

CHAPTER ELEVEN

REVENUE STAMPS

Revenue stamps are or were used to pay taxes on a wide variety of documents. Use of the stamps in this Chapter was based on the Stamp Act 1949. During the period covered by this chapter, postage stamps were used for small sums, with dedicated revenue stamps for charges of \$25 or more. However, \$25 revenue stamps were often used on “Chinese clubbed packets” where the postage payable was based on the number of individual letters enclosed. Packet wrappers have been seen with postage in excess of \$130! The survival rate of such wrappers is, unfortunately, vanishingly small.

As the lowest value revenue stamp was \$25, on many types of legal documents one is more likely to find postage stamps used with either a conventional handstamp from the Stamp Office of the state concerned or with an embossed red seal mark. Stamp Office marks are often passed-off by dealers as “fine used”. Whereas early red seals had a separate design for each value, post-war seals had a single design without value but containing three numbered slugs which display the date on which the mark was applied.

The individual states continued to use their own revenue stamps after the formation of the Federation, some being derived from pre-war designs and others being completely new designs. All were treated as new issues by the Crown Agents, with the appropriate distribution of specimen stamps, albeit on a much smaller scale than for a postage stamp.

The first post-war revenue stamp issue formed part of the ordering process that led to the 1948 Definitive Issue postage stamps and postal stationery. I therefore refer to them generically as the 1948 Revenue Issue. Like the 1948 Definitive Issue, they actually appeared on various dates between 1948 and 1951. First on the scene were the former Straits Settlements, Singapore, followed later by Penang and Malacca, which continued the “Large Nyasaland” design, but with the state name taking the place of the former colony name. As in Straits Settlements issues from 1935, the stamps bore “REVENUE” at both sides, instead of “POSTAGE” at left and “REVENUE” at right.

Several of the Federated Malay States resumed use of the 1895 Elephants designs, with the state name in sans-serif lettering as adopted circa 1935 in the place of the pre-FMS serif font. The post-war colours were different from those used pre-war.

The remaining states used unique designs, of which Kedah was a modernised version of its pre-war design. As a general rule, revenue stamps were supplied in packages of 100 sheets with waxed paper interleaving.

The state stamps continued in use until circa 1963, when new Federation of Malaya revenue stamps were belatedly introduced. The Federation design remained in use until 1975, when they were replaced by Malaysia revenue stamps, with a new version of the Federation design as late as 1973.

JOHORE

1 June 1950.

1948 Revenue Issue.



(illustration courtesy Mr. P. Cockburn)

By an unknown designer, the 33mm x 28mm designs portray the Sultan Abu Bakar Mosque, Johore Bahru in a frame similar to that used since 1895 by the Federated states. They were printed in sheets of 30 ([.] x [..]) by De La Rue using letterpress. Separate frame and vignette printing plates were used, both numbered 1. Printing colours were (\$25) red key and brown duty, (\$100) purple key and blue duty, (\$250) black key and green duty. Sheet markings are unknown. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.0 x 13.2.

Requisitions:

There were three printings:

1. Reqn. G9/2656/1 (1949) (\$25, \$100, \$250).

The order was for 400 sheets, to be supplied 3 months after proofs. An original key die and a border duty die for each value were used to produce working 30-set key and duty plates at a cost of £255. Key plate 1 was issued to De La Rue on 3 February 1950 and the duty plates, No.1, 30-set, were issued on 6 February (\$25, \$250) or 7 February (\$100). 400 sheets of \$25, 440 sheets of \$100 and 450 sheets of \$250 were shipped to Malaya on 24 February. Specimens retained were 120 of each value for De La Rue and 4 for His Majesty.

2. Reqn. G9/7943/1 (1952) (\$25).

Reprint 400 sheets of 30 \$25 stamps. 420 sheets were shipped on 15 October 1952 in parcels of 100 sheets with wax interleaving. De La Rue kept 60 specimens, even though this was not a new design.

3. Reqn. G9/9690/1 (1958) (\$25).

Reprint 1000 sheets of 30 \$25 stamps. 1050 sheets were shipped on 18 April 1958 in parcels of 100 sheets with wax interleaving.

Destruction of plates and dies:

The plates and dies were all certified destroyed on 13 August 1963.

Postal use:

A block of four of the \$25 stamp is known postally used on a Chinese clubbed packet in 1956 and other examples of postage use are known.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.1.1	6	JR1	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.1.2	7	JR2	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.1.3	8	JR3	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

KEDAH**20 February 1950.****1948 Revenue Issue.**

(illustration courtesy Mr. A. McClellan)

By an unknown designer, the 28mm x 33mm designs portray Sultan Badli Shah in a frame similar to that used for the 1937 postage stamp issue. They were printed in sheets of 60 by Waterlow using intaglio. Printing colours were (\$25) rose-red and brown, (\$100) lilac and blue-black and (\$250) green and black. Printing plates numbers position and sheet markings are unknown. The paper gives no significant reaction under ultra-violet light but the red is slightly fluorescent. The paper has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 12.5.

