INTRODUCTION

This Malaya Perfin catalogue listing is an update of previous catalogue work originally done by Mr. Peter Giffen c1989, and a later update by the late Mr. Mervyn Lavender c2000. Without their painstaking work I would not have been able to write up this catalogue.

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

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

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

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

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

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

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Pages 3 to 12  Brief Descriptions of Companies.
Pages 13 to 67 (A to Z) Perfin Dies & Images.
Pages 68 to 70 Specimen & Judicial stamp perfin dies.
Pages 71 to 72 North Borneo State.
Page 73 Unidentified Dies.
Page 74 Silver Jubilee Dies.
Page 75 Singapore Cancels 1900-1908.
Page 76 to 77 Bangkok "B" Overprint.
COMPANY DESCRIPTIONS AND KNOWN INFORMATION
PERFINS OF MALAYA

A 1  No information, New die.


A 7  Adamson Gilfillan & Co Ltd, Used c 1909-1926. GV Fiscal use recorded.

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


A 18M Multi Headed die, Asiatic Petroleum Co (S.S.) Ltd, Collyer Quay, Singapore. Formed by the amalgamation of the Shell Transport Co, & Royal Dutch Petroleum Co, Established in 1907. Used c 1910 to Occupation. (“C” has rounded back).

A 19  Asiatic Petroleum Co, Selangor, (“C” has sloping back). Used c 1935 to Occ. NOTE: - Although only found on later stamps, this die could be part of die A18M.


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

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

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

B 6  Boustead & Co, Weld Quay, Penang. This perfin replaced B 5. Used c 1918 to occupation.

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

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


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

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

B 14  Barlow & Co, Collyer Quay, Singapore. (Merchants) established in 1882. Used c 1885 to c 1909.


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

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

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

B 31 Ø Suspected Identity of Borneo, Sumatra Trading Co, 41 Robinson Road, Singapore. (Merchants) Company Incorporated in Holland. Mentioned in the 1916 list of Trading Firms, Used c 1925 to c 1940.

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

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

C 4 Chartered Bank of India, Australia & China, Penang. Without stops, Used c 1910 to occupation. F.M.S. & Straits Settlements stamps.

NOTE: It is possible that C4 & C5 may turn out to be from a Multi headed die. as at the moment there are various slight differences to be noted on both dies.

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

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

C 7 Chartered Bank of India, Australia & China, Singapore. Used c 1913 to c 1937 (Perfin through the document).

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

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

C 11 Suspected identity of Ø Cadonau & Co, Collyer Quay, Singapore. (Merchants).

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

C 15 No information.

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

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

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

E 5 Eastern Extension Australasia & China Telegraph Co Ltd, c 1880s Revenue use.

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

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

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

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


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

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


G 26  No Information, Postal & Revenue usage c 1874-1882.

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

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

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


H 10  Herman Jebson & Co, Beach Street, Penang. First listed 1883 until 1902. Used c 1883 to c 1892. Also recorded with a Colombo Ceylon cancel !!

H 19  Hong Kong & Shanghai Banking Corporation, Singapore. This Bank was established in Hong Kong in 1865. A branch was opened in Singapore on 5-12-1877. Revenue stamps are also found with this perfin. Used c 1884 to c 1917.

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

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

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

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

J 12  John Little & Co, Raffles Square, Singapore. Began trading in 1848 as General Merchants. Also found on Revenue stamps. Used c 1870s to c 1886. Known used on East India stamps from c 1870s.

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

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

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

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

L 16  Suspected identity of Ø Lee Plantations Ltd, Singapore. Later becoming Lewis C Peat Ltd, Used c 1919 to c 1935.

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


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

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

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

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

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

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

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

M 12  Mc Alister & Co Ltd, Battery Road, Singapore. (Merchants) established in 1857. Used c 1920 to c 1925.


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

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

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


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


O 19 Oriental Government Security Life Assurance Co, Kuala Lumpur, Selangor. Incorporated in India in 1874. Branch established in Kuala Lumpur in 1913. Used c 1926 to 1936. This die has a larger perfin hole featured inside the letter “O” It is thought that the larger holes could well signify different Company Offices. Recorded on stamps of F.M.S. & Selangor.

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

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

PAID 3  Paid canceller c 1882.

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

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

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

P 15 Peninsular & Orient Steam Navigation Co, Singapore. Incorporated in London on 31-12-1840. Their main purpose was to Transport passengers to and from the East. Branch established in Singapore in 1845. Used c 1903 to 1936.

P 18 No information. Used at Ipoh Perak, c 1938.


