229, \$3,500; S.G. J67, £1,500. Photo £500-600
- x340 △ \$2 green and scarlet on piece tied by "GENERAL POST OFFICE/PENANG" c.d.s. (Type JD7), fine. Scarce. B.P.A. Certificate (2014). ISC J229, \$3,000; S.G. J67, £1,000. Photo £300-400
- x341 ★ \$5 green and red on emerald, unused with large part original gum, fine. Rare. B.P.A. Certificate (2014). ISC J230, \$11,000; S.G. J68, £5,500. Photo £2,000-2,500
- x342 △ \$5 green and red on emerald on piece tied by "GENERAL POST OFFICE/PENANG" c.d.s. (Type JD7), fine. Rare. B.P.A. Certificate (2014). ISC J230, \$6,000; S.G. J68, £2,000. Photo £600-800

Malaya, Penang, Okugawa Seal - *contd.*

Cover

- x343 ☒ 1942 (30 Mar.) locally addressed philatelic envelopes (4), one bearing 1c., 2c. and 5c., one bearing 5c. pair and two bearing an 8c., all tied by "DAI NIPPON.G.P.O./PENANG" d.s. (Type JD1), the only day of use. £300-400

Itchiburi Seal

- x344 ★ 1c., 2c., 3c. (2), 8c., 10c. (B.P.A. certificate, 2023), 12c. and 15c., fine mint. ISC J231-J233, J235-J238, \$4,300; S.G. J69-J71, J73-J76, £1,785 £400-500
- x345 ○ 1c., 2c., 3c. (2), 8c., 10c., 12c. and 15c., all but one 3c. on a small piece, fine used. ISC J231-J233, J235-J238, \$4,000; S.G. J69-J71, J73-J76, £1,450 £350-450



346

- x346 ○ 5c. brown, unused with large part original gum, fine. Very rare. ISC J234, \$12,000; S.G. J72, £5,000. Photo £2,000-2,500



347

- x347 ★田 8c. grey block of four, the top right stamp with **handstamp double**, the lower pair with **additional handstamp between**, fine mint. Rare. Unlisted in ISC and S.G. Photo £400-500

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 118



— 348 —

- x348 ★ 8c. grey and 12c. ultramarine, both with **handstamp inverted**, fine mint. ISC J235a and J237var; unlisted in S.G. Photo £200-300

Covers

- x349 ☒ 1942 (29 Apr.) locally addressed envelopes (2), one bearing 1c. with Itchiburi seal and Okugawa seal on 2c. (2) and "DAI NIPPON" 3c. with overprint slightly misplaced to right, the other (slightly foxed) bearing 3c. with Okugawa seal, Itchiburi seal on 2c. and "DAI NIPPON" 1c. and 2c.; all tied by Emperor's Birthday commemorative d.s. (Type JHS1) on day of issue £200-250

Overprinted "DAI NIPPON/2602/PENANG"

- x350 ★ 1c. to \$2 mint range including 2c. block of four and a pair with one showing "PE" for "PENANG" and two with overprint misplaced sideways, 3c. with overprint misplaced sideways (2), 5c. corner blocks of eight and six (with plate number) with one in each showing variety "N PPON", 8c. blocks of eight and four (2, one with plate number) and a single with variety "N PPON", one with overprint misplaced sideways and a vertical pair and singles (2) with overprint misplaced vertically, 10c. with overprint misplaced sideways, 12c. (3) with overprint misplaced vertically, 15c. top right corner plate number block of four, pairs (2) and a single with overprint misplaced sideways, marginal blocks of twenty-five (2) and of four with one showing variety "N PPON" and a single with "N PPON" corrected with manuscript "I". A fine lot. ISC J239-J250, \$6,500+; S.G. J77-J88, £1,800+ £500-600
- x351 ○ 1c. to \$2 used range including 2c. pair on piece with one showing "PE" for "PENANG", 8c. block of six on piece with one showing variety "N PPON" and 15c. with variety "N PPON", fine. ISC J239-J250, \$1,935; S.G. J77-J88, £658 £180-220
- x352 ☉ 1c. black with **overprint double**, fine unmounted mint. Ceremuga Certificate (2004). ISC J239b, \$1,100; S.G. J77b, £325 £80-100
- x353 ☒ 2c. orange marginal block of four, the lower right stamp showing "PE" for "PENANG", neatly tied by "IN COMMEMORATION/OF TENCHO-SETSU" d.s. (Type) on 1942 (29 Apr.) locally addressed envelope, fine. ISC J240a; S.G. J78a £100-120
- x354 ★ 2c. orange and 15c. ultramarine, both with **overprint inverted**, fine mint. R.P.S. (1994) and B.P.A. (2018) Certificates respectively. ISC J240b, J246b, \$2,100; S.G. J78b, J84b, £620 £150-180



355



357



356

- x355 ☉ 3c. green with **overprint double**, **one inverted**, fine unmounted mint. ISC J241b, \$1,700; S.G. J79a, £450. Photo £200-250
- x356 ○ 5c. brown showing **overprint double**, fine used. ISC J242b, \$2,400; S.G. J80b, £500. Photo £150-180
- x357 ☉田 8c. grey block of four with **overprint double**, **one inverted**, fine unmounted mint. ISC J243b, \$8,800; S.G. J81b, £2,400. Photo £1,000-1,200

Malaya, Penang, Overprinted "DAI NIPPON/2602/PENANG" - *contd.*



358

x358 田

10c. dull purple top marginal block of four, the left vertical pair with **overprint double**, mounted in the selvedge only. A rare positional piece. ISC J244/a, \$1,700+; S.G. J82/a, £950+. Photo

£500-600

PROVENANCE:

Milo Rowell, Spink Singapore, June 2001, Lot 1259



359



360

x359 *

10c. dull purple with margin at top, variety **overprint double**, fine unmounted mint. Scarce. ISCJ244a, \$1,350; S.G. J82a, £475. Photo

£150-180

x360 ★

10c. dull purple with **overprint double, one inverted**, unused with large part original gum, fine. ISC J244d,, \$1,500; S.G. J82b, £425. Photo

£120-150



361

x361 ○

10c. dull purple with **overprint double, one inverted**, on fragment, fine used. ISC J244d,, \$1,500; S.G. J82b, £425. Photo

£120-150



362



363

- x362 ★田 12c. ultramarine top marginal block of four with plate number, variety **overprint double**, one with corner crease otherwise fine mint. ISC J245, \$6,000; S.G. J83b, £2,000. Photo £700-900
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 707
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 146
- x363 田 12c. ultramarine top marginal block of four with variety **overprint double, one inverted**, fine unmounted mint. ISC J245, \$6,000; S.G. J83c, £2,800. Photo £800-1,000
- x364 匣 15c. ultramarine bottom marginal block of eight (4x2) with plate number, the third stamp in upper row showing variety "N PPON", cancelled (not tied) by "GENERAL POST OFFICE/PENANG" double-ring d.s. on 1942 (28 Aug.) locally addressed envelope, fine. ISC J246/a; S.G. J84/a £120-150



365



366



367

- x365 ★ 15c. ultramarine vertical pair with **overprint inverted**, the lower stamp showing variety "N PPON", fine mint. Rare. B.P.A. Certificate (1968). ISC J246b/d, \$3,800; Unlisted in S.G. Photo £500-600
- PROVENANCE:
M.C. De Roemer, Harmers June 1964, Lot 626
- x366 ○ 15c. ultramarine, a lower left corner example on fragment with **overprint inverted**, a little soiled in selvage otherwise fine used. B.P.A. Certificate (1986). ISC J246b, \$1,500; S.G. J84b, £450. Photo £150-180
- x367 田 15c. ultramarine with margin at top, variety **overprint double**, fine unmounted mint. ISC J246c, \$1,850; S.G. J84c, £650. Photo £200-250

Malaya, Penang, Overprinted “DAI NIPPON/2602/PENANG” - *contd.*



368

x368 △

15c. with **overprint double**, fine used on small piece. ISC J246c, \$1,850. S.G. J84c, £650. Photo

£200-250

PROVENANCE:

T.D. Barber, Christie's Robson Lowe, March 1990, Lot 844



369

x369 田

15c. ultramarine horizontal pair with margin at left, variety **overprint double**, neatly tied by “DAI NIPPON/G.P.O. PENANG” double-ring d.s. (Type JD3; earliest recorded date) on 1942 (25 Apr.) locally addressed envelope, fine. ISC J246c; S.G. J84c, £1,350 (off cover). Photo

£400-500



370



371

x370 ★

\$1 black and red on blue with **overprint inverted**, unused with part original gum, fine. A difficult stamp to acquire. B.P.A. Certificate (2023). ISC J249b, \$3,500; S.G. J87a, £1,300. Photo

£400-500

x371 ★

\$5 green and red on emerald, unused with large part original gum, fine. B.P.A. Certificate (2013). ISC J251, \$1,850; S.G. J89, £900. Photo

£250-300



372

- x372 △ \$5 green and red on emerald, fine used on small piece. B.P.A. Certificate (2013).
ISC J251, \$2,200; S.G. J89, £1,100. Photo £300-400

Postal Stationery Cards

The rarity ratings are taken from "Malaya Postal Stationery 1937 to 1947" by the Malaya Study Group. "A" rated is the rarest



373

- x373 ☒ 2c. green + 2c. reply paid card intact, unused; some minor peripheral stains. MSG rated B; ISC PP3, \$1,300. Photo £250-300



374



375

- x374 ☒ 2c. green + 2c. reply paid card to Ipoh, cancelled by "DAI NIPPON/G.P.O. PENANG" double-ring d.s. (Type JD3), a little discoloured and creased. Scarce. MSG rated B; ISC PP3, \$2,100. Photo £250-300
- x375 ☒ 2c. orange + 2c. to Teluk Anson, cancelled by "GENERAL POST OFFICE/PENANG" double-ring d.s. (15.9.42; Type JD3) and showing violet censor chop below; the address a little affected by water. MSG rated A; ISC PP4, \$2,100. Photo £500-600

Malaya - *contd.*

Selangor

Agri-horticultural Exhibition

- x376 2c. orange mint lower right corner block of four and singles (3, one with **overprint inverted**, some extraneous ink marks, initialled "MDR") and used (3, one on piece with 8c.), and 8c. mint lower left corner block of four and singles (3, two with **inverted overprint**) and used (2, one with **inverted overprint**); also three covers bearing the pair of stamps with one 8c. showing "c" for "o" in "EXHIBITION". Fine. S.G. J90-J91, £1,650+covers £500-600
- x377 ㊦ 2c. orange and 8c. grey in top right corner blocks of four, one in each showing variety "c" for "g" in "SELANGOR" (R.1/9), both mounted in the selvedge only, fine unmounted mint. ISC J201/a - J202/a, \$3,562+; S.G. J90/a-J91/a, £1,138+ £300-400
- x378 ○ 2c. orange and 8c. grey both showing variety "c" for "g" in "SELANGOR" (R.1/9), fine used. ISC J201a-J202a, \$3,600; S.G. J90a-J91a, £1,100 £250-300
- x379 ★ 2c. orange and 8c. grey both with **overprint inverted**, fine mint, the latter with hinge remnant at top. B.P.A. Certificate (1999) for 8c. ISCJ201b-J202b, \$2,600; S.G. J90b-J91b, £650 £150-180



380

- x380 ㊤ 2c. orange and 8c. grey, both in a block of four showing **overprint inverted**, cancelled by Japanese type c.d.s. on locally addressed envelope; the 8c. block with some light staining to lower pair. ISC J201b-J202b, \$12,000; S.G. J90b-J91b, £3,200. Photo £800-1,000
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 721
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 158

Singapore

- x381 A mint and used range, the mint include 1c., 2c. (2, one with **handstamp double**), 3c., 8c. and 15c. (7 including a block of four with the upper pair sharing an additional handstamp, and one with **handstamp sideways**; the used comprise 1c. (2), 2c. (3), 3c. (2), 8c. (3) and 15c. (3); fine. ISC J1-J5, \$3,300+; S.G. J92-J96, £800+ £250-300

Prepared for use but not issued

382



383



384

- x382 ★ 6c. scarlet, unused with large part original gum, hinge remnant at top, fine. ISC J6a, \$1,000; see footnote below S.G. J96. Photo £150-180
- x383 ★ 40c. scarlet and dull purple, fine mint. ISC J10, \$1,000; see footnote after S.G. J96. Photo £150-180
- x384 ★ 50c. black on emerald, fine mint. ISC J11, \$1,000; see footnote after S.G. J96. Photo £150-180

Card

- x385 ☒ 2c. green + 2c. stationery card addressed locally, bearing 1c. to 15c. set of five, all clearly tied by bi-lingual double-ring d.s. (Type JD1) on day of issue, the 2c. with two stained perfs at foot otherwise fine. B.P.A. Certificate (1957) £120-150

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell)

For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

A Global Network Across Multiple Locations

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Malaya - *contd.*

Trengganu

Single Frame Handstamp

For the different types of chops and their indentation see before Lot 427

Handstamp in black

x386 ★	1c., 2c., 3c., 5c. (marginal), 8c. (3, one used) and 10c., all with Type D, fine mint. ISC cat. \$1,560; S.G. cat. £508	£120-150
x387 ★	1c. (2, one used), 2c., 8c. (2), 8c. on 10c., 30c. and 35c. (marginal with plate number), all Type L, fine mint. ISC cat. \$1,613; S.G. cat. £508	£120-150
x388 ○	1c. (on piece), 3c., 4c. (on piece), 5c. (2), 6c., 10c. (2, one on piece) and 35c., all Type A, fine used. ISC cat. \$2,110; S.G. cat. £743	£200-250
x389 ○	1c., 2c. (2), 3c., 4c., 6c. and 20c., all Type F, fine used. ISC cat. \$2,550; S.G. cat. £913	£250-300
x390 ★	2c., 2c. on 5c. (4, one marginal), 3c. (2, one with B.P.A. certificate, 1991), 4c. (initialled "MDR"), 5c., 6c., 8c. (3), 8c. on 10c. (2), 10c., 12c. (2), 20c. (marginal with plate number), 25c., 30c., 35c., 50c. and \$3, all with Type E, fine mint. ISC cat. \$4,197; S.G. cat. £1,439	£400-500
x391 ○	2c., 2c. on 5c., 3c. (2), 5c., 8c. (2, one on chalk-surfaced paper?), 8c. on 10c., 10c., 12c., 20c., 25c., 30c., 50c., and \$3, all Type E, nine are on fragments/pieces, fine used. ISC cat. \$3,335; S.G. cat. £1,178	£300-400
x392 ★	2c. on 5c., 5c., 8c. on 10c. (2), 20c. (2, one used), 30c. (marginal with plate number) and \$3, all Type H, fine mint. ISC cat. \$901; S.G. cat. £355	£80-100
x393 ★	3c., 4c., 5c. (2, one the purple on yellow shade - B.P.A. certificate, 2023), 6c., 10c., 12c. (3), 30c., 35c. and 50c. (used), all with Type A, fine mint. ISC cat. \$1,794; S.G. cat. £1,043	£300-400



394

x394 ○	8c. grey on chalk-surfaced paper, margin at right, fine used. R.P.S. Certificate (2007). Unlisted in ISC; S.G. J104a, unpriced used. Photo	£150-180
x395 ★	25c. green and deep purple lower right corner plate number block of four with Type B, the lower right stamp with handstamp double , and a marginal single, both with gum a little browned, fine mint. ISC J118 (variety unlisted); S.G. J109 (variety unlisted)	£150-200



396

x396 ★

\$1 purple and blue on blue with Type A, unused with part original gum (some hinge remnants), fine. Extremely rare, only twenty-two issued. R.P.S. Certificate (2001). ISC J122, \$18,000; S.G. J113, £6,500. Photo

£3,000-4,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 2001, Lot 1275



397

x397 田

\$5 green and red on yellow lower left corner block of four with plate number, Type E, fine unmounted mint. A rare multiple. ISC J124, \$4,000+; S.G. J115, £1,800+. Photo

£700-900

Malaya, Trengganu, Single Frame Handstamp, Handstamp in black - *contd.*



398



400



399

- | | | |
|--------|---|----------|
| x398 ★ | \$5 green and red on yellow, Type E, fine mint. Initialled "MDR". ISC J124, \$1,000; S.G. J115, £450. Photo | £120-150 |
| x399 △ | \$5 green and red on yellow, Type E, on piece tied by Trengganu bi-lingual c.d.s. (Type D4), fine. B.P.A. Certificate (2013). ISC J124, \$1,800; S.G. J115, £550. Photo | £200-250 |
| x400 ⊕ | \$5 green and red on yellow with margin at foot showing part plate number, Type F, fine unmounted mint. ISC J124, \$1,000; S.G. J115, £450+. Photo | £150-180 |



401

- | | | |
|--------|---|------------|
| x401 ⊕ | \$25 purple and blue, Type F, fine unmounted mint. Initialled "MDR". Rare. B.P.A. Certificate (2013). ISC J125, \$8,000; S.G. J116, £2,750. Photo | £800-1,000 |
|--------|---|------------|



402

- | | | |
|--------|--|----------|
| x402 ★ | \$25 purple and blue with large part margin at right (detached) showing small part of plate number, Type F, unused with large part original gum; a little faded and soiled and with blunt lower left corner. ISC J125, \$8,000; S.G. J116, £2,750. Photo | £300-400 |
|--------|--|----------|

The Rarest of Malayan Occupation Issues



403

x403 ★

\$50 green and yellow, Type F, unused with large part original gum, fine. The rarest of all Japanese Occupation of Malaya stamps. A similar example in the 2023 Tsuchiya auction realised £12,000 hammer. B.P.A. Certificate (2013). ISC J126, \$60,000; S.G. J117, £20,000. Photo

£10,000-12,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 759
Spink Singapore, September 2013, Lot 2420

Malaya, Trengganu, Single Frame Handstamp, Handstamp in black - *contd.*



404

- x404 ★ \$100 green and scarlet, Type F, unused with large part original gum, fine. Rare. B.P.A. Certificate (2013). ISC J127, \$8,000; S.G. J118, £3,000. Photo £600-800

Handstamp in red

- x405 ★ 1c. (2, both with B.P.A. certificate, 2013), 2c. (B.P.A. certificate, 2013), 2c. on 5c., 8c., 8c. on 10c., 12c., 25c. (blunt top right corner) and 30c., all Type E, fine mint. ISC cat. \$3,245; S.G. J97, J98b, J99a, J104a, J105a, J109a, J111, £1,227 £300-400
- x406 ○ 1c. (2) and 2c. (R.P.S. certificate, 1979) with Type E and 2c. on 5c. with Type A, fine used. ISC cat. \$2,930; S.G. J97b, J98b, J99a, £1,120 £300-400
- x407 ★ 2c. on 5c. Type D; 5c., 12c., 20c., 25c., 30c., 35c. (3, one from the lower right corner) and \$3, all Type B; 8c. on 10c., 35c. and \$3, all Type H; and 8c. on 10c., 12c. (2, one marginal with plate number), 25c. and \$3, all Type L fine mint. ISC cat. \$2,740; S.G. J99a, J102b, J105a, J107a, J108a, J109a, J110a, J111a, J114b, £1,035 £300-400
- x408 ○ 5c., 8c. on 10c., 20c., 25c., 30c., 35c. and \$3, all Type B, fine used. ISC cat. \$1,305; unpriced in S.G. £200-250



409

- x409 ★ 6c. yellow with Type E, unused with large part original gum, fine. B.P.A. Certificate (2013). ISC J112a, \$1,200; S.G. J103a, £650. Photo £250-300



410

- x410 ⊕ 10c. bright blue with Type E, unused with full original gum, fine. B.P.A. Certificate (2017). ISC J115a, \$1,400; S.G. J106a, £500. Photo £150-180

A Major Occupation Rarity



411

x411 ★

\$25 purple and blue with Type L, unused with large part original gum, fine. Extremely rare, 10 believed overprinted of which a block of four is known. Under-catalogued by S.G. B.P.A. Certificate (2103). ISC125a, \$30,000; S.G. J116a, £10,000. Photo

£7,000-9,000

PROVENANCE:

Spink Singapore, September 2013, Lot 2119

Malaya, Trengganu, Single Frame Handstamp - *contd.*

Handstamp in brown



— 412 —

413

414

415

- x412 ★ 1c. black (B.P.A. certificate, 1999) and 8c. grey, both with Type F, unused with part original gum and full original gum respectively, fine. ISC J106b, J113a, \$1,970; S.G. J97c, J104b £880. Photo £250-300
- x413 ○ 1c. black with Type E, fine used. B.P.A. Certificate (1995). ISC J106b, \$1,100; S.G. J97c, £425. Photo £120-150
- x414 ○ 1c. black with Type E, fine used. ISC J106b, \$1,100; S.G. J97c, £425. Photo £120-150
- x415 ○ 1c. black with Type F, fine used. ISC J106b, \$1,100; S.G. J97c, £425. Photo £120-150



416



418

- x416 ○ 2c. green with Type F, fine used. B.P.A. Certificate (2010). S.G. J107b, \$1,300; S.G. 98c, £450. Photo £150-180
- x417 ○ 3c. brown (B.P.A. certificate, 2018) and 8c. grey with Type F, the former with pressed creasing at left otherwise fine used. ISC J109a, J113a, \$1,880; S.G. J100a, J104a £790 £150-180
- x418 △ 6c. orange used with 2c. green with black handstamp on piece, both Type F, fine. B.P.A. Certificate (2020). ISC J107, J112b, \$3,950; S.G. J98, J103b, £1,270. Photo £400-500



419

- x419 ○ 10c. bright blue with Type F, fine used. B.P.A. Certificate (2004). ISC J115b, \$3,500; S.G. J106b, £1,100. Photo £400-500

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 747



420

- x420 ○ 50c. green and bright carmine with Type F, fine used. B.P.A. Certificate (2020) states *"brown - a mixture of inks"*. Unlisted in ISC and S.G. Photo £250-300

Postage Dues

- x421 ★ A mint range with L to R 1c. Type F, 4c. Type F in brown, 8c. Types A (brownd gum), E (brownd gum) and F, and 10c. Types A, E and F (2, one from top left corner; one with pulled perf at right), and R to L 4c. Types A and E in black, 8c. Types A (2, one with brownd gum) and E, and 10c. Types A and E; fine. ISC, \$1,820; S.G. JD17-JD21, £485 £150-180

- x422 ★ A used range with L to R 1c. Type F (2, one initialled "MDR"), 4c. Type F in brown (2, one initialled "MDR"), 8c. Types A and E, and 10c. Types A, E and F; and R to L 4c. Types E and F (initialled "MDR") in black, 8c. Types A and E, and 10c. Types A and E (initialled "MDR"); fine. ISC JD13-JD16, \$4,195; S.G. JD17-JD20, £1,185 £350-450

Overprinted "DAI NIPPON/2602/MALAYA"

- x423 ★ 1c. to \$3 set of fourteen, fine mint. ISC J186-J199, \$2,461; S.G. J119-J132, £700 £200-250

- x424 ○ 1c. to \$3 set of fourteen with additional 8c. on 10c., fine used. ISC J186-J199, \$2,853; S.G. J119-J132, £800 £200-250



425

- x425 ★ Unissued 8c. yellow, unused with part original gum, fine. B.P.A. Certificate (2013). ISC JD31, \$2,500; see footnote after S.G. JD20, £650. Photo £180-220

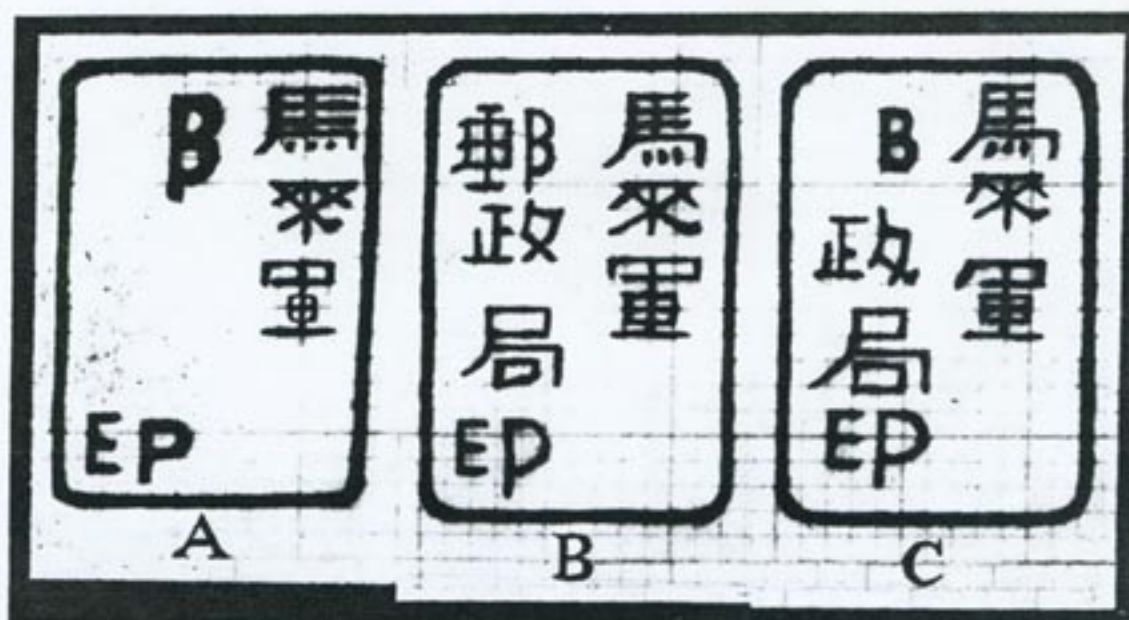
"Kanji" Overprint

- x426 1c. (2), 2c. (3), 2c. on 5c. (4), 5c. (3), 6c. (3), 8c. (2), 8c. on 10c. (4), 10c., 12c. (2), 20c. (2), 25c. (4 including a vertical pair), 30c. (2) and 35c. (2), fine mint; also 1c. to 6c. and 12c. to 35c., fine used. ISC J293-J305, \$5,548; S.G. J133-J145, £1,733 £400-500

MALAYA GENERAL ISSUES

Character 1b	may be called	"The B"
" 2b	" " "	"The Kite"
" 4	" " "	"The EP"
" 5	" " "	"The Piano" (with its "notes" on the keyboard)
" 6	" " "	"The Dart" (with its "feathers" long or short)
" 7	" " "	"The Box" (on its "stand")
" 8b	" " "	"The small Kite"
" 8c	" " "	"The Haystack"
" 8d	" " "	"The small B"
" 8e	" " "	"The Hat"

The drawings of the types are to scale; each small square equals one square millimetre.



TYPE A

Frame. 13 mm. top, 12½ mm. bottom, by 18 mm. Generally thicker than most frames; very high-shouldered and cock-eyed.

All the characters are clumsy and unevenly drawn.

As this type is so easy to recognise only a few characters need be given.

The B. Very thick, large and top-heavy.

The EP. The P has a very long head and is noticeably below the E.

The Piano. All four lines the same length, a feature peculiar to this type.

The Box. The small rectangle of the stand has lightly rounded corners, a feature peculiar to this type.

TYPE B

Frame. 12½ mm. by 18½ mm. Fairly high-shouldered.

The B. Small, narrow and delicate with pronounced tail.

The Piano. The "notes on the keyboard" are not dots but heavy sloping dashes.

The Dart. The long feather running to the S.E. ends in a paddle shape.

The Box. Is narrower than usual and longer—3½ mm., not 3 mm.

Character 3. What is usually a small rectangle has the bottom line pointing north of east, not east.

