

CAPTAIN COQK

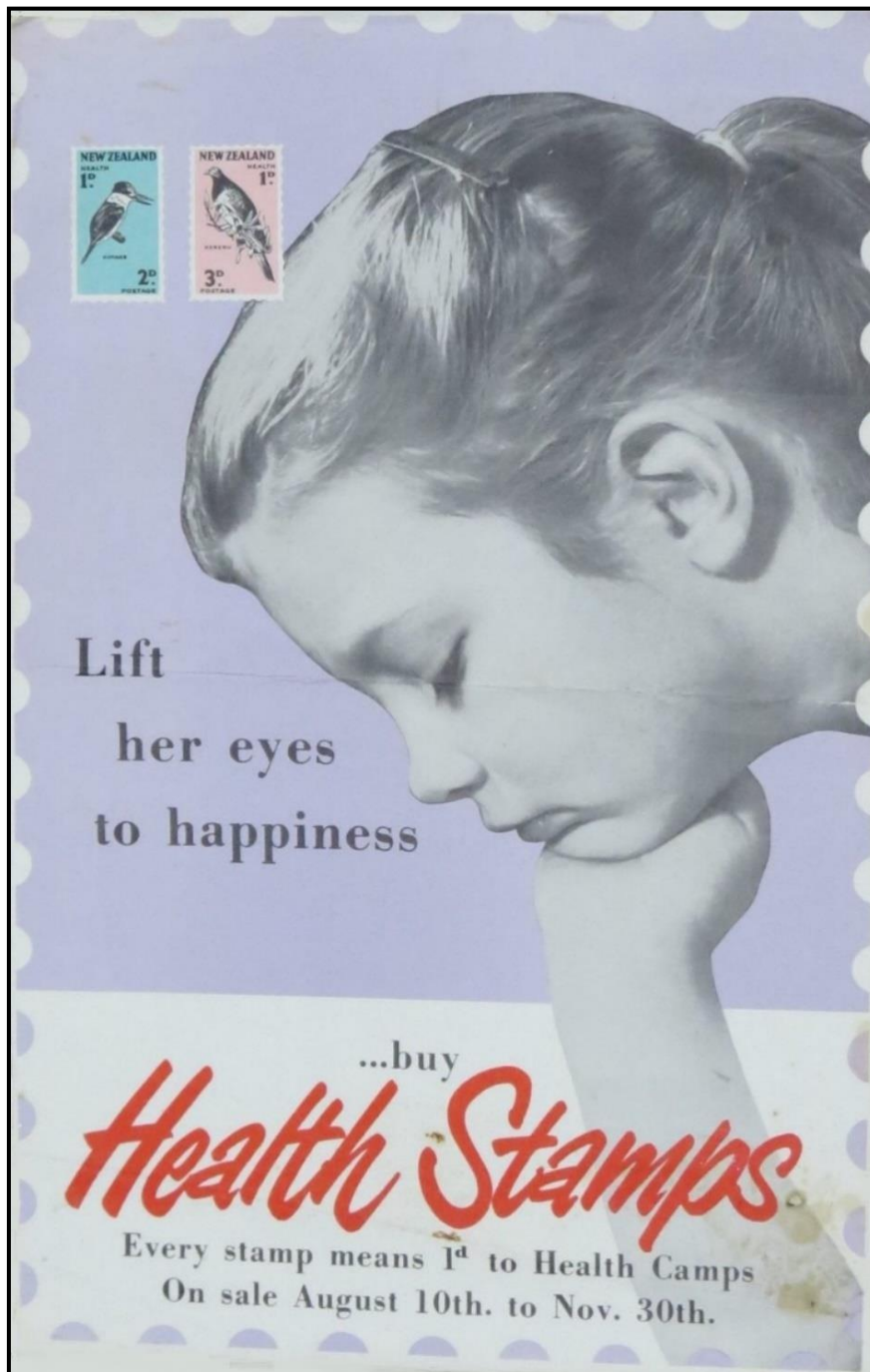
NEWSLETTER OF THE
CHRISTCHURCH (NZ) PHILATELIC SOCIETY, INC

ISSN 0122 – 9813

Num 823 (Vol 48 No 10)

November, 2020

1960 Health Stamp Promotional Poster



This attractive coloured poster, measuring 430 x 280mm, was printed in 1960 to promote the sale of the newly issued Health stamps. The poster would probably have been displayed inside the post office to encourage people to purchase the stamps.

Stephen Jones

SOCIETY NEWS

Our October speaker travelled up from the "Deep South" to share some of his little treasures. We had the pleasure of Murray Acker from Invercargill filling up all 11 of the display frames with number 12 full of items of interest. Old airmail covers from various people and collections predominated items of interest.

Murray showed part of his early New Zealand collections with early usage covers for various issues of the early part of the 20th century. British Commonwealth was also well represented with examples from most of the colonies of the British Empire on display. Murray gave numerous anecdotes from years as a collector. There was a good turnout of members to hear these along with taking the opportunity to see some varied and interesting philatelic material.

As part of our drive to reduce costs it is likely we will be taking digital subscriptions for some of the journals we subscribe to. This means the trolley on which new journals are displayed may start looking a little empty, but the library computer is rapidly filling up with a wide range of journals and newsletters. Just because they are digital, does not mean they are not available. All it takes is to ask one of the Librarians, Robert Duns or Paul van Herpt. It is a growing trend, not just the CPS saving money but us joining many similar Societies doing likewise.

See also page 159 for further Society news regarding the Society budget for 2021.

Paul van Herpt

1960 Late Fee

Postal History collectors will probably be familiar with Late Fee markings, and covers that have a stamp added to cover the additional cost imposed for the service. According to my 1951 copy of the "New Zealand Post Office Guide" most offices were open between 9:00am - 5:00pm, with some major offices having staff remaining on later in the evening.



Mail posted after closing (late) would be sorted and processed the following day. However, for an additional 2d, a "Late Fee" payment, the post office would process the mail and dispatch it with that day's mail. Usually covers would be marked with a "Late Fee" cachet but the above cover has a further marking, the first I have seen, indicating why the additional 2d was required.

