NORTH BORNEO

August 1918

Scenes of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)

No watermark. Perf. 13½ - 14.

Recessed by Waterlow & Sons Ltd.

Lines of surcharge 9mm apart

Malayan Tapir

Travellers' Tree

Perf. 14½-15

Railway at Jesselton - Rose-red

Perf. 14½-15

Railway at Jesselton - Dull rose-carmine

Perf. 14½-15

Sultan of Sulu & W.C. Cowie

Surcharge inverted

Indian Elephant - Deep brown

Pale brown

Sumatran Rhinoceros - Olive-green

Perf. 14½-15

Ploughing with Buffalo

Sumatran Rhinoceros - Apple-green

Perf. 14½-15

Wild Boar

Palm Cockatoo

Dwarf Cassowary

Surcharge inverted

Rhinoceros Hornbill

No. 49,586

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

1st May, 1998

The Committee is of the opinion that the

NORTH BORNEO: 1918 Red Cross 2c surcharge (as Type 69 - 9mm spacing) on Type 53 3c black and dull rose-carmine, no wmk, Perf 13½-14 (SG 217), unused, with part original gum, is genuine.

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

No. 22348

DAVID BRANDON

EXPERT COMMITTEE

WELLINGTON HOUSE, GUILDFORD, SURREY GU3 1DE.

Date 9-3-1998

The Committee is of the opinion that the

North Borneo. 1918 (August) 12c. + 2c. deep bright blue, Perf. 13½ - 14, surcharged in black (type 69) (inverted) (S.G. 224a) unused with original gum is genuine. (Scott #B22a).

David Brandon

No. 61, 183

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

10th September, 2003

The Committee is of the opinion that the

NORTH BORNEO: 1918 2c "Red Cross" surcharge (Type 69) on 1909-23 4c black & scarlet, no wmk, Perf 13½-14, variety surcharge inverted (SG 218a), unused, with large part original gum, is genuine.

A. F. Donn

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

NORTH BORNEO

August 1918(Cont' d)

Scenes and Portrait of Arms of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)

No watermark. Perf. 13 1/2 - 14.

Recessed by Waterlow & Sons Ltd.

Lines of surcharge 13-14mm apart

Travellers' Tree

Sumatran Rhinoceros

Black & green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

R. 4/9(Re-entry) - Double oars variety

Black & lilac

R. 4/9(Re-entry) - Double oars variety

Black & lake

Black & brick-red

NORTH BORNEO

August 1918

Scenes of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)

No watermark. Perf. 13½ - 14.

Recessed by Waterlow & Sons Ltd.

Lines of surcharge 9mm apart

Malayan Tapir

Travellers' Tree

Perf. 14½-15

Railway at Jesselton - Rose-red

Perf. 14½-15

Railway at Jesselton - Dull rose-carmine

Perf. 14½-15

Sultan of Sulu & W.C. Cowie

Indian Elephant - Deep brown

Pale brown

Sumatran Rhinoceros - Olive-green

Perf. 14½-15

Ploughing with Buffalo

Sumatran Rhinoceros - Apple-green

Perf. 14½-15

Wild Boar

Palm Cockatoo

Rhinoceros Hornbill

Dwarf Cassowary

NORTH BORNEO

August 1918(Cont' d)

Scenes and Portrait of Arms of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)

No watermark. Perf. 13[1]/2 - 14.

Recessed by Waterlow & Sons Ltd.

Lines of surcharge 13-14mm apart

Travellers' Tree

Sumatran Rhinoceros

Black & green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

R. 4/9(Re-entry) - Double oars variety

Black & lilac

R. 4/9(Re-entry) - Double oars variety

Black & lake

Black & brick-red

No. 33,905

B. P.A. Expertising Limited

London-England

EXPERT COMMITTEE

- 2 NOV 1990

The Committee is of the opinion that the

NORTH BORNEO 1918 6c. +2c. black and olive-green No Wmk Perf 13½-14 surcharged (type 69 - lines of surcharge 13-14 mm. apart) in black Used (S.G. 228) is genuine.

