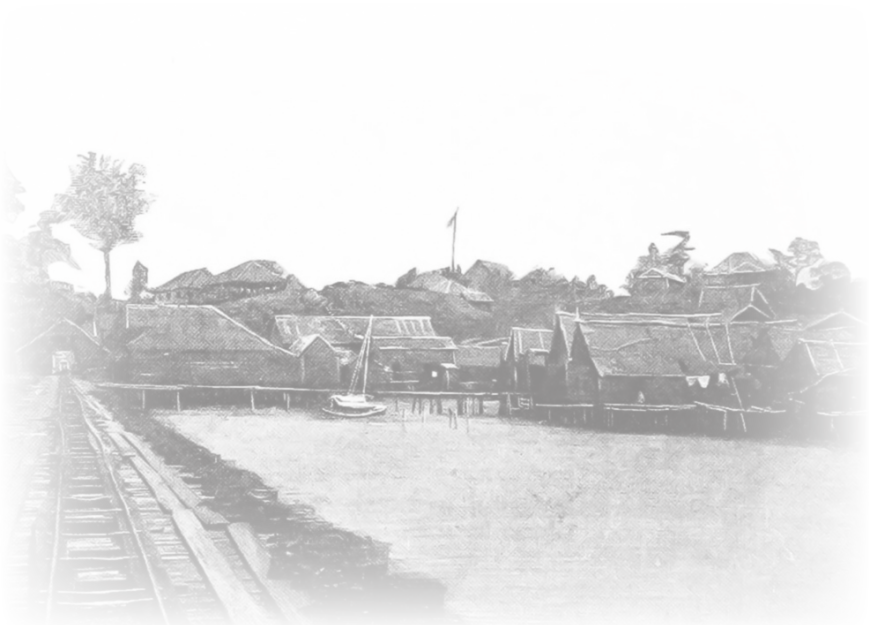
NORTH BORNEO

The 'PENMAEN' Collection



A tobacco plantation in North Borneo

"Craig Y Penmaen Collection of North Borneo"

"Craig Y Penmaen" literally translated from the Welsh means "The Headstone Rock". It is a small mountain in Wales originally belonging to the Crown Estates who sold it in 1986 to a University Professor who wished to preserve its outstanding beauty, ecology and flora and fauna. It is surrounded by old stone walls which keep out the sheep (in Wales 5 sheep for every person). In 2005 the collector purchased Craig Y Penmaen to continue its preservation and visit it occasionally. It is visited by deer, hares, predatory birds such as Buzzards, Goshawks and Peregrine Falcons which use the thermal air currents from the rock to effortlessly fly around the area. In spring the ground is carpeted with white wood anemones as well as bluebells and other flowers. The collection was started relatively recently inspired by the attractive designs of the early pictorial issues but the collector soon realised the size of the undertaking of North Borneo so is now reverting to expanding on his already substantial St Helena collection.

The Southeast Asia region has always captivated the minds of philatelists the world over. North Borneo, nestled amongst Singapore, Malaysia, Cambodia, Vietnam, the Philippines and Indonesia, has a great deal to attract the specialised collector, with popular stamp designs and its social history, which is aptly reflected in many of the pictorial issues from a period when the British North Borneo Company and later British Protectorate reigned supreme. Even though North Borneo lies close to the equator and has a climate characterised by high temperatures, high humidity, and significant rainfall throughout the year; which one might assume was not ideal for gummed paper; the region's tropical rainforest climate, abundant vegetation, diverse wildlife and crucially colonial history is precisely why it attracts many to study closely the often colourful and some might say iconic stamps from this country.

Indeed, it is this alluring tropical and historical content that is one reason it attracted our collector to assemble the material on offer in this special section of our main catalogue. Reviewing the lots, it is easy to appreciate why. The diversity of the images portrayed on the stamps conjures up a time and place which is unlike any other. From the Arms of the Company, to images of a Dyak Chief and Warrior, to a Leopard, Orangutan, various Birds, a Rhino, Elephant, Monkeys, Cattle, to the landscape views of the famous Mount Kinabalu, as well river scenes and natives, you are transported to a colourful and tropical land. One of the highlights of this sale is the many Proofs and Specimens which have been thoughtfully assembled to provide added detail and depth to the finished articles. In particular, the comprehensive and delightful focus upon the 1931 50th Anniversary of the British North Borneo Company set of eight stamps. These perhaps more than any other issue stand out as the most authentic overview capturing the essence of the place and time.

As well as completed Die Proof and Specimen examples, there are a range of progressive Die Proofs, frames, vignettes in varying stages of development and unissued colours. The most eye-catching item is a delightful stamp size hand-painted essay of the $ 5 in black & purple inset on thick card. From the same series an enormously popular stamp is the 6 c. black & orange which features a wonderful image of the Orangutan and arguably the Die Proof, of the vignette only, is a contender for the best portrait of any animal on a stamp. Although, the legendary Clouded Leopard on the 25 c. black & violet is definitely a close second as is testified by the beautiful Proofs and examples on offer.

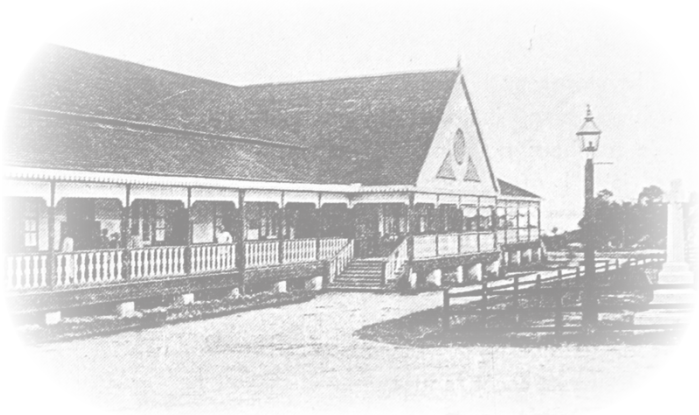
One of the most important elements of this collection is the Printer's archive which comprises marginal sheet blocks of twenty of every value in this 1931 Anniversary set as imperforate Die Proofs of the frame, the completed design and perforated blocks of the completed stamps. It is a rare and inspiring lot and together with the other material on offer, which includes earlier designs, issues and sets, as well as latter material, it is quite an extraordinary assembly and a unique opportunity to acquire items which artfully depict the history of this fascinating country.

Antoine Clavel
Managing Director

Jonas Hällström RDP
Managing Director

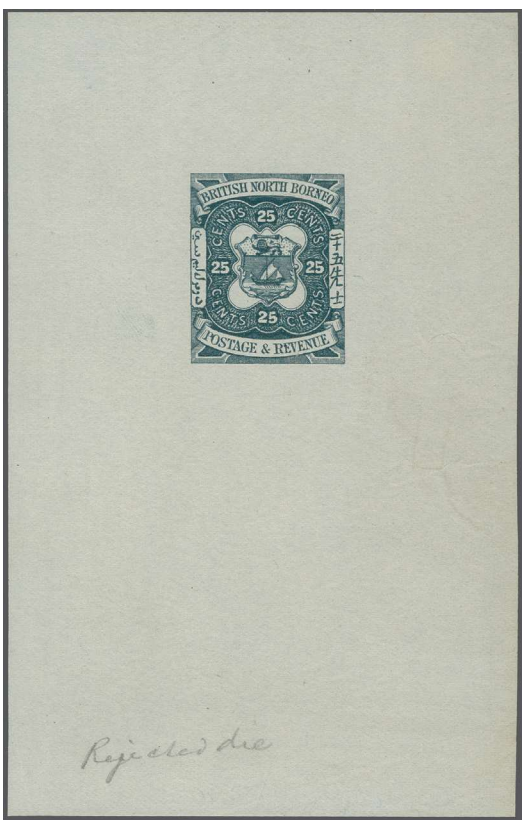
Devlan Krunk
Senior Philatelist

British North Borneo Company Administration: Issued Stamps



North Borneo Chartered Company, Government Office in Sandakan

ex 1426



1427

		Gibbons		Start price in CHF
1426	1886/87: Arms 4 c. pink, inscribed 'Postage', unused top marginal block of nine, center stamp "Error 1 c. pink", of good colour, large part og., fine and rare multiple. Comes with 2 c. brown imperforate pair with large margins, imperfections, otherwise a good example of this vareity. Useful duo Gi = £ 460+.	26/26d	*	**150**
1427	1886/87: 25 c. indigo Die Proof, printed on thin white paper (85 x 140mm.), inscribed "Rejected die" in pencil at lower left, vivid colour, some slight damage to right side not affecting design and not obvious. A fine and rare example. *Reference: Illustrated on pg. 87 of the L.H. Shipman handbook, part 1.*	29 Proof	(*)	**800**