Requisitions:

There were two printings:

1. Reqn. G9/2502/1 (1948) (\$25, \$100, \$250).

This order was originally recorded in the Requisition Book under De La Rue but later transferred to Waterlow. This was a new issue due 6-8 weeks after approval of proofs. 200 sheets were ordered of each value.

Border duty dies for each value and a vignette die and 2-set transfer rollers for each die were produced at a cost of £123-7-6. 60-set border and vignette plates numbered 1 were then produced. The Plate and Die Register also records that a vignette plate 2 was produced, but it is not recorded whether it was ever put to press. They were stored at Waterlow & Sons when not in use.

New 60-set border plates, No.1, were issued to the printer on 26 October 1949 (\$25) or 27 October (others), followed by the vignette plate 1 on 31 October. The \$25 border and vignette plates were reissued on 22 December. 200 \$25, 165 \$100 and 193 \$250 sheets were supplied on 6 January 1950. The lower-than-ordered numbers sent and the two print runs for the \$25 suggest considerable production quality problems in completing this order. Specimens were sent to CA (1), CI (1), W&S (7) and CO (1).

2. Reqn. G9/3211/2 (1955) (\$25).

Reprint by Waterlow in 200 sheets of 60 stamps. Border plate 1 and vignette plate 1 issued 28 April 1955. The exact order was shipped by insured parcel post on 15 July 1955, interleaved with waxed paper and parcelled in 100s. Waterlow retained 18 specimens.

Destruction of plates and dies:

The dies and plates were certified destroyed on 13 August 1963.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.2.1	7	R6	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.2.2	8	R7	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.2.3	9	R8	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

KELANTAN

15 November 1950.¹

1948 Revenue Issue.



(illustration courtesy Mr. P. Cockburn)

By an unknown designer, the 43mm x 28mm designs portray Sultan Ibrahim and a pair of buffalo ploughing. They were printed in sheets of 30 by Waterlow using intaglio from two-pane plates (60-set). Printing colours were (\$25) rose-red border and brown vignette, (\$100) violet border and blue frame, and (\$250) green border and yellow vignette. Printing plate number position and other sheet markings are unknown. The paper gives no significant reaction ultra-violet. It has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 12.7 x 12.5.

Requisition:

There was only one printing:

1. Reqn. G9/2517/1 (1949) (\$25, \$100, \$250).

Order for 400 sheets for delivery in November 1949. A duty-blank border die was engraved and transferred by a 2-set transfer roller to separate dies which were then engraved for each duty. A vignette die was similarly produced. Each of the four dies was transferred by a separate 2-set transfer roller to 60-set printing plates. Proofs were approved on 28 March 1950 (\$25 and \$100) and 10 May (\$250). The 60-set plates were released to the printer on 9 June (\$25, \$100, \$250 border plates 1) and 20 June (vignette plate 1). 437 \$25, 417 \$100 and 421 \$250 sheets were sent on 7 July. Specimens were CA (1), CI (1), CO (1) and W&S (7).

Destruction of plates and dies:

The plates and dies were stored at De La Rue until certified destroyed on 13 August 1963.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.3.1	2	R2	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.3.2	3	R3	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.3.3	4	R4	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

MALACCA

1951.

1948 Revenue Issue.



(illustration courtesy Mr. P. Cockburn)

By an unknown designer, using the 1937 head design based on a photograph by Bertram Park, the "Large Nyasaland-type" 29mm x 34mm designs portray King George VI. They were printed in sheets of 50 (10 x 5) by De La Rue using letterpress. Printing colours were (\$25) rose and brown, (\$100) claret and bright blue, and (\$250) black and green. The Border printing plate number position and other sheet markings are unknown. Vignette plate 1 had previously been used for the Straits Settlements and BMA Malaya issues, as well as the contemporary issued of Penang and Singapore.

It had the plate number "1" in white on a coloured circle with a coloured outer line above R1/2. The paper gives no significant ultra-violet reaction. It has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.2 x 13.0.

Requisition:

There was only one printing:

1. Reqn. G9/1290/1 (1947) (\$25, \$100, \$250).

New issue, attached to postage stamp order. The original order was for 120 sheets, then revised to 240 sheets. Original border dies were produced for each duty. Proofs were approved on 27 June 1950. 50-set working plates were produced and issued on 25 October 1950 (\$25 Border plate 1) or 1 November (\$100 B1, \$250 B1, Vignette plate 1). 252 \$25, 252 \$100 and 247 \$250 sheets were shipped on 21 and 22 November. Specimens were for CA (1), CI (1), CO (1) and DLR (201).

Note: No firm issue date is known, but it was probably during early 1951. It would have just been possible for it to be released in the last days of December 1950, depending on the ship's speed of passage.

Variety:

As originally used for Straits Settlements, the vignette plate exhibited a distinct variety at R2/2, where one of the pearls in the oval surrounding the head was omitted on a line between the King's eye and the centre of the scroll. This variety is likely to exist on this later printing as well.

Destruction of plates and dies:

The plates and dies were stored at De La Rue until certified destroyed on 13 August 1963.