A. F. Norris

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed

NORTH BORNEO

August 1918
Scenes of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Lines of surcharge 9mm apart

Malayan Tapir

Travellers' Tree

Railway at Jesselton - Rose-red

Sultan of Sulu & W.C. Cowie

Indian Elephant

NORTH BORNEO

August 1918(Cont' d)
Scenes of North Borneo

Stamps of 1909 - 11 surcharged with "RED CROSS" and "TWO CENTS"(Type 69)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Lines of surcharge 9mm apart

Sumatran Rhinoceros - Olive green
Perf. 14½-15

Ploughing with Buffalo

Wild Boar

Palm Cockatoo

Rhinoceros Hornbill

Dwarf Cassowary

NORTH BORNEO

October 1918

Scenes of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)

No watermark. Perf. 13½ - 14.

Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Chocolate

Travellers' Tree

Brown

Railway at Jesselton - Rose-lake

Dull rose-carmine

Sultan of Sulu & W.C. Cowie

Indian Elephant - Brown

Orange-brown

Chestnut

Sumatran Rhinoceros - Apple-green

Ploughing with Buffalo - Lake

Rose-lake

Bright yellow-green

Wild Boar - Turquoise-blue

Greenish blue

Dwarf Cassowary

Palm Cockatoo

Rhinoceros Hornbill

NORTH BORNEO

October 1918

Portrait of Arms of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)

No watermark. Perf. 13 1/2 - 14.

Recessed by Waterlow & Sons Ltd.

Black & yellow-green

R. 4/9(Re-entry) - Double oars variety

Black & blue-green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Perf. 14 1/2-15

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

R. 4/9(Re-entry) - Double oars variety

Perf. 14 1/2-15

R. 4/9(Re-entry) - Double oars variety

Black & lilac

R. 4/9(Re-entry) - Double oars variety

Black & lake

Black & brick-red

No 66760

THE ROYAL PHILATELIC SOCIETY
LONDON

41, Devonshire Place,
London, W.1.

Meeting of -3. JUL. 1968

The **EXPERT COMMITTEE** have examined the attached

North Borneo: 1918 **S.G.** No. 252

$10 Brick - Red - unused

and are of opinion that it is genuine

Observations

for the Expert Committee
Chairman

Submitted by Prof Dott. Giorgio Perazzo

NORTH BORNEO

October 1918

Scenes of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)

No watermark. Perf. 13 1/2 - 14.

Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Chocolate

Travellers' Tree

Brown

Railway at Jesselton - Rose-lake

Dull rose-carmine

Sultan of Sulu & W.C. Cowie

Indian Elephant - Brown

Orange-brown

Sumatran Rhinoceros - Apple-green

Bright yellow-green

Ploughing with Buffalo - Lake

Wild Boar - Turquoise-blue

Greenish blue

Palm Cockatoo

Dwarf Cassowary

Rhinoceros Hornbill

NORTH BORNEO

October 1918

Portrait of Arms of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)

No watermark. Perf. 13½ - 14.

Recessed by Waterlow & Sons Ltd.

Black & yellow-green

R. 4/9(Re-entry) - Double oars variety

Black & blue-green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Perf. 14½-15

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

R. 4/9(Re-entry) - Double oars variety

Perf. 14½-15

R. 4/9(Re-entry) - Double oars variety

Black & lilac

R. 4/9(Re-entry) - Double oars variety

Black & lake

Black & brick-red

NORTH BORNEO

October 1918

Scenes of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)

No watermark. Perf. 13½ - 14.

Recessed by Waterlow & Sons Ltd.

Malayan Tapir

Travellers' Tree

Railway at Jesselton - Rose-lake

Railway at Jesselton - Dull rose-carmine

Sultan of Sulu & W.C. Cowie

Indian Elephant

NORTH BORNEO

October 1918(Cont' d)
Scenes of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)
No watermark. Perf. 13 1/2 - 14.
Recessed by Waterlow & Sons Ltd.

Sumatran Rhinoceros

Ploughing with Buffalo

Wild Boar - Turquoise-blue

Wild Boar - Greenish blue

Palm Cockatoo

Rhinoceros Hornbill

Dwarf Cassowary

NORTH BORNEO

October 1918(Cont' d)
Scenes of North Borneo

Stamps of 1909 - 11 surcharged with Maltese Cross and "FOUR CENTS"(Type 70)
No watermark. Perf. 13 1/2 - 14.
Recessed by Waterlow & Sons Ltd.

