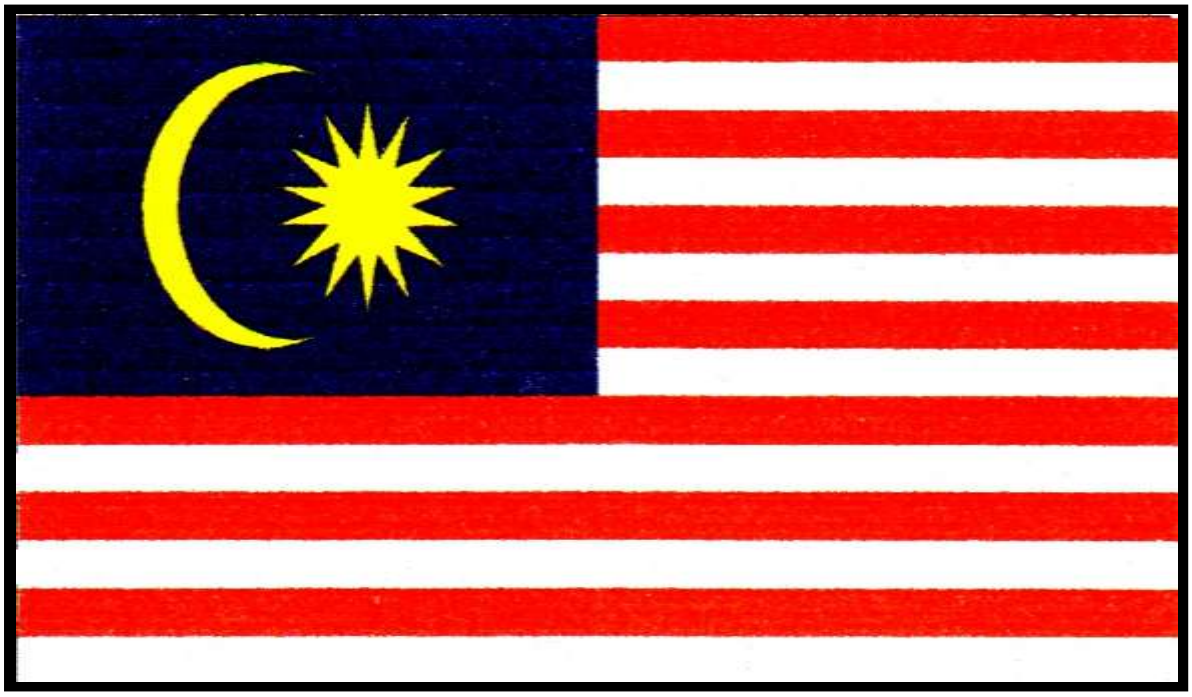
THE PERFIN STAMPS

OF

MALAYA



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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I would not recommend using them as their Information in lots of cases is incorrect and out of date, also the images that they portray are not true to scale.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 Malaya Perfin catalogue listing is an update of previous catalogue work originally done by Mr. Peter Giffen c1989, and a later update by the late Mr. Mervyn Lavender c2000. Without their painstaking work I would not have been able to write up this catalogue.

It is an attempt to keep the information flowing and to bring together all known information about the perfins on the stamps of Malaya, Singapore, Borneo, & The Straits Settlements.

The first few pages, mostly from the P Giffen catalogue, give a brief description of the various companies who used perfin machines in the late 19th and early 20th centuries, I have listed them alphabetically using a new numbering system,

These opening pages are followed in turn by the new alphabetical listing with true to size images of the dies, the original catalogue numbers from the P Giffen catalogue are featured alongside in **BLUE** type **(A2)**.
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.

"Ø" Indicates a suspected user.
"M" After the catalogue number is for Multi Headed die.

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COMPANY DESCRIPTIONS AND KNOWN INFORMATION

PERFINS OF MALAYA

A 1 No information, New die.

A 3 A Clouet & Co, Raffles Quay, Singapore. (Merchants) Established in Singapore in 1892. Used c 1899-1923.

A 7 Adamson Gilfillan & Co Ltd, Used c 1909-1926. GV Fiscal use recorded, Perfin is through the document.

A 8 Adamson Gilfillan & Co Ltd, (Merchants) Collyer Quay, Singapore. Commenced Business as Gilfillan, Wood & Co, in 1867. Changed to Adamson Gilfillan & Co Ltd, in 1904. And lastly to Harper Gilfillan, just prior to WW2. Perfin used c 1909, after which the **"&Co/Ld"** was removed leaving **A 7M "AG"**

A 17 Asiatic Petroleum Co, Collyer Quay, Singapore. Established in 1907. Office opened in Singapore in 1908. (Small pin-perf holes). Used c 1916.

A 18M Multi Headed die, Asiatic Petroleum Co (S.S.) Ltd, Collyer Quay, Singapore. Formed by the amalgamation of the Shell Transport Co, & Royal Dutch Petroleum Co, Established in 1907. Used c 1910 to Occupation. Revenue use noted. Deformed characters are also noted.

A 19 **NOTE: -** This die has now been confirmed as being part of multi die **A 18M** Having been recorded alongside **A 18M** on a large format stamp. (See page 15)

A 20 Asiatic Petroleum Co, Collyer Quay, Singapore. Established in 1907. Used c 1908-1911.

B 3 Borneo Co Ltd, Finlayson Green, Singapore. (Merchants) commenced trading as W R Patterson & Co, in 1842. Became Borneo & Co, on 31-7-1857. Used c 1890 to c 1932.

B 4 Boustead & Co, Singapore. Began trading about 1827, later, on the 1-1-1864 it became Boustead, Schwabe & Co, reverting back to Boustead & Co, in 1867. They traded as General Merchants in both Singapore & Penang & later throughout the Malaya Peninsula. Although not the earliest, they were the largest users of perfins. Fiscal use & Revenue stamps are also found with this perfin. Used c 1880 to Occupation. Hong Kong cancel is also noted c1911. (Security overprints are found). And a recent Japanese Occupation issue.

B 5 Boustead & Co, Weld Quay, Penang. As above but stop under the "O" Used c 1884 to c 1922. also Fiscal use (Security overprints are also found).

B 6 Boustead & Co, Weld Quay, Penang. This perfin replaced B 5. Used c 1918 to occupation. Found on stamps of Straits Settlements & Perak.

B 7 New die, Federated Malaya States. (Tiger stamp). Also found on stamps of India B53. No user identity at this time.

PERFINS OF MALAYA

B 10 Boustead & Co Ltd, Selangor. Used on stamps of the Federal Malaya States & Selangor, with cancels of Kuala Lumpur, Port Swettenham, & Telok Anson.
Used c 1922 to occupation.

B 11 Boustead & Co Ltd, Tumpat, Kelantan. Larger "O" than B 10.
Used c 1920-1938.

B 12 Boustead & Co, Ipoh, Perak. Straight back to "C" & wider "Ltd" used c 1941.

B 13 Brinkmann & Co, Collyer Quay, Singapore, Importers, Exporters & Insurance Agents. Used c 1887 to c 1912 issue. Also recorded used on Revenue stamps.

B 14 Barlow & Co, Collyer Quay, Singapore. (Merchants) established in 1882.
Used c 1885 to c 1913.

B 21 Barker & Kengchuan, 7A, 8 & 8A Change Alley, Singapore.
(Manufacturers Agents) Used c 1908-1922. (Partners A Barker & Kho Keng Chuan).

B 22 New die F.M.S. used on 1922-34 Issues, Taluk Anson, No other information.

B 23 Behn Mayer & Co, Collyer Quay. Singapore. This perfin appears to have replaced B 26. Used c 1905 to c 1914. Two covers have been recorded with a hand stamped "Ltd" after Behn Mayer & Co, dates of: - 13-8-1906, 30-10-1906,
Stamp SG 125 is also recorded with a Jesseton North Borneo cancel 2-7-1905.

B 24 Behn Mayer & Co, Weld Quay, Penang. This firm as with others of German origin was liquidated with the advent of WW1 1914-1918.
Used c 1903 to c 1914. Became a Limited Company c 1904. A cover has been recorded with a hand stamped "Ltd" after Behn Mayer & Co, date of: - 24-11-1904.

B 26 Behn Mayer & Co, Collyer Quay. Singapore. Established 1-11-1840. One of the first companies to use perfins. The partnership was dissolved on the 1-3-1850.
But carried on trading under that name.
Revenue stamps are also found with this perfin. Used c 1879 to c 1904.
NOTE: - Also recorded with the fake "B" overprint used by the British Post Offices in "Bangkok Siam" c 1882-1885. For anyone who has an interest I can supply a full analogy of the "B" Overprint including the fake items.

B 31 Bin Seng Co Ltd, 1 South Canal Road, Singapore. A Milling Company with large interests in the rubber industry.
Used c 1925 to c 1941. Predominantly on Straits Settlements stamps.

C 1 There are three (3) types of this CANCELLED perfin recorded, they vary in length from 56mm to 66mm, and were used for canceling documents & cheques etc. All are known used postally by the P & O Banking Corporation, owing to size only 2 or 3 letters occur on a normal size stamp. Used 1923 to occupation.
Found on Straits Settlements & Perak stamps.

C 2 National Bank of India. Used c 1877-1887. (Perfin through the Document) only recorded on revenue stamps of Straits Settlements.

PERFINS OF MALAYA

C 4M Chartered Bank of India, Australia & China, Penang. Without stops, Used c 1910 to occupation. F.M.S. & Straits Settlements stamps.
NOTE: - It is possible that **C4M & C5M** may turn out to be from the same Multi headed die. as at the moment there are various slight differences to be noted on both dies.

C 5M Chartered Bank of India, Australia & China, Kuala Lumpur, Selangor. A branch was opened in Kuala Lumpur in 1888, also used on stamps of the Federal Malaya States. "C" has a straighter back than C 4, bottom bar of the "B" inclined upwards, Used c 1906 to c 1930.

C 6 Chartered Bank of India, Australia & China, Kuala Lumpur, Selangor, Kedah, Penang, Alor Star. A post war perfin used c 1949 to c 1955.

C 7 Chartered Bank of India, Australia & China, Singapore. Used c 1913 to c 1938 (Perfin through the document).

C 8M Chartered Bank of India, Australia & China, Battery Road, Singapore. Incorporated in London in 1853, branch opened in Singapore on 19-12-1859, now known as the Standard Chartered Bank. Used c 1903 to c 1910.

C 10 Cadonau & Co, Collyer Quay, Singapore. (Merchants). Used c 1899 to c 1910.

C 11 Ø Suspected identity of Cadonau & Co, Collyer Quay, Singapore. (Merchants). Used c 1902 to c 1906.

C 13 City Council, Georgetown, Penang. A post war perfin used on stamps of Penang & Malaysia. Used c 1955 to 1975.

C 15 No Identity, but recorded used on QEII stamps of Penang 1957 issues.

D 1 Deutsches Asiatische Bank, Singapore. Head Office in Shanghai. Bank closed with the advent of WW1 1914-1918. Used c 1905 to 1914.
(Identical perfin also found on stamps of China).

D 2 D Brandt & Co, Boat Quay, Singapore. (Merchants) established in 1874. Company closed with the advent of WW1 1914-1918. Perfin diagonal. Used c 1886 to 1914. (Also recorded with Fiscal use).

E 1 East Asiatic Co, Raffles Square, Singapore. Established in Copenhagen in 1897. Branch opened in Singapore in 1902. Used 1902 to 1932. Fiscal use also recorded.
NOTE: - 1883 stamp issues are also recorded with this die ! but with 1902 cancels, very late usage.

E 5 Eastern Extension Australasia & China Telegraph Co Ltd, c 1880s Date of 10-6-1883. Postage & Revenue use.

E 19 Eastern Smelting Co Ltd, Penang. (Ore Smelters) Used c 1910 to c 1920.

E 21 Ø Suspected identity of Eastern Telegraph Company. or could be Exchange Telegraph Company. In use 1902.

PERFINS OF MALAYA

F 3 Ø Suspected identity of Fraser & Co, Prince Street, Singapore. (Stockbrokers). Dated copy of 22-7-1909.

F 14 Fraser & Neave, Raffles Square, Singapore. Company founded as Straits Aerated Waters in 1883, became Fraser & Neave in 1898. Still trades under that name. Used c 1922 to 1935.

G 3 Guthrie & Co, Collyer Quay, Singapore. Alexander Guthrie came to Singapore in 1820 and commenced business as a General Merchant. Used c 1889 to c 1931.

G 5 Guthrie & Co Ltd, Penang. Used c 1906 to c 1915.

G 8 Great Eastern Life Assurance Co Ltd, Collyer Quay, Singapore.
Used c 1908 to occupation.

G 10 Great Eastern Life Assurance Co Ltd, Collyer Quay, Singapore.
A post war perfin used on the stamps of Singapore, Sarawak, & Johor.
NOTE: - The stamps of Sarawak, & Johor have Company fiscal cancels.
Used c 1962-1971 issues.

G 26 Gilfillan, Wood & Co, Collyer Quay, Singapore. Commenced Business in 1867. for further Reference see **A7** & **A8** Postal & Revenue usage c 1874-1882.

H 2 Harrisons, Barker & Co Ltd, Kuala Lumpur. Used on Selangor & Straits Settlements stamps. The “H” is 4 holes high. Used c 1935 to Occupation.

H 3 Huttenbach Brothers, Collyer Quay, Singapore. The “H” is 5 holes high.
Used c 1890 to c 1925. (Fiscal use recorded 29-1-1906).

H 4 Huttenbach Brothers, Beach Road, Penang. Used c 1885 to c 1920.

H 6 Hooglandt & Co, Singapore. Est in 1856. Used c 1880. Also revenue use.

H 10 Herman Jebson & Co, Beach Street, Penang. First listed 1883 until 1902.
Used c 1883 to c 1892. Also recorded with a Colombo Ceylon cancel !!
This die is also recorded on the stamps of the Dutch East Indies. (Page 78).

H 19 Hong Kong & Shanghai Banking Corporation, Singapore. This Bank was established in Hong Kong in 1865. A branch was opened in Singapore on 5-12-1877. Revenue stamps are also found with this perfin. Used c 1884 to c 1917 GV. Recorded on EDVII 8 Cent Straits Settlements stamp with the Squared circle cancel of Lyttelton New Zealand dated 4-5-1907, also recorded with the fake? "B" overprint used by the British Post Offices in "Bangkok Siam" c 1882-1885.

PERFINS OF MALAYA

H 20M Multi Headed die**,** Hong Kong & Shanghai Banking Corporation, Singapore. This perfin superseded H 19, c 1918. It is known with postmarks of Malacca, Penang, & on Perak & Selangor stamps c 1941. The stamps are thought to have been perfinned in Singapore and sent out to other States. Revenue stamps are also found with this perfin. Used c 1918 to occupation.

H 21 Hong Kong & Shanghai Banking Corporation, Singapore. Used date of 1905.

H 22 Hong Kong & Shanghai Banking Corporation, Penang.
Revenue stamps are also found with this perfin. Used c 1884 to c 1920.

I 18 International Credit-en Handels Vereeniging, D'Almeida Street, Singapore. (Rotterdam Trading Co,) Used c 1905-1910.

J 12 John Little & Co, Raffles Square, Singapore. Began trading in 1848 as General Merchants, Also found on Revenue stamps, Used c 1870s to c1886.
Known used on re issued East India stamps from c1884-1885.

J 13M John Little & Co, Raffles Square, Singapore. This perfin replaced J12 about 1885. Used c 1885 to c 1930. Also found on Revenue stamps.

K 4 Kaiserlich Deutsches Konsulat, Singapore. German Consulate which was closed down with the advent of WW1 1914-1918. Used c 1902 to 1914.

K 19 Kuala Selangor, Perfin recorded through a Foreign Bill. c 1920s.

K 26 Kelly & Walsh, Raffles Place, Singapore. (Publishers & Stationers) established in 1889. Used c 1892 to c 1903.

L 16 Lewis & Peat (Singapore) Ltd.
Later becoming Lewis C Peat Ltd, Used c 1919 to c1935.

L 22 L. Y. Swee & Co Ltd, 2-4 Che Em Lane, Penang. with a Head office in Kuala Lumpur. One of the few companies to have survived WW2 Used c 1922 to c 1968.

M 1 Compagnie des Services Messageries Maritime, Singapore. A French shipping line. Used c 1906.

M 2 Compagnie des Services Messageries Maritime, Singapore. A French shipping line. The above perfin M1 with the Square removed. Used c 1907 to c 1910.

M 4 The Mercantile Bank of India Ltd, Singapore. Used c 1894 to c 1925.

M 5 The Mercantile Bank of India Ltd, Kuala Lumpur, Selangor, the top 3 holes of the "B" are in a straight line. Used c 1910 to c 1925.

M 6 Mitsui Bussan Kaisha, Battery Road, Singapore. (Merchants) Head office in Japan. Used c 1912.