1428

1432

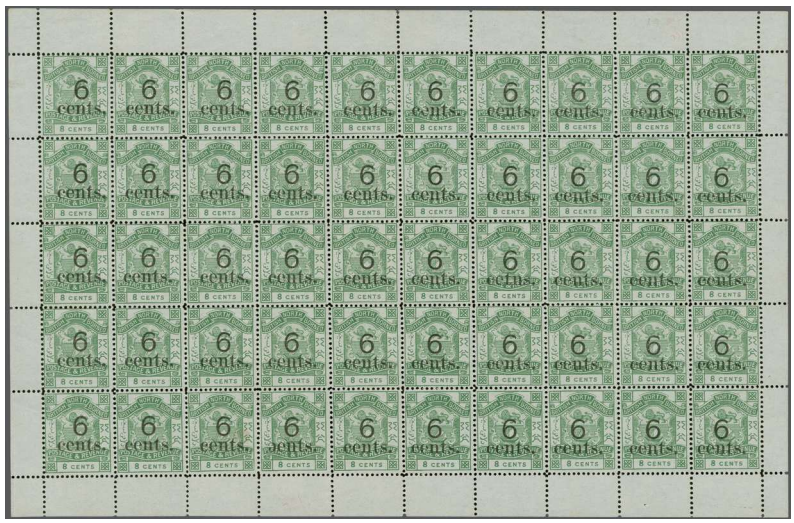
		Gibbons		Start price in CHF
1428	1890 (Aug): 'Two / Cents.' red surcharge (Type 21) on 25 c. indigo, unused top marginal block of four, showing variety "Surcharge Inverted", large part og., well centered, fresh colour, a fine and rare example Gi = £ 1'800+ as singles.	51a	⊞**	**500**
1429	1890 (Dec): 'Eight / Cents.' on 25 c. indigo, surcharge in red (Type 21). First printing with 3.5mm spacing, an unused block of twenty (4 × 5), from the four left-hand columns of the sheet with full margins, vibrant colour, large part og., crease in margin top left and minor marginal perf. separation left side, minor soiling lower left and spot to stamp 12. Otherwise very fine. A rare multiple of this stamp Gi = £ 2'600+ as singles. *(Photo = 241)*	52	**	**500**

overprint error "cetns." for "cents."

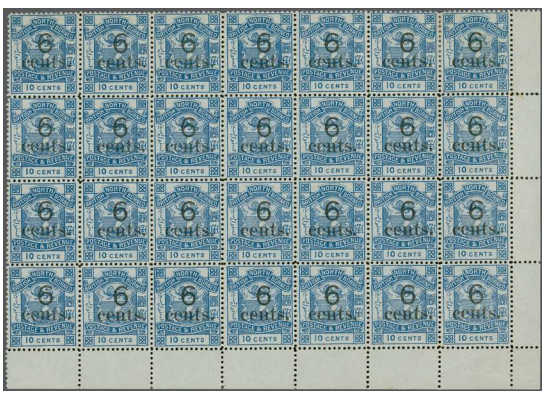
1430

1430	1891/92: '6 / cents.' surcharge in black (Type 22) on 8 c. yellow-green, unused example, of fresh colour, showing overprint error "cetns." for "cents.", R.3/7 in the first two settings only. A fine example. Scarce Gi = £ 700.	55c	(*)	**200**
1431	1891/92: '6 / cents.' surcharge in black (Type 22) on 8 c. yellow-green, unused full sheet of fifty, showing varieties "Inverted c" (R.5/4), "cetns. for cents." (R.3/7) and "Large S" (R.2/9). No gum as is usual, some minor imperfection, otherwise very fresh and fine. Rare Gi = £ 3'060+. *(Photo = 241)*	55-55d	(*)	**500**
1432	1891/92: 6 c. on 10 c. blue, unused block of four from the top of the sheet, showing variety "Surcharge Treble", fresh colour, large part original gum, mounted in the top margin. Some browning of gum, couple of perfs separated at base and one perf. folded back otherwise fine example of this scarce variety Gi = £ 2'400.	56c	⊞*/**	**400**
1433	1891/92: Postage & Revenue '6 / cents.' black surcharge (Type 22) on 10 c. blue, unused lower right marginal block of twenty-eight (7 x 4), variety "Large 'S' in cents.' (R.2/9 - the penultimate stamp on top row), no gum as is normal (see footnote in SG catalogue), of fresh vibrant colour. Some minor bends and creasing in margin with the odd separation of perfs. Overall fine and a rare positional multiple showing this seldom seen variety Gi = £ 6'250+. *Provenance: J. A. Naylor Collection, Harmer, 14 April 1983.* *(Photo = 241)*	57/57a	(*)	**1'000**
1434	1892 (Mar-Nov): 8 c. on 25 c. indigo, surcharged in red (Type 23), complete sheet of fifty (10 x 5), with marginal surround, of fresh vivid colour, each horizontal pair neatly cancelled by Sandakan cds in black (12 Nov 1894). Manuscript inscription in right side margin '*D. Cator, Sandakan*". Has been folded vertically causing some separation. However, a very fine and scarce example. One of six complete sheets recorded Gi = £ 9 500. *(Photo = 241)*	65		**1'500**

1429 / CHF 500

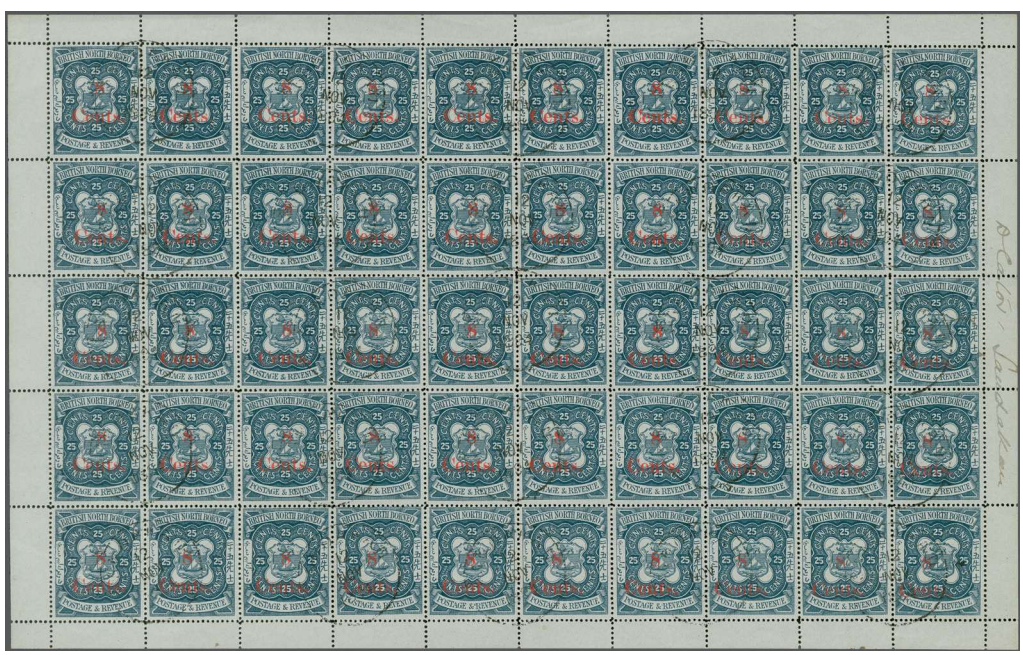


1431 / CHF 500



1433 / CHF 1'000

1448 / CHF 250



1434 / CHF 1'500

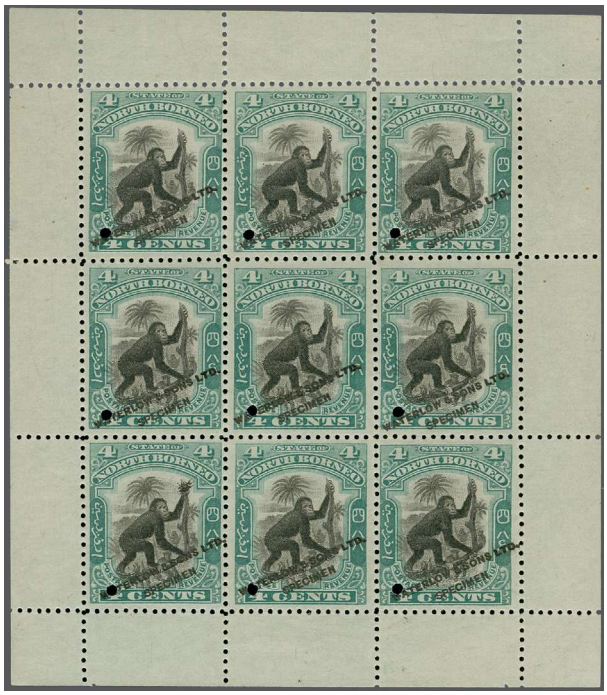
ex 1435

		Gibbons		Start price in CHF
1435	1894 (Feb): Group of ten different Proof examples from the Pictorial issue. Includes; imperforate printer's sample stamps of four values, the 2 c. black & bistre, 3 c. myrtle & red-brown, 8 c. blue & light brown and 12 c. black & blue-green, each unpunched but with 'WATERLOW & SONS LTD / SPECIMEN' overprint diagonally in black, showing variants as Samuel Type WS1a, the 12 c. with wide spacing and no stop after 'LTD', all affixed to individual pieces from sample books with 'M/S' reference number above (S.T.452, 4710, 456 & 457 respectively). Also four complete miniature sheets of nine sample stamps for the 1 c. in black & rose, 5 c. in black & grey-blue and two examples of the 18 c. in black & slate-purple all perf. 12½, each unit with small security punch hole and diagonally overprinted in black 'WATERLOW & SONS LTD. / SPECIMEN' (Type WS1). Lastly, two examples of the 24 c. value one in blue-green & yellow and one in black & lilac, perf. 14½-15, without gum and large part of gum respectively, rare and attractive, the status of the black & lilac unclear. Some imperfections and flaws but most very fine. Very desirable selection (10). Fine and scarce.	66/79 Proof	*/(*)	**500**
1436	1894 (Feb): 8 c. indigo & yellow-brown, perf. 12½, complete miniature sheet of nine, unused, no gum, of fresh colour, each unit with small punched hole and right hand vertical strip with "WATERLOW & SONS LTD. / SPECIMEN" overprint in black diagonally (Type WS1), the other six position with variety "Overprint Omitted". Comes with the same Specimen miniature sheet of nine with the Specimen overprint as intended for comparison. Extraordinary and rare. *(Photo = 243)*	74 Proof	(*)	**400**

