

PUBLIC STAMP AUCTION JIM SHAW PART 1

COMPRISING NEW ZEALAND 1878 STAMP DUTY
& NEW ZEALAND 1899-1939 POSTAGE DUES

SALE No. 28



SATURDAY 14TH OCTOBER 2017 - 10.30 AM
AT THE WEST PLAZA HOTEL, WELLINGTON, NZ

MOWBRAY COLLECTABLES



Lot 2145 error: vertical block of eight - imperf between



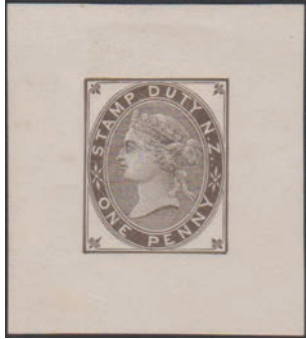
2001



2002



2008



2003



2004



2005



2006



2009



2010



2011



2016



2012



2023



2018



2036



2037



2041



2060



2063



2064



2065



2066



2090



2099



2103



2104



2109



2110



2112



2115



2062



2007



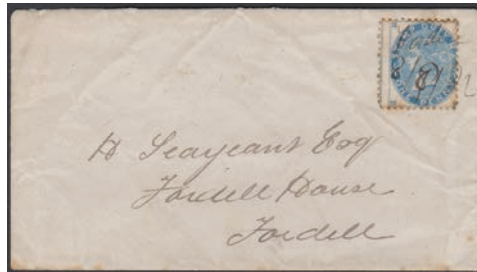
2022



2045



2019



2015



2020



2021



2118



2029



2030



2025



2032



2031



2076



2116



2105



2033



2125



2138



2140



2157



2034



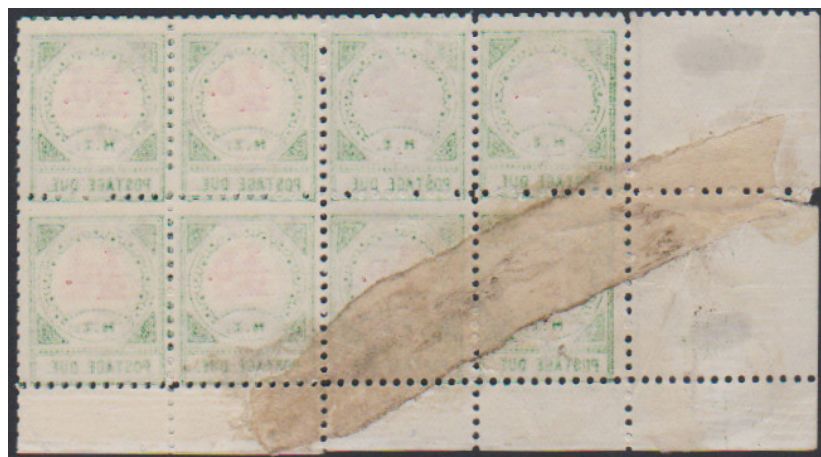
2119



2035



2106



2040



2042



2048



2050



2046



2043



2051



JIM SHAW PUBLIC STAMP AUCTION - PART 1

New Zealand Stamp Duties & Postage Dues

Saturday 14th October 2017

commencing 10.30am
West Plaza Hotel, Wellington, New Zealand



James Shaw (Jim) was born in New Zealand and quickly became aware of the public interest in the depth and diversity of New Zealand stamp issues. A close friendship with Arthur Dexter developed in 1966 just prior to the decimal currency era of 1967. His mentoring skills stirred Jim's interest in developing current issue collections whilst at Auckland University, where he completed a Bachelor of Commerce degree.

Jim built his collections particularly the 4d chalky 1960 series, at a time when most postage rates included the low 3d and 2½c stamps. His one-frame study replat of the 4d continues to build today. Whilst in Britain, Jim put together his Machin Heads decimal booklets exhibit that won a vermeil medal in London 2000. Back in Melbourne, Australia, Jim developed a comprehensive 5 frame collection of NZ Chalon Issues that was awarded a large vermeil medal, which included the rare '2d

Underlap' offset. Jim's New Zealand Wages Tax exhibit has been awarded a national large vermeil medal, with research work still under way and his articles appear in the New Zealand Stamp Collector.

His Postage Dues exhibit, including underpaid mail usage, was awarded a large vermeil medal at London 2000. Gradual progression to an international gold medal was via the World Stamp Show NY 2016 with a large vermeil and later at the FIAP 2016 in Bangkok with a gold medal.

Mowbray Collectables is delighted to offer Jim's Postage Due exhibit in this special public stamp auction along with Jim's national 1 frame gold medal exhibit of New Zealand's 1878 1d Stamp Duty issues.

The latter, opens this sale and comprises 27 lots. Jim's gold medal winning Postage Dues exhibit then follows and is broken down into the 1899, 1902 and 1939 series. There are some remarkable items on offer and this opportunity to acquire wonderful pieces such as the ½d vertical block of 8 imperf between, featured on the front cover of this catalogue, is unlikely to be repeated any time soon.

Part 2 of the Jim Shaw collection will be offered for sale on 17 March 2018 and will include amongst other items Jim's 1965 4d chalky stamps, New Zealand early health stamps/FDCs, Boer War and ½d newspaper exhibits. Catalogues for this sale will be available early next year. In the meantime, concentrate on the fabulous offerings in this sale, commencing at 10.30 am Saturday 14 October 2017, at the West Plaza Hotel, in central Wellington, New Zealand.

Collectors may also view all lots on Friday 13 October at the auction venue, as well as by prior arrangement at our Otaki premises. My thanks go to David Smitham who has produced another great catalogue for this sale. We look forward to your participation in this sale and wish you well with your bidding.

John Mowbray
Managing Director

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VISIT OUR WEB-SITE TO VIEW THE CATALOGUE AND PLACE BIDS:

www.mowbraycollectables.com

INSPECTION OF LOTS

At the premises of Mowbray Collectables, Main Highway, Otaki, by appointment: Monday 25th September to Wednesday 11th October, during normal office hours;
at the West Plaza Hotel, Wellington: Friday 13th October - 10am to 5.30pm,
and Saturday 14th October prior to the Auction - from 9am.

BIDDING

For those not attending the auction, bids can be placed by mail, phone, fax or e-mail. Such bids should be received in our office no later than 8am NZ time **(GMT + 13 hours)** Saturday 14th October **(at your risk if not received by auctioneer in time).**

Telephone bidding may be made during the course of the auction **by prior arrangement only.**

BUYERS PREMIUM

Buyers Premium of **17%** (plus GST on buyers premium for NZ buyers) will be added to the hammer price of each lot. (All buyers please note: no GST will be added to the *hammer price* of lots).

ESTIMATES ARE IN NEW ZEALAND DOLLARS

EXCHANGE RATES

At time of going to press: NZ \$1 = UK 55p, USA 72c, Euro 61c, Australia 91c

PHOTOCOPIES/SCANS OF LOTS

Available on request for single items or sets (within reason). We regret we cannot supply copies of bulk lots.

ALL LOTS ARE ILLUSTRATED ONLINE www.mowbraycollectables.com

WE ACCEPT ALL MAJOR CREDIT CARDS

Credit card payments will incur at surcharge of 2% for Visa/Mastercard, and 3% for American Express/Diners.

BIDS UNDER 70% OF ESTIMATE WILL NOT BE ACCEPTED

as this is the reserve on all lots. No vendor bids shall be accepted

Mowbray Collectables - Registered Auctioneers

UNCONDITIONAL GUARANTEE

Every lot in this auction is unconditionally guaranteed to match the description & be genuinely as described. Any lots found not to match our description may be returned within seven days for credit or refund.

YOU CAN BID IN OUR SALES WITH CONFIDENCE

EXPLANATION OF SYMBOLS & ABBREVIATIONS

*	Mint never hinged	/	Mint & used	pmk	Postmark
MUH	Mint never hinged	L	Label	h/s	Handstamp
M	Mint hinged or unused	F	Forgery	b/s	Backstamp
FU	Fine Used	C	Cover/Postcard/Entire	FDC	First day cover
GU	Good used	cds	Circular date stamp	P	Proof
U	Used	m/s	Manuscript OR Miniature Sheet	PPC	Picture Postcard
PU	Postally used	CTO	Cancelled to Order	H/H	Heavily Hinged
o/c	Off centre	SG	Stanley Gibbons	MNG	mint no gum
OG	Original gum	CP	Campbell Paterson	R	Revenue
E	Essay				

PUBLIC STAMP AUCTION #29

is also scheduled for Saturday 14th October at the West Plaza Hotel, commencing at 1pm, following the Jim Shaw Auction. Our 18th **Coin & Banknote Auction** is on Friday 13th October, commencing at 1pm at the same venue. **View online at www.mowbraycollectables.com**

CONDITIONS OF SALE

1. INSPECTION : No lot is available for inspection by post.
2. EXTENSION: extensions for certificates will only be granted on application prior to the conclusion of the auction. John Mowbray International will submit all items so requested by successful bidders to the reputable authority of their choice, in most instances this would be the Royal Philatelic Society of New Zealand, or the Royal Philatelic Society, London. The cost of certification + postage and handling will be charged once the relevant clear certificate has been received.
3. BIDDING
 - 3.1 Bidding either in absentia or in the room will bind the bidder to these conditions of sale.

Subject to any reserve price, the highest bidder shall purchase the lot: any dispute arising as to who is the highest bidder shall be determined by the Auctioneer who may offer the lot again.

The Auctioneer may group, split up or withdraw lots, and transfer bids to identical lots at his discretion.
 - 3.2 The bidder shall be deemed to purchase as buyer unless prior to bidding he has given the Auctioneer a copy of a written authority to bid on behalf of another person.
 - 3.3 Where an agent purchases on behalf of an undisclosed client, such agent shall be personally liable for payment of the purchase money to the Auctioneer and for safe delivery of the lot to the said client.
 - 3.4 Vendor bids shall not be accepted.
4. BIDDING INCREMENTS: Postal bids must comply with the following steps:

Under \$300 - \$10 increases	\$1,000-\$2,000 - \$50 increases
\$300-\$500 - \$20 increases	\$2,000-\$5,000 - \$100 increases
\$500-\$1,000 - \$25 increases	

Otherwise, the regulation of bidding is at the Auctioneer's discretion.
5. ABSENTEE BIDDERS: Bids will be accepted from persons unable to attend the auction, and their bids will be treated in utmost confidence and managed as though the bidder is in the room. The Auctioneer shall not be liable for errors or omissions in executing bids.

Absentee bidders, who have not seen the lots they are buying, may reject any lot with the exception of bulk or mixed lots and collections, where the description is not in accordance with that given in the catalogue. However, any such lots are only returnable within forty-eight (48) hours of receipt, and in the condition received.
6. ESTIMATES: These are conservative. Bidding will commence at a bidding increment over the second highest postal/absentee bid received prior to commencement of the auction. Where one or no bids have been received, bidding will commence at seventy percent (70%) of the lot estimate.
7. PAYMENT: Lots will be at the buyer's risk from the fall of the hammer but title shall not pass until payment in full has been made of the purchase price (hammer price plus 17% buyer's premium (plus GST on buyers premium for NZ buyers) and, if applicable, interest). Payment and clearance of lots by room buyers may be carried out on the day of the sale. Payment by absentee bidders must be made upon receipt of invoice. Payments not received within 30 days of auction date will be subject to 2% penalty interest per month.
8. No GST is charged on the hammer price, but purchasers outside New Zealand undertake that neither they or an associated person will cause the goods to be re-imported into New Zealand in substantially the same condition in which they were exported.
9. FAILURE TO PAY: If the buyer breaches Condition 7, the Auctioneer, without prejudice to any other rights available to it, shall be entitled without notice to the buyer to exercise one or more of the following rights and remedies:-
 - 9.1 to terminate the contract with the buyer and any monies which the buyer has paid to the Auctioneer on account of such purchase or purchases shall be forfeited;
 - 9.2 to terminate the contract, resell the lot at any time by public auction and the buyer shall pay to the Auctioneer any resulting deficiency in the purchase price (plus interest) and insurance. Any surplus shall be paid to the vendor;
 - 9.3 to apply any monies at any time due by the Auctioneer to the buyer in payment of the purchase price (plus interest). The Auctioneer shall have a lien over any property of the buyer in the possession of the Auctioneer, in order to secure any monies due to the Auctioneer; and
 - 9.4 to proceed against the buyer for damages for breach of contract.
10. The Auctioneer reserves the right to refuse admission to any person to either viewing or the sale room, and the Auctioneer may refuse any bid.
11. GOVERNING LAW: These conditions shall be governed by and constructed in accordance with the laws from time to time in force in New Zealand and the parties hereto irrevocably submit to the non-exclusive jurisdiction of the Courts of New Zealand.

1878 STAMP DUTY

National Gold Medal winning exhibit

2001	M	1878 Stamp Duty 1d lilac & 1d blue, former fiscal, latter mint, slight oily patch.	\$200
2002	P	1878 Stamp Duty 1d brown-lilac, proof, small thin.	\$1,000
2003	P	1878 Stamp Duty 1d black, proof.	\$1,250
2004	M	1878 Stamp Duty 1d lilac block of 4, mint.	\$7,500
2005	M	1878 Stamp Duty 1d lilac lower right sheet number (6312) corner selvage single, mint, oily selvage spots.	\$1,250
2006	M	1878 Stamp Duty 1d shades: lilac mint with damaged inner frame line near N.Z., & pale lilac cleaned fiscal (2v).	\$1,000
2007	C	1878 Stamp Duty 1d lilac x 2 on cover to HJ Knowles Esq, Property Tax Department, Wellington ex Christchurch 22 May 1890. Scarce postal use. These stamps remained valid for postage until demonetised on 31 DeCember 1913. Odenweller 2016 cert.	\$4,500
2008	U	1878 Stamp Duty 1d lilac: 6 used examples, dates range 1882-94 ex Blenheim, Christchurch, Cricklewood, Wellington. Several with oily spots. CP cat \$9,000.	\$2,500
2009	U	1878 Stamp Duty 1d lilac & 1d blue FU, CP \$1,600.	\$650
2010	M	1878 Stamp Duty 1d blue, fragile reinforced upper perforated selvage (p14 from pad of sheets) horizontal block of 10 (p 12 x 11½) mint with angled watermark (5□ slant). CP cat \$5,000 as all mint.	\$2,500
2011	M	1878 Stamp Duty 1d blue, horizontal strip of 3, inverted wmk, mint. CP Z1b(Y) listed, but not priced mint.	\$3,000
2012	M	1878 Stamp Duty 1d blue, horizontal pair, inverted wmk, regummed mint. CP Z1b(Y) listed, but not priced mint.	\$1,000
2013	M	1878 Stamp Duty 1d blue, mint selection of 9 singles plus block of 4 (one damaged) & 2 cleaned fiscals with range of varieties & shades & some variable condition. Cat \$6,500	\$1,250
2014	U	1878 Stamp Duty 1d blue, GU/FU selection of 16 on page: 2 pairs & 2 singles on piece (including part newspaper wrapper for newspapers over 5 oz). 3 each cancelled March & May 1882, & 5 cancelled April 1882. Cat \$1,600.	\$750
2015	C	1878 Stamp Duty 1d blue, local cover m/s cancel Fordell 8/8/82 some ageing.	\$300
2016	M	1878 Stamp Duty 1d blue, mint single with inter panneau selvage at right.	\$250
2017	/	1878 Stamp Duty 1d blue, selection of 11 used & 1 mint, on page including attractive block of 4 (Timaru 6 March 1882 cancel) and a pair. Several examples with flaws. CP cat \$1,600.	\$500
2018	U	1878 Stamp Duty 1d blue, with major retouch by mouth, Balcairn 10/4/82 m/s cancel & indistinguishable over cancel.	\$200
2019	C	1878 Stamp Duty 1d blue, (also 1d & 2d FSF) on cover (letter over ½ oz) ex Charleston 12 June 1882, via Westport, to EJ Conolly M.H.R., Wellington (26 June arrival b/s), some discolouration.	\$500
2020	C	1878 Stamp Duty 1d blue, x 2 on cover (2d for ½ oz letter) ex Christchurch (C oblit & 18 April 1882 b/s) to Sydenham with Sydenham 19 April 1882 arrival b/s.	\$750
2021	C	1878 Stamp Duty 1d blue, illegal use on cover to Jersey (A/72 within diamond obliterator - Papakura) Auckland 3 May 1880, Southampton 5 July 1880 and Jersey 6 July 1880 transit b/s. Cover bears black 1/- h/s, two-line h/s DEFICIENT POSTAGE / FINE... in black and 6+6 in pencil, indicating that the rate to Jersey for a ½ oz letter was 6d, and that a fine of 6d was to be paid also. The 1d blue stamp duty in 1880 was invalid for postage & was probably mistaken to be that of a 6d blue FSF stamp.	\$1,500
2022	C	1878 Stamp Duty 1d blue, x 2 on cover to Sydenham (2d for inland letter rate) ex Lyttelton 25 February 1882, Christchurch & Sydenham transit cancels same day also, but on rear. This is a 4th day of (legal) use cover as these stamps were valid for postal purposes from 22 February 1882.	\$750
2023	U	1878 Stamp Duty 1d blue, horizontal pair (reinforced), inverted wmk, Lyttelton 5 May 1882 "A" class cancel. CP Z1b(Y) cat \$800.	\$400
2024	/	1878 Stamp Duty 1d blue, x 13 (including a horizontal strip of 3 & a horizontal pair) plus horizontal pair on an inland cover ex Manaia 29 April 1882 to Wanganui. Dates noted include 25 Feb (Dunedin), 1 March (Timaru) & 16 March (Christchurch - on pair); also "Z" (Palmerston North) & "A/40" (Waimate North) obliterations.	\$750