PERFINS OF MALAYA

M 9 Mc Alister & Co Ltd, Battery Road, Singapore. (Merchants) established in 1857. Used c 1928 to occupation.

M 10 Mc Alister & Co Ltd, Battery Road, Singapore. (Merchants) established in 1857. Used c 1916 to c 1926.

M 11 Mc Alister & Co Ltd, Battery Road, Singapore. (Merchants) established in 1857. Used c 1902 to c 1918.

M 12 Mc Alister & Co Ltd, Battery Road, Singapore. (Merchants) established in 1857. Used c 1919 to c 1925.

M 15 Municipal Commissioners, Malacca. GVI 1949 issues & QEII 1954 issues.

M 17 Ø Suspected identity of Maynard & Co, (Chemists).
14 Battery Road, & 598 North Bridge Road, Singapore. Used c 1902.

M 19M Municipal Commissioners, Penang. Used c 1904 to c 1940.

M 21M Multi Headed die, Municipal Commissioners, Penang. Used c 1940 to c 1960.

N 3 North Chinese Insurance Co, Singapore. Established by 1874.
Used c 1902 to c 1920.

N 8 Nederlandsche Handel-Maatschappij, Collyer Quay, Singapore. Founded in Amsterdam in 1824. (The Netherlands Trading Society) Branch opened in Singapore in 1859. Used c 1906 to c 1934.

O 17 Oriental Government Security Life Assurance Co,
NOTE: - This die has no larger perfin hole. and is recorded on the stamps of the Straits Settlements, Used c 1913-1920.

O 18 Oriental Government Security Life Assurance Co, Kuala Lumpur, Selangor. Incorporated in India in 1874. Branch established in Kuala Lumpur in 1913.
Used c 1926 to 1936. This die has a larger perfin hole featured next to the letter "L"
Recorded on stamps of F.M.S. & Selangor.

O 19 & O 20 Oriental Government Security Life Assurance Co, Kuala Lumpur, Selangor. Incorporated in India in 1874. Branch established in Kuala Lumpur in 1913. Used c 1926 to 1936. These dies have larger perfin holes featured, It is thought that the larger holes could well signify different Company Offices. Recorded on stamps of F.M.S. & Selangor.

PAID 1 Magistrates Court, Kedah. Used c 1912 - c 1955.

PAID 2 Stamp Office Klang, 1-2-1897.

PAID 3 Paid canceller c 1882.

PERFINS OF MALAYA

PAID 4 Paid canceller c 1950 used by the Chartered Bank, Sibu Sarawak.

PAID 5 **NOTE: -** This die could be a partial of "O•B•C/PAID" (Revenue use) User: Oriental Banking Corporation. c 1880-1890s (Company Cachet often on stamp). Similar die found on revenue stamps of India, Ceylon & Mauritius.

P 4 Ø Suspected identity of Puttfarken & Co, established in 1858 as Puttfarken, Rheiner & Co. Messer's Puttfarken & Rheiner had both been employed with Rautenberg Schmidt & Co since 1854. Became Puttfarken & Co about 1885. Used c 1890.

P 15 Peninsular & Orient Steam Navigation Co, Singapore. Incorporated in London on 31-12-1840. Their main purpose was to Transport passengers to and from the East. Branch established in Singapore in 1845. Used c 1899 to 1936.

P 18 Ø Perak River Hydro-Electric Power Co Ltd, Used at Ipoh Perak, c 1935-1938.

P 20M Paterson, Simons & Co, Collyer Quay, Singapore. Founded as Kerr Rawson & Co in 1835. Changed to Paterson, Simons & Co on the 1-5-1859. They absorbed William McKerrow in 1907. (Merchants). Fiscal use recorded c1906-1920. Used c 1904 to 1921.

R 19 Rautenberg, Schmidt & Co, Malacca Street, Singapore. Established on the 21-4-1849. Possibly the first Company to use perfins from c1870s, also recorded on the re issued East India stamp c 1884-1885. Closed down with the advent of WW1 1914-1918. Used c 1870s to c 1900. Revenue stamps are also found with this perfin.

R 20 Rautenberg, Schmidt & Co, Malacca Street, Singapore. Used c 1900 to 1905.

R22 Ø **R**egistration of **T**itle, There are 6 Documents recorded with this R.T. perfin. The Perfin is through the Document, and all are concerning the ownership of land. They have dates between 3-1938 and 12-1940.
NOTE: - A Registration of Title perfin is recorded in the U.K. (Crown circle R.T.) An image is listed in the Officials Perfin catalogue (Great Britain & Ireland).

S 2 Sandilands Buttery & Co, Cecil Street, Singapore. Used c 1908 to 1930.

S 3 Partial Comany Cachet Confirming the identity of Smith Bell & Co, (Tabaco) Shipping and Insurance agents based in the Philippines, originally founded in Liverpool in 1846. Appointed agents for the Commercial Union Insurance Company in Singapore on 23-2 1863. Perfin used c 1870s-c 1880s. They also had offices in Hong Kong & the Spanish Philippines, on which stamps with identical perfins are to be found. Die manufactured by J Sloper "Die No 5099" (c1876).

S 5 Straits Settlements stamps used 1892-1899 issues, Singapore cancel.

PERFINS OF MALAYA

S 8 Shell Oil Co, Singapore. A name change from Asiatic Petroleum Co, which was an amalgamation of the Shell Transport Co & The Royal Dutch Petroleum Co, and Shell was adopted. Used c 1945 to c 1950.

S 10M Multi Headed die, Singapore Improvement Trust, founded in 1927 to clear slums, improve sanitation & re-house people. Renamed Housing Development Board in 1960. Used c 1950 to c 1974. Fiscal use is recorded.

S 13 Schmidt, Kustermann & Co, Beach Street, Penang. (Importers & exporters). Established in 1858. Another early user of perfins. Used c 1880 to 1890. Revenue stamps are also found with this perfin.
NOTE: - Also recorded with the fake? "B" overprint used by the British Post Offices in "Bangkok Siam" c 1882-1885. For anyone who has an interest I can supply a full analogy of the "B" Overprint including the fake items.

S 14 Schmidt, Kustermann & Co, Beach Street, Penang. (Importers & exporters). Used c 1900 to 1910. Recorded with Belawan Indonesia cancel.

S 17 Singapore Municipal Commissioners. This covered all City departments. This is one of the few perfins to survive WW2. Used c 1922 to c 1947.

S 18M Multi Headed die, Singapore Municipal Commissioners. Used c 1947 to c 1980 issue. http://www.angelfire.com/pr/perfinsoc/articals/2011_06/singapore.pdf

S 22 Stoomvaart Maatschappij Nederland, (Dutch shipping line) amalgamated in 1975 with the Nederland Amerika Stoomvaart Matschappij. Used c 1915 to occupation. (Noted with Amsterdam cancels).

S 30 Straits Trading Co, Collyer Quay, Singapore. Founded in 1887. By 1894 there were branches in Perak, Selangor, Kuala Lumpur, & Negri Sembilan. FMS. Operated a Tin smelter at Palau Brani, Singapore. Used c 1906 to occupation.

S 32 Straits Trading Co, Ipoh, Perak. Used c 1906.

T 3M Thomas Cook & Son Ltd, 39 Robinson Road, Singapore. The well-known worldwide Travel agency. Used c 1920 to occupation.

T 11 Tan Kah Kee, Valley Road, Singapore. Plantation owner & Manufacturer. Established in 1911. perfin used c 1920 to 1934, when the company was wound up due to major business losses. Revenue use also recorded.

U 3 The United Commercial Bank Ltd, c 1968.
"UCO" (**U**nited **Co**mmercial.) used to cancel F/Bills.

U 7 The Union Discount Co Ltd, (Investment Bank) 39 Cornhill, London EC 3.
NOTE : - This perfin cancel U 7 has also been noted on the Revenues of : -
U.S.A., Peru, India Special Adhesives, South Africa, New Zealand, Great Britain, & Straits Settlements.

V 6 No information. Used c 1922-1927. (Identical die V6 found on Ceylon stamps). User in Ceylon is Volkart Brothers. (Image by Courtesy of Peter Cockburn)

PERFINS OF MALAYA

W 3 Whittall & Co, Klang, F.M.S. 1906, & later in Kuala Lumpur, Selangor. (Rubber agents). (Identical perfin to be found on the stamps of Ceylon W3). Used c 1906 to 1935.

W 8 William Hall & Co, Beach Road, Penang. Established in 1823. Not listed by 1886. Perfin found to date on Revenue stamps, and postage stamps with both postal cancel & Company Cachet. Used 1869 Issue (Barefoot 3) to c1886.

W 14 W Mansfield & Co, Collyer Quay, Singapore. Established in 1866. Liquidated 30-6-1922. Used c 1899 to 1923.
Recorded with Labuan cancels.

Y 20 Yokohama Specie Bank, Kling Street, Singapore,
& Meyer Chambers, 1B Raffles Place, Singapore. Used c 1928 to occupation.

The following perfin dies of Malaya are also found on the perfin stamps of India.

Malaya B7 "B&C^{o}" No user identity, same die as India B53.

Malaya C4 "CBI" The Chartered Bank of India Australia & China, same die as India C17.

Malaya H19 "HSB" The Hong Kong & Shanghai Banking Corporation, as India H14. (This die is very similar?)

Malaya S22 "S.M.N" Stoomvaart Maatschappij Nederland, (Dutch shipping line) same die as India S34.

Malaya T3 "TC/&S" Thomas Cook & Son Ltd, as India T8. (This die is very similar?)

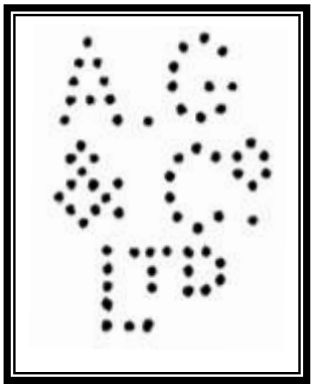
The following perfin dies of Malaya are also found on the perfin stamps of Ceylon.

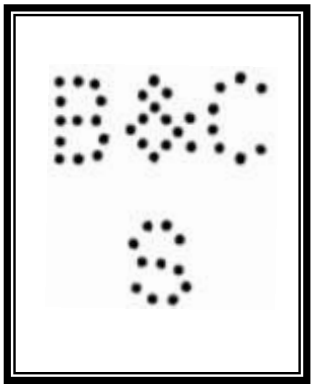
Malaya M4 "MBI" The Mercantile Bank of India Ltd, same die as Ceylon M4.

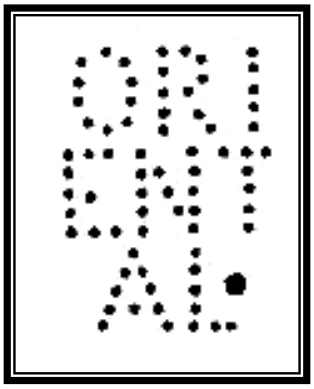
Malaya V6 "VB" **Ø** Volkart Brothers, same die as Ceylon V6.

Malaya W3 "W&/Co" Whittall & Co, same die as Ceylon W3M.

IMAGES OF THE PERFIN DIES







Letter "A"

A 1

Not to scale.
Used:
Ident:

Cancel: Unseen by the Author.

Used:
Ident:

Cancel:

A 3 (A1)

Used: c1899-1923.
Ident: A Clouet & Co, Raffles Quay, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

A 7 (A3)

NOTE: - Fiscal use also.
Used: c1909-1926.
Ident: Adamson Gilfillan & Co Ltd, Collyer Quay, Singapore.
Cancel: Singapore.

A 8 (A2)

Used: c1909.
Ident: Adamson Gilfillan & Co Ltd, Collyer Quay, Singapore.
Cancel:

Used:
Ident:

Cancel:

A 17 (A4)

Small Pin-perf Holes.
Used: c1913-1916.
Ident: Asiatic Petroleum Co, Collyer Quay, Singapore.
Cancel: Singapore.

A 18M (A5)

Multi Die.
Used: c1910- to Occup.
Ident: Asiatic Petroleum Co, (S.S.) Ltd, Collyer Quay, Singapore.
Deformed characters noted ►

Cancel: Singapore, Penang, Telok Anson, on the stamps of Perak.

A 18M (A6)

NOTE: - Sloping back to "C"
(This die has now been confirmed as being part of the Multi die **A 18M**) Both dies seen on block of 4
Used: c1910- to Occup.
Ident: Asiatic Petroleum Co Ltd, Selangor, Perak.
Cancel: Perak. Also noted with revenue use.

A 20 (A7)

Used: 1908-1911.
Ident: Asiatic Petroleum Co, Collyer Quay, Singapore.
Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

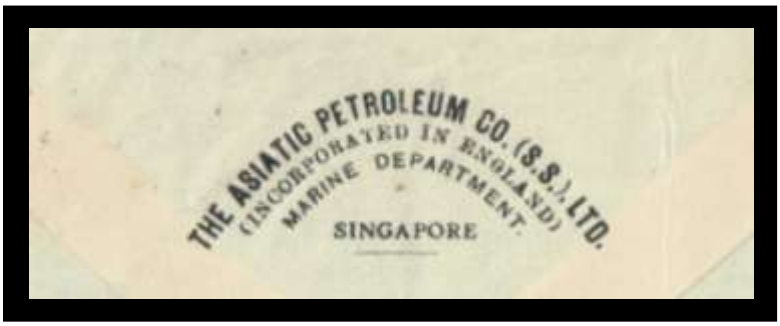
Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

A 18M The Asiatic Petroleum Co, (S.S.) Ltd, Singapore,
GVI, 17-10-1940.



Sloping back to "C"

PAID date cancellor

Stamp showing **A 18M** and the previous **A 19** together on the stamp as part of the Multi headed die.
Also an image of a PAID date cancellor. **A 18M** Image courtesy of Philippe Antheaume

Letter "B"

B 3 (B8) B.C.L.

Used: c1890-1932.
Ident: Borneo Co Ltd,
Finlayson Green, Singapore.
Cancel: Singapore.

India B 5

NOTE:- **MALAYAN**
cancels on India
QVic & EDVII stamps.
Used: 24-3-1902, 4-12-1902
Ident:
Cancels: Singapore, Penang,

B 4 (B1) B&Co

Fiscal use. and also on
Qvic Revenue stamps.
Used: c1880- to Occup.
Ident: Boustead & Co,
Singapore.
Cancel: Singapore, Penang, **Hong Kong**.

NOTE:
This die has recently been noted on a Selangor stamp
with Japanese Occupation issue overprint.
These overprints were widely faked, !
So it is left up to the collector to decide if genuine.

More information is required on these Perfin Occupation issues.

B 5 (B2) B&Co

NOTE: - Fiscal use also.
Used: c1884-1935.
Ident: Boustead & Co,
Weld Quay, Penang.
Cancel: Penang.

B 6 (B3) B&Co

Used: c1918 - to Occup.
Ident: Boustead & Co,
Weld Quay, Penang.
Cancel: Penang, Perak.

B 7 B&Co

F.M.S. stamps.
Used: c1920-1935.
Ident:

Cancel: Kuala Lumpur.

Used:
Ident:

Cancel:

B 10 (B4) B&Co LTD

F.M.S. stamps.
Used: c1922- to Occup.
Ident: Boustead & Co Ltd, Selangor.
Cancel: Kuala Lumpur,
Port Swettenham, Telok Anson.

B 11 (B5) B&Co LTD

Larger "o" Longer "D"
Used: c1920-1938.
Ident: Boustead & Co Ltd,
Tumpat, Kelantan.
Cancel: Kelantan, Tumpat, Kota Bahru

B 12 (B6) B&Co LTD

Straight back to "C"
Used: c1941.
Ident: Boustead & Co Ltd,
Ipoh, Perak.
Cancel:

Used:
Ident:

Cancel:

B 13 B&C S

Also recorded on Qvic Revenues.
Used: c1887- c1912 issue,
Ident: Brinkmann & Co,
Collyer Quay, Singapore.
Cancel: Company Cachet, also Singapore.

B 14 (B7) B&Co S

Used: c1885-c1913.
Ident: Barlow & Co,
Collyer Quay, Singapore.
Cancel: Singapore, Penang.