ex 1437

1437	1895 (June): Complete set of the Surcharged five values 40 c. to $ 1., overprinted 'SPECIMEN' in black (NB3) vertically upwards, in unused horizontal strips of five (the largest possible multiple as distributed by the UPU), large part og. unmounted, just the odd minor gum wrinkle and shortish perf. A rare and remarkable set in this form and condition Gi = £ 450+ priced as singles.	87s-91s	**	**200**
1438	1894 (Feb): 'Orangutan' selection of five printer's sample stamp for the 4 c. black & blue-green. Comprising three complete miniature sheets of nine with each unit having a small security punched hole and 'WATERLOW & SONS LTD: / SPECIMEN' overprint (Type WS1) one which has minor bends but all fine appearance and fresh. Come with two imperforate examples unpunched and showing two different specimen overprints one with a stop after specimen and the other without the stop after Ltd. The latter which is affixed to sample book piece with 'S.T.719' reference number above, the other affixed to piece. Additionally, an imperforate Proof of the 10 c. Sun Bear in deep brown & reddish lilac on thick wove and not an example seen before. A fine and rare group (6). *(Photo = 243)*	98, 104 Proof	(*)	**300**

ex 1436 / CHF 400



ex 1438 / CHF 300

ex 1445 / CHF 300

1446 / CHF 200

1439

1440

		Gibbons		Start price in CHF
1439	1897 (March): 24 c. black & red-brown, without 'POSTAGE & REVENUE', Die Proof, on thick wove paper (95 x 71mm.), with four guidelines and scratched annotations '24 CENTS' in reverse at right and number '106' inverted and reversed above. Vibrant colour, fine and rare.	109 Proof	(*)	**300**
1440	1897 (March): 24 c. without 'Postage & Revenue' Die Proof, printed in blue-black & red-brown on wove (95 x 62mm.), of fresh colour, with guidelines and part of reversed inscription in surround. Has a thin patch lower left which doesn't detract from the fine appearance. Rare. *Provenance: Collection Colonel J. R. Danson.*	109 Proof	(*)	**300**

1441

1442

1441	1899 (July 22): 4 c. on 12 c. black & dull blue, horizontal pair, an unused example, showing variety "Imperforate between Pair", of fine appearance, good colour, large part og. Fine and scarce. Cert. BPA (1949) Gi = £ 850.	115a	*	**200**
1442	1899 (Oct): 4 c. on 12 c. black & dull-blue, block of four, marginal from the left of sheet, variety "Imperforate between Horizontal Pair", unused, large part og., fresh colour, pencil '89' in margin. Fine and rare Gi = £ 1'700+ as two pairs.	115a	⊞*	**300**
1443	1909 (July 1): Group of six printer's sample miniature complete sheets of nine for the 1 c. in black & deep blue, 2 c. in black & red-brown, 8 c. in black & blue-green, two examples of the 10 c. in black & sage-green and also 18 c. black & blue, perf 12½, each stamp with small security punched hole and all with "WATERLOW & SONS LTD. / SPECIMEN" overprint in black (Type WS1). Additionally, comes with a single of the 3 c. black & bistre, perf. 12½, with the same punched hole and specimen overprint. Fine and scarce selection. *Note: The 2 c. black & red-brown is rarely seen, while Samuel in 1976 wrongly listed the colour as 'claret' it may be because he had not seen an example.* *(Photo = www)*	158-175 Proof	(*)	**500**

ex 1444

1447

		Gibbons		Start price in CHF
1444	1911 (March 7): Badge and Arms of the Company full set of six values 25 c. to $ 10, perf. 13½-14, unused examples of fresh appearance, some gum disturbance otherwise large part og., the $ 10 has a few shorter perfs at top, still a fine and scarce set Gi = £ 1'000.	178/183	*	**300**
1445	1911 (March 7): 25 c., $ 1 and $ 2 in composite printer's sample miniature sheet of nine in black & vermilion, unused, no gum, three values se-tenant ($ 1 row 1, $ 2 row 2 and 25 c. row 3), perf. 12½, each unit with small security punch hole and diagonally overprinted in black 'WATERLOW & SONS LTD. / SPECIMEN' (Type WS1). In addition, comes with four imperforate printer's sample stamps for the 25 c. in black & orange, $ 10 in black & green and unpunched although with 'WATERLOW & SONS LTD. / SPECIMEN' (Type WS1 but variant without stop after Ltd) and $ 1 in black & orange and the $ 5 in black & green similarly unpunched but the overprint with the fullstop after Ltd and affixed to sample book pieces with reference number above. A fine and rare group (5). *(Photo = 243)*	178, 180-181	(*)	**300**
1446	1911 (March 7): $ 5 and $ 10 in composite printer's sample miniature sheet of nine in black & green, unused, no gum, two values se-tenant ($ 5 x 5 at the four corners and R.2/3 and $ 10 x 4), perf. 12½, each unit with small security punch hole and diagonally overprinted in black 'WATERLOW & SONS LTD. / SPECIMEN' (Type WS1). Fine and scarce. *(Photo = 243)*	182-183	(*)	**200**
1447	1911 (March 7): Arms of Company $ 10 black & brick red, perf. 13½ x 14, an unused example, of fresh colour, nicely centered, large part original gum. Fine and scarce Gi = £ 750.00.	183	*	**200**
1448	1916 (Feb): '2 / cents' surcharge in black (Type 67) on 3 c. black & rose-lake, an unused marginal block of twenty-five (5 x 5), from the left of the sheet, of fresh colour, showing the complete setting with variety "S inverted" (R.2/5), some minor wrinkles and one stamp on row 5 with slight adhesion. However, a scarce and eye catching multiple Gi = £ 980+ as singles *(Photo = 241)*	186/186a	*/**	**250**

ex 1449

1449	1916 (Feb): '4 / cents' red surcharge on 6 c. black & olive-green (Type 67), unused lower left marginal block of forty, large part og., showing variety "Inverted S" (R.2/5), of fresh appearance although has a diagonal tear in lower row which has been reinforced and as such not obvious from the front and still an impressive and scarce multiple (SG 187/187a = £ 1'600). Comes with an unused side marginal block of six of the 1916 '10 / cents' red surcharge on 12 c. black & deep blue also showing variety "Inverted S" with large part og. and fresh and fine (SG 188/188a = £ 680). Scarce duo Gi combined = £ 2'280.	187a-188a	*/**	**250**

		Gibbons		Start price in CHF
1450	1916 (Feb) '10 / cents.' red surcharge (Type 67) on 12 c. black & deep blue, unused side marginal block of fifty (stamp 51-100), the right margin folded over so that the "s" of "cents" was applied on the reverse of the selvedge, and subsequently the missing "s" on the right vertical column has been inserted by hand, with large part og. The block is severed in half and one stamp in the bottom row with part base torn away and there are other faults. However, a superb exhibition block. Rare Gi = £ 8,500+. *Note: The surcharge was applied in a setting of 25 (5 x 5), four times to each sheet, the inverted 's' error in 'cents', occuring on positions; 15, 20, 65 & 70. The error on this block appeared in the normal position of 65, but on position 70, it was applied erroneously to the gummed reverse of the selvedge. The printer then applied the 's' by hand to position 70, the 's' being applied correctly.* *Provenance: Patrick Cassels Collection, October 2003* *(Photo = 247)*	188/188a-b	*/**	**1'500**

ex 1451

ex 1454

1451	1922 (March 31): Malaya-Borneo Exhibition 1 c. to 50 c. part set of twelve values (less the 2 c. & 10 c.), used examples, cancelled by large part to full dated 'Jesselton' cds, all but the 1 c., 8 c., and 24 c. tied to small pieces. Scarce stamps genuinely used and mostly cancelled on First Day of issue. A choice and desirable group Gi = £ 922+.	253f/275		**200**