2025	C	1878 Stamp Duty 1d blue, 1d FSF, 3d SSF & 1d QVLT DIE II lilac & green on cover, ex Christchurch 18 April 1890 to San Francisco with purple PAID ALL h/s.	\$500
2026	U	1878 Stamp Duty 1d blue, 3 pieces: a) part registered letter ex Wanganui 6 June 1880 - 1d blue x 3, 4d & 1/- QVLTs & part red London arrival cancel; b) 2 x 1d blue on piece ex Auckland 18 September 1893, and c) horizontal strip of 3 ex Auckland 29 September 1913.	\$750
2027	R	1878 Stamp Duty 1d lilac, 10 fiscally used including large flaw in oval at centre left; 1d blue x 19 (18 fiscal & 1 cto). Also 3 documents, including 1879 will bearing 1d blue x 2, various QVLTs (including £25 Die I & £3 Law Courts - these revenues alone cat Kiwi \$800+)	\$400

1899 POSTAGE DUES

Iterational Gold Medal winning exhibit

2028	C	Postage Due 1896 UNPAID POSTAGE DOCKET (#291455) with Te Awamutu 12 March 1896 date stamp & boxed purple REFUSED h/s separated from associated advertising card with 1d SSF (1d drop rate) also with purple boxed REFUSED h/s, Refused in red m/s & Auckland 16 March arrival cancel with ½d inserted in black m/s. The ½d postage due charge was only chargeable to NZ government departments. This is one of about 10 such known dockets. Ex Wregglesworth.	\$1,500
2029	P	Postage Due 1899 ½d green & carmine imperf proof block of 4, 2 oily spots.	\$1,500
2030	P	Postage Due 1899 ½d green & sepia imperf proof, block of 4, couple small oily spots.	\$1,500
2031	P	Postage Due 1899 ½d green & sepia, also ½d green & carmine imperf proof singles with enormous selvages at LHS, & 2 small oily spots.	\$750
2032	P	Postage Due 1899 ½d x 5 imperf proof singles, range of centre & frame colours, as requested. Oily spots.	\$1,75
2033	S	Postage Due 1899 ½d SPECIMEN puncture reading up, mint	\$350
2034	S	Postage Due 1899 ½d to 2/- ULTRAMAR (= SPECIMEN) h/s in blue from Lisbon archives of UPU distributed stamps for Portuguese Colonies, also additional 3d & 2/-, latter with R6/6 chisel flaw (13v).	\$5,000
2035	S	Postage Due 1899 ½d, 5d, & 8d-2/- examples ex presentation sets with 2 diagonal lines at lower RHS, also ½d, 1d, 4d, 5d, 8d & 10d - similar - but with corner circular "dumb" cancels (12v).	\$2,000
2036	S	Postage Due 1899 10d x 2 examples of different presentation cancels, Types II & III.	\$300
2037	M	Postage Due 1899 ½d + 1d error; two different centre values printed! It appears that a sheet with the ½d centre impression was under-inked. It was re-inserted into the stack of sheets & subsequently submitted into the 1d centre printing process. Ex Odenweller. BPA (1949) Cert - with explanation of its occurrence. This is the only recorded example of this value with a double value tablet, & is not listed by CP.	\$6,000
2038	M*	Postage Due 1899 ½d complete sheet (120v in 2 panes of 60 each) Type I frame [large N.Z.] with numerous flaws indicated. The Type I frame plate was used to print the following 1899 postage dues: ½d, 5d, 6d, 8d, 1/- and 2/-, mint/MUH. Cat \$8,000+.	\$4,000
2039	M*	Postage Due 1899 ½d upper half sheet (120v in 2 panes of 60 each) Type II frame [small N.Z.]. Also included is the corresponding lower half sheet (120v in 2 panes of 60), with numerous varieties indicated. The lower 2 rows of this sheet show a delightful green offset, which is not listed by CP. The Type II frame plate was used to print the following 1899 postage dues: ½d, 1d, 2d, 3d, and 4d, mint/MUH. Cat \$6,000+	\$3,500
2040	M*	Postage Due 1899 ½d, small N.Z., horizontal lower left sheet folded corner block of 12 with printer's paper tape repair across 4 stamps, subsequently perforated through. A wonderful example of an attempt to reduce wastage of torn paper. Mint/MUH.	\$750
2041	/	Postage Due 1899 ½d, small N.Z. error: POSTAGE DUE appears at top owing to spectacular mis-perforation! Not listed CP, & possibly the only one extant. Cancellation part date (15 OC) only visible. Minor flaws indicate this stamp is from R2/5 from the lower right pane with a MUH upper right sheet corner block of 9. Ex Garlick, RPSNZ (2013) Cert.	\$2,500
2042	C	Postage Due 1899 ½d pair used on Boer War cover (22 April 1902 British Army field post office # 32 cds) to Mr R Kingsley, Nelson, New Zealand, indistinct Nelson arrival cds & 1d in blue pencil indicating concessionary rate for soldier's post.	\$600
2043	C	Postage Due 1899 ½d horizontal block of 10 (R5/2 - R6/6) affixed to German cover ex Burg (Fehmarn) 23 May 1900, addressed to German Consul, Dunedin (stamps cancelled Dunedin 10 June 1900) & subsequently readdressed to Queenstown. Also bears circular TO PAY / 5d / DOUBLE DEFICIENCY POSTAGE, & Queenstown 7 July 1900 arrival cds. A busy, but colourful cover.	\$2,000

2044	/	Postage Due 1899 ½d x 11 [pair, strip of 4 and a strip of 5], 5d x 3, 6d, 8d, 10d, 1/- & 2/- x 2 (20v) showing upper/lower external frame flaws, mint/used. Minor ageing on ½d. Jury cat \$2300+.	\$500
2045	C	Postage Due 1899 ½d & 2d, on Boer War cover (3 July 1900 British Army field post office # 31 cds) ex NZMR Gus Mollinsky to Wellington, NZ British T (Taxe) mark & dues cancelled by Wellington 13 August 1900 cds.	\$450
2046	C	Postage Due 1899 ½d & 2d, on Boer War cover, ex Sgt JDG Shera in transit on a troop ship April-May 1900 in South Africa to his mother in Remuera, NZ. Due to postal privileges of soldiers' letter rate 2½d (until late 1900) in postage was due. It was collected upon delivery owing to lack of stamps on troop ships. Cover bears double boxed PACKET BOAT, circular TO PAY / ½d / DEFICIENT POSTAGE h/s with 2 inserted before ½d in indelible pencil & Wellington 24 July 1900 arrival cancel.	\$1,250
2047	M*	Postage Due 1899 1d upper half sheet (120v in 2 panes of 60 each) Type II frame [small D], with numerous varieties indicated, mint/MUH. Cat \$6,000+	\$3,000
2048	C	Postage Due 1901 1d on 1d blue QV postal stationery postcard to Auckland, bearing double boxed LOOSE LETTER h/s in black TO PAY / 1d / DOUBLE DEFICIENT POSTAGE h/s in black & 10 May 1901 Auckland arrival cancel.	\$400
2049	C	Postage Due 1899 1d on cover to Wellington, NZ, ex-soldier in 8th NZ Contingent whilst in Sydney in transit to the Boer War. Cover bears Sydney 8 February 1902 cds & black 1d h/s, but postage due remains uncanceled. An example of an Armed Forces concessionary postage rate, as the Commanding Officer did not countersign it.	\$250
2050	C	Postage Due 1899 1d illegal use as postage stamp on cover, ex Aponga 7 June 1904 to Auckland (8 June arrival b/s). The then standing Post Office instruction was that Postage Due stamps are not to be used for postal revenue purposes. One possible explanation for this is a temporary lack of 1d postage stamps at Aponga post office as the cover bears no postage deficiency h/s.	\$500
2051	C	Postage Due 1899 1d on Lourenco Marques postal stationery postcard to Auckland bearing Lourenco Marques King Carlos 5 reis & vertical pair 2½ reis, dated 21 MAI 09 (sic), circular T tax mark and hexagonal framed 5 in blue, 28 May 1900 Durban, 11 July 1900 Sydney transit cancels, 18 July 1900 Auckland arrival cancel, TO PAY / 1d / DOUBLE DEFICIENT POSTAGE h/s in black & 19 July 1900 Auckland "A" class cds cancelling postage due. A most unusual origin (modern day Mozambique) underpaid cover.	\$750
2052	C	Postage Due 1899 1d on readdressed Boer War cover, ex Newcastle, Natal 30 December 1901 to Dannevirke, NZ. Durban 1 January 1902, Invercargill 4 February & Wellington 6 February transit cancels on rear. Circled 1d h/s applied, readdressed to Waipawa, Dannevirke 7 February arrival cancel & 1d postage due applied to front, latter cancelled Waipawa 10 February 1902.	\$250
2053	C	Postage Due 1899 1d on stamped postcard ex 1 December 1904 Valletta, Malta (½d stamp on view side) to Devonport, NZ bearing small circular T (Taxe) mark, 5c (5 centimes) in blue pencil, circular 1d postage deficiency h/s, Auckland 8 January 1905, Devonport 9 January 1905 arrival cancels - latter cancelling postage due. Card subsequently readdressed to Otorohanga with 10 January (Devonport) & Otorohanga cancels. An example of short paid mail where inland postage only was paid.	\$500
2054	C	Postage Due 1899 1d on trifold panoramic letter card (internal view of Australia v England cricket match at Sydney, 14 December 1901, repaired with Sellotape), ½d & 1d NSW cancelled Sydney 11 March 1904, to Waikino, NZ. Cover bears 1d in blue pencil, postage due stamp cancelled Waikino 15 March 1904.	\$600
2055	C	Postage Due 1899 1d on underpaid postcard ex 16 November 1905, Nottingham, England, to Dunedin NZ. Circular 1d double deficiency h/s & postage due applied, Dunedin 27 December 1905 arrival cancel. Readdressed to Sydney, Australia and again readdressed to Bulyeroi NSW. 1d Australia (2nd issue) postage due applied & cancelled Bulyeroi 13 January 1906. A very difficult multiple country postage due combination use cover.	\$500
2056	C	Postage Due 1899 1d pair on blue (Milton Mills) 1d Universal printed envelope. 24 March 1903 Christchurch local cover, bearing invalid bisected 2d Pembroke Peak, TO PAY / 2d / DOUBLE DEFICIENT POSTAGE h/s in black and Christchurch dumb "A" class cds cancelling postage dues.	\$250
2057	C	Postage Due 1899 1d & 2d, on Boer War printed cover to Mr L A Sanderson, Wellington NZ. 1d Transvaal, Pretoria 31 October 1900 cds, octagonal T / centimes mark in black with 15 applied in blue pencil. Supposedly charged at the 2½d single deficiency rate, and miscalculated as being 3d. Dues cancelled ? December 1900 Wellington.	\$450
2058	C	Postage Due 1899 1d & 2d, on illustrated cover ex Bahia Blanca, Argentina, 6 centavos (prepaying local inland rate) stamp to Hamilton, NZ. Black T (Taxe) mark, 15 in black pencil, 3d double deficiency h/s, Hamilton & Kiririroa 28 March 1900 arrival cancels. This is an example of how an enclosed postcard, was treated as an attempt to avoid prepayment of international post card rates.	\$950



2053



2054



2055



2057



2058



2059



2068



2069



2070



2073



2074



2075



2079



2082



2083



2085



2087



2089

2059	C	Postage Due 1899 1d and 2d on underpaid leather post card ex 20 June 1904 Denver, USA to Wanganui, bearing only 2 x 1c Franklins. 15 / CTMS.T h/s applied, circular 3d deficient postage h/s, & Wanganui 27 July 1904 arrival cancels applied.	\$500
2060	M	Postage Due 1899 2d + 6d error; two different centre values printed! It appears that a sheet with the 6d centre impression was under-inked. It was re-inserted into the stack of sheets and was subsequently submitted into the 2d centre printing process. Error plated as being R8/1 position from both frame & centre plates. Ceremuga (2009) cert. This is thought to be the only recorded example with this double value tablet, & is unlisted by CP.	\$3,500
2061	M*	Postage Due 1899 2d lower half sheet (120v in 2 panes of 60 each) Type II frame [small D], with three different "shaved tops of 2" varieties indicated, mint/MUH. Cat \$15,000+	\$8,000
2062	U	Postage Due 1899 2d FU example cancelled Otaki Railway 30 November 1899 - 1 day prior to issue. Ex Garlick. Also, 2 additional examples but cancelled on the 1st day of issue Auckland (rounded corner) and Devonport 1 December 1899.	\$1,500
2063	U	Postage Due 1899 2d (plated as R5/5 RH pane) double perfs vertically at LHS, part Wellington cancel. RPSNZ (2008) cert. Listed as CP Y5a(Z) but unpriced.	\$2,000
2064	U	Postage Due 1899 2d double perfs vertically at RHS, part Auckland 31 December ? "F" class cancel. Listed by CP as Y5a(Z) but unpriced.	\$2,000
2065	U	Postage Due 1899 2d double perfs horizontally at base, 16 December 1905 cancel. Listed as CP Y5a(Z) but unpriced.	\$2,000
2066	U	Postage Due 1899 2d double perfs vertically at LHS, Wellington 4 October 1901 cancel. Listed as CP Y5a(Z) but unpriced.	\$2,000
2067	C	Postage Due 1899 2d on cover ex 16 May 1903 Wellington bearing 1d KE VII postal stationery letter card cut out, TO PAY / 2d / DOUBLE DEFICIENT POSTAGE h/s in black & 19 May 1903 Christchurch arrival cancel. UPU regulations allowed the use of postal stationery indicia to prepay postage from 17 March 1905. NZ PO guide # 99 disallowed such use from July 1898, hence postage due charged 1d underpaid + 1d fine.	\$350
2068	C	Postage Due 1899 2d on cover ex 31 December 1900 Green Island bearing 2 x ½d Mt. Cook stamps & South Australia QV 6d stamp, cancelled O10 (Green Island) obliterator & Green Island 31 December 1900 "A" class cds, TO PAY / 2d / DOUBLE DEFICIENT POSTAGE & Dunedin 2 January 1901 delivery cancel. Cover posted on last day of 2d inland postage, on 1 January 1901 the 1d universal postage rate came into effect, and whilst the cover was correctly charged as being 1d underpaid + 1d fine it appears that the recipient (?) has annotated the cover "daft Post"!	\$500
2069	C	Postage Due 1899 2d on local Timaru cover bearing invalid strip of 4 x ¼d NZ Discount stamps, 2d double deficiency black h/s & Timaru 11 March 1901 "F" class cancel.	\$450
2070	C	Postage Due 1899 2d on loose letter cover to Auckland. 2d SSF cancelled by boxed LOOSE LETTER h/s, TO PAY / 2d / DOUBLE DEFICIENCY h/s in black, Auckland 13 February 1900 arrival cancel. Loose letter origin - possibly a rural mail box or a railway collection from a drop letter box.	\$500
2071	C	Postage Due 1899 2d pair on mourning cover ex Melbourne 27 August 1903 to Dunedin, NZ. Invalid 2d NSW uncanceled, oval T4D. mark & Dunedin 2 September 1903 cancel. Use of any Australian State stamps in any Australian State only became legal from 13 October 1910; hence ½ oz. letter charged 2d postage deficient + 2d fine.	\$250
2072	C	Postage Due 1899 2d + ½d on OAS cover ex 22 August 1900 Mafeking to Christchurch NZ, bearing Stamps not provided endorsement from (surgeon-captain) A C De Renzi, No 2 Field Hosp. TO PAY / 2d. / DOUBLE DEFICIENT POSTAGE h/s in black to which ½ has been added in pencil, & 26 September Christchurch arrival b/s.	\$300
2073	C	Postage Due 1899 2d + ½d x 2 on short paid cover to Dunedin. British 1881 1d lilac (Die II) ex 27 November 1899, London, hexagonal T / 15 mark, m/s black 3 & h/s also, indicating 3d to pay. Short paid by 1½d + 1½d fine. Dunedin 10 January 1900 arrival cancel. UNCLAIMED and double boxed NOT KNOWN BY / LETTER-CARRIERS, / DUNEDIN. r/s in purple. Wellington dead letter office 19 May 1900 b/s.	\$1,500
2074	C	Postage Due 1899 2d + 1d on unstamped cover ex Hokitika 12 December 1899, to Rimu. 4d deficiency h/s (2d unpaid + 2d fine), however only 3d paid in error upon collection, Rimu 12 December 1899 "A" class cancel.	\$750
2075	C	Postage Due 1899 2d + 1d pair on cover ex Balmain, NSW 25 July 1902 to Wellington, NZ. Invalid 2d brown NSW Stamp Duty isolated, & 4d to pay in pencil, oval # 179 (Balmain) h/s Wellington 11 August 1902 arrival b/s & indelible pencil used to cancel postage dues.	\$250