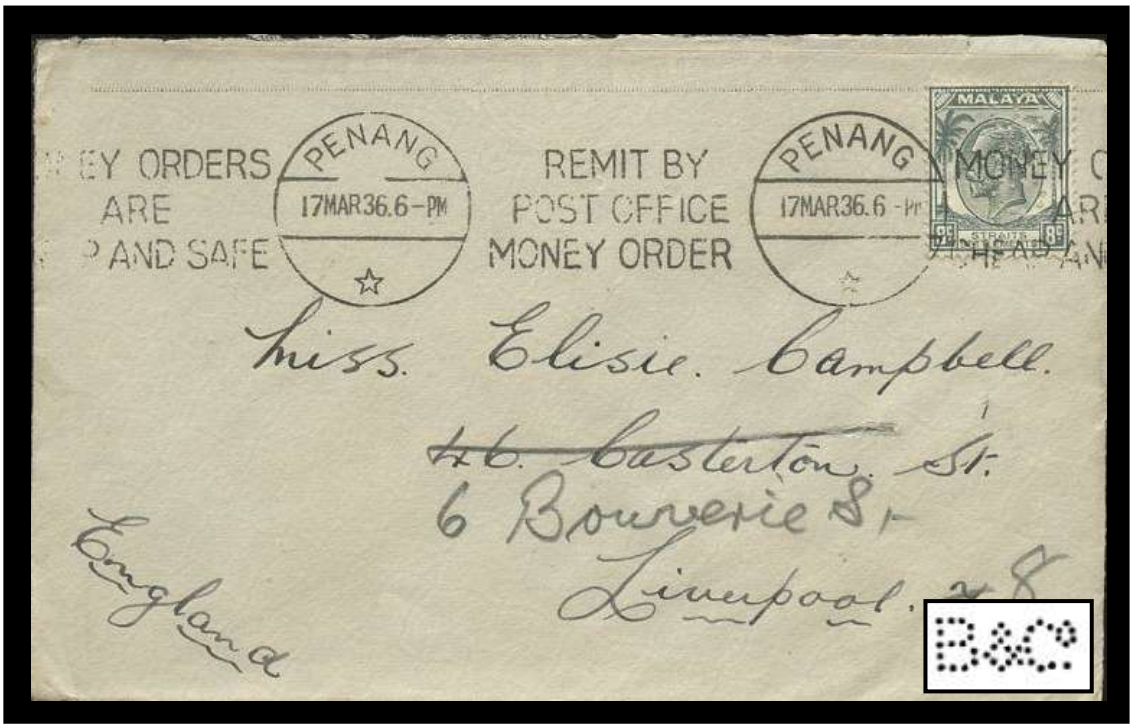
PERFINS OF MALAYA

B 3 Borneo Company Ltd, Singapore. EDVII, 11-6-1912.

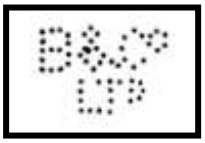
B 4 Boustead & Co, Singapore. QVic, Cover. 20-3-1899.

PERFINS OF MALAYA

B 6 Boustead & Co, Weld Quay, Penang. GV, 17-3-1936.



B 11 Kelantan Sultan Ismail, Strip of Six $1. c1938.



PERFINS OF MALAYA

B 23 Behn Meyer & Co., Singapore. EDVII, 13-8-1906.

B 24 Behn Meyer & Co **Ltd**, Penang. EDVII, 24-11-1904.

Images Courtesy of William Hall.

Letter "B"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

B 21 (B9) B&K

Used: c1908-1922.
Ident: Barker & Kengchuan,
7A, 8 & 8A Change Alley, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

B 22 B&I

F.M.S. Stamps.
Used: 1922-34 Issues.
Ident:

Cancel: Ø Teluk Anson.

Used:
Ident:

Cancel:

B 23 (B11) B.M.C.

Used: c1905-1914.
Ident: Behn Meyer & Co,
Became a Ltd Company c 1904
Collyer Quay, Singapore.
Cancel: Singapore, Jesselton, North Borneo.

B 24 (B12) BMC

Used: c1903-1914.
Ident: Behn Meyer & Co
Became a Ltd Company c 1904.
Weld Quay, Penang.
Cancel: Penang.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

B 26 (B10) B.M & Co

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885.
Also found on QVic Revenue stamps.
Used: c1879-1904.
Ident: Behn Meyer & Co,
Collyer Quay, Singapore. Is this "B" overprint a fake item? See pages 77-78.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Singapore. & Company Cachet.

Used:
Ident:

Cancel:

B 31 (B13) B S Co.

Used: c1925-c1941.
Ident: Bin Seng Co Ltd,
1 South Canal Road, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

PERFINS OF MALAYA

B 21 GV, Barker & Kengchuan, Change Alley, Singapore.
Dated 27-8-1918.

Cover scan by kind permission of Mrs. R Geden wife of the late Brian Geden an avid Malaya collector with a great passion for the subject.

This is the only known proving cover, sold at Grosvenor 2018 for £650.

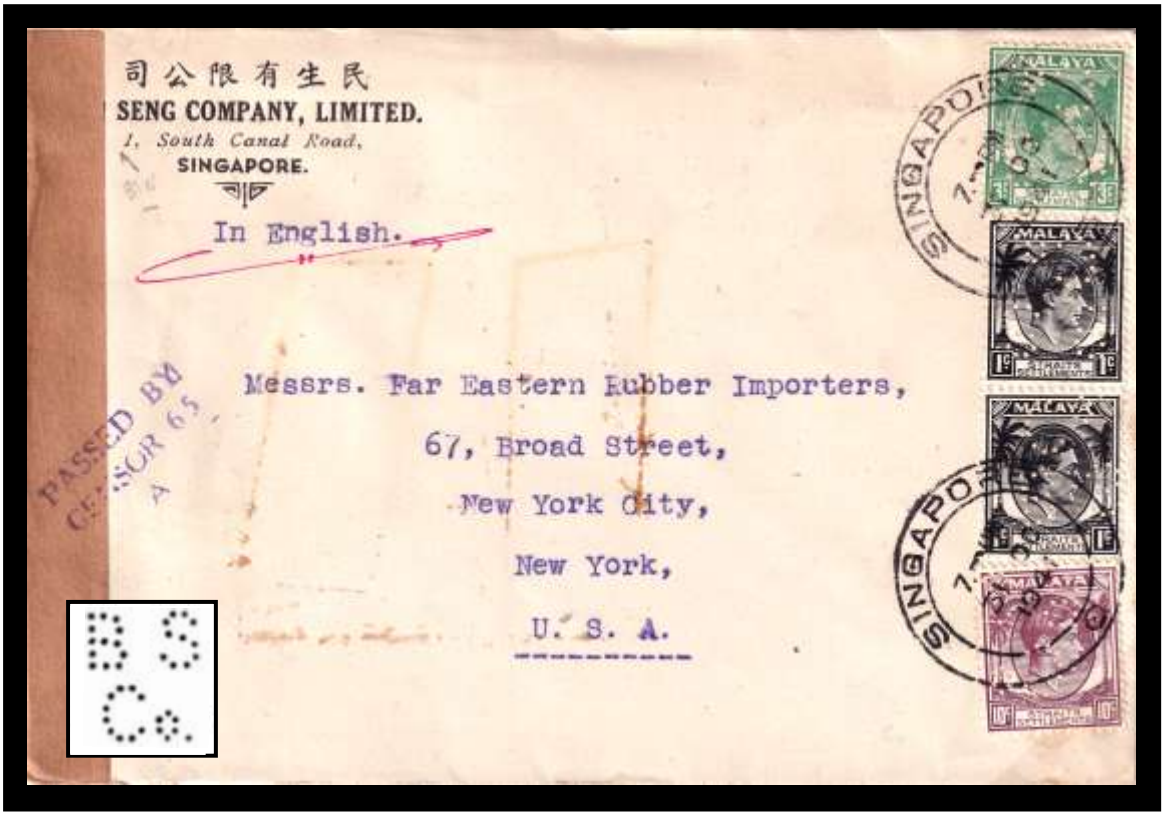
"Barker & Keng Chuan" are listed in the Singapore Dollar Directory for 1918 as Manufacturing Agents.
The partners were A. Barker & Kho Keng Chuan.
Mr. Barker came to the Straits in 1889, and by 1914 the firm represented some 25 business concerns in Singapore.

PERFINS OF MALAYA

B 26 Behn Meyer & Co, QVic, 19-10-1886.

Image by kind permission of Christoph Gärtner Auctions.

B 31 Bin Seng & Co Ltd, Singapore. GVI 31-10-1941.



Letter "C"

C 1

Cancellation die used through the stamp only, also found through the document.
Various lengths 56mm to 65mm, only 2 or 3 letters usually found on stamps.
Used: c1923- to Occupation. GV-GVI.
Ident: P&O Banking Corporation,

Cancel: Found with Postal use,
11-2-1938 Singapore, & Perak.

C 2

Only recorded on Revenue stamps.
through the document.
Used: c1877-1887.
Ident: National Bank of India,
Cancel:

C 4M

F.M.S. & Straits Settlements stamps.
NOTE: - Various slight differences have
been noted with both **C4** & **C5** they may be the same Multi headed die.
Used: c1910- to Occup.
Ident: Chartered Bank
of India Australia & China,
Penang.
Cancel: Penang.

C 5M

NOTE: - C4M
Used: c1906-1930s.
Ident: Chartered Bank
of India Australia & China,
Kuala Lumpur, Selangor.
Cancel: Penang.

C 6

Used: c1949-1955.
Ident: Chartered Bank
of India, Australia & China,
Kuala Lumpur, Selangor, Alor Star.
Cancel: Kuala Lumpur.

C 7 (C3)

On a Perfin Foreign Bill.
Used: c1913-1938.
Ident: Chartered Bank
of India, Australia & China,
Battery Road, Singapore.
Cancel: Singapore.

C 8M (C2)

Used: c1903-1910.
Ident: Chartered Bank
of India, Australia & China,
Battery Road, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

C 10 (C7)

Used: c1899-c1910.
Ident: Cadonau & Co,
Collyer Quay, Singapore.
Cancel: Singapore. Company Cachet.

Used:
Ident:

Cancel:

C 11 (C8)

Used: c1902-c1906.
Ident: Ø Cadonau & Co,
Collyer Quay, Singapore.
Cancel: Singapore.

C 13 (C9)

Used: c1955-1975.
Ident: City Council George Town,
Pulau, Penang, Malaysia.
Cancel: "City Treasurer" on Water Rate Receipts 31-1-1961, 10-9-1964.

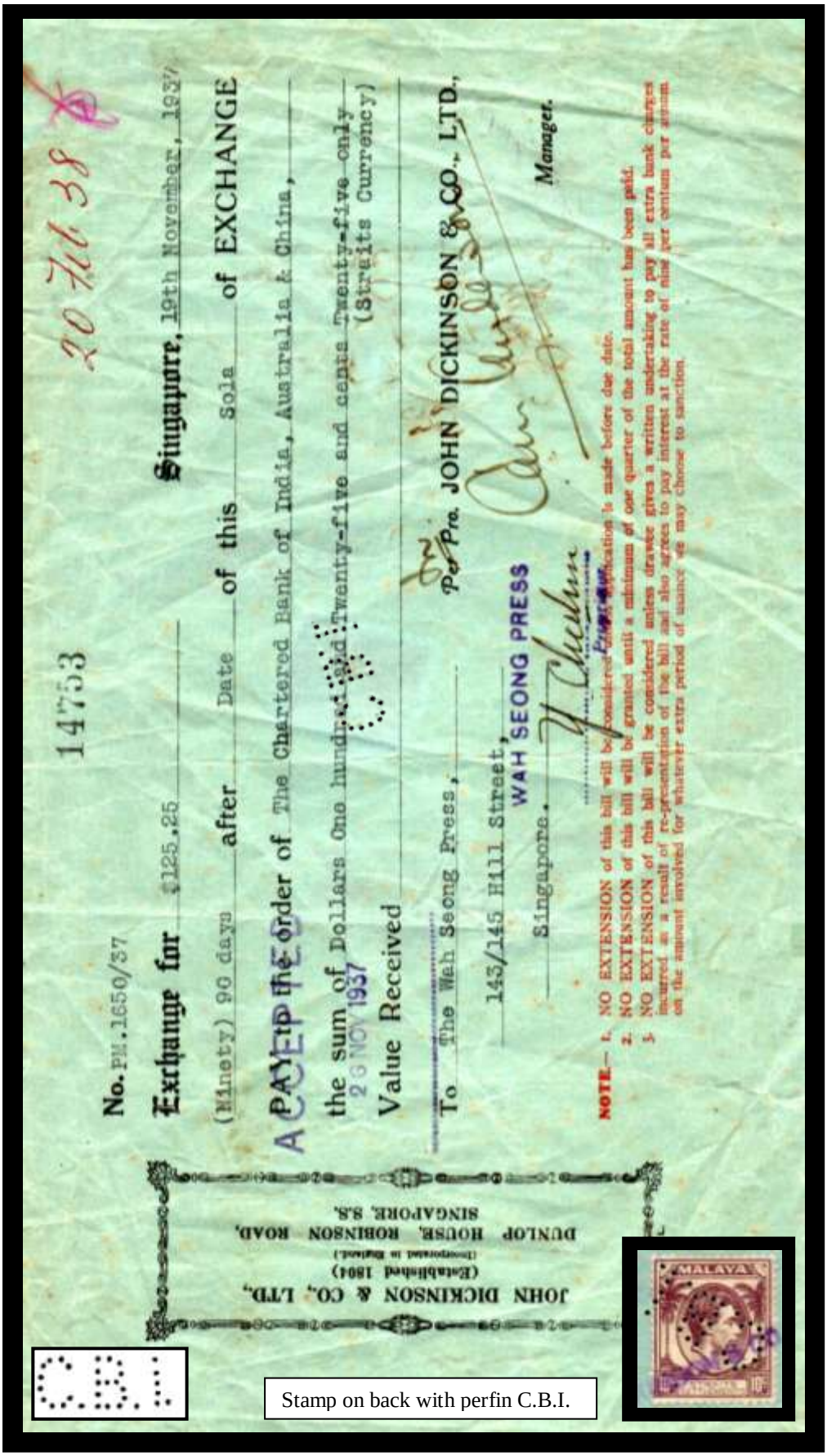
C 15 (C10)

Used: 1957 Issues,
Ident:

Cancel:

PERFINS OF MALAYA

C 7 Chartered Bank of India Australia & China, Singapore.

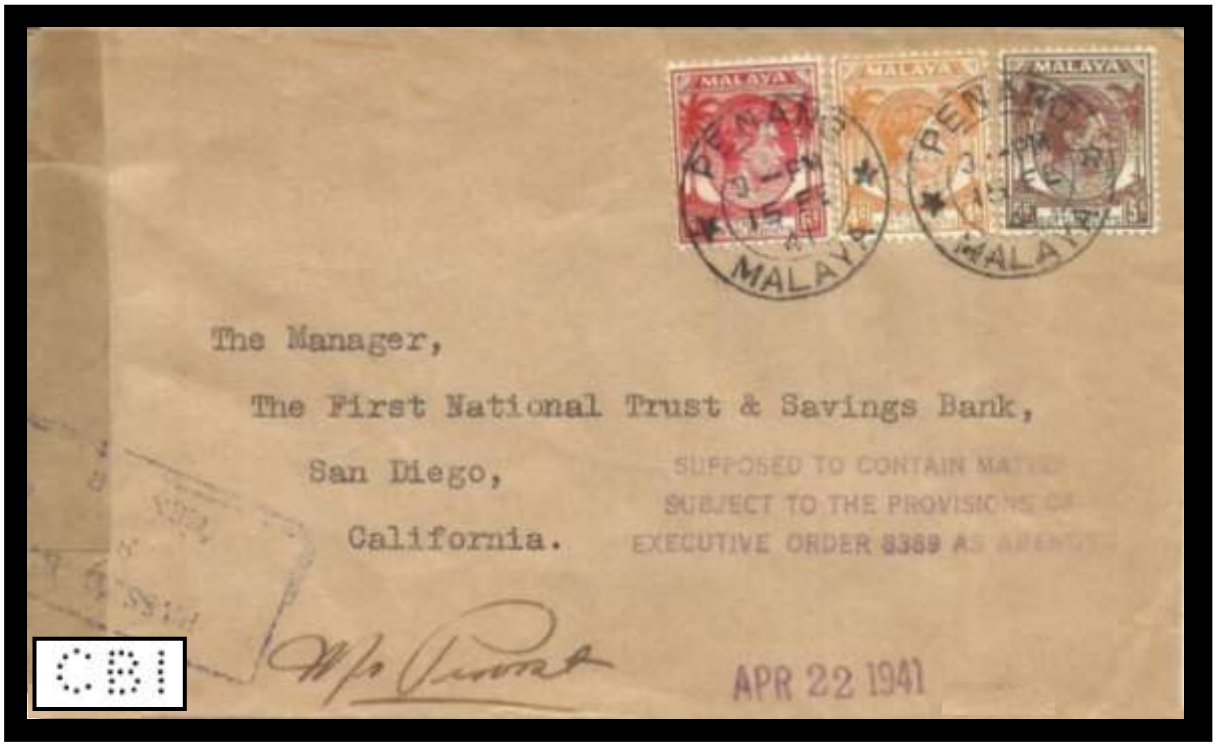


Stamp on back with perfin C.B.I.