TYPE C

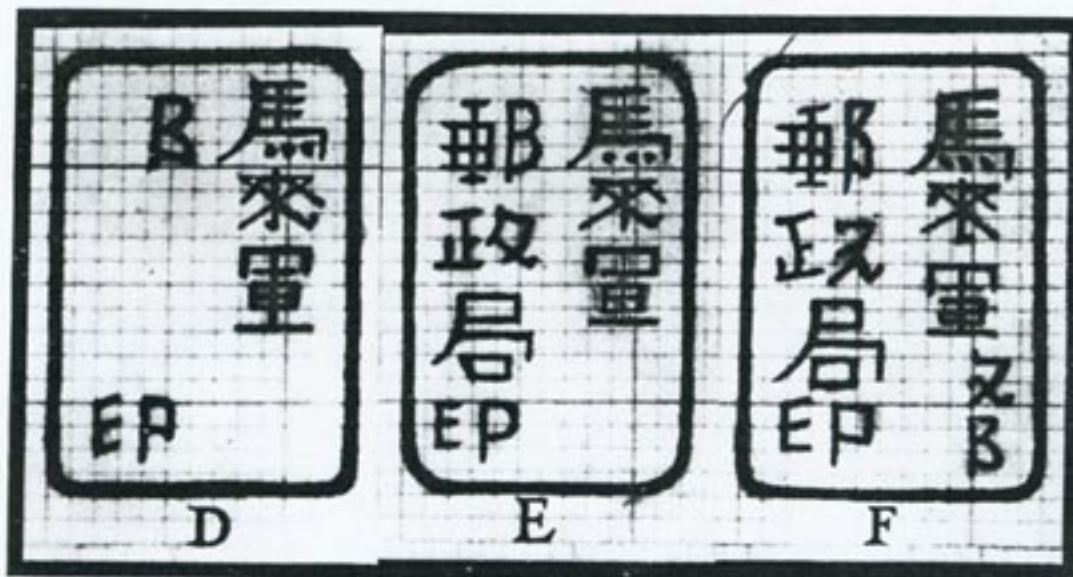
Frame. 12½ mm. by 18½ mm. Shoulders a little rounder than B.

The B. Small, fat and feminine, measuring more across the bottom than the shoulders.

This is the only B without even a vestige of a tail.

The Box. The western side is not vertical but points S.W. instead of south. This feature is peculiar to this type.

The P is as large but rounder than that of type B.



TYPE D

Frame. 13 by 19 mm. High-shouldered and thick, being ½ instead of the usual ¼ mm.

The B is angular with its lower loop long and almost an isosceles triangle.

The E has all bars pointing north-east instead of east.

The P is small and the lower part of the head is hooked.

The Box is open at both ends and the western side is longer than the eastern side. See also type F.

The Piano. The "notes on the keyboard" are on a rising line, not a straight line, and grow thicker as they move to the right.

The Dart. The vertical has a small foot on the west side. See type F.

TYPE E

This type is often confused with type H and still oftener with types L or M.

The differences are:

The B is rounded; that of type H pointed. The "notes on the piano" are dots, those of H sloping dashes.

The vertical stroke of the **Dart** is not continued beyond the top horizontal; in H it is.

The E is narrow, with the second arm above the middle; in H the E is broad and the arms equally spaced.

The Box is open at the south-west corner; in H it is closed.

The frame is round-shouldered; that of H is high-shouldered.

In type L the head of P is lower than the head of E and it has a long tail. In type E the two letters are level and the P has a short tail.

In type L the two feathers of the dart on the eastern side converge. In type E the feathers are parallel.

In type L the frame is high-shouldered; in E it is round-shouldered.

With type M the chief difference is the extra width, 13 mm. in M as against 12½ in E. There are small differences in most characters. **The Box** of M is shallower, the long feather of the dart ends in a paddle instead of a hook and the upright projects above the top horizontal line. Other points appear when the two types are placed side by side.

TYPE F

Frame. 13 by 19 mm. High-shouldered.

The B long and narrow. The top is nearly an isosceles triangle. The bottom half is hooked.

The Piano. The top bar points north of east.

The other three bars are level. The "notes" are very large and sloping dashes.

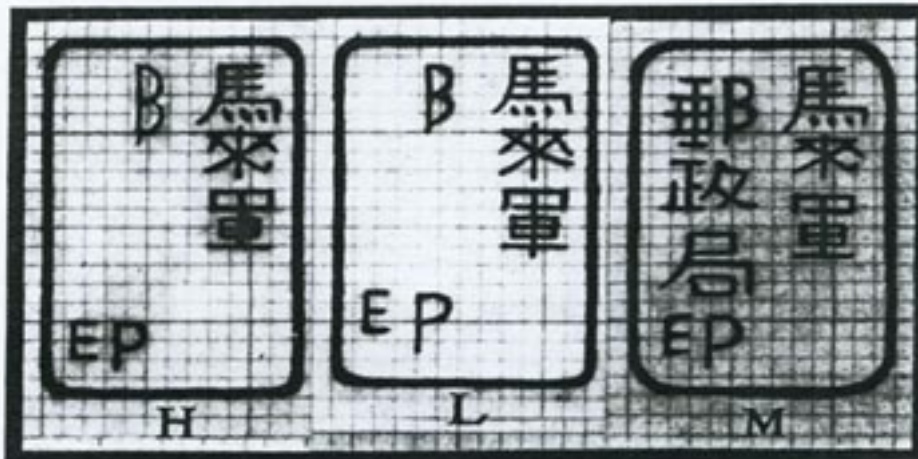
The Kite. This is *open* on the west side, a feature which is peculiar to this type. The small kite repeats this peculiarity.

The Box. Open at bottom of *both* ends as in type D. The vertical line on the west is longer than the similar line on the east side.

The E. The top and middle bars point north of east; the bottom bar is horizontal.

The P. The head is not a loop so much as an irregular four-sided figure.

The Dart. The vertical line has a small foot, but on the east side. See D.



TYPE H

Frame. 12½ by 19 mm. High-shouldered.

The B. Very pointed in perfect copies and rather like Cupid's bow.

The Piano. The "notes" are very strong sloping dashes quite unlike the dots of type E.

The Dart. The vertical line projects above the horizontal line, which it does not in type E.

The Box. This is complete, closed all round instead of being open at one or both ends.

The EP. The E is broad, as in types B and C, but the P is small.

TYPE L

Frame. 12½ by 18½ mm. High-shouldered.

The Dart. The vertical line projects above the horizontal very markedly. One unique feature of the type is that on the east side the feathers converge instead of being parallel. In copies from the worn chop this is still more noticeable.

The Box. The vertical line projects *below* the bottom horizontal line.

The P has an unusually long tail and the top is lower than the top of the E, though the difference in height is not great as in type A.

TYPE M

Frame. 13 by 19 mm. Round-shouldered.

The B is very much like that of type E, the difference being easier to see than to describe.

"Kyoku". In character 3 the vertical line at right angles to the longest horizontal is longer than on E. The detached box seems to be slightly rounded at the east end.

The E. The top bar points slightly north of east.

The Piano. The three top bars are shorter than those of type E. It is worth noting that this character is rarely found complete—except on Johore postage dues—but more often appears with what looks like four notes on the keyboard instead of the usual three.* This appearance is perhaps caused by damage to the vertical at right angles to the long horizontal.

The Dart. The vertical line does project above the horizontal line but so little that it often looks like a small bump.

The Box is unusually shallow and a great help to recognition. It is open at both ends although this is not always apparent.

The observant reader will have noticed that the letters G, I, J and K are missing from the list of types. G, J and K were allotted to three "extra" types which appear to be genuine but are still under examination, and the letter "I" was omitted because it is too like the figure "1".

Single Frame Handstamp

Types in this section are taken from "Malay, Japanese Occupation" by James Gallatly

Straits Settlements

Handstamp in red

- x427 ★ A mint range comprising 1c. Types B, C and H (2), 2c. orange Types B (2, one without gum), C, E, H and one other with handstamp slightly double, 3c. Types B (2), C and E, 5c. Types B, C, E and H, 8c. Types B (2, one marginal), C, E and H, 10c. Types B, E and H, 12c. Type B (2, one marginal), 15c. Types B (2) and C, 50c. Types B (2), C and H, and \$1 Types B (2) and H; the odd stamp with slightly toned gum otherwise fine. A fine lot, very difficult to put together. ISC cat. \$4,492; S.G. cat. £1,432 £400-500
- x428 ○ A used range comprising 1c. Types B (2) and C (2), 2c. orange Types B, C and E, 3c. Types B (3 with a pair) and C, 5c. Types B and E, 8c. Types B (2, one on piece) and E, 10c. Type B, 12c. Type B, 15c. Types B (2) and C, 40c. Types B, C and H, 50c. Types B, C and E (initialled "MDR"), \$1 Types B and H, and \$2 Type B; fine. ISC cat. \$4,141; S.G. cat. £1,426 £400-500
- x429 ★田 1c. marginal block of twelve (4x3) with plate number and 2c. orange, 5c., 8c. and 15c. blocks of four, all Type E, fine mint. ISC cat. \$764; S.G. cat. £231 £80-100
- x430 ★ 1c. Types B and H, 2c. orange Types B and H, 3c. Type H, 8c. Types C (upper left corner example) and E (2), and 15c. Type H (2), all with **handstamp inverted**, a few with slightly toned gum otherwise fine mint. ISC cat. \$6,500+; unlisted in S.G. £500-600



431



432



435

- x431 ★ 2c. green with Type H, unused with large part original gum, fine. B.P.A. Certificate (2019). ISC J14b, \$9,500; Unlisted in S.G. Photo £300-400
- x432 ★ 2c. green with Type H, variety **handstamp inverted**, unused with full original gum, fine. Rare. B.P.A. Certificate (2003). ISC J14c, unpriced; Unlisted in S.G. Photo £500-600
- PROVENANCE:
Milo Rowell, Spink Singapore, June 2001, Lot 1289
- x433 田 2c. orange top left corner block of thirty (5x6) with interpanneau margin at top, Type C with R.3/5 and R.6/2 showing **handstamp double**, fresh and fine unmounted mint. ISC J15/e, \$4,264+; S.G. J148/var £150-200
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 195
- x434 ○ 2c. orange Types B and H, 8c. Type E and 15c. Type H, all with **handstamp inverted**, fine used. ISC J15d, J18d, J21d; Unlisted in S.G. £250-300
- x435 ★ 2c. orange with margin at left, Type C, variety **handstamp double**, fine mint. ISC J15e, \$1,950; Unlisted in S.G. Photo £100-120
- PROVENANCE:
Spink Singapore, September 2013, Lot 2457

Malaya, Straits Settlements, Handstamp in red - *contd.*



431

- x436 ☒ 8c. grey horizontal pair, the left stamp with **handstamp omitted** used with 2c. orange and 3c. green blocks of four with the top right stamps showing **handstamp double**, 3c. vertical pair sharing **additional handstamp between** and 8c. block of four with the lower pair showing **additional handstamp between**, all cancelled by Singapore Japanese type c.d.s. on locally addressed and registered 1942 (5 Dec.) envelope. Very rare. Photo £1,500-2,000
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 208
- x437 ★ 8c. grey, Type E, top left corner block of four with plate number with **handstamps inverted**, and a block of nine with the centre stamp showing **handstamp inverted**; the former with thin in selvedge otherwise fine mint. ISC J18/d, unpriced; Unlisted in S.G. £250-300
- x438 ○ 15c. ultramarine vertical pair, Type C, the lower stamp showing variety **handstamp double**, fine used. ISC J21/e, unpriced; Unlisted in S.G. £120-150
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 211
- x439 ★ 40c. scarlet and purple, Types B (initialled "MDR"), E and H, fine mint. ISC J23, \$1,500; S.G. J156, £480 £150-180
- x440 ★ \$2 green and scarlet, Types C (R.P.S. certificate 1990) and H (initialled "MDR"), fine mint. ISC J26, \$1,200; S.G. J159, £450 £150-180
- x441 ★ \$5 green and red on emerald, Types B (R.P.S. certificate, 1990) and H (2, both initialled "MDR"), fine mint. ISC J27, \$2,700; S.G. J160, £1,050 £300-400



442

- x442 ○ \$5 green and red on emerald with Type B, fine used. B.P.A. Certificate (2019). ISC J27, \$1,000; S.G. J160, £400. Photo £150-180

Handstamp in black



443



445



446

- x443 ○ 1c. black with Type A, fine used. B.P.A. Certificate (2019). ISC J13a, \$1,200; S.G. J146a, £450. Photo £150-180

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 777

- x444 2c. orange Types A (2, one used), E and H (2, one used), fine. ISC J15a, \$2,220; S.G. J148a, £840 £250-300

- x445 ★ 3c. green with Type A, unused with part original gum, corner crease at lower left otherwise fine mint. B.P.A. Certificate (2014). ISC J16a, \$1,100; S.G. J149a, £600. Photo £150-180

- x446 ★ 3c. green with Type E, unused with large part original gum, some excess printing ink at upper right, fine. B.P.A. Certificate (2014). ISC J 16a, \$1,100; S.G. J149a, £600. Photo £200-250



447



448

- x447 ○ 3c. green with Type E, lightly cancelled, fine. B.P.A. Certificate (2001). ISC J16a, \$1,200; S.G. J149a, £500. Photo £200-250

PROVENANCE:

Milo Rowell, Spink Singapore, June 2001, Lot 1292

Spink Singapore, September 2013, Lot 2462

- x448 ★ 5c. brown with Type A, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J17a, \$1,950; S.G. J150a, £650. Photo £250-300

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 781

Spink Singapore, September 2013, Lot 2467

Malaya, Straits Settlements, Handstamp in black - *contd.*



449



450



451



452

- x449 ★ 6c. scarlet (unissued) with Type A, unused with large part original gum,; a touch soiled and with some minor surface blemishes otherwise fine. B.P.A. Certificate (2014). ISC J28a, \$2,800; see footnote after S.G. J223. Photo £250-300
- PROVENANCE:
M.C. De Roemer, Harmers, June 1964, Lot 409
- x450 ○ 8c. grey with Type A, lightly cancelled, fine. B.P.A. Certificate (2014). ISC J18a, \$1,000; S.G. J151b, £400. Photo £120-150
- x451 ★ 8c. grey with Type E, unused with part original gum, fine. B.P.A. Certificate (2014). ISC J18a, \$1,000; S.G. J151b, £400. Photo £120-150
- x452 ★ 8c. grey with margin at right, Type E, unused with part original gum, fine. B.P.A. Certificate (2014). ISC J18a, \$1,000; S.G. J151b, £400. Photo £120-150

Handstamp in violet



453



456



457

- x453 ○ 2c. green with Type H, affixed to fragment, fine used. Rare. B.P.A. Certificate (2004). ISC J14, \$6,500; S.G. J147, £3,000. Photo £1,000-1,200
- x454 ★ 2c. orange with Type A, margin at right, unused with large part original gum, fine. ISC J15b, \$720; S.G. J148b, £325 £100-120
- x455 ○ 2c. orange Types E and L (B.P.A. certificate, 2010), fine used, the latter with Perak c.d.s. ISC J15b, \$1,440; S.G. J148b, £650 £180-220
- x456 △ 15c. ultramarine with Type D, fine used on piece tied by Kuala Lumpur double-ring d.s. on day of issue. B.P.A. Certificate (2004). ISC J21a, \$1,980; S.G. J154a, £750. Photo £250-300
- x457 ★ 15c. ultramarine with Type H, unused with part original gum, perf at upper left stained on reverse not affecting fine appearance. B.P.A. Certificate (2003). ISC J21a, \$2,200; S.G. J154a, £1,400. Photo £400-500
- PROVENANCE:
Milo Rowell, Spink Singapore, June 2001, Lot 1294

Handstamp in brown



458



459



460

- x458 ★ 40c. scarlet and dull purple with Type H, unused with large part original gum, fine. B.P.A. Certificate (1999). ISC J23a, \$2,200; S.G. J156a, £1,300. Photo £400-500
- x459 ○ 40c. scarlet and dull purple with Type H, short internal crease at left otherwise fine used. B.P.A. Certificate (2018). ISC J23a, \$1,500; S.G. J156a, £650. Photo £150-180
- x460 ○ 40c. scarlet and dull scarlet with Type H, variety **handstamp inverted**, pressed diagonal crease otherwise fine used. Rare. B.P.A. Certificate (2018). Unlisted in ISC and S.G. Photo £500-600

Negri Sembilan

- x461 ㊦ 1c. black lower right corner blocks of ten (5x2) with handstamps in violet (Type D) and in brown (Type E), lower right corner block of eight (4x2) with handstamps progressively from red to dark red (Type E, and a lower right corner block of six (3x2) with handstamp in brown (Type D), all with part or complete imprint, fine unmounted mint. A lovely lot of multiples. ISC J31a, J31c, \$2,170+; S.G. J161a, J161c, £640+ £300-400

Handstamp in red

- x462 ★ A mint range comprising 1c. Types A, D (2), E block of four, H and L, 2c. Types H (3 including a vertical pair **sharing an additional handstamp**), L marginal pair and M, 3c. Type E, 5c. Types A (2), D, H and M, 15c. Types A, D, E and L, 25c. Types E and H, and \$1 Type H (2, one with B.P.A. certificate, 2003), fine. ISC cat. \$4,355; S.G. cat. £1560+ £400-500
- x463 ○ A used range comprising 1c. Types A (2), D, E (2), F, H (2), L and M, 2c. Types E (2, one pen-cancelled), F, H (2), L and M, 3c. Types A (pulled perf at right) and E, 5c. Types D (2), E and H (2), 15c. Types A, E (2), F, H and L, and \$1 Types D and H (fiscal cancel, B.P.A. certificate, 2013); not all types guaranteed, fine. ISC cat. \$2,370; S.G. cat. £840+ £250-300



464

- x464 ★ \$5 red and green on emerald with Type D, unused with large part original gum, fine. Rare. R.P.S. Certificate (2001). ISC J44a, \$6,000; S.G. J175a, £2,500. Photo £1,000-1,200

PROVENANCE:

Milo Rowell, Spink Singapore, June 2001, Lot 1312
R.W. Tompkins, Grosvenor, November 2006, Lot 402

Malaya, Negri Sembilan - *contd.*

Handstamp in black

- x465 ★ A mint range comprising 1c. Types A, E, L and M, 2c. Types A, D, E, F (2, one with a blunt corner), H and L, 3c. Types D and L, 5c. Types E and M, 6c. Type E, 25c. Types E, F and M, and \$1 Type E (B.P.A. certificate, 2019); fine. ISC cat. \$4,620; S.G. cat. £1,595 £400-500
- x466 ○ A used range comprising 1c. Types E, F and M, 2c. Types A, D, E, H and L, 3c. Types E (vertical pair, the upper stamp with "box" missing) and L, 5c. Types A, D., E and M, 6c. Type E, 10c. Type M and 25c. Types E (2) and H; not all types guaranteed; fine. ISC cat. \$3,970+; S.G. cat. £1,240+ £300-400



- x467 ★ 2c. green (unissued) with Type D, variety **handstamp inverted**, unused with traces of original gum, fine. B.P.A. Certificate (2006). unlisted in ISC and S.G. Photo £500-600
- x468 ★ 2c. green (unissued) with Type E, unused with large part original gum, fine. ISC J45, \$1,500; see footnote after S.G. J223. Photo £400-500
- x469 ★ 5c. brown with Type A, a block of six (3x2) from a booklet with perfs trimmed/cut off, the centre stamp in lower row with **handstamp omitted**, unused with large part original gum, fine. Rare. B.P.A. Certificate (2006). ISC J34/34b, \$9,800+; S.G. J164/164a, £2,830+. Photo £800-1,000

PROVENANCE:

R.W. Tompkins, Grosvenor, November 2006, Lot 393
Spink Singapore, September 2013, Lot 2511



- x470 ★ 8c. scarlet with Type E, unused with large part original gum, fine. B.P.A. Certificate (2019). ISC J36, \$700; S.G. J166, £400. Photo £120-150
- x471 ★ 10c. dull purple with Type E, unused with large part original gum, fine. Initialled "MDR". ISC J37, \$1,200; S.G. J167, £400. Photo £120-150
- x472 ★ 10c. dull purple with Type M, unused with part original gum, fine. B.P.A. Certificate (2013) ISC J37, \$1,200; S.G. J167, £400. Photo £120-150
- x473 ★ 12c. bright ultramarine (unissued) with Type E, unused with part original gum, fine. Very rare. B.P.A. Certificate (2002). ISC J49a, \$4,000; see footnote under S.G. J223. Photo £400-500



474



475



476



477

- x474 ★ 30c. dull purple and orange on thin striated paper with Type E, unused with part original gum, fine. B.P.A. Certificate (2017). ISC J40, \$1,200; S.G. J171, £425. Photo £120-150
- x475 ○ 30c. dull purple and orange on thin striated paper with Type E, lightly cancelled on small piece, fine. B.P.A. Certificate (2013). ISC J40, \$900; S.G. J171, £375. Photo £120-150
- x476 ★ \$1 black on red with Type E, variety **handstamp inverted**, unused with part original gum, minor surface soiling otherwise fine. B.P.A. Certificate (2019). Unlisted in ISC and S.G. Photo £180-220
- x477 ★ \$5 red and green on emerald with Type D, unused with large part original gum, fine. B.P.A. Certificate (2013). ISC J44, \$3,000; S.G. J175, £950. Photo £300-400

PROVENANCE:

Milo Rowell, Spink Singapore, June 2001, Lot 1311



478



479



480

- x478 ○ \$5 red and green on emerald with Type D, lightly cancelled, fine. B.P.A. Certificate (2014). ISC J44 \$3,400; S.G. J175, £1,200. Photo £400-500
- x479 ☉ \$5 red and green on emerald with Type E, unused with full original gum, fine. B.P.A. Certificate (2024). ISC J44, \$3,000; S.G. J175, £950. Photo £300-400
- x480 ★ \$5 red and green on emerald with Type E, unused with large part original gum, fine. B.P.A. Certificate (2023). ISC J44, \$3,000; S.G. J175, £950. Photo £300-400

Handstamp in violet

- x481 ★ A mint range comprising 1c. Types A (2, one marginal with **handstamp sideways**), D and E, 2c. Type E (2), 3c. Types A (3, one with **handstamp sideways**), H, L and one other, 5c. Type D (2) and 15c. Type E (2), not all types guaranteed, fine. ISC cat. \$4,180; S.G. cat. £864 plus 1c. and 3c. sideways £300-400
- x482 ○ A used range comprising 1c. Types A (variety **handstamp sideways** on small piece), D, E and H, 2c. Types E and L, 3c. Types A, D, E, H and L, and 15c. Types E, H (2) and L, not all types guaranteed, fine. IPS cat. \$2,160; S.G. cat. £518 plus 1c. sideways £200-250

Malaya, Negri Sembilan - *contd.*

Handstamp in brown

Note the brown shade varies from a very reddish shade to a deep sepia shade

- x483 ★ A mint range comprising 1c. Types D, E (2), F (3) and M, 2c. Types A, D and E (2), 3c. Types A and L, 5c. Types A (no gum), D (2), E (3), F (2) and H, and 15c. Types A, E (2) and L, plus a 5c. top marginal vertical strip of four, the bottom stamp Type C, the others Type H; not all types guaranteed, fine. ISC cat. \$3,321; S.G. cat. £1,492 £400-500
- x484 ○ A used range comprising 1c. Types E (2), F (4), H, L and M, 2c. Types A, E (3 with a vertical pair) and F (2), 3c. Types E and L, 5c. Types D, E (2), F (3), H (2, one with defective perfs at foot), L and M, and 15c. Types A (2), D, F, H and L; not all types guaranteed, fine. ISC cat. \$3,775; S.G. cat. £1,225 £300-400
- x485 ⊕Ⓡ 1c. black with Type D, a complete sheet (10x10), fresh and fine unmounted mint. An exhibition item. ISC J31b, \$5,300; S.G. J161b, £1,600 £400-500



486

- x486 ⊕Ⓡ 3c. green top left corner block of twenty-seven (3x9) with Type L, the top nine with handstamp in red and then progressively getting browner downwards; the last vertical row detached, thin in top selvage otherwise fresh and fine unmounted mint. ISC J33/33c, \$12, 600; S.G. J163/163c, £5,960+. Photo £1,500-2,000



487



488



489



490



491

- x487 ☼ 6c. grey with Type E, full original gum, fine. ISC J35b, \$1,250; S.G. J165a, £425. Photo £150-180
- x488 ★ 6c. grey with Type L, unused with part original gum, fine. B.P.A. Certificate (2019). ISC J35b, \$1,250; S.G. J165a, £425. Photo £120-150
- x489 ★ 6c. scarlet (unissued), a marginal example with Type E in sepia-brown, unused with part original gum, fine. B.P.A. Certificate (2019). ISC J86a, \$1,800; see footnote in S.G. after J223. Photo £250-300
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 225
- x490 ☼ 10c. dull purple with Type H, unused with full original gum, fine. B.P.A. Certificate (2019). ISC J37d, \$2,800; S.G. J167b, £1,000. Photo £350-450
- x491 ○ 10c. dull purple with Type H, fine used. B.P.A. Certificate (2013). ISC J37d, \$1,800; S.G. J167b, £700. Photo £250-300



492



493



494



495



496

- x492 ★ 12c. bright ultramarine with Type L, margin at top, unused with large part original gum, fine. One of the rarest Negri Sembilan stamps. R.P.S. Certificate (2001). ISC J49, \$4,400; S.G. J168, £2,750. Photo £800-1,000
- PROVENANCE:
Milo Rowell, Spink Singapore, June 2001, Lot 1304
- x493 ○ 25c. dull purple and scarlet with Type A, fine used. B.P.A. Certificate (2013). ISC J 39c, \$2,600; S.G. J170b, £700. Photo £200-250
- x494 ○ 25c. dull purple and scarlet with Type H, fine used. B.P.A. Certificate (2019). ISC J39c, \$1,800; S.G. J170b, £700. Photo £200-250
- x495 ★ 40c. scarlet and dull purple with Type H, margin at foot, unused with large part original gum, fine. B.P.A. Certificate (2003). ISC J41b, \$5,000; S.G. J172a, £1,700. Photo £600-800
- x496 ○ 40c. scarlet and dull purple with Type H, fine used. B.P.A. Certificate (2003). ISC J41b, \$4,000; S.G. J172a, £1,300. Photo £350-450

Malaya, Negri Sembilan, Handstamp in brown - *contd.*



497



498



499

x497 △

40c. scarlet and dull purple with Type H, variety **handstamp inverted**, used with "DAI NIPPON" 30c. on piece tied by Kuala Lumpur double-ring d.s., a few shortish perfs otherwise fine. Very rare. B.P.A. Certificate (2011). ISC J41b, unpriced; Unlisted in S.G. Photo

£800-1,000

PROVENANCE:

Milo Rowell, Spink Singapore, June 1998, Lot 779

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 240

x498 ★

\$1 black and red on blue with Type H, unused with part original gum, fine. B.P.A. Certificate (2013). ISC J43c, \$1,500; S.G. J174b, £650. Photo

£200-250

x499 △

\$1 black and red on blue with Type H, on piece tied by Seremban double-ring d.s., fine. B.P.A. Certificate (2003). ISC J43c, \$1,500; S.G. J174b, £650. Photo

£200-250

Handstamp in se-tenant colours

x500 ○

1c. black vertical strip of ten from the left of the sheet with margins on three sides with Type D, **the top seven with violet handstamp, the bottom three with red**, all cancelled to order with Japanese type double-ring d.s., the odd split perf, fine. Unlisted in ISC; S.G. J161/161a/161d, unpriced used

£300-400



501

x501 ★

5c. brown vertical pair with Type E, **the upper stamp with violet handstamp, the lower with red**, fine mint. Unlisted in ISC; S.G. J164e, £400. Photo

£200-250

Pahang

Handstamp in black

x502 ★ A mint range comprising 1c. Types A and E, 5c. Types D, E and M, 8c. scarlet Types A, D, E, F, H, L and M, 15c. Type A, 25c. Types E and F, 30c. Types A, D, E and M, and 40c. Types A, D, E (2) and H; fine. ISC cat. \$2,460; S.G. cat. £933 £300-400

x503 ○ A used range comprising 1c. Type E (2), 5c. Types D, E and M, 8c. scarlet Types A, D, E, F, H, L and M, 10c. Type F and M and 40c. Types A, D (initialled "MDR") and H; fine. ISC cat. \$1,495; S.G. cat. £795 £200-250