1452

ex 1455

1452	1922 (March 31): Malaya-Borneo Exhibition 5 c. orange-brown, an unused vertical pair, variety "Imperforate Between", of fresh appearance, large part og., very lightly mounted to top stamp and mild gum discolouration. Otherwise very fine and rare. Cert. Ceremuga (2005) Gi = £ 2'000.	258a	*	**400**
1453	1922 (March 31): Malaya-Borneo Exhibition 50 c. black & steel-blue, perf 14½-15, unused block of twenty-five, showing the complete setting with variety "Stop after Exhibition" (R.5/4), large part og., strong colour. A rare multiple Gi = £ 1'210+. *(Photo = 247)*	275c/ca	**	**300**
1454	1931 (Jan 1): 50th Anniversary complete set of eight 3 c. to $ 5 printer's samples in unissued colours on ungummed wove paper, each with diagonal 'WATERLOW & SONS LTD. / SPECIMEN' overprint in black (Type WS1) and small security punch hole, perf. 12½, of fresh vibrant colour. Some perf. and centering imperfections as is common, otherwise fine and scarce. Comes with complete Die Proof of 12 c. black & ultramarine and the $ 1 black & yellow-green. A scarce group (3).	295/302 Proof	(*)	**300**
1455	1931 (Jan 1): 50th Anniversary complete set of eight values 3 c. to $ 5 printer's samples in horizontal pairs, in unissued colours on ungummed wove paper, each with diagonal 'WATERLOW & SONS LTD. / SPECIMEN' overprint in black (Type WS1) and small security punch hole, perf. 12½, of fresh vibrant colour. Some perf. and centering imperfections as is normal, otherwise fine. Comes with a $ 5 block of four imperforate in black & scarlet with imprint and interestingly the vignette positioned slightly high. Rare group. *(Photo = 246)*	295/302 Proof	⊞(*)	**300**

1450 / CHF 1'500

ex 1498 / CHF 300

1453 / CHF 300

ex 1500 / CHF 800

ex 1456

		Gibbons		Start price in CHF
1456	Waterlow Printer's Archive from the 1931 Anniversary of British North Borneo Company issue. Complete set of eight values 3 c. to $ 5 in matching bottom marginal blocks of twenty (10 x 2) with printer's imprint 'Waterlow & Sons Ltd, London Wall, London E.C.'. Printed in the issued colours on ungummed paper, each value comprising; 1) a progressive imperforate Die Proof of the frame only (additional example for the $ 5 printing), 2) a Die Proof in completed designs (additional examples for the 3 c., 10 c. & $ 1 printings) and 3) a perforated block of stamps in the complete design (additional example for the 25 c. value). All with punch holes between each block of four and a number with notations in the margins, such as; "Vignette plate correct / Improve registered", "Green Colour Correct", "8000,000 stamps / = 8,000 pulls" and "Wording May correct - as approved Proof". There are also some with printer's corrections on select stamps. Odd crease, stain and fault as would be expected with a lot of this type. A spectacularly eye catching assemble of twenty-nine bottom corner marginal blocks of twenty (29). Rare and extraordinary lot from the printer's files.	295-302 Proof	(*)	**8'000**

1457

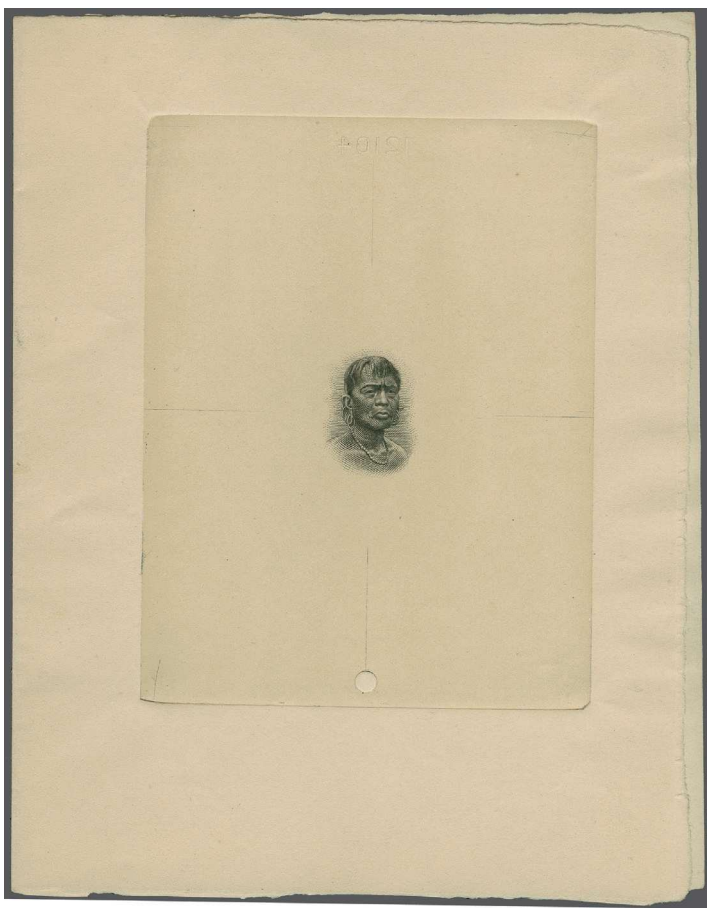
The premises of Waterlow & Sons Ltd. in London

1457	1931 (Jan 1): 50th Anniversary set of eight values as Imperforate Printer's Specimen stamps comprising; 3 c. black & purple, 6 c. brownish black & deep violet, 10 c. deep brown & blue-green, 12 c. black & carmine, 25 c. black & deep brown, $ 1 in black & purple and $ 2 in black & sage-green, each overprinted "Waterlow & Sons Ltd / Specimen" (Type WS1) in black diagonally at lower right, all affixed to sample book page (204 x 127mm.) with printed number above each. Most impressive piece. Fine and scarce.	295s/302s	(*)	**800**

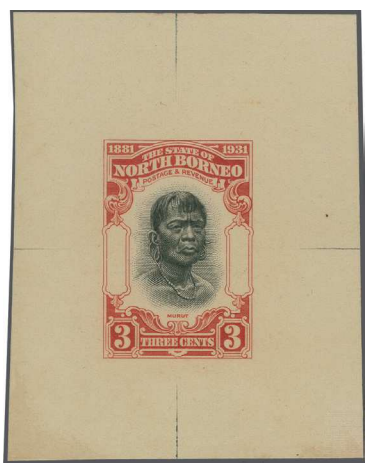
ex 1458

Government Offices in Jesselton

		Gibbons		Start price in CHF
1458	1931 (Jan 1): 50th Anniversary complete set of eight values 3 c. to $ 5 in pairs, tied to small piece, each cancelled with Jesselton cds in black (11 Nov 1931), of fresh and fine appearance. Rare Gi = £ 1,900+ as used singles.	295/302	△	**500**

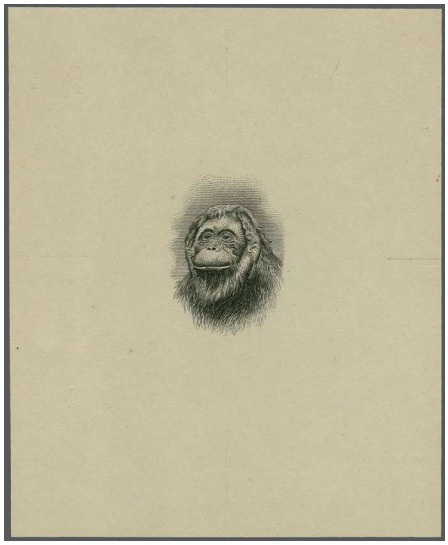


1459



ex 1460

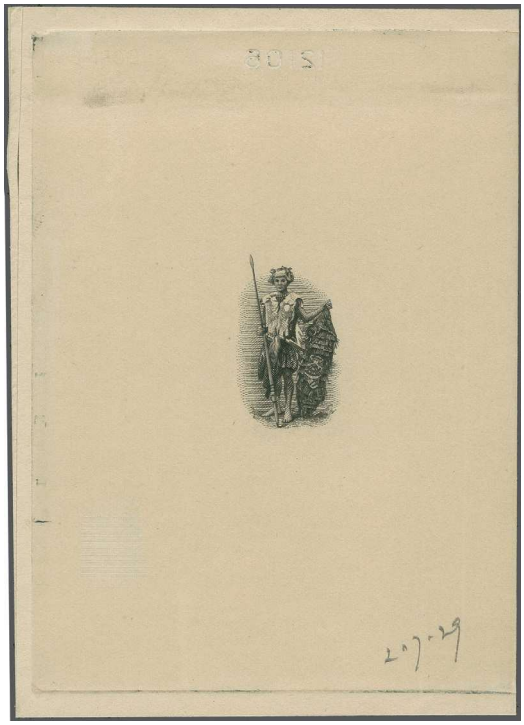
1459	1931 (Jan 1): Waterlow 50th Anniversary 3 c. progressive sunken Die Proof, with vignette of Head of a Murut, showing less shading to hair, face and neck, printed in black on wove paper (114 x 146mm. double size folded) showing guidelines and die number "12104" in reverse at top. Fine and scarce.	295 Proof	(*)	**150**
1460	1931 (Jan 1): 50th Anniversary 3 c. progressive Die Proof, printed in black & scarlet, with blank Malay and Chinese value tablet, printed on thin glazed card (60 x 75mm.), with guidelines at four points. Minor soiling. Fine and scarce. Comes with a complete die proof in the issued colour of black & green.	295 Proof	(*)	**400**