R 19 Rautenberg, Schmidt & Co, Malacca Street, Singapore. Established on the 21-4-1849. Possibly the first Company to use perfins from c1867 East India stamp Issue. Closed down with the advent of WW1 1914-1918. Used c 1870s to c 1900. Revenue stamps are also found with this perfin.

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

R 22 Ø Registration of Title, There are 6 Documents recorded with this R.T. perfin. The Perfin is through the Document, and all are concerning the ownership of land. They have dates between 3-1938 and 12-1940. NOTE: - A Registration of Title perfin is recorded in the U.K. (Crown circle R.T.) An image is listed in the Officials Perfin catalogue (Great Britain & Ireland).

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

S 3 Ø Strongly suspected identity of Smith Bell & Co, Shipping and Insurance agents based in Manila, originally founded in Liverpool in 1846. Appointed agents for the Commercial Union Insurance Company in Singapore on 23-2 1863. Perfin used c 1870s-c 1880s. They also had offices in Hong Kong & the Spanish Philippines, on which stamps with identical perfins are to be found. Die manufactured by J Sloper "Die No 5099" (c 1876).

S 5 Straits Settlements stamps used c1899, Singapore cancel.

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

PERFINS OF MALAYA

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

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

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


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

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

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

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

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

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

V 6 No information. Used c 1922. (Identical die V6 found on Ceylon stamps). User in Ceylon is Volkart Brothers.


W 8 William Hall & Co, Beach Road, Penang. Established in 1823. Not listed by 1886. Perfin found to date on Revenue stamps, and postage stamps with both postal cancel & Company Cachet. Used c 1877 to c 1886.
PERFINS OF MALAYA


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

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

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

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

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

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

Malaya T3  "TC/&S"  Thomas Cook & Son Ltd, same die as India T8.

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

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

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

Malaya W3  "W&/Co"  Whittall & Co, same die as Ceylon W3M.
IMAGES OF THE
PERFIN DIES

A.S.

ASS.

ASSOCIATED

A.S.

ASS.

ASSOCIATED

O.R.

ORIENT.

MCA & CO.

MCA & CO.

MCC & CO.

MCC & CO.
## Letter "A"

### A1

| Not to scale. |
| Used: |
| Id: |
| Cancel: |

### A3 (A1)

| Used: |
| Id: |
| Cancel: |

### A7 (A3)

| Used: |
| Id: |
| Cancel: |

### A8 (A2)

| Used: |
| Id: |
| Cancel: |

### A17 (A4)

| Small Pin-perf Holes. |
| Used: |
| Id: |
| Cancel: |

### A18M (A5)

| Multi Die. |
| Used: |
| Id: |
| Cancel: |

### A19 (A6)

| Note: - Sloping back to "C" (could it be part of die A18M?) |
| Used: |
| Id: |
| Cancel: |

### A20 (A7)

| Used: |
| Id: |
| Cancel: |
PERFINS OF MALAYA

## Letter "B"

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<th>Ident:</th>
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### B3 (B8)
- **Used:** c1890-1932.
- **Ident:** Borneo Co Ltd, Finlayson Green, Singapore.
- **Cancel:** Singapore.

### B4 (B1)
- **Fiscal use, and also on Qvic Revenue stamps.**
- **Used:** c1880- to Occup.
- **Ident:** Boustead & Co, Singapore.
- **Cancel:** Singapore, Penang.

### B5 (B2)
- **Note:** Fiscal use also.
- **Used:** c1884-1935.
- **Ident:** Boustead & Co, Weld Quay, Penang.
- **Cancel:** Penang.

### B6 (B3)
- **Used:** c1918 - to Occup.
- **Ident:** Boustead & Co, Weld Quay, Penang.
- **Cancel:** Penang.

### B7 (B4)
- **F.M.S. stamps.**
- **Used:** c1920-1935.
- **Ident:**
- **Cancel:** Kuala Lumpur.

### B10 (B4)
- **F.M.S. stamps.**
- **Used:** c1922- to Occup.
- **Ident:** Boustead & Co Ltd, Selangor.
- **Cancel:** Kuala Lumpur, Port Swettenham, Telok Anson.

### B11 (B5)
- **Larger "o" Longer "D"**
- **Used:** c1920-1938.
- **Ident:** Boustead & Co Ltd, Tumpat, Kelantan.
- **Cancel:** Kelantan.

### B12 (B6)
- **Straight back to "C"**
- **Used:** c1941.
- **Ident:** Boustead & Co Ltd, Ipoh, Perak.
- **Cancel:**

### B13
- **Also recorded on Qvic Revenues.**
- **Used:** c1887- c1912 issue,
- **Ident:** Brinkmann & Co, Collyer Quay, Singapore.
- **Cancel:** Company Cachet, also Singapore.