504



505



506

x504 ★ 3c. green with Type E, unused with large part original gum, fine. ISC J52, \$1,800; S.G. J177, £600. Photo £180-220

x505 ★ 6c. scarlet (unissued) with Type F, unused with large part original gum, fine. B.P.A. Certificate (2002). ISC J67, \$3,000; see footnote in S.G. after J223. Photo £400-500

x506 ★ 12c. bright blue with Type E, unused with large part original gum, fine. Rare. B.P.A. Certificate (1985). ISC J57, \$9,000; S.G. J182, £2,750. Photo £1,000-1,200



507



508

x507 ★ 40c. scarlet and dull purple vertical pair with Type E, the upper stamp with **handstamp inverted**, unused with large part original gum, shortish perfs at right otherwise fine. Rare. B.P.A. Certificate (1959). ISC J60/61a, unpriced; Unlisted in S.G. Photo £400-500

x508 ★ 40c. scarlet and dull purple with Type E, a block of six (3x2), the centre stamp in the lower row with **handstamp double**, fine mint. ISC J61/61b, unpriced; Unlisted in S.G. Photo £150-180

PROVENANCE:

Milo Rowell, Spink Singapore, February 2000, Lot 250

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 250

Malaya, Pahang, Handstamp in black - *contd.*



509



510



511

- | | | |
|--------|---|----------|
| x509 ★ | 50c. black on emerald with Type E, unused with large part original gum, fine. Rare. B.P.A. Certificate (2014). ISC J62, \$6,000; S.G. J187, £2,000. Photo | £600-800 |
| x510 ○ | 50c. black on emerald with Type E, fine used. Rare. R.P.S. Certificate (2014). ISC J62, \$6,000; S.G. J187, £2,000. Photo | £600-800 |
| x511 ★ | \$1 black and red on blue with Type A, unused with part original gum, fine. B.P.A. Certificate (2019). ISC J63a, \$1,200; S.G. J188a, £450. Photo | £150-180 |



512



513

- | | | |
|--------|--|----------|
| x512 ★ | \$1 black and red on blue with Type F, unused with large part original gum, fine. Initialled "MDR". ISC J63a, \$1,200; S.G. J188a, £450. Photo | £150-180 |
| x513 ○ | \$1 black and red on blue with Type F, fine used. ISC J63a, \$1,200; S.G. J188a, £450. Photo | £150-180 |



514



515



516

- | | | |
|--------|--|----------|
| x514 ★ | \$5 green and red on emerald with Type A, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J64, \$3,200; S.G. J189, £1,000. Photo | £300-400 |
| x515 ★ | \$5 green and red on emerald with Type D, unused with original gum disturbed, fine. B.P.A. Certificate (2024). ISC J64, \$3,200; S.G. J189, £1,000. Photo | £200-250 |
| x516 ○ | \$5 green and red on emerald with Type D, fine used. B.P.A. Certificates (2003, 2014). ISC J64, \$3,800; S.G. J189, £1,200. Photo | £400-500 |



517

x517 ☒

\$5 green and red on emerald with Type D, neatly tied by Penang Japanese type c.d.s. (Type JD10) on 1945 (4 Aug.) locally addressed and registered envelope showing two different censor chops at left; the envelope with a few light stains. ISC J64, \$3,800 off cover; S.G. J189, £1,200 off cover. Photo

£600-800



518

x518 ☉

\$5 green and red on emerald with Type E, unused with full original gum, fine. B.P.A. Certificate (2014). ISC J64, \$3,200; S.G. J189, £1,000. Photo

£400-500

Handstamp in red

x519 ★

A mint range comprising 1c. Type E, 3c. Type A (2, B.P.A. 2014 and R.P.S. 1994 certificates respectively), 5c. Type F (B.P.A. certificate, 2014), 8c. scarlet Types D and L, 30c. Type E, 40c. Types D and E, and \$1 Types D and E; fine. A difficult lot to replicate. ISC cat. \$6,830; S.G. cat. £2,230

£700-900

x520 ○

A used range comprising 3c. Type A (3, one with B.P.A. certificate, 2014), 8c. scarlet Types D and L (3), 15c. Type A on piece (B.P.A. certificate, 2016), 30c. Type E and 40c. Type D; fine. ISC cat. \$6,000; S.G. cat. £1,840

£500-600

Malaya, Pahang, Handstamp in red - *contd.*



521

x521 ★田

12c. bright ultramarine with Type L, a block of four with margin at left, unused with large part original gum disturbed, fine. A rare multiple. B.P.A. Certificate (2013). ISC J57a, \$23,200; S.G. J182a, £5,200. Photo

£1,500-2,000



522



523

x522 ★

12c. bright ultramarine with Type L, vertical crease at right otherwise fine with full original gum. Scarce. B.P.A. Certificate (2003). ISC J57a, \$5,800; S.G. J182a, £1,300. Photo

£250-300

x523 ○

15c. ultramarine with Type L **inverted**, slight horizontal bend, fine used. B.P.A. Certificate (2023) doesn't mention inverted. ISC J58ba, unpriced; Unlisted in S.G. Photo

£150-180



524

x524 田

30c. dull orange and purple block of four with Type D, **the lower pair with handstamps inverted**, fresh and fine unmounted mint. Rare. B.P.A. Certificate (2011); ISC J60c, variety unlisted; S.G. J185a, variety unlisted. Photo

£500-600

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 256



525



526

- x525 ☼ \$5 green and red on emerald with Type E, unused with full original gum, fine. B.P.A. Certificate (2014). ISC J64c, \$4,500; S.G. J189a, £1,500. Photo £400-500
- x526 ★ \$5 green and red on emerald with Type D, unused with part original gum, fine. B.P.A. Certificate (2014). ISC J64a, \$4,500; S.G. J189a, £1,500. Photo £450-550
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 882

Handstamp in violet

- x527 ★ 1c. black (marginal) with Type A and 8c. scarlet top left corner vertical pair, the upper stamp with **handstamp double**, and a single with Type H, fine mint. ISC J51c, J55b variety unlisted; S.G. J176b, J180b variety unlisted £250-300
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 258 (8c. pair)

- x528 ○ 1c. black Type A (2, one on piece with Kuala Lumpur double-ring d.s. - B.P.A. certificate (2014), 5c. brown Type E and 8c. scarlet Types H and M, fine used. ISC J51c J53d, J55b, \$3,500; S.G. J176c, J178b, J180c, £1,1,25 £300-400



529

- x529 ★ 3c. green with Type A, margin at left, unused with large part original gum, fine. Rare. B.P.A. Certificate (2014). ISC J52, \$2,400; S.G. 1775, £1,000. Photo £300-400



530

- x530 ☒ 3c. green vertical strip of three with Type A, lightly tied by "BRICKFIELDS ROAD KUALA LUMPUR" double-ring d.s. (Type D2 State 2) on locally addressed *Chia Pow Sin* envelope, fine. ISC J52b; S.G. J177b. Photo £500-600
- PROVENANCE:
Dato Professor Cheah Jin Seng, Spink, January 2023, Lot 2071

Malaya, Pahang, Handstamp in violet - *contd.*



531



532



533



534

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|--------|---|----------|
| x531 △ | 3c. green with Type A, fine used on piece. B.P.A. Certificate (2014). ISC J52b, \$2,100; S.G. J177b, £750. Photo | £200-250 |
| x532 ★ | 5c. brown with Type H, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J53c, \$1,000; S.G. J178c, £650. Photo | £180-220 |
| x533 ★ | 15c. ultramarine with Type A, unused with small part original gum, fine. ISC J58c, \$3,200; S.G. J183b, £800. Photo | £200-250 |
| x534 △ | 15c. ultramarine with Type A, fine used on small piece. B.P.A. Certificate (2014). ISC J58c, \$2,000; S.G. J183b, £550. Photo | £180-220 |

Handstamp in brown

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|--------|---|----------|
| x535 ○ | A used range comprising 1c. Types A (2) and D, 5c. Types D (2, one with B.P.A. certificate, 2014) and E, 8c. scarlet Types A and M, 10c. Types D (some lightly stained perfs) and E (B.P.A. certificate, 2014) and 15c. Type L (B.P.A. certificate (2014), fine. ISC cat. \$7,790; S.G. cat. £2,640 | £600-800 |
|--------|---|----------|



536



537



539



540

- | | | |
|--------|---|----------|
| x536 ★ | 1c. black with Type D, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J51d, \$1,200; S.G. J176c, £450. Photo | £150-180 |
| x537 ○ | 3c. green with Type A, corner crease at lower left otherwise fine used. Rare. B.P.A. Certificate (2014). ISC J52d, \$2,100; Unlisted in S.G. Photo | £200-250 |
| x538 ★ | 5c. brown with Type E, unused with large part original gum, fine. ISC J53c, \$1,000; S.G. J178b, £350 | £100-120 |
| x539 ★ | 10c. dull purple with Type A, unused with large part original gum, horizontal crease at top otherwise fine. B.P.A. Certificate (2014). ISC J56b, \$1,200; S.G. J181b, £500. Photo | £120-150 |

PROVENANCE:

M.C. De Roemer, Harmers, June 1964, Lot 446
Milo Rowell, Spink Singapore, June 1999, Lot 894

- | | | |
|--------|---|----------|
| x540 ☉ | 10c. dull purple with Type D, full original gum, fine. ISC J56b, \$1,200; S.G. J181b, £500. Photo | £200-250 |
|--------|---|----------|



541



542



543



544

- x541 ★ 10c. dull purple with Type D, unused with part original gum, fine. B.P.A. Certificate (2014). ISC J56b, \$1,200; S.G. J181b, £500. Photo £180-220
- x542 ☉ 10c. dull purple with Type H, full original gum, fine. B.P.A. Certificate (2024). ISC J56b, \$1,200; S.G. J181b, £500. Photo £180-220
- x543 ☉ 15c. ultramarine with Type A, unused with full original gum, fine. B.P.A. Certificate (2014). ISC J58d, \$2,600; S.G. J183c, £800. Photo £300-400
- x544 ○ 15c. ultramarine with Type A, lightly cancelled, fine. ISC J58d, \$1,400; S.G. J183c, £400. Photo £120-150



545



546



547

- x545 ★ 30c. dull purple and orange with Type L, unused with large part original gum, light diagonal crease not affecting appearance. Scarce. B.P.A. Certificate (2024). Unlisted in ISC; S.G. J185b, £1,500. Photo £400-500
- x546 ★ \$1 black and red on blue with Type L, unused with part original gum, fine. B.P.A. Certificate (2003). ISC J63d, \$2,200; S.G. J188b, £850. Photo £250-300
- x547 △ \$1 black and red on blue with Type L, fine used on small piece. B.P.A. Certificate (2014). ISC J63d, \$2,200; S.G. J188b, £850. Photo £250-300

END OF FIRST DAYS SALE

WEDNESDAY 29 OCTOBER 2025

Commencing at 10.00 a.m. (Lots 548-873)

Perak

Handstamp in black

- x548 ★ A mint range comprising 1c. with Types E and L, 2c. Type E, 3c. Type E (2), 5c. Types A and E, 8c. grey Types A, E and L, 8c. scarlet Types E and M, 10c. Types F, L and M, 15c. Types E, F, H and M, 25c. Types E and F, 30c. Types D, E, F, H and M, and 50c. Types E, L and M; fine. ISC cat. \$3,885; S.G. J190,-J196, J198-J200, J202, £1,330 £400-500
- x549 ○ A used range comprising 1c. Types E and L, 2c. Types E and M, 3c. Type E and H, 5c. Types A and E, 8c. grey Types A, E and L, 10c. Types E and F, 12c. Type E, 25c. Types E and F, 30c. Types E and F, and 50c. Types A, E and M; fine. ISC cat. \$3,544; S.G. J190-J194, J196, J197, J199, J200, J202, £1,200 £300-400

Malaya, Perak, Handstamp in black - *contd.*



550



551

- x550 △ 2c. green (unissued) Type M used with 1c. black and 2c. orange on small piece, fine. ISC J85, \$1,600+; Unlisted in S.G. Photo £150-180
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 907
- x551 △ 2c. green (unissued) with Type M, fine used on small piece. ISC J85, \$1,600; unlisted in S.G. Photo £150-180
- x552 ★ 2c. orange, 3c. green, 5c. brown (R.P.S. certificate, 2013), 8c. scarlet and 30c. dull purple and orange, all with Type E and variety **handstamp inverted**, the 2c. with traces of gum disturbed, the others fine mint. ISC J70a, J71a, J72b, J74a, J79a, unpriced; all unlisted in S.G. £500-600
- x553 3c. green very lightly cancelled plus 2c. orange with violet handstamp, both Type E with variety **handstamp inverted**, fine. ISC J70ba, \$800, J71a, unpriced; Unlisted in S.G. £200-250
- x554 3c. green very lightly cancelled, plus 2c. orange with brown handstamp, fine mint, both Type E with variety **handstamp inverted**, the 2c. with some small blemishes otherwise fine. ISC J10ba, J71a; Unlisted in S.G. £120-150



Ex 555



556

- x555 ★ 5c. brown booklet pane of ten (5x2) with Type E, the top right stamp with **handstamp omitted**, a few slightly clipped perfs at foot otherwise fine mint; also two normal panes of six, one with R.P.S. certificate (1993). ISC jJ72a, \$5,000+; S.G. J193a, £1,500. Photo £400-500
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1997, Lot 1302
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 274
- x556 △ 6c. scarlet (unissued) with Type E, fine used on small piece. B.P.A. (2003) and R.P.S. (2014) Certificates. ISC J86, \$1,800; see footnote after SG J223. Photo £200-250
- x557 ★ 8c. scarlet and 50c. black on emerald horizontal pairs with Type E, one in both showing variety **handstamp inverted**, the 8c. variety with some shortish perfs otherwise fine mint. ISC J74/74a, J81/81a, unpriced. Unlisted in S.G. £250-300



558



559

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|--------|---|----------|
| x558 ○ | 8c. scarlet horizontal pair with Type E, the left stamp with handstamp omitted , fine used. Rare. Unlisted in ISC and S.G. Photo | £300-400 |
| x559 ⊕ | 12c. bright ultramarine with Type E, margin at foot, unused with full original gum, fine. R.P.S. Certificate (1994). ISC J76, \$880; S.G. J197, £350. Photo | £120-150 |
| x560 △ | 12c. bright ultramarine with Type E, fine used on small piece. ISC J76, \$880; S.G. J197, £350 | £100-120 |



561

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|---|---|------------|
| x561 ★ ㊦ | 30c. dull purple and orange block of ten (5x2) with Type E, the centre stamp on the lower row with handstamp omitted ; some minor creases and the lower right stamp with some pulled perfs, otherwise fine mint. Very rare and a lovely exhibition piece. Unlisted in ISC; S.G. J200a, £2,000. Photo | £800-1,000 |
| PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 277 | | |
| x562 ,★ 田 | 30c. dull purple and orange blocks of four (2) with Type E, one with top left stamp showing variety handstamp double , the other with top right stamp showing handstamp inverted (perf faults at right), fine mint. ISC J79a, J79b; Unlisted in S.G. | £250-300 |
| PROVENANCE:
Spink Singapore, September 2013 for invert block, Lot 2624 | | |

Malaya, Perak, Handstamp in black - *contd.*



563



564

- x563 ☼ 40c. scarlet and dull purple with Type E, unused with full original gum, fine, B.P.A. Certificate (2000). ISC J80, \$2,800; S.G. J201, £950. Photo £300-400
- x564 ○ 40c. scarlet and dull purple with Type H, margin at left, affixed to fragment, fine used. R.P.S. Certificate (1994). ISC J80, \$1,300; S.G. J201, £500. Photo £150-180



565

- x565 ☼ 50c. black on emerald block of eight (4x2) with Type E, the lower left pair with **handstamps inverted**, unused with full original gum; the lower right pair with some surface damage otherwise fine. Rare. ISC J81/81a, unpriced; Unlisted in S.G. Photo £400-500



566



567



568

- x566 ★ \$1 black and red on blue with Type E, unused with large part original gum, fine. B.P.A. Certificate (2003). ISC J82; S.G. 203, £850. Photo £250-300
- x567 ★ \$2 green and scarlet with Type E, unused with large part original gum; top right corner perf thinned otherwise fine. Very rare. B.P.A. Certificate (1956). ISC J86, \$1,800; S.G. J204, £6,000. Photo £2,000-2,500
- PROVENANCE:
M.C. De Roemer, Harmers, June 1964, Lot 488
- x568 ★ \$5 red and green on emerald with Type M, unused with large part original gum, fine. R.P.S. Certificate (1994). ISC J84, \$2,100; S.G. J205, £800. Photo £250-300

Handstamp in red

- x569 ★ A mint group comprising 2c. Type M, 5c. Type L, 15c. Type E, 30c. Types E (3) and 50c. Type E, fine. ISC cat. \$2,740; S.G. cat. £885 £250-300
- x570 ○ A used group comprising 2c. Type M (2), 5c. Types A and M (2), 8c. grey Type A, 15c. Type E (B.P.A. certificate, 2003), 30c. Type L and 50c. Type H; fine. ISC cat. \$4,860+; S.G. cat. £1,580 £400-500



571



572

- x571 ★ 3c. green with Type A, unused with full original gum, fine. B.P.A. Certificate (2014). ISC J71d, \$1,200; S.G. J192c, £425. Photo £180-220
- x572 ★ 8c. grey with Type A, unused with part original gum, fine. B.P.A. Certificate (1994). ISC J73a, \$2,000; S.G. J194a, £750. Photo £200-250
- x573 ○ 8c. grey with Types A, E and M, all fine used. Each with B.P.A. Certificate (2014 or 2018). ISC J73a, \$3,000; S.G. J194a, £900 £300-400
- x574 ○ 10c. dull purple Types E, H (B.P.A. certificate, 2019) and L, fine used. ISC J75a, \$2,550; S.G. J196a, £975 £250-300



575



576

- x575 ★ 10c. dull purple with Type E, unused with large part original gum, lower left corner perf thinned otherwise fine. B.P.A. Certificate (1961). ISC J75a, \$1,500; S.G. J196a, £550. Photo £120-150
- x576 ★ 25c. dull purple and scarlet with Type M, unused with large part original gum, fine. B.P.A. Certificate (2002). ISC J78b, \$1,000; S.G. J199a, £450. Photo £150-180

Malaya, Perak, Handstamp in red - *contd.*

A Major Occupation Rarity



568

x577 ㊦ ㊧

30c. dull purple and orange block of fifteen (5x3) with Type E, the centre stamp with **handstamp omitted**, unused with full original gum, fine. Rare and a splendid exhibition piece. B.P.A. Certificate (2003). Unlisted in ISC; S.G. J200ca, £2,750+. Photo

£1,500-2,000

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 280
R.W. Tompkins, Grosvenor, November 2006, Lot 440



578

- x578 ★ 50c. black on emerald horizontal pair with Type E, the left stamp clearly showing **handstamp inverted**, unused with large part original gum, fine. Unlisted in ISC and S.G. Photo £200-250

Handstamp in violet

- x579 ○ 1c. black with Type H (B.P.A. certificate, 2016), 2c. orange with Type E, 3c. green on piece with Type H (B.P.A. certificate, 2016) and 15c. on piece with Type A (B.P.A. certificate, 2014), fine used. ISC J69a, J70b, J71b, J77b, \$3,170; S.G. J190a, J191a, J192a, J198b, £1,105 £400-500
- x580 ★ 2c. orange, 3c. green and 5c. brown, all with Type H, unused with large part and full original gum respectively, fine. B.P.A. Certificates, (2002) for 3c. and (2014) for 5c. ISC J70b, J71b, 72d, \$2,920; S.G. J191a, J192a, J193b, £1,050 £300-400



581

- x581 ☉ 8c. scarlet with Type A, margin at top, unused with full original gum, fine. R.P.S. Certificate (2000). ISC J74c, \$2,000; S.G. J195a, £750. Photo £300-400
- PROVENANCE:
R.W. Tompkins, Grosvenor, November 2006, Lot 434

Handstamp in brown

- x582 ★ A mint range comprising 1c. Type H (5), 2c. Type E (2), 3c. Type H and 5c. Types E (5) and M (defective), the handstamp in a range of shades, fine. ISC cat. \$4,140+; S.G. cat. £1,460+ £350-450
- x583 ○ A used range comprising 2c. Types A, E, L and M, 3c. Types A (2) and H, and 8c. grey Type L (B.P.A. certificate, 2018), handstamp in a range of shades, fine. ISC cat. \$3,680; S.G. cat. £1,210 £300-400

Malaya, Perak, Handstamp in brown - *contd.*



584



585



586



587



588

- x584 ★ 8c. grey with Type E, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J73b, \$1,300; S.G. J194b, £600. Photo £180-220
- PROVENANCE:
Milo Rowell, Spink Singapore, June 2001, Lot 1338
- x585 ○ 10c. dull purple with Type E, variety **handstamp inverted**, fine used. Unlisted in ISC and S.G. Photo £250-300
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 282
- x586 ★ 15c. ultramarine with Type E, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J77c, \$1,200; S.G. J198c, £550. Photo £150-180
- x587 ○ 15c. ultramarine with Type L, fine used. ISC J77c, \$1,000; S.G. J198c, £400. Photo £120-150
- x588 ★ 30c. dull purple and orange with Type L, unused with part original gum, fine. Rare. R.P.S. Certificate (2001). ISC J79c, \$3,800; S.J. J200b, £1,500. Photo £400-500
- PROVENANCE:
Milo Rowell, Spink Singapore, June 2001, Lot 1342
R.W. Tompkins, Grosvenor, November 2006, Lot 439



589



590



591



592



593

- x589 ○ 30c. dull purple and orange with Type L, cancelled by part Parcel Post datestamp, fine. B.P.A. Certificate (2018). ISC J79c, \$2,000; S.G. J200b, £750. Photo £200-250
- x590 ★ 40c. scarlet and dull purple with Type H, unused with large part original gum, fine. B.P.A. Certificate (2010). ISC J80c, \$2,400; S.G. J201a, £850. Photo £250-300
- x591 ○ 40c. scarlet and dull purple with Type H, fine used on fragment. B.P.A. Certificate (2014). ISC J80c, \$1,850; S.G. J201a, £550. Photo £180-220
- x592 ○ 40c. scarlet and dull purple with Type H, variety **handstamp inverted**, fine used. Rare. B.P.A. Certificate (2018). ISC J80d, unpriced; Unlisted in S.G. Photo £250-300
- x593 ★ 50c. black on emerald with Type H, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J81c, \$2,200; S.G. J202b, £750. Photo £200-250



594



595



596



597



598

- x594 ★ 50c. black on emerald with Type H, unused with small part original gum, fine. B.P.A. Certificate (2014). ISC J81c, \$2,200; S.G. J202b, £750. Photo £200-250
- x595 △ 50c. black on emerald with Type H, on piece tied by Kuala Lumpur double-ring datestamp, fine. B.P.A. Certificate ((2003). ISC J81c, \$1,250; S.G. J202b, £500. Photo £180-220
- x596 ★ \$1 black and red on blue with Type A, unused with large part original gum, fine. B.P.A. Certificate (2003) states “central surface blemish” which we consider harsh. ISC J82a, \$2,200; S.G. J203a, £600. Photo £150-180
- x597 ○ \$1 black and red on blue with Type A, fine used. B.P.A. Certificate (2014). ISC J82a, \$2,200; S.G. J203a, £500. Photo £150-180
- x598 ○ \$1 black and red on blue with Type A, on fragment cancelled by part Singapore JHS1 cancel in violet, fine. B.P.A. Certificate (2014). ISC J82a, \$1,600; S.G. J203a, £500. Photo £150-180

Selangor

Handstamp in black

- x599 ★ A mint range comprising L to R 1c. Types E (2), F and H, 2c. Types A and E (2), 3c. Types E and M (2), 5c. Types E (2), F, H and M, 8c. grey Types A and E (2), 10c. Types E (2) and F (2), 12c. Types E (2) and M, 15c. Types E (2) and M, 25c. Type E, 30c. Types D, F and M (2), 40c. Type L and 50c. Type A and M (2), fine. ISC cat. \$6,680; S.G. cat. £2,270 £700-900
- x600 ○ A used range comprising L to R 2c. Types A, E (2) and H, 3c. Types A, E, H (2) and M (3, one with a blunt corner), 5c. Type A (3), D, E (2), H and M, 8c. grey Type A (2), F (2, one with defective perf at left) and M (2), 10c. Types E (2), F and M, 12c. Types E, 15c. Type M, 25c. Type E (2), 30c. Types F, H (2, one initialled “MDR”) and M, 40c. Type H, and 50c. Types E (2) and M (2); R to L 1c. Type H, 3c. Type H, 5c. Type E (2), 12c. Type H (2), 15c. Type E and 40c. Type E (2); handstamp upright 1c. Type D, 2c. Type A, 3c. Types E and M, 5c. Types D (2) and E, 8c. grey Type E, 10c. Type A, 30c. Type E, \$1 Types D, E and H, \$2 Types A, F and M (2), and \$5 Types A and F; not all types guaranteed, fine. A magnificent lot, almost impossible to duplicate. ISC cat. \$11,997; S.G. cat. £3,920 £1,500-2,000
- x601 ★ A mint range comprising R to L 1c. Type E, 2c. Type A, 3c. Type E (2) and H, 5c. Type E, 8c. grey Types A, E and F, 12c. Type H (2), 25c. Type E, 40c. Type E (2) and 50c. Type A, fine. ISC cat. \$3,805; S.G. cat. £1,395 £350-450
- x602 ★ A mint range with upright handstamp comprising 3c. Type L, 5c. Types D and E, 15c. Type E, \$1 Types A, D, F (2), H and M (2), \$2 Types A, E, F and M (2), and \$5 Types A, F, H, L and M (2), fine. ISC cat. \$3,825; S.G. cat. £1,367 £300-400

Malaya, Selangor, Handstamp in black - *contd.*



603



606



— 604 —

- | | | |
|--------|--|--------------|
| x603 ☉ | 2c. green with L to R Type E, unused with full original gum, fine. Rare. B.P.A. Certificate (2015). ISC J103, \$6,000; S.G. J207, £2,750. Photo | £1,000-1,200 |
| x604 ★ | 6c. scarlet (2) with L to R and R to L Type A, both unused with part original gum and both with blunt top left corner otherwise fine. B.P.A. Certificates (2014 and 2019). ISC J105, \$2,500; S.G. J212, £1,100. Photo | £300-400 |
| x605 ○ | 40c. scarlet and dull purple with L to R and R to L Type H, fine used. ISC J98, \$1,100; S.G. J219, £400 | £120-150 |
| x606 ★ | \$1 black and red on blue vertical pair with Type D, the lower stamp showing variety handstamp inverted , fine mint. ISC J100/100a, unpriced; Unlisted in S.G. Photo | £200-250 |

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 292



607



608

- | | | |
|--------|---|----------|
| x607 ★ | \$2 green and scarlet (1941 issue) with Type E, variety handstamp inverted , unused with large part original gum, fine. B.P.A. Certificate (2003). ISC J102ca, \$1,350; Unlisted in S.G. Photo | £200-250 |
| x608 △ | \$2 green and scarlet (1941 issue) with Type E, variety handstamp inverted , tied by Klang double-ring d.s. on piece, fine. ISC J102ca, \$1,350; Unlisted in S.G. Photo | £250-300 |



609

x609 ☒

\$2 green and scarlet (1941 issue) and \$5 green and red on emerald (1936), both Type E showing variety **handstamp inverted**, used with two other stamps on locally addressed and registered Penang 1945 (22 Aug.) envelope with Express label, fine. ISC J102a, J102ca; Unlisted in S.G. Photo

£800-1,000

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 297



610

x610 ★

\$5 green and red on emerald (1936 Issue) with Type E, variety **handstamp inverted**, unused with large part original gum, fine. B.P.A. Certificate (2003). ISC J102a, unpriced; Unlisted in S.G. Photo