1461

1462

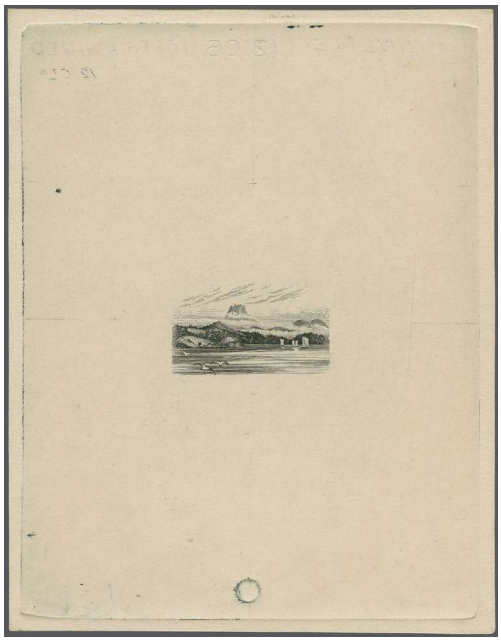
		Gibbons		Start price in CHF
1461	1931 (Jan 1): 50th Anniversary 'Orangutan' 6 c. Die Proof of the vignette in black, printed on thin glazed paper (62 x 75mm.), of fresh colour, with guidelines at four points. Very minor stain spots. Very attractive portrait of this popular issue. Scarce.	296 Proof	(*)	**400**
1462	1931 (Jan 1): Waterlow 50th Anniversary 'Orangutan' 6 c. black & orange, Die Proof, printed in the issued colour on wove paper (51 x 60mm.), of fresh colour, with guidelines at four points. Minor stain spots. Very attractive example and an iconic animal portrait. Scarce.	296 Proof	(*)	**200**



1463

1464

1463	1931 (Jan 1): Waterlow 50th Anniversary 10 c. progressive sunken Die Proof, showing vignette of the Dyak warrior in black on thin card (77 x 108mm.) showing die number "12106" in reverse at top and dated in pencil lower right "2.7.29", fine and scarce.	297 Proof	(*)	**200**
1464	1931 (Jan 1): Waterlow 50th Anniversary 10 c. black & scarlet, complete Die Proof, printed in the issued colours on wove paper (62 x 51mm.), guidelines to four points, fresh vibrant colour, small fault and nick top, otherwise fine. A scarce example.	297 Proof	(*)	**150**

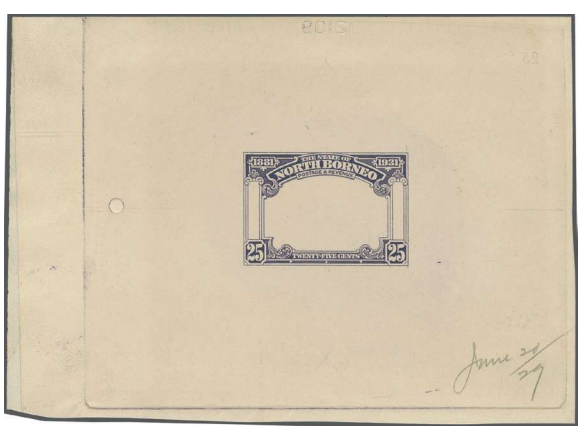


1465

1466

1467

		Gibbons		Start price in CHF
1465	1931 (Jan 1): 50th Anniversary Waterlow 12 c. Progressive Die Proof of the vignette in black on thin glazed card (80 x 102mm.) with guidelines and showing die number '12105' in reverse at top, fine and scarce.	298 Proof		**250**
1466	1931 (Jan 1): 50th Anniversary 12 c. black & ultramarine, Die Proof printed in the issued colours on wove (62 x 50mm.), showing guideline, of vibrant colour. Three tiny stain spots clear of design hardly noticable and which do not detract. Attractive Mount Kinabalu view. Fine and scarce.	298 Proof	(*)	**200**
1467	1931 (Jan 1): 50th Anniversary 12 c. progressive Die Poof in black & ultramarine of the complete design with blank Malay and Chinese value tablet, printed on thin glazed card (65 x 60mm.), showing guidelines at four points. Some stains at top, otherwise fine. A scarce example.	298 Proof	(*)	**250**



1468

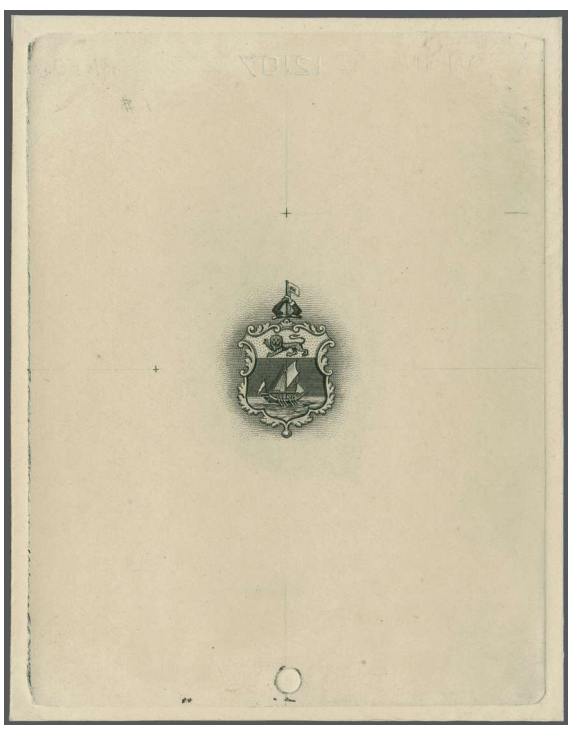
1469

1468	1931 (Jan 1): 50th Anniversary Waterlow 25 c. progressive Die Proof of the frame before the adding of extra lines around the inside of the frame, printed in violet on wove paper (125 x 90mm.), showing die number '12109' in reverse at top and dated in pencil 'June s0/29' at lower right. Attractive piece. Fine and scarce.	299 Proof	(*)	**300**
1469	1931 (Jan 1): 50th Anniversary Waterlow 25 c. progressive Die Proof of the frame with blank Malay and Chinese value tablets, printed in ultramarine on thin glazed card (115 x 90mm.) with faint guidelines, showing die number '12109' in reverse at top and dated by hand in pencil '14/6/29'. Fine and scarce.	299 Proof	(*)	**300**

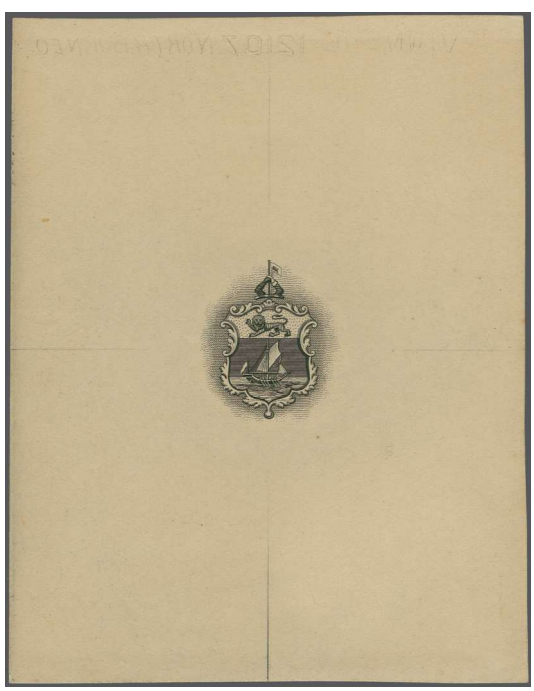
1470

1471

		Gibbons		Start price in CHF
1470	1931 (Jan 1): 50th Anniversary Waterlow 25 c. black & violet, incomplete Progressive Die Proof, proof with blank Malaya and Chinese value tablets at left and right, the cross-hatching above and to the right of the figures with '1931' partly missing, printed on wove paper (88 x 66mm.) and showing guidelines on three sides. Strong colour. Fine and scarce.	299 Proof	(*)	**300**
1471	1931 (Jan 1): 50th Anniversary Waterlow 25 c. black & violet, Die Proof in the issued colour, printed on wove paper (62 x 52mm.), showing guidelines at left, very vivid colour. Tiny stain spots, a small corner crease lower right and two dints to edges mentioned for accuracy and do not detract. Fresh example of this popular Clouded Leopard issue. Fine and scarce.	299 Proof	(*)	**200**