### B14 (B7)
- **Used:** c1885-1909.
- **Ident:** Barlow & Co, Collyer Quay, Singapore.
- **Cancel:** Singapore, Penang.
PERFINS OF MALAYA

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

![Image of envelope with B.3 PERFINS]

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

![Image of envelope with B.4 PERFINS]
PERFINS OF MALAYA

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

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


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

Images Courtesy of William Hall.
Letter "B"

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<tbody>
<tr>
<td>B 31 (B13)</td>
<td>Used: c1925-c1940.</td>
<td>Cancel:</td>
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<tr>
<td></td>
<td>Ident: Ø Borneo, Sumatra Trading Co, 41 Robinson Road, Singapore.</td>
<td>Cancel:</td>
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</table>

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" 1882-1885. Also found on QVic Revenue stamps. Used: c1879-1904. Ident: Behn Meyer & Co, Collyer Quay, Singapore. Is this "B" overprint a fake item? See pages 76-77. PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
PERFINS OF MALAYA

B21  GV, Barker & Kengchuan, Change Alley, Singapore.
    Dated 27-8-1918.

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

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

"Barker & Keng Chuan" are listed in the Singapore Dollar Directory for 1918 as Manufacturing Agents.

The partners were A. Barker & Kho Keng Chuan.
Mr. Barker came to the Straits in 1889, and by 1914 the firm represented some 25 business concerns in Singapore.
PERFINS OF MALAYA

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

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

**C 1**
Cancellation die used through the stamp only, also found through the document. Various lengths 56mm to 65mm, only 2 or 3 letters usually found on stamps.
Used: c1923- to Occupation.
Ident: P&O Banking Corporation,

**C 2**
Only recorded on Revenue stamps through the document.
Used: c1877-1887.
Ident: National Bank of India,
Cancel:

**C 3**
Used: c1910- to Occup.
Ident: Chartered Bank of India Australia & China,
Penang.
Cancel: Penang.

**C 4**
NOTE: - It is possible that C4 & C5 may turn out to be from a multi headed die. As various slight differences have been noted with both dies.

**C 5**
Used: c1906-1930s.
Ident: Chartered Bank of India Australia & China,
Kuala Lumpur, Selangor.
Cancel: Penang.

**C 6**
Ident: Chartered Bank of India Australia & China,
Kuala Lumpur, Selangor.
Cancel: Kuala Lumpur.

**C 7** (C3)
On a Perfin Foreign Bill.
Used: c1913-1937.
Ident: Chartered Bank of India, Australia & China,
Battery Road, Singapore.
Cancel: Singapore.

**C 8** (C2)
Used: c1903-1910.
Ident: Chartered Bank of India, Australia & China,
Battery Road, Singapore.
Cancel: Singapore.

**C 9** (C10)
Used: c1902-c1906.
Ident: Ø Cadonau & Co,
Collyer Quay, Singapore.
Cancel: Singapore.

**C 10** (C7)
Used: c1899-c1910.
Ident: Cadonau & Co,
Collyer Quay, Singapore.
Cancel: Singapore. Company Cachet.

**C 11** (C8)
Ident: City Council George Town,
Pulau, Penang, Malaysia.
Cancel: "City Treasurer” on Water Rate Receipts 31-1-1961, 10-9-1964.
PERFINS OF MALAYA

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

Stamp on back with perfin C.B.I.
PERFINS OF MALAYA

**C 10**  Cadonau & Co, Collyer Quay, Singapore. 31-12-02.
**Letter "D"**

**D1**

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

**D2**

Diagonal Die.
Used: c1886-c1914.
Ident: D Brandt & Co, Boat Quay, Singapore.
Cancel: Singapore.
### Letter "E"

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<tr>
<th>Letter</th>
<th>Description</th>
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<tbody>
<tr>
<td>E1</td>
<td>Fiscal use also. See Pages 6 &amp; 75. Re: - Late usage of 1883 issues. Used: 1902-1934. Ident: East Asiatic Co. Raffles Square, Singapore. Cancel: Singapore. (Double ring date cancels were not in use until 6-11-1900).</td>
</tr>
<tr>
<td>E5</td>
<td>Only recorded on Qvic Revenues. Used: c1880s. Ident: Eastern Extension Australasia &amp; China Telegraph Co Ltd. Cancel:</td>
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</tbody>
</table>
PERFINS OF MALAYA