Stephen Jones

SOCIETY PAGE

PROGRAMME

NOVEMBER 2 POSTAL HISTORY GROUP

NOVEMBER 10 SOCIETY MEETING **Herb Cowley**
NZ Forces in the Korean War 1950-1957

NZ Forces in the Korean War

Herb, a long time collector of this material, will be displaying a range of mail used by the NZ Forces stationed in Korea as part of the UN during the 1950's conflict

NOVEMBER 17 LIBRARY NIGHT Open for all members

NOVEMBER 24 POSTCARD GROUP Geysers and Volcanoes

DECEMBER 7 POSTAL HISTORY GROUP

DECEMBER 8 SOCIETY MEETING **Neil Fenwick**
1898 Pictorials

DECEMBER 15 LIBRARY NIGHT Open for all members

All meetings are held at the Philatelic Centre, 67 Mandeville St, Riccarton, and commence at 7.30 pm. (Library night closes at 10 pm)

SOCIETY ADDRESS: PO Box 9246, Tower Junction, Christchurch 8149
(website) www.cps.gen.nz
(emails) captaincoqk@gmail.com

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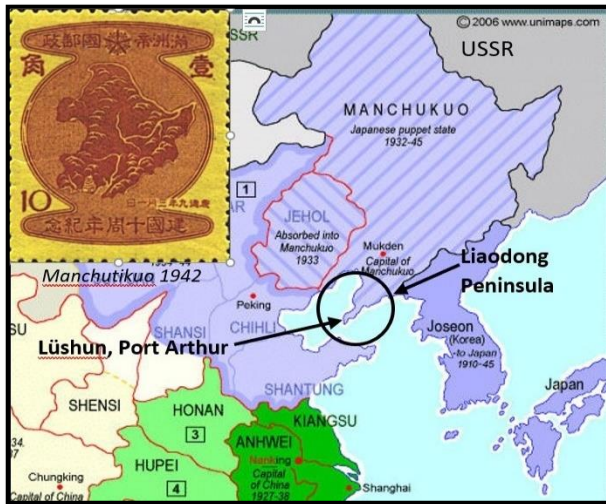
The annual subscription to the Society is \$60.00. A \$10.00 discount may be deducted if paid by March 31st (or on application for membership) Where both husband and wife are members but require only one *CAPTAIN COQK* newsletter to be sent, a combined subscription of \$90.00 is charged, \$15.00 discount allowed. Additional postage is charged to cover the extra cost of posting to overseas addresses. Overseas postage rates are as follows: Australia & South Pacific \$13.20 Rest of the world \$18.70 (Economy rate discontinued)

The view expressed in this issue of *CAPTAIN COQK* are not necessarily those of the Christchurch (NZ) Philatelic Society (Inc) but are simply those of the respective authors

The newsletter is published 11 times a year by the Christchurch (NZ) Philatelic Society (Inc), PO Box 9246, Tower Junction, Christchurch, 8149, New Zealand

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Where On Earth Is: Manchutikuo



Manchutikuo was the Japanese puppet "Empire of Manchuria", from March 1, 1934 till Japan's Kwangtung army surrendered to the Soviet Union on August 20, 1945.

Manchukuo (State of Manchuria) became an empire after Japan annexed the Chinese province of Rehe to Manchuria. Manchutikuo was Chinese (Inner) Manchuria, located in the People's Republic of China's extreme north east. It was where three modern world changing events occurred.

The Jurchen (Later Jin) originated in Manchuria. In 1635 the Jurchen khan, Huang Taiji, renamed the Jurchen peoples Manchu, and in 1636 renamed the dynasty the Qing dynasty. In 1644 the Qing conquered China.

As Qing power waned in the 19th century, the Russian Empire steadily encroached on Manchuria. By the Treaty of Peking, October 24, 1860, Russia had gained northern Manchuria and Vladivostok (originally Haishenwai), cutting off Chinese (Inner) Manchuria from the Sea of Japan. Russian (Outer) Manchuria became part of the Russia's Far East. Russia developed Vladivostok into a major naval base, however, during winter it froze. So, Russia eyed Manchuria and its southern (warm water) port of Lüshun. Russia wanted to turn it into its Far East naval base.



Russia 1902 stamps post marked Port Arthur



Manchutikuo 1939, Blue = original CER, Yellow = southern spur to Lüshun, became Japan's SMRZ

As a result of the Triple Intervention, April 23, 1895, Russia gained the right to build the Chinese Eastern Railway (CER). The CER was a short cut in the Trans-Siberian Railway from Chita to Vladivostok via northern Manchuria. On March 28, 1898, Russia was granted a 25 year lease over the Liaodong Peninsula and its port of Lüshun (Port Arthur), the Kwantung Leased Territory. Russia quickly developed the port and built the CER southern spur from Harbin to Port Arthur.

Japan had a long association with Korea, its closest neighbour. In 1868 King Gojong of Korea rejected Japan's new Meiji government representatives.

This rejection incensed Japan and started calls for a "Seikanron", a punitive expedition to Korea. On September 20, 1875, Japan orchestrated an incident which led to the Treaty of Ganghwa, February 27, 1876. The treaty aimed to make Korea a Japanese puppet. However, China's influence was very strong. So, Japan started the First Sino-Japanese war, August 1, 1894, to remove China's influence. Japan quickly overran Korea and captured Lüshun, November 22, 1894. The Treaty of Shimonoseki, April 17, 1895, ended the war. China ceded the Liaodong Peninsula to Japan. Russian plans for Lüshun seemed thwarted.



Japanese military cancel Lüshun, 15 April 1895

With the help of France and Germany, on April 23, 1895, Russia forced Japan to relinquish the Liaodong Peninsula, the Triple Intervention. Russia then occupied Lüshun. Japan felt cheated, especially by Russia. Queen Myeongseong of Korea led the anti-Japanese faction in Korea. Her death, October 8, 1895, by a Japanese assassin caused King Gojong to flee to the Russian embassy. Russian influence in Korea increased.