PERFINS OF MALAYA

C 10 Cadonau & Co, Collyer Quay, Singapore. 31-12-02.

C 4 Chartered Bank of India Australia & China, Penang.



Letter "D"

Used:
Ident:

Cancel:

D 1

Used: c1905-1914.
Ident: Deutsches Asiatische Bank, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

D 2

NOTE: - Fiscal use also.
NOTE: - Diagonal Die.
Used: c1886-c1914.
Ident: D Brandt & Co, Boat Quay, Singapore.
Cancel: Singapore.

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 "E"

E 1 E.A.C.

NOTE: - Fiscal use also.
NOTE: - See Pages 6 & 76
Re: - Late usage of 1883 issues.
Used: 1902-1934.
Ident: East Asiatic Co,
Raffles Square, Singapore.
Cancel: Singapore. (Double ring date cancels were not in use until 6-11-1900).

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

E 5 E.A. & C.T.C.

Used: c1880s
Ident: Eastern Extension Australasia
& China Telegraph Co Ltd,
Cancel: Manuscript Date 10-6-1883. (Revenue Image courtesy of Peter Cockburn)

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

E 19 (E2) E.S. C.P.

Fiscal use and also on Revenues.
Used: c1910-c1920.
Ident: Eastern Smelting Co Ltd,
Penang.
Cancel: Manuscript.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

E 21 E.T.C.

Used: c1912-c1920.
Ident: Ø Eastern Telegraph Co,
Ø Exchange Telegraph Co, ??
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

E 1 East Asiatic Company, Singapore. GV, 21-12-1932.

G 8 Great Eastern Life Assurance Co Ltd, GV, 10-7-1913.

Letter "F"

Used:
Ident:

Cancel:

F 3 (F1) F&Co

Used: 22-7-1909.
Ident: Ø Fraser & Co,
Prince Street, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

F 14 (F2) F&N

Used: c1922-1935.
Ident: Fraser & Neave,
Raffles Quay, Singapore.
Cancel: Singapore.

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:

Used:
Ident:

Cancel:

Letter "G"

Used:
Ident:

Cancel:

G 3 (G1) G&Co

Postage & Revenue stamps.
Used: c1889-1931.
Ident: Guthrie & Co,
Collyer Quay, Singapore.
Cancel: Singapore, **Labuan.**

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

G 5 (G2) G&Co P

Used: c1906-c1915.
Ident: Guthrie & Co Ltd,
Penang.
Cancel:

G 8 (G3) G.E.L.

Used: c1908- to Occup.
Ident: Great Eastern Life Assurance Co Ltd, Collyer Quay, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

G 10 (G4) G E L

Images by courtesy of
Doug Turner.

Used: c1962-1971 issues.
Ident: Great Eastern Life Assurance Co Ltd,
Collyer Quay, Singapore.
Cancel: Fiscal cancels on stamps of Sarawak, & Johor & Singapore Revenues.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

G 26 G.W. & Co

Qvic, Postage &
Revenue stamps.
Used: c1874-1882.
Ident: Gilfillan, Wood & Co,
Image & information by courtesy of
Mike Ludlow.
Cancel: B 172 Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

H 20M Hong Kong & Shanghai Banking Corporation, Penang. GVI, 18-6-1946.

Letter "H"

Used:
Ident:

Cancel:

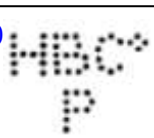
H 2 (H3)

Used: c1935- to Occup.
Ident: Harrisons, Barker & Co Ltd,
Kuala Lumpur. Selangor.
Cancel: Kuala Lumpur. Also seen on Straits Settlements stamps.

H 3 (H4)

Note: - Fiscal use also. 29-12-1913.
Used: c1890-c1925.
Ident: Huttenbach Brothers & Co,
Collyer Quay, Singapore.
Cancel: Singapore.

H 4 (H5)



Used: c1885-c1920.
Ident: Huttenbach Brothers & Co,
Beach Road, Penang.
Cancel: Penang.

H 6 (H1)

Revenue use also.
Used: c1870-c1880.
Ident: Hooglandt & Co,
Singapore.
Cancel: Company Overprint.

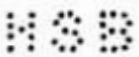
H 10 (H6)

Recorded with "B" overprint, used by
British Post Offices in "Bangkok Siam"
c1882-1885. Is this overprint a fake item?
Used: c1883-1892.
Ident: Herman Jebson & Co,
Beach Street, Penang.
Cancel: Colombo, Ceylon. See pages 80-81.

Used:
Ident:

Cancel:

H 19 (H7)

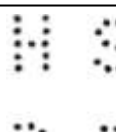


NOTE:- Recorded with "B" overprint
See page 77-78.
Also on Revenue stamps.
Used: c1884-c1917.
Ident: Hong Kong & Shanghai
Banking Corporation, Singapore.
Cancel: Singapore, Penang. Lyttelton, New Zealand.

H 20M (H8)

Fiscal use.
Multi Die. (Variations).
Used: c1918- to Occupation.
Ident: Hong Kong & Shanghai
Banking Corporation, Singapore.
Cancel: Malacca, & Penang, also on Selangor stamps c1941.

H 21



Used: c1905.
Ident: Hong Kong & Shanghai
Banking Corporation, Singapore.
Cancel: Singapore.

Used:
Ident:

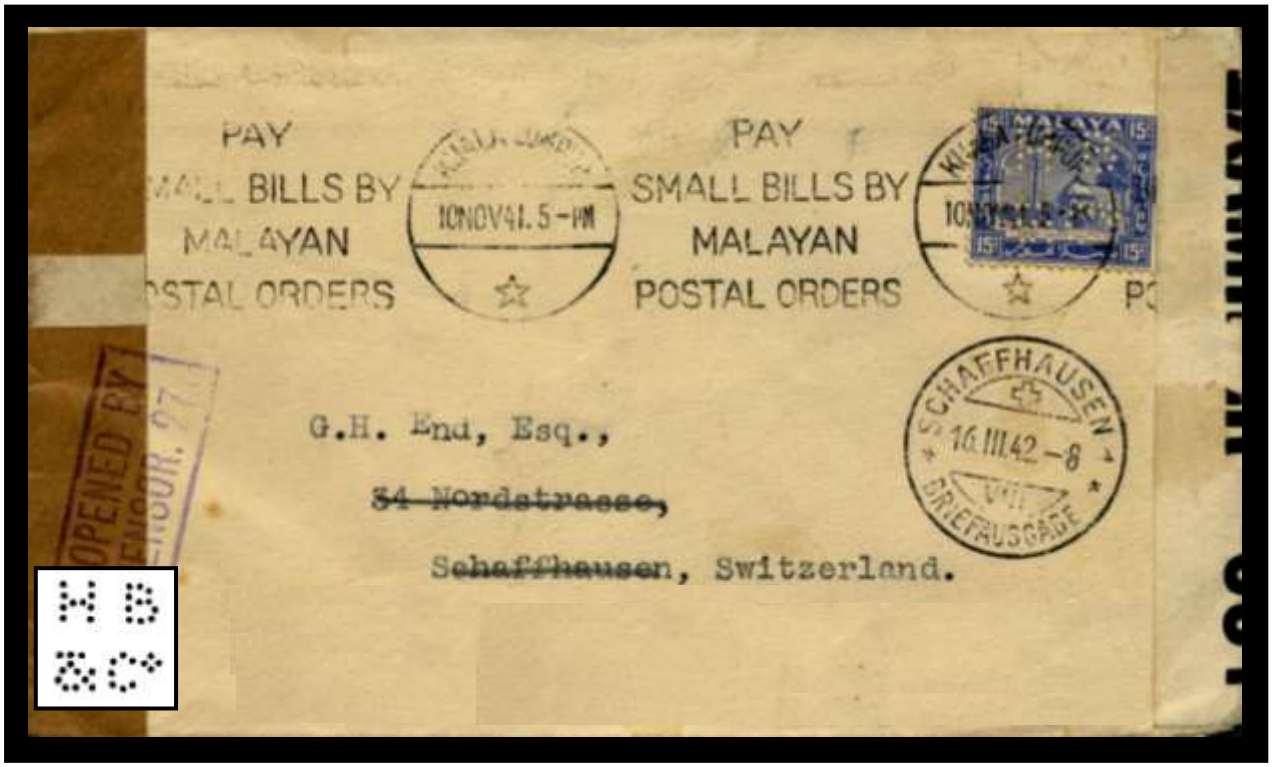
Cancel:

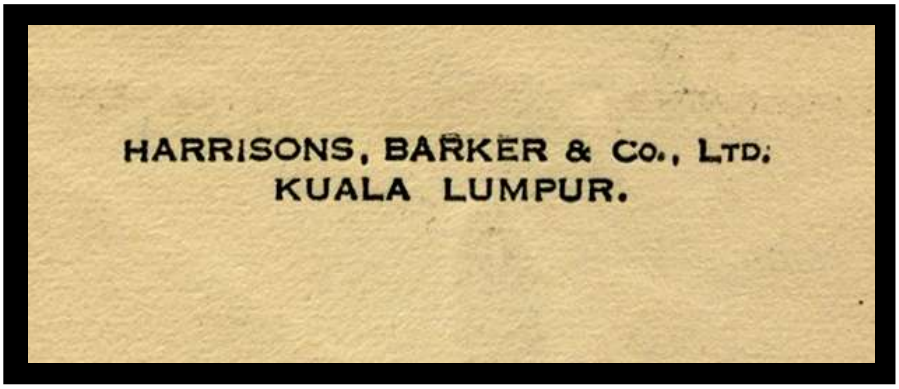
H 22 (H2)

Also on Revenue stamps.
Used: c1884-1920.
Ident: Hong Kong & Shanghai Banking
Corporation, Penang.
Cancel: Company Cachet.

PERFINS OF MALAYA

H 2 Harrisons, Barker & Co Ltd, Kuala Lumpur. 10-11-1941.





PERFINS OF MALAYA

H 4 Huttenbach Brothers & Co, Penang. 16-10-1903.

Letter "I"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

I 18 (I1) I.R

Used: c1907-c1910.
Ident: International Crediet-en Handels Vereeniging, (Rotterdam Trading Co) D'Almeida Street, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Letter "J"

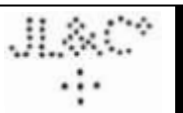
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:

J 12 (J1)
Also on Revenue stamps.
Used: c1870s-c1886.
Ident: John Little & Co,
Raffles Square, Singapore.
Cancel: Singapore, Penang.

SG9 East India stamp re issued c1884-1885.

NOTE: East India stamps are known used from c1870s,
but perfin examples are more than lightly to have been used post c1884 on the re issued SG9.

J 13M (J2)



Recorded with the "B" overprint, used by the British Post Offices
in "Bangkok Siam" c1882-1885. Is this overprint a fake item?
Also on Revenue stamps.
Used: c1885-c1930.
Ident: John Little & Co,
Raffles Square, Singapore.
Cancel: Singapore. Company Cachet, Swettenham. See pages 80-81.

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

PERFINS OF MALAYA

J 13M John Little & Co, Singapore. 23-7-1910.

Image Courtesy of William Hall.

J 13M Cancel of Tandjongpriok, Indonesia. 9-3-1908.
Dockland District of Batavia. Batavia back stamp.

Image Courtesy of Dr Wayne Jiang.

Letter "K"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

K 4 (K2)

Used: c1902-1914.
Ident: Kaiserlich Deutsches Konsulat, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

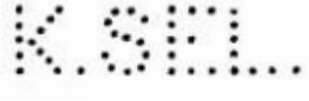
Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

K 19 

Used: Found punched through a Foreign Bill c1920s.
Ident: Kuala Selangor,

Cancel: Kuala Lumpur.

Used:
Ident:

Cancel:

K 26 (K1)

Used: c1892-1903.
Ident: Kelly & Walsh, Raffles Place, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

PERFINS OF MALAYA

K 19 "K.SEL." Used through a Foreign Bill.
Private Perfin Cancellator of: - **K**uala **Sel**angor,

Perfin Postal Stationery.

K 4 Kaiserlich Deutsches Konsulat, Singapore. EDVII, 1909.

Letter "L"

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:

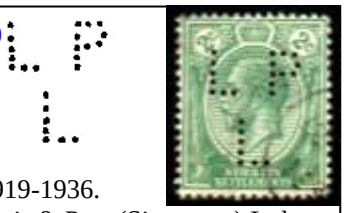
Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

L 16 (L1)



Used: c1919-1936.
Ident: Lewis & Peat (Singapore) Ltd,
Later becoming Lewis C Peat Ltd.
Singapore.

Used:
Ident:

Cancel:

L 22 (L2)

Used: c1922-c1968.
Ident: Law Yew Swee & Co Ltd,
2-4 Che Em Lane, Penang.
Cancel: Penang.

Used:
Ident:

Cancel:

PERFINS OF MALAYA

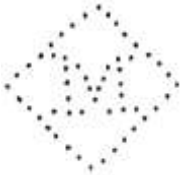
L 22 L Y Swee & Co Ltd, Penang. GVI, 1-3-1940.

PERFINS OF MALAYA

L 16 Lewis & Peat (Singapore) Ltd. GVI, 19-10-1935.

Letter "M"

M 1



Small Pin-perf Holes.
Used: c1906.
Ident: Compagnie des Services Messageries Maritime, Singapore.
Cancel: Singapore.

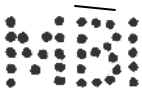
M 2

As M 1 but with square removed.
Used: c1907-1910.
Ident: Compagnie des Services Messageries Maritime, Singapore.
Cancel: Singapore.

M 4

Used: c1894-c1925.
Ident: Mercantile Bank of India Ltd, Singapore.
Cancel: Singapore.

M 5



Top 3 holes of "B" in a straight line. Also noted revenue use.
Used: c1910-c1925.
Ident: Mercantile Bank of India Ltd, Kuala Lumpur, Selangor.
Cancel: Kuala Lumpur.

M 6

Used: c1912.
Ident: Mitsui Bussan Kaisha, Battery Road, Singapore.
Cancel: Company Cachet.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

M 9 (M10)

Used:c1928 to Occup.
Ident: Mc Alister & Co Ltd, Battery Road, Singapore.
Cancel: Singapore.

M 10 (M9)

Used: c1916-1926.
Ident: Mc Alister & Co Ltd Battery Road, Singapore.
Cancel: Singapore.

M 11 (M7)

Used: c1902-c1918.
Ident: Mc Alister & Co Ltd, Battery Road, Singapore.
Cancel: Singapore.

M 12 (M8)

Used: c1919-1925.
Ident: Mc Alister & Co Ltd, Battery Road, Singapore.
Cancel:

Used:
Ident:

Cancel:

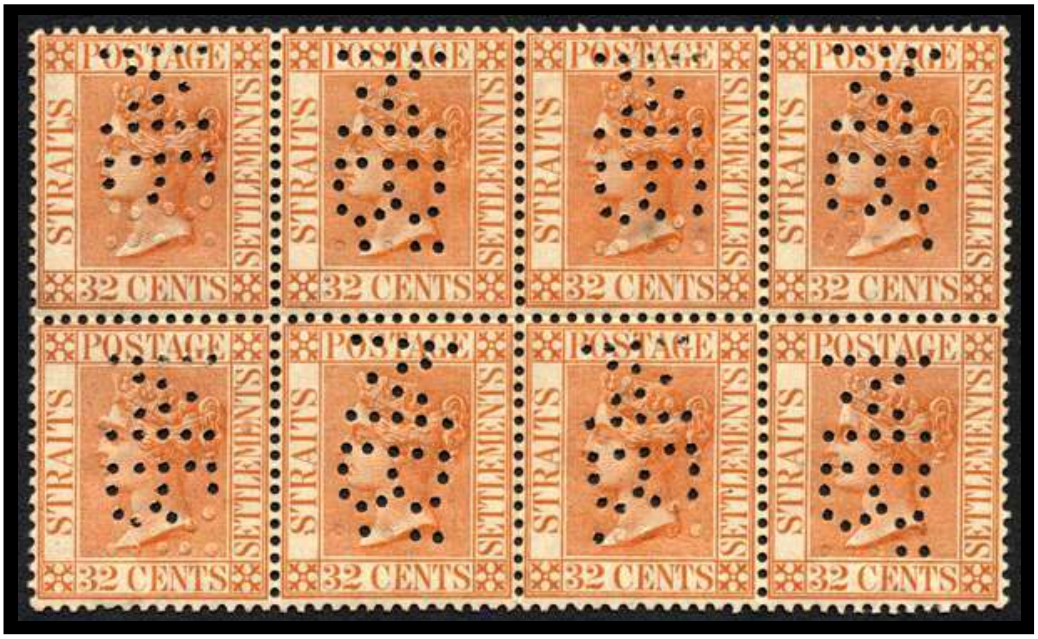
Used:
Ident:

Cancel:

PERFINS OF MALAYA

M 9 M[c] Alister & Co Ltd, Singapore. GV, 6-4-1933.