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2076	M*	Postage Due 1899 3d block of 4 (1& 2/3rds imperf at RHS), with irregular perforations and guillotined RH selvedge caused by paper fold, affecting R6/5-R7/6 (left hand pane), 1 perf tone, mint/MUH.	\$1,000
2077	M*	Postage Due 1899 3d complete left-hand pane of 60 (10 rows of 6) with R 3/6, 4/1 & 5/1 centre plate flaws, MUH/mint. Cat \$4,800.	\$2,000
2078	U	Postage Due 1899 3d attractive, large multiple (4 x 5) red octagonal 17 May 1917 Wellington parcels cancels. GU/FU.	\$450
2079	C	Postage Due 1899 3d on 19 December cover ex Newberry Station, Mi., USA to Auckland, NZ, bearing 2c Washington, 30/T tax mark, purple two-line Seattle, Wash, / Foreign Division transit h/s, 3d double deficiency h/s in red, Ellerslie 3 February 1911 arrival cancel, readdressed to Carterton, Ellerslie 6 February transit cancel, purple double boxed UNCLAIMED & GONE, NO ADDRESS h/s, & red octagonal Wellington 4 April 1911 unclaimed date stamp. Colourful cover with plenty of history.	\$500
2080	C	Postage Due 1899 3d on compulsorily registered 1 March 1930 local Auckland cover bearing 1d Field Marshal x 2, 5d to pay h/s, Auckland # 447 registration label, 3d (1st series) and 2d (2nd series) postage dues, cancelled Postmen's Branch 2 March 1930 Auckland cds on front. Rear bears compulsory registration label.	\$250
2081	C	Postage Due 1899 3d on leather postcard ex 1 May 1906 Brooklyn, USA, to Christchurch, NZ. Because of handling difficulties such postcards were treated as and charged as letters. Cover bears 15 / T tax mark in black, San Francisco 6 May 1906 transit cancel, 3d to pay h/s in black and 3d due (R10/5 example) cancelled by undated Christchurch "A" class cancel.	\$250
2082	C	Postage Due 1899 3d on overweight cover ex Hangchow, China bearing 1c + 3 x 3c Chinese Junks, to Auckland, NZ, bearing black boxed T ????. Ctms h/s, 50 applied in pencil, Shanghai 13 March 1924 transit b/s, COLLECT / AFFIX STAMPS / BEFORE / DELIVERY h/s in black and 5d inserted in pencil, 3d (1st series) and 2d (2nd series) postage dues cancelled Auckland 14 April 1924. Base letter rate of 25 gold centimes (10c) only was paid, thus 25 gold centimes underpaid + 25 gold centimes fine = 5d.	\$750
2083	C	Postage Due 1899 3d on underpaid cover ex 3 April 1902 Scarborough, England bearing only 1d KEVII red, addressed to Sydney, NSW, bearing hexagonal T / 15 & 3D h/s in black, 3d NSW postage due with oval NSW cancel, subsequently readdressed to Christchurch, NZ. With 17 May 1902 arrival cancel. Rear bears Sydney 7 May 1902 transit cancel. Interesting double combination postage due cover.	\$1,250
2084	C	Postage Due 1899 3d on underpaid late fee inwards TPO postcard bearing 1d Victory ex 20 October 1922 Travelling PO South Otago to Dunedin and 21 October 1922 arrival cancel. Initial pencilled calculations of postage due (T 2½) subsequently over written by T3 in blue pencil. The correct postal rate from 1 August 1920 was 1½d for late fee TPO postcard thus 3d postage due was charged as ½d underpaid + ½d fine + 2d late fee.	\$300
2085	C	Postage Due 1899 3d on unpaid postcard to Auckland ex Pukete Flag Railway Station. Two different boxed LOOSE LETTER h/s in black, 3d double deficiency h/s (½d postage, + 1d flag station fee + 1½d fine), Auckland 13 June 1906 arrival cancel & 14 June 1906 delivery cancel.	\$1,000
2086	C	Postage Due 1899 3d pair on compulsorily registered cover ex Raetihi 19 February 1930 to Palmerston North, bearing only pair ½d GV, circular COLLECT / AFFIX STAMPS / BEFORE / DELIVERY h/s, 6d in indelible pencil, Raetihi registration label # 219, & Palmerston North 21 February 1930 Letter Carrier cds.	\$250
2087	C	Postage Due 1899 3d pair on compulsorily registered purple AIR MAIL - FIRST FLIGHT / WELLINGTON - WEST COAST S.I. / BY AIR FROM WELLINGTON / 20TH JANUARY 1932 cacheted cover, bearing 5d airmail ex Greymouth 15 January 1932, endorsed per Wellington / to Hokitika Air / Mail in blue m/s, 8d to pay h/s, & Greymouth registration label # 318 on front. Rear bears Hokitika 20 January 1932 transit cancel, pair 3d (1st series) + 2d (2nd series) postage dues cancelled Greymouth 21 January 1932. This is one of only 106 such covers flown Wellington-Hokitika (NZ Airmail cat #70c) and probably the only one compulsorily registered!	\$600
2088	M*	Postage Due 1899 4d complete left-hand pane of 60 (10 rows of 6) with doubling of ornaments at left side on lower 3 rows, MUH/mint. Cat \$9000.	\$4,000
2089	M	Postage Due 1899 4d, 5d, 6d, 8d (reinforced) & 2/- gutter pairs, also 10d & 1/- gutter blocks of 4 mint/MUH collection.	\$2,000
2090	U	Postage Due 1899 4d 1 December 1899 Wellington "A" class cancel - 1st day of use!	\$250
2091	C	Postage Due 1899 4d on cover ex 28 July 1908 Sydney, NSW to Auckland, NZ, bearing 2 x 1d red NSW, boxed DEFT 2D / FINE 2D I 4D IN BLACK, 2 & OK in blue pencil, & AK packet canceller on front. 3 August 1908 Auckland arrival slogan cancel on rear.	\$300



2092



2095



2096



2092	C	Postage Due 1899 4d + 1d on tired, underpaid mourning cover ex 4 December 1899 Sutton Coldfield, England to Hawera, NZ, hexagonal T / 25 tax mark in black & blue m/s 2, Hawera 19 January 1900 cancelled postage dues. Underpaid by 12½ gold centimes + 12½ gold centimes fine = 5d.	\$600
2093	C	Postage Due 1899 4d + 2d on opened out irregularly posted, officially sealed (found open & compulsorily registered) cover endorsed Recd at P.O. Auckland / open evidently never closed / containing 21 one pound note 28.3.03, FINE TO PAY / 6D / IRREGULARLY POSTED h/s in black, pre-cancelled (Auckland) postage dues affixed partly over 1d Universal cancelled 26 (March) 1903 WAI?. Rear contains officially sealed label tied by two ring Registered / Auckland / 30 March 1903 cds. RPSNZ (2001) cert. The cover should have been charged registration (3d) at single rate. Vendor states that this is one of very few covers bearing "Irregularly posted" marking.	\$1,250
2094	C	Postage Due 1899 4d + 3d on folded 14 February 1903 front ex Buffalo, USA to Christchurch, NZ, bearing 35 in pencil above CTMS / T tax mark, TO PAY / DOUBLE DEFICIENT POSTAGE black h/s & 7d inserted in indelible pencil, & 13 March 1903 Christchurch cancels on postage dues. Scarce rate.	\$750
2095	C	Postage Due 1899 4d pair on overweight, underpaid commercial cover ex 2 May 1907 Fremantle, Western Australia, to Dunedin, NZ, bearing pair 2d yellow swans, black oval T (Taxe) mark & 8d inserted in pencil, & Dunedin 16 May cancels. Vendor states that less than 10 covers are recorded with pairs of 4d postage dues attached. Attractive cover.	\$1,000
2096	C	Postage Due 1899 4d pair + 2d on overweight, unpaid commercial cover ex 5 December 1900 Curaçao, Netherlands West Indies to Dunedin, NZ, bearing black T (Taxe) mark boxed by blue crayon, TO PAY / DOUBLE DEFICIENCY h/s & 10d inserted in m/s, 26 January 1901 Dunedin "F" class cancels postage dues. On rear are transit cancels of New York and San Francisco. Vendor states: the cover is the highest known taxed letter to NZ prior to World War I and one of a few taxed at the 10d rate.	\$1,200
2097	C	Postage Due 1899 4d vertical strip of 5 on Colonial & Foreign Parcel-Post Card New Zealand affixed across card at top to Mrs Harper, Hinemoa, Alfred Street; endorsed 16.5.08 & 1/8 collected on parcel in red m/s, postage dues cancelled 22 May 1908, Auckland. The cover is one of the highest surviving rate postage due usages recorded of the 4d denomination.	\$1,500
2098	M*	Postage Due 1899 5d block of 36 from upper left pane (R1/1-R6/6) with R3/1, 4/1, 2/6, 3/6, 4/6, 5/6, 6/2, 6/3, 6/4 & 6/5 varieties, mint/MUH. CP cat \$5,040.	\$2,500
2099	U	Postage Due 1899 5d error: double perfs, at foot, FU. RPSNZ (2008) Cert. CP Y9a(Z).	\$250
2100	C	Postage Due 1899 5d on short paid advertising cover ex New York, USA to Dunedin, NZ, bearing on front: 25 / CTMS / T tax mark, TO PAY / 5d DOUBLE DEFICIENCY POSTAGE black h/s, indistinct Dunedin 1903 cds cancelling 5d postage due, red boxed REFUSED h/s, red RETURN / TO / SENDER within pointing finger h/s, 4 blue crayon lines through address, red Dunedin 6 March 1903 cds & 22 April 1903 Washington wavy line cancel. On rear: 21 February 1903 Dunedin arrival b/s, 24 March 1903 New Zealand Dead Letter Office cancel, USA 10c postage due tied by 22 April 1903 New York Dead Letter Office, New York FMB.	\$750
2101	C	Postage Due 1899 5d on underpaid The Practical Typewriter Syndicate for Europe, Ltd, advertising cover ex 27 November 1904 London, bearing 2½d postage, hexagonal boxed T / / L tax mark, 2/25 inserted in blue pencil addressed to Dunedin, NZ, To pay 5d double deficiency postage black h/s, & N.Z. / POST OFFICE undated cds cancelling 5d postage due placed over typewriter illustration.	\$1,000
2102	C	Postage Due 1899 5d on very handsome Prussian Remedy Co. advertising unpaid cover ex 19 June 1903 St Paul, Minneapolis, USA to Christchurch, NZ, bearing 25 / CTMS / T tax mark, TO PAY / 5d DOUBLE DEFICIENCY POSTAGE black h/s, red boxed REFUSED h/s, Refused in red ink, address crossed out by blue lines, 5d postage due cancelled by Christchurch undated cds, red Christchurch 21 July 1903 "A" class cancel, red pointing finger Return to Sender h/s & Washington 25 August 1903 wavy line cancel.	\$1,000
2103	M	Postage Due 1899 6d + 6d error: single with two centre values printed! It appears that a sheet with the 6d centre impression was under-inked, then re-inserted into the stack of sheets and was subsequently submitted into the 6d centre printing process, mint. 5 examples (2 mint & 3 used) are known. Not listed by CP. Ceremuga (2009) cert.	\$1,500
2104	M	Postage Due 1899 6d + 6d error: single with two centre values printed! It appears that a sheet with the 6d centre impression was under-inked, then re-inserted into the stack of sheets and was subsequently submitted into the 6d centre printing process, mint. 5 examples (2 mint & 3 used) are known. Not listed by CP	\$1,500
2105	U	Postage Due 1899 6d + 6d error: vertical strip of 3 with 2 centre values printed! It appears that a sheet with the 6d centre impression was under-inked, then re-inserted into the stack of sheets & subsequently submitted into the 6d centre printing process, VFU. Ceremuga (2003) cert. Not listed by CP.	\$750

