The Revenue Society POSTAL AUCTION No 22

Closing date: Saturday 18th May 2024

Auctioneer: Andrew McClellan















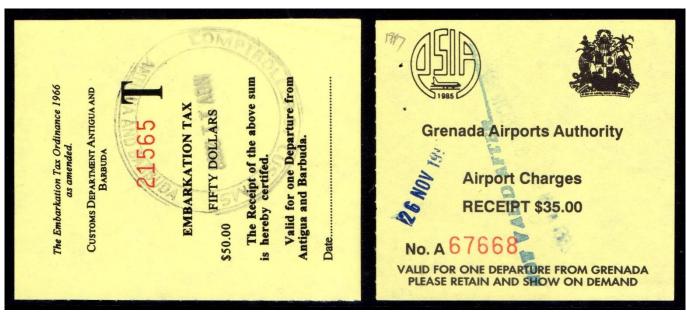


SOMALILAND SIX ANNAS

130 (detail) Ex 580

Plate B





Ex 16 Ex 319



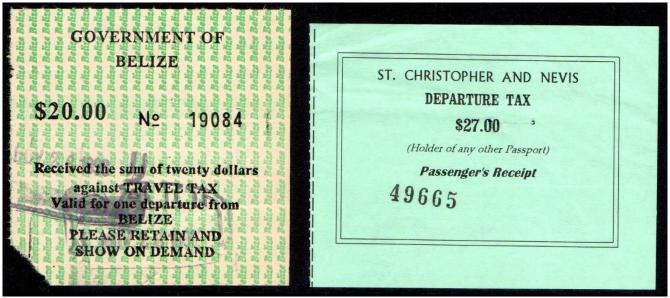


Ex 37 Ex 293

Plate C

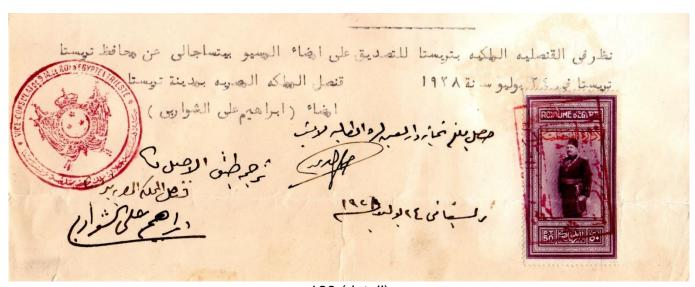


Ex 43 Ex 50 52 63 122 Ex 131



Ex 80 Ex 557





128 (detail)

Plate D



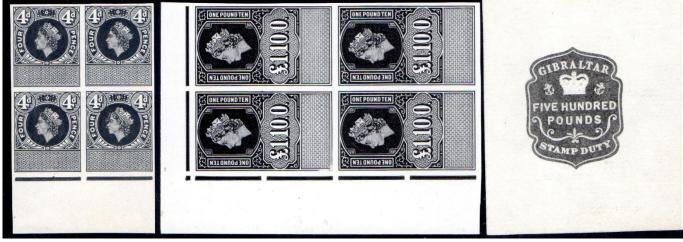
91 Ex 218 Ex 425



139 545



Ex 148 529 Ex 623 Ex 636 661



176 177 151



Ex 204 207 208 Ex 211 Ex 222 Ex 233 Ex 329

Lot		Description	st (£)
		All world / General section	
	1	1880s-1960s Foreign collection (mostly Europe and Latin America), 120+ with little or no duplication, good to fine	18
	2	Early to modern mint or used group of 200+ Commonwealth and Foreign, all different incl revenue, telegraph and fiscally used	24
	3	Early to modern group of 100+ revenue / cinderella stamps, slight duplication, good to fine	9
	4	Middle East accumulation of stamps and documents incl Egypt, Kuwait, Lebanon, Saudi & Syria, 100+ adhesives & 10 documents, good to fine	18
	5	Selection of 27 Commonwealth and Foreign documents, range of countries and usage	15
		British Commonwealth	
	6	Early to modern group of 100 all different incl Ceylon, Cyprus, Jamaica, KUT, Malta, Rhodesias, S Africa, good to fine used	18
	7	Early to modern Africa collection of 85 incl Basutoland / Lesotho, KUT, Rhodesias, SA & Swaziland	16
	8	Early to modern Asia collection of 110 different incl Ceylon, HK, India and Malaya, good to fine	18
	9	Early to modern West Indies collection of 45 different, mostly Jamaica and T&T, good to fine	13
		Aden	
	10	Court Fee: c1937 KGVI 4r, fine used with punch cancel, scarce value (BF 18)	16
	11	Revenue: c1937 4a (slight faults) and c1945 2a x2 fine used (BF 3, 13)	7
В	12	c1945 4r & 10r, fine used (BF 22, 24)	26
		Afghanistan	
	13	1899 silk kuttu stamp in black on pale rose, unused strip of 6 (Jack 122)	16
	14	1970 passport pages x2 bearing visa 1a & 2a, latter slightly clipped (Jack 231/2)	13
		Antigua	
	15	1870s basic part set of 7 to 3s, mint or used, some odd faults (BF between 1/14)	11
В	16	1970s-2000s Airport Tax \$10, \$30, \$35 & \$50, good to fine used, scarce	22
		Argentina	
	17	1930s-50s small receipts x4, all with adhesives	5
		Australia – National issues	
	18	1880s-1960s accumulation of 250+ from all States except NT, values to £7 / \$25, significant duplication, good to fine used	18
	19		5
В	20	Patent Office: 1953 £2 & £6 (short perfs), 1966 \$20 and 1978 \$20 & \$100, f/u (BF 6, 9, 26, 50, 56)	40
	21	Savings: 1915 6d and 1943 6d wmk C of A, without gum (Elsmore 1a, 6)	5
Н	22	1940 6d wmk Crown over A, minor gum toning otherwise fine mint block of 4 (Elsmore 3)	36
	23	1940s complete savings card filled with 6d x32, some slight imperfections (Elsmore between 3/6)	32
Α	24	1943 5s brown, fine mint block of 4 (2 u/m), scarce (Elsmore 8)	120
	25	Tax Instalment: 1960s-70s tax returns x3 bearing 13 different to \$20, fine (BF between 36/57)	10
		Australia – New South Wales	
В	26	Tax Instalment: 1941 part set of 10 to £2, mostly fine used or unused (BF between 1/28)	36
		Australia – Queensland	
	27	Stamp Duty: 1901 basic part set of 8 to 5s (no 3s), good to fine used (BF 50, 52/7, 59)	5
	28	Unemployment: 1927 8d x2 & 1s; 1928 1s x2; 1943 1s, good used (BF 15/16, 21, 34b)	13

LOT	,	Description	EST (£)
		Australia – Victoria	
	29 30	Stamp Duty: 1870s-1910s basic part set of 17 to £1, mostly fine used (BF between 1/106) 1894 birth certificate bearing 5s adhesive (BF 11), plus 8 other documents bearing 1d or 2d adhesives from NSW, Queensland and Victoria, mostly fine	12 16
	31	Stamp Statute: 1879 search fee receipts x2 bearing 2s and 2s6d, fine (BF 10/11)	12
В	32	Tax Instalment: 1941 part set of 15 to £2, mostly fine used or unused (BF between 102/129)	55
	33	Austria 1786-1918 documents x11 bearing a range of embossed and adhesive revenues, good to fine	5
		Bahamas	
	34	1870s-90s QV 1d x, 4d & 1s definitives, fine fiscally used	5
		Barbados	
	35 36		9 17 32
В	37 38	c2000 \$25 handstamp on \$20, plus \$25 pair opt Immigration on left-hand stamp, fine Licences: 1991 \$10 visitor's driving licence, fine	24 7
	39	· · · · · · · · · · · · · · · · · · ·	24
	40	Revenue use of dual-purpose adhesives: 1925-35 1d, 3d, 4d, 6d, 1s, 2s & 3s x3 (SG 231, 234/9),	24
		good to fine fiscally used on pieces, difficult to assemble	
	41	1938-47 1d on cheque and 5s on indenture, fine used (SG 249c, 256a)	18
^	42	1980s receipts x3 bearing birds pictorial values to \$10, fine	7
С	43	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	28 14
	44 45	 1923 wmk Script 5s die J, good used (pinholes) on fire insurance document (BF 42) 1979 \$25 & \$50, used together on small neat document with postage stamps, fine (BF 85/86) 	14
	46	\$100 x4 examples fine used on insurance receipt (BF 87)	24
		Basutoland / Lesotho	
	47	Airport Tax: 2000s M10 x2 & M20, latter with error 'Aiport' for Airport, good used, scarce	14
	48	Embossed: 1950s 2d blue, used on cheque cut-out	12
	49	Revenue: 1901 21mm opt 1d, single and block of 4 (one with slight wrinkle), fresh mint (BF 35)	28
С	50	1903 condensed opt 1d x2 and 1s, fine used (BF 56, 58)	55
	51	c1913 KGV 2s6d, minor perf abrasions, good used (BF 83)	18
С	52	1926 2-line opt 6d, fine used, as BF 97ff but unlisted value	55
	53	1949 KGVI 2s English single, fine used (BF 132)	28
	54	1953 10s on 2s6d Native Tax, Afrikaans single, fine used (BF 142A)	10
	55	1961 1r wmk Block CA (BF 157), Lesotho 1r (BF 9) and postage 50c & 1r postage fiscally used	4
	56 57	Lesotho: 1978 set of 10 to R10 (no 40c), as BF 14/24 but no wmk, u/m set of 10 to R10 (no 40c), as BF 14/24 but no wmk, u/m corner blocks of 20	4 40
		People and / Petowens	
	58	Bechuanaland / Botswana 1880s-1940s dual-purpose QV 1d x12, 4d x2, 6d x2, 1s; KGV 4d x2, KGVI 1d x3, fiscally used	14
В	59		40
A	60		
	61	1913 opt on Cape KEVII 5s fine used on piece (BF 25)	32
	62	1914 all caps opt on KGV 2s6d, slight perf faults, lightly used (BF 32)	5
_		£5 minor crease otherwise fine used (BF 37)	40