**E1** East Asiatic Company, Singapore. GV, 21-12-1932.

**G8** Great Eastern Life Assurance Co Ltd, GV, 10-7-1913.
**Letter "F"**

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<td><strong>Used:</strong></td>
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<tr>
<th><strong>F 3 (F1)</strong></th>
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</thead>
<tbody>
<tr>
<td><strong>Used:</strong> 22-7-1909.</td>
<td><strong>Ident:</strong> 0 Fraser &amp; Co.</td>
<td><strong>Prince Street, Singapore.</strong></td>
</tr>
<tr>
<td><strong>Cancel:</strong> Singapore.</td>
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<th><strong>F 14 (F2)</strong></th>
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<tbody>
<tr>
<td><strong>Used:</strong> c1922-1935.</td>
<td><strong>Ident:</strong> Fraser &amp; Neave, Raffles Quay, Singapore.</td>
<td><strong>Cancel:</strong> Singapore.</td>
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<td><strong>Ident:</strong></td>
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<td><strong>Cancel:</strong></td>
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</tr>
</tbody>
</table>
**Letter "G"**

**G 3 (G1)**

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

**G 5 (G2)**

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

**G 10 (G4)**

Images by courtesy of
Doug Turner.

Ident: Great Eastern Life Assurance Co Ltd,
Collyer Quay, Singapore.
Cancel: Fiscal cancels on stamps of Sarawak, & Johor.

**G 26**

Qvic, Postage & Revenue stamps.
Used: c1874-1882.
Ident:
Cancel:
PERFINS OF MALAYA

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

<table>
<thead>
<tr>
<th>Used</th>
<th>Ident</th>
<th>Cancel</th>
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<tbody>
<tr>
<td><strong>H 2 (H3)</strong></td>
<td>Used: c1935- to Occup.</td>
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<tr>
<td></td>
<td>Cancel: Kuala Lumpur.</td>
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</tbody>
</table>

| **H 3 (H4)** | Note: Fiscal use also. 29-12-1913. |                |
| Used: c1890-c1925 |                |                |
| Ident: Huttenbach Brothers & Co, Collyer Quay, Singapore. |                |
| Cancel: Singapore. |                |                |

| **H 4 (H5)** |                |                |
| Used: c1885-c1920 |                |                |
| Ident: Huttenbach Brothers & Co, Beach Road, Penang. |                |
| Cancel: Penang. |                |                |

| **H 6 (H1)** |                |                |
| Used: c1870-c1880 |                |                |
| Cancel: Company Overprint. |                |                |

| **H 10 (H6)** | Recorded with "B" overprint, used by British Post Offices in "Bangkok Siam" c1882-1885. Is this overprint a fake item? |                |
| Used: c1883-1892. |                |                |
| Ident: Herman Jebson & Co, Beach Street, Penang. |                |
| Cancel: Colombo, Ceylon. See page 76-77. |                |                |

| **H 19 (H7)** | Note: Fiscal use also. Also on Revenue stamps. |                |
| Used: c1884-c1917 |                |                |
| Ident: Hong Kong & Shanghai Banking Corporation, Singapore. |                |
| Cancel: Singapore, Penang. |                |                |

| **H 20M (H8)** | Fiscal use. Multi Die. (Variations). |                |
| Used: c1918- to Occupation. |                |                |
| Ident: Hong Kong & Shanghai Banking Corporation, Singapore. |                |
| Cancel: Malacca, & Penang |                |                |

| **H 21** |                |                |
| Used: c1905 |                |                |
| Ident: Hong Kong & Shanghai Banking Corporation, Singapore. |                |
| Cancel: Singapore. |                |                |

| **H 22 (H2)** | Also on Revenue stamps. |                |
| Used: c1884-1920 |                |                |
| Ident: Hong Kong & Shanghai Banking Corporation, Penang. |                |
| Cancel: Company Cachet. |                |                |
**PERFINS OF MALAYA**

**H2** Harrisons, Barker & Co Ltd, Kuala Lumpur. 10-11-1941.
PERFINS OF MALAYA

H 4  Huttenbach Brothers & Co, Penang.  16-10-1903.
**Letter "I"**

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**118 (II)**

Used: c1907-c1910.
Ident: International Crediet-en Handels Vereeniging, (Rotterdam Trading Co)
D’Almeida Street, Singapore.
Cancel: Singapore.
**Letter "J"**

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**J 12 (J1)**

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

**NOTE:** East India stamps are known used from c1870s.
So could have been used at any time between 1867-1880.

** SG9 East India stamp in use c1867-1880,**

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**J 13M (J2)**

Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. *Is this overprint a fake item?*
Also on Revenue stamps.
Used: c1885-c1930
Ident: John Little & Co,
Raffles Square, Singapore.
Cancel: Singapore. Company Cachet, Swettenham. [See pages 76-77.]