M 4 Mercantile Bank of India Qvic 1887 Block of eight.



Letter "M"

Used:
Ident:

Cancel:

M 15 (M11)

Used: c1949-1954.
Ident: Municipal Commissioners, Malacca.
Cancel: Malacca.

Used:
Ident:

Cancel:

M 17 (M3)

Used: c1902.
Ident: Ø Maynard & Co, (Chemists). 598 North Bridge Road, Singapore.
Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

M 19M (M12)

Used: c1904-c1940.
Ident: Municipal Commissioners, Penang.
Cancel: Receipt.

Used:
Ident:

Cancel:

M 21M (M13)

Used: c1940-c1960.
Ident: Municipal Commissioners, Penang.
Cancel: Receipt.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

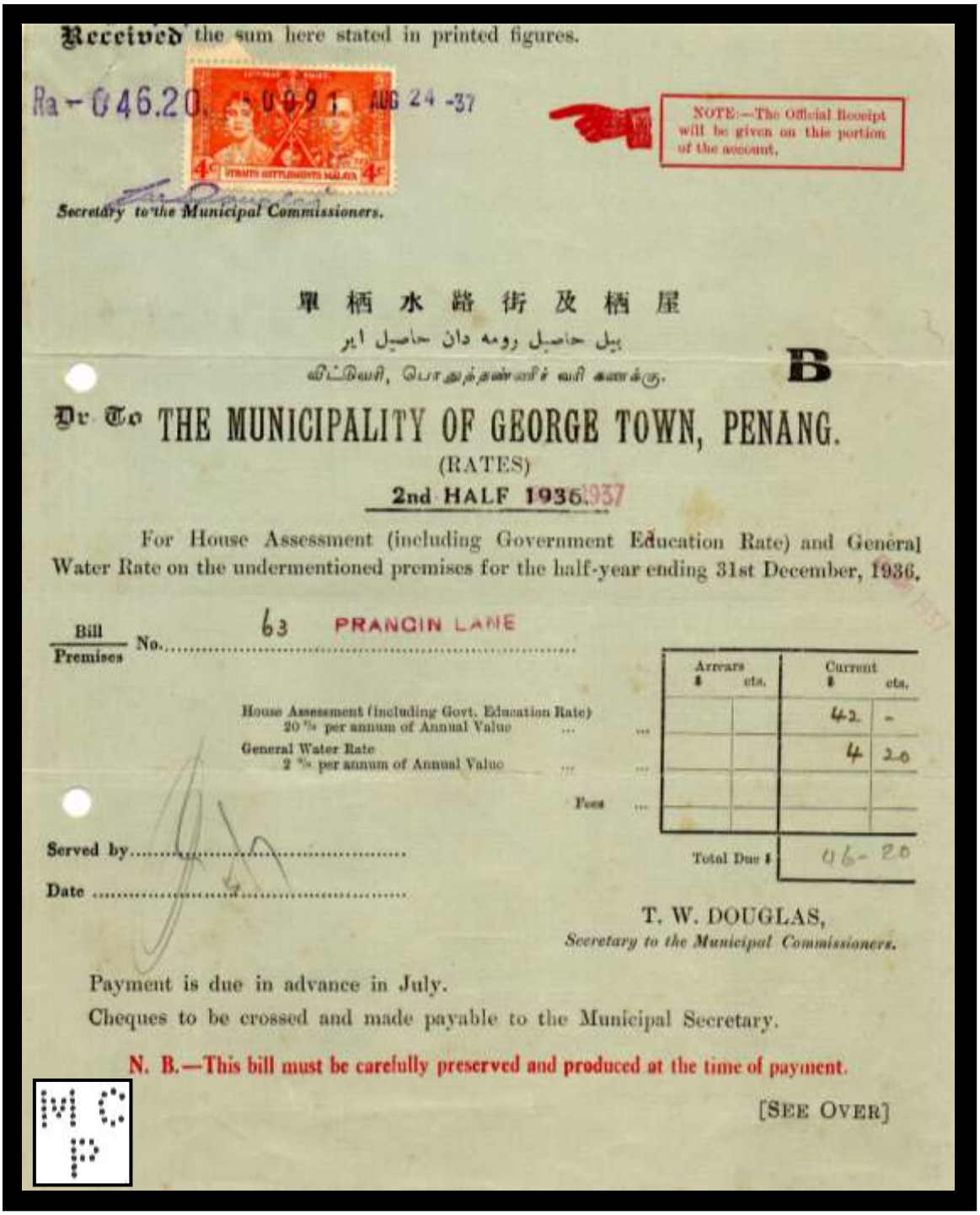
Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

M 19M Municipal Commissioners, Penang.
Rates Assessment (Housing) GVI, 24-8-1937.



Received the sum here stated in printed figures.

Ra-046.20 AUG 24 -37

NOTE:—The Official Receipt will be given on this portion of the account.

Secretary to the Municipal Commissioners.

單 栖 水 路 街 及 栖 屋

بيل حاصيل رومه دان حاصيل اير

வீட்டுவரி, பொதுத்தண்ணீர் வரி கணக்கு.

B

Dr To THE MUNICIPALITY OF GEORGE TOWN, PENANG.

(RATES)

2nd HALF 1936.1937

For House Assessment (including Government Education Rate) and General Water Rate on the undermentioned premises for the half-year ending 31st December, 1936.

Bill / Premises No. 63 PRANCIN LANE

	Arrears $	cts.	Current $	cts.
House Assessment (including Govt. Education Rate) 20 % per annum of Annual Value			42	-
General Water Rate 2 % per annum of Annual Value			4	20
Fees				
Total Due $			46	20

Served by.....

Date .....

T. W. DOUGLAS,
Secretary to the Municipal Commissioners.

Payment is due in advance in July.

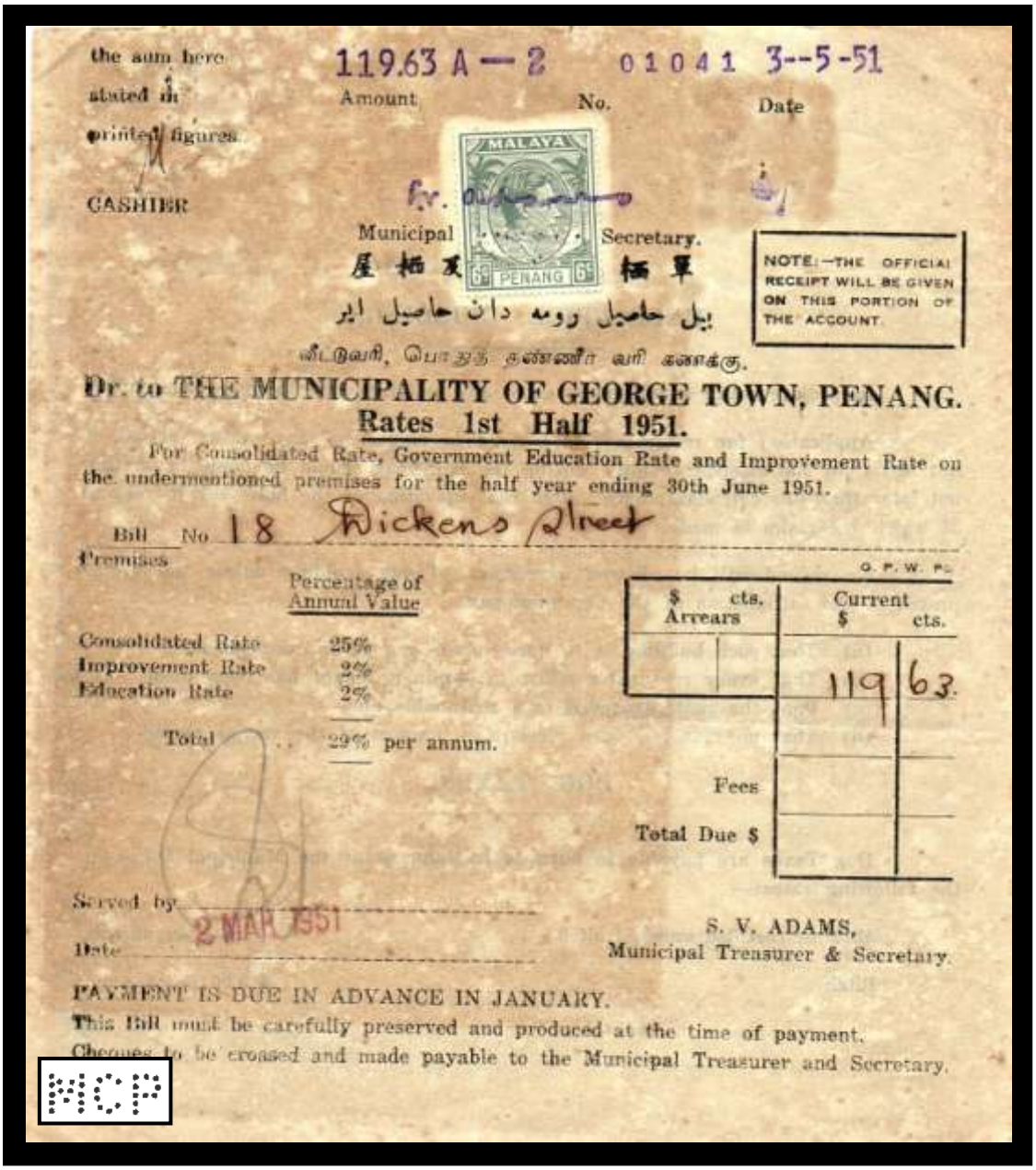
Cheques to be crossed and made payable to the Municipal Secretary.

N. B.—This bill must be carefully preserved and produced at the time of payment.

[SEE OVER]

PERFINS OF MALAYA

M 21M Municipal Commissioners, Penang.
Rates Assessment (Housing) GVI, 3-5-1951.



the sum here stated in printed figures.

119.63 A — 2 Amount

01041 No.

3--5-51 Date

CASHIER

Municipal Secretary.

屋栖及 栖單

பில் வசூல் ரூபா தான் வசூல் ஐர்

வீடுகளுக்கு, பொதுத் தண்ணீர் வரி கணக்கு.

NOTE:—THE OFFICIAL RECEIPT WILL BE GIVEN ON THIS PORTION OF THE ACCOUNT.

Dr. to THE MUNICIPALITY OF GEORGE TOWN, PENANG.

Rates 1st Half 1951.

For Consolidated Rate, Government Education Rate and Improvement Rate on the undermentioned premises for the half year ending 30th June 1951.

Bill No 18 Dickens Street

Premises

	Percentage of Annual Value
Consolidated Rate	25%
Improvement Rate	2%
Education Rate	2%
Total ..	29% per annum.

O. P. W. P.

$ cts. Arrears	Current $ cts.
	119 63
Fees	
Total Due $	

Served by

Date 2 MAR 1951

S. V. ADAMS,
Municipal Treasurer & Secretary.

PAYMENT IS DUE IN ADVANCE IN JANUARY.

This Bill must be carefully preserved and produced at the time of payment.

Cheques to be crossed and made payable to the Municipal Treasurer and Secretary.

NCP

Letter "N"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

N 3 (N1) NCI

NOTE: - Fiscal use also.
Used: c1902-1920.
Ident: North China Insurance Co, Singapore.
Cancel: Manuscript.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

N 8 (N2) NHM

Used: c1906-1934.
Ident: Nederlandsche Handel-Maatschappij, Collyer Quay, Singapore.
Cancel: Singapore.

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 "O"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

O 17
NOTE: -
No larger hole.

Used: c1913-1920.
Ident: Oriental Government Security Life Assurance Co,
Cancel: Singapore?

O 18 (O1)

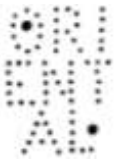
Used: c1926-1936.
Ident: Oriental Government Security Life Assurance Co, Kuala Lumpur.
Cancel: Kuala Lumpur.

It is thought that the larger perfin hole and its placement may indicate use in different offices.

O 19

Used: c1926-1937.
Ident: Oriental Government Security Life Assurance Co, Kuala Lumpur.
Cancel: Kuala Lumpur.

O 20
NOTE: -
Two larger holes.



Used: c1926-1937.
Ident: Oriental Government Security Life Assurance Co,

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

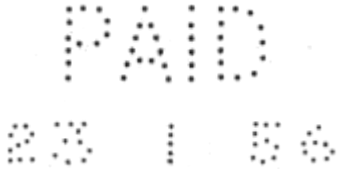
Cancel:

Letter "P"

Used:
Ident:

Cancel:

PAID 1



Used: c1912-c1955.
Ident: Magistrates Court, Kedah.

Cancel: Court Cachet.

PAID 2

Used: c1897.
Ident:
Stamp Office, Klang.
Cancel: Stamp Office Cachet, Selangor Overprint.

PAID 3

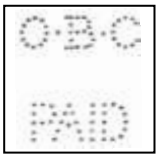
Used: c1882.
Ident:
PAID date canceller.
Cancel: Manuscript. Revenue use.

PAID 4

Used: c1950
Ident:
Chartered Bank, Sibu, Sarawak.
Cancel: Company Cachet.

PAID 5

Note: This die could be a partial of "O•B•C/PAID"
As type O3.5 in the India Revenue Catalogue,
(Small image below for reference).



Used: c1880s-1890s
Ident: Oriental Banking Corporation.
Cancel: Company Cachet.

P 4 (P2)

Used: c1890.
Ident: Ø Puttfarken & Co, Singapore.

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

P 15 (P1)

Used: c1899-1936.
Ident: Peninsular & Oriental Steam Navigation Co, Singapore.
Cancel:

P 18 (P3)

Used: c1935-1938.
Ident: Ø Perak River Hydro-Electric Power Co Ltd,
Cancel: Ipoh, Perak.

Used:
Ident:

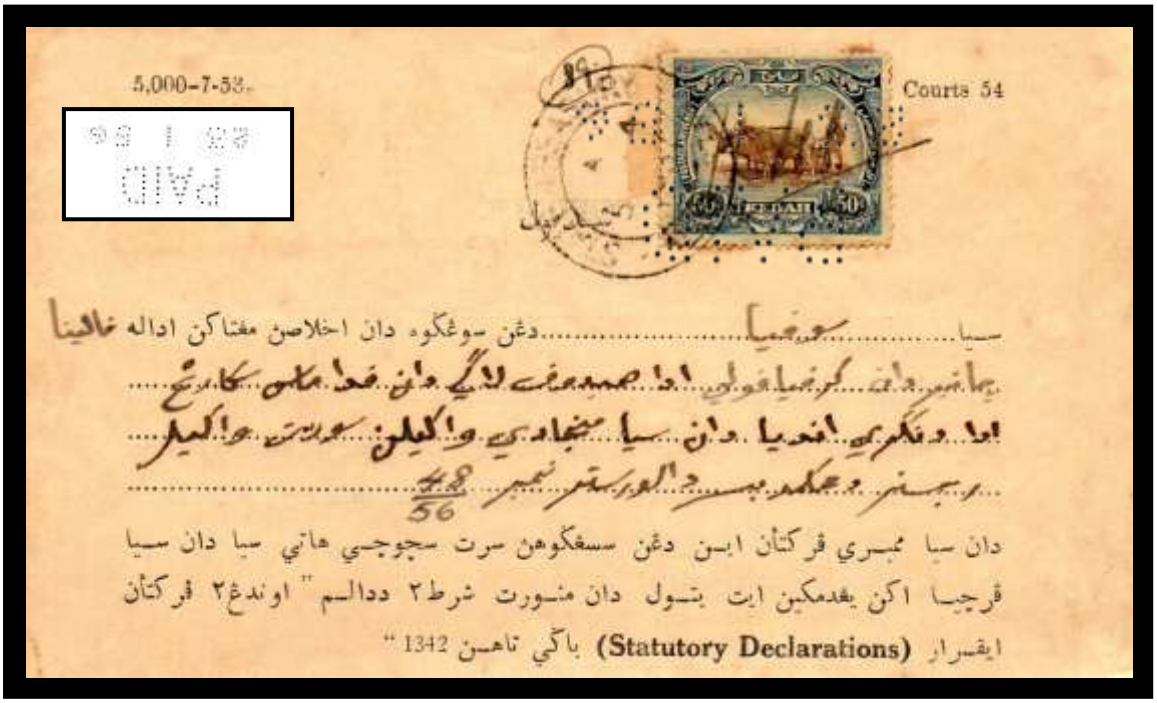
Cancel:

P 20M (P4)

NOTE: - Fiscal use also.
Used: c1904-1921.
Ident: Paterson, Simons & Co, Collyer Quay, Singapore.
Cancel: Singapore, Company Cachet.

PERFINS OF MALAYA

PAID 1 Magistrates Court, Kedah. Used c1912 - c1960s.