Japan 1896 victory



China Expeditionary Force
1900



Japan 1906 victory



RSFSR 1918

During the Boxer Rebellion, November 2, 1899 - September 7, 1901, Russia sent 177,000 soldiers to Manchuria to protect the CER. They were not withdrawn after the end of the rebellion. Japan felt its position in Korea threatened. Russian contempt for Japan meant it refused to compromise on Manchurian issues. Japan declared war on February 8, 1904, the start of the Russo-Japanese War.



The war was fought in Manchuria. Japan's victory stunned the world. Japan's victories were the catalysts that started the Russian revolution on January 22, 1905. Vladimir (Ilyich Ulyanov) Lenin commented that if it were not for the 1905 revolution, the October 1917 (Bolshevik) revolution would not have succeeded. Japan's victory also destroyed Russia as an immediate threat to Germany. Germany concentrated on France as its main protagonist. It led to the creation of the Schlieffen Plan and German military agitation for war.

The Treaty of Portsmouth, September 5, 1905, ended the Russo-Japanese War. Japan gained all of Russia's rights to the Kwantung Leased Territory, including the South Manchurian Railway Zone (SMRZ). The SMRZ was 62m each side of the southern portion of the CER to Lüshun, (South Manchurian Railway). It included the right to station guards in the SMRZ.



Japan 1936 30th ann. of
Kwantung Lease/SMRZ

On February 12, 1912, Puyi, the last Qing Emperor, abdicated and China became a Republic. China immediately descended into a civil



China 1912 Yuan Shikai

war between the republicans led by Sun Yat-sen, and the ex-chief of the Qing military, Yuan Shikai. A compromise was reached, but Yuan dominated China. Yuan's governance saw the rise of regional warlords.

In March 1916 Zhang Zuolin, with some support from the Kwangtung garrison, became warlord of Manchuria. Because of the Kwantung army's role in guarding the SMRZ, thereby guarding Japan's interests in the vast mineral and agricultural

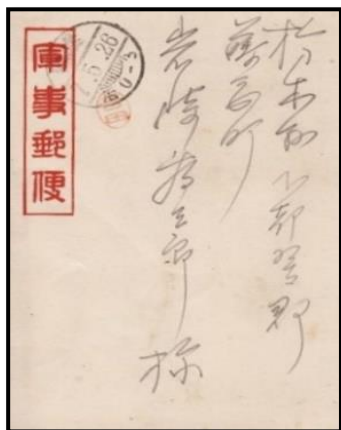
wealth of Manchuria, (important to Japan's economy), it quickly became a law unto itself. In 1928, Zhang was defeated by the (Soviet supported) Kuomintang, China's Nationalist government.

The Kwantung army feared Soviet interference in Manchuria. It decided to eliminate Zhang and take direct control of Manchuria. On June 4, 1928, the Kwantung army had Zhang assassinated, (Huanggutun Incident). They hoped that Zhang's death would create chaos and they would "restore" order by taking over Manchuria.



China 1928 Zhang Zuolin

It backfired. Zhang's son, Xueliang, quickly pledged allegiance to the Kuomintang. Against the express orders of Japan's government and General HQ, the Kwantung army engineered the Mukden Incident, September 18, 1931. Manchuria was invaded on September 19.



Japan military mail from Manchuria 26 May 1932

The Japan's government and General HQ accepted the invasion as a fait accompli and supported it. By February 27, 1932, the Kwantung army had conquered Manchuria. On November 10, 1931, the Kwantung army moved Puyi from Japanese engineered riots in Tientsin and brought him to Manchuria. On March 1, 1932, Puyi was installed as the Chief Executive of the State of Manchuria (Manchukuo). To secure Manchuria's southern border, the Kwantung army staged another incident on 1 January 1933. They invaded Rehe province (in China proper), Operation Nekka. By May 20, 1933, the Kwantung army had captured the Great Wall. China was forced to sign the Tanggu Truce, May 22, in which it had to recognise Manchurian independence.

Rehe province was annexed to Manchuria, and the Empire of Manchuria (Manchutikuo) was proclaimed on March 1, 1934.

Although Puyi had his own government, real control was wielded by the Kwantung army. It became the largest and most prestigious of Japan's armies. They saw themselves as protecting Japan and Asia from Soviet communism. They supported the Hokushin-ron



"State" 1933



"Empire" 1934
of Manchuria, Puyi



Manchutikuo 1939 postmarked Jehol (Chengde, Rehe) cancelled 3 August 1939

(Northern Expansion Doctrine), in which Japan's interests lay in Siberia and its resources. The Kwantung army asserted Manchuria's rights to the disputed borderlands in the Khalkha River (Khalkhin Gol)/Nomonhan area with the People's Republic of Mongolia. From May 11 - August 31, 1939, Kwantung and Soviet forces fought with the Soviet Union decisively defeating the Kwantung army.

The impact of the Soviet victory was the adoption of the Nanshin-ron (Southern Expansion Doctrine). The defeat was a severe psychological blow to Japan and the Kwantung army.



Mongolia 1989 50th ann. of the Battles of Khalkhin Gol



Japan 1942 Greater East Asia Co-Prosperity Sphere

Hokushin-ron was discredited. Japan turned towards South-East Asia the South-West Pacific. The Greater East Asia Co-Prosperity Sphere policy was officially announced on June 29, 1940. To cover their northern flank, Japan signed the Soviet-Japanese Neutrality Pact on April 13, 1941. On August 9, 1941, Japan's military formally decided not to break the Neutrality Pact, even though Japan was allied with Germany, who had invaded

Russia. When Stalin learnt of this, 28 divisions were transferred from the Far East to the Moscow front. With these, Germany was defeated in the Battle of Moscow, October 2, 1941 - January 2,

1942. German losses in men and equipment meant that it could no longer fight on two fronts in Russia. In the Second Sino-Japanese War and World War 2, Manchuria was a backwater. As Japan's losses mounted, the Kwantung army was stripped of its best soldiers.



Japanese POW mail from Siberia

Khalkhin Gol, turned Japan's contempt for the Soviet Union to respect. So, in 1945, Japan approached to the Soviet Union several times to broker a peace with the US. Stalin turned a deaf ear.