2106	U	Postage Due 1899 6d vertical block of 11 (R3/1 & R4/1-8/2) light 17 June 1910 Auckland Customs cancel. Vendor states that this 5/6d block is the largest recorded multiple.	\$3,500
2107	C	Postage Due 1899 6d x 2 on Boer War illustrated patriotic cover [Alf Lyon, artist] ex Durban 3 May 1900 featuring JOUBERT'S / XMAS / PUDDING, Natal 2d olive QV affixed in space in hat, to Wanganui, NZ., bearing circular T tax mark, circular 30 cms h/s & FINE TO PAY / 6d / UNAUTHORISED ENCLOSURE h/s in black on front, & 2 x 6d postage dues tied by 3 June 1900 Wanganui "A" class cancel on rear. Vendor states that the cover was sent by Cpl JC Hatherly whilst recuperating in Durban, to a relative, & was sent as an ordinary non-concessionary letter through the civilian post office. The cover was double weight of 1 ounce and thus required 5d postage. Being 3d short paid, this was taxed at 30 gold centimes and upon arrival in New Zealand was taxed as detected in Natal, with the deficient postage of 3d + 3d fine. Because the cover contained an unauthorised enclosure a 6d fine was additionally imposed. Very few examples of this hand stamp are recorded. RPSNZ (2016) Cert.	\$2,500
2108	C	Postage Due 1899 6d + 2d on cover ex 7 July 1900 Wellington to Woodville, bearing pair 1d red terraces, 8d in indelible pencil, Woodville 7 July 1900 "A" class cancel tying postage dues to cover - ink blots at RHS.	\$750
2109	M	Postage Due 1899 8d + 4d error: two different centre values printed! It appears that a sheet with the 8d centre impression was under-inked. It was re-inserted into the stack of sheets and was subsequently submitted into the 4d centre printing process, mint, & is not listed by CP.	\$3,500
2110	M	Postage Due 1899 8d double print of 8d. Not listed by CP, mint.	\$1,000
2111	M*	Postage Due 1899 8d block of 4 with denomination offset, mint/MUH.	\$1,000
2112	U	Postage Due 1899 8d horizontal strip of 3 marked COMPULSORILY REGISTERED and cancelled 3 May 1904 covering letter rate and registration fee.	\$600
2113	M	Postage Due 1899 10d block of 4 with left vertical selvage, mint.	\$750
2114	M*	Postage Due 1899 10d horizontal inter-panneau block of twelve (R1/6 - R2/11), fresh appearance and is one of the largest multiples recorded, mint/MUH.	\$2,500
2115	U	Postage Due 1899 10d & 1/- both with 18 October 1904 Rarotonga "A" class cancels. A most unusual use of New Zealand postage dues in the Cook Islands, not recorded in Postage Stamps of New Zealand, Volume V, & most likely to have been charged on inwards mail to a Cook Islands commercial enterprise.	\$1,000
2116	U	Postage Due 1899 10d block of 4, 21 January 1903 Auckland cds, FU.	\$750
2117	M	Postage Due 1899 1/- error: horizontal selvage pair (R1/5-6) with value offset twice! Mint.	\$500
2118	M	Postage Due 1899 1/- error: single with horizontal double perfs in lower selvage mint. RPSNZ (2008) Cert. CP Y13a(Z).	\$500
2119	M*	Postage Due 1899 1/- error: vertical pair with double horizontal perfs mint/MUH. CP Y13a(Z).	\$1,000
2120	M*	Postage Due 1899 1/- block of 4 with upper selvage mint/MUH.	\$600
2121	M	Postage Due 1899 1/- lower right sheet number (316027) corner block of 4 with angled lowermost horizontal perfs, mint.	\$300
2122	M*	Postage Due 1899 1/- upper left sheet corner block of 6, defective stroke R2/2 & short stroke R2/3, mint/MUH.	\$500
2123	M	Postage Due 1899 1/- x 5: four with 4 different centre plate flaws mint.	\$600
2124	U	Postage Due 1899 1/- block of 4 (R1/1-R2/2) 11 November 1910 Dunedin parcels steel cds, VFU, & most attractive.	\$500
2125	U	Postage Due 1/- error: double perfs at top, January 1901 Dunedin "F" class cancel, GU/FU. CP Y13a(Z).	\$300
2126	C	Postage Due 1899 1/- + 6d + 2d + ½d pair on very attractive small, neat local OPSO (NZ P & T Dept. env # 37) cover, 6 February 1900 Bluff "A" class cancels. Vendor states that this cover was paying the single deficiency rate (being for government use) for bulk postage and that it would be fair to assess that this was a receipt which was a requirement set out in the regulations - if it was requested. Ex Odenweller.	\$4,000
2127	U	Postage Due 1899 2/- a delightful vertical block of six, 23 March 1909 Akaroa "A" class cancels, VFU, and possibly the largest block extant of this denomination. Cat \$2,850.	\$1,400
2128	M*	Postage Due 1899 2/- block of 4 (R1/5-R2/6) with doubling of inner right frame R1/6, & inter-panneau selvage at RHS, mint/MUH.	\$750

2129	U	Postage Due 1899 2/- lower selvage block of 4 (R9/1-R10/2) with base flaws on lower pair, 23 May 1912 Wellington parcels steel cds, GU/FU.	\$1,000
2130	/	Postage Due 1899 2/- varieties: R6/6 frame break flaw, unplated centre flaw & R10/2 (plate 1) damaged "2", latter used others mint.	\$650
2131	/	Postage Due 1899 1st series: balance of the collection, comprising numerous singles/multiples, varieties, mint/used/covers etc. Approximately 100v including 2 x 1/- & 2/- & 6 covers/pieces.	\$2,00

1902 POSTAGE DUES

2132	S	Postage Due 1902 ½d, 1d, & 2d on piece, ex Madagascar archive prepared by UPU in Berne, Switzerland; cancelled POSTES ET TELEGRAPHS/ COLLECTION DE BERNE / MADAGASCAR in red. Vendor states that this is the only recorded set prepared & released from the archives. Ex Garlick.	\$1,250
2133	S	Postage Due 1902 ½d, 1d, & 2d SPECIMEN, 3d x 2 different ESPECIMEN also ½d, 1d (x 2), & 2d each with parallel presentation bar cancels.	\$1,250
2134	M	Postage Due 1902 2nd series ½d, 1d, 2d & 3d - examples of stamps from different printings (25v) with papers/wmks/perfs identified, mint.	\$300
2135	M*	Postage Due 1902 ½d Cowan p 11, no watermark, complete sheet (240v in 4 panes of 60 each), some minor ageing but a remarkable item nonetheless, mint/MUH, cat \$3,600.	\$1,500
2136	M*	Postage Due 1902 ½d Cowan p 11, no watermark, upper half sheet (120v in 2 panes of 60 each) with various flaws identified, mint/MUH, cat \$1,800.	\$750
2137	M*	Postage Due 1902 ½d Cowan p11 no watermark, an almost complete lower half sheet of 115 (central block of 4 & lower RH cnr stamps missing, mint/MUH some creasing. Cat \$1500+	\$400
2138	M	Postage Due 1902 ½d Cowan perf 11 no wmk error: double horizontal perfs at base. Not listed by CP. RPSV (2012) cert, mint.	\$1,000
2139	U	Postage Due 1902 ½d Cowan perf 11 no wmk error: double vertical perfs at LHS in left vertical pair in block of 4 GU/FU, 4 November 1904 Wellington cds. Listed by CP as Y15a(Z) but unpriced used.	\$500
2140	U	Postage Due 1902 ½d Cowan perf 11 no wmk error: double vertical perfs at LHS of left stamp in horizontal pair, ex 24 February 1903 Winslow.	\$400
2141	C	Postage Due 1902 ½d Cowan perf 11 no wmk error: double vertical perfs at LHS on one of two p postage dues on postcard (½d Mt. Cook) ex 21 December 1905 to Auckland, then readdressed to Gisborne, bearing TO PAY / 1d / DOUBLE DEFICIENT POSTAGE h/s in black, Auckland 27 December 1905 cds & 30 December 1905 Gisborne arrival cancel. Postage due charged ½d underpaid + ½d fine. Vendor states that this is the only such error reported on cover.	\$1,250

1939 POSTAGE DUES

2142	C	Postage Due 1902 ½d Cowan perf 11 no wmk x 2 on postcard ex Fiji (1d KE VII), 12 September 1906 Sydney cancel & double ringed oval SHIP LETTER / 1D / LATE FEE h/s, to Westport, NZ, 19 September 1906 Westport "F" class arrival cancel on postage dues, one of which has R2/1 (doubled Z in right side NZ) flaw.	\$600
2143	C	Postage Due 1902 ½d Cowan, perf 11 watermarked paper on local 28 January 1914 Wellington consignee's letter only cover bearing ½d KE VII, COLLECT / AFFIX STAMP / BEFORE / DELIVERY h/s in black, ½ inserted in blue pencil & 28 January 1914 Wellington cancel tying postage due to cover. From 1908 to 1915 a ½d fee applied for such mail & was a single deficiency rate for this service. Vendor states that very few consignee's letters are recorded.	\$1,250
2144	C	Postage Due 1902 ½d + 1st series 2d on postcard (small closed tear at top) ex 5 April 1905 Hamburg, Germany, to Wellington, NZ, bearing boxed T12½c (12½ gold centimes) tax mark in black, To call/ C.P.O in pencil, call in blue pencil and Wellington dumb "A" class cancel.	\$250
2145	M*	Postage Due 1904 ½d Cowan, perf 11 watermarked paper error: vertical block of 8 (R5/1-R8/2) imperf between, with RPSNZ (2008) Cert. CP Y15b(Y), cat CP\$16,000 (2010) mint/MUH. Vendor states that this block is from one of two sheets that were discovered and only 20 imperf between pairs exist, & this may well be the largest extant block.	\$7,500
2146	M*	Postage Due 1904 ½d Cowan, perf 11 watermarked paper errors x 2: a magnificent horizontal strip of 3 from upper left sheet corner: a) double vertical perfs R1/1 at left, and b) imperf between R1/2-3, RPSV (2009) cert. CP Y15b(Z) & Y15b(Y), cat CP\$4000+, mint/MUH, minor ageing & oily selvage spots.	\$1,500

2147	M*	Postage Due 1904 ½d Cowan, perf 11 watermarked paper, orange red and green error: horizontal inter-panneau block of 8 (R5/5-R6/8) with R6/6 denomination appearing as ½ and not ½D. Not listed thus by CP, mint/MUH.	\$500
2148	/	Postage Due 1904 ½d Cowan, perf 11 watermarked paper error: double perf horizontally repaired by printer (LH perfs scissor cut), FU, part Christchurch cds. Unpriced used by CP. Also, an impressive mint/MUH vertical block of 10 with lower selvedge, having double perfs vertically in left column of stamps. Both with RPSNZ (2008) Certs. CP Y15b(Z).	\$1,000
2149	U	Postage Due 1904 ½d Cowan perf 11, watermarked, bright red and green error: vertical block of 12 (R3/4-R6/6) with R6/6 denomination (thinned) appearing as ½ and not ½D. Not listed thus by CP, FU, 16 November 1906 Wellington cancel.	\$300
2150	U	Postage Due 1904 ½d Cowan, perf 11 horizontal block of 6 with lower selvedge, watermarked paper error: double perfs horizontally, affecting all stamps, 13 November 1909 Hawera cancel. An impressive block in spite of some ageing. Unpriced used by CP.	\$1,000
2151	C	Postage Due 1904 ½d Cowan, perf 11 watermarked paper, pair on local loose letter 1 April 1914 Wellington consignee's letter only cover bearing ½d KE VII, COLLECT / AFFIX STAMP / BEFORE / DELIVERY h/s in black, 1 inserted in black pencil & 14 April 1914 Wellington cancel tying postage dues to cover. From 1908 to 1915 a ½d fee applied for such mail & was a single deficiency rate for this service. Vendor states that very few consignee's letters are recorded.	\$450
2152	M*	Postage Due 1905 2d Cowan perf 11 watermarked paper, block of 16 (R4/3-R7/6 upper right pane) with RH selvedge. Vendor states that this is the largest block recorded and comes from a trial printing of only 4,800 stamps (20 sheets). CP Y17a, out of date cat (2010) \$6,000+.	\$4,500
2153	C	Postage Due 1905 2d + 1d Cowan perf 11 on cover ex 24 November 1906 Grenada (West Indies), endorsed Card only, corners cut away to reveal contents but maintain privacy with only side flaps present, to Auckland NZ, bearing To pay 5d double deficiency postage h/s in black, 5d crossed out in blue pencil. TO PAY / 3d / DOUBLE DEFICIENCY POSTAGE h/s in black & Auckland 15 January 1907 delivery cds. UPU regulations acted to charge such mail in terms of the French Treaty that was in the process of being ratified, even though authorised in 1 December 1903. The NZ reciprocal agreement commenced in September 1906. The postal officer was uncertain how to treat this item: initially as an unpaid letter (2½d postage + 2½d fine), later charged it as an underpaid letter (1½d postage + 1½d fine). Vendor states that this is one of a few recorded covers bearing a 2d Cowan perf 11 postage due.	\$1,250
2154	C	Postage Due 1905 2d Cowan perf 11 (R2/3 lower left pane) on cover ex 13 November 1906, Melbourne, Victoria, to Auckland NZ, bearing 1d Victoria. Overseas postcard rate was 2d hence underpaid by 1d + 1d fine, cancelled 19 November Auckland cds. Scarce use on cover.	\$750
2155	U	Postage Due 1905 2d Cowan perf 11 block of 4 21 January Auckland cds, VFU. CP Y17a, cat (2010) \$800.	\$600
2156	U	Postage Due 1905 2d Cowan perf 11 x 3 singles (dated 19 Nov 1806, 28 Jan 1907 & 5 Nov 1907) and one on piece (ex Melbourne, dated 4 Feb 1907) FU.	\$750
2157	M	Postage Due 1906 1d Cowan perf 11, error: (lower left pane R9/1) double perfs at top, not listed by CP. RPSNZ (2008) cert, mint, oily spot.	\$2,000
2158	M	Postage Due 1906 1d Cowan perf 11, error: double perfs at top, perhaps a more attractive example than the previous lot, ex Garlick, mint, trivial corner perf tone.	\$2,000
2159	M*	Postage Due 1906 1d Cowan, p 11, lower half sheet (120v in 2 panes of 60 each) frame plate Type I, with 2 flaws (R5/6 & R8/6 RH pane) indicated, mint/MUH. Cat \$7,000+	\$3,500
2160	U	Postage Due 1906 1d Cowan (R2/6) mixed perfs 11 & 14, part RAN? 11 October 1909 "A" cds, FU. Cat CP Y16b(Z), but unpriced. RPSNZ (2008) cert.	\$1,750
2161	U	Postage Due 1906 1d Cowan mixed perfs 11 & 14, part WAKI "A" cds, fu. Cat CP Y16b(Z), but unpriced. Vendor states that this stamp was the original stamp featured in the CP catalogue that enabled this listing.	\$3,000
2162	U	Postage Due 1906 1d Cowan perf 11 horizontal pair error: imperf between, FU example dated 9 May 1906. Couple of oily spots. Not listed CP.	\$2,000
2163	C	Postage Due 1906 1d & 2d p 14 on 23 April 1909 Greytown cover bearing 1d universal, addressed to Tenerife, with TOO LATE FOR SHIP purple r/s, a tax marking subsequently obliterated as cover was readdressed to sender, 78 in blue pencil, a poorly struck but pencil enhanced T / 30 / CENTIMES tax mark, black numeral 3 and postage dues cancelled 3 August 1909 Greytown. Rear bears various transit cancels including scarce Wellington AP23 1909 date stamp in blue.	\$500