Withdrawal:

As there was no Queen Elizabeth II printing for Penang, these stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.4.1	1	R1	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.4.2	2	R2	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.4.3	3	R3	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

NEGRI SEMBILAN

6 February 1950.

1948 Revenue Issue.



By an unknown designer, the 33mm x 28mm designs portray elephants as used for the 1935 series Revenues, but with colours changed and a new \$250 value. They were printed in sheets of 30 by De La Rue using letterpress. Printing colours were (\$25) brown duty and red key, (\$100) carmine lake duty and ultramarine key, and (\$250) blue-green duty and black key. Printing plate number position and other sheet markings are unknown. The paper has watermark Multiple Script CA upright and gives no significant ultra-violet reaction. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.0 x 13.2.

Requisitions:

There were two printings:

1. Reqn. G9/2773/1 (1949) (\$25, \$100, \$250).

Order for a new issue, with 400 sheets of each value due 3 months after approval of proofs. Proofs were approved on 10 June 1949 (\$25 and \$100) or 27 June (\$250). The old Federated Malay States elephants die was altered to form a new "original" vignette die. The 1935 \$25 and \$100 duty dies from Requisition 1291 of 1935 were reused and a new \$250 duty die made. The key plate and three duty plates (all 30-set and numbered 1) were issued on 10 October. The dies and plates cost £100. The shipment on 28 October comprised 430 \$25, 448 \$100 and 450 \$250 sheets. Specimens were CO (1), CA (1), CI (1) and DLR (121).

2. Reqn. G9/9688/1 (1958) (\$25).

Reprint of 1000 sheets of 30 \$25 stamps. 1050 sheets were shipped on 18 April 1958, interleaved with waxed paper and parcelled in 100s.

Destruction of plates and dies:

The plates and dies were stored at De La Rue until certified destroyed on 13 August 1963.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.5.1	5	NSR5	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.5.2	6	NSR6	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.5.3	7	-	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

PAHANG**10 July 1950.****1948 Revenue Issue.**

(illustration courtesy Mr. P. Cockburn)

By an unknown designer, the 28mm x 33mm designs portray Sultan Sir Abu Bakar. They were printed in sheets of 30 by De La Rue using letterpress. Printing colours were (\$25) brown duty and red key, (\$100) carmine-lake duty and ultramarine key, and (\$250) blue-green duty and black key. Printing plate number position and other sheet markings are unknown. The paper has watermark Multiple Script CA upright and gives no significant ultra-violet reaction. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.2 x 13.0.

Requisitions:

There was only one printing:

1. Reqn. G9/2516/1 (1949) (\$25, \$100, \$250).

400 sheets of each value for delivery in April 1949. An essay for the \$250 stamp exists with a photographic centre in black, highlighted in white by hand, and a hand-painted black frame (with white text) on off-white card. The duty tablets and state name are in green and white. It was annotated "Approved (initials) 20/9/49". Proofs were approved on 16 January 1950. 30-set plates (No.1) were issued on 2 May. The shipment by De La Rue on 24 May comprised 420 sheets of each value. Specimens were CO (2), CA (1), CI (1) and DLR (120).

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.6.1	5	R3	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.6.2	6	R4	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.6.3	7	R5	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

PENANG**1949.****1948 Revenue Issue.**

By an unknown designer, using the 1937 head design based on a photograph by Bertram Park, this new "Large Nyasaland Type" 29mm x 34mm design portrays King George VI. They were printed in sheets of 50 (10 x 5) by De La Rue using letterpress. Printing colours were (\$25) rosine vignette and brown border, (\$100) bright purple and blue and (\$250) mauve. The Border printing plate number position and other sheet markings are unknown. Vignette plate 1 had previously been used for the Straits Settlements and BMA Malaya issues, as well as the contemporary issued of Malacca and Singapore. It had the plate number "1" in white on a coloured circle with a coloured outer line above R1/2. The paper had watermark Multiple Script CA upright and gives no significant ultra-violet reaction. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 14.0 x 13.8. The sheets were not numbered.

Requisition:

There was only one printing.

1. Requisition G9/1289/1(1948) (\$25, \$200, \$250).

The stamps were ordered as part of the 1948 Definitive Issue postage stamp Requisition. This required 120 (later amended to 240) sheets for delivery in mid-1948. Proofs were approved on 10 February 1949. 50-set plates were produced and issued to the printer on 12 April (\$25 border plate 1), 22 April (\$250 border plate 1) or 26 April (\$100 border plate 1, plus vignette plate 1 for use on all values). 251 \$25, 244 \$100 and 240 \$250 sheets were shipped on 12 May. Specimens were produced for CA (1), CI (1), CO (1) and DLR (201).

Notes: I.S.C. lists a \$200 stamp, but no such stamp was ordered.

The issue date is not recorded, but could not be before June 1949. The earliest reported used examples date from 10 October 1950 (\$25) or 3 November 1950 (rest).

Variety:

As originally used for Straits Settlements, the vignette plate exhibited a distinct variety at R2/2, where one of the pearls in the oval surrounding the head was omitted on a line between the King's eye and the centre of the scroll. This variety is likely to exist on this later printing as well.