Black & yellow-green

Black & steel-blue - Perf. 14 1/2-15

Black & chestnut

NORTH BORNEO

31st. March 1922

Scenes and Portrait of Arms of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13[1]/2 - 14.
Recessed by Waterlow & Sons Ltd.

Overprinted "SPECIMEN"

Malayan Tapir

Travellers' Tree

Railway at Jesselton

Sultan of Sulu & W.C. Cowie

Indian Elephant

Sumatran Rhinoceros

Ploughing with Buffalo

Wild Boar

Palm Cockatoo

Rhinoceros Hornbill

Banteng

Black & yellow-green

Dwarf Cassowary

Black & steel-blue

NORTH BORNEO

31st. March 1922

Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Brown

"BORHEO"

"BORNEQ"

Stop after "EXHIBITION."

Raised stop after "1922."

"EXHIBITICN." with stop

Perf. 14½-15

"BORHEO"

"BORNEQ"

Raised stop after "1922."

"EXHIBITICN." with stop

Stop after "EXHIBITION."

Brown - Blue opt.(Perf. 14½-15)

Orange-brown

Travellers' Tree

Stop after "EXHIBITION."

No hyphen

Inverted "V" for "N" in "BORNEO"

No. 183670

THE ROYAL PHILATELIC SOCIETY
LONDON

41 Devonshire Place
London W1G 6JY

Meeting of 11 DEC 2002

In the OPINION of The **EXPERT COMMITTEE** the item described as

North Borneo: 1922 S.G. No. 253fa
1c Brown - perf 14½-15 - Red overprint as Type 71, variety "BORKEO" - unused - is genuine

Chairman

Submitted by P.K. Cassels.

No. 183987

THE ROYAL PHILATELIC SOCIETY
LONDON

41 Devonshire Place
London W1G 6JY

Meeting of 15 JAN 2003

In the OPINION of The **EXPERT COMMITTEE** the item described as

North Borneo: 1922 S.G. No. 253 fc

1c Black and Brown — Perf 14½-15 — Red overprint type 71 — Variety: Raised stop after '1922' — Unused, is genuine.

Form No 58

Chairman

Submitted by P. K. Cassels

No. 30,121

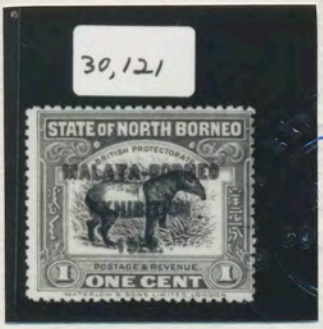
B.P.A. Expertising Limited
London-England
EXPERT COMMITTEE

31 JUL 1989

The Committee is of the opinion that the

NORTH BORNEO 1922 1c black and brown No. Wmk Perf 14½-15 overprinted (type 71) in blue Unused large part original gum (S.G. 253 g.) is genuine

A. F. Norris



Philip Norris

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

NORTH BORNEO

31st. March 1922(Cont'd)
Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Railway at Jesselton

Stop after "EXHIBITION."

Damaged "M" in "MALAYA"

Sultan of Sulu & W.C. Cowie

Stop after "EXHIBITION."

Perf. 14½-15

Stop after "EXHIBITION."

Indian Elephant - Orange-brown

Stop after "EXHIBITION."

Opt. double

Chestnut

Stop after "EXHIBITION."

Damaged "M" in "MALAYA"

Sumatran Rhinoceros

Stop after "EXHIBITION."

Inverted "V" for "N" in "BORNEO"

No. 9533

B. P. A. Expertising Limited

London-England

EXPERT COMMITTEE

26 JAN 1982

The Committee is of the opinion that the

NORTH BORNEO 1922 5c. black and orange-brown NO Wmk Perf 13½-14, overprint in blue double. Unused, large part original gum (S.G. 258c) is genuine

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed

NORTH BORNEO

31st. March 1922(Cont'd)

. Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Ploughing with Buffalo - Dull rose

Stop after "EXHIBITION."

Deep rose-lake

Stop after "EXHIBITION."

Damaged "M" in "MALAYA"

Wild Boar - Turquoise-blue

Stop after "EXHIBITION."

Perf. 14½-15

Stop after "EXHIBITION."

Greenish blue

Stop after "EXHIBITION."

Palm Cockatoo - Deep blue

Stop after "EXHIBITION."