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</table>
Letter "K"

**K4 (K2)**

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

**K 19**

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

**K 26 (K1)**

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

K 19  “K.SEL.” Used through a Foreign Bill. Private Perfin Cancellator of: - Kuala Selangor,

Perfin Postal Stationery.

Letter "L"

**L 16 (L1)**
- Used: c1919-1936.
- Ident: Ø Lee Plantations Ltd.
- Later becoming Lewis C Peat Ltd.
- Singapore.

**L 22 (L2)**
- Used: c1922-c1968.
- Ident: Law Yew Swee & Co Ltd, 2-4 Che Em Lane, Penang.
- Cancel: Penang.
PERFINS OF MALAYA

L 22  L Y Swee & Co Ltd, Penang.  GVI, 1-3-1940.
### Letter "M"

<table>
<thead>
<tr>
<th><strong>M 1</strong></th>
<th><strong>M 2</strong></th>
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<tbody>
<tr>
<td><img src="image1.png" alt="Image" /></td>
<td><img src="image2.png" alt="Image" /></td>
</tr>
<tr>
<td><strong>Small Pin-perf Holes.</strong>&lt;br&gt;Used: c1906.&lt;br&gt;Ident: Compagnie des Services Messageries Maritime, Singapore.&lt;br&gt;Cancel: Singapore.</td>
<td><strong>As M 1 but with square removed.</strong>&lt;br&gt;Used: c1907-1910.&lt;br&gt;Ident: Compagnie des Services Messageries Maritime, Singapore.&lt;br&gt;Cancel: Singapore.</td>
</tr>
</tbody>
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<thead>
<tr>
<th><strong>M 4</strong></th>
<th><strong>M 5</strong></th>
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<td><img src="image3.png" alt="Image" /></td>
<td><img src="image4.png" alt="Image" /></td>
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<tr>
<th><strong>M 6</strong></th>
<th><strong>M 9</strong> (M10)</th>
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<tbody>
<tr>
<td><img src="image5.png" alt="Image" /></td>
<td><img src="image6.png" alt="Image" /></td>
</tr>
<tr>
<td><strong>Used: c1912.</strong>&lt;br&gt;Ident: Mitsui Bussan Kaisha, Battery Road, Singapore.&lt;br&gt;Cancel: Company Cachet.</td>
<td><strong>Used: c1928 to Occup.</strong>&lt;br&gt;Ident: Mc Alister &amp; Co Ltd, Battery Road, Singapore.&lt;br&gt;Cancel: Singapore.</td>
</tr>
</tbody>
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<tr>
<th><strong>M 10 (M9)</strong></th>
<th><strong>M 11 (M7)</strong></th>
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<td><img src="image7.png" alt="Image" /></td>
<td><img src="image8.png" alt="Image" /></td>
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<tr>
<th><strong>M 12 (M8)</strong></th>
<th><strong>M 12</strong></th>
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</thead>
<tbody>
<tr>
<td><img src="image9.png" alt="Image" /></td>
<td><img src="image10.png" alt="Image" /></td>
</tr>
<tr>
<td><strong>Used: c1920-1925.</strong>&lt;br&gt;Ident: Mc Alister &amp; Co Ltd, Battery Road, Singapore.&lt;br&gt;Cancel:</td>
<td></td>
</tr>
</tbody>
</table>
PERFINS OF MALAYA

M9 Mᶜ Alister & Co Ltd, Singapore. GV, 6-4-1933.
### Letter "M"

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>M17</td>
<td>Used: c1902.</td>
<td>Ident: Ø Maynard &amp; Co, (Chemists). 598 North Bridge Road, Singapore. Cancel:</td>
</tr>
</tbody>
</table>
PERFINS OF MALAYA

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

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

<table>
<thead>
<tr>
<th>Used</th>
<th>Ident</th>
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<tr>
<th>N 3 (N1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used: c1903-1920.</td>
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<td>Cancel:</td>
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</tbody>
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<thead>
<tr>
<th>N 8 (N2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used: c1906-1934.</td>
</tr>
<tr>
<td>Ident: Nederlandsche Handel-Maatschappij, Collyer Quay, Singapore.</td>
</tr>
<tr>
<td>Cancel: Singapore.</td>
</tr>
</tbody>
</table>

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<th>Used</th>
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<th>Cancel</th>
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</table>
**Letter "O"**

**O 17**

**NOTE:**
No larger hole.

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

**O 18** (O1)

Used: c1926-1936.
Cancel: Kuala Lumpur.

**O 19**

Used: c1926-1937.
Cancel: Kuala Lumpur.