At the Yalta Conference, February 4 - 11, 1945, Stalin agreed to declare war on Japan three months after victory in Europe. On August 8, 1945, the Soviet Union declared war on Japan. 9 August, Soviet forces invaded, the Manchurian Strategic Offensive Operation.

On August 16, Puyi renounced the Manchutikuo throne, dissolved the government, and then was captured by the Soviets. On August 20, the Kwantung army capitulated. On August 14, Stalin and Chiang Kai-shek signed the Treaty of Friendship and Alliance. It affirmed Chinese sovereignty over Manchuria and recognised the Kuomintang government. However, the Soviets did not withdraw from Manchuria as agreed.

They actively hindered the Kuomintang and aided Mao Zedong's communists. The Soviet occupation of Manchuria, and the assistance they gave to Mao's communists, was one of the main causes of the communist victory in China's civil war.

The communist victory meant: North Korea did not collapse in the Korean War; France and US were defeated in Indochina; and communist uprisings occurred in many East Asian countries. Soviet troops were finally evacuated by May 31, 1946. On December 31, 1952, the USSR returned full control of the Chinese Eastern Railway, and in 1955 the Ryojun Naval Base, to the People's Republic of China. For the first time since 1895 (Chinese) Manchuria was fully under Chinese sovereignty.



PR China 1950 inauguration



1942 Women of Five Races
Manchurians were a minority
in Manchuria



1937 Imperial Crest like
Japan, the imperial crest
was on all stamps



Japan 1942 10th ann. of
Manchukuo



1935 Postal agreement
with Japan



1932 pagoda at Liaoyang
Manchukuo had no crest.
Russia destroyed the
original pagoda in 1900



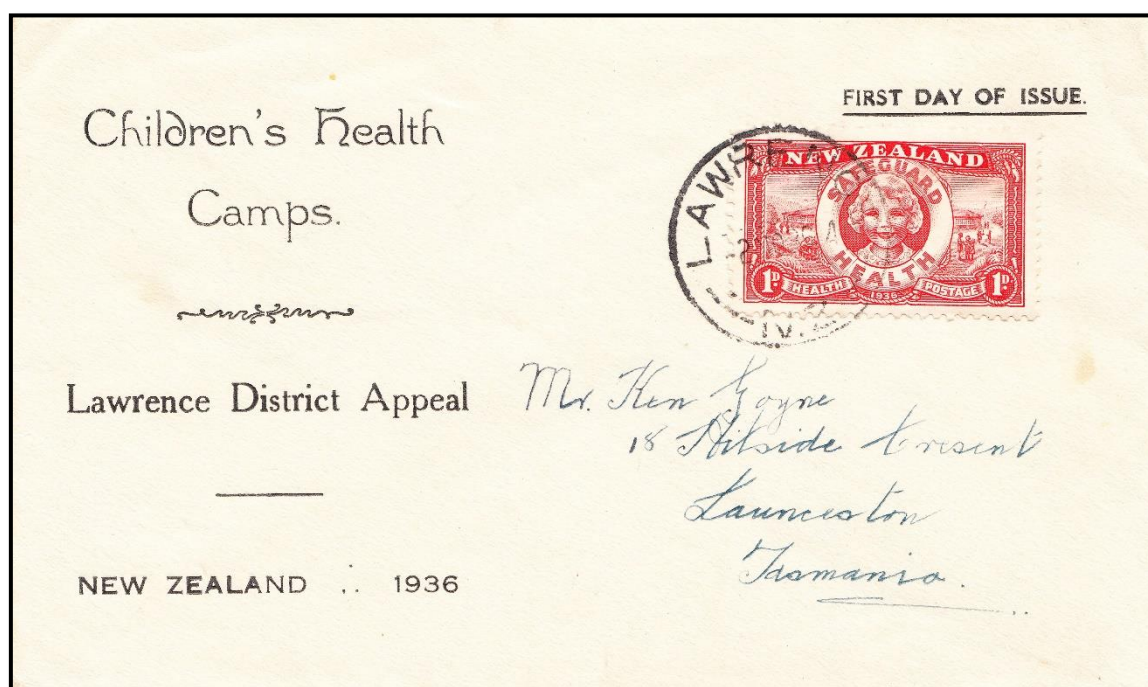
1942 Flag of Manchutikuo

Murray Taege

1936 Lawrence District Health FDC

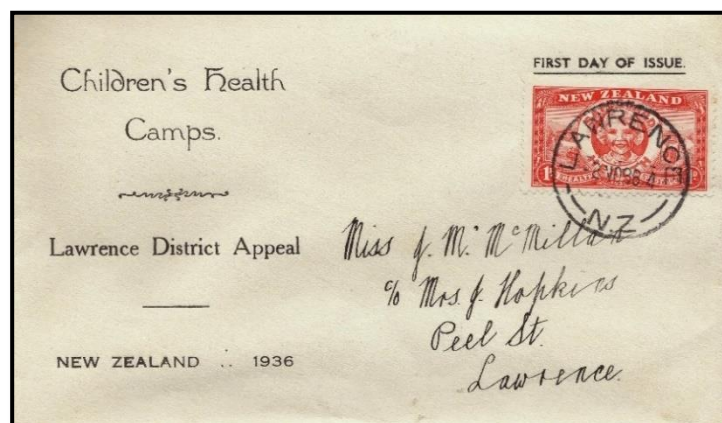
While I was compiling the two FDC catalogues I published, the main difficulty I encountered was the dearth of background information on the covers. I was fortunate that John Watts and other collectors were able to assist, but often my comments were assumptions based on the evidence provided by covers that I had seen. Trying to determine with certainty why some covers were so scarce and others readily available was impossible. Some of the covers I used to illustrate the listings were the only examples I had seen, and in a lot of cases, still are after over fifteen years since the publication of the first catalogue.

One cover, H36.1R produced for Lawrence District Health Appeal in 1936, had always eluded me with the listing image being the sole example known to me. You can imagine my surprise and pleasure when another copy turned up and I was able to fill that gap in my collection. This cover is rated "10". A cover rated 10 means the image in the catalogue is of the only cover known to the author.