Withdrawal:

As there was no Queen Elizabeth II printing for Penang, these stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.7.1	1	R1	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.7.2	2	R2	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.7.3	3	R4	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

PERAK

20 February 1950.¹

1948 Revenue Issue.



By an unknown designer, but based on the original 1895 high values, the 33mm x 28mm stamps continue the 1935 version of the elephants design but with changed colours and a new \$250 value. They were printed in sheets of 30 ([.] x [.] by De La Rue using letterpress. Printing colours were (\$25) red key and brown duty (value and state name), (\$100) scarlet key and grey-black duty and (\$250) black key and blue-green duty. Light and dark brown shades of the \$25 have been reported but have not been attributed to specific printings. They are likely, however, to reflect the colour changes in the contemporary 1948 Definitive Issue. Sheet markings are not known. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.8 x 14.0. The later printings of the \$25 were all perforated 13.0 x 13.2.

Requisitions:

There were four printings:

1. Reqn. G9/2395/1 (1948) (\$25, \$100, \$250).

400 sheets of each value were ordered for delivery by 29 December 1948. Proofs were approved on 31 December. New duty dies were made for each value, but only the \$25 was made up as a 30-set duty plate. Although a 2-set \$250 electro was made, the Crown Agents Plate and Die Register states that \$100 and \$250 duty plates were never made,

which suggests that the pre-war duty plates were used instead. However, the 30-set key plate 1 and unnumbered \$25 and \$100 duty plates were issued on 26 January 1949. The duty plates were returned on 27 January. The \$250 duty plate was issued on 21 February. The key plate was returned on 23 February and the \$250 duty plate on 26 February. No delivery dates are recorded. Specimens were CO (2), CA (1), CI (1) and DLR (121).

Notes: The earliest shipment date would be likely to be March 1949, but the De La Rue archive specimen sheet gives the issue date as 20 February 1950. The \$25 is known used on 6 September 1950 with perforation 13.8 x 14.0.

2. Reqn. G9/5145/1 (1951) (\$25).

Reprint as part of a postage stamp requisition. The plates were not signed out. The order for 334 sheets of 30 was changed to 400 sheets. 420 sheets were supplied by post with wax interleaving on 26 March 1952. DLR kept 60 specimens.

Notes: The revised perforation 13.0 x 13.2 was used for all revenue stamp printings from June 1949.

3. Reqn. G9/1629/1 (1954) (\$25).

Reprint. The 30-set, unnumbered key and duty plates were issued on 25 Aug54. 400 sheets were ordered. 420 were supplied by parcel post 15 Sep54. De La Rue kept 60 specimens.

4. Reqn. G9/7935/1 (1957) (\$25).

Reprint. The 30-set unnumbered key plate was issued on 18 April 1957 and the duty on 23 April. Printed in 1000 sheets of 30 stamps. The exact order was shipped on 12 July, interleaved with waxed paper and parcelled in 100s.

Notes: A stamp has been seen used on 11 August 1961, probably from this printing, with perforation 13.0 x 13.2.

Destruction of plates and dies:

The plates and dies were certified destroyed on 13 August 1963.

Withdrawal:

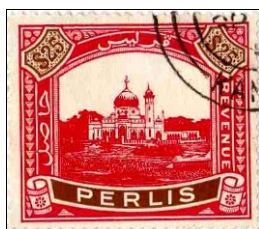
These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.8.1	35	R16	\$25. Perf. 13.8 x 14.0.	<input type="checkbox"/>	<input type="checkbox"/>
48R.8.1a	35a	-	- Perf. 13.0 x 13.2.	<input type="checkbox"/>	<input type="checkbox"/>
48R.8.2	36	R17	\$100. Perf. 13.8 x 14.0.	<input type="checkbox"/>	<input type="checkbox"/>
48R.8.3	37	R18	\$250. Perf. 13.8 x 14.0.	<input type="checkbox"/>	<input type="checkbox"/>

PERLIS

26 March 1951.

1948 Revenue Issue.



(illustration courtesy Mr. A. McClellan)

By an unknown designer, the 33mm x 28mm designs portray the Alwi Mosque, Kangar. They were printed in sheets of 30 by De La Rue using letterpress. Printing colours were (\$25) red key and brown duty, (\$100) purple key and blue duty, (\$250) black key and green duty. Sheet markings are unknown. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.0 x 13.2.

Requisition:

There was only one printing.

1. Reqn. G9/2433/1 (1948) (\$25, \$100, \$250).

400 sheets of each value were ordered for shipping by 14 January 1949. Proofs were approved on 8 June 1949. A master key die without duty and colony was engraved and a transfer roller made. Duty dies for each value with the state name were also produced. The 30-set plates (\$25, \$100, \$250 duty plates 1 and key plate 1) were issued on 5 October. Specimens were produced for CA (1), CI (1), CO (1) and DLR (121).

Destruction of plates and dies:

The plates and dies were certified destroyed on 13 August 1963.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.9.1	1	R1	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.9.2	2	R2	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.9.3	3	R3	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

SELANGOR**12 June 1950.****1948 Revenue Issue.**

By an unknown designer, the 28mm x 33mm stamps portray Sultan Hisamuddin Alam Shah. They were printed in sheets of 30 by De La Rue using letterpress. Printing colours were (\$25) red vignette and brown border, (\$100) carmine-lake vignette and ultramarine border, and (\$250) black vignette and green border. There was only one set of printing plates (border/duty plate 1 for each value and common vignette plate 1) printing a single pane of 30 stamps. Sheet markings are unknown. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations measure 13.2 x 13.0.