Lot		Description	Est (£)
	64	Labels: c1960s Anti-TB labels x2 different, u/m, plus Co-op Savings label used block of 6	11
	65	Botswana: 1960s-80s postage stamps x10 with fiscal obliterations	5
	66	c1968 10r fine used (tiny pinholes) and 1976 10p u/m (BF 1, 3)	14
		Belgium	
	67	1930s-50s selection of 26 with slight duplication, good to fine used	7
		Bermuda	
	68	Dual-purpose adhesives used fiscally: 1953-62 1d, 5s, 10s & £1, fine fiscally used (SG 136, 148/50)	6
	69	1962-68 2d, 1s, 5s & £1, fine fiscally used (SG between 164/179)	5
	70	1970-75 part set of 6 to \$3, fine fiscally used (SG between 250/265a)	4
		British Guiana / Guyana	
	71	1880s-1910s postage & revenue ship types 1c, 2c, 4c, 6c, 12c, 24c, 48c x2, 72c & 96c, fiscally f/u	14
	72	c1900-10 Medicine Duty set of 4 unused, some slight faults (BF 1/4)	20
	73	ex-dealer's stock of 8c (64c) & 24c (96c), 40+ incl multiples, some faults but v high cat (BF 2, 4)	55
	74	1931 Centenary set of 5 to \$1, fine fiscally used (SG 283/7)	18
	75	1934-51 pictorial 1c, 4c, 12c, 24c & 72c, fine fiscally used (SG 288, 291, 293/4, 298)	12
	76	1953 blind embossed \$4 (Barber type 13) on donkey cart licence form, unused, rare	7
	77	1975 flower set of 11 to \$5, fine mint (BF 1/11)	18
	78	set of 10 to \$5 (no 25c type I), fine used with postal cancels (BF 1/3, 5/11)	12
	79	1980s postal orders x15 different, values to \$10 with different poundage rates, fine used, scarce	36
		British Honduras / Belize	
С	80	Airport tax: 1990s \$20 travel tax, \$2.50 screening fee & \$7.50 conservation fee, good to fine	14
	81	Revenue use of dual-purpose stamps: 1913-21 50c and 1938-47 3c x2, fine (SG 107, 152)	5
		Bulgaria	
	82	1899 & 1901 small ledger pages x2 bearing 8 adhesives, values to 500l, fine used	5
		Burma	
	83	Stamp paper: 1992 5k unused plus 5k & 10k used, fine	8
		Canada	
	84	1870s-1940s accumulation of 200+, values to \$100, significant duplication, fair to fine used	14
	85	1870s-1930s selection of Electricity, Gas, Weights & Measures, 26 different, values to \$10 (x3), mostly fine used, the odd fault	14
	86	1930 Electricity & Gas 60c & \$1 (BF 2, 4), each in complete u/m sheet of 50 (60c sheet split into 2), some minor toning	40
	87	2001-02 \$6.42 salmon conservation used on piece, also selection of 30+ earlies	5
	88	Savings: 1918 25c orange-yellow, irregular block of 8, a few slight faults incl minor creasing but u/m	32
	89	25c orange-yellow x11 on complete savings card (5 spaces unfilled), fine and rare	28
С	90	1920s Assoc Societies Savings Bank 5c blue, used, unlisted and very unusual	20
D	91	1940 25c blue, complete booklet pane of 8 with side margin, u/m	36
В	92	25c carmine, complete booklet pane of 8, u/m	32
	93	\$10 booklet containing one complete pane of 25c carmine x8, u/m	38
	94	1940s Christmas savings card bearing 25c blue x2 and 25c carmine x12, 2 spaces unfilled, fine	20
	95	savings card bearing 25c carmine x1, other spaces unfilled, fine	13
	96	savings book for 25c stamps, empty and fine	9

LOI		Description	St (£
		Canada – Provinces	
	97	New Brunswick: Law Stamp 1884 10c & 50c, 1887 10c & 50c f/u; Probate 1934 10c & 1977 20c mint	6
	98	Ontario: Law Stamp 1870s-1940s collection of 28 different, values to \$20 (BF 19, slight faults), g-f/u	14
	99	1870 20c x2, 1929-40 10c, 20c x2 & 30c, fine used on 3 documents	7
	100	Saskatchewan: Law Stamp 1908 25c x2 & \$1, fine used on 3 documents	5
		Cayman Islands	
		1948 ticket issued by Cayman Island Motor Boat Co, bearing Caymans KGVI 1d, good used, plus similar ticket without stamp, scarce	13
		A similar ticket but bearing Jamaica 2d embossed x3, slight ageing but scarce survivor	6
	103	c1977 \$10 greyish black x3 fine used (BF 15)	5
		Ceylon	
	104	Telegraph: 1905 wmk MCA part set of 6 from 60c to 10r x5 halves of each value, g/u (SG T172/7)	13
		China	
		1915 China Relief label, unused block of 6, one with red partially missing	4
		1940s documents x5 bearing various adhesives, values to \$100	5
		1952 50c on \$5000 - sheet of 25	6
	100	Moukden: 1907-20 Great wall 1c with ovpt	6
	400	Cyprus	4.0
		1883 postal surcharge 1s & 2s, f/u, squared circle cancels (BF 43/44) plus modern dove types x2	10 22
		1881 1s; 1883 1pi & 4½pi x2; 1898 1s, 2s & 5s, good used (BF 12, 17, 19, 23/24, 26) 1883 set of 3 to 4½pi, mint or unused, some slightly trimmed perfs (BF 17/19)	20
		1903 part set of 4 to 2s (no 2pi), good used (BF 27, 29/31)	18
		1912 1pi, 2pi & 9pi both colours plus 1921 2pi, good used (BF 37/38, 40/41, 47)	16
		1960 part set of 8 to 1000m (no 500m), good to fine used (BF 53/9, 61)	11
		1980s-2000s decimal part set of 13 to £5 (x4), all different incl date opts, g-f/u (BF between 68/82a)	20
		Embossed: 1958 10m on cheque and 1960s 10m cut-out, used	14
		Postage stamps fiscally used: 1910s-30s selection of 11 different, values to 18pi, good to fine used	8
	118		9
	119		14
	120	1955-60 part set of 14 to £1, good to fine used (SG between 173/187)	9
	121	Social Insurance: 1956 30m u/m and c1970 120m used, the latter scarce (BF 1, 14)	7
С	122	Turkish Zone: 1977 surch 25TL on 100m, u/m (BF 18)	13
	123	1978 KTFD 1TL, 4TL, 5TL & 10TL, u/m and 25TL used (BF 23/26, 28)	12
		Dominica	
	124	1878 Crown CC set of 3 and 1886 Crown CA 1d, good used or unused (BF 1/4)	5
	125	1903-08 Roseau duplicated selection of 12 bicolours to 1s, fair to fine fiscally u (SG between 28/43)	7
		Egypt	
		1939-49 wmk Crown set of 10 incl both 5m, royal imperf proofs, ungummed, fine (Feltus 26/34rip)	85
		Arab Socialist Union: 1962 set of 3, fine u/m (Feltus 595/a, 596)	10
С	128	Consular Service: 1926 50pt King's birthday, used on medical certificate cancelled Egyptian Vice- Consulate Trieste, folded through stamp but still fine appearance and very scarce (Feltus 415)	500
	129	Palestine: 1966-67 4th Arabic issue 10m & 50m, u/m block of 4 (Feltus 147/8)	30
Α	130	Russian Office: 1926 5pt & 15pt x2. f/u on 1929 certificate (typed in French), scarce (Feltus 493/4)	325