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

| PAID 1 | Used: c1912-c1955.  
|Ident: Magistrates Court, Kedah.  
|Cancel: Court Cachet. |

| PAID 2 | Used: c1897.  
|Ident: Stamp Office, Klang.  
|Cancel: Stamp Office Cachet, Selangor Overprint. |

| PAID 3 | Used: c1882.  
|Ident:  
|Cancel: PAID date canceller.  
|Company Cachet.  
|Revenue use. |

| PAID 4 | Used: c1950.  
|Ident: Chartered Bank, Sibu, Sarawak.  
|Cancel: Company Cachet. |

| PAID 5 | Note: This die could be a partial of "O•B•C/PAID"  
As type O3.5 in the India Revenue Catalogue,  
(Small image below for reference).  
Used: c1880s-1890s  
Ident: Oriental Banking Corporation.  
Cancel: Company Cachet. |

|Cancel:  
| |

| P 20M (P4) | Note: Fiscal use also.  
Used: c1904-1921.  
Ident: Paterson, Simons & Co, Collyer Quay, Singapore.  
Cancel: Singapore, Company Cachet. |
PERFINS OF MALAYA

PAID 1  Magistrates Court, Kedah. Used c1912 - c1955.

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

PAID 4
PERFINS OF MALAYA

PAID 2

Stamp Office Klang, 1-2-1897.
PERFINS OF MALAYA

Revenue Date & Paid Cancels.

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

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

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

Revenue Date & Paid Cancels.

Paid date perfin cancel.

DATE 2  Judicial date perfin cancel. 19-3-1890.
### Letter "R"

<table>
<thead>
<tr>
<th>R 19 (R1)</th>
<th>BS &amp; C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Also on Revenue stamps.</td>
<td>Used: c1870s - c1900.</td>
</tr>
<tr>
<td>Used: c1870s - c1900.</td>
<td>Identify: Rautenberg, Schmidt &amp; Co, Malacca Street, Singapore.</td>
</tr>
<tr>
<td>Cancel: Singapore, Penang.</td>
<td><strong>NOTE:</strong> East India stamps with this B172 cancel are known on stamps from 1880.</td>
</tr>
<tr>
<td>So could have been used at any time between 1867-1880.</td>
<td>SG9 East India stamps in use c1867-1880, with Octagonal B172 cancel of Singapore.</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>R 20 (R2)</th>
<th>BS &amp; C</th>
</tr>
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<tbody>
<tr>
<td>Used: c1900-1905.</td>
<td>Identify: Rautenberg, Schmidt &amp; Co, Malacca Street, Singapore.</td>
</tr>
<tr>
<td>Identify: Rautenberg, Schmidt &amp; Co, Malacca Street, Singapore.</td>
<td>Cancel:</td>
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<thead>
<tr>
<th>R22</th>
<th>BS &amp; C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used: c1935-c1940.</td>
<td>Identify: Ø Registration of Title (Land ownership) Six documents recorded.</td>
</tr>
<tr>
<td>Identify: Ø Registration of Title (Land ownership) Six documents recorded.</td>
<td>Cancel: (Stamp Office) Ipoh, Taiping, Teluk Anson FMS.</td>
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</tbody>
</table>
PERFINS OF MALAYA

R22 Ø Registration of Title (Land ownership) 24-3-1938.
The letters R.T. Perfin through the Document.

STATE OF PERAK
STATUTORY DECLARATION
23 MAR 1938

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

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

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

3. By a Trust Deed dated the 2nd day of November 1932, a copy whereof was deposited in the Land Registry at Taiping on the said 3rd day of November 1932 as No. 329, the trustees acknowledged that they held the land comprised in the said lease for the benefit of the said club and it was thereby provided (inter alia) that the power of appointing new trustees under the Trustee Enactment 1932 should be vested in the Committee for the time being of the said club.

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

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

**S 2**
- Used: c1908-1930.
- Ident: Sandilands, Buttery & Co, Cecil Street, Singapore.
- Cancel:

**S 3 (S1)**
- Used: c1876-c1880s.
- Ident: Smith Bell & Co, Singapore, also had offices in Hong Kong & Spanish Philippines.
- Agents for North British & Mercantile Insurance Co, Singapore.
- Cancel: Hong Kong & Spanish Philippines stamps are also found with this die.

**S 5**
- Used: c1899.
- Ident: Singapore.
- Cancel:

**S 8M (S3)**
- Diagonal die.
- Ident: Shell Oil Co, Singapore.
- Cancel: Singapore.

**S 10M (S4)**
- Note: Fiscal use also.
- Ident: Singapore Improvement Trust, Singapore.
- Cancel: Singapore.

**S 13 (S5)**
- Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this overprint a fake item? See pages 76-77.
- Also found on Revenue stamps.
- Used: c1880-1890.
- Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
- **PERFINs** did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
- Cancel: Schmidt Kustermann never traded in Bangkok when these stamps were in use.