Requisitions:

There were six printings:

1. Reqn. G9/3000/1 (1949) (\$25, \$100, \$250).

New issue. 400 sheets were ordered for delivery within 3 months of approval of proofs. Proofs were approved on 3 January 1950. Plates were issued on 28 March (\$25 B1), 29 March (\$100 B1, V1) and 30 March (\$250 B1). 420 \$25, 440 \$100 and 443 \$250 sheets were sent on 14 April. Specimens were supplied to CA (1), CI (1), CO (1) and DLR (121).

2. Reqn. G9/5341/1 (1951) (\$25).

Reprint, as part of a postage stamp requisition, 334 sheets of 30 stamps,. 420 sheets in parcels of 100 with wax interleaving were supplied on 21 December 1951.

3. Reqn. G9/6994/1 (1952) (\$25).

Reprint ordered as part of a postage stamp requisition. This order was changed twice. Originally 100 sheets, it then became 304 sheets and finally 400 sheets of 30 stamps. 420 sheets were supplied on 16 July 1952 in parcels of 100 sheets with waxed paper interleaving. DLR kept 60 specimens.

4. Reqn. G9/5734/1 (1956) (\$25).

Reprint of 400 sheets as part of a postage stamp requisition, in parcels of 100 with waxed paper interleaving. Shipped 396 sheets by air freight on 26 January 1957. DLR kept 60 specimens.

5. Reqn. G9/8201/1 (1957) (\$100).

Reprint 1667 sheets for delivery by November 1957, presumably to meet a deadline for a new tax rate. Plates were released to the printer on 23 April 1957. 1692 sheets were shipped on 12 July, interleaved with waxed paper and parcelled in 100s.

6. Reqn. G9/9689/1 (1958) (\$25).

Reprint 1000 sheets. Shipped 1050 sheets on 18 April 1958, interleaved with waxed paper and parcelled in 100s.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.10.1	104	R32	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.10.2	105	R33	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.10.3	106	R34	\$250.	<input type="checkbox"/>	<input type="checkbox"/>

SINGAPORE

Late 1948.

1948 Revenue Issue.



By an unknown designer, using the 1937 head design based on a photograph by Bertram Park, the “Large Nyasaland-type” 29mm x 34mm designs, as previously used by Straits Settlements, portray the portrait of King George VI. They were printed in sheets of 50 (10 x 5) by De La Rue using letterpress. Printing colours are (\$25) red and brown, (\$100) claret vignette and blue border and (\$500) claret and yellow. The Border printing plate number position and other sheet markings are unknown. Vignette plate 1 had previously been used for the Straits Settlements and BMA Malaya issued, as well as the contemporary issued of Penang and Malacca. It had the plate number “1” in white on a coloured circle with a coloured outer line above R1/2. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA upright. It is likely that the substitute crown variety exists (see Chapter 3). The comb perforations initially measured 14.0 x 13.8. The three later printings were 13.3 x 13.0.

Requisitions:

There were four printings, all linked to postage stamp Requisitions. Sheets were not numbered.

1. Reqn. G9/421/2 (1947) (\$25, \$100, \$500).

60 (later 120 and finally 240) sheets of each value were ordered. Border dies were produced for the \$25, \$100 and \$500, from which 50-set duty plates were produced, together with a common vignette plate, at a total cost of £455-5-0. The plates were supplied to De La Rue on 23 June 1948 (\$25 B1), 25 June (\$100 B1), 28 June (\$500 B1), 29 June (V1). 292 sheets of \$25 were sent in two batches on 13 August and 2 September. 305 \$100 and 308 \$500 were sent in two batches of each on 2 September and 14 September. Specimens were supplied to CA (1), CI (1), CO (20) and DLR (101).

2. Reqn. G9/2322/1 (1951) (\$25).

Plates were not logged out, but 200 (later 240) \$25 sheets were ordered and 300 supplied by De La Rue by parcel post with waxed paper interleaving on 24 September 1951.

Notes: The revised perforation 13.3 x 13.0 was used for all revenue stamp printings from June 1949.

3. Reqn. G9/2677/1 (1951) (\$25).

Plates were not logged out, but 200 \$25 sheets were ordered and 300 supplied by De La Rue by parcel post in parcels of 100 with waxed paper interleaving on 24 September 1951. De La Rue kept 150 specimens.

Notes: Shipped together with preceding order.

4. Reqn. G9/3355/1 (1952) (\$100).

Plates B1/V1 were booked out on 1 October 1952 to fulfil an order for 240 \$100 sheets. 333 sheets were shipped by air in parcels of 100 with waxed paper interleaving on 19 November 1952. DLR kept 150 specimens.

Notes: Perforation changed as above.

Variety:

As originally used for Straits Settlements, the vignette plate exhibited a distinct variety at R2/2, where one of the pearls in the oval surrounding the head was omitted on a line between the King’s eye and the centre of the scroll. This variety is likely to exist on these printings as well.