Lot		Description	Est (£)
		Estonia	
С	131	1919-34 selection of 13 incl 1919 50m & 1923-28 100m (BF 254, 271), mostly fine used	20
		Ethiopia	
	132	c1970s Alcohol Tax \$0.15 x5 examples, all with faults	8
		Fiji	
	133	1883 accumulation comprising 1d x8, 3d, 1s x4, 2s x2, fair to f/used, perfs unchecked (BF 5/6, 8/9)	11
		1910 MCA 6d, 1s, 5s & £1, fine used (BF 21, 23/25)	40
_		1910 6d plus 1914 1s pair, 5s x3 & £1 x3, fine used on pieces (BF 21, 27, 30/31)	55
С		1914 MCA 1s (both), 2s6d, 5s and £1 & unlisted £1 Die 2, plus 1922 Script 1s, f/used (BF 27/31, 36)	
		1946 Victory 2½d overprinted 'For Revenue Use Only Club Hotel Suva', mint	9 5
Ъ		1970-75 direct embossed 10c, 20c, 50c & \$2, fine used (Barber 103/4, 107, 110) 1972 Savings Bank 5c flags, fine mint, scarce	5 24
0		Postage stamps fiscally used: 1900s-20s slightly duplicated group of 25, values to 5s, good to f/used	
		1903-12 KEVII ½d, 1d x2 different, 2d, 4d, 6d & 1s, fair to fine used (SG between 104/119)	13
	142	· · · · · · · · · · · · · · · · · · ·	18
		French Colonies	
	143	Cameroon: 1938 pictorials opt for Fiscal 20c & 1f, fine used (BF 68, 85)	13
		Germany	
С	144	Danzig: Bill of Exchange 1924 100g on 100m, one short perf otherwise fine used, scarce (BF 83)	18
		1925 large surch 20g on 200m, fine used (BF 131)	24
	146	1926 Viking ship 5g, few short perfs otherwise fine used (BF 151)	8
	147	Foreign Bill 1923 5 million on 80pf, left-hand half, minor stain spot otherwise fine mint (BF 62)	10
		General Duty 1920 3m x2 fine used, plus 10m unused with short corner perf, scarce (BF 57, 60)	14
С		Railway Bill of Lading 1920 5pf, 1922 3m and 1924 4g on 3m, fine used (BF 1, 46, 121)	18
	150	East: 1949-54 Trade union membership booklet with c250 adhesives, different types, good condition	24
		Gibraltar	
D		Embossed: c1960s £500 black, fine on piece, very scarce, probably proof	55
	152	Postage stamps fiscally used: 1903 8s and 1906-11 1d, 2d, 1s & 2s, fine used with Supreme Court cancels and perfin (SG 54, 67/8, 71/2)	22
	153	1912-24 6d, 1s x8 & 2s x2, fine used on pieces, Supreme Court cancels and perfin (SG 80/2)	7
	154	1970-80s group of 20+ definitives and commemoratives, values to £1, good to fine used	5
	155	1971 pictorial set of 13 to £1 including se-tenant pair of top value (SG between 257/286)	11
F		Social Insurance: 1960s 2s fine mint, as BF 1/28 but unlisted pre-decimal issue, very scarce	28
		1975 perforated frame-only colour trials (value tablets blank) x9 different, u/m	14
		1975 set of 12 to £1.45, u/m (BF 9/20)	12
		1976 set of 8 to £2.03, u/m (BF 21/28)	12
	160	Stamp Duty: 1898 3d, 1s & 2s, good to fine used (BF 10/12)	13
	104	Great Britain / United Kingdom	0.4
		QV-QE2 collection of 200+ with some duplication including range of appropriations	34 18
		collection of 26 documents incl licences, passport pages and court papers, mostly good to fine 1746-1827 Excise Office permits x5 for casks of brandy / wine, small and neat	18
		1746-1627 Excise Office permits x5 for casks of brandy / wine, small and near	10
		1804 dividend duty Stock Exchange form completed for return of £20.10s10d, folded, fine	10
		1808 handwritten receipt for £11.10s.10d for property tax, no revenue stamp	10

Lot	<u> </u>	Description	st (£)
		Great Britain / United Kingdom (continued)	
	167	1815 Stamp Office letters (postal) x16 with orders for revenue stamps, research interest	20
	168	1837-43 printed general orders x22 issued to Excise Office workers, fair to fine	10
	169	1873-1998 selection of 16 documents of various types inc Annuities, Contract Note, Judicature, some with adhesives, good to fine	20
	170	1880s-1970s selection of 57 including Admiralty, Consular, Foreign Bill etc with values to £1, all mint with gum and scarce thus	200
		1891-1900 Jubilee 41/2d opt GOVT PARCELS, good used, slightly faded colour (SG O71)	26
		1914-26 notarial documents x4, each bearing KGV 1s postage adhesive	5
Ε	173	General duty embossed: 1808 hatter's licence including schedule of duties on hat linings, bearing 5s general duty, large document, fine	80
		1822 vellum deed bearing £1 & £10 general duty, folded	5
		1920s-40s 2d blue embossed x9 different dies, each used on cheque or receipt	4
D	176	Unappropriated die: c1958 QE2 4d imperf black proof, fine marginal block of 4	55
D		£1.10s imperf black proof, fine marginal block of 4	90
		Admiralty Court: 1855 perf 16 2s6d, 5s and £1, fine used (BF 2, 3, 5)	22
		1858 perf 14 1s, perfs slightly trimmed at foot otherwise fine u/m (BF 7)	20
		Agreement: 1809 complete document bearing 16s die B blind embossed, fine (Booth 2)	5
F		Agriculture: 1936 9d provisional, minor gum creasing otherwise fine mint (BF 10)	20
F		1936 1½d, 3d, 3½d, 5d, 6d, 7d opt School Specimen, fine (BF between 12/22 SP)	70
F		1936 part set of 10 from 2d to 8d plus a couple of spares, mostly fine mint (BF 13/16, 18/22, 24)	80
		Almanack Duty: complete almanack for 1776, 4d (2d+2d) (die 270) duty paid, very fine	10
		complete almanack for 1801, 8d (2d+2d+4d) (die 148) duty paid, good condition	5
		complete almanack for 1814, 1s (die 196) duty paid, fine	5
	187	3 · · · · · · · · · · · · · · · · · · ·	5
		complete almanack for 1831, 1s3d duty paid (faint), very fine	5
		Bankruptcy: 1860s-1950s collection of 41 different, mostly f/used, values to £2 (BF between 1/189) 1917 1s6d & £5, fine used (BF 157, 165)	120 8
		Bill of Lading: 1858 & 1871 bill x2 each bearing 6d embossed (Booth type 76), fine	5
		Bill or Note: 1880s vermilion embossed 1d, 3d, 2s & 3s, each used on complete bill, some creasing	4
A		Board of Agriculture: 1889 2s6d opt Specimen, 5s CANCELLED, 10s with ms Specimen, all fresh mint but with creasing or short perfs (BF 2/4SP)	200
	194	CB Licence: 1981 CBR2 (£12), fine used (BF 2)	12
	195	Chancery Court: 1853 embossed set of 10 to 2s8d incl both dies of 1s4d, fine used (BF 31/39)	30
	196	Common Law Courts: 1860s-70s documents x3, each bearing 1865 6d and 2s (BF 3, 5) fine used	5
	197	Companies Registration: 1921 4d x3, fine used on small clean document (BF 23)	5
	198	1s, used on document with 2s embossed, slightly tired (BF 25)	5
	199	1959 1s and £1, good used (BF 35, 38)	24
	200	Companies Winding Up: 1891 part set of 8 to 5s, mostly good used, 4d mint (BF 1/8)	14
	201	1896 part set of 6 to 5s (no 1s), 2d mint otherwise good used (BF 13/14, 16/19)	16
	202	Consular Service: 1885 2s essay with small font, fine unused without Specimen, counterfoil attached	50
	203		12
D		1886 1s, 2s6d, 5s, 10s used with slight faults + £1 Specimen fine no gum (BF 30, 32/34, 35 SP)	40
		1887 2s6d & 5s (BF 46/47) fine used on Buenos Aires marriage certificate	10
F	206		22
D		1899 Rupee surchs for Zanzibar 3r, toning and short perf, used with punch cancel (BF 74)	55
	208	,	85
Α		5r, moderate toning, good used with punch cancel, very scarce (BF 76)	85
	210	1900-40s documents x21 bearing mainly shilling values, range of consular cancels	10

Lot	<u> </u>	Description	st (£)
D	211	Contract Note: 1888 set of 7 to 10s opt CANCELLED, trimmed perfs on 1s6d otherwise fine, no gum (BF 1/7SP)	50
	212	1910 part set of 10 to £1 (no 3d), fine used (BF 19/28)	20
	213	1917 6d wmk Orb, couple of shortish perfs otherwise fine used (BF 36a)	5
	214	Copyright: 1920s-40s selection of labels including Mecolico, Associated Copyrights & Lawrence Wright, 34 all different, average condition for these	30
	215	Customs: 1832 & 1838 printed schedules of allowances for Custom House guards, fine	5
	216	1875 set of 5 opt Specimen, all with serious faults (BF 24/28 SP)	50
	217	1882-1900 set of 6 to 5s plus 7 extras with different die letters or dates, opt Specimen, good to fine (BF 39/44SP)	100
D		c1901 1s3d, 2s6d & 5s opt Specimen, some light creasing otherwise fine mint (BF 51/53SP)	50
		Diplomatic Service: 1964 2s6d, 5s, 10s, £1, £1.10s & £2, u/m (BF 4/5, 7, 9, 11/12)	20
		£1.2s6d (BF 10) fine used on visa page, foreign adhesives on reverse	40
		District Audit: 1882 £2 & £5 (corner crease), good used (BF 9/10)	8
D		1971 25p & 50p, u/m (BF 42/43)	20
		Draft 1853 1d, Receipt 1d (x2 types) & Draft or Receipt 1855 1d, each f/u on appropriate document	8
		Excise: 1925 4d stuck on unused concert ticket for 2s4d, fine (BF 34)	10
	225	admission tickets with pre-printed revenue: 1d tax on 4d ticket, and 2d on 6d, right- and left-hand halves joined from consecutive tickets, fine	10
		Foreign Bill: 1870s-80s HSBC commercial opt on 3d, CMBIL&C on 3s, 5s & 10s, plus handful of unopt values, good to fine	6
		1900s-10s commercial opts HSBC on 5 values, MBI on 3, plus 10 unopt values, fair to fine	8
		1902 £1.10s & £2, 1907 9d & £1 plus a few other values, good used (BF between 120/149)	4
	229		7
_	230		12
Е	231	, , , , , , , , , , , , , , , , , , , ,	300
_		F Bill in Sets: 1854-60 1d to 3d & 8d to 3s4d, cut square, most with some creasing (Booth 1/3, 5/10)	20
D		Gloucestershire: 1870 6d blue & carmine + 1878 1s p12½, slight creasing otherwise f/u (BF 8, 17)	20
		Hat Duty: 1800 receipt for 6 licences from James Smith, Newcastle-under-Lyme, unusual	20
		Health & Pensions: 1920s-40s contribution cards x4 bearing multiple 4d, 1s2d and 1s5d adhesives (BF 40a, 63, 70) plus NHI 10d (BF 45), 56 stamps total, good to fine	15
		1945-46 contribution card bearing IMPRESSED 2s orange x9 plus adhesive 2s x16 and 2s2d x23, fine (BF 81/82)	20
		A similar card bearing IMPRESSED 2s2d brown x9, fine	20
_		Horse Duty: 1824 printed Act of Parliament amending Acts relating to Post Horse Duties, fine	15
Α		House of Lords: 1902 KEVII £1, small thin at top otherwise very fine used (BF 7)	100
		Hull Corn Trade: c1873 1s lilac, fine used, imperf at right (BF 1)	10
		Income Tax: 1914 part set of 9 to 5s, a few with slight creasing otherwise fine mint (BF 1/9)	40
		Inland Revenue: 1860s-80s 1d x5 and 6d x3 all different (BF 1/2, 20, 25, 27, 32, 34, 36), unused (BF 1) or fine mint	50
		1860s-80s 1d x7, 3d x2, 6d x3 & 1s, all different (BF 1/4, 20, 23/5, 26/7, 30, 32, 36), good to f/u	40
_		1867 small 1d, fine used on share cert for the Loom Improvement Company (BF 26)	10
F		Insolvency: 1971 13p and c1977 £1, fine used, scarce (BF 3, 16)	20
۲		c1977 £1 opt CANCELLED and unlisted £5 opt Specimen, u/m (BF 16SP+)	40
		Judicature: 1870s-1920s collection of 47 different with values to £5, mostly f/used (BF between 2/84)	40
	248	,	5 15
		Justice Room: 1871 1s (BF 2), fine used on declaration signed by the Lord Mayor of London	15 10
	∠50	Land Registry: 1879 1s green & black, type 9 Specimen opt, few short perfs, mint (BF 30SP)	10