H36.1R The new discovery

Although it is a rather unexciting looking item, the main appeal is that its producer was directly involved with the Health Camp appeal rather than a private philatelic production. Normally this would have been enough for people to show support and buy it, so I would have expected it to be more readily available than it is.



H36.1R Catalogue illustration

I felt there must be something more to this so I went to Papers Past to see what could be found and concentrated my search to issues of the Otago Daily Times (ODT) for the last six months of 1936.

There was not a great deal to be found but one article provided a possible reason as to why the sales could have been quite low.

Just to add a bit of perspective to this matter, according to a 1948 edition of Wises Index, Lawrence is 60 miles south west of Dunedin and had a population then of 580. That's not many. It is not far from Gabriel's Gully, the site of an early New Zealand gold rush.

In New Zealand at the time, the Health Camp campaign was well supported and in reading various articles I found that temporary Health Camps were able to be held in the region as the financial support became available through fund raising or donations. Like other newspapers of the period, the ODT published accounts of the business conducted at meetings of the Local Authorities and Societies. In reading these, it was not unusual to find a reference to a decision to buy Health stamps to support the campaign.

Correspondence was received in connection with the Health Stamp Campaign, and it was decided to support the campaign by the purchase of £1 1s worth of health stamps.

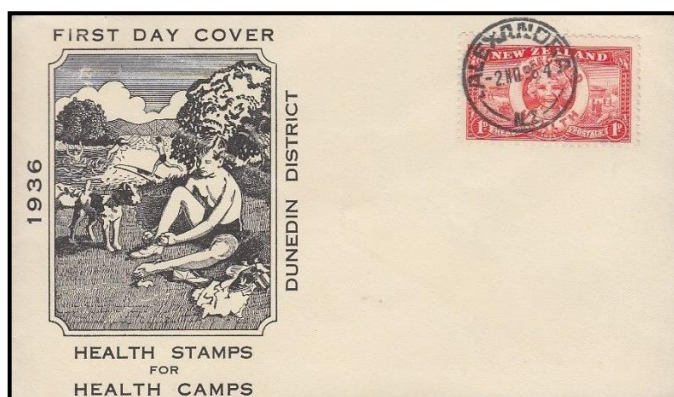
ODT October 6, North Otago Highland Pipe Band

Mr R. A. M'Dowell reported on the conference in connection with the health stamp campaign, and it was decided to support the campaign by the purchase of £2 worth of stamps.

ODT October 7, Oamaru Harbour Board

The ODT also referred to other fund raising events, such as concerts, whist drives, school appeals etc in support of the campaign. Given the apparent support by people at the time, it would be reasonable to expect that along with sales of the stamps, the printed covers produced by the local Health Camp committees would also be popular. It appears to have been the case, but not in the favour of the Lawrence District Appeal.

The first hint that things weren't going to go their way was a small piece in the ODT for October 30, referring to the district campaign beginning on November 2 and "... that an attractive first-day cover has been designed and printed locally and is now available for distribution" This almost certainly refers to the cover below, catalogue listing H36.1C



Dunedin District FDC

Health Stamps

Advice has been received from the secretary of the local District Executive, which will commence its campaign on the 2nd prox. for the raising of money in aid of health camps, that an attractive first-day cover has been designed and printed locally and is now available for distribution.

ODT October 30

So now we potentially have two products competing for the same shilling.

A further search of the dates post November 2 did not immediately reveal a great deal of detail regarding the sale of the covers. The stamps were popular and newspaper reports indicate sales were on target to beat the previous year's sales.

On November 21, the ODT reported details on the meeting of the Dunedin District Executive of the Health Stamp Campaign.

The great thing about this was it revealed the sales figures for the covers, which until now were not generally known amongst collectors, and the sort of information that is forgotten as time passes.

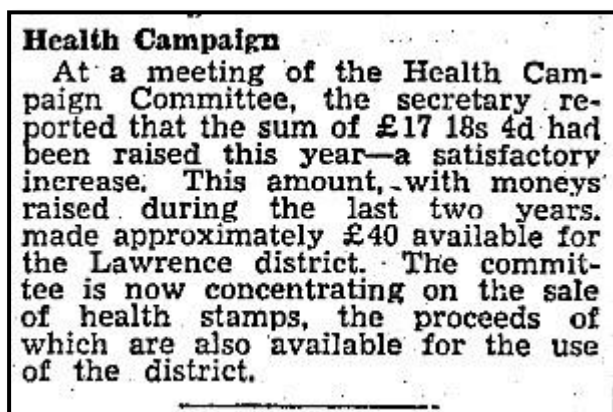
In connection with the first-day cover issued by the District Executive, it was mentioned that, whereas it was thought that the disposal of the original 5000 covers would present some difficulties, the demand was so great that an additional 6000 covers were printed, making a total of 11,000 in all. Of that number, approximately 200 were unsold, and the estimated profit from the sale of the covers, with "Health" stamps affixed, was approximately £90.

ODT November 21

It seems the Executive had some concern that the original order of covers wouldn't sell and during the meeting it was commented "...whereas it was thought that the disposal of the original 5000 covers would present some difficulty, the demand was so great that an additional 6000 covers were printed ..." Approximately 200 were unsold and the sales receipts for covers sold with the stamp affixed came to £90.

Although I could not find specific figures for Dunedin, by November 17, the Post Office had credited £327 back to Dunedin from the money raised during the campaign, over 90% of which came from the sale of stamps. These 11,000 covers sold at (probably) 1d each comes to just under £50, representing a tidy additional sum raised for the campaign.

This cover is rated "3" (out of 10) in the catalogue meaning that it should easily be found when looking through a dealer's cover box, so these figures help with estimating numbers printed of other similarly rated covers.



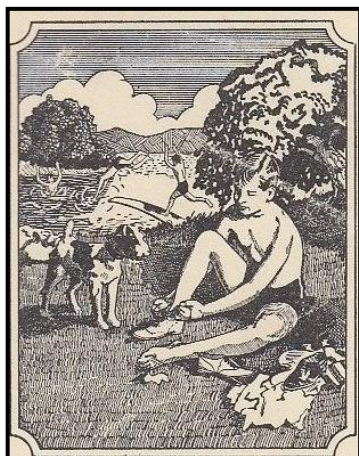
ODT November 26

A few days later, on November 26, the entry for Lawrence in the regional news column had a short report from the Lawrence Health Campaign Committee.