Withdrawal:

The issue was withdrawn after the issue of Queen Elizabeth stamps in 1954-1955 (sent by air 27 April 1954²). The Queen Elizabeth II version of this issue was contemporary with the 1955 Singapore definitive issue and is thus not covered by this book.

Destruction of plates and dies:

The plates and dies were certified destroyed on 26 February 1969.

No.	B.	I.S.C.		Mint	Used
48R.11.1	1	R1	\$25 Perf. 14.0 x 13.8.	<input type="checkbox"/>	<input type="checkbox"/>
48R.11.1a	1a	-	- Perf. 13.3 x 13.0.	<input type="checkbox"/>	<input type="checkbox"/>

No.	B.	I.S.C.		Mint	Used
48R.11.2	2	R2	\$100 Perf. 14.0 x 13.8.	<input type="checkbox"/>	<input type="checkbox"/>
48R.11.2a	2a	-	- Perf. 13.3 x 13.0.	<input type="checkbox"/>	<input type="checkbox"/>
48R.11.3	3	R3	\$500 Perf. 14.0 x 13.8.	<input type="checkbox"/>	<input type="checkbox"/>

TRENGGANU

During the war, Trengganu produced its own revenue stamps in sheets of 50 on unwatermarked paper (values to \$25) or 25 on paper with "STANDARD CROWN AGENTS" sheet watermark (upright on \$50 and inverted on \$100 values). They are generally assumed to have been produced during 1943-1945 as Thai script is used in the design, but this does not explain the use of Crown Agents paper. Values included 1c., 2c., 3c., 4c., 5c., 10c., 25c., 50c., \$1, \$2, \$3, \$5, \$25, \$50, \$100. After the war, revenues with a similar illustration (but in a different format) were produced.

6 February 1950.¹

1948 Revenue Issue.



(illustration courtesy Mr. P. Cockburn)

By an unknown designer, the 25mm x 34mm designs portray a sailing vessel. They were printed in sheets of 30 by Bradbury Wilkinson using intaglio. Printing colours were (\$25) carmine and sepia, (\$100) carmine-lake and ultramarine, and (\$250) black and green. Printing plates and other sheet markings are unknown. The paper gives no significant ultra-violet reaction and has watermark Multiple Script CA. It is likely that the substitute crown variety exists (see Chapter 3). The perforations are reported to be 12.

Perforating or overprinting of Specimen stamps ceased in 1948. However, the single specimen of each value retained by Bradbury Wilkinson for their records was perforated "SPECIMEN" in horseshoe (Samuel type B9). These came into the public domain when the printer's archives were disposed of by auction on 30 September to 1 October 1986.

Requisitions:

There were two identical entries in the Requisition Book. It is assumed that the first was invalidated/revoked (resulting in issue of a new number) or covered preparatory work.

1. Reqs. G9/2566/1, G9/2566/2 and G9/2566/4 (1949) (\$25, \$100, \$250).

New issue. An original vignette die and a border die with duty blank were produced. A transfer roller used the blank die to create working border dies for each value. Separate 2-set transfer rollers enabled the creation of 120-set vignette and border plates with four panes (1, 1A, 1C, 1D). 400 sheets ordered for delivery Oct-Nov49. Shipping details unknown. Specimens were ordered for CA (1), CO (1), CI (1) and BW (7).

Destruction of plate and dies:

All the plates, dies and transfer rollers were stored at Bradbury Wilkinson until certified destroyed on 12 August 1963.

Withdrawal:

These stamps remained in use until the Federation of Malaya issue appeared in late 1962 or early 1963.

No.	B.	I.S.C.		Mint	Used
48R.12.1	5	TR17	\$25.	<input type="checkbox"/>	<input type="checkbox"/>
48R.12.1a	-	-	- Perforated "Specimen".	<input type="checkbox"/>	-
48R.12.2	6	TR18	\$100.	<input type="checkbox"/>	<input type="checkbox"/>
48R.12.2a	-	-	- Perforated "Specimen".	<input type="checkbox"/>	-
48R.12.3	7	TR19	\$250.	<input type="checkbox"/>	<input type="checkbox"/>
48R.12.3a	-	-	- Perforated "Specimen".	<input type="checkbox"/>	-

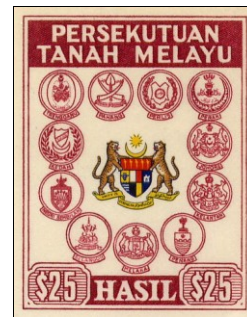
FEDERATION OF MALAYA

1963.

Revenues.



1960 essay (courtesy R.E. Hale)



Issued design

New Federal revenue stamps eventually replaced the state issues. An essay for the \$250 stamp was submitted to the Conference of Rulers on 25 June 1960, with a proposal that three values (\$25, \$100, \$250) should be produced. This differed from the issued design in that the crests did not have their circular frames, were in a different sequence and the layout was flatter at the bottom and rounder at the top. No firm issue date for the final design is known, but it is believed to have been early 1963 (but could possibly have been very late in 1962). From this issue, the Malay word "HASIL" has replaced "REVENUE" found on previous issues.