Deep bright blue

Stop after "EXHIBITION."

NORTH BORNEO

31st. March 1922(Cont'd)

Scenes and Portrait of Arms of North Borneo

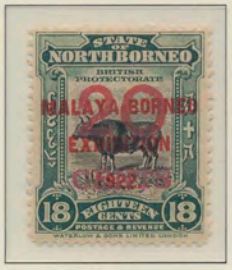
Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Rhinoceros Hornbill

Stop after "EXHIBITION."

Banteng - Blue opt.

Stop after "EXHIBITION."



Red opt.

Stop after "EXHIBITION."

Dwarf Cassowary - Mauve

Stop after "EXHIBITION."

Lilac

Stop after "EXHIBITION."

Reddish lilac

Stop after "EXHIBITION."

Black & blue-green

Stop after "EXHIBITION."

R. 4/9(Re-entry) - Double oars variety

NORTH BORNEO

31st. March 1922(Cont'd)

Portrait of Arms of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Black & yellow-green

Stop after "EXHIBITION."

R. 4/9(Re-entry) - Double oars variety

Perf. 14½-15

Stop after "EXHIBITION."

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

Stop after "EXHIBITION."

R. 4/9(Re-entry) - Double oars variety

Perf. 14½-15

Stop after "EXHIBITION."

R. 4/9(Re-entry) - Double oars variety

№ 80631

THE ROYAL PHILATELIC SOCIETY
LONDON

41, Devonshire Place,
London, W1N 1PE

Meeting of 24 NOV 1972

In the opinion of The **EXPERT COMMITTEE** the item submitted as

North Borneo: 1922 S.G. № 275 & c.

50c Steel Blue - unused pair - Variety:

one stamp with 'stop' is genuine

Observations

N. D. Holmes
Chairman

THE ROYAL PHILATELIC SOCIETY LONDON

EXPERT COMMITTEE

Submitted by Mrs Fraser

NORTH BORNEO

31st. March 1922

Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Brown

"BORHEO"

"BORNEQ"

Raised stop after "1922."

Perf. 14½-15

"BORNEQ"

"EXHIBITICN." with stop

Orange-brown

Travellers' Tree

Stop after "EXHIBITION."

Railway at Jesselton

Stop after "EXHIBITION."

Sultan of Sulu & W.C. Cowie

Stop after "EXHIBITION."

Indian Elephant - Orange-brown

Stop after "EXHIBITION."

Chestnut

No. 183669

THE ROYAL PHILATELIC SOCIETY
LONDON

41 Devonshire Place
London W1G 6JY

Meeting of 11 DEC 2002

In the OPINION of The **EXPERT COMMITTEE** the item described as

North Borneo; 1922 S.G. No. 253b

1c Brown - Red overprint as type 71, variety BORNEO - perf 13½ - 14 - used - is genuine

#84.

Chairman

Submitted by P.K. Cassels

NORTH BORNEO

31st. March 1922(Cont' d)

Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13 1/2 - 14.
Recessed by Waterlow & Sons Ltd.

Sumatran Rhinoceros

Ploughing with Buffalo - Dull rose

Deep rose-lake

Stop after "EXHIBITION."

Wild Boar - Turquoise-blue

Stop after "EXHIBITION."

Perf. 14 1/2-15

Greenish blue

Palm Cockatoo - Deep blue

Stop after "EXHIBITION."

Deep bright blue

Rhinoceros Hornbill

Stop after "EXHIBITION."

Banteng - Blue opt.

Red opt.

Stop after "EXHIBITION."

NORTH BORNEO

31st. March 1922(Cont' d)

Scenes and Portrait of Arms of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Dwarf Cassowary - Mauve

Stop after "EXHIBITION."

Lilac

Stop after "EXHIBITION."

Reddish lilac

Black & blue-green

Black & yellow-green

Perf. 14½-15

Stop after "EXHIBITION."

Black & steel-blue

Perf. 14½-15

NORTH BORNEO

31st. March 1922

Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Malayan Tapir

Railway at Jesselton

Travellers' Tree

Sultan of Sulu & W.C. Cowie

Indian Elephant

NORTH BORNEO

31st. March 1922(Cont' d)

Scenes of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13 1/2 - 14.
Recessed by Waterlow & Sons Ltd.