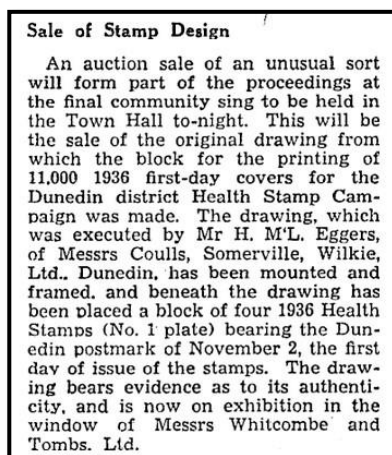
I would presume that their sales would be remitted back through the Dunedin Executive along with money from other small town initiatives. The total raised for the year came to nearly £18, most of which I would guess was raised during November.

I could not find any specific mention of the Lawrence District covers or more specifically, how many were printed. There is no indication in the meeting reports of how much the sale of covers contributed this figure.

So, how much did the sale of the Local District Executive's "attractive first-day cover" impact on the sales of the rather plain Lawrence District Appeal effort? I feel the answer is still open for conjecture. Assuming the Lawrence cover progressed to the production phase, printing figures for the cover were undoubtedly extremely low, quite likely well under a 100, so there would not have been many to go around in the first instance. I could not find a reference to a local printer but there may have been basic printing facilities offered by one of the local businesses. The 1948 Wises indicated the town could support a hospital, more than one bank, churches, and hotels, so this is not an impossibility.



Dunedin District FDC cachet



ODT November 9



ODT November 11

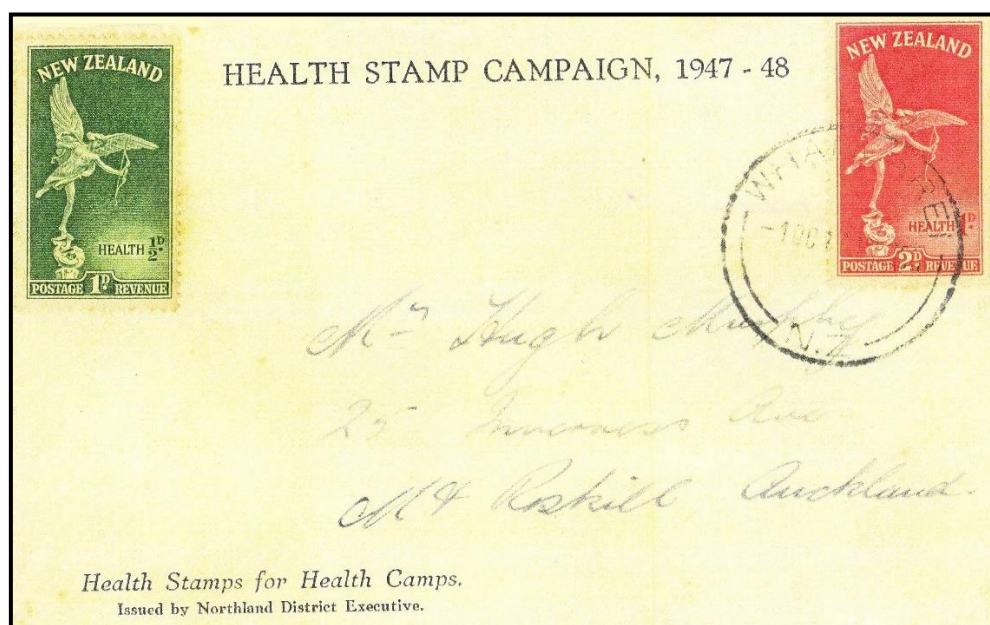
One possibility is that a few were run off as samples for the Committee, but it was decided not to proceed with a full run. Communication with the Dunedin Executive and the knowledge that they were planning a substantial run of an illustrated cover may have been enough to put a halt to the proposal. The few samples were then used by committee members as a souvenir of the initiative.

Research for this cover also uncovered some other interesting information. On November 9, an auction was held to sell the original artwork for the Dunedin District cover. It goes on to say the cachet was designed by Mr H M'L Eggers, an employee of Coulls, Sommerville Wilkie & Co of Dunedin, who were also presumably the printers for the cover as well. This is not something widely known by collectors. There was no subsequent report given as to how much it sold for.

In the November 11 edition, there was a piece on the sale of badges to raise funds for the campaign. It reported that "The street sale of badges on Friday in support of the health stamp campaign for Oamaru resulted in £48/16/10 being raised for the fund". This was followed by a list of people and places that assisted with this, and in some cases, the amount of money raised by them. Now that badge would be an interesting thing to see.

Stephen Jones

1947 Health FDC



CPS member David Holmes (Auckland City Stamps) kindly provided me a scan of a new Health FDC variety, using a promotional envelope issued by the Health Camp's Northland District Executive, for the 1947 Health stamp issue. Promotional covers such as this should be a lot more common as it they have a direct link to the stamp issue, however examples of the stationery used in this manner have proven to be very elusive with only sporadic usage recorded up until 2000.

Stephen Jones



1944 Health imperf plate proofs

The 40 Aurar Stamp 1876 To 1904; A Life Story

This regular stamp had an interesting life, one that led to a court appearance in 1960. But let me start at the beginning.

Iceland changed its currency on 23rd May 1873 (Currency Reform Law) and so the "Aurar" stamps came into being in 1876 and replaced the previous skilling stamps. The new law came into effect 1.8.1876. This is a very well known fact to collectors of Iceland stamps. One of the original stamps issued was a 40 aurar value. This was used to pay the double UPU rate for letters weighing 3-6 kvint but there was not another common postage rate at 40 aurar so use of the stamp was limited. The postage rates remained the same for the lifetime of the stamp. It is interesting to note that while Iceland went decimal with her currency in 1876, her weight remained non-decimal.