£300-400

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 697

Malaya, Selangor - *contd.*

Handstamp in red

x611 ★	A mint range comprising L to R 1c. Type E (2) and M, 3c. Type D, 5c. Types E and M, 6c. Types E and L, 8c. grey Types E, L and M (2), 10c. Types E and M, 15c. Type M, 25c. Types E and H, and 50c. Type E; fine. ISC cat. \$5,240; S.G. cat. £1,985	£500-600
x612 ○	A used range comprising L to R 1c. Type M, 2c. perf 14 Type E, 3c. Type E, 5c. Type E, 8c. grey Type A, 10c. Type M, 12c. Type E and 25c. Type E; and R to L 5c. Type E, 8c. Types A, E (2) and F, and 25c. Type M; fine. ISC cat. \$3,170; S.G. cat. £1,039	£250-300
x613 ★	A mint range comprising R to L 3c. Types E and H, 6c. E (B.P.A. certificate, 2023) and M, and 8c. grey Type L; fine. ISC cat. \$2,090; S.G. cat. £735	£200-250
x614 ★	A mint range of upright handstamps comprising 2c. perf 14 Type D, 3c. Type E, 5c. Type E, 15c. Type E and \$1 Types A, D and E; fine. ISC cat. \$2,690; S.G. cat. £895	£250-300
x615 ○	A used range of upright handstamps comprising 2c. Type E, 3c. Types A and E, 8c. grey Types F and H (2), 15c. Type A and \$1 Types D and E; fine. ISC cat. \$2,620; S.G. cat. £884	£250-300
x616 ○	6c. scarlet with L to R Type E, cancelled with part Kuala Lumpur double-ring d.s., fine. B.P.A. Certificate (2014). ISC J105c, \$950; S.G. J212a, £350	£100-120



618



607



619

x617 ★	40c. scarlet and dull purple with L to R Type M, unused with part original gum, fine. B.P.A. Certificate (2014). ISC J98a, \$1,600; S.G. J219b, £550. Photo	£150-180
x618 ★	\$1 black and red on blue with Type E, variety handstamp inverted , unused with part original gum, fine. B.P.A. Certificate (2014). ISC J102ba, \$800; Unlisted in S.G. Photo	£150-180
x619 ★	\$2 green and scarlet with Type M, unused with large part original gum, fine. Rare. B.P.A. Certificate (2003). ISC J102cc, \$1,750; S.G. J222b, £1,100. Photo	£400-500

Handstamp in violet

x620 ★	A mint range comprising L to R 1c. Types C and E, 2c. perf 14 Type L, 3c. Type L, 5c. Types C, E and H (2), and R to L 2c. perf 14 Type L (B.P.A. certificate, 2014), fine. ISC cat. \$2,898; S.G. cat. £1,357	£350-400
x621 ○	A used range comprising L to R 1c. Type H, 2c. perf 14 Type L, 3c. Type L, 5c. Types E and H, and 15c. Type F, fine. ISC cat. \$1,174; S.G. cat. £500	£120-150
x622 ★	A mint range of upright handstamps comprising 1c. Type D, 2c. perf 14 Type H (2, both with B.P.A. certificate, 2019), 3c. Type A, H and L, 5c. Types A, L and D, 8c. grey Types E, F and M, and 15c. Types H and M; fine. ISC cat. \$4,240; S.G. cat. £2,034	£400-500
x623 ○	A used range of upright handstamps comprising 1c. Types D and L (2), 2c. perf 14 Types F and H (3), 3c. Type L (2), 5c. Types D, F (2), L (perfs trimmed at right) and M, 8c. grey Types F (2), H, L and M, and 15c. E; fine. ISC cat. \$5,000+; S.G. cat. £1,430	£400-500



524



625

- x624 ○ 2c. green with upright Type H, neatly cancelled with Pudu double-ring d.s., fine. Rare. B.P.A. Certificate (2019). ISC J103d, \$4,000; S.G. J207a, £1,500. Photo £400-500
- x625 ○ 5c. brown with upright Type A, variety **handstamp inverted**, fine used. Rare and the only example seen by the owner. Unlisted in ISC and S.G. Photo £150-200
- x626 ⊕ 8c. grey booklet pane of ten (2x5) with upright Type L, fine unused with full original gum. ISC J92f, \$1,400; S.G. J213b, £550 £150-180

Handstamp in brown

- x627 ★ A mint range comprising L to R 3c. Types A and, 5c. Type A, 10c. Type E, 12c. Types E (2) and L and 15c. Type E, and R to L 3c. Types E, L and M; fine ISC cat. \$3,640; S.G. cat. £1,395 £350-450
- x628 ○ A used range comprising L to R 1c. Type E, 3c. Types A (2, one with defective corner) and E (2), 5c. Types A and L, 8c. grey Type A, 10c. Types E (2) and H, 12c. Types E, L (pulled perf at top) and M, and 15c. Type E (2) and F, and R to L 3c. Type F, 8c. grey Types D and E, and 15c. Type E (pulled perf at foot); fine. ISC cat. \$5,860; S.G. cat. £2,210+ £500-600
- x629 A mint range of upright handstamps comprising 1c. Types A (2), E and F, 3c. Type E, 5c. Types E and L, and 15c. Type F, also used 1c. Type E (2), 3c. Type H and 5c. Type D; fine. ISC cat. \$2,425; S.G. cat. £433 plus 1c. which are unlisted £200-250



630



631



632

- x630 ⊕ 2c. orange perf 14 with R to L Type L, unused with full original gum, fine. B.P.A. Certificate (2019). ISC J89d, \$350; S.G. J209c, unpriced. Photo £200-250
- x631 ★ 6c. scarlet with L to R Type L, unused with part original gum, fine. Rare. B.P.A. Certificate (2003). ISC J105, \$2,300; S.G. J212b, £1,300. Photo £400-500
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 306
R.W. Tompkins, Grosvenor, November 2006, Lot 454
- x632 ○ 6c. scarlet with L to R Type L, fine used. Rare. B.P.A. Certificate (2018). ISC J105, \$2,000; S.G. J212b, £1,300. Photo £400-500
- x633 ○ 30c. dull purple and orange with L to R Type L and R to L Type E, fine used. ISC J97a, \$2,400; S.G. J218a, £850 £250-300
- x634 ○ 30c. dull purple and orange with L to R Types E and L, fine used. ISC J97a, \$2,400; S.G. J218a, £850 £250-300

Malaya, Selangor, Handstamp in brown - *contd.*



635



637

- | | | |
|--------|---|----------|
| x635 ★ | 30c. dull purple and orange with L to R Type H, unused with large part original gum, fine. ISC J97a, \$1,900; S.G. J218a, £750. Photo | £200-250 |
| x636 ○ | 40c. scarlet and dull purple with R to L Type H, fine used. B.P.A. Certificate (2022). ISC J98b, \$900; S.G. J219a, £300 | £100-120 |
| x637 ○ | 50c. black on emerald R to L Type L, lightly cancelled, fine. B.P.A. Certificate (2019). ISC J99b, \$1,600; S.G. J220b, £650. Photo | £180-220 |

Handstamp in se-tenant colours



638

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|--------|--|----------|
| x638 ⊕ | 5c. brown block of twenty (10x2) from the centre of the sheet with margin at both ends, all with R to L Type L, showing the handstamp in red (7), brown (5) and violet (8), demonstrating how the brown ink is made up of a mixture of red and violet, mounted in the margin only. Spectacular. S.G. J211a-211c. Photo | £500-600 |
|--------|--|----------|

PROVENANCE:

Milo Rowell, Spink Singapore, June 1999, Lot 959

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 285

Overprinted "DAI NIPPON/2602/MALAYA"

Straits Settlements

- | | | |
|--------|--|----------|
| x639 | A mainly mint selection including 2c. lower right corner plate number block of six (2x3) and a single with overprint inverted , lower right corner plate number blocks of four (B.P.A. certificate, 2003) and six (2x3) and singles (2) with overprint double, one inverted , and a marginal block of four and single with overprint misplaced sideways , 3c. and 8c. lower right corner plate number strip of five and a single with overprint inverted ; the used include 2c. with overprint inverted and with overprint double, one inverted ; fine. ISC J42-J45, \$4,200+; S.G. J224-J227, £1,150+ | £300-400 |
| x640 ☒ | 2c. orange block of four with variety overprint double, one inverted , centrally cancelled on 1944 (11 Aug.) on locally addressed Kuala Lumpur envelope; and 8c. grey with overprint inverted on 1942 (12 Jan.) locally addressed Penang envelope paying the correct rate; fine. S.G. J224b, J226a | £150-180 |

Negri Sembilan

- x641 A collection including 1c. to \$1 set of eleven mint and used, 1c. with **overprint inverted** mint and used, 1c. with **overprint double, one inverted** mint (2), 1c. mint imprint block of nine and single with complete offsets, 2c. mint block of twenty-one (3x7) with one showing extra "8" and several with spacing slugs etc., 5c. mint plate number block of six with overprint misplaced sideways and mint corner plate number block of eight with complete offsets, 6c. mint with plate number and used showing **stop omitted at right**, 8c. mint block of four all with extra "8", mint with plate number and a used single showing **stop omitted at right**; fine. ISC J146-J156, \$4,600+; S.G. J228-J238, £1,525++ £500-600
- x642 ☒ 1c. black blocks of four (2), one with variety **overprint inverted**, the other with variety **overprint double, one inverted**, both centrally and lightly cancelled on locally addressed philatelic envelope paying the correct rate, fine. ISC J46a, J46b, \$1,240; S.G. J228a, J228b, £340 £100-120
- x643 ★ 6c. grey lower left corner strip of five with plate number, the fourth stamp showing **no stop at right**, fresh and fine mint. ISC J150/b, \$680+; S.G. J232/b, £250+ £80-100

Pahang

- x644 A collection including 1c. to 30c. set of seven mint and used, 1c. used with overprint misplaced sideways, mint 5c. with complete offset and a plate number block of six (3x2) with overprint misplaced sideways, 8c. mint block of four with all showing extra "8" and single showing reversed extra "9", and 12c. marginal block of four with one showing "I" of "NIPPON" virtually missing; fine. ISC J146-J156, \$1,970+; S.G. J239-J245, £531++ £150-200



645

- x645 ★ 1c. black horizontal pair, the left stamp with **overprint omitted**, the right stamp with overprint grossly misplaced, the odd minor tone on reverse otherwise fine mint. Rare. Unlisted in ISC; S.G. J239a, £600. Photo £200-250



646

- x646 ⊕Ⓡ 8c. scarlet block of nine with margin at left, the last stamp in central horizontal row with **overprint omitted**, fresh and fine with full original gum. Very rare. Unlisted in ISC; S.G. J241a, £2,250. Photo £800-1,000

Malaya, Overprinted "DAI NIPPON/2602/MALAYA" - *contd.*

Perak

- x647 ★ A mint collection including 2c. to \$5 less \$1, 2c. with **overprint inverted**, 3c. lower right corner plate number block of four and singles (2) with **overprint inverted** and a strip of five with overprint grossly misplaced sideways, 8c. with **overprint inverted** (2), **overprint double, one inverted** and top left corner pairs (2, one vertical) showing spacing slugs, \$5 (margin detached; B.P.A. certificate, 1983) with **overprint inverted**, and (Nov.) 2c. on 5c. mint marginal block of twelve (3x4) and a single plus a top left corner plate number block of fifteen with the last stamp showing **inverted "s" in "Cents"** (R.3/5); fine. ISC J164-J171, J200, \$5,000+; S.G. J246-J253, J259, £1,640+ £500-600
- x648 ○ A used collection including 2c. to \$5 less \$1, 3c. block of four and single with **overprint inverted**, 8c. lower left corner block of twenty-five on piece, block of four and singles (2) with **overprint inverted** and a single with **overprint double, one inverted**; fine. ISC J164-J171, J200, \$1,800+; S.G. J246-J253, J259, £1,525+ £400-500
- x649 ⊕ⓑ 3c. green complete sheet (10x10) with **overprint inverted**, the gum a little tones with a few tone spots none of which affects very fine appearance. A rare multiple. ISC J165a, \$7,000; S.G. J247a, £1,800 £500-600



650

- x650 ⊕ 3c. green horizontal strip of five, the centre stamp with **overprint omitted**, the stamps either side with a letter missing; the second stamp with a small wrinkle at top otherwise fine unmounted mint. Rare. ISC J165c, \$2,800; S.G. J247b, £1,000. Photo £300-400
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 990
- x651 ⊕ⓑ 8c. scarlet a complete sheet (10x10) with variety **overprint inverted**, twice folded along horizontal perfs for display purposes, fine unmounted mint. ISC J166a, \$2,500; S.G. J248a, £450 £120-150



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652

x652 ★B

8c. scarlet complete mint sheet (10x10) with five stamps showing **overprint omitted**; a few small faults though a spectacular exhibition item. ISC J166c, \$7,500+; S.G. J248c, £2,000+. Photo

£1,000-1,200

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 321

Malaya, Overprinted "DAI NIPPON/2602/MALAYA", Perak - *contd.*



653



654



655



657

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|--------|---|----------|
| x653 ☉ | 8c. scarlet horizontal pair with margin at top, the left stamp with overprint omitted , unused with full original gum, fine. ISC J166c, \$1,500; S.G. J248c, £400. Photo | £120-150 |
| x654 ☉ | \$1 black and red on blue, a top right corner example, unused with full original gum, fine. B.P.A. Certificate (2013). ISC J170, \$2,000; S.G. J252, £700. Photo | £200-250 |
| x655 △ | \$1 black and red on blue, neatly tied by light Majid Tanah double-ring d.s. on piece, fine. B.P.A. Certificate (1999). ISC J170, \$2,200; S.G. J252, £800. Photo | £250-300 |
| x656 ☉ | \$5 green and red on emerald with overprint inverted , unused with full original gum, fine. ISC J171a, \$1,200; S.G. J253a, £350 | £100-120 |
| x657 ○ | \$5 green and red on emerald with overprint inverted , fine used Initialled "MDR". ISC J171a, \$1,500; S.G. J253a, £425. Photo | £120-150 |
| x658 ★ | UNISSUED: 1c., 5c. (fragile top right corner perf) and 30c., fine mint. ISC J172-J174, \$2,000; S.G. cat. £500 | £120-150 |

Selangor

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|--------|--|----------|
| x659 ★ | 3c. (2, one used), 12c., 15c. (3, one used), 40c. (2, one used) and \$2, unissued 3c. with plate number at foot and 10c., plus "DAI NIPPON/YUBIN" unissued 3c. (thinned; R.P.S. certificate, 1994), fine mint. ISC J175-179, J181-J182, J255, \$3,664; S.G. J254-J258, £400+ and see footnotes after J258 and J262 | £120-150 |
| x660 ★ | UNISSUED: 1c., 5c., 10c., 30c. (marginal), \$1 and \$5, fine mint. ISC J180-J185, \$2,690; S.G. cat. £1,100 | £300-400 |

Covers

- | | | |
|--------|---|----------|
| x661 ☒ | Five philatelic covers comprising two from Kuala Lumpur, one bearing Straits 2c. with overprint inverted with Negri Sembilan "Kanji" 6c. on 5c., the other with Straits 2c. with overprint double, one inverted with Perak "DAI NIPPON/YUBIN" 2c. on 5c. (3); two from Penang both bearing Negri Sembilan 1c. pair with overprint inverted , one used with Perak "DAI NIPPON" 8c. with plate number, the other used with Straits "DAI NIPPON" 2c. block of four; and one addressed locally at Kuala Lumpur bearing 8c. lower right corner plate number block of four with overprint inverted ; fine | £200-250 |
|--------|---|----------|

Overprinted "DAI NIPPON/YUBIN"

Perak

x662

A mainly mint collection including 1c. mint single and used marginal pair with **overprint inverted**, 2c. on 5c. mint marginal block of six (3x2) with complete offset and a mint marginal block of four and single with **overprint and surcharge inverted**, 5c. mint lower left corner block of eight (2x4) and singles (5, one used) with **overprint inverted and "2 Cents" omitted** and 8c. with **overprint inverted** (3, one used); fine. ISC J252-J254, \$3,783; S.G. J260-262, £1,054

£300-400

"Kanji" Overprints

x663 ★

The mint collection including Straits Settlements with some multiples; Negri Sembilan including 1c. with **overprint inverted** (2), blocks of eight, six and four and a single with **sideways second character**, and 6c. on 5c. with **overprint and surcharge inverted** (R.P.S. certificate, 1994) and a complete left half of a sheet; Pahang 6c. (Type 20) on 5c. pair with complete offset; Perak 1c. block of fifteen and singles (2) with **sideways second character**, 2c. (Type 20) on 5c. with **overprint inverted** and with **overprint and surcharge inverted**, and blocks of fifteen and nine with **sideways second character**, 2c. (Type 22) on 5c. block of fifteen and a single with **surcharge inverted and overprint and surcharge inverted** (2), and a block of nine with **sideways second character**, 5c. with **overprint inverted**, 8c. lower right corner plate number block of nine and singles (2) with **overprint inverted** and two blocks of nine with **sideways second character**, \$5 and unissued 2c. marginal block fifteen with **sideways second character**, corner plate number block of four and single, 3c. and 8c. corner plate number block of four and single; Selangor including overprinted with Type 2 3c. lower left corner block of nine with overprint misplaced downwards and lower right corner block of sixteen and four with complete offset, and blocks of nine, four (2) and a pair with **sideways second character**, 12c. blocks of nine and four with **sideways second character**, 15c. block of four with **sideways second character**, \$1 (16 including three blocks of four and \$2 and \$5 both with blocks of six and four and singles (3), and overprinted with Type 19 3c. on 5c. block of forty (4x10) from the left of the sheet showing "s" in "cts" **inverted** and **comma after "cts"** and a vertical strip of three with **comma after "cts"**. A fine lot. S.G. J263-J296, £3,700++

£1,500-2,000

x664 ○

A used collection including Negri Sembilan 1c. with **overprint inverted** and a pair and single with **sideways second character** (light stains) and 6c. on 5c. with **overprint and surcharge inverted** (2, one with R.P.S. certificate, 1994); Perak 1c. marginal block of eight (4x2) with **sideways second character**, 2c. (Type 20) on 5c. with **overprint inverted**, 2c. (Type 22) on 5c. with **overprint and surcharge inverted** and a block of four and single with **sideways second character**, 8c. with **overprint inverted** and a block of nine and single with **sideways second character**, 50c. and \$5; Selangor with overprint Type 2 3c. vertical pair with **sideways second character**, 15c. vertical pair with **sideways second character**, \$2 and \$5, and with overprint Type 19 3c. on 5c. block of six and a pair with "s" in "cts" **inverted**, and two corner blocks of six with **comma after "cts"**. A fine lot. S.G. J263-J296, £1,900+

£600-800

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell). For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return.

Malaya, "Kanji" Overprints - *contd.*

Straits Settlements



665

x665 ㊦

8c. grey block of forty (10x4) with margins at ends, showing overprint misplaced diagonally and to right creating variety **overprint omitted from column 1** (stamp 1 touched by overprint), unused with full original gum, fine. A most spectacular multiple of exhibition quality. B.P.A. Certificate (2013). ISC J256b, \$9,900+; S.G. J263b, £2,550+. Photo

£1,000-1,200

Negri Sembilan



666

x666 ★

1c. black block of six (3x2) with sheet margin at right, showing variety **overprint inverted** and the lower left stamp with **sideways second character**, a little gum toned otherwise fine mint ISC J259a/c, \$3,450; S.G. J266a/ba, £865. Photo

£250-300

Perak



667



670

- x667 ㊦ 2c. (Type 22) on 5c. brown, a lower left corner block of fifteen (3x5) showing variety **surcharge inverted** and the top right stamp with **sideways second character**, unused with full original gum, fine. Rare. ISC J267b/e, \$6,260; S.G. J274a/cb, £1,780. Photo £500-600
- x668 ㊦ 5c. brown block of nine, the top right stamp showing **sideways second character**, unused with full original gum, fine. ISC J268/a, \$2,200+; S.G. J275/b, £550+ £180-220
- x669 ★ 8c. scarlet, a complete mint sheet (10x10) with **overprint inverted** and [48] showing **sideways second character**, fine. ISC J269a/c, \$9,435; S.G. J276a/ba, £2,433 £800-1,000
- x670 ㊦ 8c. scarlet, a top left corner block of twenty-five with the centre stamp showing variety **overprint omitted** and three adjoining stamps with part overprint omitted; some split perfs otherwise fine unmounted mint. Unlisted in ISC; S.G. J276c, £1,400+. Photo £500-600

PROVENANCE:

Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 346

Malaya, "Kanji" Overprints - *contd.*

Selangor (Type 2 overprint)



671



672

- x671 ☉田 \$1 black and red on blue block of four, variety **overprint inverted** and the top left stamp with **sideways second character**, unused with full original gum, fine. Very rare. B.P.A. Certificate (2006). ISC J281b; S.G. J285a/b. Photo £1,000-1,200
- PROVENANCE:
Dr. Cheah Way Mun, Spink Singapore, February 2003, Lot 354
- x672 ★田 \$1 black and red on blue block of four, variety **overprint inverted**, unused with large part original gum, fine. ISC J281b, \$3,600; S.G. J285a, £1,100. Photo £400-500
- x673 ★ \$1 black and red on blue, variety **overprint inverted**, fine mint. B.P.A. Certificate (1994). S.G. J285a, £275 £80-100
- x674 ○ \$1 black and red on blue, variety **overprint inverted**, fine and lightly cancelled. Ceremuga Certificate (2013). S.G. J285a, £300 £100-120



675

- x675 ★ \$5 green and red on emerald with **overprint inverted**, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J283a, \$1,200; S.G. J287a, £350. Photo £120-150



678

- x676 ○ \$5 green and red on emerald with **overprint inverted**, fine used. ISC J283a, \$1,400; S.G. J287a, £400. Photo £120-150

Selangor (Type 19 overprint)

677

x677 ㊦

6c. (Type 23) on 5c. brown block of ten (5x2) with margin at right, the centre stamp in the lower row with variety "6" **inverted**, unused with full original gum. Rare. ISC J289a, \$3,600+; S.G. J293a, £1,200+. Photo

£400-500



678

x678 ㊦

6c. (Type 23) on 5c. brown with margin at right, variety **surcharge and overprint double**, unused with full original gum, fine. B.P.A. Certificate (2014). ISC J289b, \$2,200; S.G. J293c, £650. Photo

£200-250

Later Issues

x679

A mint range including 1943 Pictorial 1c. to 70c. with most values duplicated plus imperforate 1c., 4c., 8c., 10c., 30c., 50c. singles and 50c. marginal pair, rouletted 2c. and 4c. lower right corner pairs and 4c. top left corner block of four with roulettes grossly misplaced to left, 1943 Savings imperf 8c. and 15c., 1944 Re-birth imperf 8c. and 15c., and 1944 Red Cross set of seven with additional Straits Settlements 50c. on 50c. and Selangor \$1 on \$1 top left corner block of six (3x2) with plate number; also a range of used including 1943 Pictorials 1c. to 70c. with some values duplicated plus imperforate 2c. and 4c. marginal blocks of four and pairs, and 1944 Red Cross set of seven with additional Johore \$1.50 on \$2 and Selangor \$1 on \$1. A fine lot. ISC J306-J326, \$3,400+; S.G. J297-J317, £660+

£200-250



680

x680 ★

1944 Red Cross unissued Straits Settlements 6c. on 5c. brown, unused with large part original gum, fine. Very rare. ISC J308a, \$2,800; See footnote after S.G. J317, cat. £2,250. Photo

£800-1,000

MALAYA

Malayan Postal Union

Single Frame Handstamp

For the different types of chops and their indentation see before Lot 427

- x681 ★ A mint collection comprising black handstamps 1c. Types E (2), F and L, 3c. Type F, 4c. Type E (2), 8c. Type E, 10c. Types E and F, 12c. Types F and H, and 50c. Types F (2) and H (2); red handstamps 4c. Types B and C; and brown handstamps 4c. Type L (2, one initialled "MDR") and 10c. Types E and H; some with gum a little browned otherwise fine. ISC JD1-JD7, \$6,644; S.G. JD21-JD27, £1,870 £500-600

Postage Due

Handstamp in black

- x682 ○ A used collection comprising black handstamps 1c. Types H, F and L, 3c. Type F, 8c. Type F, 10c. Types E and F, 12c. Type F and 50c. Type F; red handstamps 4c. Types B and C, and 8c. Type B; and brown handstamps 4c. Type M (initialled "MDR"), 10c. Type A and 12c. Type M (unlisted in S.G.); fine. ISC JD1-JD7, \$6,420; S.G. JD21-JD27, £1,495+12c. £500-600

"Kanji" Overprints

- x683 ★ The mint collection comprising 1c. to 15c. set of eight (two of each) with additional 1c. to 15c. less 4c. in corner blocks of four, 5c. irregular block of eighteen from the foot of the sheet, plus 9c. and 10c. with **overprint inverted**; also "DAI NIPPON" 1c. to 12c. set of six. A fine lot. ISC JD23-JD28, JD32-JD39, \$1,733; S.G. JD28-JD41, £425 £120-150
- x684 ○ The used range comprising 1c. (2), 3c. (2), 4c. block of four, 5c. (2), 9c., 10c. (2), 12c. and 15c. (2), also "DAI NIPPON" 1c. to 12c. set of six; fine. ISC. JD23-JD28, JD32-JD39, \$1,607; S.G. JD28-JD41, £474 £120-150



685

- x685 ⊕ 3c. green lower marginal strip of four, the first two with overprints misplaced diagonally, the last two with **overprint omitted**, the first stamp with gum crease otherwise fresh and fine with full original gum. Rare. B.P.A. Certificate (2013). ISC JD33a, \$3,200+; S.G. JD35a, £850+. Photo £300-400
- x686 ○田 9c. yellow-orange and 10c. yellow-orange blocks of four with **overprint inverted**, both centrally cancelled, fine. ISC JD36a-JD37a, \$1,680; S.G. JD38a-JD39a, £488 £120-150

Covers



687

x687 ☒

1944 (11 Oct.) unstamped envelope to Kuala Lumpur, showing scarce triangular-framed “T” (Type UP6) and bearing 1c. and 15c. tied by arrival Japanese type double-ring d.s. (Type JD2); envelope with light vertical crease clear of adhesives. Photo

£200-250

“DAI NIPPON/2602/MALAYA” Overprints



688



689

x688 ☒

1943 (26 Apr.) envelope from Singapore to Malacca, bearing Japan 1s. tied by Japanese type c.d.s. (Type JD3), showing violet Censor chop with scarce circular-frame “T/MALACCA” (Type UP3) alongside and, bearing, on reverse, 3c. vertical pair and 8c. tied by arrival double-ring d.s. (28.4; Type D26). Photo

£300-400

x689 ☒

1943 (22 Nov.) unstamped envelope from Penang to Kuala Lumpur, showing despatch c.d.s. (Type JD11), violet Censor chop and Tax h.s. and bearing, on reverse, 1c., 3c. and 12c. tied by arrival Japanese double-ring d.s. (Type JD4); the envelope with some light stains and two tears at foot. A scarce franking. Photo

£400-500

Malaya, Malayan Postal Union - *contd.*

Postal Stationery

The rarity ratings are taken from "Malaya Postal Stationery 1937 to 1947" by the Malaya Study Group. "A" rated is the rarest

Cards

- x690 ☒ An unused group including Straits Settlements 2c. with double frame chop (2, one with Postage Paid inverted), single frame chop (4, one with 1c., 2c., 3c. and 8c. with red single frame chop affixed - 3c. and 8c. with some stained perfs, and another with the same four stamps removed), "DAI NIPPON" overprint, "Kanji" overprint (3); Negri Sembilan 2c. with single frame chop (rare; creased) and "DAI NIPPON" overprint; Perak 2c. with "Kanji" overprint (2); Trengganu 4c. with "Kanji" overprint (2); and Pictorial 4c.; also North Borneo 4s. on 2s.; generally fine. ISC cat. \$8,640 £250-300

Registered Envelopes

- x691 ☒ An unused 15c. group, all size G, comprising Straits Settlements with "Kanji" in circle (2), and "Kanji" in red on Straits (3), Kedah, Negri Sembilan (4), Perak (2) and Selangor; fine. ISC cat. \$4,500 £300-400

