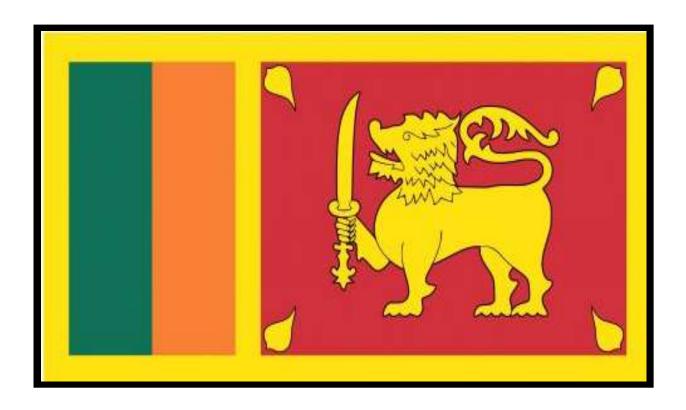
THE PERFIN STAMPS OF CEYLON & SRI LANKA



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Original List c1988 by Albert G P Ellis. Updated in 2025 by Jeff Turnbull

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WARNING NOTE

Over the last few years since this catalogue was produced there are other websites in the Perfin world which have sprung up on the internet, they have copied a lot of this information.

Not only have these new websites copied their information from the Perfin Society website, but they state that it is their own work.

I would not recommend using them as their Information in lots of cases is incorrect and out of date, also the images that they portray are not true to scale.

One thing that you can rest assured about is the fact that the Perfin Society website is updated every few months to cover any new information that has been reported.

It is a great pity that there are such unscrupulous people in the stamp world, but unfortunately this is a fact of life.

INTRODUCTION

This Ceylon Perfin catalogue listing is an update of previous work originally done by Mr. Albert G P Ellis c1988, "The Alnis Guide" and revision by Magnus Werner in c1996 I must stress that without their painstaking work I would not have been able to write this catalogue update.

I must also give my sincere thanks to the following collectors who contributed significantly both with images and with new information. Mr. William Hall, U.K. & Mr. Bob Szymanski, U.S.A.

It is an attempt to keep the information flowing and to bring together all known information about the perfins on the stamps of Ceylon.

The Catalogue gives brief descriptions of the various companies who used Security perfin machines in the late 19th and early 20th centuries, I have listed them using a <u>new</u> alphabetical numbering system,

All perfin dies are represented including perfins on Revenue stamps and perfins through the document (cancellators).

You will see that some of the die numbers are highlighted in **RED**, information is lacking on these dies, so if anyone can add any other information, it would be gratefully received and appreciated.

<u>Note:</u> Some dies have been deleted from the original listing as they were found to be partials of other dies or Multi Headed dies with only slight differences.

Recent additions 2023 by courtesy of William Hall

Abbreviations.

"Ø" Indicates a suspected user.

"M" After the catalogue number is for Multi Headed die.

CEYLON & SRI LANKA

Ceylon was a British Crown Colony and under British rule from 1796 to 1948, on the 4th February 1948 it became an independent nation.

A proclamation was made in 1972 and Ceylon was re-named the Republic of Sri Lanka. The new Sri Lankan flag was adopted on December 7th 1978.

To date only 6 companies are recorded as having used perfins on the stamps of Sri Lanka, consequently most perfins are found on the stamps of Ceylon, pre 1972.

A scarcity listing for all of the various different dies can be found at the end of the catalogue.

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COMPANY DESCRIPTIONS AND KNOWN INFORMATION

PERFINS OF CEYLON & SRI LANKA

- <u>A3</u> "A. Baur" Alfred Baur a Swiss national, set up his first company in 1897 (Later 1938 becoming A Baur & Co Ltd) dealing in fertilizers. His first office was in Baillie Street, Fort, Colombo. By 1901 the company had moved to new factory buildings in Kelaniya, still in business today.
- <u>A5</u> Armitage Brothers, the company was Established c1860, but ceased trading in 1882. (General Merchants). Die only recorded on Foreign Bill & Stamp Duty stamps.
- <u>A19</u> Aitken Spence & Co Ltd, Established in 1857 in Prince Street, Fort, Colombo. (Agents) The business is still thriving today.
- **<u>B1</u>** Brodie & Co, Established in 1846, at 26 Chatham Street, Colombo. (Importing Agents for many UK Companies).
- **<u>B4</u>** Bank of Madras, Established in Ceylon in 1864, Main office was in Baillie Street, Fort, Colombo. Die only recorded on Stamp Duty stamps.
- **<u>B5M</u>** (Multi headed die) Brooke Bond Co (Ceylon) Ltd, established in Ceylon 1919 at Assambrook Mills, Slave Island, Colombo. One of the largest tea producers and employers in Ceylon with well over 3000 acres of prime tea plantations. Die also found on Revenue & Sri Lanka stamps (c 1926-1976+). (Sloper Die 63735)
- **<u>B6</u>** British Ceylon Corporation Ltd, Established in 1918 at Meeraniya Street, Colombo. (Manufacturers & Exporters).
- **<u>B8</u>** Brown & Co Ltd, Established in the late 1870s at Prince Building, Prince Street, also at 406 Union Place, Colombo, had another office in Nawalapitiya. (General Merchants & Estate Agents).
- **<u>B10</u>** Bartleet & Co, Established in 1904 at 35 Queen Street, Colombo. (General Brokers). (Fiscal use is also recorded).
- **<u>B14</u>** Bank of Madras, Established in Ceylon in 1864, Main office was in Baillie Street, Fort, Colombo. Die also on Stamp Duty stamps.
- **<u>B15</u>** Bank of Madras, Established in Ceylon in 1864, Main office was in Baillie Street, Fort, Colombo. This die has only been recorded on Stamp Duty stamps.
- **B18** Information required. In use c1921-1938 issue.
- <u>C4</u> Colombo Apothecaries Ltd, Established in 1883 in the De Soysa Buildings Slave Island, Colombo. (Druggists, Outfitters, Stationery Manufacturers etc). Large store opened at the corner of Prince Street, Fort, c1904. (Fiscal use recorded).
- C5, C6, C7, & C8. National Bank of India, York Street, Colombo, also has offices in Kandy, & Newara Eliya. Established in Ceylon in 1892.

 All of these dies are cancelling devices used to cancel the document. and may have been Perfined as a final cancellation in the country to which they were dispatched (Perfin is through the stamp & the document). Stamps are also recorded with a Company perfin die as well as this cancelling devise. (See fuller description page 71).

- <u>C13M</u> (Multi headed die) H. W. Cave & Co Ltd, Established in 1876 in Chatham Street, Colombo, as (Stationers, Printers & Publishers), Later moving to much larger Premises at Gaffoor's Building, Colombo.
- <u>C16</u> H. W. Cave & Co Ltd, Established in 1876 in Chatham Street, Colombo, as (Stationers, Printers & Publishers), This perfin die was their first die, and was discontinued after about 1 year, (c1876-1877) due to stamps continually being torn as they were removed from the sheet.
- C20 Chartered Bank, Established in 1892, as the Chartered Bank of India Australia & China, The Ceylon offices are in Queen Street, Colombo. The Bank changed its name to Chartered Bank in 1969, Both C20 & C21 are very similar dies and could well turn out to be from a Multi headed die. (missing pins)
- <u>C21</u> Chartered Bank, Information as above, except that this die is a perfect match for C25 (without the 3rd letter "I") Die and Name changed 1969.
- <u>C25</u> Chartered Bank of India Australia & China, Represented by agents in Colombo as early as May 1858. Established Offices at Queen Street, Colombo, 1892, perfin die used c 1899-1969. The die is also recorded used on Stamp Duty stamps.
- <u>C29</u> Ø Colombo Commercial Company, Acland House, Slave Island, Colombo. (Merchants & Estate Agents), Established in 1876, perfin die in use c1904-1911. This company is known to have used CCC in their advertisements.
- C30 As above, 12 General Lake Road, a later die in use from c1912 to 1954.
- C34 Ø Ceylon Company Limited, Colombo, in use 1872-1893, Company sold up due to financial difficulties, and became Eastern Produce & Estate Co, c1893. Also found used on Foreign Bill stamps and Stamp Duty stamps.
- <u>C36</u> Carson & Co Ltd, Baillie Street, Fort, Colombo. (Agents) Established in 1857. still exists today as Carson Cumberbatch & Co. (Fiscal use is also recorded).
- <u>C39M</u> Carson & Co, Lake View Coal Stores, Slave Island, Colombo. (Import Agents for Coal). (Fiscal use is also recorded).
- <u>C44, C45, & C46.</u> Cargills (Ceylon) Ltd, York Street, Fort, Colombo. Established in 1844 as General Importers, Also in Kandy & Nuara Eliya, Three different perfin dies in use from 1886. through to c1971 issues.
- <u>C48M</u> Colombo Municipal Council, Town Hall, Colombo. Formed in 1865. Used perfins c 1921-1998. (Fiscal use is also recorded).
- C51 Ø Capper & Sons, Times Buildings, Colombo. John Capper and his two sons were owners of the Times of Ceylon c1882-c1912. An EDVII 3c stamp with this C&S die has been recorded used as additional postage on a 6c Times of Ceylon newspaper wrapper to the U.K. Dated 24-3-1910. In use c1903- 1912-25 issues.
- <u>C54</u> Carey Strachan & Co, Union Mills, Slave Island, Colombo. Established in 1869, (Coffee & Tea Merchants) Perfins in use 1872-1927, also recorded used on Foreign Bill Stamps.

- <u>C56</u> Colombo Stores Ltd, Established in Colombo in 1854. Perfin used c1912-1926.
- <u>C71</u> Clark Young & Co, Offices at 15 Baillie Street, Colombo. Establish in 1894. (Coal Importers) used perfins from c1904 to mid 1920s. (Fiscal use is also recorded).
- <u>D4</u> Ø "D. A & Co" Could well be a date canceller, c1874. Only recorded on Foreign Bill & Stamp Duty stamps. <u>Note: -</u> Known with the year figures central and to the left. Could be D.A. Abeysinghe & Co, (Tea Exporters).
- **<u>D6</u>** Ø Dodwell & Co Ld, Established in 1891, Branch opened in Colombo in 1897 (Tea Merchants). (**Note: -** No "t" in Limited).
- <u>D7</u> Dodwell & Co Ltd, Established in 1891, Branch opened in Colombo in 1897 (Tea Merchants). (Identical perfin can also be found on the stamps of Honk Kong & China). (Fiscal use is also recorded).
- **<u>D8</u>** Dodwell & Co Ltd, as above, but a slightly different perfin die. This die is also recorded used on postage stamps for payment of duty on Foreign Bills. c1952.
- <u>**D10**</u> Dalmege, Forsyth & Co Ltd, Voctoria Arcade York St, Established initially as agents for the Asiatic Petroleum Co, later becoming General Merchants and Commission Agents with a wide range of clients. Perfin die in use up to 1912.
- **<u>D11M</u>** Delmege, Forsyth & Co Ltd, as above. This perfin die was probably put to use after the first WW and used up to 1961.
- **E3M** E. B. Creasey & Co Ltd, 12 Baillie Street, Fort, Colombo, & 57 Queen Street, Established in 1882. Principally importing Tea Chests from Japan.
- **E8** E. John & Co, Baillie Street, Fort, Colombo, First Established by the two bothers in the 1870s (Broking Company) A relatively short lived perfin die only recorded between 1921-1927. (Revenue, & Fiscal use).
- **E22M** Eastern Produce & Estates Co Ltd, Colombo, Initially named "The Ceylon Company" Later (c1893) bought up and renamed "Eastern Produce & Estate Co", (Rothschild Tea Estates) still in business today. (Fiscal use is also recorded).
- **F3** Freudenberg & Co, Office at De Mel Buildings, Chatham Street, Colombo, Established in 1873, (Agents & Exporters). Acted as German Consul for many years. Greatly involved in the manufacture of artificial manure for the tea plantations, also owned Oil Mills, Liquidated in 1914.
- <u>**F10**</u> F. J. & G. De Saram, Colombo. (Lawyers). Established c1890. The firm played a major part in the development and pioneering of the Tea Industry in Ceylon. Perfin die in use from c1927 to 1970. (Fiscal use is also recorded).
- <u>F25</u> Forbes & Walker, (Tea Brokers) Established c1881. Changed hands a good number of times, and is now owned by the MJF Group. (Revenue & Fiscal use).
- G6 Ø Gordon Frazer & Co Ltd, Established in 1895. (Estate & Insurance Agents). Formally Buchanan Frazer & Co. (Fiscal use is also recorded).