First printing of the 40 aurar stamp in green. Thiele printing
#6, 400 sheets delivered April 1876 P14x13½ KII

A complete sheet can be found in the postal museum in København and one in the National Archives in Reykjavík.



Figure 1 First printing

4-18-9-

<p>COUPON. (Kan fraklippedes af Adressaten.) (Pent être détaché par le destinataire.)</p> <p>Beløbet i Tal: Montant du mandat en chiffres:</p> <p>89 Kr 86 Ør</p> <p>Afsenderens Navn: Designation de l'expéditeur:</p> <p>Antanand B. Thorberg Reykjavík</p> <p>Den 18</p>	<p>Postbestyrelsen i Danmark. <i>Administration des postes du Danemark.</i></p> <p>International Postanvisning <i>Mandat de poste international</i></p> <p>paa et Beløb af } 89 Kr 86 Ør de la somme de } (med Tal) (en chiffres arabes)</p> <p>Otteti ni Kroner, otteti sex Øre (med latinske Bogstaver) (en toutes lettres et en caractères romains)</p> <p>betalt til } Mr. Alexander M. Glashan payable à M } Bestemmelsessted } Granton Lieu de destination } Modtagerens Adresse } Post Office, Granton Adresse du destinataire } Bestemmelseslandet } Scotland Pays de destination }</p> <p>Tjeneste- Angivelser Indications de service.</p> <p>Løbe-Nr. } 57 Numéro d'émission } Udstedelsesdag } 16. October Date d'émission } Afsendelseskontor } Reykjavík Lieu can expéditeur }</p> <p>Postfunktionærens Navn. Signature de l'agent qui a dressé le mandat.</p>	<p>Den opkrævede Dues</p> <p>Inc.</p> <p>As</p> <p>Touche au bureau a l'origine.</p> <p>Kan indbetales med Bou pour</p> <p>89 Kr 86 Ør</p>
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Figure 1 The only example known used on cover - an international postal money order sent to Scotland in 1879.
From the collection of Douglas Storckenfeldt.

It is also known that in order to comply with the UPU colour scheme, the inland letter rate stamp (5 aurar) had to be green and so the 40 aurar stamp had to change colour. In 1882 the colour of the 5, 20 and 40 aurar stamps were changed in order to conform and the colour of the 40 aurar stamp became lilac although this was not prescribed by the UPU. So, whilst the

old green stamps could continue to be used on internal mail, the lilac stamps had to be used on overseas mail from 1st July, 1882

Second printing in strong violet with a trace of blue. Thiele printing #33, 420 sheets delivered 23.3.1882 P14x13½ KII

It can be found in a light and in a dark shade. The printing is a fine, sharp finish, paper is thin, transparent 'A' paper with yellowish gum.

A complete sheet can be found in the postal museum in København and one in the National Archives in Reykjavík.



Figure 3 Second printing

Despite the fact that very few of these stamps can be found on surviving covers, the Iceland post office ordered more stock and the new printing arrived in 1886.

Third printing is bright lilac or pink-mauve with a trace of red. Thiele printing #61, 500 sheets delivered 28.10.1886 P14x13½ KII

The paper is the medium thick B paper, somewhat light with a trace of grey to pale ivory colour.

Uniquely, this stamp glows under UVL.

No complete sheets exist of this stamp.



Figure 4 Third printing

Again, stocks were running low when the next order was called up.

Fourth printing is lilac to brownish lilac with more red than the third printing. Thiele printing #93, 600 sheets delivered 27.6.1891 P14x13½ KII-III.

The paper is the medium thick B paper, smoother than the third printing with the gum almost colourless. Part of this printing was on yellowish paper than can be confused with the third printing.

Strangely, the clichés were moved around in the quarter block between the top half of the sheet and the bottom half!



Figure 5 Fourth printing

A sheet of this stamp is in the National Archives in Reykjavík

Perhaps stocks were not so low when the next printing was delivered in 1898 because none had been used by 1902 when the stamps were invalidated.

Fifth printing is lilac on thick white C paper with colourless gum. Thiele printing #164, 1000 sheets delivered 29.9.1898 and 1000 sheets delivered 10.11.1898. P12¾.

8 sheets of this stamp are in the National Archives in Reykjavík and one in København.



Figure 6 Fifth printing

Now this is where the fun part of the story really starts. On 9th October 1902 the Governor of Iceland declared that 18 new stamps with the head of Christian IX were to be issued and the existing stamps would become invalid. Existing stocks of stamps would be overprinted Í Gildi to try to shift the stock mainly to the philatelic market. The full story is well known to Icelandic collectors and I will not repeat it here. However, as none of the fifth printing of the 40 aur stamp had been sent to post offices, all the stock was overprinted less ten sheets kept by the authorities.

Sixth printing is the Í Gildi overprint on the fifth printing. It is actually the only cheap stamp among the 40 aurar stamps and is easy enough to find in complete sheets, inverted or whichever way you want it!

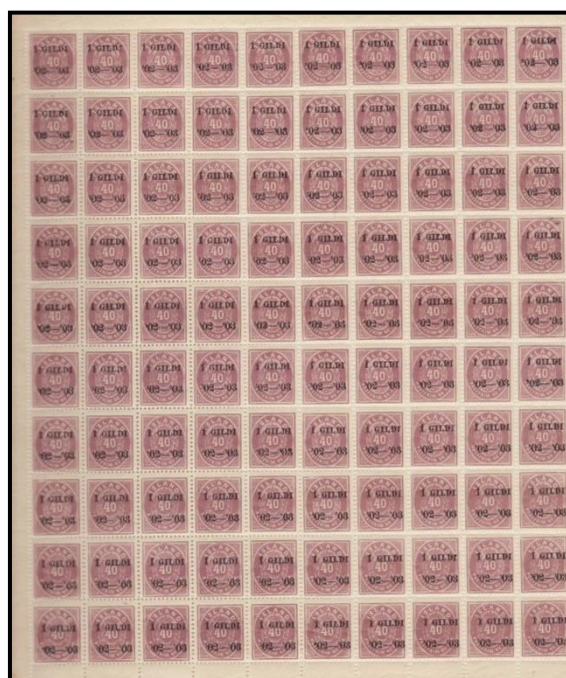


Figure 7 Sixth printing Complete sheet

Lastly, there are the Bern reprints.