Description

Lot

Est (£)

		Great Britain / United Kingdom (continued)	
		Law Courts (Scotland): 1873 1d to 1s & 10s plus 1882 1d, 6d, 1s & 2s6d, g-f/u (BF 1/3, 6, 15, 17/19)	30
F		1873 part set of 7 to £1, fine used (BF 1/7)	40
_		1878 set of 6 to £1, used or unused, 1s & 5s with faults (BF 9/14)	36
		1882 part set of 8 to £1, mint (1d & 4d) or fine used (BF 15/22)	55
F		1895 part set of 5 to £1 (no 5s), 2s6d with short perf otherwise f/used or unused (BF 24/6, 28/9)	55
		Legacy: 1809 receipt for legacy duty bearing 1% blind embossed, folded, fine (Booth 5)	5
		1853-66 1%, 3% & 10% blind embossed, each used on complete document (Booth 13/14, 17)	8
		Licences - Armorial bearings: 1874-78 £1.1s licences x3, fine	5
		Carriage: c1820 blank licence form for country carriage, fine	20
	260	3 1 3 7	20 80
J	261 262		10
	_	Dog: 1867-1980 licences x21 and exemption certs x4, good to fine	10
G		Fishing: 1982 Anglian Water Authority set of 4, fine used	30
J	265		10
.I	266		80
	267		5
	268	Pawnbroker: 1785 printed Act of Parliament concerning pawnbroker licences, also 1830 form for	10
		listing licensed pawnbrokers, fine	.0
	269	Servants: 1870-95 15s licences x5 in black, red or green, good to fine	10
	270	Tobacco Dealer's: 1926-54 5s3d licences x8, fine	5
	271	Life Policy: 1865 6d & 5s (BF 19, 23), each used on complete insurance policy, adhesives with faults but documents clean and attractive	20
F	272	Liverpool: Beetroot Sugar c1896 1s blue, fine used appearance but vertical crease (BF 1)	40
	273	Corn Trade 1953-72 15s and 20s, minor creasing otherwise fine unused (BF 23/4)	10
		Cotton Association 1870s-80s group of 6d & 1s x9 different, mostly f/u (BF between 1a/27)	20
		Matrimonial Cause: 1866 1s mint (BF 21)	100
G	276	Mayor's Court: 1902 9s6d with wide spacing, mint pair, few short perfs and light even toning (BF 34)	30
		1902 9s6d (BF 34) on 1923 affidavit, perf toning on adhesive otherwise fine	20
		Medicine Duty: 1820s-1920s values to 1s x13 different, mixed condition (BF between 41/159)	60
	279	National Health Insurance: 1912 part set of 15 to 1s2d (no scarce 4d) mint or used plus 3s3d used with short perfs, 5½d opt Cancelled and 'No contribution' label (BF 11SP, 1/7, 9/16, 19)	30
В	280	c1920 part set of 7 to 1s (no 10d) plus extra 6d, 9d & 1s x3, all opt Specimen, mostly fine mint (BF 39/44, 46SP)	40
	281	c1920 5d bistre and 7d to 1s, used or unused, some slight faults (BF 40a, 42/46)	20
	282	National Savings: 1950s-80s 6d x3, 2s x4, 2s6d x2, 10p x3, all different, mostly fine mint	20
	283	Newspaper Tax: 1836 printed Act of Parliament reducing duties on newspapers, fine	5
		Old Age Pensions: 1916 2s6d fine used (BF 5)	5
	285	Patent: 1872 2d, 6d, 8d & 5s opt Specimen type 10 plus 5s opt type 9, complete for these, mostly fine mint (BF 19/21, 24SP)	24
	286	1879 set of 6 to 5s opt Specimen type 9, a few short perfs otherwise fine mint (BF 25/30SP)	28
	287	(BF 33/6SP, 35/6)	24
	288	Pedlar's Certificate: 1831 printed abstract of Acts of Parliament relating to duty on hawkers and pedlars, also 1835 annual return for Belfast District	20
	289	Police Courts: 1876 1s, 2s6d & 10s6d opt Specimen, latter two with faults (BF 3, 5, 8 SP)	30
	290	Probate: 1858 1s to 10s used, 5s with horiz crease and 10s with pulled perfs (BF 9/12)	20
F		Public Records: 1947 £5, wmk sideways from 1st printing (BF 43 var), f/u plus a couple of QV values	17
	292	Purchase Tax: 1940-55 labels T. D/T48, L/T, NT and ST, good to fine	10

Lo	t	Description E	st (£)
	294 295 296 297 298 299 300 301 302	1940-55 coupons x2 for 'Apparel Scheme' and 'Coupon Scheme', fine and unusual Receipt: 1821 malt duty printed receipt bearing 1s embossed, small and neat Savings schemes: 1950s-60s Building & Civil Eng 7s9d, 12s, 13s, 8s/40p & 14s/70p, mostly fine 1970s-90s Electricity x5 (East Midlands, MEB, Norweb x2 different, Seeboard), mostly fine School Specimen: 1950s Wilding ½d x5, 1d, 1½d, 2½d, 4d & 4½d opt SCHOOL SPEC, fine mint Southampton: 1880 1s (BF 24) on court summons, folded through adhesive but clean and attractive Television Licence: 1981-96 C5 (x2) to C14, each fine used on complete licence (BF 24/33) Unemployment: 1912 Waterlow part set of 8 from 1d to 8d, mostly fine mint plus 5d turquoise opt Cancelled (BF 2/9 plus 7SP) 3½d (BF 3) x2 on postal cover with postage due; also 1935 cert of unemployment insurance - 1921 bold surch 8d, 1s1d, 1s3d plus Boy 9½d, Woman 1s3d & Man 1s7d, fine used or unused (BF 47, 49/50, 53/5) - 1921 solid centre 4½d, 5d, 8d, 8½d, 9½d, 10d x2 & 1s3d, opt Specimen, mostly fine mint (BF	20 5 15 20 24 15 4 10 8 8
		between 68/79SP)	
		8½d, 9½d x2, 10d, 1s3d & 1s7d, mint (BF 74, 76/7, 79/80) 1931 white centre 4½d, 5d & 8d, mint with black training bar cancels, mint (BF 180/2SP)	10 10
		Great Britain / United Kingdom – Northern Ireland NI County Courts: 1921 2s (BF 7) and Ireland CC 1s, good to fine used on 2 documents NI Land Registry: 1921 2s6d and 1947-50 1s & 2s6d, each fine used on document (BF 5, 12/13)	5 5
		Great Britain – Offshore Islands	
Н	309	Alderney: 1965 cheque bearing 2d embossed revenue, fine used Channel Islands: 1973 flower tax 10p (BF 2) plus 10p & 25p unlisted p15x14, unused, slight faults Guernsey: Waterlow overprinted samples - 1925 Workmen's Compensation ½d grey x2 (one imperf, one perf with punch cancel), ungummed (BF 1SP)	10 15 30
		1935-60 Accidents 4½d purple & 1947 Income Tax 1s olive, fine u/m, punched (BF 9SP, 1SP) Isle of Man: 1889 6d & 1s; 1903 1s, 2s, 2s6d & 10s; 1904 6d, 1s & 2s; 1921 1s; 1951 1s & 5s; 1960 6d to 2a6d, 10s & £1, mostly fine used or mint (BF between 3/67)	20 100
		1910s-30s collection of Railway Carted Luggage tickets x50 different incl large format, fine mint Jersey: 1900-80s collection of 58 different including Juré-Justicier and Property Fund issues, values to £50, fine mint, used or specimen	48 120
В	315	1942 Social Insurance 3d Waterlow overprinted sample in blue, fine u/m, punched (BF 1SP)	20
		Grenada	
В	317 318	1870s-80s simplified set of 12 to £1, mostly good used, the odd fault (BF between 1/22) 1884 part set of 8 to 5s (no 4d), good used (BF 25/7, 29/33) 1954 QE2 12c postage with genuine fiscal cancel, surcharged '2c Revenue', supposedly by Jim Czyl 1990s airport tax \$25 & \$35, fine used, unlisted and very scarce	20 7 5 24
н	321 322 323	Hong Kong Airport Tax: 1990s \$50 & \$100 with green inscriptions plus \$50 blue inscriptions, fine - 1990s \$150 with green inscriptions & \$150 blue, fine, scarce value Bill of Exchange: 1910s-20s KGV simplified part set of 9 to \$2, mostly good used - 1921 wmk Script \$5 opt type A, fine used (BF 144A) - 1939-47 1st colours 10c x2, 15c, 20c x2, 30c x3, 50c x2, \$2 and \$10, all different showing various overprint types, good to fine used (BF between 162/174)	8 22 10 12 28
	325	10c opt type D, used on printed Chinese cheque, minor rubbing (BF 162D)	18