Revenue Stamps

Johore

- x692 ★ A mint collection comprising 5c. (2), 6c. (3), 6c. on 1c. (8 including a marginal block of four), 6c. on 5c. (9 including a marginal block of four), 6c. on 1940 8c. (6, one with part imprint), 10c. (3), 25c., 25c. on 1940 8c. (2), 25c. on 30c. (4), 40c. (2), 50c. (3), \$1 (2), \$1 on 40c. (2), \$2 lower right corner plate number block of nine and singles (2), \$2 on 40c. (2), \$5 block of four (rounded lower left corner) and a single and \$10 (4); fine. ISC cat. \$6,815; Barefoot cat. £1,185 £500-600

Kedah

- x693 ★ The predominantly mint collection comprising 1924 \$1 handstamped "DAI NIPPON" in red (3) with perfin and part c.d.s. (2) cancels, Tax h.s. 6c. (23 including a block of four and single with **overprint inverted**, a block of four with the lower pair showing **overprint sideways** with overprint inverted and one with overprint sideways and a single with **overprint sideways**), 10c. (2), 25c. (3), 40c., 50c. (2), \$1 (11 including a marginal block of nine), \$5 (7 including a marginal block of four), \$25 (2) and handstamped "*Dai Nippon*" \$1 and \$5; fine. ISC cat. \$7,530+; Barefoot cat. £1,245 £600-800

Kelantan

- x694 ★ A mint group comprising Tax h.s. \$2 on 5c. block of four without seal, and overprint "FISCAL" with Sunagawa seal 1c. on 50c. (corner crease) and 25c. on 10c. with value in capitals, 2c. on 40c., 10c. on 6c., and 50c. on 1c. in lower case, plus \$2 on 5c. and \$5 n 6c.; fine. ISC cat. \$1,490; Barefoot cat. £460 £200-250

Penang - Akira Okugawa Seal



695

x695 ★ Straits Settlements 2c. orange, a lower right corner example (margins trimmed), unused with part original gum. ISC GHT2, \$1,600. Photo £150-180

x696 △ Straits Settlements 2c. orange block of four on piece of registered envelope, cancelled by c.d.s. and indistinct censor chop, the stamps largely obscured by red wax seal impressed with “KOTSUBU/KEN-ETSU/YUBIN KYOKO” (Communications Dept./Prefecture/Postal Service), on the reverse a second wax seal, an October 1942 Penang c.d.s., a clear strike of violet oval censor chop, indicating a censored postal use. Unique. B.P.A. Certificate (2023). ISC GHT2. Photo £800-1,000



696



697

x697 ☒ 2c. orange block of four and 3c. green used with Okugawa seal on 12c. ultramarine, all tied by Penang double-ring d.s. (Type) on 1942 (9 Nov,) locally addressed and registered envelope, showing registration label and sealing tape at left tied by red wax seal impressed “KOTSUBU/KEN-ETSU/YUBIN KYOKO” (Communications Dept./Prefecture/Postal Service). Very rare. Photo £5,000-6,000

Malaya, Revenue Stamps - *contd.*

Penang - Documents

x698 1942 (14 Aug.) Indenture of Statutory Reconveyance bearing "DAI NIPPON/PENANG" \$1; 1942 (28 Nov.) Court case document requesting copy of notes of evidence bearing "DAI NIPPON/PENANG" 50c., \$1, \$2 (2) and \$5, each with central punch hole; and 1943 (27 Jan.) Request for Summons bearing "DAI NIPPON/PENANG" 40c. and 50c., both with central punch hole; all tied by "DAI NIPPON/STAMP, OFFICE" oval datestamp in violet £250-300

x699 1943 (23 Feb.) Conveyance bearing "DAI NIPPON/PENANG" 10c., 15c., \$1 and Perak "DAI NIPPON" \$5, all tied by "DAI NIPPON, STAMP OFFICE, PENANG" oval datestamp in violet; 1943 (19 Aug.) Indenture bearing "DAI NIPPON/PENANG" 10c., 40c. and \$2 vertical pair with Perak "DAI NIPPON" 2c. and "Kanji" \$5, all similarly tied; also 1943 (26 Aug.) Summons bearing Selangor "Kanji" 6c. on 5c. pair tied by large box chop in red £300-400

Perak

x700 ★ 1945 6c. brown and red, a complete unused sheet (5x5) with colourless roulettes numbered "18", also three singles, one with roulettes double at foot, and one with red coloured roulettes, fine. ISC JPR1, \$1,680 £100-120

General Issues

x701 ★ A mint range with boxed Tax handstamp on Selangor 5c. marginal block of six, \$1 and \$2 (2), overprinted "DAI NIPPON" with boxed Tax handstamp comprising Negri Sembilan 6c., Pahang 30c. lower left corner plate number block of twenty (5x4), block of ten (5x2) and single, Perak top left corner plate number block of twenty-five and 50c. (2), Selangor 40c. marginal block of four and singles (3), and "Kanji" overprint with boxed Tax handstamp on Perak 5c. and Selangor \$1 (used); fine. ISC cat. \$4,200+; Barefoot cat. £577 £200-250

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell)
For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return



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COVERS AND CANCELLATIONS

Johore



702

x702 ☒

1942 pre-war 8c. stationery envelope to Malacca, cancelled by legible Kluang double-ring d.s. (Type D6/D7); no other markings. Rare, less than five examples known. MSG rated B. Photo

£800-1,000

PROVENANCE:

Gordon Peters, Grosvenor, July 2023, Lot 1431



703

x703 ☒

1942 (14 Jan.) "The Annies Printing Works Johore Bahru" printed envelope to Muar, bearing 1940 8c. tied by "JOHORE BAHRU/2" double-ring d.s. (Type D18, over six months earlier than recorded), the face panel crossed by manuscript "no service" in red ink; the envelope slightly soiled. Photo

£250-300

Malaya, Covers and Cancellations, Johore - *contd.*

x704 ☒

1942 (14 Aug.) envelope from Johore Bahru to Muar, bearing Japan 25s. tied by Anniversary of Greater East Asia War commemorative d.s. in violet and showing red censor chop; 1943 locally addressed Johore Bahru envelope bearing Japan 8s. tied by just legible Type D19 c.d.s.; 1943 (22 Feb.) envelope registered from Muar to Johore Bahru, bearing Japan 5s. and 6s. vertical strip of three tied by Muar double-ring d.s. (Type D12), the envelope with small piece missing at top left through opening; and 1944 (1 Apr.) envelope registered from Bahat Pahat to Ipoh, bearing Rice planting 8c. and 15c. tied by Japanese type c.d.s. (Type JD3)

£300-400



703

x705 ☒

1942 (8 Dec.) Official 4s. on 4c. card registered from Johore Bahru to Singapore, bearing Japan 3s., 5s., 8s. and 25s. cancelled by "JOHORE BHARU/1" double-ring d.s. (Type D1) and the Pictorials additionally tied by clear 1st Anniversary of Great East Asia War h.s. (Type JHS1) in violet. MSG rated C. Photo

£300-400



706



707

x706 ☒

1944 (18 Jan.) Straits Settlements 15c. registered envelope with "Kanji" overprint from Muar to Johore Bahru, uprated with 1943 Pictorial 8c. tied by Muar double-ring d.s. and showing, on reverse, red registration seal tied by two different censor chops in blue, the address panel crossed by manuscript "Retour". MSG rated D. Photo

£300-400

x707 ☒

1944 (18 Jan.) Johore 15c. registered envelope with "Kanji" overprint from Jalan Gula to Ipoh, uprated with 1943 Pictorial 8c. pair tied by unclear Japanese type c.d.s. and showing, on reverse, Bagan Datoh Japanese c.d.s. (Type JD2; 19.1) and Sungkai (Type JD5) datestamps; some minor discolouration around adhesives. MSG rated D. Photo

£250-300

Kedah



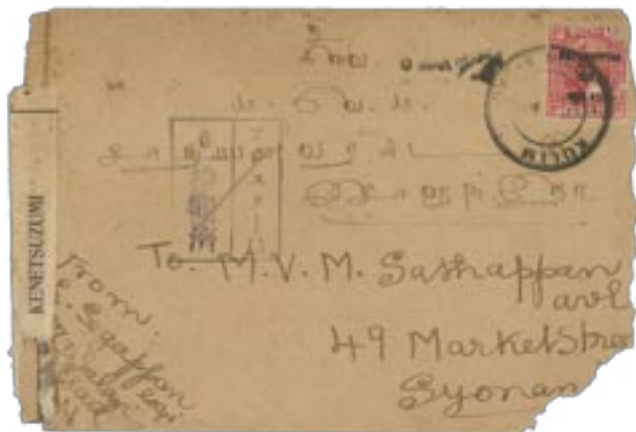
708



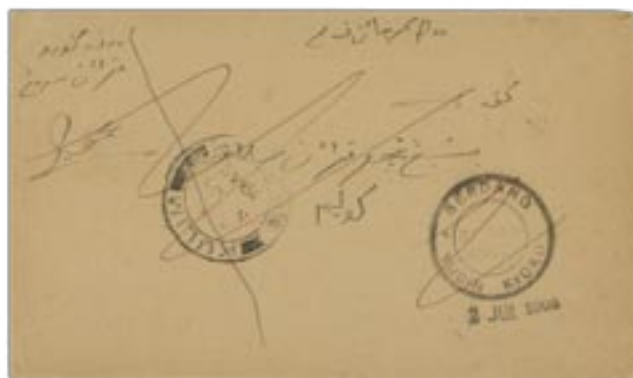
712

- x708 ☒ 1942 (31 Aug.) envelope from Kulim to Ipoh marked "*Registered (A.R)*" bearing, on reverse, 1942-43 5c. pair and 25c. (8c. Postage, 15c. Registration and 12c. Acknowledgement Fee) tied by "KULIM/KEDAH" double-ring d.s. (Type D6) with arrival datestamp alongside, showing sealing tape at right tied by red wax seals; a couple of small imperfections though a scarce and desirable franking. Photo £250-300
- PROVENANCE:
David Pitts, Spink, July 2017, Lot 425
- x709 ☒ 1942 (15 Sept.) envelope to Kuala Lumpur bearing, on reverse, 10c. clearly tied by "PADANG SERAI/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2) and showing Alor Star transit datestamp £100-120
- PROVENANCE:
Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2192
- x710 ☒ 1942 (24 Oct.) envelope to Singapore, bearing 4c. vertical pair tied by "ALOR STAR/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2) with datestamp alongside and showing censor chop at left; and 1943 envelope registered to Penang, bearing 1943 Savings Campaign 8c. and 15c. tied by commemorative datestamp, showing censor chop at left and arrival c.d.s. on reverse £150-180
- x711 ☒ 1942 (24 Dec.) envelope to Kuala Lumpur bearing, on reverse, 12c. tied by "PADANG SERAI/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2) and showing Alor Star transit c.d.s. alongside £150-180
- PROVENANCE:
Dr. Ian Matheson, Spink Singapore, September 2013, Lot 2197
- x712 ☒ 1943 (Feb.) envelope registered from Alor Star to Singapore bearing, on reverse, 10c. (2) plus Perak "DAI NIPPON" 2c. and Japan 1s., all tied by "ALOR STAR/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2) with arrival datestamp alongside. Photo £300-400
- x713 ☒ 1943 (4 Feb.) envelope registered from Alor Star to Johore, bearing 5c. (3) and Perak "DAI NIPPON" 8c., all tied by unclear datestamp, showing sealing tape at left tied by red censor chop and wax seal and, on reverse, Singapore (10.2) and Johore Bahru (13.2) datestamps; also a piece bearing 5c. (3) and 1943 Pictorial 8c., ll tied by "GURUN/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2) in blue-black £150-180

Malaya, Covers and Cancellations, Kedah - *contd.*



714



715

x714 ☒

1943 (6 Mar.) envelope (with letter) from an internee at a camp in Kulim addressed to Singapore, bearing Perak "DAI NIPPON" 8c. (badly damaged) tied by "KULIM/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD2 with "2602" removed) with datestamp alongside, showing censor chop and with "KENETSUZUMI" (camp superintendent) label at left and arrival datestamp (7.3) on reverse; the envelope with some damage at right caused through opening. Photo

£150-200

x715 ☒

1943 (2 July) Official envelope to Kulim showing "SERDANG/KEDAH/2602/YUBIN KYOKU" h.s. (Type JD1, the only date recorded by Proud) with datestamp alongside and showing arrival c.d.s. (5.7); the envelope was then re-used to Alor Star showing Kulim and Alor Star (6.7) on reverse; the markings on face panel all crossed through in red ink. Photo

£200-250

PROVENANCE:

Milo Rowell, Spink Singapore, June 1997, Lot 1346

Malacca



716



717

x716 ☒

1942 (10 Aug.) envelope (light central fold) addressed locally bearing Straits Settlements 1c. block of four with **inverted** red single frame chop, centrally cancelled by Malacca double-ring d.s. (Type D26), no other markings. Philatelic but paying the correct rate. Photo

£200-250

x717 ☒

1942 (20 Nov.) Perak "DAI NIPPON" 2c. stationery card with small "cts" addressed in Japanese to Tokyo, neatly cancelled by Malacca double-ring d.s. (Type D26) and showing red censor chop alongside. Rare, less than 20 of these cards known used. MSG rated C. Photo

£200-250

- x718 ☒ 1943 envelopes (5) and a stationery cards including 1943 (1 Sept.) Pictorial 4c. stationery card addressed and registered locally, bearing Ploughman 8c. and 15c. on reverse, all cancelled by Type JR2 c.d.s. and showing Type JHS3 commemorative d.s. in violet; and 1944 (19 Apr.) envelope to Penang bearing Pictorial 8c. tied by Japanese type JD3 datestamp £120-150
- x719 ☒ 1942 (21 Apr.) stampless envelope showing fine strikes of "POSTAGE PAID/MALACCA" c.d.s. in red for 1c., 2c., 3c., 4c. and 8c., fine £120-150
- Note: This cover was produced on the first day of function of the Malaccan Post Office. For the first two days no stamps were available.*
- x720 ☒ 1942 (21 Apr.) stampless envelope showing fine strikes of "POSTAGE PAID/MALACCA" c.d.s. in red for 1c., 2c., 3c., 4c. and 8c., fine £120-150



721

- x721 ☒ 1942 (22 Apr.) stampless envelope to Singapore, showing "POST PAID/8 CTS/MALACCA" double-ring d.s. in red with violet censor chop alongside. Photo £300-400
- x722 ☒ 1942 (10 Oct.) locally addressed envelope bearing Perak "DAI NIPPON" 8c. tied by Malacca double-ring d.s. (Type D26); 1943 (28 July) locally addressed and registered envelope, bearing Selangor 1c. and 12c. with "Kanji" overprint with Pictorial 2c. and 8c., all tied by "MALACCA/R" double-ring d.s. (Type R10), showing registration label with violet censor chop on reverse; and 1943 envelope to Singapore bearing Pictorial 8c. tied by Japanese type c.d.s. (Type JD3) £150-180
- x723 ☒ 1943 (1 Sept.) Straits Settlements 1c. stationery card with single frame chop in red to Singapore, uprated with 1943 Savings Campaign 8c. and 15c. tied by Malacca double-ring d.s. (Type D26) on day of issue and showing Post Office Savings Bank commemorative d.s. (Type JHS3) and censor chop, both in violet £200-250
- x724 ☒ 1944 (7 Feb.) Selangor 15c. registered envelope with "Kanji" overprint to Ipoh, uprated with Pictorial 8c. tied by Japanese type c.d.s. (Type JD2), showing registration label with violet censor chop on reverse; and 1945 (May) Straits Settlements 15c. registered envelope with "Kanji" overprint, addressed locally, bearing Selangor 6c. on 5c. pair with "Kanji" overprint tied by Japanese type c.d.s. (Type JD2) and showing registration label, signed by Milo Rowell on reverse £200-250

Malaya, Covers and Cancellations - *contd.*



725



730

Negri Sembilan

- x725 ☒ 1942 (14 May) envelope registered from Seremban to Kuala Lumpur bearing, on reverse, Negri Sembilan 15c. with single frame chop in brown and Pahang 8c. scarlet with single frame chop in black, both tied by Type D18 double-ring d.s. with arrival c.d.s. (15.5; Type D32) alongside and showing, on face, registration label and violet censor chop. Photo £250-300
- PROVENANCE:
Milo Rowell, Christie's Robson Lowe, October 1992, Lot 827

- x726 ☒ 1942 (22 May) envelope (a little soiled) from Seremban to Ipoh, bearing Perak 8c. with single frame chop in red tied by Type D18 double-ring datestamp and showing violet censor chop on reverse; 1942 (2 Aug.) 2c. stationery card from Seremban to Singapore cancelled by Type D15 c.d.s.; and 1943 (29 Dec.) OGS envelope (faults) registered from Seremban to Kuala Lumpur, bearing Ploughman 15c. and Pictorial 10c. (both damaged) tied by Type JD2 £300-400

Pahang

- x727 ☒ Undated Straits 5c. stationery envelope with Japanese characters at top and large red "T" with bar above for Official use, to Penang cancelled by undated "BENTA" c.d.s. (Type D4) and showing Kuala Lumpur c.d.s. for 1946; soiled and with flap missing. Most unusual £200-250
- x728 ☒ Undated Straits 5c. stationery envelope with Japanese characters at top and large red "T" with bar above for Official use, to Penang cancelled by undated "BENTA" c.d.s. (Type D4) and Kuala Lumpur c.d.s. for 1946; various tears and with flap missing. Most unusual £120-150
- x729 ☒ 1942 (5 Dec.) envelope registered from Mentakab bearing, on reverse, Pahang "DAI NIPPON" 5c. (3) and Perak "DAI NIPPON/YUBIN" 8c., all clearly tied by Type D5 double-ring d.s. and showing, on face, registration label; the envelope a little truncated at right £100-120
- x730 ☒ 1945 (Feb.) re-used envelope (originally registered from Singapore bearing Pictorial 10c.) registered from the Yokohama Specie Bank, Kuala Lipis to Singapore, bearing Pictorial 2c. and 3c. block of eight (4x2), all tied by Japanese type c.d.s. (Type JD3) and showing manuscript registration label. Photo £150-180

Penang

- x731 ☒ 1942-45 envelopes (6, four registered) and Perak stationery cards (2, both with punch holes at top) including 1942 envelope with OHMS economy label addressed locally, bearing Perak “DAI NIPPON” 8c. tied by violet Japanese type c.d.s. (Type JSL2); 1942? envelope to Burkit Mertajam bearing Pictorial 8c. and showing triangular-framed “*Passed for Transmission*”; 1942 (12 Aug.) locally addressed and registered envelope, bearing Japan 3s., 5s., 8s. and 25s. tied by violet Japanese type c.d.s. (Type JSL2); 1943 (9 January) locally addressed and registered envelope bearing Ploughman 8c. and 15c. tied by Type JHS4 commemorative d.s. in violet; also post-war 1945 (28 Sept.) “Free Postage” envelope to USA
- £300-400



732



734

- x732 ☒ 1942 (16 Apr.) philatelic locally addressed envelope bearing “Okugawa” seal on 5c. with “DAI NIPPON/PENANG 1c., 2c. (2), 3c. and 8c., all tied by fine Butterworth Type JD1 h.s. (earliest recorded date) with straight-line datestamp alongside. Scarce. Photo
- £200-250
- x733 ☒ 1942 (29 Apr.) locally addressed envelopes (2) bearing “DAI NIPPON/PENANG” 3c. plus 5c., and 8c. respectively, all tied by Type JHS1 d.s.; and 1943 (16 Mar.) envelope to Kuala Lumpur, bearing “DAI NIPPON/PENANG” 1c. and 3c. pairs tied by Type JD8 d.s. (earliest recorded date) in violet
- £120-150
- x734 ☒ 1942 (3 Aug.) locally addressed OGS envelope bearing “DAI NIPPON/PENANG” 8c. tied by Type JD6 datestamp (earliest recorded date), showing framed “*Undelivered for reason stated. Return to sender at address shown on cover*” (Type I20) and, on reverse, Type J12 handstamp (four months earlier than recorded), both in violet. Photo
- £200-250
- x735 ☒ 1943 (21 Aug.) envelope (242x165mm.) registered to Singapore, bearing “DAI NIPPON/PENANG” 12c. with Selangor “DAI NIPPON” 3c. pair (on reverse), “Kanji” overprint on Straits Settlements 8c., Perak 6c. on 5c., Selangor 1c. pair (on reverse), and Pictorial 4c., all tied by Japanese type c.d.s. (Type JD10) and showing circular-framed “AR” (Type AR4) and violet censor chop; the envelope with adhesive tape over tear at foot
- £150-180
- x736 ☒ 1944 (22 July) and 1945 (3 Sept.) Perak 15c. registered envelopes with “Kanji” overprint, the former to Singapore bearing Pictorial 4c. (2) tied by Pitt Street Japanese type c.d.s. (Type JD7) and partly obscured by brown sealing tape tied by violet censor chop which also covers one 4c.; the latter addressed locally tied by Japanese type c.d.s. (JD10 or JD11), marked “3-9-2605 *Last Day Occupation Issue*” and bearing Selangor “Kanji” \$1 on 10c. and \$1.50 on 30c.
- £250-300

Malaya, Covers and Cancellations, Penang - *contd.*



737



738

- x737 ☒ 1944 (20 Oct.) Perak 15c. registered envelope with red “Kanji” overprint, from Burkit Mertajam to Penang, bearing Pictorial 8c. tied by Japanese type c.d.s. (Type JD3), showing registration label and triangular-framed “Passed for Transmission”. MSG rated A. Photo £200-250
- x738 ☒ 1945 (18 May) Selangor 15c. registered envelope with black single frame chop, from Butterworth to Singapore, bearing Pictorial 8c. tied by Type JD4 d.s., showing registration label with part violet censor chop on reverse (sealing tape torn off on reverse). Scarce. MSG rated A. Photo £250-300
- x739 ☒ 1945 (20 Aug.) and (1 Sept.) Straits 15c. registered envelopes with “Kanji” in circle, locally addressed, one additionally bearing Ploughman 15c. and Japan 50s. cancelled by Japanese type c.d.s. (Type JD11) and showing manuscript “Express” and violet censor chop £150-180
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 1076
- x740 ☒ 1945 (3 Sept.) Pahang 15c. registered envelope with single frame chop in black, addressed locally, bearing Perak “DAI NIPPON” 8c., cancelled by Japanese type c.d.s. (Type JD11, latest recorded date). MSG rated B (6 to 10 known) £150-180

Perak

- x741 ☒ 1942-45 envelopes (8, one registered) and registered envelope and stationery cards (6, one registered) including 1942 (13 May) OGS envelope (faults) from Taiping to Ipoh with Type JD1 d.s. in red; 1942 (2 Dec.) Chinese Methodist Church envelope registered from Taiping to Ipoh bearing Perak 5c. with single frame chop in black and “DAI NIPPON” on Straits 2c., Negri Sembilan 1c. and Selangor 15c., all tied by Type D21 double-ring d.s.; 1943 (17 Apr.) 2c. stationery card with “Kanji” from Chemor to Pusing, cancelled by light Type JD2 d.s.; 1943 (23 Apr.) Selangor 15c. registered envelope with single frame chop in black from Lumut to Ipoh, bearing “Kanji” Straits 8c. tied by Type D6 double-ring d.s.; 1943 re-used envelope from Kuala Kangsar to Ipoh bearing, on reverse, Negri Sembilan “DAI NIPPON” 1c. block of six and Perak “Kanji” 2c. on 5c. tied by Type D11 double-ring d.s.; and 1944 (8 Feb.) 4c. stationery card from Bidor to Kuala Kangsar cancelled by Japanese Type JD3 d.s. £400-500
- x742 ☒ 1942-44 envelopes (4) and a 4c. stationery card, comprising 1942 (9 July) to Ipoh bearing “DAI NIPPON” 8c. tied by Type JD2 in violet; 1942 to Kuala Kangsar bearing, on reverse, Japan 2s. and 6s. tied by commemorative d.s. (Type JHS2) in red; 1943 (10 Dec.) envelope registered to Ipoh bearing, on reverse, Pictorial 8c. and 15c. tied by Type D9 double-ring d.s.; 1943 (2 Aug.) envelope to Ipoh bearing Japan 8s. tie by fine Type D9 double-ring d.s.; and 1944 (17 Nov.) 4c. stationery card from Batu Gajah to Kuala Kangsar cancelled by Type JD4 c.d.s. £200-250
- PROVENANCE:
Iain Dyce, Spink, February 2021, Lot 525

- x743 ☒ 1942-43 envelopes (3) and stationery cards (2) from Kampar including 1942 (18 May) envelope to Ipoh, bearing Pahang “DAI NIPPON” 8c. tied by Type JD1 d.s.; 1942 (17 June) locally addressed envelope bearing, on reverse, Selangor 8c. with single frame chop in brown tied by Type JD1 d.s.; 1942 locally addressed envelope bearing, on reverse, Japan 3s., 5s., 8s. and 15s. tied by commemorative d.s. Type JHS1 in violet; 1943 (7 May) 2c. stationery card with “Kanji” to Teluk Anson and 1943 (16 Dec.) 4c. stationery card to Kuala Kangsar, both cancelled by Type D6 double-ring d.s. £250-300



744



745

- x744 ☒ 1942 (1 Apr.) locally addressed envelope showing manuscript “Ipoh, Postage paid, 15cts, 1-4-2602” with initials and small red chop alongside. Photo £200-250
- x745 ☒ 1942 (1 Apr.) locally addressed envelope showing manuscript “Ipoh, Postage Paid, 15cts, 1-4-2602” with initials and small red chop alongside. Photo £200-250



746



747

- x746 ☒ 1942 (9 Apr.) locally addressed envelope showing “POSTMASTER/KUALA KANGSAR” h.s. (Type JPD3) in violet with manuscript “Postage Paid 15c.” above. initialled and dated; the face panel has then been deleted for re-use. Very rare. Photo £300-400
- PROVENANCE:
Milo Rowell, Spink Singapore, June 1999, Lot 1111
- x747 ☒ 1942 (1 May) envelope to Nibong Tabal, showing red manuscript “Postage paid 15cts, Selama 10pm” with, on reverse, manuscript “Passed without Opening as O.G.S.” with initials alongside and arrival datestamp; the envelope a little soiled. Very rare. Photo £1,500-2,000
- PROVENANCE:
Milo Rowell, Christie’s Robson Lowe, October 1992, Lot 908

Malaya, Covers and Cancellations, Perak - *contd.*



748



749

- x748 ☒ 1942 (4 May) envelope to Kuala Lumpur showing good to fine framed "IPOH/POSTAGE PAID/CTS/DATE" in red (Type JPD5) with manuscript value "15" and date inserted. Photo £300-400
- x749 ☒ 1942 (8 May) envelope to Penang showing good to fine framed "IPOH/POSTAGE PAID/CTS/DATE" in red (Type JPD5) with manuscript value "08" and date inserted. Photo £300-400
- x750 ☒ 1942 (15 May) envelope to Ipoh bearing Pahang 8c. with black single frame chop tied by an unclear Type JD1 d.s. in red; 1942 (5 May) "PRESS CENSOR'S OFFICE" envelope from Singapore to Taiping bearing, on reverse, Straits 2c. block of four with red single frame chop centrally cancelled by Type JD3; the block subsequently crossed through as envelope re-used back to Taiping with label affixed to face panel bearing Pahang 8c. with black single frame chop tied by Type JD1 d.s. in red; also 1943 envelope bearing Perak "DAI NIPPON" 8c. tied by Type JHS2 commemorative d.s. in red £250-300



751

- x751 ☒ 1942 (30 July) commercial envelope from Ipoh to Kuala Lumpur bearing, on reverse, Selangor 3c. vertical pair with single frame chop in brownish red and Negri Sembilan "DAI NIPPON" 2c., both clearly tied by Type JD2 d.s. A neat and attractive franking. Photo £200-250

PROVENANCE:

Milo Rowell, Christie's Singapore, March 1995, Lot 1853
Iain Dyce, Spink, February 2023, Lot 517