- **G7 & G8** Galle Gymkhana Club, Established c1880s It is now suspected that the two dies G7 & G8 could well be from the same multi headed perfin die, as there are only slight differences, and all stamps reported are from the same time period.
- <u>G18</u> Grand Oriental Hotel, 2 York Street, Colombo. The grand opening was on November 5th 1875. The most lavish Hotel in the east, with 154 Luxury rooms. A recently discovered Perfin die only recorded between 1914-1927.
- G19 Ø George Payne & Co, (Ceylon Ltd) Colombo. In use c 1904-1909.
- G22M Gow, Somerville & Co Ltd, First Established in 1876 by William Somerville at 16 Queen Street, Fort, Colombo. (Stock & Tea & Coffee Brokers). Held the very first Tea Auction in July 1883. Later joined by Mr. Patrick Gow c1911. Perfins are recorded between 1926-1950. (Gow was no longer a partner circa September 1938). (Fiscal use is also recorded). (Sloper Die 63736)
- **G28** Gordon & Wilson, Colombo. Identity from a Company cachet. This perfin die is also recorded used on Stamp Duty stamps c 1910-1911.
- **<u>H1</u>** Heath & Co, 9 Park Street, Colombo. Established in 1896. (Tea Merchants, Agents & Exporters).
- <u>H5</u> Harrisons & Crosfield Ltd, 21 Baillie Street, Established c1894. as Crosfield Lampard & Co, perfins used c1909-1927. (Large Tea Exporters and General Agents). also had premises at Victoria Mills.
- <u>H6</u> Henderson & Co Ltd, 19 Queen Street, Colombo. Established in 1896. (Export Merchants & Commission Agents) They had large factories in Foster Lane, & Colpetty, Colombo. Employing hundreds of workers.
- H7 Ø Hassenally Davoodbhoy (General Merchant) 44 4th Cross Street, Pettah, Colombo. In use c1905-1925. It is thought that the Script is Gujarati and duplicates the HD part below.
- <u>H22</u> Hong Kong & Shanghai Banking Corporation, Queen Street, Colombo. Established in Colombo in 1892. This perfin die is also recorded used on Stamp Duty stamps. c1903-1905. A long postal usage c1903-c1960. Also on Sri Lanka issues. But only recorded with revenue use from c1960 to c1992.
- <u>H25</u> H. Vavasseur & Co, Colombo. Established in 1884. (Coconut Merchants). Perfin was used from c1904-1957. (Fiscal use is also recorded).
- <u>J2</u> This die is thought to be a Judicial Canceller, "J / Date" used in the courts, It is only recorded on Judicial overprinted Stamp Duty stamps c1884.
- J. D. McLaren & Co (Ceylon) Ltd, Colombo Port. Established in 1944, as a Shipping Agency & Coal Bunking Depot. Still thriving in business today at Times Building, Colombo, perfins used up to 1959. (Differing variants of die recorded).
- J8 James Finlay & Co Ltd, Office at 63 Queen Street, Colombo. Established in Ceylon c1860s. This company own numerous tea plantations in Ceylon, and other Asian countries, and are one of the largest tea merchants in the world. Produces "Dimbula Tea" the most famous of Ceylon teas. (Fiscal use is also recorded)

- J12 Ø J. J. Vanderspar & Co, Established an office in Galle c1851.(Exporters & Estate Agents). Later moving to Slave Island, Colombo.
- J20 J. P. Green & Co, Colpetty Mills, Colombo. Established in c1858. (Tea Merchants). Perfin also recorded on Foreign Bill & Stamp Duty stamps.
- <u>K24</u> Keell & Waldock, Fort, Colombo. Established in 1902. (Tea Merchants & Stock Brokers) Mr. Keell was an expert tea taster, amalgamated in 1959 to form "John, Keell, Thompson White Ltd" Die also recorded on Stamp Duty & Revenue stamps.
- <u>L3</u> Ø Lanka Commercial Company, 22 Baillie Street, Fort, Colombo. Die in use c1921-c1927 issues of GV. (High values with Fiscal use only recorded).
- **L9** Lee Hodges & Co Ltd, 55-57 Queen Street, & Colpetty, Colombo. Established in 1858. (Import & Export Merchants, Agents). (Fiscal use is also recorded).
- <u>M1</u> Miller & Co Ltd, York Street, Fort, Colombo. Established in 1862. Importers of all types of quality goods, specializing in wines, also had branches in Kandy, Nuara Eliya, & Bandarawella.

<u>Note: -</u> This single letter "M" is strongly suspected to be a very bad partial of their "M&Co/Ld Perfin "M9" there are traces of other pins alongside on many examples.

- M3 Information required on this die in use c1909.
- M4 Mercantile Bank of India, Queen Street, Colombo, & Kandy. c 1904-1959. Established in Ceylon in 1854. This perfin die is also found on Stamp Duty stamps.
- M5 Mercantile Bank of India, Queen Street, Colombo. A much earlier die c1898-1907 with stops after the letters, also found on Stamp Duty stamps.
- <u>M7M</u> Municipal Council, Kandy. A short lived die (5 years) also recorded used with an oval Fiscal "Council" cancel. (4 of the stamps recorded are on high values).
- <u>M9</u> Miller & Co Ltd, York Street, Fort, Colombo. Established in 1862. Importers of all types of quality goods, specializing in wines, also had branches in Kandy, Nuara Eliya, & Bandarawella.

This die is known to have been failing in the late 1950s, (many missing pins) and is thought to have been re-pinned at this time, it carried on in use until the late 1960s.

- M17 Mohamid Khalid Saldin & Co, 94 4th Cross Street, Pettah, Colombo. Import & Export Agents, recorded from c1908-1913.
- <u>M20</u> A new find 2022. EDVII 1904-05 Issues. M. L. M. Zainu Deen, (Commission Agents) H/O at 105 Main Street, Pettah, Colombo.
- <u>M21</u> Mackinnon Mackenzie & Co, of Ceylon Ltd, York Street, Fort, Colombo. Established in 1917. (Shipping Agents). Still in operation today. Fiscal use only, recorded from 1938-1958. (Fiscal use is also recorded).
- National Bank of India, Colombo, Kandy, & Nuwara Eliya. Established in Ceylon in 1892. This perfin die is also recorded used on Foreign Bill stamps.

- O 3.5 Oriental Banking Corporation, A "PAID" Cancellator perfin die used also on the stamps of India & Mauritius. Only recorded on Qvic Duty stamps c1880s.
- Oriental Government Security Life Assurance Co Ltd. Colombo. Started to do business in Bombay India c1874. Opened many braches and agencies over the forthcoming years in most of the prominent cities in Asia. Similar dies can be found on the stamps of India and Malaya. William Mather were their appointed agents in Colombo, c1880s.
- O14 As above. (Could well be part of a Multi headed die).
- **<u>P10</u>** Ø Plate & Co Ltd, (13 Pin die). This die does look like a "B" but It has been suggested that it is a Monogram of "PL" ?? Information is required.
- <u>P12</u> Plate Ltd, Colpetty, Colombo. Established c1890. (Photographers) and Kodak agents, with studios at the Galle Hotel, and Nuwara Eliya. Business was transferred to H. H. Heinemann in 1917.
- <u>P13</u> Plate Ltd. A different perfin die used by the new owners H. H. Heinemann, c1924-1938, who were still trading under the name of Plate Ltd.
- <u>P17</u> P & O Banking Corporation Ltd, Colombo. Ceylon Branch established by the Peninsular and Oriental Steam Navigation Company c1922.
- **R7** Rowland's Garages, Turret Road, Colombo. Established in 1923. (Automobile Importers and Traders). Provided everything associated with the Motor Vehicles of the time. Short lived perfin die c1921-1927.
- **R8** R. Gordon & Co, Prince Street Building's, Colombo. (Tea Brokers) They merged with Forbes & Walker c1946. Perfins used c 1912-1946. (Fiscal use is also recorded c1914).
- **R9** R. Gordon & Co, A different perfin die recorded used 1927-1938+. (Fiscal use is also recorded).
- R10 Ø Registrar General's Office?. (Chatham Street, Colombo)
 Information required on this die in use c1912-1927. (Fiscal use 29-1-1916, 4-6-1927)
- R11 Ø Rodewald & Heath? 9 Park Street, Colombo. Tea Buyers & Exporters. with branches in China & India. Recorded used c1910-1911.
- <u>\$5 & \$5.1</u> Skrine & Co, Colombo. Established c1878. Ceased Trading late 1920s. (Fiscal cancels recorded on both dies with a partial SKR--&Co).
- **S5.2** Ø Skrine & Co, Colombo. (More information required).
- **<u>S7</u>** Skrine & Co, Colombo, (Shipping Agents) Established in 1878. Merged with Bosanquet & Co, c1930, and became Bosanquet & Company. This die is also recorded on Foreign Bill stamps.
- S10 Little is known about this die used c1886.

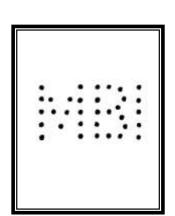
- **S19** Ø Standard Life Assurance Co, Agents were Bois Brothers & Co based at 11 Queen Street, Fort, Colombo. A relatively new discovery, in use c1927. An almost identical die is found on the stamps of India, EDV11 & GV. In total there are now 6 dies of India which are also found on the stamps Ceylon. (See page 84).
- Tarrant & Co, Union Place, Slave Island, Colombo. Established in 1884. (Import & Export Agents mainly Tea) also has offices in London.
- <u>T7</u> Thomas Cook & Son Ltd, Victoria Arcade, York Street, Colombo. (Travel Agents, Bankers) Established c1926. The Colombo Office was used for the Asian Banking interests of the company. A thriving business today, with offices located throughout the world. (Fiscal use is also recorded).
- <u>T18</u> Times of Ceylon, 3 Bristol Street, Colombo, Established in 1846, as the Ceylon Times, and ceased production in 1985. Perfins used c 1910-1935. Large & small holes are depicted on this die (Possible re-pinning c1918-1920). Only recorded on GV stamps.
- <u>V5</u> Volkart Brothers, Maradana Mills, Colombo. Established 1857. (Exporting, Shipping & Insurance). Coconut Oil was processed at their Mills. They were also representatives for the Swiss Consulate. (Fiscal use is also recorded).
- <u>V6</u> Volkart Brothers, (As above) A later die used until the 1960s possibly at another of their branches, although both of these dies usually have Colombo cancels. They also had an office in Galle. (Fiscal use is also recorded).
- <u>V20</u> Vacuum Oil Co, Baillie Street, Colombo. Established in c1911. Merged with Socony in 1931.
- <u>V25</u> Reverend V. R. Tarcisius, O.M.I. Murunken & Jaffna. Perfin in use from 1927-1980. deceased in 1986, one of the few dies to be found on the stamps of Sri Lanka.
- W1 Information is requested on this die, in use c1904-1925.
- <u>W3M</u> Whittall & Co, 14 Queen Street, Colombo. Established in 1880. (General Merchants, Shippers, & Estate agents), with Mills at Mortlake, Slave Island Colombo. (Identical perfin to be found on the stamps of Malaya). Die is also found on Stamp Duty stamps.
- <u>W15</u> Whiteaway Laidlaw & Co Ltd, Prince Street, Colombo. Established in 1883. in Fort, later moving to Prince Street, closed down in 1944. (General Stores).
- <u>W24</u> Walker Sons & Co Ltd, Fort, Colombo. Established in 1854. Converted to a limited Company in 1891 They had various offices in Ceylon dealing in Engineering, Building, and the Automobile trade. (Fiscal use is also recorded). Also the builders of the Galle Face Hotel. Perfin only in use for about 15 years.

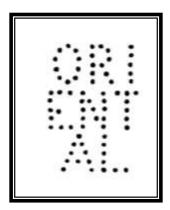
<u>DESIGNS 1</u> A 4 pin diamond, only recorded on Foreign Bill stamps c1898. Suspected of being part of a date cancel. (See page 81).