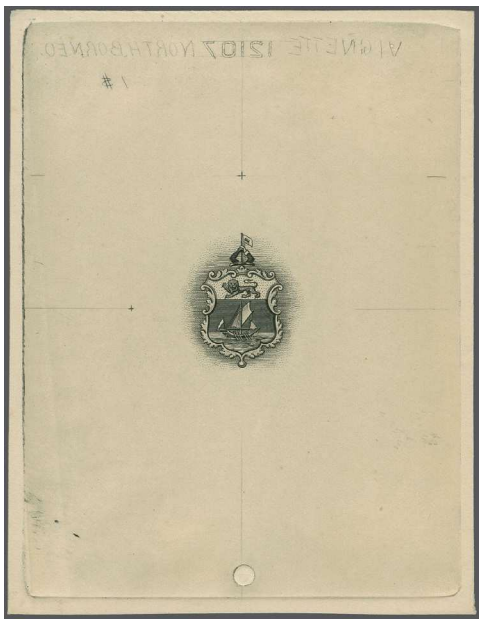


1472



1473

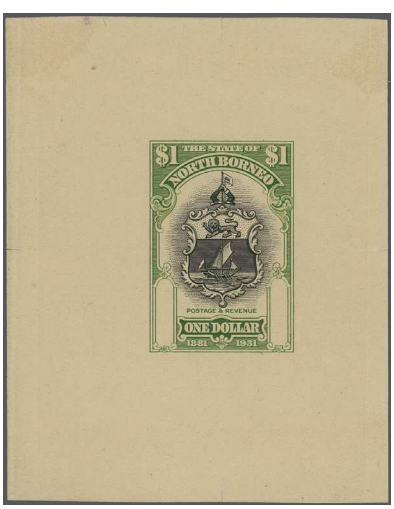
1472	1931 (Jan 1): Waterlow 50th Anniversary $ 1 progressive sunken Die Proof, vignette of the Arms of the Company, printed in black on thin card (80 x 103mm.), showing guidelines and die number '12107' in reverse at top. Fine and rare.	300 Proof	(*)	**250**
1473	1931 (Jan 1): 50th Anniversary Waterlow $ 1 progressive Die Proof vignette of the Arms of the Company, with the horizontal dashes which appear around the top of the flag, as well as the ball at the bottom not yet inserted, nor the dashes within the foliage which surrounds the Coat of Arms. Printed in black on thick paper (75 x 97mm.), showing guidelines and die number '12107' in reverse at top, fine and scarce.	300 Proof	(*)	**250**



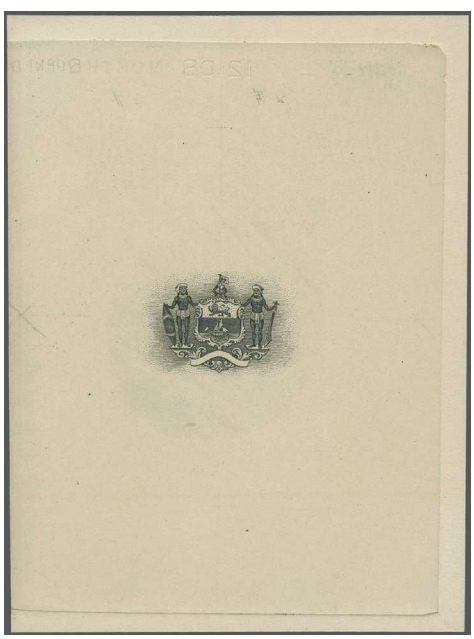
1474

1475

		Gibbons		Start price in CHF
1474	1931 (Jan 1): Waterlow 50th Anniversary $ 1 Die Proof vignette only of the Badge of the Company, printed in back on wove paper (80 x 104mm.), showing complete sunken die, with reversed legend 'Vignette 12107 North Borneo / $1' at top, with guidelines at four points. A wonderful example. Rare.	300 Proof	(*)	**300**
1475	1931 (Jan 1): 50th Anniversary Waterlow $ 1 black & yellow-green, Die Proof, printed in the issued colours on wove paper (51 x 62mm.), with guidelines. Vivid impression and fresh. Fine and scarce.	300 Proof	(*)	**250**



1476



1477

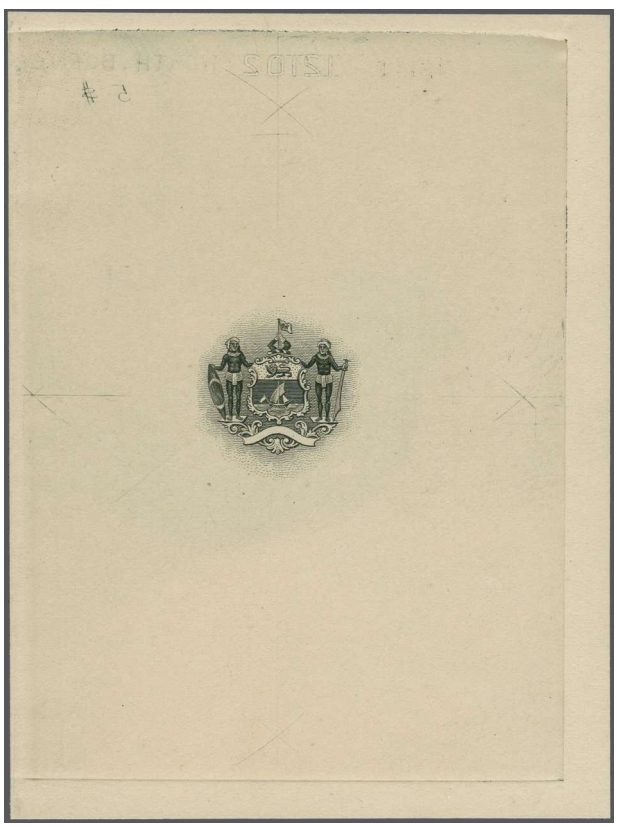
1476	1931 (Jan 1): 50th Anniversary $ 1 black & yellow-green, progressive Die Proof, with blank Malay and Chinese value tablet, printed in the issued colours on thin card (67 x 84mm.), with guidelines which are tiny slits. Minor soiling. Strong colour and fresh. Fine and scarce.	300 Proof	(*)	**250**
1477	1931 (Jan 1): 50th Anniversary $ 2 progressive Die Proof of the vignette with blank motto tablet, in black on thin glazed card (80 x 107mm.) with die number '12108' in reverse at top, fine and scarce.	301 Proof	(*)	**250**

1478

1479

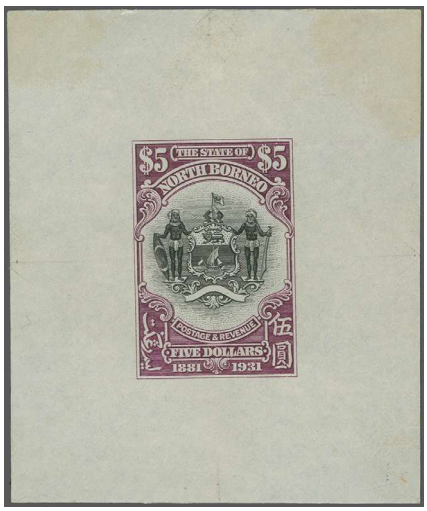
		Gibbons		Start price in CHF
1478	1931 (Jan 1): 50th Anniversary Waterlow $ 2 black & chestnut, Die Poof printed upon wove paper (62 x 51mm.), of fresh colour, showing guidelines on two sides. Fine and scarce.	301 Proof	(*)	**200**
1479	1931 (Jan 1): Waterlow 50th Anniversary $ 2 progressive Die Proof with blank motto, printed in black & chestnut on wove paper (66 x 66mm.), showing guidelines to four points. Minor imperfections otherwise fine. A scarce example.	301 Proof	(*)	**300**

1480

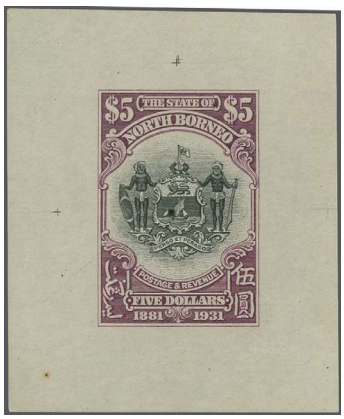


1481

1480	1931 (Jan 1): 50th Anniversary Waterlow $ 2 progressive Die Proof of the vignette and frame, blank Malay and Chinese value tablets, as well as the motto, printed in black & chestnut, on thin glazed card (66 x 60mm.), showing guidelines. Fresh vibrant colour. Fine and scarce.	301 Proof	(*)	**400**
1481	1931 (Jan 1): 50th Anniversary Waterlow $ 5 progressive Die Proof of the vignette with blank motto, printed in black on wove paper (79 x 106mm.) showing guidelines on three sides and die number '12102' in reverse at top, fine and scarce.	302 Proof	(*)	**300**



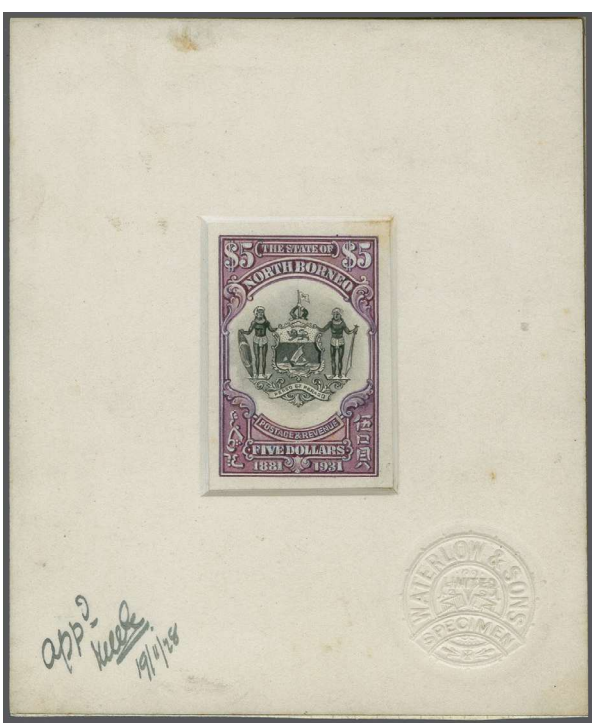
1482



1483

		Gibbons		Start price in CHF
1482	1931 (Jan 1): Waterlow 50th Anniversary $ 5 black & purple, progressive Die Proof in the issued colours, vignette in an unfinished state the motto "Pergo Et Perago" yet to be engraved on the blank scroll at foot. Printed on wove paper (64 x 76mm.), deep colour, showing guidelines on four points. Minor wrinkles and faint marks at upper corners (from archival mounting), otherwise fine. An interesting and scarce example of the top value.	302 Proof	(*)	**250**
1483	1931 (Jan 1): Waterlow 50th Anniversary $ 5 black & purple, Die Proof in the issued colours, printed on wove paper (51 x 63mm.), strong vibrant colour, showing guidelines on three sides, tiny rust spot lower left which does not detract. Fine and scarce example of the desirable top value.	302 Proof	(*)	**250**