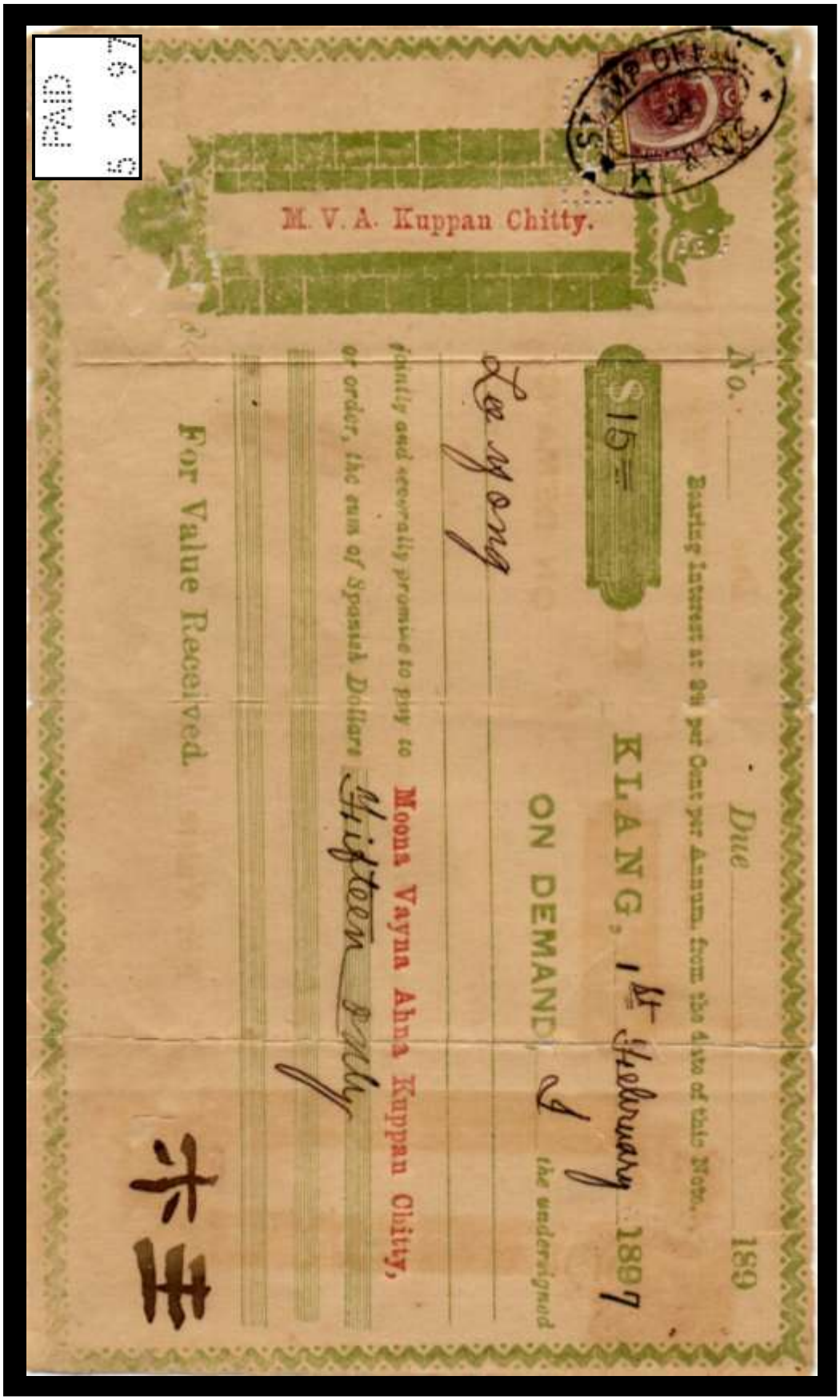


Another example of a "PAID" Canceller die, c1950-1952.
This Canceller was used by The Chartered Bank Sibu, Sarawak.

PAID 4

PERFINS OF MALAYA

PAID 2 Stamp Office Klang, 1-2-1897.

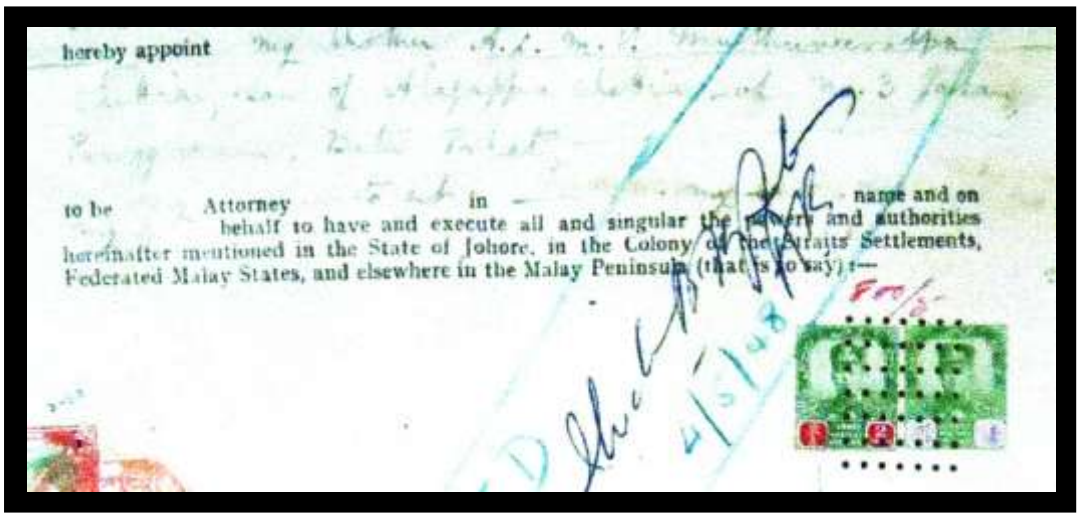


PERFINS OF MALAYA

Revenue Date & Paid Cancels.

There are a number of different Date & Paid cancels and punches as can be seen, these are found mostly on Revenue documents and are more a form of Perfin cancellation.

A 7x7 Hole punch Perfin Cancellator. (Judicial use?)



Other 6x6 and 8x8 Hole punch Perfin Cancellators.
(Judicial use?)

PERFINS OF MALAYA

Revenue Date & Paid Cancels.

Paid date perfin cancel. Dated 11-1-1957.

DATE 2 Judicial date perfin cancel. 19-3-1890.

Letter "R"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

R 19 (R1) RSMC

Also on Revenue stamps.
Used: c1870s - c1900.
Ident: Rautenberg, Schmidt & Co,
Malacca Street, Singapore.
Cancel: Singapore, Penang.

SG9 East India stamps
Re issued c1884-1885 with Octagonal B172

NOTE: East India stamps with this B172 cancel are known on stamps from 1880, but perfin examples are more than lightly to have been used post c1884 on the re issued SG9.

R 20 (R2) R.S.C.

Used: c1900-1905.
Ident: Rautenberg, Schmidt & Co,
Malacca Street, Singapore.
Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

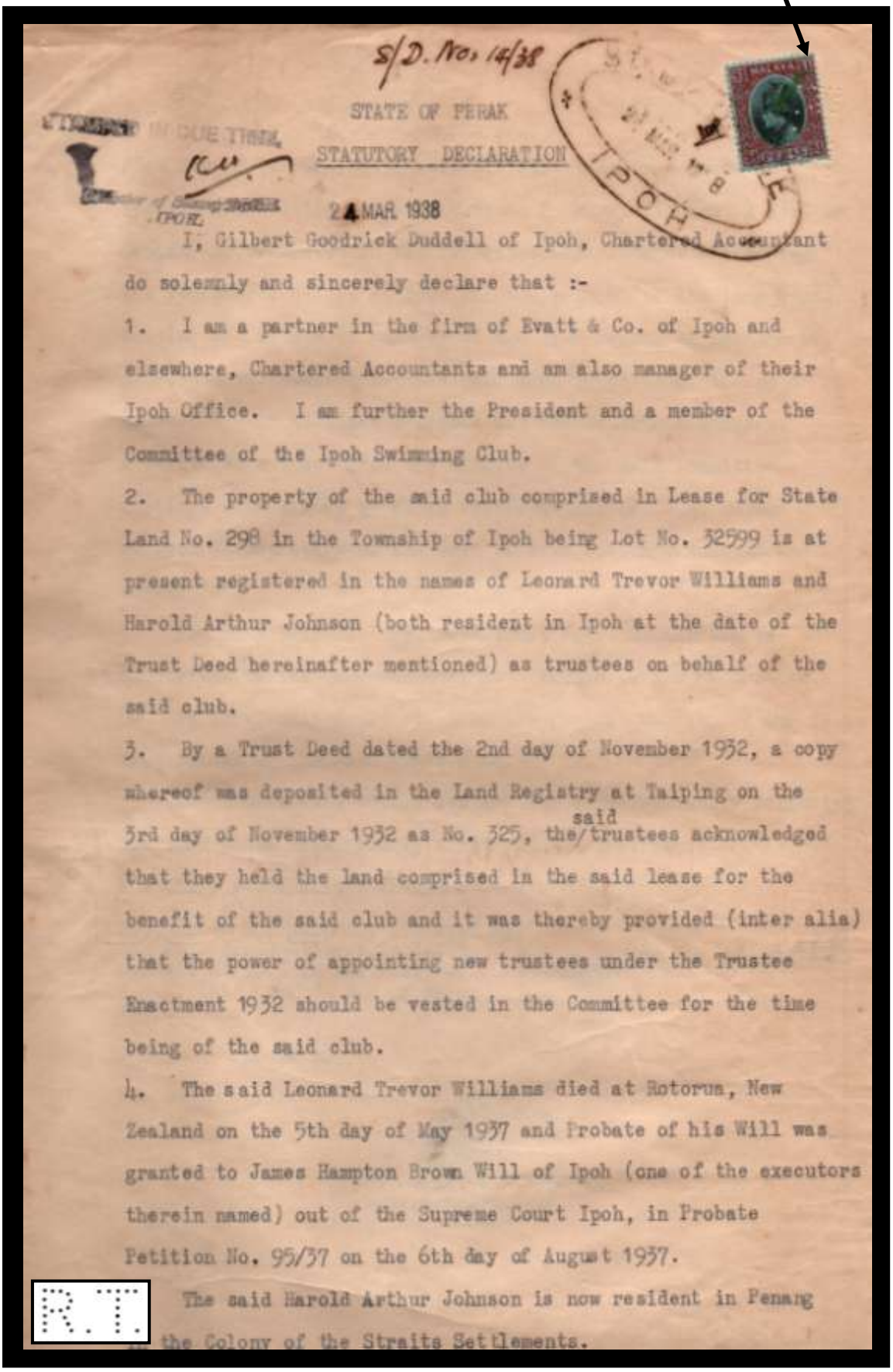
Cancel:

R 22 R.T.

Used: c1935-c1940.
Ident: Ø Registration of Title
(Land ownership) Six documents recorded.
Cancel: (Stamp Office) Ipoh, Taiping, Teluk Anson FMS.

PERFINS OF MALAYA

R 22 Ø Registration of Title (Land ownership) 24-3-1938.
The letters R.T. Perfin through the Document.



S/D. No. 14/38

STATE OF PERAK

STATUTORY DECLARATION

24 MAR 1938

I, Gilbert Goodrick Duddell of Ipoh, Chartered Accountant do solemnly and sincerely declare that :-

1. I am a partner in the firm of Evatt & Co. of Ipoh and elsewhere, Chartered Accountants and am also manager of their Ipoh Office. I am further the President and a member of the Committee of the Ipoh Swimming Club.

2. The property of the said club comprised in Lease for State Land No. 298 in the Township of Ipoh being Lot No. 32599 is at present registered in the names of Leonard Trevor Williams and Harold Arthur Johnson (both resident in Ipoh at the date of the Trust Deed hereinafter mentioned) as trustees on behalf of the said club.

3. By a Trust Deed dated the 2nd day of November 1932, a copy whereof was deposited in the Land Registry at Taiping on the 3rd day of November 1932 as No. 325, the said trustees acknowledged that they held the land comprised in the said lease for the benefit of the said club and it was thereby provided (inter alia) that the power of appointing new trustees under the Trustee Enactment 1932 should be vested in the Committee for the time being of the said club.

4. The said Leonard Trevor Williams died at Rotorua, New Zealand on the 5th day of May 1937 and Probate of his Will was granted to James Hampton Brown Will of Ipoh (one of the executors therein named) out of the Supreme Court Ipoh, in Probate Petition No. 95/37 on the 6th day of August 1937.

The said Harold Arthur Johnson is now resident in Penang the Colony of the Straits Settlements.

Image Courtesy of Mart Heekelaar

Letter "S"

Used:
Ident:

Cancel:

S 2

Used: c1908-1930.
Ident: Sandilands, Buttery & Co, Cecil Street, Singapore.
Cancel:

S 3 (S1)

Used: c1876-c1880s.
Ident: Smith Bell & Co, Singapore, also had offices in Hong Kong & Spanish Philippines. Agents for North British & Mercantile Insurance Co, Singapore.
Cancel:
Hong Kong & Spanish Philippines stamps are also found with this die.

Smith Bell & Co (Tabaco) ?
Partial Company Cachet.

Also recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885.
Is this overprint a fake item?
See pages 77-78.

S 5

Used: 1892-1899 issues.
Ident:

Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

S 8M (S3)

Diagonal die.
Used: c1945-c1950.
Ident: Shell Oil Co, Singapore.

Cancel: Singapore.

S 10M (S4)

NOTE: - Fiscal use also.
Used: c1950-c1974.
Ident: Singapore Improvement Trust. Singapore.
Cancel: Singapore.

S 13 (S5)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this overprint a fake item? See pages 77-78.
Also found on Revenue stamps.
Used: c1880-1890.
Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Also Schmidt Kustermann never traded in Bangkok when these stamps were in use.

S 14 (S6)

Used: c1900-1910.
Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
Cancel: Penang,

Used:
Ident:

Cancel:

S 17 (S7)

Used: c1922-1947.
Ident: Singapore Municipal Commissioners, Singapore.
Cancel: Receipt.

PERFINS OF MALAYA

S 8M Shell Oil Co, Singapore. GVI 10-2-1949.