SPECIMENS There are three specimen dies, two are in an arch, by De La Rue. The third one is Straight and by Waterlow & Son.

CEYLON POSTAGE STAMPS IMAGES OF THE PERFIN DIES



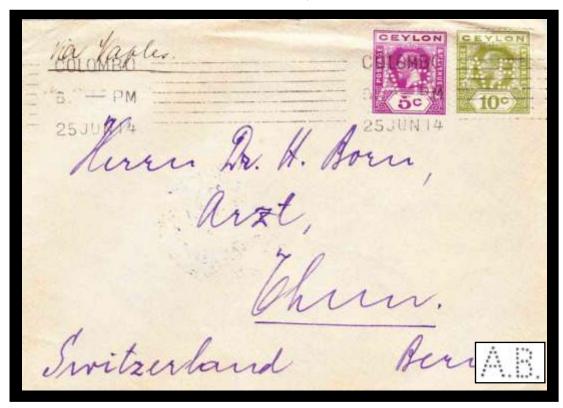




Letter "A"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: 1912-1927. Ident: A. Baur Prince Street, Fort, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Only Recorded on F/Bill & Stamp Duty stamps. Used: c1873-1880. Ident: Armitage Brothers, Colombo. Cancel: Manuscript dates.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1904-1941. Ident: Aitken Spence & Co Ltd, Prince Street, Fort, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

A 3 A Baur & Co Ltd, Kelaniya. GV 25-6-1914.



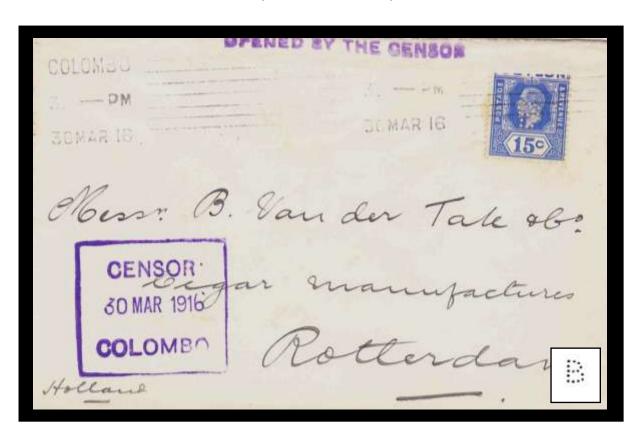
<u>B 6</u> British Ceylon Corporation Ltd, GV

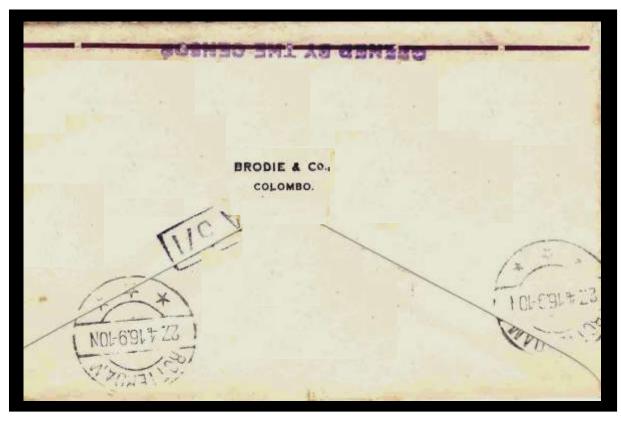


Letter "B"

	<u></u>	
Used: c1904-1923. Ident: Brodie & Co, 26 Chatham Street, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
B4 DangerFlagaria		
Only Recorded on Stamp Duty stamps. Used: 1887-1904. Ident: Bank of Madras, Colombo. Cancel: Manuscript dates.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Fiscal use also. Used: 1926-1976+. Ident: Brooke Bond Co, (Ceylon) Ltd. Assambrook Mills, & 200 Union Place, Concel: Colombo, & Company Cachet.	olombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: c1921-1938. Ident: British Ceylon Corporation Ltd, Meeraniya Street, Colombo. Cancel:
Used: Ident: Cancel:	Used: 1904-1935. Ident: Brown & Co Ltd, Hatton, Colombo & Nawalapitiya. Cancel: Colombo. Slave Island.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

B1 Brodie & Co, Colombo. GV 30-3-1916. (Die is inverted)

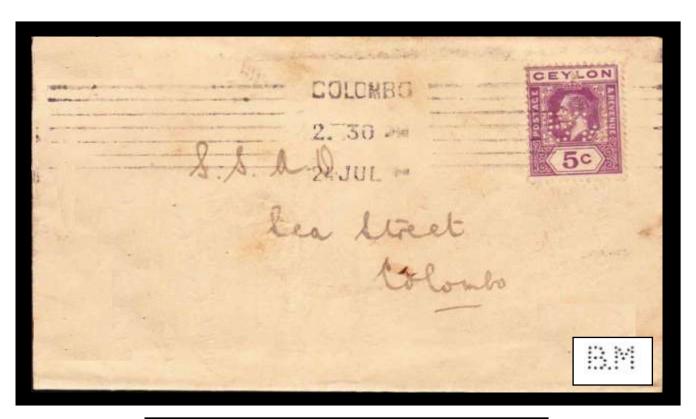


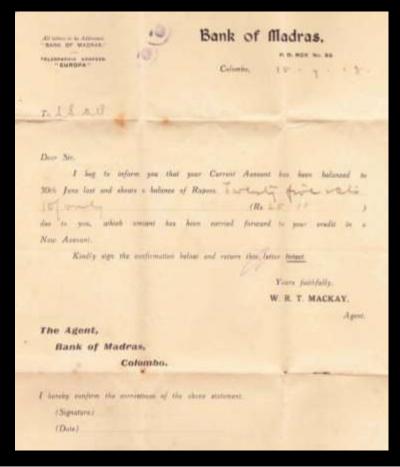


Letter "B"

Fiscal use also. Used: c1918-1932. Ident: Bartleet & Co, 35 Queen Street, Colombo. Cancel: Manuscript.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	On Stamp Duty stamps. Used: c1911-1923. Ident: Bank of Madras, Baillie Street, Fort, Colombo. Cancel: Manuscript.	Used: Ident: Cancel:
Only Recorded on Stamp Duty stamps. Used: c1898. Ident: Bank of Madras, Baillie Street, Fort, Colombo. Cancel: Manuscript.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: 1921-1938 issue. Ident: Ø Bank of Ceylon. Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

B14 Bank of Madras, Colombo. GV 24-7-1918. Lettersheet. (Die is inverted)







Cancel:

Used: Ident:

Cancel:



Both C20 & C21are very similar. Both could well be from a Multi Headed die. (missing pins) Many bad strikes are found.

Used: c1951-1981. Ident: Chartered Bank, Queen Street, Colombo. Cancel: Colombo.

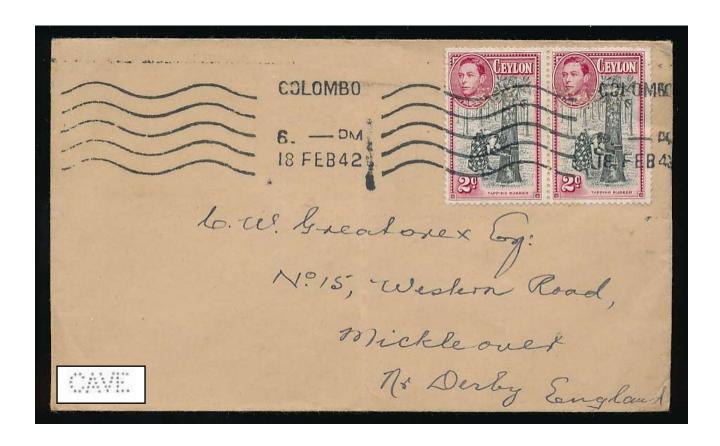


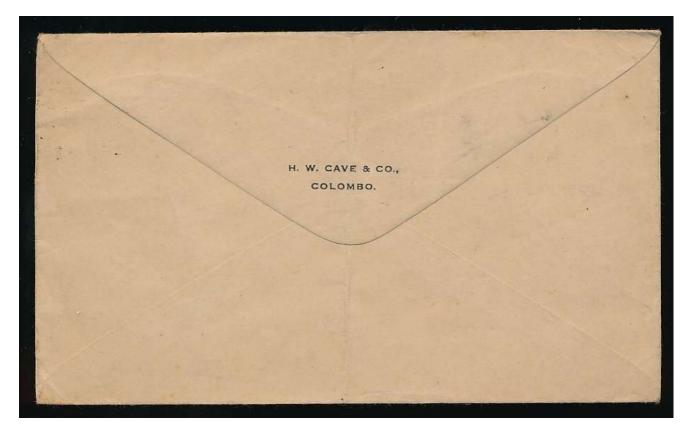
This die is a perfect match to C 25 with the letter "I" removed, (Die & Name change 1969).

Used: 1969-1985. Ident: Chartered Bank, Queen Street, Colombo.

Cancel:

<u>C 13M</u> H. W. Cave & Co Ltd, Colombo. GVI 18-2-1942.





Letter "C"

Used: Ident:

On Stamp Duty stamps. Used: c1899-1969. Ident: Chartered Bank of India, Australia & China,

Queen Street, Colombo. Cancel: Colombo, Company Cachet.

Used: Ident: Cancel:

<u>C 29</u> .

Cancel:

Cancel:

Used: c1904-1911. Ident: Ø Colombo Commercial Company Acland House, Slave Island, Colombo. Cancel: Colombo.

Used: 1912-1954. Ident: Colombo Commercial Company Acland House, Slave Island, Colombo. Cancel: Colombo.

Used: Ident: Cancel:

Used: Ident: On F/Bill & Stamp Duty stamps. Used: c1872-1899. Ident: Ø Ceylon Company Ltd, Colombo.

Cancel: Colombo, & Manuscript. Cancel:

Fiscal use also. Used: 1921-1927. Ident: Carson & Co Ltd,

Baillie Street, Fort, Colombo. Cancel:

Used: Used: Ident: Ident: Cancel: Cancel:

Used:

Ident:

C 39M Fiscal use also. Used: c1904-1954. Ident: Carson & Co, Lake View Stores, Slave Island,

Colombo. Cancel: Colombo.

Cancel:

Used:

Ident:

Cancel:

Used: Ident: Cancel:

Used: 1886-c1901.

Ident: Cargills Ltd, York Street, Fort, Colombo. Cancel: Colombo.

Used: c1901-c1912. Ident: Cargills Ltd, York Street, Fort, Colombo.

Used: c1912-c1971. Ident: Cargills (Ceylon) Ltd, York Street, Fort, Colombo. Cancel: Colombo.

<u>C 39M</u> Carson & Co, Slave Island, Colombo. GV 10-4-1918.



<u>C 34</u> Ø Ceylon Company Ltd, Colombo. Qvic 30-7-1894.



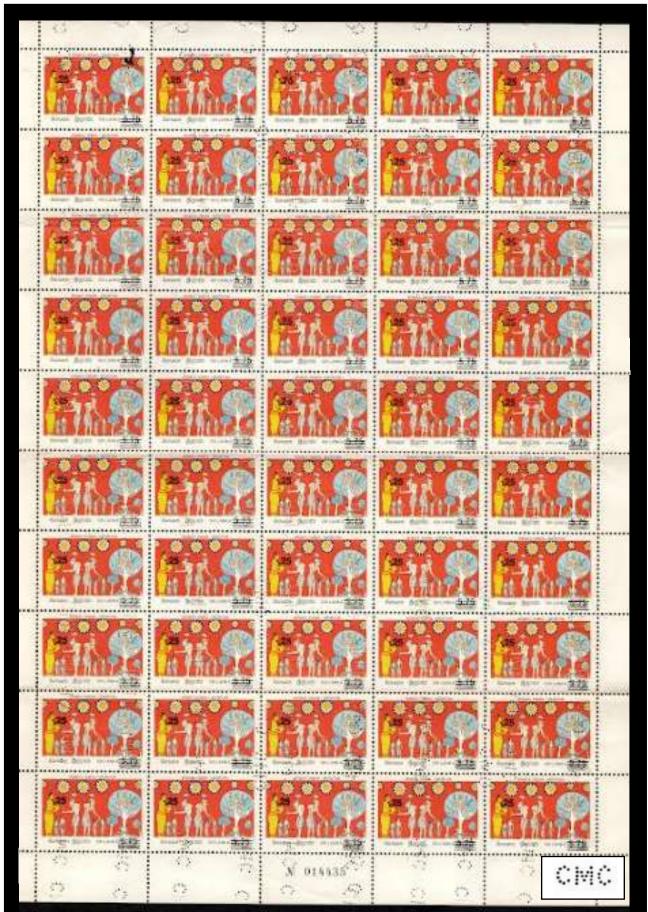
C 46 Cargills Ltd, Changed to "Cargills (Ceylon) Ltd", c1950s



C48M Colombo Municipal Council, Dematagoda. 1966.