1484



1485

1484	1931 (Jan 1): Waterlow 50th Anniversary $ 5 progressive Die Proof, with blank Malaya and Chinese value tablets, as well as blank motto and background engraving, printed in black & light purple on glazed thin card (67 x 81mm.), guidelines to four points, some staining and spot. Otherwise fine. Very rare piece.	302 Proof	(*)	**400**
1485	1931 (Jan 1): 50th Anniversary $ 5 handpainted essay in black & purple, stamp-size, inset on thick card (90 x 108mm.), with embossed 'WATERLOW & SONS / SPECIMEN' at lower right, marked *"appd"*, initialled and dated "*19/11/28*"; some traces of fastening glue at top right and soiling mentioned for accuracy. Very rare piece and most attractive.	302 Proof	(*)	**2'000**

ex 1486

ex 1488

		Gibbons		Start price in CHF
1486	1939 (Jan 1): Pictorial Issue 1 c. to $ 5 complete set of fifteen Imperforate Proofs, printed in the issued colours on gummed wove paper, some toning and browning in places, although all with large margins and of fresh colour. A fine and attractive set. Rare.	303/317 Proof	*	**750**

ex 1487 / CHF 300

ex 1489

1490

1487	1939 (Jan 1): Pictorial set of fifteen values 15 c. to $ 5 each in an imperforate block of four from the printers file sheets, unused, large part og., unmounted but for some offsetting, with punched security holes. Fresh and vibrant colours. Minor creasing and the $ 5 with a red-circled printer's correction. Fine and rare in this form.	303-317 Proof	⊞*	**300**
1488	1939 (Jan 1): Pictorial set of fifteen values 1 c. to $ 5 with perforated "SPECIMEN" (Type W8) diagonally, of fresh appearance, large part og., fine examples of this highly attractive set, scarce Gi = £ 700+. *Provenance: Ex Third Reich UPU 1941 presentation album of specimen stamps, being specially prepared and hand illustrated, titled 'Die Raubpolitik Englangs im Spiegel der Briefmarke' (The Imperial robbery of England, reflected in stamps). According to an article in Stamp Magazine (September 1995) an American servicemen, when the war ended in 1945, discovered the album in the Fuhrer's private study at his mountain retreat in Berghof, Berchtesgaden.*	303s/317s	*	**200**
1489	1939 (Jan 1): Pictorial Issue 1 c. to $ 5 complete set of fifteen values in unused blocks of four, of fresh vibrant colour, nicely centred, large part og., fine and rare Gi = £ 5'600+ as unused set of singles.	303/317	⊞**	**1'000**
1490	1939 (Jan 1): Pictorial Issue $ 5 indigo & pale blue, perf. 12½, a used vertical strip of four, of fresh appearance, each pair cancelled by a single strike of a Sandakan cds in black (13 Oct 1941). Some minor imperections, otherwise fine. A scarce multiple of this key value Gi = £ 1'900 as four singles.	317		**300**

		Gibbons		Start price in CHF
1491	**British Military Administration** 1945 (Dec 17): An accumulation including complete set of fifteen values 1 c. to $ 5 in unused blocks of four and in singles, as well as; $ 1 block of six, $ 2 top right corner block of four (toned) and $ 5 top right corner block of four and marginal block of six with additional 1 c., 2 c., 3 c., 6 c., 10 c. (2), 12 c. and 25 c. blocks of four; 2 c., 4 c. (3), 8 c., 12 c., 15 c. and 20 c. (2) blocks of six. Almost exclusively large part og. In addition, also 10 c. and $ 2 blocks of four, 8 c. and $ 5 vertical strips of three used and a few other unused duplicate singles. Some imperfections and the odd fault, but in the main fresh and fine. Scarce group Gi = £ 3,709+	320/334	⊞*/ (*)/**	**300**

Lots and Collections

1492	1883/1950: Assortment of material on predominantly stock cards comprising sets, specimens, varieties and three covers plus one cover front. Includes unused and used items from various sources including Stanley Gbbons, as well as yet to be unsorted material. Noted among many others; 1891-92 6 c. on 8 c. variety "Surcharge Inverted" unused (BPA certificate 2001), 6 c. on 10 c. deep blue used block of twelve (SG 55a & 56 = £ 1'195), 1904 4 c. on 8 c. variety "Surcharge Inverted" unused (SG 148a = £ 350), 1942 Japanese occupation War Tax 1 c. green & red-brown with type 1 Sandakan handstamp in black used (SG J16 = £ 350), 1904-05 Type 50 local surcharge set of thirteeen to 4 c. on £ 10 used (SG 146/157 = £ 475), 1939 Pictorial 25 c. green & chocolate with variety "Vignette printed double, one albino" unused (SG 313a = £ 350) and two printer's sample miniature sheets of nine from the 1894 issue a 2 c. value in a black & bistre colour and a 6 c. in black & dull green (SG 68+73 Proof). Mostly fine and numerous better with much to find. An excellent lot for expansion or resale Gi = £ 3'687+ not counting unlisted and lower values. *(Photo = 🗐 www)*	4-370	✉ (✉)⊞*/ (*)/**	**400**
1493	1886/1948: Accumulation of material on stock cards, a hagner page and within sleeves comprising unused and used material and two covers. Mainly unsorted purchases and finds. Includes, complete set of eight values from the 1931 Pictorial in used condition (SG 295-302 = $ 750), a 1901 British Protectorate overprinted $ 10 brown unused with large part og. fresh colour (SG 145 = £750), 1916 25 c. black & green with 'matt ink' red cross overprint in carmine perf. 15 in unused large part og. fresh (SG 213a = £ 450), a Malaya-Borneo Exhibition 1922 20 c. on 18 c. blue-green red overprint with variety "Stop after Exhibition" unused large part og. fresh (SG 369a = £ 375), a number of blocks and larger multiples especially on the 1886/86 issue, for example; 1 c. orange and 8 c. green in unused sheets of fifty and also 1888/92 Postage & Revenue issue 6 c. in sheet of fifty and 8 c. in block of thirty-five also some blocks of four of various values also unused. Additionally Japanese occupation 1944 1 s. to 15 s. plus 1 y. in unused side marginal blocks of four (SG J35-43+J48 = £ 848). Not possible to mention all items. Others to discover. Mixed condition in places but mostly fine. A valuable group Gi = £ 7'348+. *(Photo = 🗐 www)*	24/F3b	✉⊞*/ (*)/**	**500**

1494

1494	1894 (Feb): Pictorial set of nine values Waterlow sample stamps. Comprising Imperforate 2 c. black & sepia block of four, 6 c. black & yellow-green and 12 c. black & blue-green strips of three; Perforated 1 c. black & claret, 3 c. green & chestnut, 5 c. black & greyish blue, 8 c. blue & light brown, 18 c. black & dull purple and 24 c. slate-green & yellow-orange strips of three, all affixed to two pages from a sample book with reference numbers above each. Some soiling in places though a rare group of multiples still intact.	66-79	⊞(*)	**500**

		Gibbons		Start price in CHF
1495	1894: Group of Arms issues comprising twenty unused examples, including printers colour variations for the 25 c. (6) and 50 c. (10) values, including two blocks of four, also stamps showing double impressions as well as a block of four printed on boths sides from the printers waste sheets and the $ 1 with variety "Imperforate between stamps and margin at top" and imperforate pair as well as a block of eight with double impression, in the main fine and fresh. An interesting group. *(Photo = www)*	81-83a	⊞*/(*)	**200**