The designer is unknown. The three 33mm x 42mm values (\$25, \$100 and \$250) show the coat of arms of the Federation of Malaya in full colour surrounded by the eleven coats of arms of the member states in the border colour.

Single-pane plates of 50 (10 x 5) stamps were produced. Single-colour intaglio was used for the border (carmine for \$25, deep blue for \$100 or deep olive for \$250) and for the state coats of arms. Four-colour offset lithography (chrome-yellow, deep ultramarine, rosine, and ochre) was used for the central coat of arms. The imprint "THOMAS DE LA RUE & COMPANY LIMITED" in the frame colour appears below R5/5-6. Crosses-in-circle alignment targets in the frame colour appear at left and right opposite the perforation line between rows 3 and 4. Intaglio plate number 1 appears below R5/9. Litho plate numbers 1 in large serified numbers appeared below R5/10. The \$100 and \$250 are known with litho plate numbers 2 in small sans-serif numbers, from the 1969 or unrecorded later printing. There are no other sheet markings.

The non-fluorescent paper has watermark Multiple PTM upright. All three stamps appear on glazed paper with no discernable watermark from 1968 or unrecorded later printings. The comb perforations measure 13.0 x 13.1. The top and bottom margin have a single extension hole. The right margin is imperforate and left perforated through.

Requisitions:

The Crown Agents Requisition Books show the initial order and continued reprints until 1969, when the available records cease. In all cases, the stamps were ordered in sheets of 50 from De La Rue with waxed paper interleaving between sheets. They were supplied in parcels of 100 sheets. From 1969, details of Requisitions are not recorded in documents available in the public domain.

1. Requisition G9/21/1 (1962) (\$25, \$100, \$250).

This required De La Rue to print 3000 sheets of fifty \$25 stamps, 640 sheets of fifty \$100 and 480 sheets of fifty \$250, on Multiple PTM watermarked paper, packed with waxed paper interleaving in bundles of 100 sheets, without inspection. Intaglio border duty dies were produced for the three values. The proofs of all three values were submitted on 29 May 1962, rejected and resubmitted in slightly darker frame shades on 12 June, rejected again and resubmitted in yet darker frame shades on 17 September when they were finally approved. Imperforate proofs of the \$25 exist from a sheet handstamped COLOUR / APPROVED, initialled and dated on 19 October in blue fountain pen and marked "CP62" in red ball pen. A card-mounted \$25 imperforate proof is also noted annotated "Colour approved" and dated 25 October. The 100-set border plates were made using separate transfer rollers that were 2-set (\$25, \$100) or 3-set (\$250). The four lithographic plates were produced using 50-set positives films from separate master negatives for each colour.

3300 sheets of \$25, 640 \$100 and 480 \$250 were printed in London and shipped in two batches on 7 and 28 November. Specimens were produced for CA (1) and CB (1).

2. Reqn. G&P/Malaya/6/48949/1 (1966) (\$100).

Order for 500 sheets of \$100 stamps. 500 sheets supplied 16 December 1966. Multiple PTM watermark paper specified.

3. Reqn. G&P/Malaya/7/26571/1 (1967) (\$25).

Order for 500 sheets of \$25 stamps. A perforated (13) proof exists annotated "SACP2495" and dated 5 September 1967. 500 sheets supplied 28 September 1967. Multiple PTM watermark paper specified.

4. Reqn. G&P/Malaya/8/15805/1 (1968) (\$25).

Order for 500 sheets of \$25 stamps. 500 sheets supplied 17 June 1968.

Notes: Glazed paper?

5. Reqn. G&P/Malaya/9/31233/1 (1969) (\$100, \$250).

Order for 500 sheets each of \$100 and \$250 stamps. 500 sheets of each supplied 15 October 1969.

Notes: Glazed paper?

Any later printings do not appear in the Crown Agents' records.

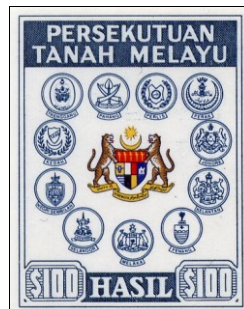
Earliest use:

Although they are believed to have been available for use by late 1962, the earliest use dates so far reported are 8 September 1964 in Johore Bahru for the \$250 and 18 March 1965 in Johore Bahru for the \$25 and \$100.³

No.	B.	I.S.C.		Mint	Used
63R.1.1	1	R1	\$25. Ordinary paper.	<input type="checkbox"/>	<input type="checkbox"/>
63R.1.1a	4	-	- Glazed paper.	<input type="checkbox"/>	<input type="checkbox"/>
63R.1.2	2	R2	\$100. Ordinary paper.	<input type="checkbox"/>	<input type="checkbox"/>
63R.1.2a	5	-	- Glazed paper.	<input type="checkbox"/>	<input type="checkbox"/>
63R.1.3	3	R3	\$250. Ordinary paper.	<input type="checkbox"/>	<input type="checkbox"/>
63R.1.3a	6	-	- Glazed paper.	<input type="checkbox"/>	<input type="checkbox"/>

1973.

Redrawn Design.