Ex 752



753

- x752 ☒ 1943 (30 Jan.) envelope (two punch holes at left) registered from Gopeng to Ipoh, bearing Perak “DAI NIPPON” 15c. and “DAI NIPPON/YUBIN” 8c., both tied by Type JD1 d.s. in violet and showing framed “POSTAGE PAID/GOPENG/No....Date” h.s. (Type JR4); the face panel then deleted and re-used back to Gopeng and bearing, on reverse, label headed “O.G.S.” with Japan 6s. tied by Type D22 double-ring d.s.; also 1942 “DAI NIPPON/YUBIN” 2c. stationery card to Kuala Kangsar cancelled by Type JHS1 commemorative d.s. in violet. Photo for first £150-180
- x753 ☒ 1944 (6 June) envelope registered from Ipoh to Kuala Kangsar, redirected to Salak North, again to Padang Rengas and finally back to Ipoh, bearing Ploughman 15c. (damaged) and Pictorial 10c. (2) tied by Japanese Type d.s., showing unframed “A.R.” h.s. (Type) and, on reverse, various Japanese type arrival datestamps. A most interesting cover. Photo £250-300
- PROVENANCE:
Iain Dyce, Spink, February 2021, Lot 520

Selangor

- x754 ☒ 1942-44 envelopes (10) and stationery cards (3), all but one from Kuala Lumpur, including 1942 (24 June) locally addressed envelope bearing Pahang “DAI NIPPON” 1c. (4) tied by Type D32 c.d.s.; 1942 (15 June) envelope to Setapak bearing Negri Sembilan “DAI NIPPON” 2c. tied by Brickfields Road c.d.s. (Type D2); 1943 (5 Apr.) envelope to Ipoh bearing Negri Sembilan “Kanji” 2c. on 5c.; 1943 envelope to Penang, marked “Express Mail”, bearing Rice Planting 15c. vertical pair and Pictorial 8c. tied by Japanese type c.d.s.; 1943 (13 Apr.) envelope to Kuala Lumpur, bearing Perak “Kanji” 5c. and Japan 3s. tied by Brickfields Road c.d.s. (Type D2); 1944 locally addressed Kuala Lumpur envelope bearing Perak “Kanji” 2c. on 5c. block of four with surcharged misplaced vertically; plus 1942 envelope from Klang to Malacca bearing Pahang “DAI NIPPON” 8c. tied by Type D13 c.d.s. £400-500
- x755 ☒ 1942? locally addressed envelope bearing Perak 2c. block of four with violet single frame chop centrally cancelled by unclear Japanese type c.d.s.; and 1942 (17 Sept.) OGS envelope from Kuala Lumpur to Kuala Selangor, bearing Selangor 8c. with black single frame chop tied by Type D33 c.d.s., the envelope then re-used back to Kuala Lumpur bearing, on reverse, Negri Sembilan “DAI NIPPON” 8c. tied by Type D5 c.d.s. £200-250

Malaya, Covers and Cancellations, Selangor - *contd.*



756



761

- x756 ☒ 1942 (3 Apr.) envelope from Kuala Lumpur to Sentul, bearing Perak 2c. with **overprint double** and Selangor 1c. vertical pairs (2) and 3c. all with vertical violet single frame chop, all tied by Type D32 double-ring d.s. (earliest recorded date), showing sealing tape at left tied by censor chop and Type D4 arrival c.d.s. on reverse. Attractive. Photo £300-400
- x757 ☒ 1942 (22 Dec.) commercial envelope to Penang, bearing Pahang "DAI NIPPON" 1c. (2) and Japan 3s. pair tied by "SABAK BERNAM" double-ring d.s. (Type D6), no other markings £80-100

Singapore

- x758 ☒ 1942-44 envelopes (5), registered envelopes (2) and a stationery card including 1942 re-used locally addressed envelope bearing "DAI NIPPON" 2c. tied by Type JHS1 d.s. in brown; 1942 locally addressed envelope bearing Perak "Kanji" 2c. on 5c. tied by Type JHS2 d.s. in violet; 1943 locally addressed 2c. "Kanji" stationery card bearing Ploughman 8c. and 15c. tied by Type JHS3 d.s. in violet; 1944 (1 Nov.) envelope to Penang bearing Pictorial 3c. strip of three (one damaged); and 1944 (8 Dec.) Negri Sembilan "Kanji" 15c. registered envelope to Kota Bharu bearing Rice Planting 8c.; 1944 (9 Nov.) "Kanji" 15c. registered envelope to Penang bearing Pahang "Kanji" 6c. on 5c. and Pictorial 3c. £250-300
- x759 ☒ 1942-43 envelopes (9) and stationery cards (2) including 1942 (11 July) locally addressed envelope bearing "DAI NIPPON" 8c.; 1942 (30 July) 2c. stationery card with red single frame chop to Penang; 1942 (17 Aug.) and (28 Oct.) envelopes to Taiping bearing Perak and Negri Sembilan "DAI NIPPON" 8c. respectively; and 1943 (15 Nov.) 2c. "Kanji" stationery card to Segamat. All cancelled by bi-lingual double-ring d.s. £200-250
- x760 ☒ 1942 envelopes (4) including to Ipoh, Muar and Penang, each bearing 8c. with red single frame chop, and locally addressed bearing 3c. (2) with red single frame chop and "DAI NIPPON" 2c., all tied by bi-lingual double-ring d.s., also philatelic *Ingold* envelope bearing 1c., 2c., 3c., 8c. and 15c. blocks of four with red single frame chop, 1942 receipts (3), two bearing 3c. pair with red single frame chop, plus 1945 "free postage" envelope to India £250-300
- x761 ☒ 1942 (17 Feb.) complete *"Japan Times & Advertiser"* English newspaper dated 16 February with the heading "SINGAPORE SURRENDERS", bearing Japan Surrender of Singapore 2s.+1s. (2) and 4s.+2s. (2) tied by commemorative d.s. in red; the newspaper with some heavy folds. A fascinating item which includes many interesting articles relating to the capture of Singapore, Borneo and the Burma Road. Photo £300-400

THAI OCCUPATION OF MALAYA

Kelantan



762

- x762 ★ 1c. (2, one lightly toned), 2c., 4c., 8c. and 10c., all with perforations on all sides, fine unused. All apart from the toned 1c. initialled "MDR". ISC TK1-TK5, \$7,000; S.G. TK1-TK5, £2,550. Photo £800-1,000



763

- x763 ○ 1c. to 10c. set of five, all with straight edge at top, fine and lightly cancelled. ISC TK1-TK5, \$6,800; S.G. TK1-TK5, £2,250. Photo £1,000-1,200



764



765



766

- x764 ★ 2c. with **handstamp omitted**, fine unused. B.P.A. Certificate (2011). ISC TK2a, \$2,600; S.G. TK2a, £1,500. Photo £400-500
- x765 ★ 4c. with **handstamp omitted**, fine unused. B.P.A. Certificate (2023). ISC TK3a, \$3,500; S.G. TK3a, £1,800. Photo £400-500
- PROVENANCE:
M. Tsuchiya, Spink, June 2023, Lot 4208
- x766 ★ 8c. with **handstamp omitted**, fine unused. B.P.A. Certificate (2011). ISC TK4a, \$2,100; S.G. TK4a, £1,200. Photo £300-400

Malaya, Thai Occupation of Malaya, Kelantan - *contd.*

General Issues

- x767 Perf 12½ 1c. to 15c. in unused singles with additional 1c. to 4c. and in used blocks of four (one 8c. with heavy corner crease), each with central bi-lingual Trengganu double-ring c.d.s., with additional 15c. single, and perf 12x11 2c., 3c., 4c. (top right corner fault) and 15c.; fine. S.G. TM1-TM6, £1,354 £300-400

Postal Stationery

- x768 ☒ 1944 War Memorial 4c. unused, fine; also 4c. used to Kota Bharu cancelled bi bi-lingual "TRENNGANU" double-ring d.s. (Type D4) and showing censor chop, the card with heavy central horizontal and vertical creases £200-250



769

- x769 ☒ Undateable 4c. card to Kuala Lumpur, uprated with 3c. and 4c., all cancelled by very worn Padang Serai double-ring d.s. (Type TH.D5) and showing Thai and Alor Star censor chops; the card with minor corner creases. A rare commercial usage. B.P.A. Certificate (2024). Photo £1,200-1,500

IMPORTANT NOTICE FOR BUYERS

No extensions will be granted for any lots already with a certificate of authenticity or those initialled "MDR" (Milo Rowell)
For all prospective buyers, please note that some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

Covers



770



771

- x770 ☒ 1944 (28 Mar.) envelope to Singapore, bearing 1c. to 15c. set of six, all tied by “KOTA BHARU” double-ring d.s. (Type) and showing two different censor chops. Photo £400-500
- PROVENANCE:
Milo Rowell, Spink, October 1992, Lot 1037
- x771 ☒ 1944 (20 Dec.) envelope to Alor Star bearing, on reverse, 2c. pairs (2) cancelled by straight-line “KULIM - SIBURI” (Type Th.D7) with manuscript date below and showing, on face, black censor chop. Very scarce. Photo £800-1,000

Trengganu

“DAI NIPPON/2602/MALAYA” Overprint



772

- x772 ○ Pahang 12c. bright ultramarine, lightly cancelled to order, fine. ISC TT6, \$2,800; S.G. TT4, £425. Photo £120-150



773

- x773 ○ Trengganu 12c. bright blue, fine used. Rare. BP.A. Certificate (2014). ISC TT19a, \$3,000; S.G. TT7, £4,500. Photo £2,000-2,500

Malaya, Thai Occupation of Malaya, Trengganu - *contd.*

“Kanji” Overprint



774



— 775 —



776



778

- x774 ★ Selangor 3c. green with large part original gum, fine. ISC TT13, \$2,000; S.G. TT14, £1,500. Photo £400-500
- x775 ★ Selangor 12c. bright blue (both), fine mint. ISC TT15, \$1,800; S.G. TT15-TT16, £800. Photo £300-400
- x776 ★ Selangor 12c. bright ultramarine with L to R overprint, unused with large part original gum, fine. ISC TT15, \$900; S.G. TT15, £425. Photo £120-150
- x777 ○ Selangor 12c. bright ultramarine (both), fine used. ISC TT15, \$960; S.G. TT15-TT16, £425 £120-150
- x778 ○ Selangor 3c. (Type 21) on 5c. brown, fine used. Scarce. B.P.A. Certificate (2014). ISC TT14, \$2,500; S.G. TT18, £2,500. Photo £800-1,000

Pictorials



779



780



782

- x779 ○ 2c. pale emerald, very lightly cancelled, fine. Initialled “MDR”. ISC TT22, \$800; S.G. TT20, £375. Photo £150-180
- x780 ★ 3c. drab, 4c. carmine-rose (short perf at left) and 10c. brown-purple, all with large part original gum, the 3c. with some minor tone specks on reverse and the 10c. slightly toned, otherwise fine and of good appearance. ISC TT23, TT24, TT26, \$9,200; B.P.A. TT21, TT22, TT24, £3,950. Photo £1,200-1,500
- x781 ○ 3c. drab, 4c. carmine-rose and 30c. olive-green (initialled “MDR”), plus Savings 15c. scarlet (light crease) and on Japan 25c. brown and chocolate, fine used. ISC cat. \$3,550; S.G. cat. £1,550 £400-500
- x782 ○ 10c. brown-purple, fine used. B.P.A. Certificate (1997). ISC TT26, \$3,000; S.G. TT24, £1,300. Photo £500-600

Savings Campaign



783

- x783 ⊕ 15c. scarlet, unused with full original gum, fine. B.P.A. Certificate (2014). S.G. TT30, £950. Photo £300-400

Revenue Stamps

x784 ★

1943 8c. unused without gum as issued, 1944 8c. blue block of four and \$25 (light tone at upper right) unused without gum as issued, and \$50 used (discoloured from affixative), and Trengganu 1944 \$1 to \$100 (all marginal) unused without gum; fine

£400-500

NEW GUINEA



785

x785 F

1932-34 Bird-of-Paradise 1d. to £1 set of fifteen plus unissued ½d., each with forged Anchor overprint with Dai Nippon above, fine unmounted mint; and 1939 Bulolo ½d. to £1 set of fourteen similarly overprinted and on 1943 (18 Apr.) locally addressed Rabaul envelope showing circular red censor chop additionally tying the 1/-, also additional mint 2d. and 9d., and ½d., 2d. and 3d. with double or double, one inverted overprints probably forged in Australia in the 1990s. Photo

£500-1,000

Note: This lot is accompanied by extensive articles from Japanese Philately, Vol. 46, No. 4 (August 1991) and by Bill Hornage in Stamp News Australasia, July 1990. Further information and a picture of this forged cover can be found on page 362 of J.R. van Nieuwkerk's book "The Postal History of the Lesser Sunda Islands, Moluccas, and New Guinea during the Japanese Occupation and Immediate Aftermath 1942-1946".

NORTH BORNEO

For all prospective buyers, please note that in this section some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

1942 (30 Sept.) Issue



786

x786 ★

1c. to \$5 set of fifteen with violet overprint, fine mint. ISC J1-J15, \$14,320; S.G. J1-J15, £4,995. Photo

£1,800-2,200



787

x787 ☒

1c. to \$1 set of thirteen with **black** overprint, all tied by Sandakan Japanese type c.d.s. (Type JD2; earliest recorded date) on locally addressed 1942 (12 Nov.) envelope, fine. B.P.A. Certificate (1994). ISC J1a-J13a, \$18,480; S.G. J1a-J15a, £7,980 off cover. Photo

£2,500-3,000

- x788 ★ 1c., 4c. and 8c., each with central **black** overprint, all a fraction gum toned otherwise fine mint (B.P.A. certificate, 2020 for each); also 4c. bronze-green and violet (3) with **black overprint**, one at top with full original gum, the others at foot (one a little toned; B.P.A. certificate, 2015, the other without gum and small repaired tear at foot). ISC J1a, J4a, J6a, \$2,880; S.G. J1a, J4a, J6b, £1,025

£250-300



789



791



793

- x789 ★ 2c. purple and greenish blue with central **black** overprint, unused with large part original gum, fine. B.P.A. Certificate (2020). ISC J2a, \$1,200; S.G. J2a, £650. Photo

£200-250

- x790 ○ 3c. slate-blue and green with violet overprint, fine used with light violet datestamp. B.P.A. Certificate (2018). ISC J3, \$900; S.G. J3, £325

£100-120

- x791 ★ 3c. slate-blue and green with **black** overprint, a little gum toned otherwise fine mint. B.P.A. Certificate (2019). ISC J3a, \$1,600; S.G. J3a, £700. Photo

£200-250

- x792 ○ 3c. with **black** overprint (corner creases at upper right; B.P.A. certificate, 2020), 4c. (2) with violet overprint (corner crease at lower left; B.P.A. certificate, 2018) and **black overprint double**, and 8c. (2, one a fraction toned) with violet overprint, all used. S.G. J3a, J4, J4a, J6, £1,400+

£400-500

- x793 ★ 6c. deep blue and claret with **black** overprint, unused with large part original gum, fine. B.P.A. Certificate (2020). ISC J5a, \$1,300; S.G. J5a, £700. Photo

£250-300



794



795



796



797

- x794 ★ 10c. violet and bronze-green with **black** overprint, unused with large part original gum, fine. ISC J7a, \$1,200; S.G. J7a, £650. Photo

£200-250

- x795 ★ 12c. green and bright blue with **black** overprint, unused with large part original gum, fine. B.P.A. Certificate (2019). ISC J8a, \$3,000; S.G. J8a, £1,000. Photo

£300-400

- x796 ☉ 15c. blue-green and brown with **black** overprint at foot, unused with full original gum, lightly toned, fine. B.P.A. Certificate (2015). ISC J9a, \$2,000; S.G. 9b, £1,100. Photo

£250-300

- x797 ☉ 20c. violet and slate-black pair with margin at top and **black** overprint, unused with full original gum, lightly toned and perf defect at lower left, nevertheless a rare multiple. B.P.A. Certificate (2015). ISC J10a, \$6,000; S.G. J10a, £2,600. Photo

£500-600

North Borneo, 1942 (30 Sept.) Issue - *contd.*



798



800



799

- | | | |
|--------|---|----------|
| x798 ★ | 25c. green and chocolate with central black overprint, unused with large part original gum, fine. B.P.A. Certificate (2019). ISC J11a, \$3,000; S.G. J11b, £1,300. Photo | £400-500 |
| x799 ★ | 50c. chocolate and violet with black overprint, unused with large part original gum, fine. B.P.A. Certificate (2019). ISC J12a, \$4,000; S.G. J12a, £1,500. Photo | £450-550 |
| x800 ★ | \$1 brown and carmine with black overprint, unused with large part original gum, fine. Rare. B.P.A. Certificate (2019). ISC J13a, \$5,000; S.G. J13a, £1,700. Photo | £500-600 |



801

- | | | |
|--------|---|--------------|
| x801 ㊦ | \$2 violet and olive-green block of six (3x2) with margin at foot and violet overprint, the centre stamp in the lower row with overprint omitted , the lower left stamp with overprint partially doubled, unused with full original slightly toned gum, fine. Extremely rare. Initialled "MDR". B.P.A. Certificate (1992). ISC J14/14b, \$23,800; S.G. J14/14a, £10,600. Photo | £4,000-5,000 |
|--------|---|--------------|

War Tax



— 802 —

803

x802 ★

1c. green and red-brown and 2c. purple and greenish blue, both with **violet** overprint, unused with large part original gum, fine. Rare. Brandon Certificate (1988). ISC J16-J17 unlisted in violet S.G. J16b-J17b, unpriced. Photo

£1,200-1,500

x803 △

1c. green and red-brown with **violet overprint**, on small piece of lined paper, fine cancelled to order. B.P.A. Certificate (2014). ISC J16 unlisted in violet; S.G. J16b, £1,200. Photo

£300-400



804

x804 ☒

1c. green and red-brown used with 4c. bronze-green and violet, both with black overprint, tied by Sandakan Japanese type c.d.s. in violet on 1943 (19 June) envelope addressed to Tawau and showing, on reverse, black censor chop. B.P.A. Certificate (2003). S.G. J4a, J16. Photo

£2,000-2,500

PROVENANCE:

Milo Rowell, Christie's Singapore, March 1996, Lot 2070
Spink Asia auction, March 2022, Lot 663

North Borneo, War Tax - *contd.*



— 805 —

806

807

- x805 ○ 1c. green and red-brown (very light stain on face at top) with black overprint and 2c. purple and greenish blue (vertical crease) with **violet** overprint, fine used. B.P.A. Certificate (2014) for both. ISC unlisted in violet; S.G. J16, J17b, £1,875. Photo £400-500
- x806 ★ 2c. purple and greenish blue with black overprint, unused with large part original gum, fine. Rare. B.P.A. Certificate (2020). ISC J17, \$7,200; S.G. J17, £2,750. Photo £1,000-1,200
- x807 ○ 2c. purple and greenish blue with black overprint, cancelled by part Jesselton 1942 datestamp, fine. B.P.A. Certificate (2014). ISC J17, \$2,400; S.G. J17, £750. Photo £250-300

1943 (29 Apr.) Pictorials



— 808 —

- x808 ⑩ 4c. (3) and 8c. (3) imperforate colour trials in horizontal pairs, one of each in red, blue and magenta, fine. Rare. Photo £3,000-4,000

1944 (30 Sept.) Three-Line Overprint

- x809 ○ 1c. to \$1 set of thirteen in singles with additional 2c., 4c. and 20c. (the first and last with small faults), plus 1c. to 25c. in blocks of four and 2c. half sheet of fifty, fine mint; also mint 1943 Pictorial 4c. (5 including a pair; one lightly toned and with corner fault) and 8c. ISC J18-J32, \$4,400+; S.G. J18-J32, £1,634 £400-500
- x810 ○ 1c. to \$1 less 4c. and 50c., plus 1943 Pictorials and 1944-45 on Japan 1s. to 50s. less 6s. though with additional 25c. pair (one damaged), all used, fine. ISC cat. \$4,100+; S.G. cat. £1,360 £300-400



811



812

- x811 ○ 3c. slate-blue and green with additional single-line overprint in black, a touch toned, fine used. ISC J22a, \$1,750; S.G. J22a, unpriced used (£500 mint). Photo £200-250
- x812 田 10c. violet and bronze-green block of four with additional one-line overprint in black, unused with full original, fine. B.P.A. Certificate (2020). ISC J26b, \$7,000; S.G. J26b, £1,400. Photo £400-500
- x813 ★ 10c. violet and bronze-green with additional one-line overprint in black, unused with large part original gum, fine. ISC J26b, \$1,750; S.G. J26b, £350 £100-120



814



815

- x814 ○ 10c. violet and bronze-green with margin at left and additional one-line overprint in black, on fragment, fine used. B.P.A. Certificate (1962). ISC J26b, \$1,500; S.G. J26b, £475. Photo £150-180
- x815 ★ 15c. blue-green and brown with additional one-line overprint in violet, unused with large part original gum, fine. ISC J28a, \$1,750; S.G. J28a, £500. Photo £150-180

North Borneo - *contd.*

1944 (11 May) Surcharges

See also Lot 36



816



817



818

x816 ★ \$2 on 1c. green and red-brown with violet overprint, lightly gum toned, fine mint. Rare. B.P.A. Certificate (1956). ISC J34, \$18,000; S.G. J33, £8,000. Photo £2,000-2,500

x817 ★ \$2 on 1c. green and red-brown with violet overprint, gum toned, fine mint. Rare. R.P.S. Certificate (1997). ISC J34, \$18,000; S.G. J33, £8,000. Photo £2,000-2,500

PROVENANCE:

H. Kanai as a block of four Patrick Cassels, Spink, October 2003, Lot 1556 (top left stamp from the Kanai block)

x818 ○ \$2 on 1c. green and red-brown with violet overprint, neatly cancelled in violet, fine. Rare. B.P.A. Certificate (1996). ISC J34, \$15,000; S.G. J33, £6,500. Photo £1,800-2,200

PROVENANCE:

Milo Rowell, Christie's Singapore, March 1996, Lot 2055



819



820

x819 ★ \$5 on \$1 brown and carmine, unused with large part original gum, fine. Rare. B.P.A. Certificate (2002). ISC J35, \$16,000; S.G. J34, £7,500. Photo £2,000-2,500

x820 △ \$5 on \$1 brown and carmine on piece with 1944 (Sept.) 15c., cancelled by Kuching Japanese type c.d.s. (4.9.45), fine. Rare. B.P.A. Certificate (2014). ISC J35, \$11,000; S.G. J34, £5,500. Photo £1,500-1,800

1944-45 on Stamps of Japan

x821 ★ 1s. to 1y set of fourteen with additional 1s. to 10s. and 30s. pair (B.P.A. certificate, 2006), fine mint. ISC J37-50, \$3,550; S.G. J35-J48, £1,014 £300-350

x822 ☒ 1s. to 1y set of fourteen on unaddressed envelope (very lightly foxed) tied by Kuching Japanese c.d.s. (30.8.45), fine. ISC J37-J50, \$2,400; S.G. J35-J48, £750 £200-250



523



24

- x823 ★ 6s. orange with **overprint double, one inverted**, unused with part original gum, fine. B.P.A. Certificate (2011). ISC J42b, \$2,000; S.G. J40a, £700. Photo £250-300
- x824 ○ 6s. orange with **overprint double, one inverted**, fine used. B.P.A. Certificate (2018). ISC J42b, \$2,000; S.G. J40a, £650. Photo £200-250



825

- x825 ★ 8s. violet top left corner block of eight (4x2), variety **overprint double**, unused with large part original gum, the left block of four with some light stains. A rare multiple. R.P.S. Certificate (2018). Unlisted in ISC; S.G. J41a, £2,800. Photo £800-1,000



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North Borneo - *contd.*

Covers and Cancellations

x826 ☒

1944 (2 Oct.) large locally addressed Kuching envelope, bearing 1944 (Sept.) 1c. to \$1 set of thirteen and 1944 on Japan 30s. with Brunei 5c., all tied by Japanese type c.d.s. (Type JD4) and showing violet censor chop; the envelope with worm hole at right, well clear of adhesives, and four punch holes at foot

£150-180

Note: The Japan 30s. used on day of issue



827



828

x827 ☒

1944 (10 Oct.) envelope registered from Kuching to Singapore, bearing 1944 (Sept.) 1c., 4c., 6c., 10c. and 12c. plus Brunei 2c. orange, all tied by Japanese type c.d.s. (Type JD4), showing registration h.s. (Type R10) and red censor chop. B.P.A. Certificate (1995). Photo

£300-400

x828 ☒

1945 (27 Jan.) envelope from Brunei to Kuala Belait, bearing 1944 (Sept.) 6c., 8c., 10c. and 12c., each tied by Brunei Japanese type c.d.s. (JD3) and showing black censor chop. Photo

£200-250

PROVENANCE:

Milo Rowell, Christie's Singapore, March 1995, Lot 2035

x829 ☒

1945 (15 May) envelope from Kuching to Sibu, bearing 1944 (Sept.) 8c. tied by Japanese type c.d.s. (Type JD4) and showing large circular Military censor chop in red at top left

£120-180



830

x830 ☒

1945 (15 Aug.) philatelic envelope bearing 1944 (Sept.) 1c. to \$1 set of thirteen and 1944 (May) \$5 on \$1, all tied by Kuching Japanese type c.d.s. (Type JD4), fine. S.G. J20-J32, J34, £5,975 off cover. Photo

£2,000-2,500

SARAWAK

For all prospective buyers, please note that in this section some stamps may have brown gum, of varying degrees, due to climatic conditions. This is fairly normal and is to be expected with these occupation issues and they are therefore not subject to return

Kuching Overprint

- x831 ★ 1c. (2, one with B.P.A. certificate, 2005), 2c. green, 2c. black, 3c. green, 4c., 5c., 6c. carmine (2, one with faults), 6c. lake-brown, 8c. carmine (2), 10c. (B.P.A. certificate, 2014), 12c. blue, 12c. orange, 15c. blue, 20c., 25c., 30c. (lightly toned), 50c. and \$1, all with violet overprint, , many initialled "MDR", generally fine. ISC cat. \$8,318; S.G. cat. £3,086 £800-1,000
- x832 ○ 1c., 2c. green (2), 2c. black, 3c. green (2, one with B.P.A. certificate, 2018), 4c., 5c. (2), 6c. carmine, 6c. lake-brown, 8c. carmine, 10., 12c. blue, 12c. orange, 15c. blue, 20c. (2), 25c., 30c. (2), 50c. and \$1, all with violet overprint, seven on small pieces, fine used. ISC cat. \$11,080; S.G. cat. £4,030 £1,200-1,500
- x833 ★ 1c., 2c. green, 2c. black, 6c. carmine, 8c. carmine (B.P.A. certificate, 2005), 10c., 20c. and 30c., all with violet overprint, four initialled "MDR", fine mint. ISC cat. \$3,130; S.G. J1-J3, J8, J11, J12, J17, J19, £1,138 £300-400



————— 834 —————

- x834 ★ 1c., 2c. black, 3c. green, 8c. carmine, 10c., 15c. orange (light mark at left), 20c. and 25c., all with violet overprint with top missing from 3rd (hon), 4th (tei) and last (fu) characters, fine. A scarce lot. Photo £500-600

Sarawak, Kuching Overprint - *contd.*



835



836

x835 ★田

1c. purple with violet overprint, a top left corner block of four, the top left stamp with **overprint omitted**, unused with large part original gum; minor adhesions/abrasions on surface and reverse, a little toned, nevertheless a very rare multiple. Without doubt one of the most important items from the occupation period. An exhibition item. B.P.A. Certificate (2014). ISC J1/1b, \$12,000+; S.G. J1/a, £5,500+. Photo

£1,500-1,800

x836 ★

1c. purple with black overprint, fine mint. Rare. B.P.A. Certificate (2015). Unlisted in S.G. Photo

£150-200



837

x837 ★

2c. green (marginal), 2c. black, 3c. green, 4c. (creased), 5c., 6c. red-brown, 10c., 20c. and 30c., each with black overprint, fine mint. A great opportunity to acquire these very scarce stamps as a group. All except 10c. with B.P.A. Certificate (2014 or 2015). ISC cat. \$6,300; S.G. J2a, J3a, J5a, J6a, J7a, J9a, J12a, J17a, J19a, £2,775. Photo