Sumatran Rhinoceros

Wild Boar

Ploughing with Buffalo

Palm Cockatoo

Rhinoceros Hornbill

Banteng

NORTH BORNEO

31st. March 1922(Cont' d)

Scenes and Portrait of Arms of North Borneo

Stamps of 1909 - 22 overprinted by Government Printing Office, Sandakan
with "MALAYA-BORNEO EXHIBITION 1922."(Type 71)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Dwarf Cassowary

Black & blue-green

Black & yellow-green

Black & steel-blue

NORTH BORNEO

October 1923
Scenes of North Borneo
4¢ stamp of 1909 - 23 surcharged with "THREE CENTS"(Type 72)
No watermark. Perf. 13½ - 14.
Recessed by Waterlow & Sons Ltd.

Overprinted "SPECIMEN"

Sultan of Sulu & W.C. Cowie

Sultan of Sulu & W.C. Cowie

Surcharge double

Sultan of Sulu & W.C. Cowie

CERTIFICATE OF AUTHENTICITY

KRZYSZTOF CEREMUGA

Philatelic Expert

PO Box A2313, Sydney South, NSW 1235, Australia

Certificate No: 4197 Date: 10/5/2005

NORTH BORNEO: SG 276a **

1923 "**THREE -CENTS-**" overprint on Pictorial 4c, perf 14, overprint DOUBLE.

EXPERTIZING RESULT:

Genuine in all respects. Only 1 sheet of 100 printed.

CONDITION:

Mint with never hinged original gum.

K. Ceremuga

Krzysztof (Chris) Ceremuga

NORTH BORNEO

1925 - 28

Scenes of North Borneo

No watermark. Perf. $12\frac{1}{2}$

Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Black & chocolate-brown

Black & brown

Grey-black & brown

Grey-black & orange-brown

Travellers' Tree - Black & claret

Black & deep claret

Black & magenta

Grey-black & claret

Railway at Jesselton - Black & green

Sultan of Sulu & W.C. Cowie - Black & scarlet

Black & dull scarlet

Sumatran Rhinoceros - Black & olive-green

Indian Elephant - Black & yellow-brown

Black & brown

Black & apple-green

Wild Boar - Black & turquoise-blue

Ploughing with Buffalo - Black & carmine

Black & deep carmine

Black & deep turquoise-blue

NORTH BORNEO

1925 - 28(Cont' d)

Scenes and Portrait of Arms of North Borneo

No watermark. Perf. 12[1]/2

Recessed by Waterlow & Sons Ltd.

Palm Cockatoo - Black & deep blue

Jet black & indigo

Rhinoceros Hornbill - Black & red-brown

Black & lake-brown

Banteng - Black & blue-green

Dwarf Cassowary - Black & violet

Black & dull blue-green

Black & green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

R. 4/9(Re-entry) - Double oars variety

Black & mauve

R. 4/9(Re-entry) - Double oars variety

Black & lake(1928)

Black & orange-red(1928)

NORTH BORNEO

1925 - 28
Scenes of North Borneo
No watermark. Perf. 12½
Recessed by Waterlow & Sons Ltd.

Malayan Tapir - Black & chocolate-brown

Black & brown

Black & red-brown

Black & orange-brown

Malayan Tapir - Grey-black & brown

Grey-black & light brown

Grey-black & orange-brown

Travellers' Tree - Black & claret

Black & deep claret

Black & magenta

Black & deep magenta

Grey-black & claret

Railway at Jesselton - Black & green

Black & light green

Grey-black & yellowish green

Grey-black & bright green

Sultan of Sulu & W.C. Cowie - Black & scarlet

Black & bright scarlet

Black & dull scarlet

NORTH BORNEO

1925 - 28(Cont' d)

Scenes of North Borneo

No watermark. Perf. $12^{1}/2$

Recessed by Waterlow & Sons Ltd.

Sultan of Sulu & W.C. Cowie - Grey-black & scarlet

Grey-black & dull scarlet

Grey-black & light scarlet

Indian Elephant - Black & yellow-brown

Black & light brown

Black & brown

Sumatran Rhinoceros - Black & olive-green

Black & apple-green

Black & dull yellow-green

Black & dull yellowish green

Sumatran Rhinoceros - Grey-black & olive-green

Grey-black & apple-green

Grey-black & bright yellow-green

Ploughing with Buffalo - Black & carmine

Black & deep carmine

Black & lake

NORTH BORNEO

1925 - 28(Cont' d)
Scenes and Portrait of Arms of North Borneo

No watermark. Perf. 12½
Recessed by Waterlow & Sons Ltd.