Lot Description Est (£)

		Hong Kong (continued)	
	326	Bill of Exchange: 1948-51 2nd colours 10c x4, 15c x2, 20c, 25c, 30c x2, 50c, \$1, \$4, \$5 x2 and \$10, all different showing various overprint types, good to fine used (BF between 183/227)	20
	327	1950-51 opt M or N 20c, 25c, 30c, 75c, \$1, \$1.50 & \$3, used on pieces (BF between 214/223)	8
	328	opt type P 15c, 20c, 40c, 50c, \$3 & \$4, used on 3 pieces (BF 213/225P)	10
D	329	\$50 perf 13 very fine used plus 8 lower values, all opt type P (BF between 214/231P)	55
G	330	c1952 surch 15c on \$6 & 15c on \$20, each with some short perfs but very scarce (BF 236/7)	70
	331	c1954 KGVI surch 15c on 40c, fine used on cheque (BF 244)	12
	332	15c on 50c, fine used on cheque (BF 245)	14
	333	1954 part set of 16 to \$20 (no \$6), fine used (BF 271/287R ex 285)	16
	334	1967 part set of 11 to \$20, good to fine used (BF between 271/286S)	14
	335	Commercial opts: 1890s-1900s QV 2c & 4c plus KEVII 2c & 4c opt DP (=Daily Press), good used	14
В	336	Contract Note: c1945 opt type A 20c, 50c & \$1 (scarce), type B 10c x4, 20c & 50c, g-f/u (BF 155/8)	28
	337	1954 QE2 part set of 14 to \$50 (no 40c or \$25), fine used (BF 271/290 ex 276, 288)	24
G	338	1956 opt on B of E \$40 & \$50, good used (BF 293/4)	28
	339	1960-71 simplified part set of 12 to \$50, perf faults on \$50 otherwise f/u (BF between 271/319)	18
	340		20
G	341		85
	342	, , , , , , , , , , , , , , , , , , , ,	24
	343	70 (32
	344	surch type D \$3 on \$4, fine used, scarce (BF 399)	22
	345		10
	346	3	20
	347	1970s complete contract notes x8 bearing duplicated range of adhesives to \$50, good to fine	16
	348	3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	18
		Embossed: 1870s-90s 10c, 25c, 50c, 75c & \$1½, some cut to shape, mostly fine and scarce	28
		Labels: c1940s Nazi forgery (Liquidation of Empire) ½d green, unused	15
	351	,	24
		Receipt: c1946-48 10c on 30c, fine used on complete counterfoil for bank draft, folded (BF 4)	11
		Stamp Duty: 1867 basic set of 7 to \$3 (no \$2), good used, slight faults inc pinholes (BF 1/6, 8)	20
		1885 3c, 5c, 10c, 25c, 50c, \$1, \$1.50 & \$2, mostly g/used, some slight faults (BF 16/8, 20, 22/5)	38
		1890 small format 2c, unused (no gum), scarce thus (BF 28)	12
		1891 \$5 on \$10, couple of tiny punch holes otherwise fine used (BF 29)	28
	357	, , , , , , , , , , , , , , , , , , , ,	16
		1903 wmk CC \$6, horiz crease but fine used appearance (BF 68)	20
_		1907 MCA part set of 7 to \$1, fine used (BF 76/82), also 25c & \$1 (both with faults) opt B of E	14
G	360	- + -,	26
	361		12
	362	, , , , , , , , , , , , , , , , , , , ,	13 5
٨		1917-60s numeral Script wmk 15c, fine used on complete cheque (BF 129) 1921 part set of 14 to \$20 (no 5c, 25c or \$1.50), good to f/u, the odd fault (BF between 131/147)	5 75
		1939-47 1st colours 20c, 40c, 50c, \$1, \$2 & \$4, good to fine used (BF between 164/171)	48
G			
G		50c, u/m block of 15, slight creasing (BF 167) 1948 perf 14 10c, 20c, 40c, \$3, \$5 & \$10 plus 1950-51 perf 13 \$5, fine used	10 48
J	368		40 12
G		1954 15c, 20c, 50c (punched) & \$3, f/u without opt and scarce thus (as BF 272ff but Block wmk)	26
J		1980 set of 13 plus c1990 surch set of 2, fine used (BE 431/445)	∠0 18

.01	t	Description E	Est (£)
		India	
	371	Early to modern specialist collection of 228 different stamps from a wide range of appropriations incl scarcer items, mostly good to fine used	48
	372	1910s-80s bundle of documents incl modern locals on receipts, 50+ total, condition slightly mixed	40
		Indian States	
		1900s-1960s group of 120+ different from various states, little or no duplication, good to fine used	28
		1910s-30s documents / stamp papers x11 different incl Bundi, Jaipur & Maharashtra	5
		Accumulation of 50+ documents and stamp papers from various states, fair to fine, hours of fun!	24
		Akalkot: 1904 2a (single and pair) & 3a unused, plus 3a used (K&M 12/13)	5
	377		5
	378	, ,	5 4
		Banganapally: 1945 1a revenue x3 (one thinned) (K&M 121) Baroda: 1910s-40s selection incl Thana Areas opts (x3) plus a few Berar	5
		Bikaner: 1880-85 ¼a black, ¼a red x7, ½a x5 & 1a (K&M 410/3) plus a handful of forgeries	5
		Jaipur: 1930s K&M types 15 and 40 postage stamps x12 overprinted Court Fee / Revenue, used	12
		Travancore / Cochin / T-C / Kerala: 1900s-60s accumulation of 100, some duplication, good to fine	18
	000	Travarioore / Gooriii / 1 G / Nordia. 19999 909 doodinalation of 1990, some deplication, good to line	.0
		Ireland	
F	384	Bankruptcy: 1873 part set of 4 (no 10s) opt Specimen type 9, a few short perfs otherwise fine, mint (BF 1, 3/5SP)	55
F	385	1882 set of 5 Specimen (£2 & £5 type 11, others type 9), £2 wmk inverted, mint (BF 10/14SP)	55
		County Courts: 1878 1d & 2d (tiny tear), matching wing margin examples, mint (BF 1/2)	12
		Excise: 1925 wmk SE ½d claret, mint (BF 30)	20
		Judicature: 1890 summons bearing 1s (die Z) red embossed, fine	4
	389		20
		Land Commission: 1881 1s x2 (1 creased), used with perfin cancels (BF 4)	5
		Petty Sessions: c1915 perf 14 6d green & olive x4 (2 pairs), fine used on 2 documents (BF 15)	5
_		Records: 1893 6d, 1s, 5s & 10s, good used (BF 1/4)	18 55
		Registration of Deeds: 1902 3d, 6d (both), 1s, 2s, 2s6d, 10s, £1 x2 (BF 48, 50/53, 56/57), g-f/u 1911 2s and 1922 Saorstat part set of 6 to 10s, fine used, scarce (BF 62, 70/75)	55 85
		Registration of Title: 1890 part set of 6 to 5s, 5s creased otherwise fine mint, scarce (BF 1/6)	65
		1895 1s, fine mint marginal (BF 9)	24
		Reg of Title Insurance Fund: 1890 10s opt Cancelled, no gum, plus 1896 2s fine u/m (BF 3SP, 5)	55
	200	Israel 1049 Concular part set of 5 to 11, fine used on pieces plus few other revenues/Cinderalles	0
	390	1948 Consular part set of 5 to 1I, fine used on pieces plus few other revenues/Cinderellas	8
		Italian Colonies	
	399	General Issues: 1931 portrait to left part set of 10 to 20l, mostly fine used (BF between 21/34)	17
F		Asmara: 1930s municipals x3 different plus Eritrea Ufficio Economia Corporativa 2I, good to fine	16
Η	401	1950s town hall 20c (faults) & 50c, good used	16
	402	Libya: 1920 on 1919 5c x2 used examples	5
	403	Tripoli Municipal: c1947 2.50 MAL (BF 2b) plus unlisted 50 MAL, fine used	8