Even though Malaysia had been in being for ten years, a redrawn version of the design was prepared by De La Rue in 1973. This differed from the 1963 original issue in that:

1. the size of the state crests had been reduced with the bottom row clear of the value tablets (they touched in the original design) and
 2. the top row of crests was narrower than the second and third rows (they were equal lengths in the original version).
- The Federation coat of arms was not changed to that of Malaysia and there were still only eleven state crests.

Essays of the \$25 and \$250 (and probably the \$100, although this has not been seen by the author) were submitted on 18 May 1973 (with references 725/6 and 725/33 respectively). They were approved on 24 May by K. Watson subject to a note on the \$25 that "All circular crests to be same colour red as D.P." (Duty Plate) and likewise on the \$250 that "All circular crests to be same colour green as D.P.", as on the original issue, whereas on 725/33 they had been printed in blue. The numbering suggests that other essays were submitted at the same time. Colour plate proofs exist from sheets handstamped "COLOUR APPROVED DUBLIN" and signed by N. A. McGregor on 29 June (\$25 (perforated) and \$250 (imperforate)) and 5 July (\$100, imperforate). The \$25 was annotated "DUB 02240A/1", the \$100 "GHD 33454/1" and the \$250 "DUB 02079 B/1".

The new stamps were printed by De La Rue in Dublin. Whereas, in the original printing, the state shields were printed by intaglio, the new version had only the frame in intaglio. It was therefore necessary to use five-colour off-set lithography (chrome-yellow, deep ultramarine, rosine, and ochre, plus the frame colour) and a single colour intaglio (frame colour - carmine for \$25, deep blue for \$100 or deep olive for \$250). The printer's sheet comprised two counter panes of 50 (10 x 5) stamps (pane 1B above 1A). It had large alternating colour blocks printed by lithography in the right margin (normally removed from counter sheets) in three columns. Each block was approximately two-thirds the height of a stamp. The left column was deep ultramarine and chrome-yellow, the centre one rosine and ochre and the right one frame colour and blank.

The imprint "THOMAS DE LA RUE & CO. LTD." appeared in sans-serif type below R5/8-10 on both panes. Pane numbers appear below R5/1-2. The five litho pane numbers are printed equally-spaced in a straight line, with the intaglio number in frame colour inserted below R5/2 between the last two litho numbers, half a character height lower. Three empty squares were printed below R5/4-5 on the 1A pane and above opposite both ends of rows 2 and 3 on pane 1A and above R1/4-5 on the 1B pane. A frame-coloured horizontal rule appeared below R5/2-4 on pane 1A. Superimposed vertical colour alignment guide lines appeared below the left hand edge of column 1 on pane 1A only. Centring crosses appeared at the top and bottom between columns 5 and 6 and at both sides near the top of row 2 on both panes.

The new issue was perforated line 12.6 x 12.7 instead of comb 13.0 x 13.1 used on the 1963 design.

Printings:

Although there is no information in the public domain as to when and what reprints were ordered, it is clear from the paper and watermarks that several printings were made.

The initial issue was on Multiple PTM watermarked fluorescent glazed paper.

A printing of the \$25 dated 27 February 1974 was on Multiple PTM watermarked ordinary paper. The deep ultramarine and rosine lithographic 1A plates had been replaced by 2A and the intaglio plate by 3A. The others remained 1A.

A 1975 printing of the \$100 was on Multiple PTM watermarked ordinary paper.

A used example of the \$100 exists on glazed paper with the 1974 Crown Agents watermark Multiple Crown CA Diagonal upright.

Issue and Withdrawal:

No issue date is known, but it likely to have been late in 1973. This short-lived issue was replaced by the Malaysia series in 1975.

No.	B.	I.S.C.		Mint	Used
63R.2.1	7	-	\$25. Glazed paper. Wmk. PTM.	<input type="checkbox"/>	<input type="checkbox"/>
63R.2.1a	10	-	- Ordinary paper. Wmk. PTM.	<input type="checkbox"/>	<input type="checkbox"/>
63R.2.2	8	-	\$100. Glazed paper. Wmk. PTM.	<input type="checkbox"/>	<input type="checkbox"/>
63R.2.2a	11	-	- Ordinary paper. Wmk. PTM.	<input type="checkbox"/>	<input type="checkbox"/>
63R.2.2b	-	-	- Glazed paper. Wmk. CA.	<input type="checkbox"/>	<input type="checkbox"/>
63R.2.3	9	-	\$250. Glazed paper. Wmk. PTM.	<input type="checkbox"/>	<input type="checkbox"/>

NOTES

- ¹ Issue date taken from Kuala Lumpur Specimen record sheet, displayed at MSG meeting January 2005.
- ² It was stated in Yendall (see Chapter 5 for full citation) that the De La Rue Dispatch Book was annotated that all the stamps from Requisition G9/3355/1 were destroyed in Singapore on 21 September 1953. He goes on to say that used examples are known with the revised perforation that could only have come from this printing. The present author has not found this reference and would not expect any old stock to have been destroyed before the QE2 stamps arrived in May 1954 unless they had become damaged in manufacture, transit or storage.
- ³ Rev. A. McClellan.