**S 14 (S6)**
- Used: c1900-1910.
- Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
- Cancel: Penang.

**S 17 (S7)**
- Ident: Singapore Municipal Commissioners, Singapore.
- Cancel: Receipt.
PERFINS OF MALAYA

PERFINS OF MALAYA

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

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

S 17  
Singapore Municipal Commissioners.
## Letter "S"

### S 18M (S8)
- **Used:** c1947-1980 issue.
- **Ident:** Singapore Municipal Commissioners, Singapore.
- **Cancel:** Singapore.

### S 22 (S9)
- **Used:** c1915- to Occup.
- **Ident:** Stoomvaart Maatschappij Nederland, (Dutch Shipping Line).
- **Cancel:** Singapore.

### S 30 (S10)
- **Used:** c1906- to Occup.
- **Ident:** Straits Trading Co, Collyer Quay, Singapore.
- **Cancel:** Singapore.

### S 32 (S11)
- **Used:** c1902-c1906.
- **Ident:** Straits Trading Co, Ipoh, Perak.
- **Cancel:** Gopeng.
**Letter "T"**

**T 3M (T1)**
- Used: c1920- to Occup.
- Ident: Thomas Cook & Son Ltd,
  39 Robinson Road, Singapore.
- Cancel: Singapore.

**T 11 (T2)**
- Note: - Fiscal use also.
- Used: c1920-1934.
- Ident: Tan Kah Kee,
  River Valley Road, Singapore.
- Cancel: Singapore.
### Letter "U"

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#### U 3

Perfin through a Foreign Bill. Used: 1968.
(United Commercial.)
Cancel: Company Cachet.
PERFINS OF MALAYA

T3  Thomas Cook & Son Ltd, GV 1-3-1935.

Image Courtesy of Mart Heekelaar

U3  "UCO" (United Commercial.) used to cancel F/Bills.
Private Cancellator of: - The United Commercial Bank Ltd,
Letter "V"

Used:  
Ident: 
Cancel:

Used:  
Ident: 
Cancel:

Used:  
Ident: 
Cancel:

Used:  
Ident: 
Cancel:

Used:  
Ident: 
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### Letter "W"

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#### W 3 (W1)
- **Used:** c1906-1935.
- **Ident:** Whittall & Co, Klang & Kuala Lumpur, Selangor.
- **Cancel:** Klang.

#### W 8 (W3)
- **Also on Revenue stamps.**
- **Used:** c1877-c1886.
- **Ident:** William Hall & Co, Beach Road, Penang.
- **Cancel:** Company Cachet, Manuscript Date 6-1-1877.

#### W 14 (W2)
- **Used:** c1900-1923.
- **Ident:** W. Mansfield & Co, Collyer Quay, Singapore.
- **Cancel:** Singapore, Labuan.
### Letter "Y"

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#### Y 20 (Y1)

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

Y20  Yokohama Specie Bank Ltd,  GVI December 1941.

Letter "Dates"

Date 1
Revenue use, Judicial.
Used: c1880-c1894.
Ident: Supreme Court, Straits Settlements.
Cancel:

Date 2
Revenue use, Judicial.
Used: c1880-c1894.
Ident: Supreme Court, Straits Settlements.
Cancel:

Date 3
Revenue use.
Used: c1889-94.
Ident: Perak Stamp Office (Large Oval Perfin Die)
Cancel: Carpet Die.

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

Used:
Ident:
Cancel:

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

SP 1

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

SP 2

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

SP 3

Used: From c1928-1945.
Ident: Waterlow & Son Issues.
Cancel:
"JUDICIAL PERFINS"

A 3 Hole punch Perfin Cancellator (Judicial usage) c1906.

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

A 9 Hole Punch Perfin Cancellator used c1897-1903.

Perak Ovpt
"JUDICIAL PERFINS"

Negri Sembilan - Supreme Court

S.C.?

CACHET of: - --PREME COURT 4-1941

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

NOTE: Images are not to scale.
PERFINS OF THE
STATE OF NORTH BORNEO

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

"JUDICIAL"

Found on Postage stamps of c1909-1916.

"REVENUE"

Found on Postage stamps of c1909-1939, Provisional Issues.
PERFINS OF THE
STATE OF NORTH BORNEO

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

NOTE: - Die image is approximate.

NOTE: - Stamp image not to scale.
**Unidentified Dies**

Unidentified dies, (Enlarged).
(No1 has a Hong Kong & Shanghai Bank Cachet)

1

![Image of stamp 1](image1)

2

![Image of stamp 2](image2)

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

![Image of stamp 3](image3)

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

![Image of stamp 4](image4)

Unidentified die on a 50c QEII c1968. (Kodak ?)