Lo	t	Description E	st (£)
		Jamaica	
G	405 406	Airport Departure Tax: 1958 BWIA air ticket with 6d postage paying airport tax, very early usage 1960s-90s group comprising \$1 (10s), \$2, \$200 & \$500, good used, scarce 1970s \$2 and surch \$3 on \$2, fine used	13 28 18
		1990s \$40 and \$80, fine used	14
	408	Bill of Exchange: 1872 two bills drawn at Kingston, each bearing GB Foreign Bill stamp on reverse, not taxed in Jamaica	7
		Direct embossed: 1880s-90s colourless 3d x5 plus 'Island Treasury' strikes	5
	410	1s & 3s6d (both die A), plus 'Island Treasury' strike	13
	411	, , , , , , , , , , , , , , , , , , , ,	24
		BOAC and KLM air tickets, each bearing 6d die A, scarce airport tax usage	20
		Judicial: 1900s-10s documents x7 bearing QV/KGV 6d, 1s & 2s values, mixed condition	5
		1898 wmk Crown CA 3d, 6d, 1s & 2s, mint, scarce thus, perfs slightly trimmed (BF 4/7)	14 12
		1898, 1908 & 1913 nearly complete to 5s (no 1908 3d or 2s on blue), g-f/u (BF 4/8, 10/12, 14/19) 1908 wmk MCA 3d, good used on piece with 1917 cancel, key value (BF 9)	12
G		1938 6d, 1s, 2s, 4s & 5s plus 1952 2s, 6s6d & 10s (v scarce), good to f/u (BF 30/4, 39, 41/2)	85
Ü		1966 wmk Block CA 6d, 1s & 4s mint, 2s & 8s6d used (BF 52/5, 58)	24
G	419		20
	420		6
	421		7
	422	Labels: 1915-16 Biplane x3 diff (one opt Jamaica in red), 1940-41 Red Cross & St Dunstan's, g-f	12
	423	National Insurance / Social Security: 1965 wmk CA 3s and 1967 wmk Pineapple 4s, mint (BF 1, 4)	9
	424	c2000 \$100, u/m (as BF 12/13 but unlisted value)	5
D	425	Revenue (adhesive embossed): 1899 part set of 13 to £10 (no £1), £10 with perfs trimmed one side but scarce, good to fine used (BF 5/19 ex 15)	55
	426	large type 4s, the scarce die E, minor crease otherwise fine used on piece (BF 11 var)	8
F	427	£2 blue (die G) and £4 blue (D), some perf discoloration on £4 but very scarce, used (BF 16a/17)	48
	428	1902 small format part set of 13 to £10 (no 15s but with 5s H & J and both 3s), good to fine used (BF between 30/42) - note the 1s6d listed as BF 34 does not exist in this colour	24
		1913 part set of 13 to £2 (no 1s6d, 2s or 7s6d but with both £1), mostly g/u (BF 45/8, 51/4, 56/9)	32
G	430	1931 part set of 17 to £5 (no 4s6d, 6s, £1 or £2), mostly good used (BF 45/8, 51/4, 56/9)	55
G	431	1931 scarce early dies - 6d AH, 4s A, 15s AB, all used with slight faults (BF 52, 60, 66 vars)	28
	400	Kenya, Uganda and Tanganyika	
		East Africa & Uganda: 1905 Judicial 3r & 5r, fine used (BF 33, 35)	36
		Kenya and Uganda: 1922-28 5c (both), 10c (both), 15c, 30c, 50c & 75c, good fiscally used, mostly Law Courts cds	16
_		1s, 2s, 3s, 5s, 10s & £1, to fine good used with Law Courts cancels	12
		2s (punched) & 10s, fiscally used, both with wmk Crown to R of CA, very scarce (SG 88w, 94w)	55
D		KUT: c1948 Savings stamps 20c & 50c mint singles, minor toning but scarce British East Africa: 1897 5r & 10r opt Judicial Fee, fine used (BF 3/4)	32 26
		Kenya: Airport Tax 1977 20s, c1985 \$20 & c1995 \$20 (on part ticket), good to f/used (BF 2, 12, 13)	8
		c1990 elephants 100s & \$20, used on separate pieces (BF 13/14)	7
Н		Graduated Personal Tax c1964 6s grey-blue and yellow-brown, used, scarce (BF unlisted)	36
•	441		24
		Hospital Insurance 1990s selection of 15 all different, mint or used	10
	443		18
	444	Impressed 1920s-40s 20c blue, used on part cheque plus 1s vermilion, uncancelled	9
		1955 Nairobi cheque with violet 'DUTY PAID 30 Cents' handstamp, trivial toning	5

Lo	t	Description	Est (£)
н	447 448	 - Kodi: 1938 1s perf 14, faults incl small tear at foot, unused (BF 2) - Revenue c1963 wmk Block CA 10c, 20c, 50c, 1s, 2s & 25s, fine mint (BF 21/5, 29) - 5s, 2 pinholes otherwise fine unused, newly discovered (BF unlisted) - 1977 10c, 1981 10c & 1985 10c, used on 3 matching receipts, minor toning (BF 30, 41, 50) - 1980s-2000s 20c, 2s, 5s, 10s, 20s, 25s & 100s, u/m blocks of 4 (BF between 51/72) 	14 11 18 5 12
	451	c2007 2s (BF 72) in complete u/m sheet of 100	5
G		Tanganyika: German E Africa 1910-12 Woermann Line 30pf Kaigeld & 30pf Kaibetried, good used	18
	453	Kodi 1934 1s plus 1938 1s perf 14 x2, unused or used, all with faults (BF 1, 3) Revenue use of dual-purpose adhesives 1927-31 £1, fine used (SG 107)	20 24
	455	- Stamp Duty 1950 set of 8 to 20s, used, some slight faults (BF 1/8)	16
	456	10s & 20s in matching vertical strips of 3, faults on central 20s, good used (BF 7/8)	32
G	457	20s, good used block of 4, one with punch cancel, scarce multiple (BF 8)	85
	458	1961 part set of 7 to 10; c1982 1s/20c & 2s/10c; 1983 100s (punched) and c1980 1s to 10s, good used (BF 19/25, 39/40, 48/53)	18
		Uganda: 1898 2a & 1r, good used (BF 2, 6)	6
		1900s-10s selection of 18 different, mostly good to fine used (BF between 8/60)	20
	461	1907 1c, 6c & 50c, mint (no gum on 6c), scarce thus (BF 24, 26, 28)	16
	462	- 1935 10c lion, pair good used on sola of exchange, pinholes (BF 100)- 1960 QE2 1s & 2s mixed case opt plus 2s opt in capitals, fine used (BF 153/4, 159)	4 28
		- 1962 Independence set of 4 opt in capitals plus 1s & 2s mixed case, fine used (BF 160/5)	36
		1964 cheque bearing embossed 20c blue, fine used	8
	466	1965 Birds 10c, 20c, 1s & 5s (minor thin), good to fine used (BF 167/9, 173)	14
		Latvia	
F	467	Court Fee: 1920s-30s surch 20s & 2l, new currency 20s & 10l, fine used (BF 11, 14, 27, 32)	24
	468	Documentary: 1930s lightly duplicated selection of 26 including 10l & 3l (BF 85, 94), good to f/used	20
		Leeward Islands	
	469	1880s-1940s selection of Fees or dual-purpose adhesives, 10 different, fair to fine used	5
	470	1882 6d, 1s, 2s & 5s, all used with slight faults (BF 1/4)	12
		1918 wmk MCA 6d (faults), 1s, 2s & 5s (small punch-hole), good used (BF 27/30)	20
	472	5s, slight creasing otherwise fine used (BF 30)	24
		Lithuania	
	473	1930s documentary part set of 7 to 20a (no 50s), good to fine used (BF 11/12, 14/18)	20
		Malaya – Straits Settlements	
G	474	1874 Revenue long type 5c, 10c, 20c, \$2, \$3 & \$5, some slight faults otherwise g/u (between 1/17)	55
		Malta	
	475	Literature: Malta Study Circle (1977), catalogue of Maltese revenues, new	5
	476	1900s-30s receipts x7, mostly bearing postage & revenue adhesives, values to 2d	8
	477	, , ,	6
		Direct embossed: 1971 2d x2 and 4d vermilion (unlisted in Barber), fine used	8
	479	Excise: 1950s-60s cinema ticket stubs with imprinted excise tax - 6d tax on 1s2d ticket, L and R halves, fine	18
	480	Labels: 1941 ½d Help the Relief Fund, used, slight crease	4
Н		Passport: 1933 £1, fine used on piece (BF 8)	30