Wild Boar - Black & turquoise-blue

Black & deep turquoise-blue

Black & pale blue

Palm Cockatoo - Black & deep blue

Black & indigo

Jet black & indigo

Rhinoceros Hornbill - Black & red-brown

Black & lake-brown

Banteng - Black & blue-green

Dwarf Cassowary - Black & violet

Black & reddish violet

Black & dull blue-green

Black & green

R. 4/9(Re-entry) - Double oars variety

Black & steel-blue

R. 4/9(Re-entry) - Double oars variety

Black & chestnut

Black & mauve

Black & lake(1928)

Black & orange-red(1928)

NORTH BORNEO

1st. January 1931
50th. Anniversary of British North Borneo Company
No watermark. Perf. 12[1]/2
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Overprinted "SPECIMEN"

Head of a Murut

Orang-Utan

Dyak Warrior

Mount Kinabalu

Clouded Leopard

Badge of the Company

Arms of the Company

Arms of the Company

NORTH BORNEO

1st. January 1931
50th. Anniversary of British North Borneo Company
No watermark. Perf. 12 1/2
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Printers' Samples

Waterlow & Sons Ltd. used these stamps, printed in different colours from the issued stamps, as examples of their workmanship when soliciting orders from stamp issuing countries.

The 'stamps' were overprinted diagonally in black with "WATERLOW & SONS LTD. SPECIMEN" in two lines. As an additional precaution against fraudulent use a hole, 2mm in diameter, was punched through the left bottom corner.

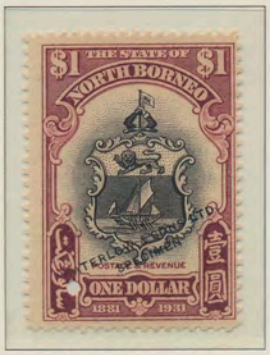
Head of a Murut

Orang-Utan

Dyak Warrior

Mount Kinabalu

Clouded Leopard



Badge of the Company

Arms of the Company

Arms of the Company

NORTH BORNEO

1st. January 1931
50th. Anniversary of British North Borneo Company
No watermark. Perf. 12[1]/2
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Head of a Murut

Orang-Utan

Dyak Warrior

Mount Kinabalu

Clouded Leopard

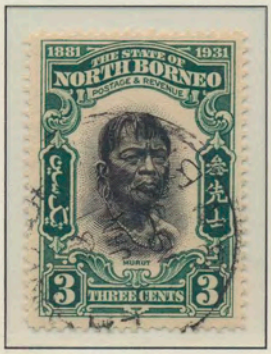
Badge of the Company

Arms of the Company

Arms of the Company

NORTH BORNEO

1st. January 1931
50th. Anniversary of British North Borneo Company
No watermark. Perf. 12[1]/2
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.



Head of a Murut

Orang-Utan

Dyak Warrior

Mount Kinabalu

Clouded Leopard

Badge of the Company

Arms of the Company

Arms of the Company

NORTH BORNEO

1st. January 1931
50th. Anniversary of British North Borneo Company
No watermark. Perf. $12\frac{1}{2}$
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Dyak Warrior

Orang-Utan

Mount Kinabalu

Head of a Murut

NORTH BORNEO

1st. January 1931(Cont' d)

50th. Anniversary of British North Borneo Company

No watermark. Perf. $12^1/2$

Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Arms of the Company

Clouded Leopard

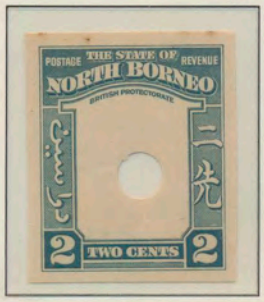
Arms of the Company

Badge of the Company

NORTH BORNEO

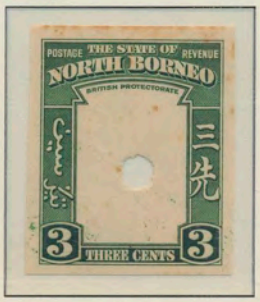
1st. January 1939
Scenes of North Borneo - Definitive Series
No watermark. On gummed paper.
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Imperforate Plate Proofs(with security hole) for Frames only