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2164	C	Postage Due 1906 1d Cowan perf 11 + 2d 1st series on USA 2c Washington's bicentenary death postal stationery envelope ex 26 June Portland, USA to Auckland, NZ, bearing 15/ T tax mark in black, TO PAY / 3d / DOUBLE DEFICIENCY POSTAGE h/s in black (1½d under paid + 1½d fine), & 30 July 1906 Auckland "A" class arrival cds.	\$250
2165	C	Postage Due 1906 1d Cowan perf 11 horizontal irregular block of 10 on rear of opened out cover from 28 July 1908/697 duplex (William Street) NSW to Dunedin, NZ, endorsed Printed Matter Only bearing 1d NSW, not sufficiently opened in black m/s, & 10T in blue pencil, on front. Rear bears Wellington & Dunedin roller cancels covered over by postage dues cancelled with blue pencil. Owing to the cover being sealed it was treated as being underpaid by 5d + 5d fine.	\$750
2166	C	Postage Due 1906 1d Cowan perf 11 horizontal strip of 3 on leather postcard ex 13 May 1907 San Francisco, to Masterton, NZ, bearing T/15 circular tax mark in black, & Masterton 22 June 1907 "A" class cancel on front. Rear bemoans the pestiferous age of ink. The US post office treated it as a letter and not a postcard, hence was short paid (by 3c) and NZ post office taxed it at 3d (1½d + 1½d fine).	\$250
2167	C	Postage Due 1906 1d Cowan perf 11 vert pair on OAS cover to Reefton, NZ, ex volunteer during the mid-1906 Bambatha Rebellion, in South Africa, bearing 11 July 1906 Stanger, Natal cds, oval T/ 10c tax mark in black, TO PAY / 2d / DOUBLE DEFICIENCY POSTAGE h/s in black & 15 August 1906 Reefton cds. The Zulu uprising against paying taxes to the British, last for about 6 weeks before being suppressed. Mail from those involved with subduing the rebellion could be sent free of charge within Natal, but because the rebellion was deemed by postal authorities to be a local matter, OAS mail sent outside Natal was deemed to be short paid and therefore taxed accordingly. This cover was charged at the international postcard rate of 1d (equivalent to 10 gold centimes - hence the tax mark) and was thus charged 2d upon delivery in Reefton. Vendor states that this postcard is the only reported taxed postcard from the Bambatha Rebellion.	\$2,500
2168	C	Postage Due 1906 1d Cowan perf 14 on British 1st UK Aerial Post illustrated postcard, with appropriate 9 September 1911 London special cancel to Auckland, NZ, bearing hexagonal boxed T/ 10/ L tax mark in black (½d underpaid + ½d fine), TO PAY / 2d / DOUBLE DEFICIENCY POSTAGE h/s applied in error in red & 1d overwritten in pencil, TO PAY / 1d / DOUBLE DEFICIENCY POSTAGE h/s in red & 23 October 1911 Auckland arrival cds. NZ Airmail Catalogue states about 25 such flight cards to NZ were carried. Cat # 1b. RPSV (2014) Cert.	\$1,500
2169	C	Postage Due 1906 1d Cowan perf 14 on unpaid OHMS cover to the registrar of Electors, Wellington, cancelled 12 July 1911. Cover shows treatment of mail to a government department whereby only postage rate and no fine was charged. Vendor states that this is a rare survivor of the impending general election in December 1911 when 83.5% of voters did not vote.	\$250
2170	C	Postage Due 1906 1d Cowan unsurfaced perf 11, irregular block of 3 on unstamped postcard ex Nelson to New Plymouth, double boxed LOOSE LETTER h/s in black, TO PAY / 3d / DOUBLE DEFICIENCY POSTAGE h/s in black, cancelled 7 May 1907 New Plymouth; charged a loose letter fee for a rural (or railway post office) collection, but subject to the 1d card rate, hence 3 x 1d dues affixed.	\$750
2171	C	Postage Due 1906 1d Cowan unsurfaced perf 14, on postcard ex 4 February 1907 Reefton (2 x ½ - bisected! - 1d Universals), endorsed Loose Letter in pencil, TO PAY / 1d / DOUBLE DEFICIENCY POSTAGE h/s in black, cancelled 6 February 1907 Westport - charged at single card rate.	\$250
2172	C	Postage Due 1906 1d p 14 x 2 (one also removed) on leather postcard (featuring Teddy and his little bear behind) ex 28 April Minneapolis, USA, to Christchurch, NZ, bearing American 2c stamp, 30 / T tax mark, TO PAY / 3d / DOUBLE DEFICIENT POSTAGE h/s in black and 16 June 1908 Christchurch arrival cancel. Such postcards were deemed liable to letter rates, hence 30 gold centimes charged being 1½d underpaid + 1½d fine.	\$250
2173	M	Postage Due 1906 2d Cowan imperf single (R1/1), mint. CP Y17b(X) cat \$3000 as pair.	\$750
2174	M	Postage Due 1906 2d Cowan imperf single (R8/1 lower RH pane), mint. Ex-Rhodes collection. RPSNZ (2000) cert.	\$750
2175	U	Postage Due 1906 2d Cowan horizontal pair on unsurfaced paper, mixed perfs 11 (vertically) & 14, FU, 19 August 1910 Wellington parcels steel cds. Odenweller (2015) Cert. Couple of oily spots, CP Y17b(Y).	\$750
2176	U	Postage Due 1906 2d Cowan imperf single, very wide left margin, GU/FU, 2 part strikes Auckland oval obliterator.	\$300
2177	U	Postage Due 1906 2d Cowan perf 14 (R2/6) compound perf 14 x 11 x 14 x 14, gu. 4 mm closed tear at left. RPSNZ (2000) Cert, CP Y17b(Y).	\$750
2178	U	Postage Due 1906 2d Cowan perf 14 horizontal pair, double print of centre (denomination), 17 January 1908 Auckland "A" class cds, FU, closed tear upper left 1st stamp.	\$300

2179	U	Postage Due 1912 1d Cowan (frame plate 2) horizontal pair on unsurfaced paper, mixed perfs 11 (vertically) & 14, FU, part (M)arton 10 April 1915 cds. RPSNZ (2015) Cert. Not listed by CP.	\$2,500
2180	C	Postage Due 1912 1d DLR (R4/9) on cover ex 18 January 1921 Chatham Islands to Christchurch bearing 1½d Victory, Tax 1d in blue pencil & 26 January 1921 arrival cancel. Internal postage rate was increased from 1 August 1920 to 1 March 1923 to help pay for the war effort. As such, this mail was caught short paid by ½d + ½d fine.	\$450
2181	C	Postage Due 1912 1d DLR single & pair 3d 1st series (one partly removed) on compulsorily registered local 1 June 1915 Auckland cover bearing 3d (1st series) postage due cancelled 31 May 1915 Letter Carriers Auckland overlapping TO PAY 4d COMPULSORILY REGISTERED h/s in black, 1d postage due cancelled 1 June 1915 Letter Carriers Auckland, & PO 135 (Compulsory registration) label on rear.	\$500
2182	C	Postage Due 1912 1d DLR x 18 on large FIRE UNDERWRITERS' ASSOCIATION OF VICTORIA envelope ex 1 January 1918 Melbourne, Australia, to Wellington, NZ, bearing 1d KG V Australia pair, endorsed by H. Fletcher 19/12/17 in red m/s, oval T h/s in black and 12/ 1/6 inserted by pencil, boxed two line CLOSED AGAINST/ INSPECTION h/s in black. Postage dues (from R2/1 - R4/6) affixed and cancelled by Wellington dumb "A" class cds. At the time, the Australian printed papers rate to NZ was 1d per 2 oz, however the envelope was sealed, thus making it liable to be charged as an overweight letter being 9d underpaid + 9d fine. Also includes a similar underwriter's envelope ex 12 September 1913 Sydney, Australia, to Auckland, NZ., bearing ½d kangaroo, Commercial Papers Only purple rubber stamp, T1D in pencil, 1d (R7/6) postage due & 19 September 1913 Auckland "C" class cancel. At the time, the Australian printed papers rate to NZ was 1d per 2 oz = ½d underpaid + ½d fine.	\$1,500
2183	C	Postage Due 1917 2d Cowan on roughly opened YMCA cover ex 9 July 1917 Trentham Military Camp to Auckland, endorsed in pencil On Active Service, bearing TO PAY / 2d. h/s & 18 July 1917 arrival cancel.	\$500
2184	C	Postage Due 1919 1d DLR block of 4 on rear of 3d KGV registered letter postal stationery envelope ex 19 March 1921 Katikati to Auckland, bearing Irreg Posted T 4d in blue pencil & 21 March 1921 Auckland registered delivery cancel. Most unusual situation requiring postage dues.	\$500
2185	M	Postage Due 1919 1d DLR error: imperf horizontal strip of 5 (R10/1-5) with LH selvage, with some minor bends, frame plate II - prior to later damage, ref Postage Stamps of New Zealand, Volume II, page 188. Ex-Larsen, RPSV (2007) cert. CP Y16(X), cat (2010) \$3000 as imperf pair, unique.	\$6,000
2186	C	Postage Due 1919 1d DLR perf 14 x 15 + ½d Victory on OHMS returned letter [Env. No. 61. (4014.)] ex 23 November 1920 Wellington, to Masterton, bearing TO PAY / 1½d / DEFICIENT POSTAGE h/s in purple, & Masterton 23 November 1920 "J" class cds. Some adhesive staining in lower corners.	\$200
2187	C	Postage Due 1919 1d DLR perf 14 x 15 block of 12 (R1/4-R4/6) on rear of opened out OHMS returned letter [Env. No. 61. (4014.)] to Christchurch, bearing TO PAY / 1½d / RETURNING FEE h/s in black, 1½d overwritten by 1/1½ in red m/s, two octagonal purple 21 June 1922 unclaimed date stamps. Postage dues cancelled 23 June 1922 Christchurch Delivery counter & clearly showing the removal of two (1d & ½d) postage dues. Vendor states that this is one of a few recorded covers bearing marking the TO PAY / 1½d / RETURNING FEE h/s.	\$1,200
2188	C	Postage Due 1919 1d DLR perf 14 x 15 on underpaid postcard ex 3 July 1922 Shepton Mallet, England, to Wanganui, NZ, bearing British GV 1d red only, part strike of hexagonal T / 15 tax mark in black, double lined oval Letter carriers / 18 August 1922 / Wanganui date stamp in red, (½d underpaid + ½d fine).	\$400
2189	C	Postage Due 1919 1d DLR perf 14 x 15 on unstamped O.P.S.O. cover ex 11 August 1931 Okaihau to Auckland, bearing T1D in blue m/s, To pay 1d. deficient postage h/s in black & cancelled by indistinct Postmen's Branch Auckland cds.	\$250
2190	C	Postage Due 1919 1d DLR strip of 3 on very attractive unstamped Eneret Mittet & Co. Kristiana, Norge. PPC featuring polar bear and cub in colour on view side, to Wellington, NZ. Address side bears facsimile signature of Roald Amundsen, illustration of Nansen's FRAM, printed quadri-lingual message re crossing the (North) Polar Sea and onward delivery, pictorial POLHAVET ship's cancel x 2 (4 VIII 24 & 13 IX 24), T tax mark in black, 2½c(?) in blue pencil, TO PAY / 3d / DEFICIENT POSTAGE h/s in black & Wellington dumb "A" class cancels.	\$1,000
2191	C	Postage Due 1920 2d pair (R5/3-4) DLR perf 14 x 15 on 1d Dominion postal stationery newspaper wrapper to Milton cancelled with bold packet cancel, bearing TO PAY / 4d / DOUBLE DEFICIENCY POSTAGE h/s in black, & Milton 14 November 1922 cds. Unusual use on newspaper wrapper.	\$750
2192	C	Postage Due 1924 1d DLR single & pair on registered cover (#77) ex 11 July 1924, Aitutaki, Cook Islands, to Christchurch, NZ., bearing ½d KE VII & 1d Dominion AITUTAKI overprints only, T3d. in blue pencil, & 5 August 1924 Christchurch Postmen arrival "C" class cancels. The registration fee charged upon delivery was at single rate - a special concessionary rate of registration for mail originating from an NZ Dependency to NZ.	\$450

2193	*	Postage Due 1925 ½d perf 14 x 15 pale green litho wmk complete sheet of 120 MUH. CP Y15e, cat \$1,800.	\$600
2194	M	Postage Due 1925 ½d Jones art litho wmk x 3 distinct colours: a) sepia, b) black & c) grey-blue, mint, oily spots. Note CP only lists pale green coloured watermark as Y15e.	\$1,000
2195	C	Postage Due 1925 ½d Jones horizontal strip of 3 on business reply envelope ex 25 August 1933 Dunedin to Wellington, cancelled by dumb Wellington "A" class cds. Filing hole repaired. Vendor states that this is one of 3 covers recorded with Jones paper postage dues. Postage dues paid the 1d letter rate + ½d reply paid fee.	\$750
2196	C	Postage Due 1925 1d Cowan p 14 x 15 also 2d postage due & 2/- pictorial on underpaid commercial air cover ex 7 July 1936 Belfast (N. Ireland) to Auckland, NZ, bearing British 1½d KGV stamp, hexagonal boxed T / L tax mark in black, 270 in indelible pencil, red double ringed COLLECT / d. / AFFIX STAMPS / BEFORE / DELIVERY h/s, 2/3 & initials inserted in black ink, h/s additionally pencil circled & 2/3 written in pencil beneath 2/- stamp. This, & the dues were cancelled 1 August 1936. Postage due charged at 270 gold centimes being airmail postage deficiency of 1/1½d + 1/1½d fine = 2/3d.	\$750
2197	C	Postage Due 1925 1d Cowan perf 14 x 15 horizontal strip of 6 ex 18 July 1930 Waipara compulsorily registered cover to Christchurch, bearing 1d Field Marshal, boxed LETTERS CONTAINING COIN MUST / BE SENT BY REGISTERED POST. purple h/s, COIN in orange pencil, TO PAY / 6d. black h/s, Christchurch registration label (R No. 891), scallop edged box REFUSED., 18 July 1930 Christchurch "C" class cancels and part red octagonal 21 July 1930 Christchurch date stamp. A most colourful undelivered cover; postage due (6d) charged: 3d unpaid registration fee + 3d fine.	\$500
2198	C	Postage Due 1925 1d Cowan perf 14 x 15 pair (R2/10-11) on underpaid British cover to Palmerston North NZ, bearing 1½d KGV, hexagonal T / 20 L London tax mark in black, TO PAY / 2d / DOUBLE DEFICIENCY POSTAGE h/s in black, 4 Post Office officially sealed labels tied by treble lined oval N.Z. MARINE POST OFFICE / 10 JUN / R.M.S. NIAGARA date stamp in purple & 11 June 1934 Palmerston North registered "C" class cancel. Postage due charged at 1d deficiency + 1d fine.	\$1,200
2199	C	Postage Due 1925 1d Cowan perf 14 x 15 single on underpaid late fee commercial cover ex 22 October 1934 Rotorua, to Auckland, bearing 1d Field Marshal, LATE FEE. & TO PAY / 1d h/s in black & 30 October 1934 Auckland "C" class cancel.	\$500
2200	C	Postage Due 1925 1d Cowan perf 14 x 15 strip of 6 on underpaid (sealed) commercial papers rate cover, ex 4 October 1932 Waiuku, to Hamilton, NZ, bearing ½d meter frank + ½d KGV, TO PAY (6d) h/s in black mostly obscured by postage dues with 10 October 1932 Hamilton "J" class cancel. Being sealed the cover incurred a 3d deficient postage fee + 3d fine.	\$500
2201	C	Postage Due 1925 1d Cowan perf 14 x 15 x 12 on large, unpaid express delivery cover from 10 May 1932, Wellington, to Christchurch, endorsed EXPRESS / DELIVERY, Collect postage on / delivery / Police cordon around / Post office no / stamps purchasable, signed by CTS Boyer, bearing an undenominated circular TO PAY h/s in black with 1/- applied in black m/s, & 11 May 1932 Christchurch "J" class cds. A demonstration of unemployed workers was held at Parliament Buildings in Wellington because of reductions in wages of government employees. Much damage occurred to shop windows. The police intervened and cordoned off the area including the Wellington GPO. The cover, containing photographs of the event, was charged 1/- (6d for the express delivery fee + 6d for the postage to an address between 1 and 2 miles distant from the Christchurch GPO). Vendor states that this is a unique part of postal and social history.	\$2,000
2202	C	Postage Due 1925 1d Cowan perf 14 x 15 x 21 on rear of underpaid airmail cover from 21 December 1934....., England to Auckland, New Zealand. Cover bears British KGV 1/- & 3d stamps, T210 in blue pencil, TO PAY / DEFICIENT POSTAGE h/s in red and 1/9d inserted in pencil. The cover was underpaid and taxed 210 gold centimes, resulting in 1/9d total deficiency, paid by 21 x 1d postage dues, cancelled New Lynn, 14 January 1935, showing use of excess stock to pay deficiency.	\$700
2203	C	Postage Due 1925 1d Cowan perf 14 x 15, x 2 pairs + single, + 2d perf 14 x 15 pair on double weight cover with illicit use of (isolated) Iraq 8 annas (camel) Official stamp ex 30 January 1928 Erbil, Mosul, Iraq to well-known philatelist in Palmerston North, NZ. Cover bears ERBIL MOSUL / DUE / AS undenominated bilingual horseshoe tax mark in black, 12 inserted in pencil, circular T tax mark in black, 90 in red pencil, OVERLAND MAIL bilingual red & white perforated label & Palmerston North 14 March arrival cds. Rear bears Baghdad, Qantara & Post Said back stamps. Postage due charged at 90 gold centimes = 4½d underpaid + 4½d fine. A most attractive, scarce cover.	\$1,250
2204	C	Postage Due 1925 1d Cowan perf 14 x 15, x 36 on underpaid overweight large sized airmail letter from 3 December Golders Green, England, to Dunedin, NZ, bearing on front British KGV 1/-, hexagonal boxed T / L (London tax mark) in black, 2/360 in blue pencil, undenominated TO PAY / DEFICIENT POSTAGE h/s in black, 3/- inserted in pencil & double lined oval MAIL BRANCH C.P.O. / 3 JAN 1935 / DUNEDIN date stamp in red, with 20 December 1934 Sydney transit cancel on rear. Postage due charged as being 1/6d underpaid (180 gold centimes) [x2] + 1/6d fine [= 360 gold centimes].	\$1,000