<u>C 48M</u> Colombo Municipal Council, A Wonderful Full Sheet. Of 50 Perfins. SG 1108a. Courtesy of Mahesh Widanage.



Letter "C"

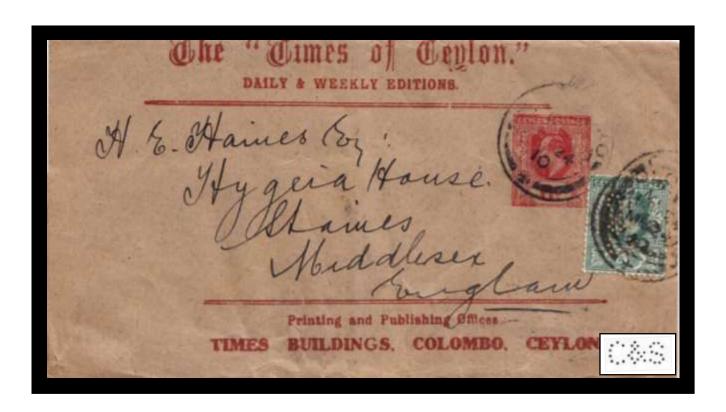
Used: Ident: Cancel:	Fiscal use also. Used: c1921-1998. Ident: Colombo Municipal Council, Town Hall, Colombo. Cancel: Colombo & Dematagoda.	ion 7. In the second se
Used: Ident: Cancel:	Used: c1903-1912-25 iss. Ident: Ø Capper & Sons, Times Buildings, Colombo. Owners of the Times of Ceylon. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	On F/Bill stamps. Used: c1872-1927. Ident: Carey Strachan & Co, Union Mills, Slave Island, Colombo. Cancel: Manuscript.	Used: Ident: Cancel:
Used: c1912-1926. Ident: Colombo Stores Ltd, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: c1904-1925. Ident: Clark Young & Co, Office at 15 Baillie Street, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

C 51 Ø Capper & Sons, Times Buildings Colombo, 24-3-1910.
Owners of the Times of Ceylon.

This image & latest information (See page 6) on Die C 51 was kindly provided by Mr. Alan Tonge of the Ceylon Study Circle.

An EDVII 6c Postal Wrapper with a 3c perfin stamp added for the correct postage to the United Kingdom.

http://ceylonsc.org/



Letter "D"

<u> </u>		
Used: Ident: Cancel: D4 Only on F/Bill & Stamp Duty stamps. Used: c1873-1875. Date canceller? Ident: Ø D.A. Abeysinghe & Co, Also known with the year central. Cancel: Manuscript.	Used: Ident: Cancel: Used: Ident: Cancel:	Used: Ident: Cancel: D 6 Used: c1903. Ident: Ø Dodwell & Co Ld, Colombo. Cancel:
Fiscal use also. Used: c1912-1926. Ident: Dodwell & Co Ltd, Colombo. Cancel: Colombo.	On F/Bill stamps. Used: c1912-1958. Ident: Dodwell & Co Ltd, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: c1903-1912. Ident: Dalmege, Forsyth & Co Ltd, Arcade Buildings, York St, Colombo. Cancel: Colombo.
Used: 1918-1961. Ident: Dalmege, Forsyth & Co Ltd, Arcade Buildings, York St, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

<u>D 11M</u> Dalmege, Forsyth & Co Ltd, Colombo, GV 22-12-33.



<u>C 34</u> Mint strip of 6. Image Courtesy of Mr. William Hall.





Letter "E"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1911-1949. Ident: E. B. Creasey & Co Ltd, 12 Baillie Street, Fort, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: c1921-1927. Ident: E. John & Co, Baillie Street, Fort, Colombo. Cancel: Manuscript.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: 1904-1949. Ident: Eastern Produce & Estates Co Ltd, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

E 3M E. B. Creasey & Co Ltd, Colombo 17-4-1916. GV Postcard Perfined through the Card.

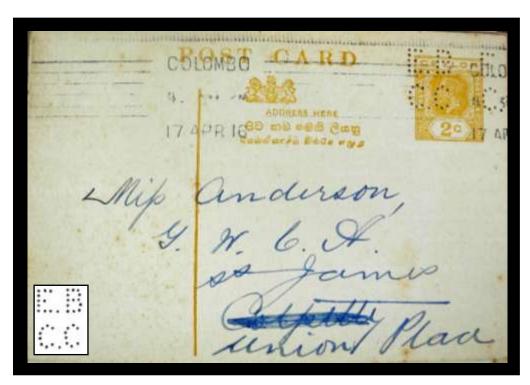


Image courtesy of Mahesh Widanage.



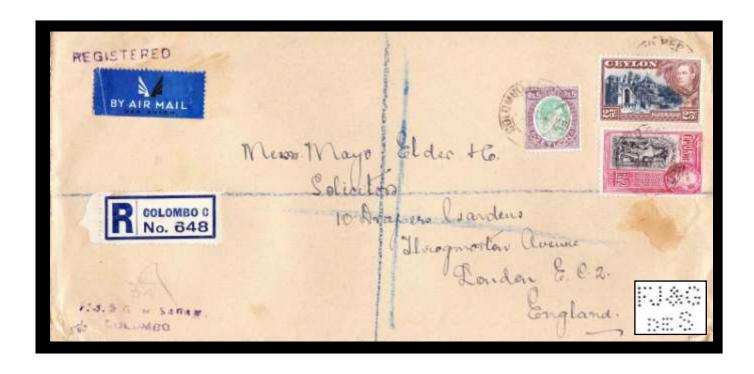
Letter "F"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: c1872-1898. Ident: Freudenberg & Co, De Mel Buildings, Chatham Street, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: 1926-c1970. Ident: F . J. & G. de Saram, (Lawyers). Colombo. Cancel: Colombo & Manuscript.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Fiscal use also. Used: c1912-1929. Ident: Forbes & Walker, (Tea Brokers). Colombo. Cancel: Colombo & Manuscript.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

<u>F 3</u> Freudenberg & Co, Colombo. 29-4-1884.



<u>F 10</u> F. J. & G. De Saram, Colombo. GVI 7-9-1948.

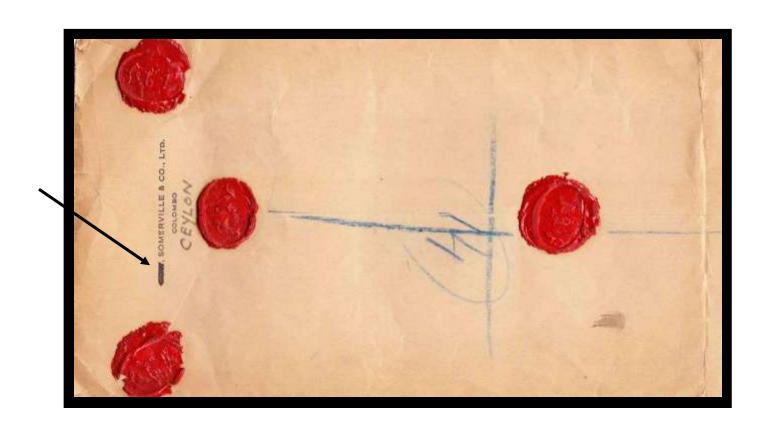


Letter "G"

<u> Letter G</u>		
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Fiscal use also. Used: c1912-1949. Ident: Ø Gordon Frazer & Co Ltd, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: c1912-1927. Ident: Galle Gymkhana Club, Galle. Possible Multi die with G 8. Cancel: Galle.	Used: c1912-1927. Ident: Galle Gymkhana Club, Galle. Possible Multi die with G 7 Cancel: Galle.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: c1914-1927. Ident: Grand Oriental Hotel, 2 York Street, Colombo. Cancel: Colombo.
Used: c1904-1909. Ident: Ø George Payne & Co, (Ceylon Ltd) Colombo. Cancel: Colombo.	Fiscal use also. Used: c1926-1950. Ident: Gow, Somerville & Co Ltd, Stock & Tea Brokers, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
On Stamp Duty stamps. Used: 1908-1927. Ident: Gordon & Wilson, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:

G 22M Somerville & Co Ltd, Colombo. GV & GVI 8-11-1938.







and posatge stamps used for Revenue purposes c1903-1992. Used: Postaly c1903-c1960 issues.(No dates later than1960)

Ident: Hong Kong & Shanghai Banking

Corporation, Colombo. Cancel: Colombo.









Used: Ident:

Cancel:

Fiscal use also.

Used: c1904-1957.

Ident: H Vavasseur & Co,

Colombo.

Cancel: Colombo.

Used: Ident:

Cancel:

<u>H 22</u> Hong Kong & Shanghai Banking Corporation, GVI 13-12-1940.



<u>H 3</u> Henderson & Co Ltd, Colombo, GV 17-8-1936.



H 5 Harrisons & Crosfield Ltd, EDVII 30-10-1909.

Note: - The Tea sample bag below depictes the name of Crosfield Lampard & Co, before becoming Harrisons & Crosfield Ltd, c1909. EDVII stamps on reverse with the **H** 5 die.



Letter "I"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
- Cancer.	Cancer	Cancer
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
rucht.	Ident.	Ident:
Cancel:	Cancel:	Cancel:
Culicoi.	Cancer.	Calicel.
Used:	Used:	Used:
Ident:	Ident:	Ident:
rucht.	ruciit.	ident.
Cancel:	Cancel:	Cancel:
	Curioti.	Cancer.
Used:	Used:	Used:
Ident:	Ident:	Ident:
idelit.	raciit.	raciit.
Cancel:	Cancel:	Cancel:
Cancer.	Cancer.	Cancer.
Used:	Used:	Used:
Ident:	Ident:	Ident:
Idelit.	Taoit.	
Cancel:	Cancel:	Cancel:
Cancel.	Curicu.	Cuncoi.

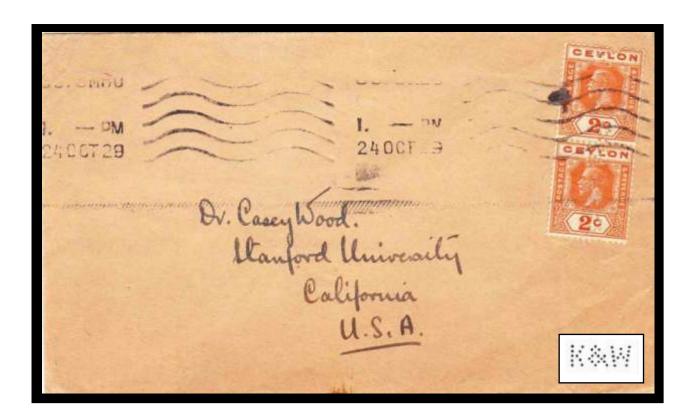
I ofter "I"

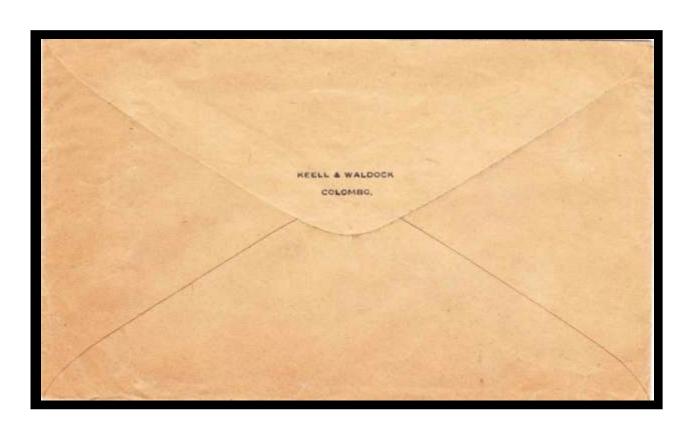
Letter J_		
Used: c1884. Ident: Found on Judicial Revenues. Court Date canceller? Cancel: Manuscript.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1944-1959. Ident: J. D. McLaren & Co (Ceylon) Ltd, Times Building, Colombo. Cancel: Colombo. Die variants noted.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: c1912-1927. Ident: James Finlay & Co Ltd, 63 Queen Street, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: c1911. Ident: Ø J. J. Vanderspar & Co, Slave Island, Colombo. Cancel: Colombo & Slave Island,	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Fiscal use also. Used: 1872-1888. Ident: J P Green & Co, Colpetty Mills, Colombo. Cancel:

Letter "K

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used: Ident: Cancel:	Cancel: Colombo. K 24 On Stamp Duty & Fiscal use also. Used: c1906-1954. Ident: Keell & Waldock, Fort, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

<u>K 24</u> Keell & Waldock, Fort, Colombo. GV 24-10-1929.