ex 1496

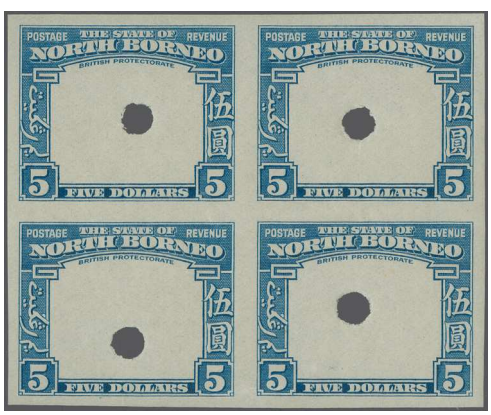
ex 1502

1496	1897/1911: Group of three Specimen sets comprising the 1897 18 c. black & green and 24 c. blue & lake in vertical strips of five overprinted in black 'SPECIMEN' (Type NB4) unused, large part og. unmounted but top two stamps on the 24 c. have splatters of offset gum on front hardly noticable. 1909 Pictorial set of thriteen values all overprinted 'SPECIMEN' in black (Type NB6) very fresh colour with large part og. and 1911 set of five values overprinted 'SPECIMEN' in black (Type NB7) large part og. fresh and rine. A fine selection and scarce trio Gi = £ 1'000.	110s/183	*/**	**200**
1497	1909/23: An accumulation of exclusively unused singles, blocks of four and larger block multiples comprising at least one block of four for all thirteen values 1 c. to 24 c. often with several and some values with blocks of twelve and above. Includes some of the shades and different perforations and mainly fresh and large part og. with a number unmounted. There is a separated sheet of 100 of the 12 c. value divided into two blocks of 50 and also noted a block of four of the 24 c. in both shades and a block of four of the 18 c. blue green. Much duplication. A fine assembly and a valuable selection Gi = £ 7'947+. *(Photo = www)*	158-176	⊞*/**	**400**
1498	1916 (Feb): Surcharged set of three 2 c. on 3 c. black & rose-lake in a block of eight, 4 c. on 6 c. apple green in a horizontal pair and the 10 c. on 12 c. deep blue a block of twenty-five, each value with one example of the overprint variety "Inverted S". In unused, large part og., and mostly unmounted condition. The odd tone spot otherwise fresh and fine, the block of twenty-five a particularly vivid colour. Additionally, comes with two examples of the "Inverted S" variety for the 2 c. on 3. used on piece, one a horizontal pair the other a single. Attractive group (5). Scarce multiple and variety Gi = £ 2'138. *(Photo = 247)*	186a-188a	*/**	**300**
1499	**Red Cross** 1918: Accumulation of unused and used material, including scarcer overprint varieties such as unused examples of; 1918 4 c.+2 c. scarlet (BPA certificate) and 12 c.+2 c. deep bright blue both with variety "Surcharge Inverted" (SG 218a & 224a = £ 1'050), also four album pages with 1918 overprint 9mm. apart 1 c. to $ 2 in unused singles with a page of examples with unlisted overprint varieties as well as a 1919 picture postcard franked with 4 c.+2 c. from Lahad Datu to Amsterdam (Gi = £ 425+) and a part set to the 24 c. value in unused blocks of four. Additionally, Surcharge Type 70 1918 set of seventeen values used on piece (SG 235/252 = £ 1'200+). A mainly fine selection with several better examples. Scarce group Gi = £ 2'675+ not counting lower value items. *(Photo = www)*	214-252	✉ △⊞*/(*)/**	**300**
1500	1918 (Aug): 'Red Cross / Two Cents' surcharge in black on stamps of 1909/11. Two complete sheets of fifty of the $ 1 + 2 c. chestnut and the $ 2 + 2 c. lilac both showing the re-entry "Double Oars and Dots behind Lion" (R.4/9), unused, large part og. Some toning to gum some of which has come through on the $ 2. However, visually impressive and fresh colour. Additionally, there is a selection of unused blocks of four and marginal top singles 1 c.+2 c. to 24 c.+2 c. mostly very fine, large part og. and unmounted. Rare group Gi = £ 7'190+ as single. *(Photo = 247)*	231, 231a/232a	⊞*/**	**800**
1501	1922 (March 31): Malaya-Borneo Exhibition two complete specimen sets of fourteen values 1 c. to 50 c. overprinted "SPECIMEN" diagonally in red or black (Type NB10), large part og., some trivial short perfs., overall very fresh and fine appearance. Scarce Gi = £ 1'000. *(Photo = www)*	253s/275s	*	**200**
1502	1922 (March 31): Malaya-Borneo Exhibition complete set of fourteen values 1 c. to 50 c. unused with the overprint variety "Stop after Exhibition", fresh colour, mostly well positioned, large part og. just some browning as is usual but not to all. The odd minor imperfection otherwise very fine. A scarce set Gi = £ 2'280.	253c/275a	*	**300**
1503	1922 (March 31): Malaya-Borneo Exhibition selection of seven used horizontal pairs all with an example of the overprint variety "Stop after Exhibition", includes; 2 c., 6 c., 10 c., 12 c., 16 c., 20 c. on 18 c. and 24 c. Also, an unused right side marginal block of ten (5 x 2) 12 c. black & deep blue showing the same variety (SG 265/265a = £ 212) fresh and large part og. (one stamp mounted in upper row). In the main fine and a scarce group Gi = £ 2'012. *(Photo = www)*	255a-270a		**200**

ex 1504

Gibbons — Start price in CHF

1504 1931 (Jan 1): Anniversary of British North Borneo Company complete set of eight values 3 c. to $ 5 each cancelled by a Madame Joseph forged 'Jesselton / North Borneo' postmark in black (22 AUG 1931) and also another 10 c. black & scarlet with a $ 5 black & purple cancelled by the 'G.P.O / B.N.B.' Madame Joseph single circle (22 AUG 1933). Additionally, comes with die proofs of the $ 2 black & chestnet and $ 5 black & purple in the issued colours, printed on wove paper (60 x 48mm. & 51 x 61mm. respectively) fresh colour, although both have imperfections and a fault. A scarce selection (12) and useful for further development or study. 295-302 (*) **300**



ex 1505

ex 1506

1505 1939 (Jan 1): Pictorial Proof set of fourteen values (monocolour 8 c. excluded from set of 15), of the frames only, each in an imperforate blocks of four, from the printer's files with security punch holes, large part og. (unmounted but some offsetting), of fresh vibrant colour. Minor creasing and upper left 2 c. with red-circled printer's correction. Visually appealing and impressive. Scarce in this form. 303/317 Proof * **200**

1506 1947 (Sept 1): Crown Colony complete set of fifteen values, 1 c. to $ 5, in unused marginal blocks of four, large part original gum, unmounted, very fresh and fine. A colourful set which marked the time North Borneo became a Crown Colony (15 July1946) Gi = £ 440+ priced as singles. 335-349 ⊞** **200**

Postage Due

1507

Sandaken Post Office

1507 1901/02: 5 c. black & orange-vermilion, locally overprinted vertically upwards (Type D1) with stop, perf. 13½-14, a used horizontal strip of three, the first stamp with variety "Stop Omitted", cancelled by two strikes of a Sandakan cds in black (15 Feb 1902). A very rare example, this variety unlisted (SG 2023) and neatly illustrated along with the normal overprint. D28 var **200**

ex 1508

		Gibbons		Start price in CHF
1508	Group of material including complete set of five values for the 1939 Crest of the Company 2 c. to 10 c. specimen set with "SPECIMEN" perforated diagonally fresh large part og. and also a set used with various double-ring datestamps, fine appearance and scarce (SG D85-D89 + D85s/D89s = £ 1'200). Also, among others, the 1902/12 'British Protectorate' 4 c. black & carmine, overprint in black Type D1, perf. 13½-14 in a lower marginal block of four with part printer's imprint, fresh unused example unmounted but for surface specks to right pair, (SG D40) and from the same series the 18 c. black & green and 24 c. blue & lake in marginal blocks of four unused (SG D48/49) large part og, as well as 1902 'British / Protectorate' overprinted 'Postage Due' in black on 18 c. black & green with variety "Overprint Double" (SG D48a = £ 550) an unused example. A fine and scarce assembly (16) Gi = £ 2'373+.	D48a, D85-89	⊞*/(*)	**200**
1509	1895/1902: Group of fourty two examples, comprising a blend of unused and used items, including multiples and several varieties of overprint such as; 1895-97 18 c. black & deep green an unused example with "Inverted Surcharge" and a CTO example of the same value with "Overprint Double" (SG D10a & 10ba = £ 650) also a 8 c. black & dull purple "Overprint Inverted" (SG D7ba = £ 200). Noted a used 1901-02 3 c. green & dull mauve with "Overprint Double" (SG D27a = £ 325). Also, among others, 1902-12 British Protectorate 2 c. black & green block of ten unused no gum fresh colour and showing overprint diagnostic 'Nick' at top of 'O' on position 82 (SG D50a = £ 800) and an unused lower marginal block of nine 1902 10 c. brown & slate blue (SG D45 = £ 1'080) with large part og. A few imperfections and the odd fault, although a scarce and useful assembly Gi = £ 4'582+. *(Photo = www)*	D1-D50a	⊞*/(*)	**500**

Japanese Occupation

1510

The Imperial Japanese Army in North Borneo

1510	**Japanese Occupation** 1942 (Sept 30): 2 c. purple & greenish blue, with 1939 'War / Tax' overprint in black (Type 97) and handstamped of Sandakan in black (Type I), perf. 12½, a used example, cancelled by a Jesselton cds (6 June 1942), fresh and fine example, Cert. BPA (2019) Gi = £ 650.	J17		**200**
1511	**Japanese Occupation** 1944: Complete run of two sets including the North Borneo set of thirteen stamps overprinted with the Kuching Type 4 overprint in fine used condition (SG J20/J32 = £ 450) and the Japan stamps set of fourteen values overprinted with Kuching Type 7 in unused large part og., fresh examples with minor gum disturbance (SG J35/J48 = £ 550). Additionally, comes with a vertical pair and a single of the North Borneo $ 1 dollar brown & carmine used. A mainly fine group. Scarce Gi = £ 1'450. *(Photo = www)*	J20/48	*	**150**