2205	C	Postage Due 1925 1d Cowan perf 14 x 15, x two horizontal strips of three ex 11 am 1 December 1932 Palmerston North express cover to Newtown, Wellington, bearing 1d Field Marshal + 6d Fern-leaves Express Delivery & 5pm 1 December 1932 Wellington "C" class arrival cancel. Postage due charged at 6d unpaid for delivery to address 2 miles distant from post office.	\$750
2206	C	Postage Due 1925 1d Cowan x 21, perf 14 x 15 on air cover ex 10 December 1934 London to Christchurch, NZ, bearing British ½d & 4d KGV stamps, British tax mark obscured by block of 4 1d postage dues on front, double ringed TO PAY h/s in black with 1/9 inserted in blue m/s. Cover's rear bears an additional 17 postage dues, all cancelled 3 January 1935 on arrival. Postage due calculated as being airmail deficiency of 10½d + 10½d fine = 1/9d.	\$750
2207	C	Postage Due 1925 1d Cowan x 4, p 14 x 15 on long, overweight airmail cover ex 2 April 1936 Blenheim to Wellington bearing 1d airmail & 1d Kiwi, TO PAY / 4d / DOUBLE DEFICIENT POSTAGE h/s in black, R3/1, R3/2 & R4/1-2 postage dues cancelled 2 April 1936 on arrival.	\$300
2208	C	Postage Due 1925 2d Jones art litho wmk on unpaid 2 June 1926 Rangiora cover to Christchurch, bearing blurry TO PAY / 2d / DOUBLE DEFICIENCY POSTAGE h/s in black & 4 June 1926 Christchurch "C" class cds. Vendor states that this is one of 4 known covers with 2d postage due litho watermark.	\$450
2209	M*	Postage Due 1926 ½d Cowan perf 14 x 15 left selvedge block of 60 (R1/1-R10/6) with damaged electro (R7/1) replaced & R10/12 patched in. Also, similar 1d R7/1 substituted electro but in block of 4, mint/MUH.	\$250
2210	C	Postage Due 1926 ½d Cowan perf 14 x 15 pair + strip of 6, on rear of return June 1934 Faith in Australia Trans-Tasman cacheted 1d Field Marshal postal stationery letter card + 7d airmail to Auckland, ex 28 June 1934 Greenwoods Corner, bearing Kaitia 2 July "J" class transit cancel, & red boxed T / 40 tax mark on front. Rear bears 2 July 1934 Sydney arrival cancel, 9 July 1934 Wellington "C" class return cancel & 10 July 1934 Birkenhead "J" class cancels. Postage due assessed at 2d underpaid for the return by sea mail + 2d fine [= 40 gold centimes].	\$600
2211	C	Postage Due 1926 2d Cowan perf 14 x 15 block of 4 on Missionary cover ex 8 May 1933 Harbin, China to Auckland, New Zealand, Australia! Cover bears Manchukuo ½fen to 6fen (+ additional 2fen) pagoda stamps cancelled by bilingual Harbin date stamps, T x 2 tax marks in black, purple boxed T Ctmes h/s with 80 inserted in red pencil, TO PAY / 8d / DOUBLE DEFICIENT POSTAGE h/s in black & Postmen's / Branch / 21 June 1933 / Auckland "C" class cancel. Postage due charged at 80 gold centimes = 4d underpaid + 4d fine.	\$1,250
2212	C	Postage Due 1926 2d Cowan, chalky p 14 x 15 on underpaid folded airmail British 1d postal stationery postcard ex 13 September 1935 Shorncliffe, England to Dannevirke, NZ, bearing hexagonal boxed T / L London tax mark 100 & initials in pencil, TO PAY / DOUBLE DEFICIENT POSTAGE h/s in black with 10d inserted in pencil, 7 October 1935 Dannevirke arrival cancel and 28 September 1935 Sydney transit b/s. Postage deficiency of 100 gold centimes charged = 5d underpaid + 5d fine. Vendor states only one reported copy.	\$400
2213	C	Postage Due 1926 2d horizontal pair, Cowan perf 14 x 15, on parcel tag ex 22 February 1932 Palmerston North to Utiku, bearing 2d K GV x 3 on rear, TO PAY / 4d / DOUBLE DEFICIENT POSTAGE h/s in black & 23 February 1932 Utiku arrival cancel. Vendor states it appears that this parcel (probably containing car parts) travelled by train for it to be delivered the following day.	\$500
2214	M*	Postage Due 1927 2d Cowan perf 14 x 15 reversed watermark block of 4 mint/MUH, oily spots on upper two. RPSNZ (2008) cert. CP Y17f.	\$200
2215	C	Postage Due 1927 2d Cowan perf 14 x 15 reversed watermark on cover ex 31 May 1927 Pleasant Point, to Dunedin, TAX 2d in black m/s, 1 June 1927 Dunedin "C" class cds tying postage due to cover. One of a few covers recorded. CP Y17f.	\$500
2216	C	Postage Due 1928 ½d Cowan perf 14 on local 7 December 1932 Wanganui cover to Hospital Board, bearing TO PAY / ½d / DEFICIENT POSTAGE h/s in black & indistinct delivery cancel. In 1932 the inland letter rate was increased to 1½d. Postage due charged only at the single (½d) deficiency rate because recipient was part of a government department. Vendor states that this marking is extremely difficult with survival very limited.	\$1,000
2217	C	Postage Due 1928 1d Cowan perf 14 on commercial cover ex 9 February 1931 Napier, light pencil address to Messrs. Brough Ltd., Christchurch, bearing EMERGENCY EARTHQUAKE AIR MAIL purple h/s, pilot (H. B. Burrell. Flt. Lt./ N.Z.P.A.F.) signed, TO PAY / 31D. / DEFICIENT POSTAGE h/s. NZ Airmail Catalogue states: All known covers are addressed to Verne, Collins & Co. Christchurch. If any others exist, they would be valued higher. Cat # 40 & 9 February covers cat \$200.	\$1,500
2218	C	Postage Due 1928 1d Cowan perf 14 on local 2 August 1935 Masterton cover bearing 1d postage due cancelled In lieu / of postage / stamp in black m/s signed by the postmaster, & subsequently cancelled with his "C" class date stamp. Vendor states that this is a significantly interesting postage due usage as a postage stamp (illegally) but authorised by the postmaster at Masterton.	\$1,250



2122



2129



2128



2133



2127



2132



2148



2150



2139



2158



2160

2219	C	Postage Due 1928 1d Cowan perf 14 on typed cover ex 17 February 1931 Napier, Wellington, endorsed From earthquake area, bearing T1 in pencil & Wellington dumb "A" class cds. NZ Airmail Catalogue states: All known covers are addressed to Verne, Collins & Co. Christchurch. If any others exist, they would be valued higher. Cat # 40 & 17 February covers cat \$200 in 2009.	\$1,250
2220	C	Postage Due 1928 1d Cowan perf 14 pair on New Zealand Y.M.C.A. cover to Gisborne, endorsed Refugee Mail and Napier Earthquake/ February 3rd, 1931 bearing Palmerston North 24 February 1931 "C" class cds, (SINGLE?) RATED / 2d / DOUBLE DEFICIENCY TO PAY h/s in black, & Gisborne 26 February 1931 "C" class cds. Following the disastrous earthquake & subsequent fires in Napier on 3 February 1931, buildings & people were severely affected. Family groups were to be resettled and special refugee camps (mainly for women & children) were established to deal with short term accommodation with facilities provided. 3 separate camps were established in Palmerston North, as well as one each in Bulls, Hastings & Napier. In the early days following the earthquake, free postage was granted to the refugees. After 14 days, the free postage rate for refugees was discontinued. The cover was mailed after this free postage period and postage due was charged: 1d deficient postage + 1d fine.	\$1,200
2221	C	Postage Due 1928 1d Cowan perf 14 x 2 on cover to Green Meadows (Napier), endorsed From Refugee area bearing Bulls 19 February 1931 "J" class cds, TO PAY / 2d h/s in black & Greenmeadows 20 February 1931 "C" class cds. Following the disastrous earthquake & subsequent fires in Napier on 3 February 1931, buildings & people were severely affected. Family groups were to be resettled and special refugee camps (mainly for women & children) were established to deal with short term accommodation with facilities provided. 3 separate camps were established in Palmerston North, as well as one each in Bulls, Hastings & Napier. In the early days following the earthquake, free postage was granted to the refugees. After 14 days, the free postage rate for refugees was discontinued. The cover was mailed after this free postage period and postage due was charged: 1d deficient postage + 1d fine.	\$2,500
2222	U	Postage Due 1928, 1935 & 1937 3d (Cowan p14, & p14 x 15, & WT p14 x 15) in blocks of 4, GU/FU examples each. CP cat \$980 (2010).	\$500
2223	M*	Postage Due 1932 ½d Cowan p 14 x 15, carmine-pink & green, pre-flaw state, complete sheet of 120, mint/MUH, cat \$1750+	\$750
2224	P	Postage Due 1932 2d Cowan imperf single green centre & green frame make ready proof on yellow tinted paper. This unique item, recorded in the New Zealand Stamp Collector, March 1936, pp 8-9, was part of the Crump saga. Also included: imperf bicoloured 1d single, 2d block of four, 3d x 2 pairs and a block of 8, each with multiple SPECIMEN over or under prints in black, on front or on rear.	\$4,500
2225	C	Postage Due 1935 3d Cowan p 14 x 15 vert pair on compulsorily registered cover with 1d kiwi ex 28 April 1937 Karori to Auckland, bearing Wellington R label, TO PAY / 6d / COMPULSORILY REGISTERED h/s in black, Auckland 29 April arrival cancel, part red octagonal 3 May 1937 Auckland date stamp, "Refused at house" in m/s& initialed by postie. Rear bears CAUTION [Mail6. adhesive label & purple boxed LETTERS CONTAINING COIN MUST / BE SENT BY REGISTERED POST. r/s.	\$350
2226	M*	Postage Due 1936 ½d Cowan p 14 x 15, carmine & yellow-green, (R1/4 & R2/4 frame plate flaw state) complete sheet of 120. This is one of some 250 unnumbered sheets printed in 1935. As a security measure a 6 digit number commencing with 000 was added of which this is sheet 000248, mint/MUH, cat \$1750+	\$750
2227	M*	Postage Due 1937 ½d WT p 14 x 15, complete sheet of 120v from the December 1937 of 250 sheets, of which 14 were destroyed. Sheet shows plate wear at upper left and numerous flaws. Mint/MUH, cat \$3,500+	\$1,750
2228	C	Postage Due 1937 1d & 2d WT on cover ex 21 November 1938 Southampton, England to Hamilton, NZ, and bearing RECEIVED IN DAMAGED CONDITION / EXFLYING BOAT CALPURNIA. h/s in purple, hexagonal boxed T tax mark, purple doubled line boxed Notice to Call.....h/s, Claudelands & 30/12/38 inserted in pencil, & 29 December 1938 Hamilton Postmen's Branch "J" class arrival cds on front. Rear bears Claudelands 31 December 1938 b/s. 3d postage due charged by a very mean-spirited postmaster, as stamps had floated away in plane crash.	\$1,250
2229	C	Postage Due 1937 1d WT horizontal strip of 3 on express 12 March 1937 Christchurch cover, to Dunedin, bearing 6d Fern leaves Express Delivery + 4d Mitre Peak stamps, orange EXPRESS label, and Dunedin 13 March 1937 "C" class arrival cancel. Postage due charged 3d owing to delivery of an express cover an extra mile beyond the closest post office.	\$750

BID BY MAIL, FAX, TELEPHONE OR E-MAIL

2230	C	Postage Due 1937 1d WT on 1937-38 Kermadec Islands Expedition cover, ex 17 July 1937 Raul Island to Hineura, Waikato, Auckland, NZ, bearing boxed SUNDAY ISLAND MAIL / Per Maui Pomare/ 17/7/37 in black m/s, TO PAY / 1d. / DEFICIENT POSTAGE h/s in black, 2 August 1937 Christchurch "C" class transit cancel & 4 August Frankton Junction "J" class cds cancelling postage due. The initial July 1937 scientific voyage to Raul Island in the Kermadec group was serviced by the vessel Maui Pomare 4 August from Christchurch. The ship revisited the island on a regular basis to re-provision expedition members but took no postage stamps. The current letter rate of 1d per ½oz was applicable providing that expedition mail was correctly endorsed, resulting in only a single rate deficiency charged. Vendor states that as use was limited, the numbers posted with postage dues are small.	\$1,250
2231	C	Postage Due 1937 1d WT on 1937-38 Kermadec Islands Expedition cover, ex Sunday Island to Wellington, NZ, bearing SUNDAY ISLAND MAIL per "Maui Pomare" / NO STAMPS AVAILABLE in black m/s, TO PAY / 1d. / DEFICIENT POSTAGE h/s in black, boxed PACKET BOAT. h/s in black, 10 January 1938 Christchurch "C" class transit cancel & dumb Wellington "A" class cds cancelling postage due. The initial July 1937 scientific voyage to Raul Island in the Kermadec group was serviced by the vessel Maui Pomare from Christchurch. The ship revisited the island on a regular basis to re-provision expedition members but took no postage stamps. The current letter rate of 1d per ½oz was applicable providing that expedition mail was correctly endorsed, resulting in only a single rate deficiency charged. Vendor states that as use was limited, the numbers posted with postage dues are small.	\$1,250
2232	C	Postage Due 1937 2d WT strip of 4 (R10/1-4) p 14 x 15, + 1d on 1939 front ex British Columbia, endorsed via "Monowai" to Auckland, bearing 3 Canadian KGVI 1c stamps, PLEASE ADVISE YOUR CORRESPONDENTS THAT / THE LETTER RATE FROM CANADA IS SIX CENTS / PER HALF OUNCE. r/s in blue, circular T / 90 taxe mark in black, red circular COLLECT / d. / AFFIX STAMPS / BEFORE / DELIVERY r/s with 9 & initials inserted in pencil, & postage dues cancelled 27 June 1939 on arrival. Postage deficiency of 90 gold centimes was calculated as being 4½d + 4½d fine. However, it appears that the cover was overcharged by 3d (1½d + 1½d) and only 6d postage due should have been charged.	\$750
2233	C	Postage Due 1937 3d WT on cover ex 2? Wartnaby, Melton Mowbray, England to Timaru, NZ, bearing RECEIVED IN DAMAGED CONDITION / EXFLYING BOAT CALPURNIA. h/s in purple, hexagonal boxed T taxe mark, red octagonal 7 January 1939 Timaru Postmen's Branch date stamp, readdressed, Away / NL 15/1/39 in pencil & red octagonal 18 January 1939 date stamp. 3d postage due charged by a very mean-spirited postmaster, as stamp had floated away in plane crash.	\$1,250
2234	C	Postage Due 1937 3d WT on cover ex 24 May 1939 Royal Train (Winnipeg) Canada, to Dunedin, NZ, bearing Canadian 3c Royal Tour stamp & flag cancel, T / CENTIMES taxe mark in blue with 30 inserted in pencil, PLEASE ADVISE YOUR CORRESPONDENTS THAT / THE LETTER RATE FROM CANADA IS SIX CENTS / PER HALF OUNCE. h/s in blue, TO PAY / 3d. / DOUBLE DEFICIENT POSTAGE h/s (x 2) in black & 20 June 1939 Dunedin "J" class cancel. Postage due charged at [3c = 30 gold centimes] 1½d underpaid + 1½d fine.	\$300
2235	C	Postage Due 1937 3d WT pair & block of 4 on express telegram front & part rear ex 27 December 1937 Rotorua, to Auckland, bearing 1d Kiwi & 6d Fern leaves Express Delivery stamps, COLLECT / TELEGRAM. h/s in red with 1/6d inserted in pencil & 28 December 1937 Telegraph Office, Auckland "J" class cancels. A remarkable item - the postage dues alone CP cat \$540.	\$1,000
2236	C	Postage Due 1937 3d WT pair, also ½ d & 1d on underpaid inwards airmail cover ex 31 March 1938 Bombay, India to Auckland, NZ bearing KGV 2a6p pair + ½a Indian stamps, ringed T & 75 in pencil, red COLLECT / d / AFFIX STAMPS / BEFORE DELIVERY r/s with 7½d inserted in pencil & 19 April 1938 Epsom arrival cancel. 75 gold centimes postage deficiency charged at single (7½d) rate.	\$350
2237	C	Postage Due 1937 3d WT pair, also pair 1d on underpaid internal airmail cover ex 28 December 1938 Auckland, to Christchurch bearing KGVI 1d red x 2 red TO PAY / 8D. / DOUBLE DEFICIENT POSTAGE h/s undated Christchurch cancel on dues.	\$300
2238	C	Postage Due 1937 3d WT x 4, p 14 x 15 also 1d, on underpaid long commercial cover ex 11 April 1939 New Westminster, Canada to Auckland, NZ, bearing Canadian 2c & 3c KGVI stamps, divided oval T taxe mark in black with 130 inserted in pencil, faint COLLECT / d. / AFFIX STAMPS / BEFORE / DELIVERY h/s in red with 1/1 inserted in pencil. Postage dues cancelled 1 May 1936 upon arrival. One of the 3d postage dues (damaged) bears a flaw ex R1/4 (3rd state of the retouch). Postage deficiency of 130 gold centimes was calculated as being the equivalent of 6½d underpaid + 6½d fine.	\$500
2239	C	Postage Due 1937/38 ½d, 1d, 2d & 3d WT in mint/MUH blocks of 4. (½d & 2d R9/1-R10/2, 1d & 3d R1/1-R2/2).	\$250