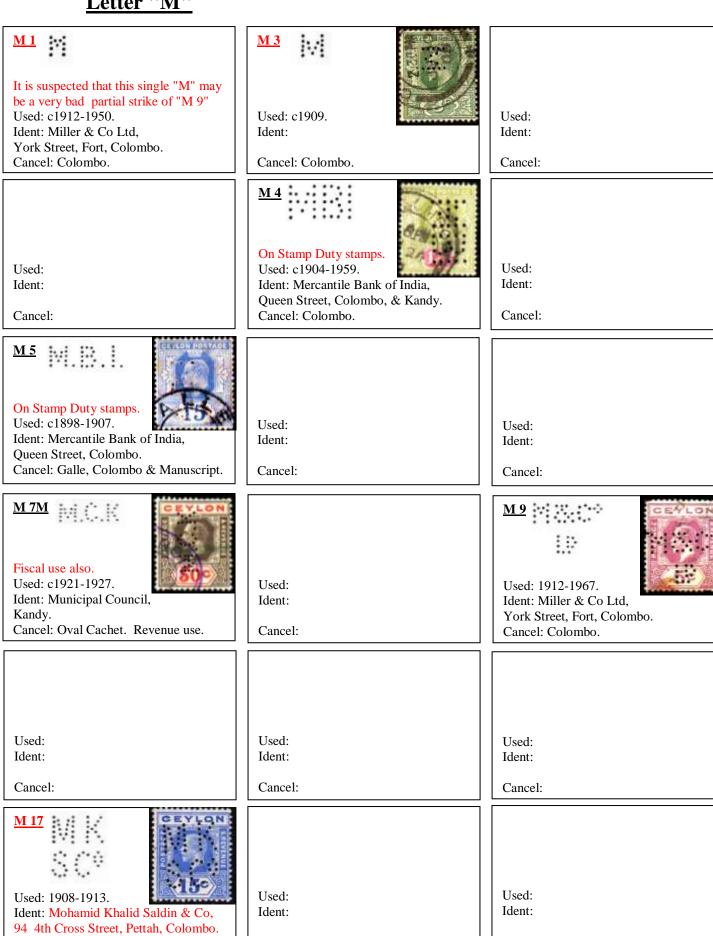




Letter "L"

Used: Ident: Cancel:	L 3 Fiscal use only. Used: c1921-c1927. Ident: Ø Lanka Commercial Company, 22 Baillie Street, Fort, Colombo. Cancel: Manuscript.	CEYLON CE 7440N
Used: Ident: Cancel:	Used: Ident: Cancel:	E 9 Fiscal use also. Used: 1912-1935. Ident: Lee Hodges & Co Ltd, 55-57 Queen Street, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

Letter "M"

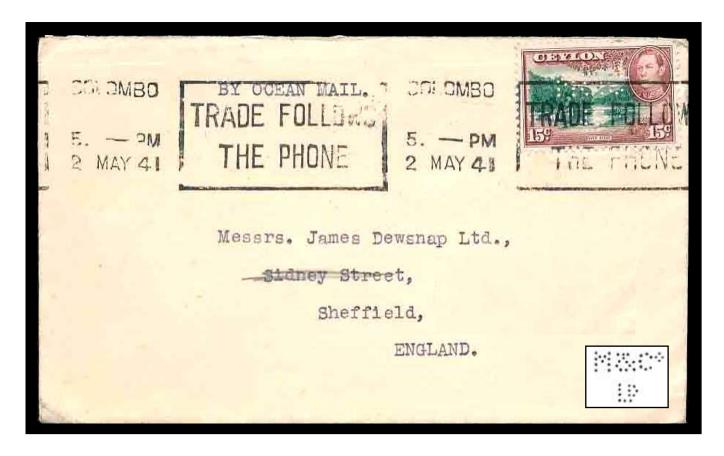


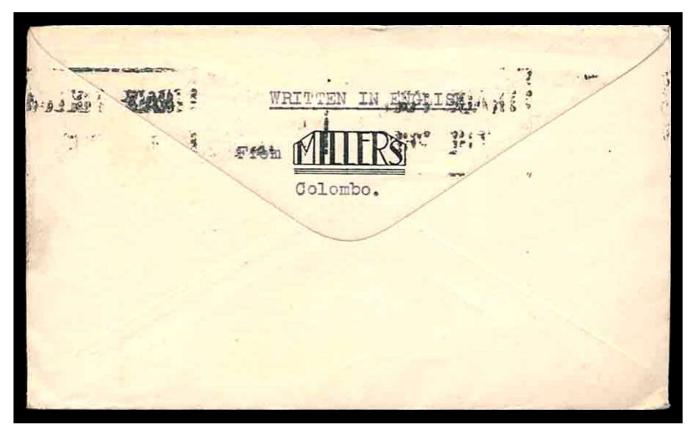
Cancel:

Cancel: Colombo.

Cancel:

Miller & Co Ltd, Colombo, GVI 2-5-1941.





Letter "M"

Used: 1904-05 Issues. Ident: M.L.M. Zainu Deen, 105 Main Street, Pettah, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Fiscal use also. Used: c1912-1958. Ident: Mackinnon Mackenzie & Co, of Ceylon Ltd, York Street, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

Letter "N"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Cancer.	Cancer.	Cancer.
Used: Ident: Cancel:	On F/Bill stamps. Used: c1884-1949. Ident: National Bank of India Colombo, Kandy, & Nuwara Eliya. Cancel: Colombo.	Used: Ident: Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used: Ident:	Used: Ident:	Used: Ident:
ident.	ident.	ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used: Ident:
Ident:	Ident:	Idelit.
Cancel:	Cancel:	Cancel:

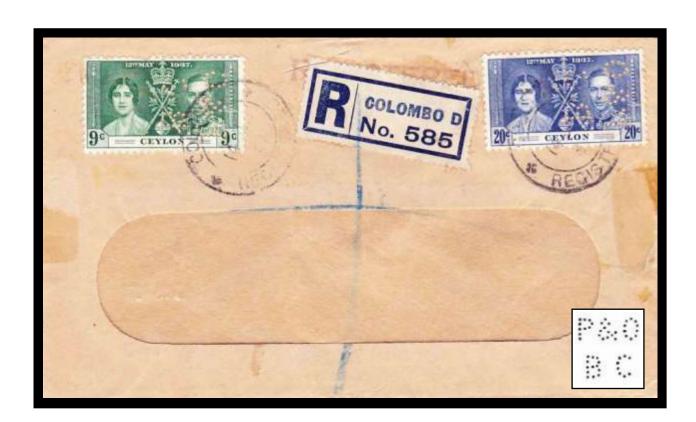
Letter "O"

Used: Ident: Cancel:	O 3.5 NOTE: This perfin cancellator die is also recorded on the revenue & duty stamps of: - India, Malaya & Mauritius. Fiscal use only, Stamp Duty. Used: c1880s Dated 27-6-1878. Ident: Oriental Banking Corporation, Cancel: Manuscript.	FIVE CENTS
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: 1908-1927. Ident: Oriental Government Security Life Assurance Co Ltd, Colombo. Cancel:	Used: 1908-1927. Ident: Oriental Government Security Life Assurance Co Ltd, Colombo. Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

Letter "P"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Although looking like a letter "B" it is sugthis die may be a monogram of PL? Used: c1922-1927. Ident: Ø Plate Ltd, Colpetty, Colombo. Cancel: Colombo.	ggested that
Used: c1912-1927. Ident: Plate Ltd, Colpetty, Colombo. Cancel: Colpetty.	Used: c1924-1938. Ident: Plate Ltd, Colpetty, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: c1922-1949. Ident: P & O Banking Corporation Ltd, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

P17 P & O Banking Corporation Ltd, Colombo. GVI c1937.





Letter "Q"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used: Ident:	Used: Ident:	Used: Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Handi	Head.	TI1
Used: Ident:	Used: Ident:	Used: Ident:
Cancel:	Cancel:	Cancel:
- Cuitedi		Canon.
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

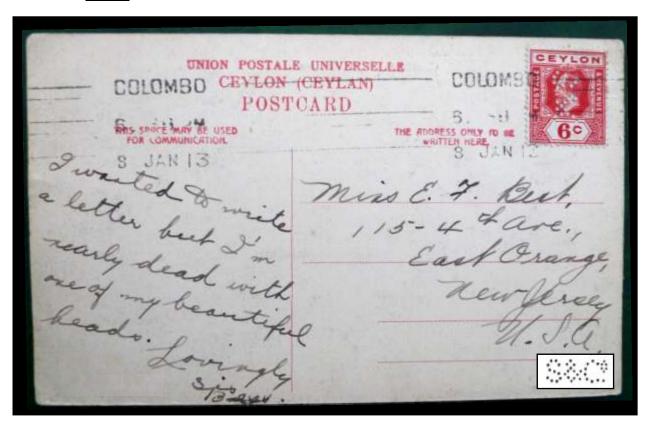
Letter "R"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used:c1921-1927. Ident: Rowlands Garages, Turret Road, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Fiscal use also. Used: c1912-1943. Ident: R Gordon & Co, Prince Street Buildings, Colombo. Cancel: Colombo.	Fiscal use also. Used: 1927-1938+. Ident: R Gordon & Co, Prince Street Buildings, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Fiscal use only. Used: c1912-1927. Ident: Ø Registrar General's Office?, Chatham Street, Colombo. Cancel: Manu. 29-1-1916, 4-6-1927.	Used: Ident: Cancel:
Used: 1909-1911. Ident: Ø Rodewald & Heath, 9 Park Street, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Cancer.	Culicol.	Camoun

Letter "S"

Used: Ident: Cancel: S 5 Fiscal use also. Used: c1884-1893. Ident: Skrine & Co.	Used: Ident: Cancel: S 5.1 Fiscal use also. Used: 1903-1920. Ident: Skrine & Co.	Used: Ident: Cancel: S 5.2 Used: c1886. Ident: Ø Skrine and Co.
Colombo. Cancel:	Colombo. Cancel: Colombo.	Colombo. Cancel:
Used: Ident: Cancel:	Only Recorded on F/Bill stamps. Used: 1879-1883. Ident: Skrine & Co, Colombo. Cancel: Manuscript.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: 1886. Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: c1927, Ident: Ø Standard Life Assurance Co, Agents were Bois & Co 11 Queen Street, Fort, Colombo. Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

Strine & Co, Colombo, GV 8-1-1913.





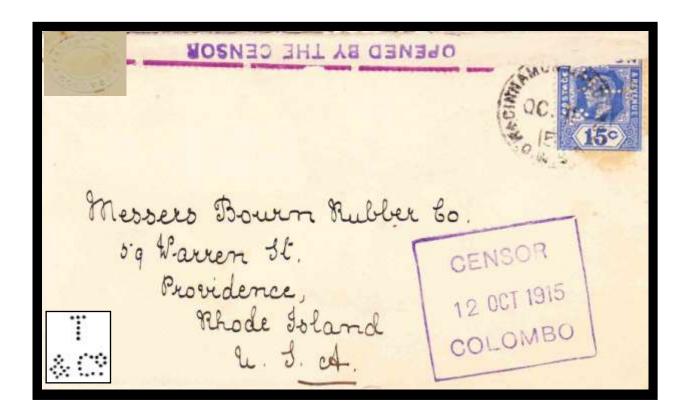
Letter "T"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1904-1927. Ident: Tarrant & Co, Union Place, Slave Island, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Fiscal use also. Used: c1904-1964. Ident: Thomas Cook & Son Ltd, Colombo. Cancel: Colombo, & Company Cachet.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1912-c1935. Ident: The Times of Ceylon, 3 Bristol St, Colombo. (See also C51) Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

T7 Thomas Cook & Son Ltd, Colombo. GV 12-11-1928.