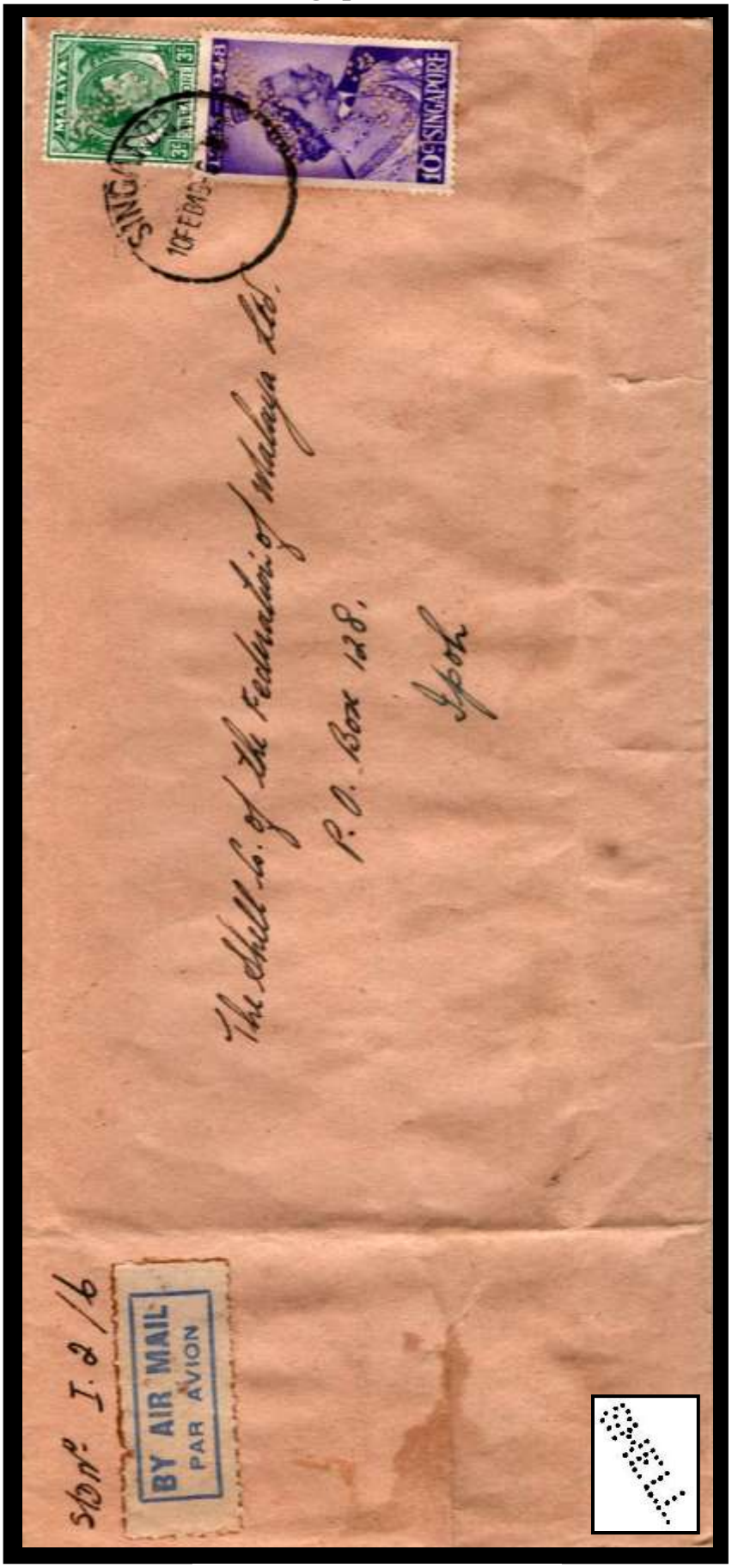
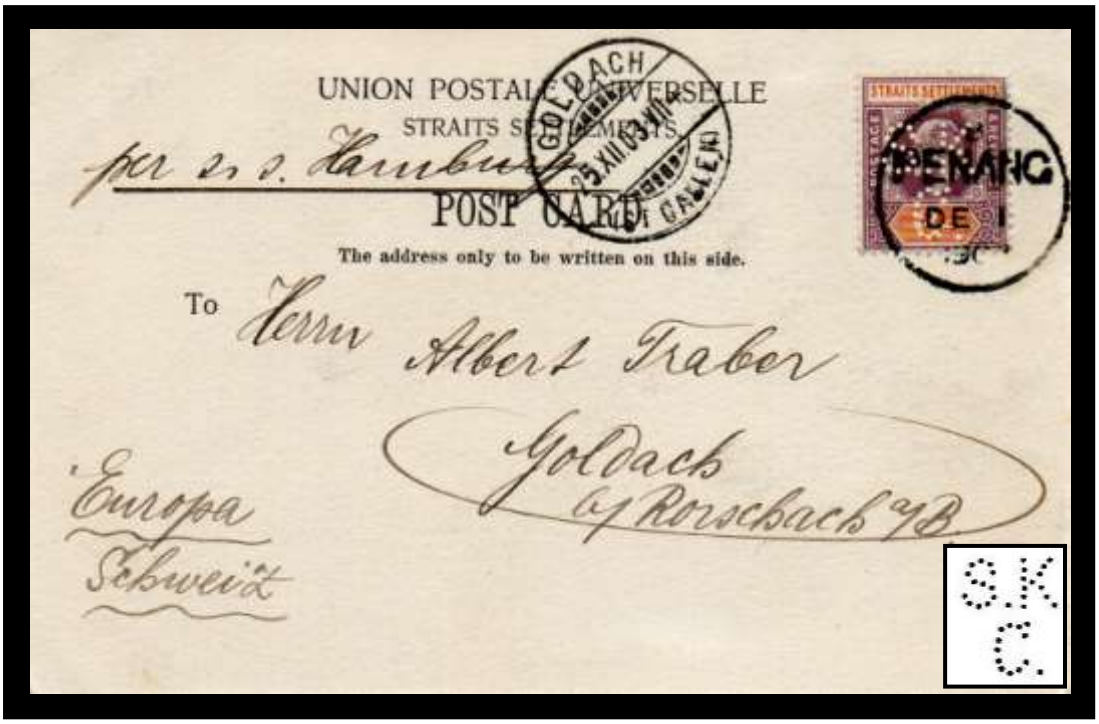


Image Courtesy of Mart Heekelaar

PERFINS OF MALAYA

S 14 Schmidt, Kustermann & Co, EDVII, 1-12-1903.



S 18M Singapore Municipal Commissioners, GVI, 15-6-1951.

PERFINS OF MALAYA

S 17 Singapore Municipal Commissioners.
Receipt for Municipal Charges, GVI, 14-2-1947.

CONS. ACCS.
2

MUNICIPALITY OF SINCAPORE
CONSOLIDATED ACCOUNT.
RECEIPT.

Nº 197975

Received from:— 14 - 2 1947.

Mr Ong Kiah Jew.

40/40A Kiang Seah St.

the sum stated below in printed figures which amount has been placed to the credit of your Consolidated Account in connection with charges for Water, Gas, Electricity, Removal of Nightsoil, etc.

$ ¢

MALAYA 1c MALAYA 1c
MALAYA BMA 3c MALAYA 3c

$ 100 -

Clerk

S.O. (MUNICIPAL FINANCE).

Cashier

All communications to be addressed to the S.O. M Finance.

SMC

Letter "S"

S 18M (S8)

Used: c1947-1980 issue.
Ident: Singapore
Municipal Commissioners, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

S 22 (S9)

Used: c1915- to Occup.
Ident: Stoomvaart Maatschappij Nederland, (Dutch Shipping Line).
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

S 30 (S10)

Used: c1906- to Occup.
Ident: Straits Trading Co, Collyer Quay, Singapore.
Cancels: Singapore, Kuala Lumpa,

Used:
Ident:

Cancel:

S 32 (S11)

Used: c1902-c1906.
Ident: Straits Trading Co, Ipoh, Perak.
Cancels: Gopeng, Ipoh,

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Letter "T"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

T 3M (T1)

Used: c1920- to Occup.
Ident: Thomas Cook
& Son Ltd,
39 Robinson Road, Singapore.
Cancel: Singapore.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

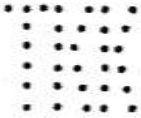
Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

T 11 (T2)



NOTE: - Fiscal use also.
Used: c1920-1934.
Ident: Tan Kah Kee,
River Valley Road, Singapore.
Cancel: Singapore.

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:

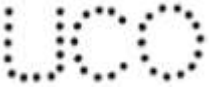
Letter "U"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

U 3 

Perfin through a Foreign Bill.
Used: c1968.
Ident: United Commercial Bank Ltd, Singapore.
(**U**nited **Co**mmercial.)
Cancel: Company Cachet.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

U 7

Used: c1902 Issues,
Ident: Union Discount Co Ltd,
(Investment Bank) 39 Cornhill, London EC 3.
Cancel: Manuscript (Revenue use)
NOTE: - This perfin cancel U 7 has also been noted on the Revenues of : -
U.S.A., Peru, India Special Adhesives, South Africa, New Zealand, & Straits Settlements.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

T 3M Thomas Cook & Son Ltd, GV 1-3-1935.

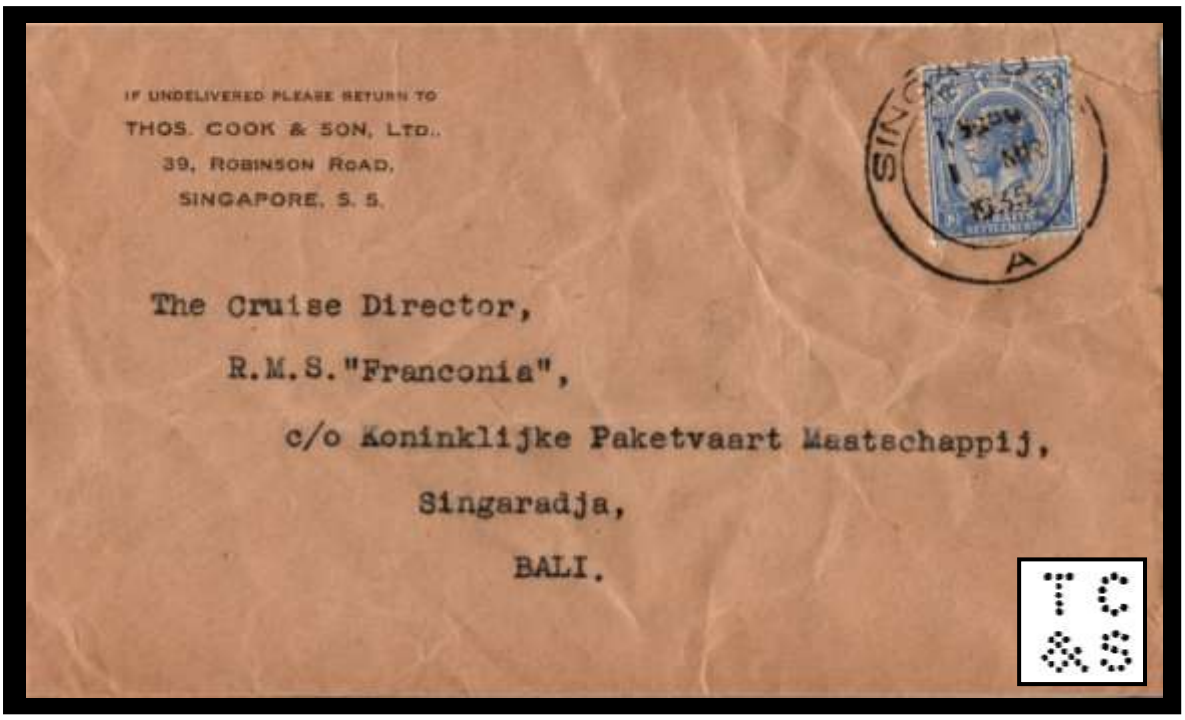
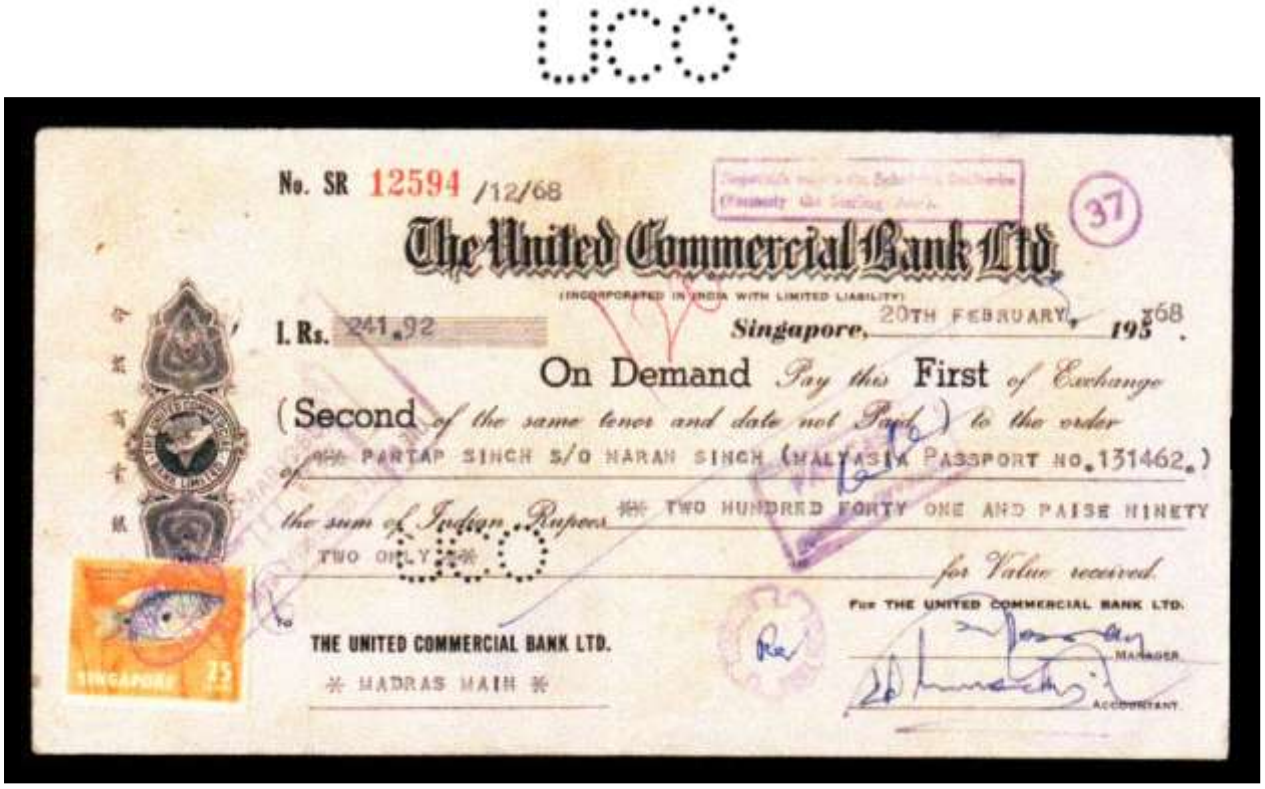


Image Courtesy of Mart Heekelaar

U 3 "UCO" (**U**nited **Co**mmercial.) used to cancel F/Bills.
Private Cancellator of: - The **U**nited **Co**mmercial Bank Ltd,



Letter "V"

Used: Ident: Cancel:	Used: Ident: Cancel:	Used: Ident: Cancel:
Used: Ident: Cancel:	**V 6** V.B. Used: c1922-1927. Ident: Ø Volkart Brothers, Cancel: Singapore.	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 "W"

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

W 3 (W1)

Used: c1906-1935.
Ident: Whittall & Co,
Klang & Kuala Lumpur, Selangor.
Cancel: Klang.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

W 8 (W3)

Also on Revenue stamps.
Used: 1869 issue (Barefoot 3) to c1886.
Ident: William Hall & Co,
Beach Road, Penang.
Cancel: Company Cachet, Manuscript Date 6-1-1877.

Used:
Ident:

Cancel:

W 14 (W2)

Used: c1899-1923.
Ident: Walter Mansfield & Co,
Collyer Quay, Singapore.
Cancel: Singapore, **Labuan**.

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Letter "Y"

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:

Y 20 (Y1)

Used: c1928- to Occup.
Ident: Yokohama Specie Bank, King Street, Singapore.
Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

Cancel:

Used:
Ident:

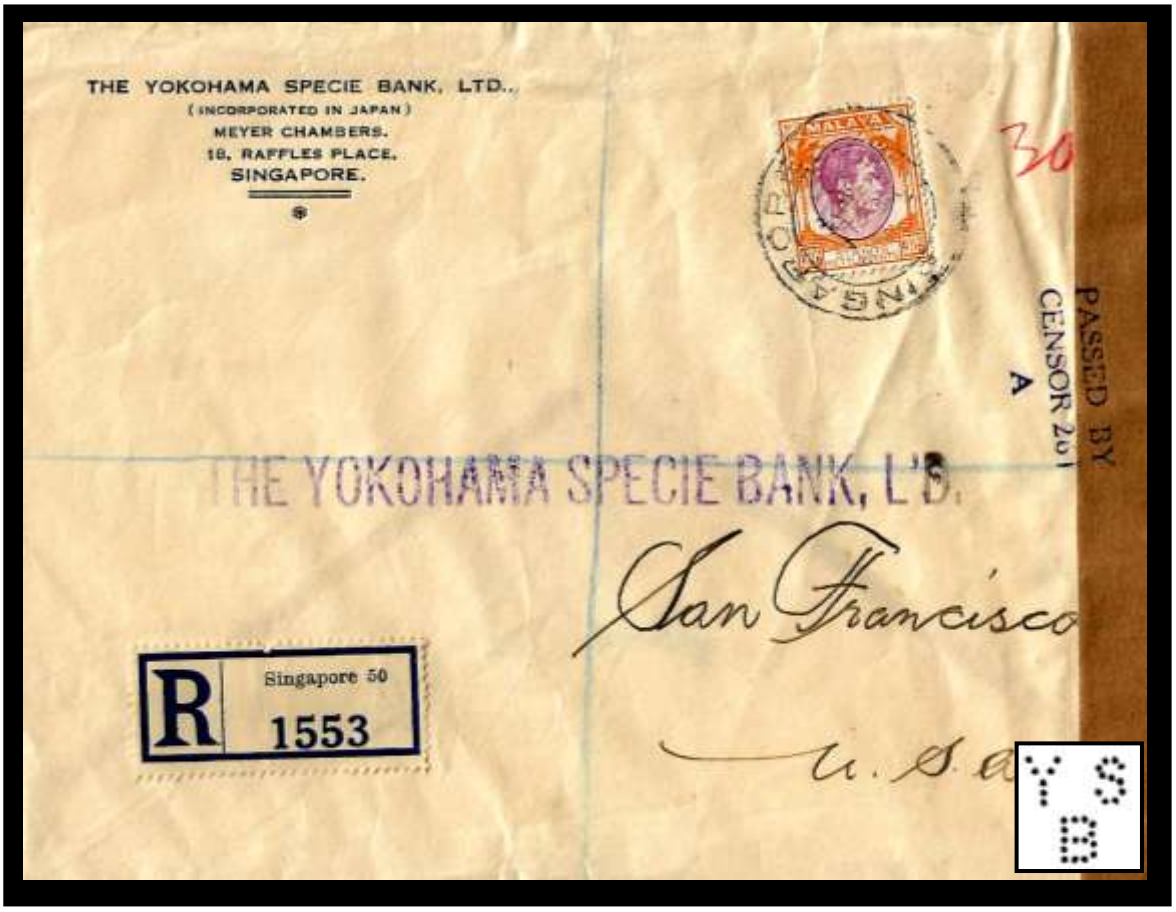
Cancel:

Used:
Ident:

Cancel:

PERFINS OF MALAYA

Y 20 Yokohama Specie Bank Ltd, GVI December 1941.