REMEMBER WE TAKE ALL MAJOR CREDIT CARDS



2141



2142



2143



2124



2146



2155



2161



2162



2173



2174



2175



2176



2177



2178



2179



2165



2153



2163



2167



2168



2170

2240	C	Postage Due 1920 Victory 1d x 4 on small, neat unstamped commercial window envelope ex Auckland bearing red TO PAY / 4d / DOUBLE DEFICIENT POSTAGE h/s & 4d to Pay in black m/s. Also, each stamp (apart from being cancelled 16 January 1922 Masterton) bears Postage Due in black m/s.	\$350
2241	/	Postage Due 2nd series: balance of collection on 28 pages comprising assorted m/MUH/u/covers, singles/multiples, perfs, papers, watermarks, varieties, presentation cancels, etc.: ½d x 118m, x 88 u x 2 covers; 1d x 101m, x 48 u, x 3 covers; 2d x 45 m, x 33u, x 1 cover; 3d x 17 m. Some variable condition.	\$2,000
2242	E	Postage Due 1939 James Berry pencil sketch on thin tracing paper, of complete design with 2d denomination in centre, incorporating three possible scroll work patterns to feature at sides of numeric value, and separate 2d postage due mint, as issued, showing that the pencil sketch's RH internal scroll design was chosen.	\$1,500
2243	E	Postage Due 1939 James Berry pencil sketch on thin tracing paper, of inner frame design with ½d, 1d & 3d denominations superimposed in centre, & separate ½d & 3d postage dues mint, as issued.	\$1,500
2244	E	Postage Due 1939 James Berry unadopted 2d essay on thin tracing paper featuring the attractive Mokau Falls.	\$1,500
2245	S	Postage Due 1939 ½d, 1d, 2d & 3d on 2 pieces with AMOSTRA (Specimen) hand stamped in green, by the UPU for distribution to Portuguese India. Some tropicalisation. Only a few sets are known.	\$500
2246	S	Postage Due 1939 ½d, 1d, 2d & 3d x 3 each in vertical strips, on piece with SPECIMEN / COLLECTION / MAURITANIA hand stamped in red.	\$1,800
2247	M*	Postage Due 1939 ½d complete sheet of 120 stamps mint/MUH.	\$250
2248	C	Postage Due 1939 ½d x 40 on both sides of opened out airmail cover ex 3 November 1947 Hampstead, England, to Gisborne, NZ, bearing British KGV 2½d x 2, hexagonal T / L tax mark in black, 1/8 in pencil & 14 November 1947 Gisborne "C" class cds. Postage due charged [1/8d] as 9d underpaid + 9d fine.	\$500
2249	M*	Postage Due 1939 1d sideways single watermark, carmine-pink with sheet number 008672; also single watermark sideways inverted carmine-pink & pale pink in mint/MUH blocks of 4 (3). Whilst only 12,000 sheets were printed with the normal (sideways inverted) watermark, it is estimated that perhaps only 2 sheets were inverted & printed with sideways watermarks. CP lists only one shade (carmine-pink) as Y20a(Z), CP cat \$1600 each block!	\$1,500
2250	/	Postage Due 1939 1d sideways single watermark, carmine-pink in mint/MUH block of 4; also, similar block of 4 but 10 June 1942 Whakatane "J" class cds - latter with sheet number 012848. Also, OAS cover to Christchurch, NZ, with boxed T 2d tax mark in black, bearing vertical pair 1d sideways single watermark, carmine-pink cancelled 27 December 1939 Christchurch Delivery Counter "C" cds & counter-signed British seal mark in blue. Postage due charged 2d for overseas armed forces OAS surface mail only & no fine. Whilst only 12,000 sheets were printed with the normal (sideways inverted) watermark, it is estimated that perhaps only 2 sheets were inverted & printed with sideways watermarks. CP Y20a (Z), stamps alone cat \$1,720.	\$750
2251	C	Postage Due 1939 1d on 6 September 1939 Hokitika cover to Christchurch, bearing 1d red KGV, boxed LOOSE LETTER black h/s, TO PAY / 1d / DOUBLE DEFICIENT POSTAGE h/s in black & 7 September 1939 Christchurch Delivery Counter "C" class cds cancelling postage due upon arrival. An attractive underpaid cover.	\$250
2252	C	Postage Due 1939 1d on PPC ex 11 June 1942 Cristobal, Canal Zone to Waiuku, NZ, bearing 2 x 1c Canal Zone stamps, 2 10 CTMS tax mark in purple, 2 September 1945 San Francisco transit cancel, TO PAY / 1d / DEFICIENT POSTAGE h/s in red & 9 October 1945 Waiuku "J" class arrival cancel. View side contained several US "C" class submarines in Gatun Locks, in the Panama Canal. Accordingly, the delivery of this card was delayed (in America) by 3¼ years, owing to the sensitive nature of the submarines depicted, and was only released for delivery once World War II had ended.	\$500
2253	C	Postage Due 1939 1d single wmk x 3 on 15 December 1942 Waipukurau cover to Ormondville, bearing TO PAY / 1d / DEFICIENT POSTAGE h/s in black manually adjusted to 3d in black m/s, Tax 3d in indelible pencil and covering the 16 December 1942 Ormondville cancelled postage dues is a pink R.M.D. 9. postage due form.	\$500
2254	C	Postage Due 1939 1d single wmk x 3 pairs (& 1 pair removed) on internal censored compulsorily registered 2 October 1940 Epsom cover with 2d 1940 Centennial to Pokeno, bearing Auckland registration label, TO PAY / 8d / COMPULSORILY REGISTERED h/s in black, Opened and passed by censor / in New Zealand resealing label, & #21 censor's h/s in purple ink. Rear bears CAUTION [Mail 6. label as banknotes were found enclosed in cover to a German addressee, postage dues cancelled 5 October 1940 Pokeno.	\$450

2255	C	Postage Due 1939 1d & 2d each in horizontal pair + 6d Motor Car Express Delivery on small, neat hand illustrated (A.R. Skinner) FDC bearing 16 August 1939 Queenstown "C" class cancel.	\$750
2256	C	Postage Due 1939 1d vertical pair + 2d on NZ Patriotic Board airmail cover ex 30 April 1944 The Delta "F" Air Force to Winton, bearing TO PAY / DOUBLE DEFICIENCY h/s in black, 4d inserted in black m/s & 3 May Winton 1944 "J" cds. Postage due charged 2d underpaid (for airmail) + 2d fine. A scarce postage due origin cover as The Delta Air Force "F" was only open from 26 October 1943 to 10 July 1944.	\$1,000
2257	C	Postage Due 1939 2d on small neat postally used FDC 16 August 1939 Wellington registered cds.	\$250
2258	C	Postage Due 1939 2d horizontal pair on large piece ex 16 March 1940 Te Awamutu to Hamilton, NZ, bearing 1d Centennial in vertical pair, on medical products parcel label to Hamilton (endorsed Photographs Only), TO PAY / 7d / DOUBLE DEFICIENT POSTAGE h/s in black, subsequently changed to 4d by black m/s, & Hamilton 18 March 1940 roller cancel. Postage due charged at single rate only, as package exceeded 2oz weight.	\$450
2259	C	Postage Due 1939 2d single watermark sideways inverted + 3d on US Naval privilege cover, ex 4 September 1945 Pittsburgh, USA, to Auckland, NZ, endorsed Free, bearing T 50 CTMS tax mark in purple, TO PAY / 5d. DOUBLE DEFICIENCY POSTAGE h/s in red, & 9 October 1945 Postmen's Branch, Auckland "C" class cds cancelling postage dues. Also includes similar US Naval privilege cover ex 23 August 1945 Pittsburgh, USA, (from same sender to same addressee) likewise endorsed Free, but not charged postage due. The Free privilege mail scheme ended 1 September 1945. Former cover charged postage due being 2½d underpaid + 2½d fine = 50 gold centimes.	\$500
2260	C	Postage Due 1939 2d vertical pair on airmail cover ex 4 September 1940 Melbourne, Australia to Auckland, NZ, bearing 5d Merino Sheep x 2, + 1d & 2d AIF Australian stamps, oval T4D. Tax mark in black, boxed PASSED BY / CENSOR / V105 h/s in purple, TO PAY / 4d / DOUBLE DEFICIENT POSTAGE h/s in red and 9 September 1940 Auckland Postage Due "C" class cancel. Postage due charged as 2d underpaid (1/1d instead of 1/3d) + 2d fine.	\$500
2261	C	Postage Due 1939 2d vertical pair on rural mail window envelope ex 29 February 1940 Hamilton, to Walton, bearing red RMD 9 POSTAGE DUE notice (printing order # 50,000/2/37-18423) with 1 March 1940 Walton M.O.&S.B. purple octagonal date stamp requesting 4d uncanceled stamps to be attached affixed to front, & Walton 1 March 1940 "J" class cancel on front. The rear inadvertently bears red 2d meter frank prepaying inland letter rate postage. The addressee protested the charge, as 2d postage had been prepaid. Consequently, REDIRECTED POSTAGE DUE. accounting form {Acct. 78 (old No. Acct 154). 7,500/3/24-3079} to Chief Postmaster, Hamilton requesting 4d worth of uncanceled postage due stamps to be returned, inadvertently taxed in error at / your office. Please see Rule 297 in black m/s with purple octagonal 4 March 1940 Walton M.O.&S.B. date stamp, was attached. Vendor states that these documents are the only reported examples that were left tied to mail, ie. extremely scarce.	\$1,000
2262	C	Postage Due 1939 2d vertical strip of 3 on compulsorily registered cover ex 15 August 1939 Featherston to Wellington, bearing Contains / 10/- Banknote / + 5/- P. Note in red m/s, TO PAY / 6d. / DOUBLE DEFICIENCY h/s in red, Wellington C 1 registration label (R No. 1751) & Wellington dumb "A" class cds, probably making this a genuine postage due FDC.	\$750
2263	C	Postage Due 1939 2d vertical strip of 3 on rear of air mail cover ex 12 May 1940 Mosgiel to Palmerston North, bearing ½d x 6 + vert pair 1½d Centennials on front & ½d Centennial x 5 on rear. Front bears T 6d. in red m/s, subsequently crossed out & replaced by T 1d in black m/s. Rear bears 14 May 1940 Palmerston North Postmen cds, 5d refunded & initialled in black m/s. Postage due initially charged as 6d [3d underpaid + 3d fine] owing to only 6d postage applied to front of cover; however, as the rear also contained an additional 2½d postage applied (totalling 8½d postage paid) the postage due was amended to 1d [being ½d underpaid + ½d fine], with 5d refunded annotation. A most unusual incident caused by postage stamps additionally being affixed to rear, showing postal staff unsure about how to treat such an item.	\$1,000
2264	C	Postage Due 1939 2d + 3d on US naval serviceman's unstamped cover, endorsed Free, to Auckland, NZ, cancelled by dumb US Navy cancel, bearing Due in blue crayon m/s, T 50 CTMS tax mark in purple, PASSED BY / NAVAL CENSOR h/s in black with initials inserted in black m/s, part (TO PAY) 5d DOUBLE DEFICIENT POSTAGE h/s in black, & 1 September 1943 Symonds Street Postmen's Branch "C" class cds. Postage due charged 2½d underpaid + 2½d fine.	\$300
2265	C	Postage Due 1939 3d on unpaid small, neat typed cover ex 15 August 1939 Porangahau to Waipukurau, NZ, Bearing TO PAY / DOUBLE DEFICIENT POSTAGE h/s in black, 2d inserted in pencil, subsequently crossed out with 3d in red pencil inserted, 2 in red pencil, & Waipukurau 16 August 1939 "J" cds. Interesting single use commercial, non-philatelic FDC.	\$350