<u>**T 4**</u> Tarrant & Co, Colombo. GV 8-10-1915.



Letter "U"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	U6
Used: Ident: Cancel:	Used: Ident: Cancel:	Only recorded on Revenue Stamps & postage stamps with Fiscal use. Used: c1927-1932. Ident: Ø Union Discount Company. Victoria Arcade, Colombo, Cancel: Manuscript.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

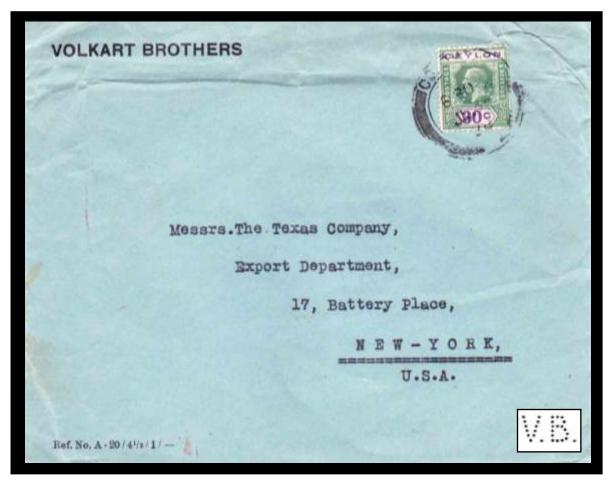
Letter "V"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Fiscal use also. Used: 1908-1935. Ident: Volkart Brothers, Maradana Mills, Colombo. Cancel: Colombo.	Used: Ident: Cancel:	Fiscal use also. Used: c1922-1962. Ident: Volkart Brothers, Colombo. Cancel: Colombo.
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: c1912-1925. Ident: Vacuum Oil Co, Baillie Street, Colombo. Cancel: Colombo.	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: 1927-c1986. Ident: Reverend V. R. Tarcisius, O.M.I. Murunken & Jaffna. Cancel: Murunken & Jaffna.	Sc Comparison
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

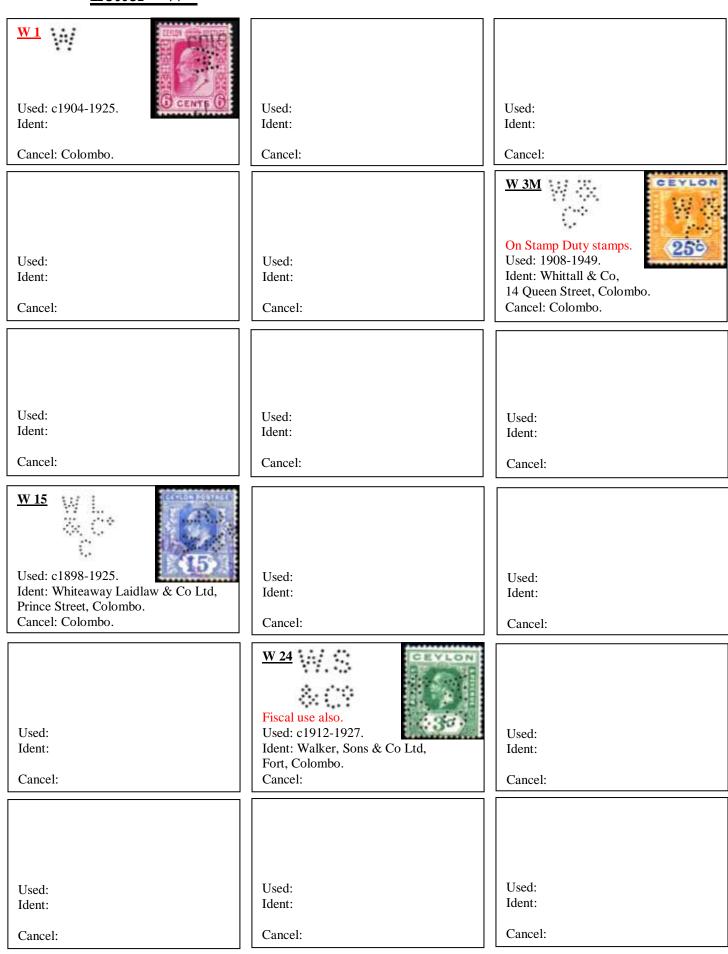
<u>V 25</u> The Reverend V. R. Tarcisius, O.M.I. Jaffna, 9-5-1957.



V5 Volkart Bothers, Colombo. GV 20-7-1928.



Letter "W"



W 3M Whittall & Co, Colombo. GV 25-1936.





Letter "X"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
** 1		111.
Used:	Used:	Used: Ident:
Ident:	Ident:	ident:
Cancel:	Cancel:	Cancel:
Cancer:	Cancer:	Cancer:
Used:	Used:	Used:
Ident:	Ident:	Ident:
	Tacin.	ruciit.
Cancel:	Cancel:	Cancel:
		Cuite.
Used:	Used:	Used:
Ident:	Ident:	Ident:
	10010	Tuoni.
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
,, ,	111.	Heads
Used:	Used:	Used:
Ident:	Ident:	Ident:
Compal	Canaali	Cancal
Cancel:	Cancel:	Cancel:

Letter "Y"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Compal	Consoli	Carrach
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
		Commit
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Const		
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Head	TT I.
Ident:	Used: Ident:	Used: Ident:
Tueste.		Tacht.
Cancel:	Cancel:	Cancel:
	Ligade	Used:
Used: Ident:	Used: Ident:	Ident:
Tuent.		
Cancel:	Cancel:	Cancel:
,		

Letter "Z"

Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
171		
Used: Ident:	Used: Ident:	Used: Ident:
Cancel:	Cancel:	Cancel:
Used:	Used:	Used:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
		Cuncen
	171	Head
Used: Ident:	Used: Ident:	Used: Ident:
Ident.		
Cancel:	Cancel:	Cancel:

Letter "Designs"

	Used:	Used:	171
	Ident:	Ident:	Used: Ident:
	Cancel:	Cancel:	Cancel:
	Used:	Used:	Used:
	Ident:	Ident:	Ident:
	Cancel:	Cancel:	Cancel:
	Used:		
	Ident:	Used: Ident:	Used: Ident:
	Cancel:	Cancel:	Cancel:
[
	Used:	Used:	Used:
	Ident:	Ident:	Ident:
	Cancel:	Cancel:	Cancel:
	Used: Ident:	Used: Ident:	Used: Ident:
	Cancel:	Cancel:	Cancel:
	Used:	Used:	Used:
	Ident:	Ident:	Ident:
	Cancel:	Cancel:	Cancel:

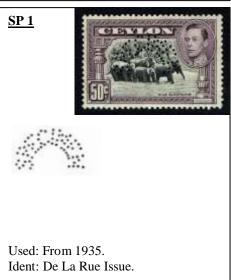
"SPECIMEN PERFINS"

Note: - Not to scale

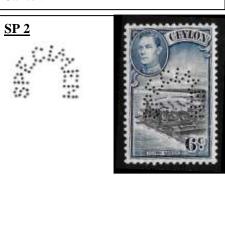
<u>SP 3</u>

Used: Ident: Cancel:

Used: Ident: Cancel: Used: Ident: Cancel:



Cancel:



SPECIFIEM 6°

Used: From 1935. Ident: De La Rue Issue.

Cancel:

Used: From c1900. Ident: Waterlow & Son Issues.

Cancel:

Queen Victoria 1872 2c Violet on Buff Postcard. Perfin "SPECIMEN"



"SPECIMEN PERFINS"

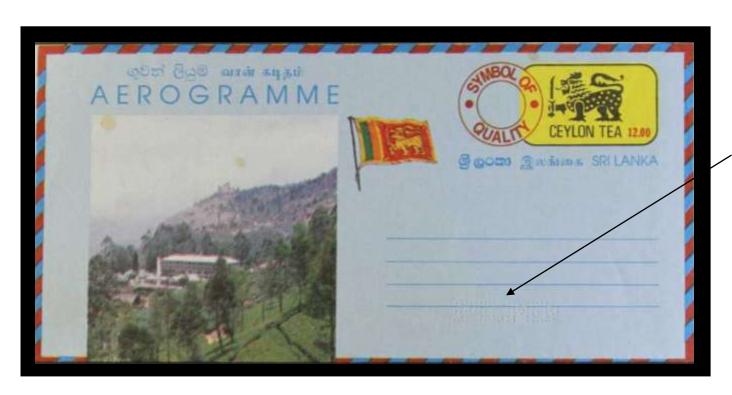
Note: - Not to scale

AEROGRAMMES OF SRI LANKA

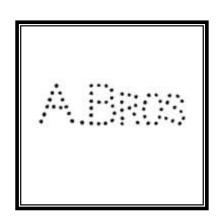
c 1972.

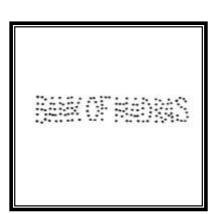


c 1994.



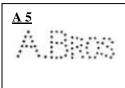
CEYLON REVENUE STAMPS IMAGES OF THE PERFIN DIES







REVENUE STAMP DIES





On F/Bill & Stamp Duty stamps.

Used: c1873-1880.

Ident: Armitage Brothers,

Colombo.

Cancel: Manuscript.

Used: Ident:

Cancel:

Used: Ident:

Cancel:

<u>B 4</u>



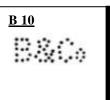














On Stamp Duty stamps. 2-10-1887 - 28-4-1902.

Used: 1887-1904. Ident: Bank of Madras,

Colombo.

Cancel: Manuscript.

(Multi die). On Revenue stamps.

Used: 1921-1976+.

Ident: Brooke Bond Co, (Ceylon) Ltd. Assambrook Mills, Colombo.

Cancel: Manuscript.

Fiscal Revenue use. on Higher value Postage stamps.

Used: c1922-1932. Ident: Bartleet & Co, 35 Queen Street, Colombo.

















On Stamp Duty stamps. also Fiscal Revenue use. on Higher value Postage stamps.

Used: c1911-1923. Ident: Bank of Madras, Baillie Street, Fort, Colombo. Cancel: Manuscript.

On Stamp Duty stamps.

Used: c1898.

Ident: Bank of Madras, Baillie Street, Fort, Colombo.

Cancel: Manuscript.

NATIONAL BANK OF INDIA

The Calcutta City Banking Corporation was formed in 1863 as an Indian registered bank, changing its name to the National Bank of India (NBI) a few months later. Offices in London and Bombay followed in 1864 and 1865. Crucial to the Bank's future, its head office was transferred to London in 1866 and the Company was registered under the UK Companies Act, giving it much greater international potential, but it was a move that was fiercely contested for many years.

NBI remained with these three offices until 1870 when it sought to exploit opportunities in China with a branch in Hong Kong and, later, in Shanghai. Substantial losses threatened the Bank and the Chinese operations were eventually closed. Without neglecting its domestic market, NBI began to expand around the fringes of the Indian Ocean, particularly Aden and East Africa; by 1900 NBI had 19 branches and £10m of assets.

Steady expansion continued through the early 1900s and by the outbreak of World War I NBI was the seventh largest of the London-registered overseas banks. Growth continued during the War and by 1918 the Bank's assets were £33m with record profits of over £400,000. Around that time, detailed discussions took place with Lloyds Bank and agreement was reached in principle for Lloyds to acquire NBI but, according to the Bank's official history, the proposal was vetoed by 'the authorities'.