![Image of stamp 5](image5)
1935 Silver Jubilee Perfins of Malaya
Straits Settlements

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

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

<table>
<thead>
<tr>
<th>Company &amp; Catalogue Number</th>
<th>Die</th>
<th>Values</th>
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<tbody>
<tr>
<td></td>
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<td>5c</td>
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<tr>
<td>Adamson, Gilfillan &amp; Co, Singapore (A7)</td>
<td>A.G</td>
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</tr>
<tr>
<td>Asiatic Petroleum Company, Singapore (A18M)</td>
<td>A.P.C</td>
<td>●</td>
</tr>
<tr>
<td>Borneo Co. Ltd, Finlayson Green, Singapore (B3)</td>
<td>B.C.L</td>
<td>●</td>
</tr>
<tr>
<td>Boustead &amp; Company, Singapore (B4)</td>
<td>B&amp;Co</td>
<td>●</td>
</tr>
<tr>
<td>Boustead &amp; Company, Penang (B6)</td>
<td>B&amp;Co</td>
<td>●</td>
</tr>
<tr>
<td>Ø Borneo, Sumatra Trading Co (B31)</td>
<td>BS/Co</td>
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</tr>
<tr>
<td>P&amp;O Banking Company (C1)</td>
<td>CANCELLED</td>
<td>●</td>
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<tr>
<td>Chartered Bank of India Ltd, Penang (C4)</td>
<td>CBI</td>
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<tr>
<td>Hong Kong &amp; Shanghai Banking Corporation (H20)</td>
<td>HS/BC</td>
<td>●</td>
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<tr>
<td>Lewis C. Peat Ltd, Singapore (L16)</td>
<td>LPL</td>
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<tr>
<td>L.Y. Swee &amp; Co, Penang (L22)</td>
<td>LYS</td>
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<tr>
<td>McAlister &amp; Co, Singapore (M9)</td>
<td>McA / Co</td>
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<td>Municipal Commissioners, Penang (M19)</td>
<td>MC/P</td>
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<tr>
<td>Nederlandsche Handel Maatschappij, Singapore (N8)</td>
<td>NHM</td>
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<tr>
<td>Peninsular &amp; Orient Steam Navigation Co (P15)</td>
<td>P&amp;O/Co.</td>
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<tr>
<td>Singapore Municipal Commissioners (S17)</td>
<td>SMC</td>
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<tr>
<td>Stoomvaart Maatschappij Nederland (S22)</td>
<td>S.M.N</td>
<td>●</td>
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<tr>
<td>Straits Trading Company, Singapore (S30)</td>
<td>S.T.C.</td>
<td>●</td>
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<tr>
<td>Thomas Cook &amp; Sons, Singapore (T3)</td>
<td>TC / &amp;S</td>
<td>●</td>
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<tr>
<td>Yokohama Specie Bank, Singapore (Y20)</td>
<td>YS/B</td>
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</tbody>
</table>
Singapore Cancels 1900-1908

E B Proud's Postal History of Malaya.
The "B" Overprint of Bangkok

**B 26 (B10)**
Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Also found on QVic Revenue stamps
Used: c1879-1904.
Ident: Behn Meyer & Co,
Collyer Quay, Singapore.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Singapore. & Company Cachet.

**H 10 (H6)**
Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Used: c1883-1892.
Ident: Herman Jebson & Co,
Beach Street, Penang.
Cancel: Colombo, Ceylon.

**J 13M (J2)**
Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Also on Revenue stamps.
Used: c1885-c1930.
Ident: John Little & Co,
Raffles Square, Singapore.
Cancel: Singapore. Company Cachet, Swettenham.

**S 3 (S1)**
Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Used: c1876-c1880s.
Ident: Ø Smith Bell & Co,
Singapore.
Cancel:

**S 13 (S5)**
Recorded with the "B" overprint, used by the British Post Offices in "Bangkok Siam" c1882-1885. Is this "B" overprint a fake item?
Also found on Revenue stamps.
Used: c1880-1890.
Ident: Schmidt, Kustermann & Co, Beach Street, Penang.
PERFINS did not make it to Bangkok until after the British Consulate Post office closed on 30 June 1885.
Cancel: Also Schmidt Kustermann never traded in Bangkok when these stamps were in use.
The "B" Overprint of Bangkok

Fake or not a Fake?

Above you will see the five (5) "B" overprints which are at present recorded on the stamps of the Straits Settlements. The expert opinion at this time is that they are Fake overprints!!

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

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

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