£1,000-1,200



838

x838 ④

2c. green top left corner block of six (2x3) with black overprint, unused with full original gum, minor gum tones, fine. B.P.A. Certificate (2014). ISC J2b, \$2,400; S.G. J2a, £900. Photo

£300-400



839

840

841

842

x839 ○

2c. green (2, one slightly toned) and 8c. carmine (initialled "MDR"), all with black overprint and lightly cancelled, fine. S.G. J2a, J11a, £1,450. Photo

£400-500

x840 ★

2c. black with violet overprint, variety **overprint double**, unused with part original gum, slightly toned, fine. B.P.A. Certificate (2014). Unlisted in ISC and S.G. Photo

£150-180

x841 ④

3c. black with violet overprint, unused with full original gum, fine. B.P.A. Certificate (1999). ISC J4, \$1,900; S.G. J4, £800. Photo

£250-300

PROVENANCE:

Spink Singapore, September 2013, Lot 2824

x842 ★

3c. black with violet overprint, variety **overprint double**, unused with large part original gum, fine. Unlisted in ISC and S.G. (normal catalogued £800). Photo

£300-400

Sarawak, Kuching Overprint - *contd.*



843



844



845

- | | | |
|--------|--|----------|
| x843 ★ | 4c. bright purple with violet overprint, variety overprint inverted , unused with part original gum, slightly toned, fine. B.P.A. Certificate (2014). ISC J6a, unpriced; Unlisted in S.G. Photo | £150-180 |
| x844 ★ | 8c. red-brown with violet overprint, unused with large part original gum, fine. ISC J10, \$1,500; S.G. J10, £750. Photo | £200-250 |
| x845 ★ | 8c. red-brown with black overprint, unused without gum, mainly on reverse, otherwise fine. Rare. B.P.A. Certificate (2014). ISC J10b, \$3,000; S.G. J10a, £1,200. Photo | £250-300 |



843

- | | | |
|--------|--|----------|
| x846 田 | 12c. blue block of four with violet overprint, unused with full original gum, fine. A scarce multiple. ISC J13, \$2,400; S.G. J13, £1,200. Photo | £400-500 |
|--------|--|----------|

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847



848



849

- x847 ★ 12c. blue with black overprint, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J13c, \$1,200; S.G. J13a, £550. Photo £180-220
- x848 ○ 15c. orange with violet overprint, lightly cancelled with Kuching Japanese type c.d.s., corner perf creased otherwise fine. B.P.A. Certificate (2018). ISC J15, \$2,000; S.G. J15, £700. Photo £200-250
- x849 ★ 15c. orange with black overprint, unused with part original gum, some grease marks not significantly affecting appearance of this scarce stamp. B.P.A. Certificate (2011). ISC J15b, \$2,500; S.G. J15a, £950. Photo £180-220



850

- x850 ○田 25c. violet and orange block of four with violet overprint, centrally cancelled with Simanggang Japanese type c.d.s. (Type JD3), fine. A scarce multiple. R.P.S. Certificate (1987). ISC J18, \$2,400; S.G. J18, £720. Photo £250-300

PROVENANCE:

J.D. Barber, Christie's Robson Lowe, March 1990, Lot 915



851



852



850

- x851 ★ 50c. violet and scarlet with black overprint, unused with large part original gum, fine. Unlisted in ISC; S.G. J20a, £600. Photo £150-180
- x852 ☉ \$2 bright purple and violet with violet overprint, unused with full original gum, fine. Initialled "MDR". ISC J22, \$1,300; S.G. J22, £400. Photo £120-150
- x853 ○ \$2 bright purple and violet with violet overprint, lightly cancelled, fine. ISC J22, \$1,600; S.G. J22, £550. Photo £150-180

Sarawak, Kuching Overprint - *contd.*

The Rarest of the Sarawak Occupation Issues



854

x854 ★

\$3 carmine and green with violet overprint, unused with part original gum, fine. Rare.
B.P.A. Certificate (2000). ISC J23, \$10,000; S.G. J23, £7,500. Photo

£3,000-4,000



855



856



857

- x855 ☼ \$4 blue and scarlet with violet overprint, unused with full original, fine. Initialled "MDR". ISC J24, \$1,300; S.G. J24, £425. Photo £120-150
- x856 ☼ \$5 scarlet and red-brown with violet overprint, unused with full original gum, fine. Initialled "MDR". ISC J25, \$1,300; S.G. J25, £425. Photo £120-150
- x857 ☼ \$10 black and yellow with violet overprint, unused with full original, gum, fine. Initialled "MDR". ISC J26, \$1,300; S.G. J26, £425. Photo £120-150

Miri Overprint

- x858 ★ 1c., 3c. green and 4c. with violet overprint, and 5c. with black overprint (initialled "MDR"), fine mint. B.P.A. Certificate (2014) for 1c. to 4c. ISC cat. \$1,530; S.G. cat. £633 £180-220
- x859 ○ 1c. pair on piece with Kuching overprint 6c. carmine, 6c. carmine (2, one on piece), 20c. (a few short perfs at top) and 30c. with violet overprint, and 8c. carmine with black overprint (B.P.A. certificate, 2018), fine used. ISC cat. \$4,500; S.G. cat. £1,830 £500-600
- x860 ★ 6c. lake-brown, 12c. orange, 20c., 25c. and 30c. pairs with violet overprint, all with large part original gum, fine. Rare in multiples. B.P.A. Certificate (2014) for each. ISC cat. \$4,600; S.G. cat. £1,550 £600-800
- x861 ★ 8c. carmine, 10c., 50c. and \$1, each with violet overprint, unused with part or large part original gum, fine. B.P.A. Certificate (2014) for each. ISC cat. \$1,700; S.G. cat. £540 £200-250



862

- x862 ★ 15c. orange with violet overprint, unused with large part original gum, fine. B.P.A. Certificate (2014). ISC J15, \$2,000; S.G. J15, £650. Photo £200-250

Sarawak - *contd.*

Sibu Overprint



863



864

- x863 ★ 3c. black with diagonal blue overprint, unused with part original gum, fine. Rare. B.P.A. Certificate (2016). ISC J4c, \$1,200. Unlisted in S.G. Photo £300-400
- x864 ★ 50c. violet and scarlet with diagonal blue overprint, unused with dried original gum, vertical crease in right margin otherwise fine. B.P.A. Certificate (2015). Unlisted in ISC; S.G. J20b, £1,000. Photo £300-400



865



866



867



868

- x865 田 \$1 scarlet and sepia block of four with margin at left (detached) and diagonal blue overprint, unused with full original gum, some split perfs at left, fine. A rare multiple. B.P.A. Certificate (2015). ISC J21d, \$8,000; S.G. J21a, £3,000. Photo £900-1,100
- x866 ★ \$1 scarlet and sepia with diagonal blue overprint, unused with large part original gum, fine. ISC J21d, \$2,000; S.G. J21a, £750. Photo £200-250
- x867 ★ 田 \$2 bright purple and violet block of four with diagonal blue overprint, unused with large part original gum, two light creases not affecting fine appearance. A rare multiple. B.P.A. Certificate (2015). ISC J22c, \$8,000; S.G. J22a, £3,000. Photo £800-1,000
- x868 ★ \$2 bright purple and violet with diagonal blue overprint, unused with large part original gum, fine. ISC J22c, \$2,000; S.G. J22a, £750. Photo £200-250

Postal Stationery

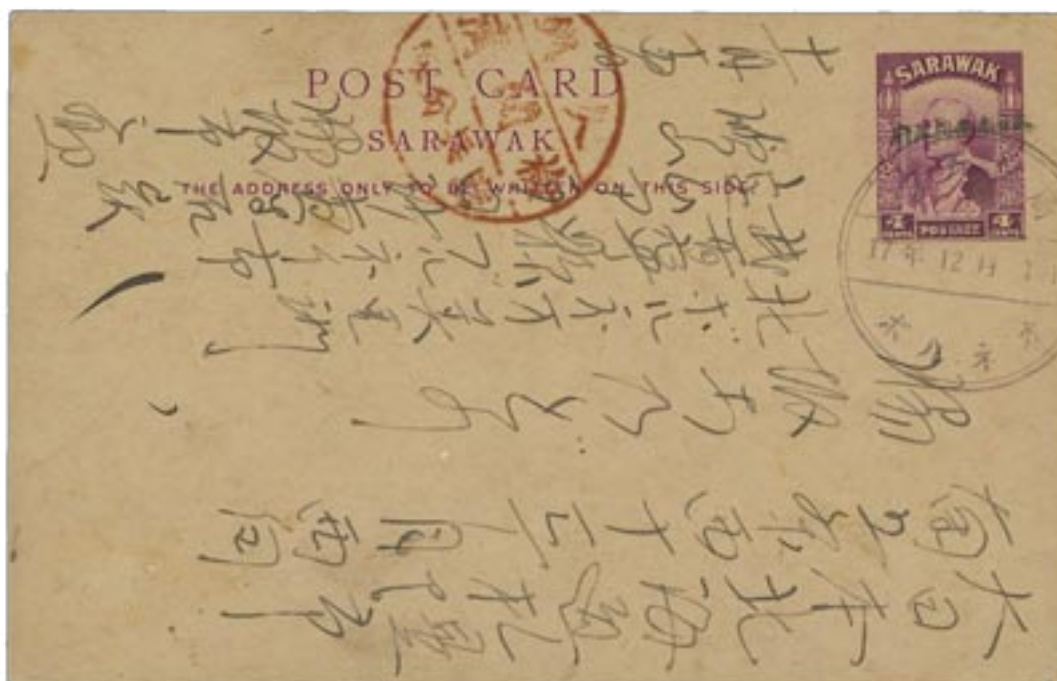


869

x869 ☒

1943 (31 Mar.) 4c. stationery card with black overprint, to Dairen (Manchuria), uprated with Japan 4s. and cancelled by Kuching Japanese type c.d.s. (Type JD1) in black and showing circular red censor chop in opposite corner. Rare. Photo

£1,800-2,200



870

x870 ☒

1943 (17 Dec.) 4c. stationery card with black overprint to Japan, cancelled by Kuching Japanese type c.d.s. (Type JD1) in violet and showing red circular censor chop. Rare. B.P.A. Certificate (2017). Photo

£1,200-1,500

Sarawak - *contd.*

Revenue Stamps

- x871 ★ A mint range comprising 4c. with black overprint and red oval h.s.; 1c. (3) 2c. green (2), 2c. black (3), 3c. green (5), 4c. (3), 5c. (4), 6c. carmine (3), 10c. (3), 25c. (4), 50c. (13 including a block of nine), \$1 (3), \$2 and \$3, each with oval handstamp in various colours and sizes; and overprinted with three characters between bars 6c. lake-brown, \$2 (6 including a block of four, \$4 (3), \$5 (2) and \$10 (2), plus North Borneo 2c., 4c. and 6c. similarly overprinted; condition generally fine. ISC cat. \$2,400+; Barefoot cat. £575 £200-250
- x872 ⊕ Overprinted with three characters between bars and with Japanese straight-line overprint on 1c., 8c. carmine (2) and 6c. lake-brown with violet overprint, 1c. and 8c. carmine with blue diagonal overprint; fine unmounted mint. A B.P.A. Certificate (2014) for 1c., 6c. and one 8c. £150-200

Cover



873

- x873 ☒ 1943 (11 May) Japanese picture postcard (view of Amoy) bearing 1943 Pictorial 4c. tied by Kuching Japanese type c.d.s. in violet (Type JD1) and showing two different censor chops; the card with light corner crease which affects the adhesive. B.P.A. Certificate (2017). Photo £500-600

END OF THE SALE

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means the charge payable by you as a percentage of the Hammer Price, at the rates set out in clause 5.1 below;

Catalogue

refers to images and descriptions and all associated information about Lots in the sale whether in printed form or online only form;

Certificate of Authenticity

means a certificate issued by an Expert Committee confirming the authenticity of a Lot;

Digital Wallet

means a software-based system that allows users to receive, store, manage, trade and transfer digital assets. It is a requirement for a buyer of Lots identified as containing an NFT to own, have access and control a Digital Wallet capable of receiving transfers of digital assets utilising the Binance Smart Chain (BSC);

Expert Committee

means a committee of experts to whom a Lot may be sent for an extension in accordance with section 3.4;

Forgery

means a Lot constituting an imitation originally conceived and executed as a whole with a fraudulent intention to deceive as to authorship, origin, age, period, culture or source where the correct description as to such matters is not reflected by the description in the catalogue and which at the date of the auction had a value materially less than it would have had if it had been in accordance with the description in the catalogue. Accordingly, no Lot shall be capable of being a Forgery by reason of any damage and/or restoration work of any kind (including re-enamelling);

Hammer Price

means the amount of the highest bid accepted by the auctioneer in relation to a Lot;

Lot

means any item deposited with us for sale at auction and, in particular, the item or items described against any Lot number in any catalogue;

NFT

means a non-fungible token, which is a unique digital code or certificate associated with a digital asset located on a Blockchain;

Reserve

the amount below which we agree with the Seller that the Lot cannot be sold;

Seller

means the owner of the Lot being sold by us;

Spink Group

Spink and Son Limited, our subsidiaries and associated companies.

Timed Auction

is an online only auction or e-Auction, which opens and closes on separate specified dates. After the first Lot closes the subsequent Lots will close in set intervals;

VAT

value added tax chargeable under VAT and any similar replacement or additional tax; and

VAT Symbols

means the symbols detailing the VAT status of the Lot details of which are set out at the back of the catalogue.

2 SPINK'S ROLE AS AGENT

2.1 All sales undertaken by us either at auction or privately are undertaken either as agent on behalf of the Seller or from time to time, as principal if we are the owner of the Lot. Please note that even if we are acting as agent on behalf of the Seller rather than as principal, we may have a financial interest in the Lot.

2.2 The contract for the sale of the Lot will be between you and the Seller.

2.3 The Seller's sale of the Lot to you is subject to any terms and conditions, disclaimers or exclusions included with any promotional material or catalogue descriptions for the Lot, or otherwise notified to you by the Seller or us on their behalf.

3 BEFORE THE SALE

3.1 Examination of goods

You are strongly advised to examine personally any goods in which you are interested, before the auction takes place. Condition reports are usually available on request. We provide no guarantee to you other than in relation to Forgeries, as set out in clause 5.13 of these Terms and Conditions.

3.2 Catalogue illustrations and descriptions

3.2.1 Catalogue and web illustrations are for guidance only, and should not be relied on by you either to determine the tone, colour or physical condition of any item. No Lot shall be rejected on the grounds of inaccurate reproduction. No Lot illustrated in the catalogue or online shall be rejected on the grounds of cancellation, centring, margins, perforation or other characteristics apparent from the illustration. Estimates of the selling price should not be relied on as a statement that this price is either the price at which the Lot will sell or its value for any other purpose.

3.2.2 All statements made by us as to items sold, whether in our catalogue description, in our condition reports, or during the course of the auction or otherwise, are statements of opinion only and are not and shall not be taken to be statements or representations of fact. We never knowingly offer, exhibit or advertise counterfeits, copies, restrikes or reproductions without them being clearly described as, and in no way knowingly represent such items as being the genuine article. Spink reserve the right in forming their opinion to consult and rely upon any expert or authority considered by them to be reliable. Coins and banknotes are graded to accepted UK standards to the best ability of our specialists. You acknowledge that the grading of coins and banknotes is subjective and may vary from specialist to specialist, as the process is by nature an art and not a science. For this reason, we do not automatically accept and are not bound by the opinions of third party grading services for any purposes including before and after the sale of a Lot. Except in the case of manifest error, should there be any conflict between our opinion or condition report, and a third party opinion or condition report, our opinion or condition report shall take precedent.

3.2.3 Many items are of an age or nature which precludes their being in perfect condition and some descriptions in the catalogue or given by way of condition report make reference to damage and/or restoration. We provide this information for guidance only and the absence of such a reference does not imply that an item is free from defects or restoration nor does a reference to particular defects imply the absence of any others.

3.2.4 Other than as set out in clause 5.13, and in the absence of fraud, neither the Seller nor we, nor any of our employees or agents, are responsible for the correctness of any statement as to the authorship, origin, date, age, attribution, genuineness or of any Lot nor for any other errors of description or for any faults or defects in any Lot. Every person interested should exercise and rely on his own judgment as to such matters.

3.2.5 Lots identified with an NFT symbol or wording to that effect are subject to all clauses of this section 3. There are many risks associated with buying, owning, using, storing and transferring an NFT, including but not limited to the following risks (which you accept) of: cyber-attacks, phishing, hacking, bruteforcing, mining attacks, malware, viruses, loss or corruption of data, changes of protocols, changes and obsolescence of technology, technical incompatibility, forgotten passwords, lost private keys or the NFT or the digital asset related to it otherwise becoming inaccessible or deleted, incorrectly programmed or constructed NFTs, errors or malfunctions affecting the proper functioning or content of Digital Wallets, or affecting the record on the Blockchain, or the accessibility of the digital asset, and other technical errors and malfunctions, as well as financial risks and uncertainties as to the future value and marketability of NFTs, price volatility, taxation and regulatory requirements in relation to NFTs, and/or of the digital asset to which the NFT relates, and/or of associated Digital Wallets and Blockchain transactions in any relevant jurisdiction, third-party service providers or hosts going out of business or otherwise ceasing to provide the services on which the storage, use and transfer of the NFT depends, or such services being disrupted, NFTs being wrongfully attributed to an incorrect online digital wallet or wrongfully minted in breach of third-party rights, artists making and distributing additional copies of the digital asset or artwork to which the NFT relates, and artists assigning intellectual property rights in the digital asset or artwork to which the NFT relates to third parties. All of these and other risks may

(i) have a materially adverse effect on your enjoyment and the value of the NFT; and

(ii) lead you to lose the NFT, data and transaction records associated with the NFT, your ability to exercise the rights granted, or the Price you have paid for the NFT. You should also consider the implications of your personal data associated with buying an NFT being stored on a publicly accessible Blockchain.

3.2.6 We do not independently review or verify NFT identification, including but not limited to any metadata associated with the NFT, details of the Blockchain on which the NFT is located, processes governing how the NFT can be accessed and therefore make no representations and give no warranties:

(i) that such information is complete and accurate;

(ii) as to the authorship, attribution, authenticity, origin, date, age, period, provenance, source, material, condition, value, marketability, or any other characteristics of the Lot;

(iii) as to the technical details, security, accessibility, usability, transferability, integrity, or any other technical characteristics of the NFT, the digital asset to which the NFT relates, or the Blockchain on which it is located;

(iv) as to the terms of the Smart Contract governing the NFT if the NFT is subject to a Smart Contract, including as to the scope of the rights granted and/or of any obligations or restrictions associated with the NFT, such as any obligation to make additional Smart Contract

Payments, including any resale royalty, commission or fee on the sale or transfer of the NFT, or the amount of any such payment, or restrictions on future transfers of the NFT, or as to its lifespan or expiry; and
(v) as to any other characteristics of and risks associated with and/or inherent to NFT's, the digital assets to which they relate, or Blockchain transactions, and our description of any Lot, and any statements and opinions expressed by us, shall not be construed or relied upon as such.

3.2.7 Transfer of ownership of a Lot identified as containing NFT does not generally mean that you acquire any intellectual property rights to reproduce or exploit the image(s) corresponding to the digital asset or physical item(s) contained within the Lot, unless expressly stated in the description and followed by a copyright assignment to the buyer of the Lot, providing the full amount due has been paid by the buyer. Any assignment of copyright which is associated with a Lot containing an NFT shall only become unconditional and effective upon the transfer of the NFT from us to the Buyer. Transfer of the NFT from us to the Buyer shall only be initiated once the Buyer has confirmed receipt of the Physical Items and Digital Items included in any Lot containing an NFT.

3.3 Your Responsibility

You are responsible for satisfying yourself as to the condition of the goods and the matters referred to in the catalogue description.

3.4 Extensions sought at time of sale – Stamps, Covers and other philatelic items (collectively “Philatelic Item(s)”)

3.4.1 If you wish to obtain an expert opinion or Certificate of Authenticity on Philatelic Items in any Lot (other than a mixed Lot or Lot containing undescribed Philatelic Items) you must notify us in writing **not less than forty-eight hours** before the time fixed for the commencement of the first session of the sale.

3.4.2 At the time of making the request you shall provide the reasons why such an opinion or certificate is required by you and specify the identity of your proposed expert which will be subject to agreement by us.

3.4.3 We reserve the right, at our discretion, to refuse a request for an expert opinion or Certificate of Authenticity including (without limitation):

3.4.3.1 where the proposed expert is not known to us; or

3.4.3.2 where the request is made based solely on account of condition where an existing opinion or Certificate of Authenticity to which the Philatelic Item(s) is to be sold by us in relation to cites other faults or defects not included in the catalogue description. You acknowledge that any Philatelic Item(s) accompanied by a Certificate of Authenticity is sold on the basis of that Certificate only and not on the basis of any other description or warranty as to authenticity; or

3.4.3.3 where there is already a recognised certificate relating to the item that was issued less than 5 years ago from the date of the request; or

3.4.3.4 where we will submit the Lot to the Expert Committee.

3.4.4 You acknowledge and accept that the length of time taken by an Expert Committee to reach an opinion will vary depending on the circumstances and in any event is beyond our control.

3.4.5 If you receive any correspondence from the Expert Committee in relation to the Lot, including but not limited to a Certificate of Authenticity, you must provide us with copies of such correspondence no later than 7 days after you receive such correspondence.

3.4.6 You acknowledge that, notwithstanding that a certificate or opinion has been sought under this clause 3.4, you shall pay for the Philatelic Item(s) on receipt of the invoice from us in accordance with the applicable payment provisions set out in these Terms and Conditions, and such money shall be held by us until the certificate or opinion has been issued.

3.4.7 Upon a certificate or opinion being issued by the Expert Committee that does not indicate any material fault in the Philatelic Item(s) that would allow you to return the item, we shall pay to the Seller the relevant proceeds of sale and deliver to you the Philatelic Item(s) once received back from the Expert Committee.

3.4.8 Upon a certificate or opinion being issued by the Expert Committee that does indicate a material fault in the Philatelic Item(s) that would allow you to return the item, we shall refund to you the money paid by you for the Philatelic Item(s) and shall return the Philatelic Item(s) to the Seller.

4 AT THE SALE

4.1 Refusal of admission

Our sales usually take place on our own premises or premises over which we have control for the sale, and we have the right, exercisable at our complete discretion, to refuse admission to the premises or attendance at an auction. You will only be eligible to bid on Lots which include NFT(s) if you have a valid online Digital Wallet in your name and under your control.

4.2 Registration before bidding

All bidders must be registered either by completing a registration form or creating an account online. Please be aware that we usually require buyers to present identification before making a bid at auction, undergo a credit check or provide a trade reference.

If you have not bid successfully with Spink in the past, or you are registering with us for the first time, we reserve the right to require a deposit of up to 50% of the amount you intend to spend. Such deposit will be deducted from your invoice should you be successful. If you are unsuccessful at auction, your deposit will be returned by the same means it was paid to Spink.

Some Lots may be designated, prior to the auction, as “Premium Lots”, which means a deposit may be required before placing a bid on the item for sale. Information will be posted on our website in such an event.

4.3 Bidding as Principal

When making a bid (whether such bids are made in person or by way of telephone bids operated by Spink, commission or online or email bids), you will be deemed to be acting as principal and will be accepting personal liability, unless it has been agreed in writing, at the time of registration, that you are acting as agent on behalf of a third party buyer acceptable to us.

4.4 Commission Bids

4.4.1 If you give us instructions to bid on your behalf, by using the form provided in our catalogues or via our website, we shall use reasonable endeavours to do so, provided these instructions are received not later than 24 hours before the auction. If we receive commission bids on a particular Lot for identical amounts, and at auction these bids are the highest bids for the Lot, it will be sold to the person whose bid was received first. Commission bids are undertaken subject to other commitments at the time of the sale, and the conduct of the auction may be such that we are unable to bid as requested. Since this is undertaken as a free service to prospective buyers on the terms stated, we cannot accept liability for failure to make a commission bid. You should therefore always attend personally if you wish to be certain of bidding.

4.4.2 Lots offered by timed auction are available for sale online only. At any time before the closing time you can place a bid equal to a minimum bid or a higher bid. You could also place your maximum bid and we will bid on your behalf increasing the price in increments to keep you in the lead up to your maximum bid. Placed bids cannot be cancelled or decreased.

4.5 On-line Bidding

We offer internet services as a convenience to our clients. We will not be responsible for errors or failures to execute bids placed on the internet, including, without limitation, errors or failures caused by (i) a loss of internet connection by either party for whatever reason; (ii) a breakdown or problems with the online bidding software and/or (iii) a breakdown or problems with your internet connection, computer or system. Execution of on-line internet bids on www.spink.com and Spink Live is a free service undertaken subject to other commitments at the time of the auction and we do not accept liability for failing to execute an online internet bid or for errors or omissions in connection with this activity.

4.6 Telephone Bids

If you make arrangements with us not less than 24 hours before the sale, we shall use reasonable endeavours to contact you to enable you to participate in bidding by telephone, but in no circumstances will we be liable to either the Seller or you as a result of failure to do so.

4.7 Currency Converter

At some auctions, a currency converter will be operated, based on the one month forward rates of exchange quoted to us by Barclays Bank Plc or any other appropriate rate determined by us, at opening on the date of the auction. Bidding will take place in a currency determined by us, which is usually sterling for auctions held in London. The currency converter is not always reliable, and errors may occur beyond our control either in the accuracy of the Lot number displayed on the converter, or the foreign currency equivalent of sterling bids. We shall not be liable to you for any loss suffered as a result of you following the currency converter.

4.8 Video images

At some auctions there will be a video screen. Mistakes may occur in its operation, and we cannot be liable to you regarding either the correspondence of the image to the Lot being sold or the quality of the image as a reproduction of the original.

4.9 Bidding Increments

Bidding generally opens below the low estimate and advances in the following order although the auctioneer may vary the bidding increments during the course of the auction. The normal bidding increments are:

Up to £100	by £5
£100 to £300	by £10
£300 to £600	£320-£350-£380-£400 etc.
£600 to £1,000	by £50
£1,000 to £3,000	by £100
£3,000 to £6,000	£3,200-£3,500-£3,800-£4,000 etc.
£6,000 to £10,000	by £500
£10,000 to £20,000	by £1,000
£20,000 and up	Auctioneer's discretion

4.10 Bidding by Spink

4.10.1 We reserve the right to bid on Lots on the Seller's behalf up to the amount of the Reserve (if any), which will never be above the low estimate printed in the auction catalogue.

4.10.2 The Spink Group reserves the right to bid on and purchase Lots as principal.

4.10.3 Lots with this symbol (Ⓢ) indicate that a party has provided Spink with an irrevocable bid on the Lot that will be executed during the sale at a value that ensures that the Lot will sell. The irrevocable bidder, who may bid in excess of the irrevocable bid, will be compensated based on his bid in the event he or she is not the successful bidder or may receive a fixed fee in the event he or she is the successful bidder. If the irrevocable bidder is the successful bidder, the fixed fee for providing the irrevocable bid may be netted against the irrevocable bidder's obligation to pay the full purchase price for the Lot. If the irrevocable bid is not secured until after the printing of the auction catalogue, a pre-sale announcement will be made indicating that there is an irrevocable bid on the Lot.

If you are interested in placing an irrevocable bid in an auction, please

contact us at chairmanoffice@spink.com. Typically, only some of the Lots with an estimate, which must exceed £100,000 or equivalent in other currencies are open to irrevocable bids.

4.11 The Auctioneer's Discretion

The auctioneer has the right at his absolute discretion to refuse any bid to advance the bidding in such manner as he may decide to withdraw or divide any Lot, to combine any two or more Lots and, in the case of error or dispute, to put an item up for bidding again.

4.12 Successful Bid

4.12.1 Subject to the auctioneer's discretion, the striking of his hammer marks the acceptance of the highest bid, provided always that such bid is higher than the Reserve (where applicable), and the conclusion of a contract for sale between you and the Seller.