Seventh printing is red-lilac on thick white C paper with colourless gum and the new crown watermark. Thiele printing #235, 211 sheets delivered 20.8.1904 P12 $\frac{3}{4}$. No complete sheets remain.

104 sets of Bern prints exist without the overprint. I do not show that stamp here.



Figure 8 Seventh printing

So, you might have thought that the last of the stamp was seen in 1904. However, it got back into the headlines in a very unusual way. I shall let Olafur Elíasson take over the storytelling.

"Stamp catalogues and manuals do not always agree how many unoverprinted 40 aurar stamps P12 $\frac{3}{4}$ are available in the general market. Facit says they are "about 37", but Michel and AFA Special (1995) believe they are about 50. Finally, Henry Regeling in his book *Stamps of Iceland 1872-1904* states that more than 100 stamps are in private ownership.

The disappearance of one sheet (100 pcs) of this stamp, which was never issued, along with other postage stamps, resulted in a police investigation and court case in which several individuals were charged with stealing the stamps. The postal authorities demanded that they be sentenced to pay damages, as it was believed the proceeds from the crime were considerable. Therefore, in the handling of the case, great emphasis was placed on finding and recovering all of the stamps that could be found, so that the level of the fine to be calculated.

A verdict fell on the case in the Reykjavik Criminal Court on August 31, 1960. The claim for damages was taken into account and the defendants were sentenced to pay the postal administration 2000, - ISK for each 40 aurar stamp that could not be recovered, which were 37 pieces. This case was appealed to the Supreme Court, where the claim for damages was not taken into account. It does not, however, alter the verdict of the Criminal Court on the number of 40 aurar stamps not found in the investigation, 37 pieces.

It must be considered that this is the maximum number that has probably come on the market. It can be assumed that most, e.g. all of these stamps are still on the market, now 60 years after these events took place."

Interestingly, ISK2000 in 1960 is ISK6.43m or 40,000 Euro in today's values. Rather more than the catalogue value of each of those 37 stamps.

Taken, with permission, from Frímerkjablaðid #24 (2005)

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1. Dómur Sakadóms [Judgement of the criminal court] 31. ágúst 1960. Dagblöðin í Reykjavík 1960-61.
[The newspapers in Reykjavik 1960-61]
2. Facit Special Classic 2017
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4. 100 Years of Icelandic Stamps Jón Aðalstein Jónsson, P&T Reykjavík 1977

Acknowledgements:

Olafur Elíasson for permission to use his original article in Frímerkjablaðið

Douglas Storckenfeldt for figure 2. All other illustrations from the collection of the author.

David Loe with help from Olafur Elíasson

Balancing the Budget

It is that time of the year when the Committee works on what the programme for the next year will look like and what the budget will look like. The programme is shaping up to be very interesting, watch this space. On the other hand, the budget does not look quite so flash, reducing income from subscriptions and lower interest rate from our fixed deposits mean that we have a short fall of around \$4,500 in income.

While we do have reasonable reserves, the Committee agrees that our responsibility is to run the CPS in a sustainable manner, therefore we are looking at where we can increase income and take some of the costs out of running the Society.

While there are places where we can make savings of a few dollars (which we will look seriously at), there are two major opportunities that we are exploring.

1) We can increase our income through an increase in the annual subscription of normal members and removing the 50% discount for 30+ year members. The latter has highlighted an inequity where 30 year members up to 2012 were eligible for the discount whereas those who turned over 30 years membership after 2012 are not eligible. Bringing the subscriptions back to that of the normal membership will remove the inequity. The annual subscriptions have not been increased for a number of years as the Committee did not consider it appropriate when the Society was running at a surplus. The Committee is now of the opinion that an increase in the subscription is appropriate.

2) Captain Coqk is our single biggest expense; it costs the Society around \$6,700/annum to print and post it to members. The current subscription offers a \$10 discount to have Captain Coqk emailed and many members have taken this option. Currently we send 145 members Captain Coqk by regular post at a cost of \$46/member/annum. During Covid lockdowns we were unable to post Captain Coqk and we emailed all those who we had email addresses for - this worked very successfully. As a significant cost saving measure, we propose that members are encouraged to receive Captain Coqk by email. We also recognise that this would not suit all members, to address this we would print limited copies at the Society office and mail them out, however there will be an added subscription which will reflect the added costs of printing and posting.

The Committee would appreciate your feedback on these measures to make an informed decision and to make the budget balance, either contact one of the committee members or email us on secretary@cps.gen.nz if you want to express your opinion.

Murray Willocks
President

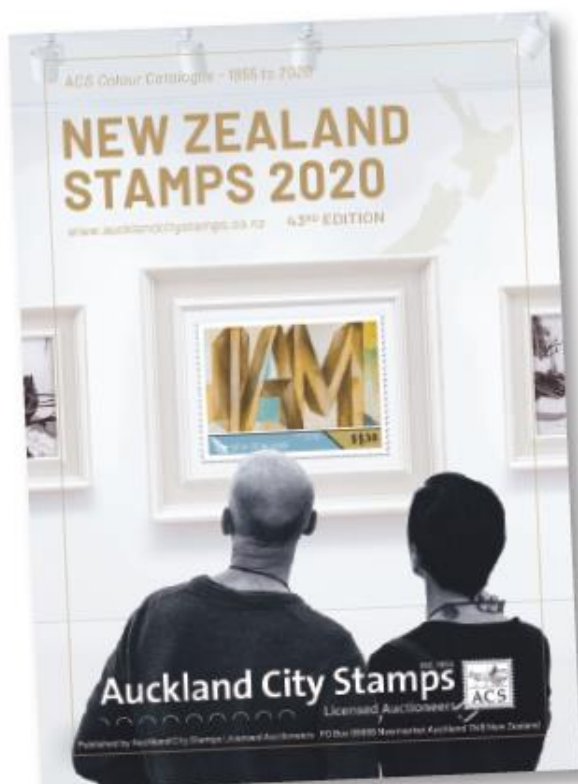
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