The inter-war years saw NBI stagnate, only two new branches were opened and there was no growth in the Bank's assets. More substantial change was to come after the Second World War. In August 1947 India was granted independence with all the turmoil that entailed in the Bank's main market. Undaunted, the following year NBI purchased Grindlays Bank from National Provincial Bank; Grindlays then had deposits of around £20m compared with over £70m for NBI.

Type I C5 1882-1913 Identified by 'stops' and 5 holes on top of f.

Type II C6 1883-1925 Identified by **no** 'stops' and 4 holes on top of f.

Type III C7 1916-1930+ Identified by larger letters of N.B.I. Ld.

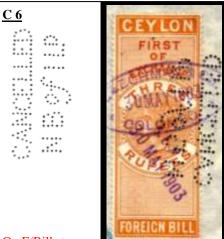
Type IIII <u>C8</u> 1882-1925 Identified by large I and <u>no</u> Ld.

REVENUE STAMP DIES



Used: c1882-1913.

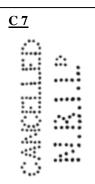
Ident: National Bank of India, Cancel: Perfin (Through Document).



On F/Bill stamps. Used: c1883-1925.

Ident: National Bank of India,

Cancel: Perfin (Through Document).





On F/Bill stamps.

& Higher value Postage stamps.

Used: c1916-1930+.

Ident: National Bank of India, Cancel: Perfin (Through Document).





On F/Bill stamps. Used: c1882-1925.

Ident: National Bank of India, Cancel: Perfin (Through Document).



Used: Ident:

Cancel:

<u>C 25</u>



On Stamp Duty stamps. & Postage stamp Fiscal Revenue use.

Used: c1895-1969. Ident: Chartered Bank of India, Australia & China, Queen Street, Colombo. Cancel: Company Cachet.

Used: Ident:

Cancel:





On F/Bill & Stamp Duty stamps.

Used: c1872-1899.

Ident: Ø Ceylon Company Ltd,

Colombo.

Cancel: Manuscript.





C 54







Postage stamp Fiscal Revenue use.

Used: c1921-1985.

Ident: Colombo Municipal Council,

Town Hall, Colombo. Cancel: Manuscript.

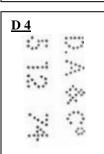
Postage stamp Fiscal Revenue use & on F/Bill stamps.

Used: c1872-1927.

Ident: Carey Strachan & Co.

Union Mills, Slave Island, Colombo.

Cancel: Manuscript.





D8





E 8





On F/Bill & Stamp Duty stamps. Known with the year central and also placed to the right.

Used: c1873-1875 Date canceller? Ident: Ø D.A. Abeysinghe & Co,

Cancel: Manuscript.

On F/Bill stamps. also on postage stamps

Used: Dates of 18-3-1952, 5-7-1957.

Ident: Dodwell & Co Ltd, Colombo.

Cancel: Company Cachet.

Fiscal Revenue use.

on Higher value postage stamps. Used: c1921-1927.

Baillie Street, Fort, Colombo.

Cancel: Manuscript.

Ident: E. John & Co,











F 25





Postage stamp, Stamp Duty use, Bill of Landing, Dated 16-5-1940.

Used: 1904-1949.

Ident: Eastern Produce & Estates Co

Ltd, Colombo.

Cancel: Company Cachet.

Postage stamp Fiscal Revenue use. Dates of 20-5-1926, 2-6-1927.

Used: 1926-c1970.

Ident: F.J. & G. de Saram, (Lawyers).

Colombo.

Cancel: Manuscript.

Fiscal Revenue use.

Dates of 30-6-1926, 22-11-1927.

Used: c1912-1929.

Ident: Forbes & Walker, (Tea Brokers).

Colombo.

Cancel: Manuscript.







G 22M







Postage stamp Fiscal Revenue use.

Used: 1912-1949.

Ident: Ø Gordon Frazer & Co Ltd,

Colombo.

Cancel: Manuscript.

Postage stamp Fiscal Revenue use.

Used: c1921-1949.

Ident: Gow, Somerville & Co Ltd,

Stock Brokers, Colombo.

Cancel: Company Cachet, 6-3-1943

On Stamp Duty stamps.

Used: 1908-1927.

Ident: Gordon & Wilson,

Colombo.

Cancel: Manuscript.

H 22









<u>J 2</u>







On Stamp Duty stamps.

Used: c1903-1961.

Ident: Hong Kong & Shanghai Banking

Corporation, Colombo. Cancel: Manuscript.

Postage stamp Fiscal Revenue use. (Ceylon Trading Co Ltd,)!

Used: c1904-1957.

Ident: H Vavasseur & Co,

Colombo. Cancel: Cachet.

On Stamp Duty stamps. JUDICIAL Overprint. Date canceller?

Used: c1884.

Ident:

Cancel: Manuscript.

<u>J 20</u>









On F/Bill & Stamp Duty stamps.

Used: 1872-1888. Ident: J. P. Green & Co, Colpetty Mills, Colombo. Cancel: Manuscript.

Used: Ident:

Cancel:

On Stamp Duty & Revenue stamps.

Used: c1912-1949. Ident: Keell & Waldock, Fort, Colombo.

Cancel: Manuscript.





Postage stamp Fiscal Revenue use. Could be part of a perfin cancellation.

Used: c1921-c1927.

Ident: Ø Lanka Commercial Company, 22 Baillie Street, Fort, Colombo.

Cancel: Manuscript.

Used: Ident:

Cancel:





On Stamp Duty stamps.

Used: c1904-1959.

Ident: Mercantile Bank of India, Queen Street, Colombo, & Kandy.

Cancel: Manuscript.

<u>M 5</u>

M.B.I.



<u>M 7M</u>

MCK



N 3

N.B.



On Stamp Duty stamps.

Used: c 1898-1907.

Ident: Mercantile Bank of India, Queen Street, Colombo, & Kandy.

Cancel: Manuscript.

Fiscal Revenue use. on Higher value postage stamps.

Used: c1921-1927. Ident: Municipal Council,

Kandy.

Cancel: Oval Cachet.

On F/Bill stamps.

Used: c1884-1949.

Ident: National Bank of India, Colombo, Kandy, & Nuwara Eliya.

Cancel: Manuscript.

O 3.5





<u>R 8</u>



50RS 50RS

R 10





NOTE:

This perfin canceller die is also recorded on the revenue & duty stamps of: - India & Mauritius.

Fiscal use only, Stamp Duty.

Used: c1880s, Dated 27-6-1878. Ident: Oriental Banking Corporation,

Cancel: Manuscript.

Fiscal Revenue use.

on Higher value postage stamps. Used: c1912-1943.

Ident: R Gordon & Co, Prince Street Buildings, Colombo.

Cancel: Manuscript.

Postage stamp Fiscal Revenue use.

Used: c1912-1927.

Ident: Ø Registrar General's Office?,

Chatham Street, Colombo. Cancel: Manuscript. 4-6-1927.







S5.1









Postage stamp Fiscal Revenue use.

Used: 1886-1920. Ident: Skrine and Co.

Colombo.

Cancel: Company Cachet.

Postage stamp Fiscal Revenue use.

Used: 1903-1920. Ident: Skrine & Co,

Colombo.

Cancel: Company Cachet.

On F/Bill stamps.

Used: 1879-1883. Ident: Skrine & Co.

Colombo.

Cancel: Manuscript.

<u>T 7</u>







Postage stamp Fiscal Revenue use.

Used: c1904-1961.

Ident: Thomas Cook & Son Ltd,

Colombo.

Cancel: Company Cachet. 3-8-1910.

Used: Ident:

Cancel:

Only recorded on GV Revenue Stamps & Postage stamps with Fiscal use.

Used: c1927-1932.

Ident: Ø Union Discount Company.

Victoria Arcade, Colombo,

Cancel: Manuscript.





On Stamp Duty stamps. & Postage stamps with Fiscal use.

Used: 1908-1949. Ident: Whittall & Co, 14 Queen Street, Colombo. Cancel: Company Cachet.

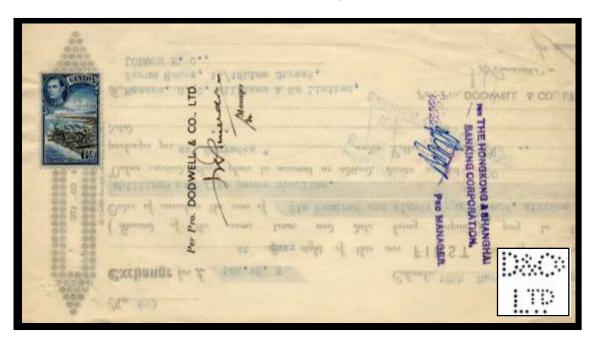
Used: Ident:

Cancel:

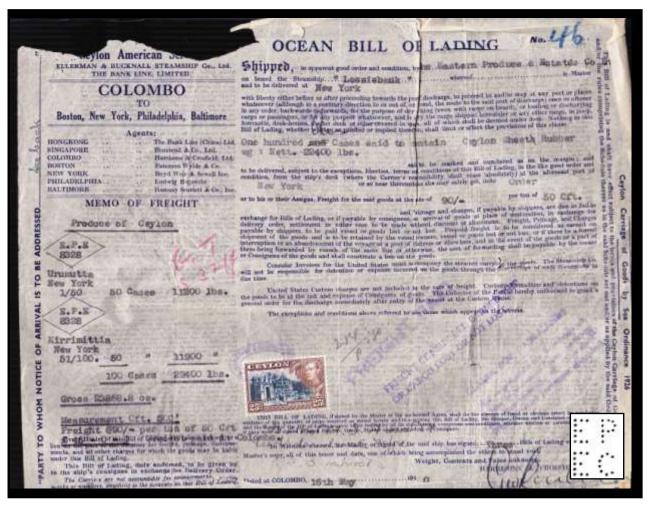
Used: Ident:

Cancel:

D8 Dodwell & Co Ltd, Foreign Bill GVI 18-3-1952.



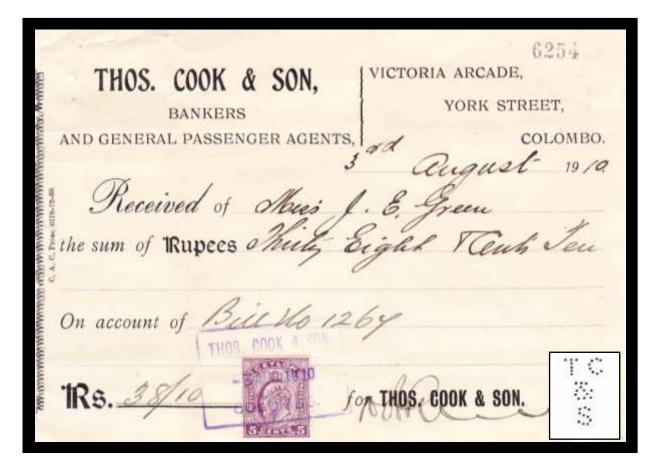
Eastern Produce & Estates Co Ltd, Bill of Landing. Duty paid with Postage stamp GVI 16-5-1940.



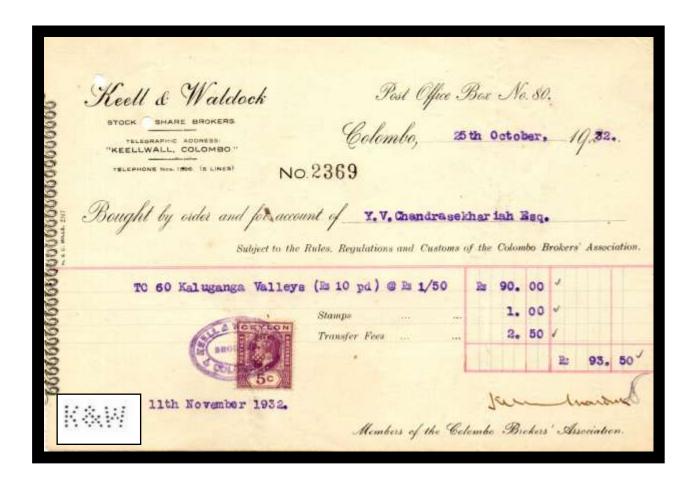
G 22M Somerville & Co Ltd, Contract Note GVI 8-3-1943. Mr. Gow was no longer a partner but they still used the same die

SOMERVILLE & Co., Ltd.	P. O. Box No. 146.				
	Colombo. Sth Mar	ch 19	13		
SOLD by order and for Account of	R. M. Palaniappa Chettiar Escr.,				
150 Gonagamas (Rs.7/-)	@ Rs. 15/50	2325	00		
2 Trs.100 & 50.	Brokerage @ 1 %	23	25		
Settlement 26th March 1943.	SUMERVILLE & CO., LTD.	2301	75		
	MEMBERS OF THE COLOMBO MIGHERS' ASSOCIATION		Gr.		