4.12.2 The highest bid at the closing time of the timed auction will be the successful bid and the price will be the hammer price and this will be a conclusion of a contract for sale between you and the Seller. All lots sold in the timed auction are subject to charges per section 5 and all clauses of these terms and conditions.

4.13 After Sale Arrangements

If you enter into any private sale agreements for any Lot with the Seller within 60 days of the auction, we, as exclusive agents of the Seller reserve the right to charge you the applicable Buyer's Premium in accordance with these Terms and Conditions, and the Seller a commission in accordance with the terms of the Seller's agreement.

4.14 Return of Lot and cancellation of sale

4.14.1 Once your bid has been accepted for a Lot then you are liable to pay for that Lot in accordance with these Terms and Conditions. If there are any problems with a Lot then you must notify us within 7 days of receipt of the Lot, specifying the nature of the problem. Please note that an auction sale is not an approval sale. Lots examined by you (or your representative) prior to the sale, Lots for which we have provided condition reports and Lots purchased by floor bidders (including bidders executing commission bids on behalf of other parties) may not be returned and a cancellation of the sale and refund sought except in the case of Forgery in accordance with clause 5.13 below. We may then request that the Lot is returned to us for inspection. Save as set out in clause 5.13, the cancellation of the sale of any Lot and the refund of the corresponding purchase price is entirely at our sole discretion. We will not exercise that discretion if the Lot is not received by us in the same condition that it was in at the auction date (for the avoidance of doubt including but not limited to any item which has undergone any cleaning, restorative, conservation work, re-perforating, pressing, re-gumming or having been taken out of the third party holder after the item has been sold to you shall not be considered as being returned in the same condition as the auction date).

4.14.2 No Lot may be returned on account of condition if the condition was stated by a third party grading company (including, but not limited to PCGS, NGC, ANACS, ICG, PMG, WBG, Legacy Currency Grading) and which conflicts with our condition report or statement of opinion. As stated above at clause 3.2.2, except in the case of manifest error, our condition report and/or opinion stated at the time of the sale shall take precedence over any condition report or third party obtained by you from a third party.

4.14.3 No Lot identified as containing any NFT may be returned or is eligible for any refund once the NFT has been transferred to the Digital Wallet instructed by the Buyer. No warranty stated in clause 5.13.1 is given for such Lot.

4.14.4 In the event that a buyer, following a sale, submits any Philatelic Item(s) (including being part of a Lot) for expertising without our knowledge and no extension has been requested or agreed, then in the event that the certificate indicates any material fault in the Philatelic Item(s) not described by us, we shall have sole discretion as to whether or not any refund (whether in part or in full) is made to the buyer. No refunds will be considered in the event that any submissions are made to us later than 6 (six) years from the date of sale.

5 AFTER THE AUCTION

5.1 Buyer's Premium and other charges

In addition to the Hammer Price, you must pay us the Buyer's Premium at a rate of 22.5% of the final Hammer price of each Lot, a fee for using a third party bidding platform and postage charge and a fee for paying by card. Any Lot identified as containing an NFT is subject to the Buyer's Premium at a rate of 25% of the final Hammer Price, postage charge and in certain situations a fee for paying by card. When the destination country's authorities require Spink to collect any import duties, taxes, tariffs and any additional costs connected to the shipment, Spink reserves the right to update the invoice accordingly.

5.2 Value Added Tax

Other than in respect of Zero-rated Lots (o) VAT is chargeable on the Hammer price and the Buyer's premium of daggered (†) and (Ω) Lots at the standard rate (currently 20%), and on Lots marked (x) at the reduced rate (currently 5% on the Hammer price and 20% on the Buyer's premium). VAT on Margin scheme Lots (identified by the absence of any VAT symbol next to the Lot number) is payable at 20% on the Buyer's premium only.

5.3 VAT Refunds – Buyers from outside the UK

5.3.1 As we remain liable to account for VAT on all Lots unless they have been exported outside the UK within 3 months of the date of sale, you will be asked to deposit all amounts of VAT invoiced. However, if a

Spink nominated shipper is instructed, then any refundable VAT will not be collected. In all other cases refunds due will be made when valid proof of export is provided. For avoidance of doubt, please note refunds cannot be made to private Buyers, when Lots are bought for private use, if exported by the Buyer.

5.3.2 If you are registered as a collectibles business outside the UK and the Lots are invoiced to this business, are not for private use, if you export the Lots outside the UK yourself or appoint your own agent you must obtain shipping documents from the Shipping Department for which a charge of £50 will be made.

5.3.3 Where required, we can advise you on how to export Lots as a specific form of export evidence is required. Where we advise you on the export of the Lots, please be aware that the ultimate responsibility in respect of obtaining a valid proof of export will lie with you and we will not be responsible for your failure to obtain such proof.

5.3.4 If you export the Lot, subject to par. 5.3.2., you must return the valid proof of export to us within 3 months of the date of sale. If you fail to return the valid proof of export to us within such period and you have not already accounted to us for the VAT, you will be liable to us for the full amount of the VAT due on such Lot and we shall be entitled to invoice you for this sum.

5.3.5 To apply for a refund of any VAT paid, the valid proof of export must be sent to our Shipping Department clearly marked 'VAT Refund' within 3 months of the date of sale. No payment will be made where the total amount of VAT refundable is less than £50 and Spink will charge £50 for each refund processed.

5.3.6 Where a Lot is included within the Margin Scheme and Auctioneers' Scheme and valid evidence of export from the UK is produced within 3 months of the date of sale, the VAT on Buyer's Premium may be refunded.

5.3.7 Where the Lot is marked as a Daggered (†) Lot the VAT charged on the Hammer Price may be refunded where evidence of valid export from the UK is produced within 3 months of the date of sale. A refund of VAT charged on the Buyer's Premium can also be made on receipt of proof of registration as a collectibles business.

5.3.8 Where the Lot is marked as an Omega (Ω) Lot or an Import VAT (x) Lot and valid evidence of export from the UK is produced within 3 months of the date of sale, the VAT charged on both the Hammer Price and Buyer's Premium may be refunded.

5.3.9 Lot marked as Investment Gold (g) is exempt from VAT on Hammer price. A refund of VAT charged on the Buyer's Premium can be made on receipt of proof of registration as a collectibles business and where valid evidence of export from the UK is produced within 3 months of the date of sale.

5.4 Payment

5.4.1 You must provide us with your full name and permanent address and, if so requested, details of the bank from which any payments to us will be made. You must pay the full amount due (comprising the Hammer Price, the Buyer's Premium, a fee for using a third party bidding platform, any applicable VAT and any applicable duties, taxes and tariffs required by the customs authorities of the final destination of the Lot to be paid upon despatch, in the instances where Spink is arranging shipment) within seven days after the date of the sale even if the Lot in question has been submitted for expertising and/or is awaiting a certificate to be issued. This applies even if you wish to export the Lot and an export licence is (or may be) required.

5.4.1.1 We shall hold all proceeds of sale until such time as any expertising and/or issue of certificates and/or export licence has been finalised.

5.4.1.2 In the event that the certificate indicates a material adverse issue with regard to the item in the Lot in question and/or the export licence is refused, we shall make an appropriate refund to the buyer.

5.4.2 You will not acquire title to the Lot until

(i) all amounts due have been paid in full. This includes instances where special arrangements were made for release of Lot prior to full settlement;

(ii) the NFT has been transferred to your Digital Wallet if the Lot you bought is identified as containing NFT, at this point the sale of the Lot becomes unconditional and incapable of any refund for any reason.

5.4.3 Payment should be made in sterling by one of the following methods:

(i) Direct bank transfer to our account details of which are set out on the invoice. All bank charges shall be met by you. Please ensure that your client number is noted on the transfer.

(ii) By cheque or bank draft made payable to Spink and Son Ltd and sent to Spink at 69 Southampton Row, Bloomsbury, London WC1B 4ET. Please note that the processing charges for payments made by cheques or bank drafts drawn on a non-U.K bank shall be met by you. Please ensure that the remittance slip printed at the bottom of the invoice is enclosed with your payment.

(iii) By Visa or Mastercard. All Corporate cards regardless of origin and Consumer debit and credit cards issued outside the UK are subject to a fee of 3%. For all card payments there are limits to the amounts we will accept depending on the type of card being used and whether or not the cardholder is present.

(iv) By cryptocurrency, if we have indicated in the catalogue or by a written announcement or notice prior to the sale of a Lot identified as containing any NFT that such cryptocurrency payment may be made by you and will be accepted by us.

5.4.4 Payments should be made by the registered buyer and not by third parties, unless it has been agreed at the time of registration that you are acting as an agent on behalf of a third party.

5.5 Invoices

Invoices may consist of one or more pages and will show: Zero rated Lots (o); no symbol Lots sold under the Margin Scheme and Auctioneers'

Scheme; Lots marked (g) special scheme Investment Gold; Dagged Lots (†), imported Lots marked (x) and (Ω).

5.6 Collection of Purchases

5.6.1 Unless specifically agreed to the contrary, we shall retain Lots purchased until all amounts due to us, or to the Spink Group, have been paid in full. Buyers will be required to pay for their Lots when they wish to take possession of the same, which must be within 7 days of the date of the sale, unless prior arrangements have been made with Spink. Without prior agreement, Lots will not be released until cleared funds are received with regard to payments made by cheque.

5.6.2 Unless we notify you to the contrary, items retained by us will be covered in accordance with our policy which is available for inspection at our offices from the date of sale for a period of seven days or until the time of collection, whichever is sooner. After seven days or from the time of collection, whichever is the earlier, the Lot will be entirely at your risk.

5.6.3 Our policy will not cover and we are unable to accept responsibility for damage caused by woodworm, changes in atmospheric conditions or acts of terrorism.

5.7 Notification

We are not able to notify successful bidders by telephone. While Invoices are sent out by email or mail after the auction we do not accept responsibility for notifying you of the result of your bid. You are requested to contact us by telephone or in person as soon as possible after the auction to obtain details of the outcome of your bids to avoid incurring charges for late payment.

5.8 Packing and handling

5.8.1 We shall use all reasonable endeavours to take care when handling and packing a purchased Lot but remind you that after seven days or from the time of collection, whichever is sooner, the Lot is entirely at your risk. Our postage charges are set out at the back of the catalogue.

5.8.2 It is the responsibility of the Buyer to be aware of any Import Duties, Taxes and Tariffs that may be incurred upon importation to the final destination. Spink will not accept return of any package in order to avoid these duties, taxes or tariffs. The onus is also on the Buyer to be aware of any Customs import restrictions that prohibit the importation of certain collectibles. Spink will not accept return of the Lot(s) under these circumstances. Spink will not accept responsibility for Lot(s) seized or destroyed by Customs.

5.8.3 If the Buyer requires delivery of the Lot to an address other than the invoice address this will be carried out at the discretion of Spink.

5.9 Recommended packers and shippers

If required our shipping department may arrange shipment as your agent. Although we may suggest carriers if specifically requested, our suggestions are made on the basis of our general experience of such parties in the past and we are not responsible to any person to whom we have made a recommendation for the acts or omissions of the third parties concerned.

5.10 Remedies for non-payment or failure to collect purchases

5.10.1 If you fail to make payment within seven days of your stipulated payment date set out in your invoice, we shall be entitled to exercise one or more of the following rights or remedies:

5.10.1.1 to charge interest at the rate of 2% per month compound interest, calculated on a daily basis, from the date the full amount is due;

5.10.1.2 to set off against any amounts which the Spink Group may owe you in any other transaction the outstanding amount remaining unpaid by you;

5.10.1.3 we may keep hold of all or some of your Lots or other property in the possession of the Spink Group until you have paid all the amounts you owe us or the Spink Group, even if the unpaid amounts do not relate to those Lots or other property. Following fourteen days' notice to you of the amount outstanding and remaining unpaid, the Spink Group shall have the right to arrange the sale of such Lots or other property. We shall apply the proceeds in discharge of the amount outstanding to us or the Spink Group, and pay any balance to you;

5.10.1.4 where several amounts are owed by you to the Spink Group in respect of different transactions, to apply any amount paid to discharge any amount owed in respect of any particular transaction, whether or not you so direct;

5.10.1.5 to reject at any future auction any bids made by you or on your behalf or obtain a deposit from you before accepting any bids.

5.10.2 If you fail to make payment within thirty-five days, we shall in addition be entitled:

5.10.2.1 to cancel the sale of the Lot or any other item sold to you at the same or any other auction;

5.10.2.2 to arrange a resale of the Lot, publicly or privately, and, if this results in a lower price being obtained, claim the balance from you together with all reasonable costs including a 20% seller's commission, expenses, damages, legal fees, commissions and premiums of whatever kind associated with both sales or otherwise, incurred in connection with your failure to make payment;

5.10.2.3 when reselling the Lot, place a notice in our catalogue stating that you successfully purchased the Lot at auction but have subsequently failed to pay the Hammer Price of the Lot; or

5.10.2.4 take any other appropriate action as we deem fit.

5.10.3 If you fail to collect within fourteen days after the sale, whether or not payment has been made, you will be required

5.10.3.1 to pay a storage charge of £2 per item per day plus any additional handling cost that may apply.

5.10.3.2 you will not be entitled to collect the Lot until all outstanding charges are met, together with payment of all other amounts due to us.

5.11 Use of Default Information

If you fail to make payment for a Lot in accordance with these Terms and Conditions:

5.11.1 we reserve the right to refuse you the right to make bids for any future auction irrespective of whether previous defaults have been settled; and

5.11.2 you acknowledge that we may (as necessary for our legitimate interests those of other auctioneers and live bidding platforms in referencing customers and avoiding customer defaults) disclose details of such default to other auctioneers and live bidding platforms, which will include your name, address, nature of the default and the date of the default.

Auctioneers or live bidding platforms who receive details of the default may rely on such information when deciding whether to enter into a transaction with you in the future.

5.12 Export Licence

5.12.1 If required we can, at our discretion, advise you on the detailed provisions of the export licensing regulations. Where we advise you in relation to export licensing regulations the ultimate responsibility in respect of any export will lie with you and we will not be responsible for your failure to apply for any necessary licences.

5.12.2 If the Lot is going to be hand carried by you, you may be required to produce a valid export licence to us or sign a waiver document stating that a licence will be applied for.

5.12.3 You should always check whether an export licence is required before exporting. Export licences are usually obtained within two or three weeks but delays can occur.

5.12.4 Unless otherwise agreed by us in writing, the fact that you wish to apply for an export licence does not affect your obligation to make payment within seven days nor our right to charge interest on late payment.

5.12.5 If you request that we apply for an export licence on your behalf, we shall be entitled to recover from you our disbursements and out of pocket expenses in relation to such application, together with any relevant VAT.

5.12.6 We will not be obliged to rescind a sale nor to refund any interest or other expenses incurred by you where payment is made by you despite the fact that an export licence is required.

5.13 Refund in the case of Forgery

5.13.1 Unless otherwise described by us, and subject to the rest of this clause 5.13, we guarantee the authenticity of a Lot (other than a miscellaneous Lot, or Lot containing an NFT or item not described in the catalogue) offered for sale by us for: (1) a period of 10 (ten) years from the date of sale for coins and banknotes; and (2) a period of 6 (six) years for all other items.

5.13.2 If, after the sale of a Lot, you reasonably believe an item in a Lot (other than a miscellaneous item not described in the catalogue) is not authentic and is a Forgery, you must:

5.13.2.1 notify us within 7 days of becoming aware the item is a Forgery providing a written explanation and evidence obtained by you that the item is a Forgery. ("Forgery Notice");

5.13.2.2 unless otherwise agreed by us in writing, return the item to us within 14 days from the Forgery Notice, in the same condition as at the auction date (for the avoidance of doubt including but not limited to any item which has undergone any cleaning, restorative, conservation work, re-perforating, pressing, re-gumming or having been taken out of the third party holder after the item has been sold to you shall not be considered as being returned in the same condition as the auction date);

5.13.2.3 promptly provide to us such evidence as we may request that you are able to transfer good title to us or the Seller as we direct, free from any third party claims.

5.13.3 Following receipt of the information set out above and the item, we will review and notify you if we agree with your belief the item is not authentic and is a Forgery. You shall cooperate with us at all times and provide such further information and assistance as we may reasonably require for us to carry out our review. Failure to adhere to the above conditions shall mean we shall not be under any obligation to continue the process of review or refund any money paid by you (if applicable).

5.13.4 Following our review, if we agree the item is not authentic and is a Forgery we shall notify you in writing. The sale of the Lot to which the item relates shall be rescinded and the amount paid by you refunded to you. For the avoidance of doubt we will only be required to pay you the amount actually paid by you for the Lot concerned and you shall have no claim for interest. Except as otherwise stated in this clause, we shall not be liable to you for any costs, expenses or damages (whether direct, indirect, special or consequential) incurred or suffered by you in respect of any Lot, which breaches our guarantee and is a Forgery.

5.13.5 Please note an item shall not be considered a Forgery by us where any of the following circumstances apply:

5.13.5.1 the catalogue description or saleroom notice of the item at the auction date corresponded to the generally accepted opinion of scholars or experts at that time, or fairly indicated that there was a conflict of opinions, or

5.13.5.2 it can be demonstrated that the item is a Forgery only by means of either a scientific process not generally accepted for use until after publication of the catalogue or a process which at the date of the auction was unreasonably expensive or impracticable or likely to have caused damage to the Lot; or

5.13.5.3 it can be demonstrated that the item is a Forgery only by means of adding information and/or material which were not available at the date of the auction.

5.13.6 The benefit of the guarantee at clause 5.13.1 is not capable of being transferred, and is solely for the benefit of the person to whom the original invoice was made out by us in respect of the Lot when

- sold and who, since the sale, has remained the owner of the Lot without disposing of any interest in it to any third party.
- 5.13.7 We shall be entitled to rely on any scientific or other process to establish that the Lot is not a Forgery, whether or not such process was used or in use at the date of the auction.

6 LIABILITY

Nothing in these Terms and Conditions limits or excludes our liability for:

- 6.1 death or personal injury resulting from negligence; or
- 6.2 any damage or liability incurred by you as a result of our fraud or fraudulent misrepresentation.

7 USE OF YOUR PERSONAL INFORMATION

7.1 We will use the personal information you provide to us as set out in our privacy notice (available at <https://spink.com/privacy-policy>) and in particular to:

- 7.1.1 process the bids you make on Lots (whether successful or otherwise) and other auction related services we provide;
- 7.1.2 process your payment relating to a successful purchase of a Lot which includes submitting certain personal information to the Blockchain in respect of purchases of NFTs using a Digital Wallet;
- 7.1.3 arrange for delivery of any Lot you purchase, which will include passing your details to shipping providers and, on overseas deliveries, to customs where they make enquiries regarding the Lot and to the Blockchain where you purchase NFT(s);
- 7.1.4 inform you about similar products or services that we provide, but you may stop receiving these at any time by contacting us.
- 7.2 In accordance with clause 4.2, we may pass your information to credit reference agencies in order to obtain credit checks from them, and they may keep a record of any search that they do.
- 7.3 In accordance with clause 5.11, where you default on making payment for a Lot in accordance with these terms and conditions we may disclose details of such default to other auctioneers and live bidding platforms.
- 7.4 We are also working closely with third parties (including, for example, other auctioneers and live bidding platforms) and may receive information about you from them.
- 7.5 Where you provide us with personal information about other individuals, you must ensure that your provision of that information is compliant with applicable data protection law.

8 COPYRIGHT

- 8.1 We shall have the right (on a non-exclusive basis) to photograph, video or otherwise produce an image of the Lot. All rights in such an image will belong to us, and we shall have the right to use it in whatever way we see fit.
- 8.2 The copyright in all images, illustrations and written material relating to a Lot is and shall remain at all times our property and we shall have the right to use it in whatever way we see fit. You shall not use or allow anyone else to use such images, illustrations or written material without our prior written consent. This is separate and distinct to any copyright inherent in any item of any Lot which is to be assigned to you as part of a Lot containing an NFT.

9 VAT

You shall give us all relevant information about your VAT status and that of the Lot to ensure that the correct information is printed in the catalogues. Once printed, the information cannot be changed. If we incur any unforeseen cost or expense as a result of the information being incorrect, you will reimburse to us on demand the full amount incurred.

10 NOTICES

All notices given under these Terms and Conditions may be served personally, sent by 1st class post, or faxed to the address given to the sender by the other party. Any notice sent by post will be deemed to have been received on the second working day after posting or, if the addressee is overseas, on the fifth working day after posting. Any notice sent by fax or served personally will be deemed to be delivered on the first working day following despatch.

11 ADDITIONAL PROVISIONS

The following provisions of this clause 11 shall apply only if you are acting for the purposes of your business.

11.1 Limitation of Liability

Subject to clause 6, we shall not be liable, whether in tort (including for negligence) or breach of statutory duty, contract, misrepresentation or otherwise for any:

- 11.1.1 loss of profits, loss of business, depletion of goodwill and/or similar losses, loss of anticipated savings, loss of goods, loss of contract, loss of use, loss of corruption of data or information; or
- 11.1.2 any special, indirect, consequential or pure economic loss, costs, damages, charges or expenses.
- 11.1.3 You acknowledge that we are not technology or data experts and that NFTs are not issued, minted or tokenised by us. Furthermore, you acknowledge that NFTs are a new type of asset and NFTs, Smart Contracts and Blockchain transactions are subject to inherent technical and financial risks which you accept, and that the regulatory environment in relation to NFTs (over which we have no control) is uncertain and developing constantly.

11.2 Severability

If any part of these Terms and Condition is found by any court to be invalid, illegal or unenforceable, that part may be discounted and the rest of the conditions shall continue to be valid and enforceable to the fullest extent permitted by law.

11.3 Force majeure

We shall have no liability to you if we are prevented from, or delayed in performing, our obligations under these Terms and Conditions or from carrying on our business by acts, events, omissions or accidents beyond our reasonable control, including (without limitation) strikes, lock-outs or other industrial disputes (whether involving our workforce or the

workforce of any other party), failure of a utility service or transport or communications network, blockchain failure or delay, act of God, war, riot, civil commotion, malicious damage, compliance with any law or governmental order, rule, regulation or direction, accident, breakdown of plant or machinery, fire, flood, storm or default of suppliers or subcontractors.

11.4 Waiver

11.4.1 A waiver of any right under these Terms and Conditions is only effective if it is in writing and it applies only to the circumstances for which it is given. No failure or delay by a party in exercising any right or remedy under these Terms and Conditions or by law shall constitute a waiver of that (or any other) right or remedy, nor preclude or restrict its further exercise. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that (or any other) right or remedy.

11.4.2 Unless specifically provided otherwise, rights arising under these Terms and Conditions are cumulative and do not exclude rights provided by law.

11.5 Law and Jurisdiction

11.5.1 These Terms and Conditions and any dispute or claim arising out of or in connection with them or their subject matter, shall be governed by, and construed in accordance with, the laws of England.

11.5.2 The parties irrevocably agree that the courts of England shall have exclusive jurisdiction to settle any dispute or claim that arises out of, or in connection with, Terms and Conditions or their subject matter.

Postal Charges

Prices for all items including postage and packaging

Invoice Value	UK	EU	Rest of the World
Up to £1,500	£12	£20	£30
Up to £10,000	£20	£40	£60
Above £10,001	£30	£60	£90

The above fees are in GBP and would be converted into the sale currency if applicable.

Shipments of more than 2kg or volumetric measurement of more than 2kg have to be sent by courier. Certain countries may incur extra charge when courier services are required by our insurance policy. For Lots sent by courier please contact Auctionteam@spink.com for calculation of any further relevant cost in addition to the above charges.

When the destination country's authorities require Spink to collect any import duties, taxes, tariffs and any additional costs connected to the shipment, Spink reserves the right to update the invoice accordingly.

Value Added Tax (VAT)

Charging of (VAT) at Auction

The information shown on this page sets out the way in which Spink intends to account for VAT.

i. Margin Scheme and Auctioneers' Scheme

1. Where possible, we will offer Lots for sale under the Margin Scheme and Auctioneers' Scheme. Such Lots can be identified by the absence of any VAT symbol next to the Lot number in the catalogue. Such Lots are subject to 20% VAT on the Buyers' Premium but are not subject to VAT on the Hammer Price.
2. Where Lots are sold using the Margin Scheme and Auctioneers' Scheme to UK VAT-registered businesses, the VAT on Buyers' Premium is not recoverable as input tax. Upon request on sale day, we will issue invoices that show VAT separately on both the Hammer Price and the Buyer's Premium. This will enable VAT-registered businesses to recover the VAT charged as input tax, subject to the normal rules for recovering input tax.

ii. Zero-Rated Lots

Limited Categories of goods, such as books, are Zero-rated (o) for VAT in the United Kingdom. Such Lots are offered under the Auctioneers' Scheme. In these circumstances no VAT will be added to the Buyer's premium.

iii. Daggered Lots

Lots which are Daggered (†) in the catalogue are subject to VAT at 20% on both the Hammer Price and the Buyer's Premium.

iv. Imported and Omega Lots

Lots which are marked (x) in the catalogue are subject to VAT at 5% on the Hammer price plus 20% on the Buyer's premium. Lots which bear the Omega symbol (Ω) are subject to VAT at 20% on the Hammer Price and on the Buyer's Premium. This VAT is payable on items imported from outside the UK. In these cases we have used a temporary importation procedure, which in effect means that the point of importation is deferred until the Lot has been sold. At this point the Buyer is treated as the importer and is liable to pay the import VAT due. We will collect the VAT from you and pay it to HM Customs and Excise on your behalf.

v. Investment Gold Lots

Lots marked (g) in the catalogue are exempt from VAT on the Hammer Price and are subject to VAT at 20% on the Buyer's Premium. A refund of VAT charged on the Buyer's Premium can also be made on receipt of proof of business as a collectibles dealer outside of the UK.

SPINK

WHERE HISTORY IS VALUED

SALE CALENDAR 2025/2026

STAMPS

15 October	The "KMC" Collection of Stamps and Covers of Mexico Part II	New York	25018
28 - 29 October	The Tom Gosse Collection of the Japanese Occupation of South-East Asia	London	25020
29 October	Tibet - The 'Bramley' Collection Part I	London	25023
30 October	The Philatelic Collector's Series Sale	Hong Kong	CSS119
30 October	Stamps and Covers of Africa Featuring the 'Protea' Collection of South Africa	London	25026
5 November	Stamps and Covers of Great Britain	London	25027
5 December	The Philatelic Collector's Series Sale	Hong Kong	CSS121

COINS

July 31 - 14 August	Spink Numismatic e-Circular 41: Indian and Islamic Coins - e-Auction	London	25122
30 September	The Carrington and Pallas Collections of Exceptional English and Anglo-Gallic Gold Coins and Proof Sets	London	25005
1 October	British Medals and World Coins featuring The Hurter-Amman Collection of Ancient and European Gold	London	25055
8 October	Banknotes, Bonds & Shares and Coins of China and Hong Kong	Hong Kong	CSS118
9 October	The Nicholas Rhodes Collection of Nepalese Coins Part I	London	25088
20 November	Ancient Coins	London	25006

BANKNOTES

23 September	World Banknotes	London	25009
23 Sept - 14 October	World Banknotes - e-Auction	London	25400
29 October - 12 November	World Banknotes - e-Auction	London	25500

MEDALS

11 - 25 September	Orders, Decorations and Medals - e-Auction	London	25112
27 November	Orders, Decorations and Medals	London	25003
29 January 2026	Orders, Decorations and Medals	London	25113

HISTORICAL DOCUMENTS

16 September	Historical Documents, Autographs and Ephemera	London	25066
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LIFESTYLE COLLECTABLES

1 - 11 September	J. & A. Mitchell & Co. Dedicated Whisky - e-Auction	Hong Kong	SFW66
November	Original Vintage Film Posters	London	TBC
3 December	The 360th Anniversary Sale	London	25360

The above sale dates are subject to change

Spink offers the following services:

- VALUATIONS FOR INSURANCE AND PROBATE FOR INDIVIDUAL ITEMS OR WHOLE COLLECTIONS -
- SALES ON A COMMISSION BASIS EITHER OF INDIVIDUAL PIECES OR WHOLE COLLECTIONS -