BIDS BELOW 70% OF ESTIMATE WILL NOT BE CONSIDERED

2266	C	Postage Due 1939 3d sideways single watermark horizontal pair + 2 pairs ½d on compulsory registered (owing to coin contents) censored local 22 December 1941 Wellington cover to a German sounding addressee (Mr N. Sibel), bearing vert pair 1d on ½d KGVI stamps, TO PAY / 8d. / COMPULSORY REGISTERED h/s in purple, Wellington registration label (R No. 309), purple PASSED BY CENSOR / 19 h/s tying censor's sealing tape, 24 December 1941 Wellington Postmen "J" class cds cancelling postage dues. Postage due charged 4d registration fee underpaid + 4d fine.	\$500
2267	C	Postage Due 1939 3d sideways single watermark horizontal pair + 2d on compulsory registered (owing to banknote contents) censored local 6 March 1940 Gisborne cover to a German dentist, bearing 2d Centennial, COMPULSORY REGISTERED h/s in red with 8d inserted in pencil, Wellington registration label (R No. 1960), purple PASSED BY CENSOR / 18 h/s tying censor's sealing tape, 10 April 1940 Wellington Registered "C" class cds and Gisborne 12 April 1940 "J" class cds cancelling postage dues. Postage due charged 4d registration fee underpaid + 4d fine.	\$500
2268	C	Postage Due 1939 3d vertical block of 6 + 1d single on overweight commercial cover ex 27 July 1939 New Westminster, Canada, to Auckland, NZ, bearing Canadian 2c + 5c stamps, oval T taxe mark with 190 inserted in pencil, COLLECT / d. / AFFIX STAMPS / BEFORE / DELIVERY h/s in red with 1/7 inserted in pencil, & 21 August 1939 Auckland "C" cds. In 1939 Canada withdrew from the all-up British Empire letter scheme. The then letter rate to NZ was 6c per ½oz., and as cover weighed over 1½ oz postage applicable was 24c. Postage due charged as 19c underpaid = 190 gold centimes = 1/7d.	\$350
2269	M*	Postage Due 1939 3d single s/ws wmk single patched in a horizblock of 14 at R1/6, the remaining stamps have single s/ws inverted wmk. Patching was an economy method employed by the government printer to avoid waste. When a stamp(s) was damaged it/they were replaced. Mint/MUH.	\$600
2270	C	Postage Due 1943 3d multiple upright watermark vertical block of 12 (3 x 4) + 1d on opened out underpaid commercial airmail cover (some discolouration) ex 17 December 1945 Montreal, Canada, to Auckland, NZ, bearing Canadian 8c, 10c & 20c stamps, T / 370 taxe indicator in pencil, somewhat indistinct COLLECT / d. / AFFIX STAMPS / BEFORE / DELIVERY h/s in red with 3/1 inserted in pencil & initialled, on front. Rear bears 7 January 1946 Auckland Postage Due "C" class cancels. Postage due charged 37c underpaid [75c rate] = 370 gold centimes = 3/1d. Vendor states that this is one of only a few covers recorded with upright watermark 3d postage dues. CP Y22b, cat \$55 each (\$660)!	\$750
2271	C	Postage Due 1945 3d sideways inverted multiple watermark x 2 + KGVI 1/- definitive on underpaid airmail cover ex 30 December 1949 Plymouth, England, to NZ Shipping Co. Ltd, Wellington, NZ, bearing two British KG VI 3d stamps, 2-line boxed UNDELIVERABLE FOR REASON STATED / RETURN TO SENDER purple cachet, TO PAY / DOUBLE DEFICIENT POSTAGE h/s in red with 1/6 inserted in pencil. Postage dues & 1/- stamp cancelled 13 January 1950 Wellington Registered "C" class cds. NZ Shipping Co. Ltd., (?) paid the 1/6d postage due, & readdressed cover to Plymouth. Cover additionally bears: RLB & NOT IN AIRMAIL in red m/s, 16 February 1950 Wellington "C" class departure cancel, circled 1s/6d TO PAY / I.S. F [Inland Section, Foreign] arrival h/s in red ink and in red m/s, hexagonal T taxe mark in black, & boxed 52 in black, crossed out. A very busy colourful cover.	\$750
2272	C	Postage Due 1945 3d sideways inverted multiple watermark, horizontal strip of 5, + 1d + 2d on telegram form, cancelled 13 April 1951 New Plymouth Postmen's Branch "J" class cancels. Unusual use of postage dues for a service, as opposed to covering deficient postages.	\$500
2273	C	Postage Due 1946 2d multiple s/ws inverted watermark on commercial late fee cover ex 12 December 1949 Christchurch to Lower Hutt, bearing TO PAY / 4d / DEFICIENT POSTAGE h/s in red in error & initialled, 3 Parcels on floor in pencil & 30 January 1950 Lower Hutt counter "J" class cancel. Postage due [4d] charged at 2d (late fee) underpaid + 2d fine, however, it appears that an incorrect h/s was used instead of TO PAY / 4d DOUBLE DEFICIENT POSTAGE.	\$250
2274	C	Postage Due 1946 2d multiple s/ws inverted watermark on local State Fire And Accident Insurance Office cover ex 8 October 1946 Auckland (slogan cancel), bearing 2d Official whare, TO PAY / DOUBLE DEFICIENT POSTAGE h/s in red in error & initialled in pencil, and 9 October 1946 Auckland Postage Due cds. Postage due charged at single rate (2d) and no fine as mail emanated from a government department; however, it appears that an incorrect h/s was used instead of TO PAY / 2D DEFICIENT POSTAGE.	\$750
2275	C	Postage Due 1946 2d multiple s/ws inverted watermark vertical strip of 4 + 1939 1d + 1945 3d x 4 on overweight airmail cover ex 8 December 1947 Strathclair, Canada to Devonport, NZ, bearing Canadian 5c + 10c stamps, T / CENTIMES h/s in black with 210 inserted in pencil, 1/9d circled in pencil & 17 December 1947 Devonport "C" class cds. The Canadian postage rate was 25c per ½oz; the cover being one step overweight was thus 35c short paid = 105 gold centimes. Postage due charged at 105 gold centimes + 105 gold centimes fine = 1/9d.	\$250

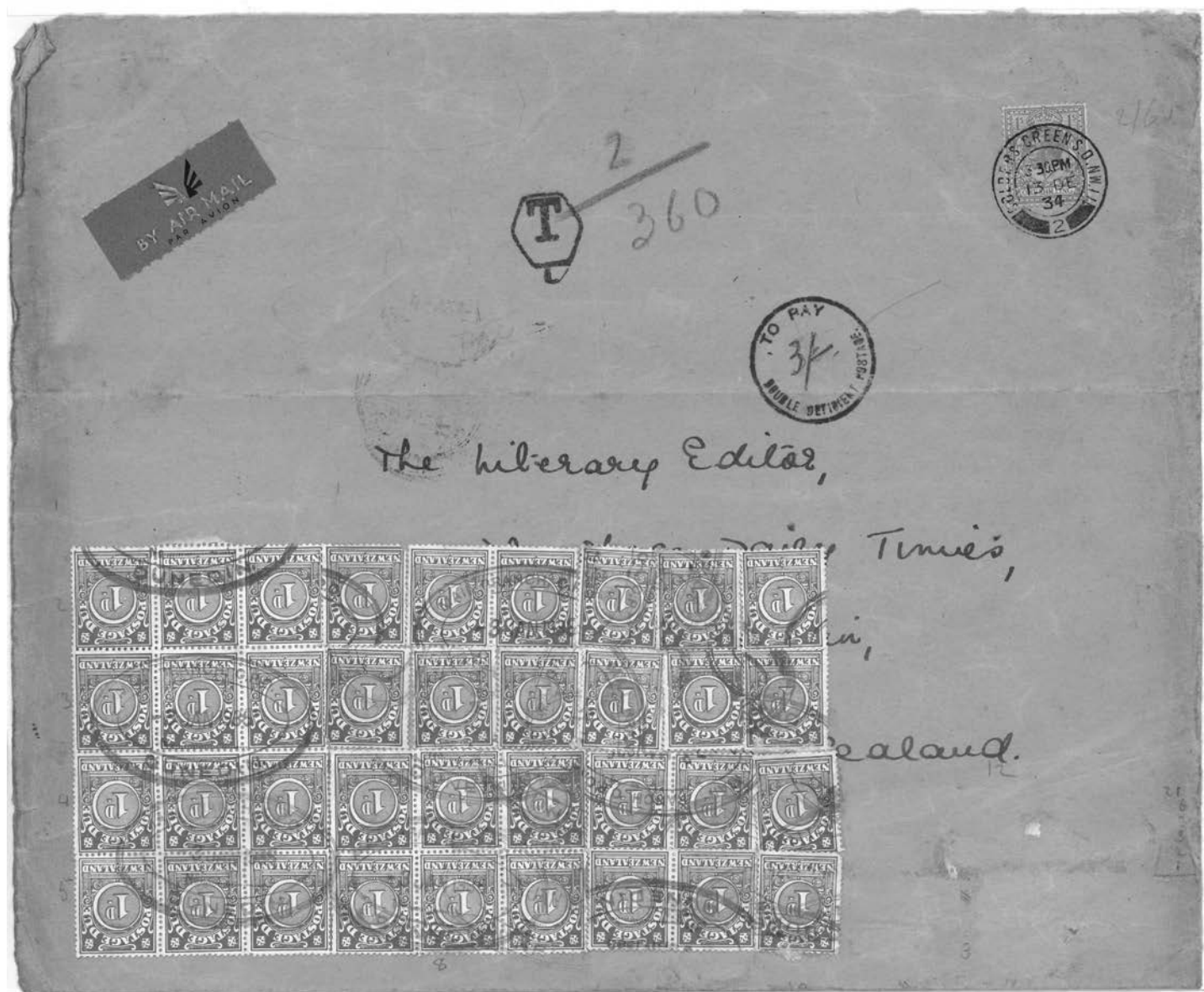
ALL LOTS ILLUSTRATED ON-LINE AT WWW.MOWBRAYCOLLECTABLES.COM

- 2276 M* Postage Due 1949 2d multiple s/ws wmk single, patched (lower left position) in a block of 4; the remaining stamps have multiple s/ws inverted wmk, 2 with oily spots. Patching was an economy method employed by the government printer to avoid waste. When a stamp(s) was damaged it/they were replaced. Mint/MUH. \$400
- 2277 * Postage Due 1949 3d p 15 x 14, multiple sideways wmk, fragile complete sheet (120v) MUH but some adhesions & perf separations. Cat \$3,000. \$750
- 2278 U Postage Due 1945 3d p 15 x 14, multiple sideways inverted wmk, complete sheet (120v) cancelled by somewhat indistinct purple oval r/s thought to be AUCKLAND / 17 MAR 1948 / REVENUE CHECK - a remarkable intact piece of internal accounting! Cat \$2,400 \$1,000
- 2279 / Postage Due 1939-49 1d, 2d & 3d: the balance of the collection mint/MUH/used on cover etc. 1d x 64 mint, x 8 used, + 3 covers; 2d x 20 mint; 3d x 14 mint + 1 piece etc. \$500

Postage Due Second Series 1d value Cowan chalky paper printing Perf 14 x 15
Overweight letter and methods to handle

An interesting piece of dues payment, being 36 x 1d for a significantly overweight envelope from England, Golders Green (13 DE 34) to "The Literary Editor" of the Otago Daily Times in Dunedin. Travel was via Sydney (20 DE 34). The Tombstones Tax marking was applied at source office to calculate the shortage due, based on a weight factor = 1/6d so that = 18d (£) x 10 = 180 centimes x 2 = 360 centimes / 10 = 36 d (NZ £) = 3s

Several of the stamps have been plated as Row 4 / 1 - 6, Row 5 / 1 - 6, Row 6 / 4 - 6, Row 7 / 4 - 6



2204

Second series

Cowan NZ & Star watermark

Perf 14 x 15

EXPRESS COVER USAGE

This usage occurred on Tuesday 10th May 1932, when a demonstration by unemployed workers was held at Parliament Buildings in Wellington. This was a direct result of a reduction in wages for government workers. Much damage occurred to 150 shop window displays but prompt police action prevented further demonstrations (see photograph attached).

This cover contained the photos of this demonstration, being sent from the GPO in Wellington to Christchurch for publication in the "Sun" newspaper the next day. The sender, C T S Boyer, endorsed the envelope as "Express Delivery", but as the GPO was cordoned off by Police, no stamps could be purchased, as was therefore endorsed "collect postage on delivery". It was marked on receipt in Christchurch with "1/- to Pay" and 12 x 1d Cowan paper stamps were tied to the cover- 6d for the Express rate, and 6d for the postage. No deficiency was applied due to the regulations governing express post and the lack of postage stamps at the office of origin. This is a unique part of postal and social history.



2201

Imperforate FORGERIES and MAKE-READY. Printer's material for plate print arrangement

During 1932 a small quantity of "make ready proofs" appeared on the market-these were apparently fraudulently obtained. They are known as the "Crump" prints, using the name of the perpetrator of the scam. They were all over or under-printed "Specimen". They are genuine printings but were removed from the Printing works site by associates of Crump. In essence they were then labelled "forgeries" because of the source - a subsequent legal case that resulted in prosecutions.

To understand what they really were, at the completion of plate making by the printers a trial print is made to ensure that the density of all images is correct. This is a preliminary process prior to all printings. This print was called a "Make Ready".

They were printed on a yellow tinted paper with multiple "Specimen" either horizontally or vertically in black ink.



Unique "Make-Ready" of 2d design centre colour same as frame colour

[Recorded in RPSNZ Journal March 1936, pp 8 - 9]



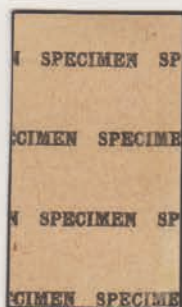
1d "Specimen" on front



2d value Rows 7- 8 / nos 1-2



Row 7/2 flaw



Example of the 3d paper
"SPECIMEN" on reverse



3 d value Rows 5-6, stamps 9-12



3d with Row 2/ 5 centre plate flaw "bite"



2172



2180



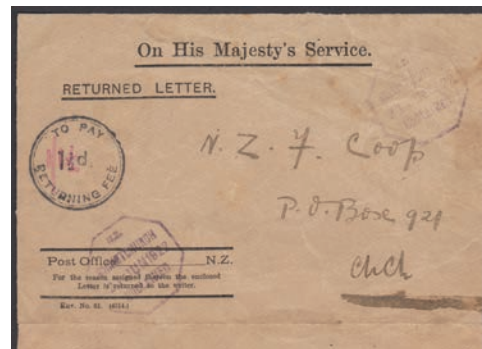
2181



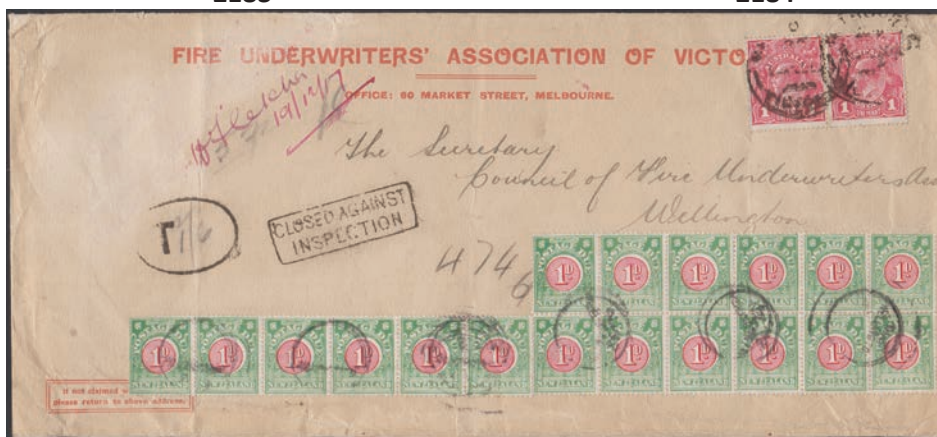
2183



2184



2187



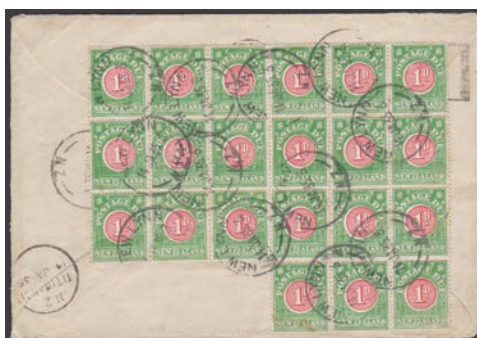
2182



2194



2190



2202



2198



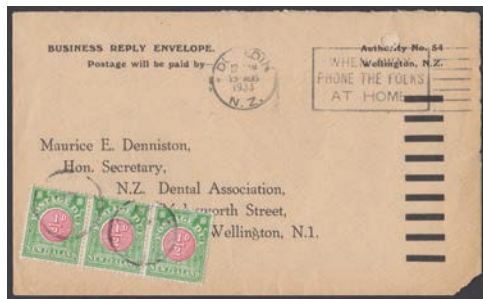
2191



2192



2200



2195



2196



2197



2199



2203



2205



2206



2208



2210



2211



2212



2213



2215



2216



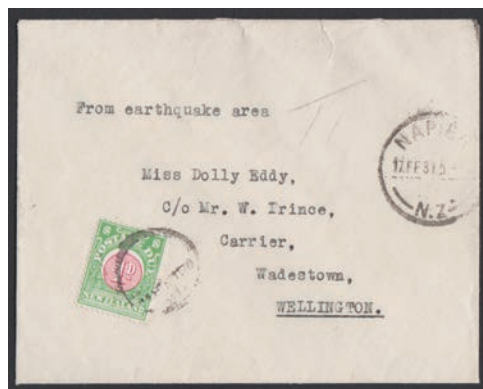
2217



2220



2218



2219



2221



2230



2233



2234



2243



2245



2228



2229



2231



2232



2242



2244



2246



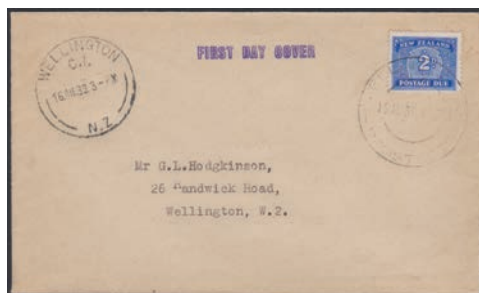
2235



2260



2252



2257



2256



2255



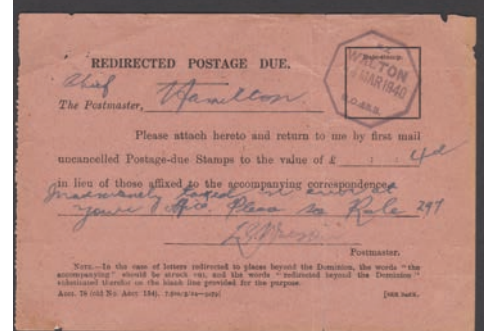
2261



2262



2263



2268



2272



2267



2271



2276