T7 Thomas Cook & Son Ltd, Colombo. Receipt 3-8-1910.



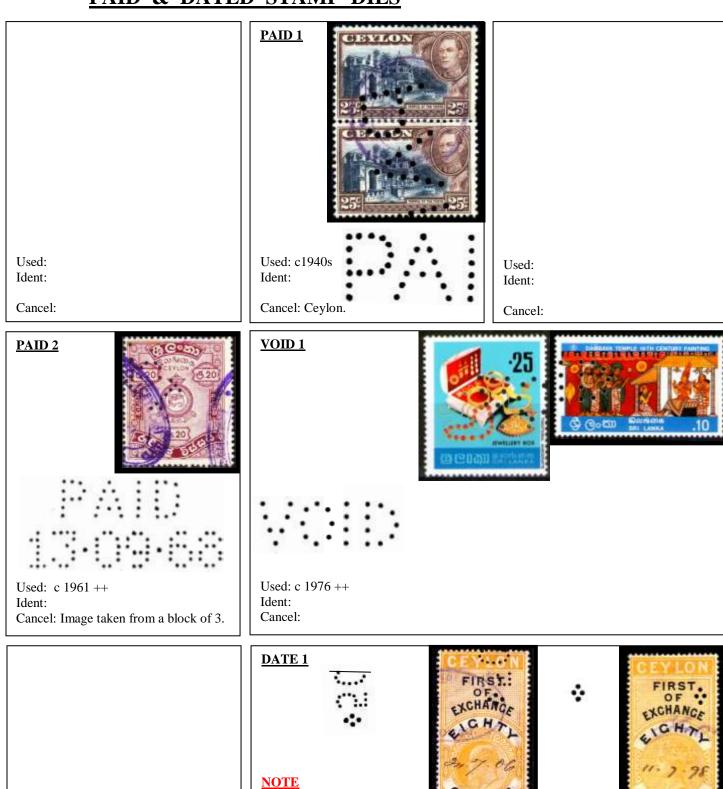
<u>K 24</u> Keell & Waldock, Colombo. GV 25-10-1932. Contract Note for the purchase of shares.



C 25 Chartered Bank of India Australia & China, Queen Street, Colombo. EDVII 25-11-1903. EDVII 50 cent Duty stamp on a Promissory Note.

CONCOUNT OUT	DUE 16 Enarel 1906 COLOMBO, 25 Morumbier 1903
* 0	the 11 day of March 1904
promise to pay to	De R. Y. Oday of followy see of the Bauk of madras Colombo Es. One Thousand only
Currency for value WITNESSES	டு தாதாயை சின்
CONTROL OF MANAGE VIEW OF	Madar Muhideen Duttalann

PAID & DATED STAMP DIES



Used: Ident:

Cancel:

NOTE Des 1

Re-classified to include numerals

On F/Bill stamps. Used: 1898, 1906.

Ident:

Cancel: Manuscript.

Rarity values for the different dies are as below: -

1-5 Items = S1 Extremely Scarce

5-20 Items = S2 Scarce

20-40 Items = S3 Fairly Scarce

40-80 Items = S4 Average 80-200 Items = S5 Common

200 & over = S6 Very Common

These estimations have been taken from a study done over many years, of over 14,000 items, from many different sources.

1990 Alnis Guide	JT Catalogue	Pattern	JT Scarcity Rating	Number of Copies in Collections	Known Fiscally used
A1	A3	A.B.	S2	20	
A2	A5	A.Bros	S2	10	*
A3	A19	A.S/&Co.	S6	472	
B1	B1	В	S2	18	
B2	B4	BANK OF MADRAS	S 3	24	*
B3	B5M	BBC	S6	500	*
B4	B6	BCC	S3	26	
B5	B8	B.C./LD	S5	181	
B6	B10	B&Co	S2	19	*
B7	B14	B.M	S 3	35	*
B8	B15	B.M.	S1	3	*
B9	B18	BOC	S1	3	
C2	C4	CA/Co	S6	253	*
C3	C13M	CAVE	S6	724	
C4	C16	CAVE/COLOMBO	S2	7	
C5	C20	СВ	S4	78	
C6	C21	C.B.	S3	30	
C7	C25	C.B.I.	S6	1,239	*
C8	C29	C.C.C.	S2	8	
C9	C30	CC/Co	S6	266	
C10	C34	C.C.L	S6	243	*
C11	C36	C.&/C.L.	S2	20	*
C20	C39	C&Co.	S6	303	*
C12	C44	C.LTD	S3	33	
C13	C45	C.LTD	S2	6	
C14	C46	C.LTD	S6	455	
C15	C48	СМС	S6	426	*
C16	C51	C&S	S3	53	
C17	C54	C.S/& Co.	S3	58	*
C18	C56	CS/LTD	S4	139	

C19	C71	CY/& Co	S3	23	*
D1	D4	D.A&Co/ Date	S1	5	*
ום	D6	D&Co/LD	S1	1	
D2	D7	D&Co/LTD	S6	332	*
D3	D8	D&Co/LTD	S5	128	*
D4	D10	DF/&/Co.	S3	29	
D5	D11	DF/&Co	S6	479	
E1	E3	E.B/C.C	S6	174	
E2	E8	EJ/&Co	S1	1	*
E3	E22	EP/EC	S4	96	*
 F1	F3	F&C	S4	64	
F2	F10	FJ&G/DES	S4	89	*
F3	F25	F&W	S1	3	*
G1	G6	G.F.	S5	143	*
G2	G7	G.G./C.	S2	17	
G3	G8	G.G./C.	S2	7	
	G18	GOH	S2	7	
	G19	GP/&Co	S1	4	
G4	G22M	GSCOY/LTD	S4	80	*
G5	G28	G&W	S3	22	*
H1	H1	Н	S3	31	
H2	H3	H&/Co	S6	403	
H3	H5	H&C/LD.	S4	70	
H4	H7	HD/631	S2	8	
H5	H22	HS/B	S6	856	*
H6	H25	H.V	S6	290	
110	J2	J/Date	S2	6	*
J1	J4 Variations	JD/M	S2	20	
J2	J4 Multi die ?	JD/M	S6	230	
J3	J4 Variations	JD/M	S2	13	
J5	J8	JF&Co./LTD	S5	90	*
	J12	JJV	S1	5	
J4	J20	J.P.G/Co	S3	27	*
K1	K24	K&W	S4	67	*
	L3	LCo	S1	4	*
L1	L9	L.H./&Co	S4	103	*
	M3	М	S1	5	
M2	M4	MBI	S6	380	*
M3	M5	M.B.I	S2	13	*
M4	M7M	M.C.K	S2	6	*
M5	M9	M&Co/LD	S6	1,130	
M7	M17	MK/SCo	S1	2	
M8	M21	MM/&Co	S3	69	*
N1	N3	N.B.I	S6	317	*
	O3.5	O.B.C/PAID	S1	2	*
	013	ORI/ENT/AL	S1	3	
01	O14	ORI/ENT/AL	S2	15	
	P10	PL Monogram? or B	S1	3	
P1	P12	PLTD.	S1	1	
P2	P13	P/LTD	S4	65	1

P3	P17	P&O/BC	S5	103	
R1	R7		S2	8	
-	<u> </u>	R.G			*
R2	R8	RG/&Co	S3	21	*
R4	R9	RG/&Co	S3	19	
	R10	R.G.O.	S1	2	*
R3	R11	R&H	S1	3	
S1	S5	S&Co.	S2	6	*
S4	S5.1	S&Co.	S4	61	
	S5.2	S&Co.	S1	3	
S2	S7	S&Co/COLOMBO	S2	24	*
S3	S10	S.D.M	S1	1	
	S19	S.L	S1	1	
T2	T4	T/&Co.	S6	171	
Т3	T7	TC/&/S	S6	310	*
T1	T18	T/OF/C	S6	476	
U1	U6	U.D.C	S2	20	*
V1	V5	V.B.	S6	246	*
V2	V6	V.B.	S5	122	*
V3	V20	V.O.Co.	S1	4	
V4	V25	VRT	S6	214	
W1	W1	W	S2	9	
W2	W3M	W&/Co	S6	590	*
W3	W15	WL/&Co/C	S4	71	
W4	W24	W.S/&Co.	S4	64	*
				14,0134	

C5, C6, C7, & C8, the "CANCELLED/ NBI Ld" Perfin dies which are through the document (Cancelling devices) are all considered to be S4 Average. (Can also be found on the stamps of India & the U.K.)

The "SPECIMEN" Perfins are also scarce, S2 and command high prices.

It is also worth noting that the dies M3, O3.5, O13, O14, S19, T7, & V5. also appear on the stamps of India.

And the dies M4, V6, W3,

also appear on the stamps of Malaya.

It is thought that companies with offices in both countries sent their stamps to Head office to be perfinned, after which they were distributed to their various outlying offices.

1935 Silver Jubilee Perfins of Ceylon

For the many collectors of the 1935 Silver Jubilee stamps, I have included below a listing of the current perfin dies to be found on this issue, it is not complete by any means, and if any collectors can provide further information it would be gratefully received,

The list is up to date as of: - November 2020.





Company & Catalogue Number	Die	Values			
		6c	9c	20c	50c
Brook Bond Co, Colombo (B5M)	BBC	*	*	*	•
Colombo Apothecaries Ltd, Colombo (C4)	CA/Co	*			
H.W. Cave & Co. Ltd, Colombo (C13M)	CAVE	*	*		•
Chartered Bank of India Australia & China, (C25)	C.B.I.				•
Colombo Commercial Co, Colombo (C30)	CC / Co	*	*	•	•
Cargills Ltd, Colombo (C46)	C.Ltd	*	*	•	
Colombo Municipal Council, Colombo (C48)	CMC	*	*		
Dalmege Forsyth & Co. Ltd, Colombo (D11)	DF/&Co	◆ ★	*	•	•
E.B. Creasey & Co Ltd, Colombo (E3)	E.B / C.C	•	•	•	♦
Eastern Produce and Estate Co, Colombo (E22)	EP/EC	•	*		
Gordon Frazer & Co Ltd, Colombo (G6)	G.F.	•	*		
Gow, Somerville & Co Ltd, Colombo (G22)	GSCOY/LTD	•			
Henderson & Co Ltd, Colombo (H3)	H& / Co	*	*	*	•
Hong Kong & Shanghai Banking Corp Colombo (H2:	2) HS / B	*	*	*	•
H. Vavasseur & Co, Colombo (H25)	H.V	*	*	*	•
Lee Hodges & Co Ltd, Colombo (L9)	LH/&Co				•
Mercantile Bank of India, Colombo (M4)	MBI	*	*	•	•
Miller & Co. Ltd, Colombo (M9)	M&Co/Ld	*	*	•	•
National Bank of India, Colombo (N3)	N.B.I			•	•
Plate Ltd, Colombo (P13)	P / Ltd	*	*	•	
P&O Banking Corp Ltd, Colombo (P17)	P&O/BC	*		•	•
R Gordon & Co, Colombo (R9)	RG/&Co			•	
Thomas Cook & Sons Ltd, Colombo (T7)	TC / &/ S	•	•	•	•
Volkart Brothers, Colombo (smaller letters) (V5)	V.B.	•		•	•
Volkart Brothers, Colombo (larger letters) (V6)	V.B.	•		•	•
Whittal & Co, Colombo (W3)	W& / Co	•	•	•	•

[★] A 6c "DF/&C^o" with a **London** Cancel has been reported, (As above).

A newly reported die by Mr. Philippe Antheaume is featured below, any further information to substantiate this die would be welcome.

It has been suggested that it is a Kodak numeral die, similar ones are known from many different countries. Not a true perfin but used to identify ownership of photographs that had been sent in for developing.

c 1938 Issues.