W 3 Whittall & Co, Kuala Lumpur. 1-8-1934.

Letter "Dates"

Date 1

Revenue use, Judicial.
Used: c1880-c1894.
Ident: Supreme Court, Straits Settlements.
Cancel:

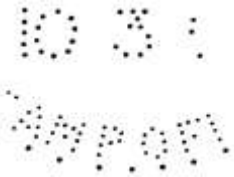
Used:
Ident:

Cancel:

Date 2

Revenue use, Judicial.
Used: c1880-c1894.
Ident: Supreme Court, Straits Settlements.
Cancel:

Date 3



Revenue use.
Used: c1889-94.
Ident: Perak Stamp Office (Large Oval Perfin Die)
Cancel: Carpet Die.

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:

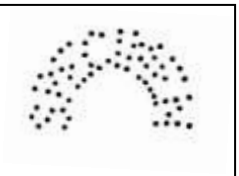
Cancel:

Used:
Ident:

Cancel:

"SPECIMEN PERFINS" (NOTE: - Images not to scale)

SP 1



Used: 1922-34 issue.
Ident: De La Rue Issue.

Cancel:

SP 2

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

Cancel:

SP 3

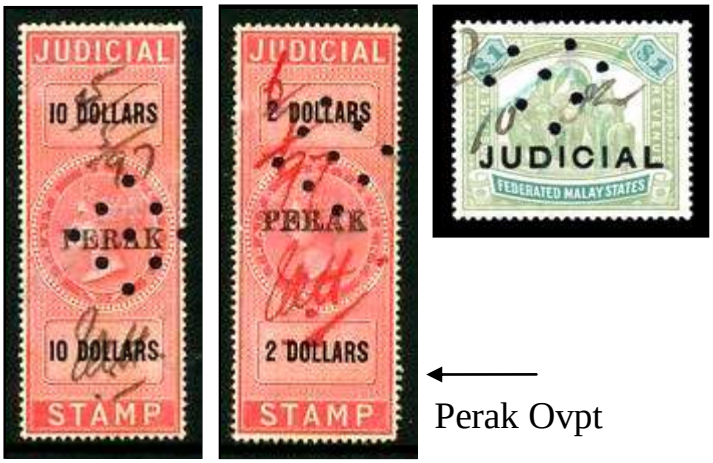
Used: From c1928-1947.
Ident: Waterlow & Son Issues.
Cancel:

JUDICIAL PERFINS

A 3 Hole Perfin Cancellator
(Judicial usage c1906.

"C" perfin die ? (Judicial usage = Court ?)
Although this die often appears double or even treble it is thought that due to inconsistent spacing on a number of inspected stamps, the die is a single letter "C" die.
Perfin used c1903-1910.

A 9 Hole Punch Perfin Cancellator used c1897-1903.



Perak Ovpt

JUDICIAL PERFINS

Negri Sembilan - Supreme Court

S.C.?

CACHET of: - --PREME COURT 4-1941

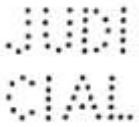
Is this a stop after the S. which has punctured the perforation?

NOTE:- Images are not to scale.

PERFINS OF THE STATE OF NORTH BORNEO

The following two perfin dies were used for the collection of Court Fees & Licenses, (Fiscal use) The perfins are also recorded on stamps with the Japanese occupation single line overprint used c1943, and have also been seen with Postal cancels.

"JUDICIAL"



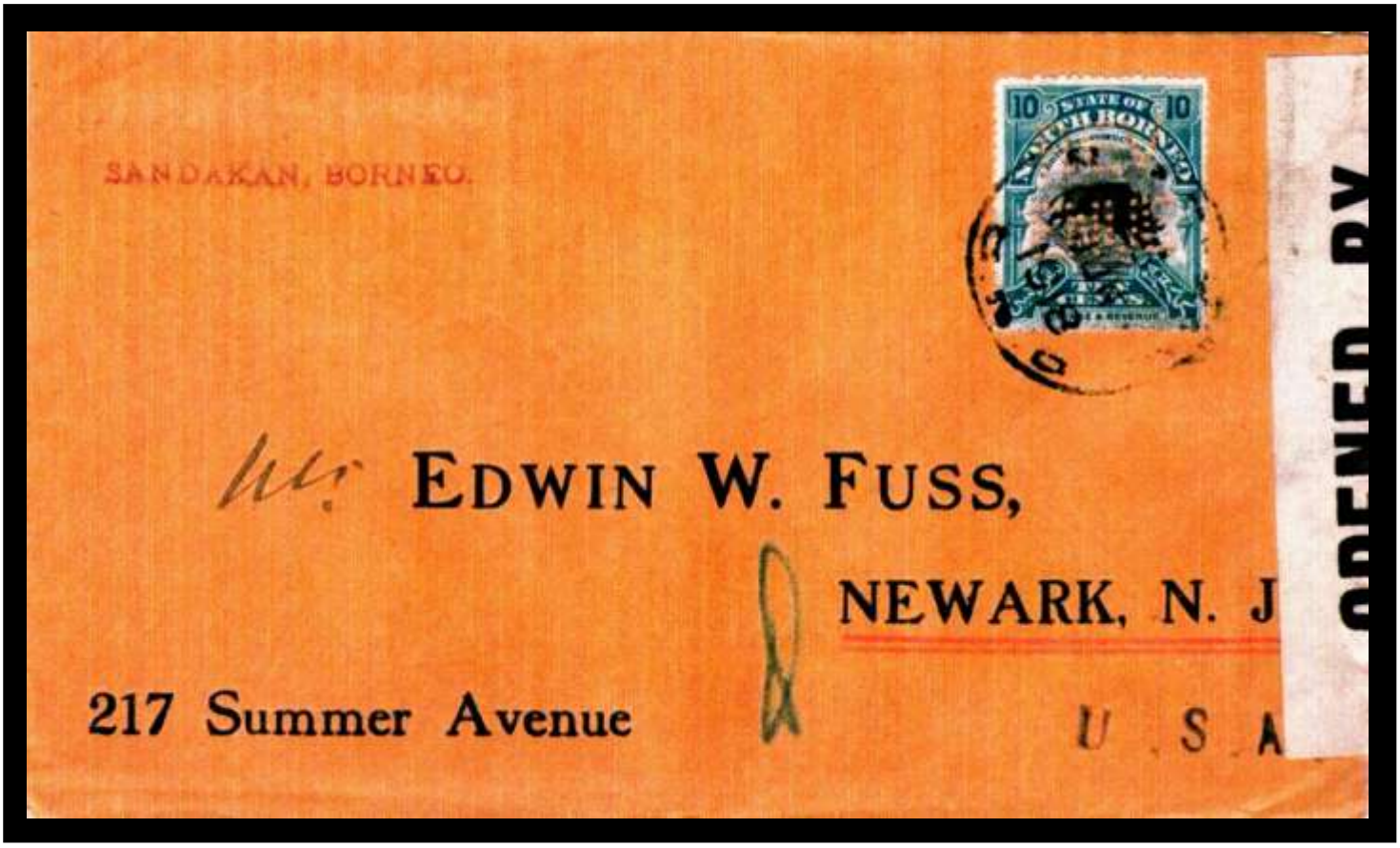
Found on Postage stamps of c1909-1916.

"REVENUE"

Found on Postage stamps of c1909-1941, Provisional Issues.

PERFINS OF THE STATE OF NORTH BORNEO

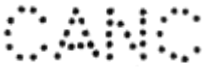
REV/ENUE An unusual censured cover with a revenue stamp used for the postage dated 8-6-1918. from Sandakan Borneo to Newark New Jersey U.S.A.
Routed through Hong Kong



PERFINS OF THE STATE OF NORTH BORNEO

What is presumed to be a **"CANCELLED"** perfin die has also been noted on North Borneo stamps, used on the 1886-1888 Issues.

NOTE: - Die image is approximate.



NOTE: - Stamp images are not to scale.

"SPECIMEN"

Crown Colony 1947

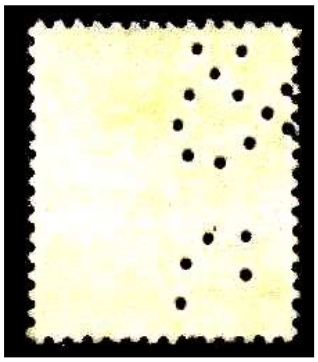
SP 3

Used: From c1928-1947.
Ident: Waterlow & Son Issues.
Cancel:

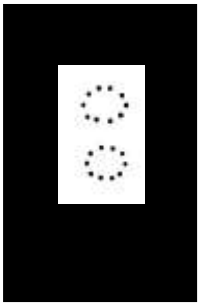
Unidentified Dies

NOTE: - Images are not to scale.
Unidentified dies,
(No1 has a Hong Kong & Shanghai Bank Cachet)

1 2

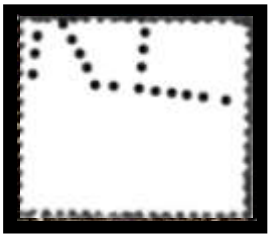


Unidentified die, true size c1965 issues
(Cancel reads -----ffice) "Co" ?



Revenue "LW" ??

Unidentified die on a 3c Tiger F.M.S.



Unidentified dies on 50c QEII c1968. (Kodak ?)

1935 Silver Jubilee Perfins of Malaya Straits Settlements

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: - January 2020.

Company & Catalogue Number	Die	Values			
		5c	8c	12c	25c
Adamson, Gilfillan & Co, Singapore (A7)	**A.G**			◆	
Asiatic Petroleum Company, Singapore (A18M)	**A.P.C**	◆	◆	◆	◆
Borneo Co. Ltd, Finlayson Green, Singapore (B3)	**B.C.L**	◆		◆	
Boustead & Company, Singapore (B4)	**B&Co**	◆	◆	◆	◆
Boustead & Company, Penang (B6)	**B&Co**	◆	◆	◆	◆
Ø Borneo, Sumatra Trading Co (B31)	**BS/Co**		◆		
P&O Banking Company (C1)	**CANCELLED**	◆	◆	◆	◆
Chartered Bank of India Ltd, Penang (C4)	**CBI**	◆			
Hong Kong & Shanghai Banking Corporation (H20)	**HS / BC**	◆	◆	◆	◆
Lewis & Peat (Singapore) Ltd (L16)	**LP/L**	◆	◆	◆	◆
L.Y. Swee & Co, Penang (L22)	**LYS**	◆			◆
McAlister & Co, Singapore (M9)	**McA / Co**	◆	◆	◆	◆
Municipal Commissioners, Penang (M19)	**MC/P**	◆			
Nederlandsche Handel Maatschappij, Singapore (N8)	**NHM**				◆
Peninsula & Orient Steam Navigation Co (P15)	**P&O/Co.**		◆		
Singapore Municipal Commissioners (S17)	**SMC**	◆			
Stoomvaart Maatschappij Nederland (S22)	**S.M.N**	◆	◆	◆	◆
Straits Trading Company, Singapore (S30)	**S.T.C.**	◆	◆	◆	◆
Thomas Cook & Sons, Singapore (T3)	**TC / &S**	◆	◆	◆	◆
Yokohama Specie Bank, Singapore (Y20)	**YS/B**	◆	◆	◆	◆

Singapore Cancels 1900-1908

E B Proud's Postal History of Malaya.

Datestamps (D)

D50 (6.11.00) - (6.7.01)

D51 (24.12.00) - (10.9.01)

D55 (7.2.02) - (25.6.03)

D56 (29.5.02) - (16.10.02)

D57 (15.4.02) - (17.11.02)

D58 (11.12.02) - (26.7.04)

D59 (19.11.02) - (15.11.04)

D65 (17.1.05) - (20.12.06)

D66 (15.3.06) - (17.11.06)

D67 (21.4.06)

D68 (17.8.05)- (13.11.06)

D69 (27.4.05)

D70 (7.1.07) - (18.10.09)

D71 (10.1.07) - (7.7.08)

D72 (11.8.07) - (26.11.07)

D74 (25.2.07) - (4.11.09)

D75 (16.12.07) - (24.1.10)

D79 (3.6.07) - (3.9.08)

The "B" Overprint of Bangkok

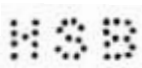
B 26 (B10)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Are these "B" overprints fake items?
Also found on QVic Revenue stamps
Used: c1879-1904.
Ident: Behn Meyer & Co,
Collyer Quay, Singapore.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Singapore. & Company Cachet.

H 10 (H6)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885.
Is this "B" overprint a fake item?
Used: c1883-1892.
Ident: Herman Jebson & Co,
Beach Street, Penang.
Cancel: Colombo, Ceylon. (Also recorded on Dutch East Indies stamps).

H 19 (H7)



Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Also found on Revenue stamps.
Used: c1880-1890.
Ident: Hong Kong & Shanghai Banking Corporation.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: This is a new addition to the catalogue (Image courtesy of **Philippe Antheaume**)

J 13M (J2)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Also on Revenue stamps.
Used: c1885-c1930.
Ident: John Little & Co,
Raffles Square, Singapore.
Cancel: Singapore. Company Cachet, Swettenham.

S 3 (S1)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Are these "B" overprints fake items?

Used: c1876-c1880s.
Ident: Smith Bell & Co,
Singapore.
Cancel: (Also recorded on the stamps of Hong Kong & Spanish Philippines) (Ref page 58).

S 13 (S5)

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Are these "B" overprints fake items?
Also found on Revenue stamps.
Used: c1880-1890.
Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Also Schmidt Kustermann never traded in Bangkok when these stamps were in use.

The "B" Overprint of Bangkok

Fake or not a Fake?

Above you will see the nine (9) "B" overprints which are at present recorded on the stamps of the Straits Settlements. The expert opinion at this time is that they are Fake overprints!!

Although It is true that there were no perfins used in Bangkok at this time, it has been reported (U.S. Perfin Club c1975 See below) that the surplus "B" Overprinted stamps which were left over at the closure of the British Post Office in Bangkok June 1885, were subsequently sent back to Singapore to be used up by the larger companies who were operating there at this time in July 1885.

Consequently if this is true, then these "B" overprints could be the real thing, but used in Singapore and not Bangkok.

NOTE: -

It is left to the collector to make up their own minds regarding these comments.

Straits Settlements Perfins

by Jackson Bosley

Collectors of the earlier issues of Straits Settlements stamps will inevitably discover stamps with a manuscript "B&C°." The letter "C" is made with a grand flourish. It seems that hundreds of stamps were penned by the same busy person and for the same purpose -- a security endorsement for the firm; to protect the stamps from being removed and reused. This was due to the very low wages then being paid "coolies, wallas, and clerks."

The artistic penman (or penwoman) was an employee of Boustead and Company, with offices in Singapore and Penang. This trading firm was serving as a forwarding agent as early as 1843. At that time the firm was known as Boustead, Schwabe and Co. By the time printed postage stamps arrived on the scene (1867), the firm was simply known as Boustead and Company, and was one of the larger users of postage stamps (if not the largest) in its business of importing, exporting and insurance. Around 1870 the manuscript "B&C°" was replaced with a rubber stamp bearing the same initials. On the stamp issues of 1870-72 the "B&C°" was usually stamped in blue, but examples in purple or black exist.

An interesting sidelight concerning the use of the manuscript "B&C°" is the appearance of these initials on the Straits Settlements stamps overprinted "B" for use in Bangkok. After the Kingdom of Siam joined the UPU and began to issue its own postage stamps, the British Post Office in Bangkok was closed (1885). The stock of Straits Settlements stamps overprinted with "B" was then returned to the Singapore Post Office, where these remainders were sold to the local patrons. At this time the volume postage stamp buyer was Boustead and Company, so it is not uncommon to find Boustead & Co. initials superimposed on the Bangkok "B" overprint.

Progress came to Boustead and Co. about 1895, and the rubber stamp "B&C°" was replaced by a machine; perforated initials "B&C°" were introduced. The perforated initials "B&C°" exist on the stamps of all reigns until World War II, with four different types of Perfins identified.

In the post-World War II era, the grand old firm of Boustead and Co. still exists and thrives in modern Malaysia. The perforating machine was probably sent to Japan as scrap during WW II and has now been replaced by a Pitney-Bowes postage meter.

(Editor's note: Mr. Bosley is working on the catalog of Straits Settlements/Malaysia Perfins. Copies of the illustrated worksheets are available either from Mr. Bosley or the Perfins Club Library. Mr. Bosley welcomes correspondence. His address is 4300 Old Dominion Drive, Arlington, VA 22207.)