Lo	t	Description	Est (£)
		Malta (continued)	
н	483 484 485 486 487 488 489 490 491 492 493 494	1930s-50s KGVI commemoratives x13 different (SG between 214/260) 1938-43 KGVI pictorial part set of 13 to 1s (SG between 218/226) 1948-53 New Constitution part set of 14 to 1s6d (SG between 234/244) Revenue: 1899 ½ & 1d, 1899-set of 7 to 1s (no 9d) and 1904 set of 6 to 1s, good to fine used (BF 1/2, 6/11, 13, 19/24) 1d doubled opt & 1s (short corner perf) plus 1899 (Nov) 9d, good to fine used (BF 2c, 4, 12) 1899-1901 3d on 1s, used on 1906 bill of lading, fine (BF 9) 1899-1926 selection of 9 different, values to 1s, good used (BF between 1/30) 1926 set of 4 to 6d, both mint/unused and used (BF 29/32)	5 5 20 18 6 5 6 26 16 10 5 12 7
	495	1d, fine used on neat 1928 receipt (BF 30)	,
	497 498 499	Mauritius Inland Revenue: 1889 and 1891-98 issues mint (BF 1/4) Insurance: 1869-72 handstamped part set of 8 to 10s plus 1874 6d, good to fine used (BF 6/13, 15) 1878 part set of 6 to 10r40; 1879 values to 2r60; 1904 values to 52c, g/u (BF between 18/59) Postage stamps fiscally used: 1910 5r & 10r plus 1913-22 10r, good to fine used (SG 194/5, 204b) Postal order: 1970s 1r postal order with 15c commission, surch to 50c with violet handstamp, f/u	12 24 42 24 8
	501	Mexico 1928 5c with talons, 'Tampico Tamps. 37' opt inverted, fine used pair	9
	503 504	Montserrat 1866 1d x4 showing variety of shades, used (BF 1) 1916-17 Delandre charity label for French Red Cross Society, imperf, unused 1983 Arms \$12 and \$30, fine u/m (BF 3/4) \$12 & \$30 opt Specimen opt, fine mint (BF 3/4SP)	4 8 12 10
		New Zealand	
	507 508	Counterpart: 1887 3s (BF 4) and Fine Paid 1880 3d deep brown (BF 3b), fine used without perfin Mortgagee's Indemnity: 1927 1s yellow (punched), plus 1947 1s unpunched, fine used (BF 2, 5) 1947 1s unpunched (BF 5), fine used on piece with 5s Arms Savings: 1934 PO Thrift 1d (shortish perfs), 1940s National Savings 6d, 1980s POSB label, mint	10 5 5 10
	510 511	Stamp Duty: 1866 6d, 1s x2, 1s4d, 2s & 3s, fair to good used (BF between 8/24) 1s8d brown & blue, fine used with 4 good margins (BF 14)	12 24
		 2s8d blue & black, used with 3 margins but corner fault, scarce (BF 22) 4s8d blue & black, fine used with 4 good margins, very scarce (BF 31)	20 250
		1867-70s part set of 8 to 3s plus 9 shades/duplicates, fair to fine (BF between 81/187)	6
	515 516	1880s duplicated group of 75+ with values to £1, fair to fine used (BF between 214/248) part set of 19 to £100 (faults), fair to f/u, perfins on £20, £30 & £35 (BF between 214/280)	15 28
		1882 £300 brown, fine used with perfin cancel (BF 282)	24
	518	The property of the second sec	5
	519	£400, good used on piece, perfin cancel (BF 344)	10

Lo	t	Description E	Est (£)
	520	Wages Tax: 1931-57 used collection of over 400 different, apparently complete except for 11 values listed in Barefoot, good to fine used and extremely difficult to assemble (BF between 1/117)	300
	521	accumulation of 200+ with some duplication plus a few on pages (BF between 1/117)	48
		Nigeria	
		Eastern: c1953 provisional 2s3d, 2s6d (corner fault) & 5s, good used, scarce (BF 3/5)	42
Н		c1956 2s6d, 5s & 10s, fine used (BF 7/9)	24 5
	524	Ephemera: c1910 book illustration showing 'A Trial in a Consular Court' in Lagos, fine	5
		Norway	
	525	1910s-60s bills of exchange x16 bearing adhesives (values to 10k) plus Finland docs x7, mostly fine	11
		Nyasaland / Malawi / British Central Africa	
G		1891-93 Long Arms £1, fine mint with Specimen perfin (BF 8SP)	130
		Consular: 1898 6d, 1s & 2s6d red opt plus 4s blue opt, good to fine used (BF 1/3C, 4B)	38
_		2s6d, 4s & 10s (missing corner) black opt, fine used (BF 3/5A)	32 18
ט		4s blue opt, fine used (BF 4B) 1901 mixed case opt 1s & 10s, good used (BF 9/10)	28
		Ephemera: 1980 land transfer drafted for President Banda's signature but untaxed and unsigned	5
G		Graduated Tax: 1970 9d, 1s1d, 3s3d & 4s9d, fine used, scarce (BF 1/4)	24
		Pakistan	
	533	1940s-2000s collection incl Arms Licence, Entertainments, Insurance, Route Permit, Special Adhesive etc, 100+ stamps with some duplication, mostly fine mint or used	18
		Palestinian Authority	
	534	c2010 Revenue 750f, two complete proof sheets (one imperf) of 20 with tabs, u/m	160
		Papua New Guinea	
	535	c1989 10t on 40t (1st type) and 1988-95 1k on 90t flowering tree, u/m (BF 100, 105)	12
		Poland	
	536	1921 500m, fine used block of 24	12
		Portuguese Colonies – Mozambique	
	537	1890s-1960s selection of 40 with significant duplication, mint or used	13
		Rhodesias	
	538	1890s-1940s fiscally used selection of 24 with values to £10, slight duplication, mostly good used	8
		BSAC: 1892-93 1s x2, 5s & 10s x2, fine used (unpunched) on complete notarial transfer, attractive	12
		1s and 1898-1908 1d & 1s, used on separate documents	5
	541	£2 x5 (1 with faults) and 1896-97 1s x2 & 10s x3, fine used (unpunched) on large piece	10
	542	1897 £1 (SG 73), pair fine used on Mashonaland deed of transfer, perfin cancels	12
	543	1898-1908 £10 x2 good used examples, one without perfin (BF 17) 1910-13 Double Head 1s, used (uncancelled) on power of attorney	30 8
ח		refro-13 Double Head 1s, used (uncancelled) on power of attorney c1915 ¼d Cigarette Tax, fine unused (BF 4)	40
_	ں، ت	5.5.5 /44 Olgarotto Tang into anabod (Di T)	10

Lot	<u> </u>	Description	st (£)
F	547 548 549 550 551 552 553	Rhodesias (continued) Northern: 1925-29 2s6d, 5s x2, 10s & 20s (SG 12, 14, 16/7), all with slight faults, revenue cancels - c1930 Cigarette Tax 6¼d, fine unused without gum as issued, scarce (BF 2) - c1938 Consular KGVI 10s used with Fee Stamp cancel, few short perfs (formerly listed as BF 1) - 1953 R opt ½d, 1d & 6d plus c1955 1d, 6d & 2s6d, good used (BF between 6/21) Zambia: 1964 1d to 1s and 1968 part set of 7 to 50n (no 9n), fine mint or used (BF 1/4, 11/3, 15/8) - 1968 2n and 50n, imperf proof singles, mint (BF 12, 18P) Rhodesia: 1980 3c on 2½c, u/m (BF 64) Southern: c1924 Cigarette Tax unissued 1/10d magenta opt Cancelled, fine - 1s3d, fine for this (BF 13)	7 65 12 7 9 5 4 40 40
	555	Romania 1910s-40s selection of 30+ with minor duplication, values to 100l (faults), incl some German Occ	5
С		Saint Kitts Nevis Airport: 1990s \$4 Environment Levy, fine \$27 Departure Tax and \$41 Service Charge, fine and scarce	8 18
	559	Saint Lucia 1880s group of 9 different, fair to fine 1882 part set of 7 to 6d (both perfs of 1d & 3d); 1883 ½d & 1d and 1884 all capitals opt 1d grey and 1d purple, the odd fault, good used (BF 1/5, 7/8, 11/12) 1960s-80s group of 5 different postage stamps fiscally used, values to \$1, hard to find	5 24 5
	562 563	Saint Vincent 1888 3d on 4d lilac (BF 21) plus selection of 9 other QV values, mostly good used 1980 set of 3 to \$20 (BF 4/6 "primarily for revenue use"), x2 sets, one mint, one fine postally used 1990s Airport Tax \$40 black on pink, fine used, scarce Seychelles 1952 50c reddish violet (SG 167) x4 examples, all with part Supreme Court Seychelles cancel	16 14 12
	565 566 567 568 569 570 571 572	Sierra Leone Airport: 1990s \$20 passenger service charge, one edge torn as a cancel, scarce Postage and revenue: 1890s-1940s values to 10s x16 different with fiscal cancels, the odd fault - 1912-21 6d, 1s, 2s, 5s, 10s & £1, fiscally f/u, Supreme Court cds or perfin etc (SG 119, 124/8)	8 12 24 12 12 16 42 85
н	575	Singapore 1948-53 \$100 perf 13, short corner perf otherwise fine used (BF 2a)	32

Lo	t	Description	Est (£)
H G	577 578 579	Somaliland Court Fees: 1900 1a, c1901 4a (37mm), 3a & 8a (45mm), minor creasing, mint (BF 1, 2A, 3B, 5A) c1901 3a, 8a & 12a (all 37 mm spacing), fine used with Berbera cds (BF 3, 5/6B) 12a & 1r (both 37 mm spacing), slight creasing on 12a, pinholes on 1r, mint (BF 6/7B) 1903 surch 2a on 3a, both types, slight imperfections but fine for these, used (BF 12A/B) 1904 6a & 1r, trivial creasing as usual, mint, very scarce (BF 20/21)	95 110 75 55 110
	582 583 584 585 586 587	South Africa – Provinces Cape: 1875-98 direct embossed £2.10s & £10 blue, folded through impressions but f/u appearance - £3 (slight crease) and £5.10s (cut to shape), used - £20 x2 used together on piece of wine & spirit licence, good used - Customs 1902 2d pair mint and 6d unused (BF 2, 4) Griqualand West: 1877 6d brown on yellow opt A in black, minor thin, good used (BF 40aA) - £1 brown on yellow opt A in black, minor surface mark otherwise fine mint, scarce thus (BF 48A) Orange Free State: 1886 6d on 4s type B, fine used (BF 81) Orange River Colony: 1905 £10 fine used (BF 120)	16 16 20 20
	590 591	South Africa – Union / Republic 1910s-90s collection of mainly basic issues plus a few scarcer types incl Consular, Customs & Penalty, 114 all different, good to fine used 1940s-90s bundle of 32 documents bearing a range of adhesives, values to 200r, mostly g-f 1931-37 2s6d on insurance policy plus range of fiscally used low values 1978-2008 1r x2 examples f/u on arms licence, with handstamp to indicate death of licensee, fine	28 20 5 16
A	594 595	South West Africa Tribal Tax: c1920 large format 5s opt Ondonga (3mm tall), missing corner otherwise g/u (BF 1d) c1936 small format 5s opt Ondongua, fine used (BF 2, this tribe unlisted) c1940 pictorial 5s on ½d Ukuambi, fine used English single (BF 6, this tribe unlisted) 5s on 1½d Ondonga, good used English single (BF 8d)	55 85 65 55
В	598 599 600 601 602 603 604 605 606	Sudan 1900s-2000s selection of 14 different, mint or used, wide range of types, fine mint or used Central Equatoria State: c2000 100SD and c2014 2SSP, u/m (BF 2, 14) Entertainments: 1974 white paper set of 7 to 25p, u/m corner blocks of 6 (BF 28/34) 1975 perf 12½x11½ set of 8 to 25p, u/m (BF 38/45) Military Telegraphs: 1898 Egyptian wmk Multiple Star & Crescent 10pi, block of 24, u/m (SG T10) 10pi, left-hand half, fine used (SG T10) 1898-99 wmk Multiple Star & Crescent 10pi, block of 20, u/m (SG T16) Passport: 1951 20p & 50p plus c1955 50p Passports, good used (BF 10/11, 13) 1978 triangular inscription set of 6 to £25, good used (BF 14/19) c1990 part set of 5 to £500, good used (BF 20/24) Stamp Duty: c1970 5p x5 and 10p x3, f/u on matching documents from Khartoum Univ (BF 16/17) Tobacco: 1960 set of 6 to 42m, fine u/m marginal strips of 4 (BF 1/6)	10 5 28 6 75 16 20 13 14 11 12 48

Loi	!	Description	Est (£)
	610 611 612 613 614 615 616 617	Airport: 1993 Passenger Service Charge E10, one corner torn as a cancel, scarce Graded Tax: c1970 35c & 50c plus c1990 1e50, each x10 good used (BF 1, 3, 18) Revenue: 1904 opt on Transvaal 1s, good used (BF 29) - 5s, good used (BF 32) - c1914 all capitals opt on KGV 5s and 1922 £1, fine used appearance but thinned (BF 64, 85) - 1922 3-line opt on KGV £1, slightly faded colour otherwise fine used (BF 76) - 1970s simplified set of 9 to 2r and 1e (no 50c), good to fine mint or used (BF between 100/133) - 1980s-2000s 25c x2, 50c, 1e x2, 2e x3, all different, fine mint or used (BF between 138/146) - 25c, 1e, 2e x2 different, fine mint blocks of 4 (BF 144, 151 & unlisted) Savings: 1970s 10c black & orange x10, affixed to savings card, uncancelled	8 24 11 13 48 38 14 10 6
	619	Switzerland 1900s-50s selection of 19, slight duplication, good used	5
G	621 622 623 624 625 626 627 628 630 631 632 633 634 635 636	Postage and revenue: 1913-23 1d (SG 150) used on small neat receipt - 1922-28 part set of 7 to £1, fiscally used, £1 very fine with perfin cancel (SG 226/9 etc) Revenue: 1906 grey embossed set of 10 from 6d to £1, the odd fault, good to fine used (BF 4/13) - 1915 blue embossed 4d, 6d, 2s, 5s & 10s plus 1924 6d, good to fine used (BF between 17/33) - 1934 embossed part set of 8 to \$4.80 (no 6c), good to fine used (BF 63/70)	12 18 14 85 12 9 24 16 24 12 20 6 8 18 38 30 36 5
н	639	Tristan da Cunha 1970 National Savings 6d, u/m block of 4	16
	641	Turkey 1882 newspaper bearing 2pi tax stamp, faults but unusual Turks and Caicos Islands Airport: c1992 \$10 and 1998 \$15 Departure Tax issues, fine used with punch cancels (BF 2/3)	5
		 - c2000 \$3 'Terminal Usuage [sic] Fee' ticket with adhesives attached, fine and scarce United Arab Emirates c1975 10dh & 50dh without perfin, fine used (BF 12, 16) 	12

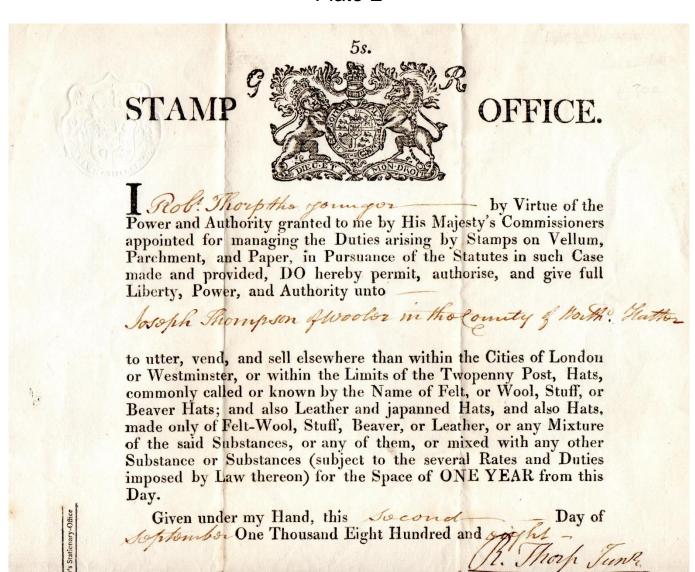
Lo	t	Description	Est (£)
		United States of America	
	644	Documentary: 1870s 2c x3, 3x, 5c & 50c fine used on two complete receipts, one additionally with Canada Bill Stamps x2, the other with GB 1d Foreign Bill	9
	645	c1880s-1950s accumulation incl Documentary, Cigarettes, Telegraphs and Wines Excise, 200+ stamps with significant duplication, fair to fine	14
	646	1880s manufactured tobacco tax \$5 & \$10 receipt forms, fine with specimen punches	5
	647	1939 NY World's Fair poster stamps, u/m sheet of 54, folded through one column otherwise fine	16
	648	Duck Permit stamps: 1941-92 selection of 28 different, used, some with faults	22
		United States of America – State issues	
	649	c1920s-50s group of 25+ state issues incl Florida, Nevada, New York, fair to fine, slight duplication	8
	650	c2000 Arizona Dept of Agriculture native plant tags x4 different plus metal seals x3	5
		Vietnam	
	651	1952 document bearing 1d adhesive, fine	5
		Wei Hai Wei	
	652	1922 2c/2d perf 15, used with faults (BF 2)	20
		Yugoslavia	
	653	1930 taksena marka 50p blue imperf (stamp paper cut-out?), fine used	4
		Zanzibar (see also lots 207-209)	
Н	654	Revenue use of postage stamps: 1908-09 View of Port 50r, slight faults incl crease, used (SG 243)	30
	655	1913 wmk Rosette 1r, 2r, 5r & 10r; 1914-22 4r; 1921-29 1r, 3r, 5r & 10r; 1936 10s, good to fine fiscally used, most with punch cancels (SG between 255/322)	36
Α	656	30r, used on piece with Zanzibar Court cds and diamond puncture, scarce (SG 260c)	75
	657	1957 10c, 20c, 1s & 2s (SG between 359/369), fine fiscally used	5
Н	658	Revenue: c1904 manuscript provisionals 4a on 4r & 1r on 30r, both fine, plus 1r on 3r & 1r on 40r, both with faults, extremely scarce (BF 18, 21, 23/4)	85
	659	1905 Sultan 1r & 3r, good used (BF 37, 39)	16
		1906 Monogram 4a, 8a & 1r, good used (BF 47/49)	16
D	661	c1906 Sultan 1r on 3r, couple of punctures otherwise good used, scarce (BF 42)	18

The following revenue catalogues have been used in compiling lot descriptions:

- 1. William A Barber, *The Impressed Duty Stamps of the British Colonial Empire* (1st edition, Chesapeake, Virginia, 1998)
- 2. J Barefoot Ltd, *British Commonwealth Revenues* (10th edition, 2019)
- 3. J Barefoot Ltd, *Italy Revenues* (1st edition, 2013)
- 4. J Barefoot Ltd, *Telegraph Stamps of the World* (1st edition, 2013)
- 5. J Barefoot Ltd, *United Kingdom Revenues* (5th edition, 2010)
- 6. Peter R Feltus, Egyptian Revenue Stamps (1992)
- 7. Joe Ross and John Powell, *The Revenue Stamps of Irag* (3rd edition, 2004)
- 8. R J Thoden (updated by Martin Lovegrove), A Catalogue of the Fiscal Stamps of Saudi Arabia 1916-2001 (2008)

Many thanks for bidding!

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173 (detail)



Plate F



156 553









181 Ex 182 Ex 183 554















206 Ex 245 Ex 246 Ex 252 Ex 254 Ex 255 291





272 547













Ex 384 Ex 385 Ex 393 396 Ex 400 Ex 427













Ex 467 Ex 497 Ex 498 511 512 574

Plate G



Ex 264 276 ------ 330 ------













360

Ex 365

Ex 367

Ex 395

Ex 430

Ex 435















Ex 338

341

Ex 369

Ex 417

419

Ex 452

Ex 532









Ex 429

Ex 431

Ex 578

Ex 635











Ex 405 Ex 474

526

Ex 457

Plate H



Ex 321 639 22









Ex 576 Ex 577



Ex 310 Ex 401 481 485 Ex 523 654



Stage Carriage Original Licence.

2d and 3d Wm. IV. Cap. 120.

I the undersigned Robert Thorp of almoreh Distributor of Stamps for pourt of Northunderland

being hereunto duly authorized by the Commissioners of Stamps for the United Kingdom of Great Britain and Ireland, do hereby, in pursuance of the Statute in that Case made and provided, grant Licence to

Joseph Henderson of Morposh in the said

261 (detail)



266 (detail)