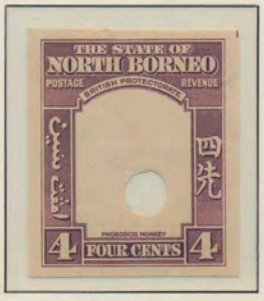


Palm Cockatoo

Buffalo Transport



Native



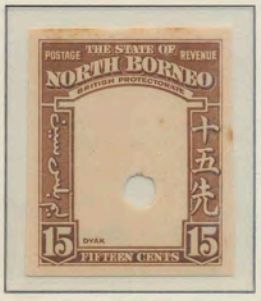
Proboscis Monkey

Eastern Archipelago

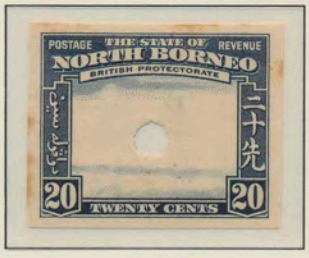
Mounted Bajaus

Orang-Utan

Murut with Blow-pipe



Dyak



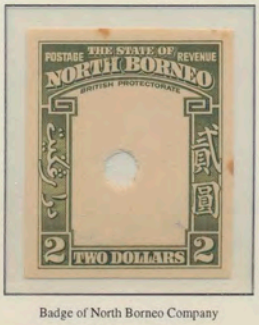
River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

Arms of North Borneo Company



Badge of North Borneo Company

NORTH BORNEO

1st. January 1939
Scenes of North Borneo - Definitive Series
No watermark. On gummed paper.
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Perforated "SPECIMEN"

Palm Cockatoo

Buffalo Transport

Native

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Murut with Blow-pipe

Dyak

River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

Arms of North Borneo Company

Badge of North Borneo Company

NORTH BORNEO

1st. January 1939

Scenes of North Borneo - Definitive Series

No watermark. Perf. 12½

Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Palm Cockatoo

Buffalo Transport

Native

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Murut with Blow-pipe - Green and royal blue

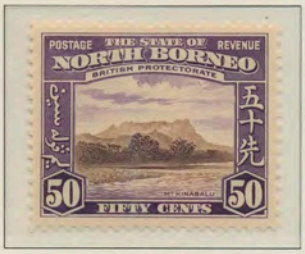
Green and blue

Dyak

River Scene

Native Boat

Vignette printed double, one albino



Mount Kinabalu

Badge of North Borneo Company

Arms of North Borneo Company

Badge of North Borneo Company

NORTH BORNEO

1st. January 1939
Scenes of North Borneo - Definitive Series
No watermark. Perf. 12[1]/2
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Palm Cockatoo

Buffalo Transport

Native

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Murut with Blow-pipe - Green and royal blue

Green and blue

Dyak

River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

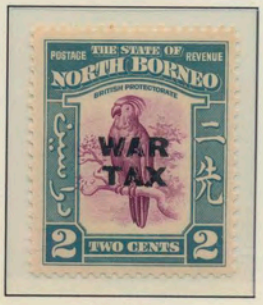
Arms of North Borneo Company

Badge of North Borneo Company

NORTH BORNEO

24th. February 1941
Scenes of North Borneo
1¢ and 2¢ stamps of 1939 overprinted at Sandakan with "WAR TAX"(Type 96/7)

Buffalo Transport



Palm Cockatoo

JAPANESE OCCUPATION OF NORTH BORNEO

Japanese forces landed in Northern Borneo on 15th. December 1941 and the whole of North Borneo had been occupied by 19th. January 1942.

Brunei, North Borneo, Sarawak and, after a short period, Labuan, were administered as a single territory by the Japanese. Until September-October 1942, previous stamp issues, without overprint, continued to be used in conjunction with existing postmarks. From October 1942 onwards unoverprinted stamps of Japan were made available and examples can be found used from the area for much of the remainder of the War. Japanese Occupation issues for Brunei, North Borneo and Sarawak were equally valid throughout the combined territory but not, in practice, equally available.

30th. September 1942

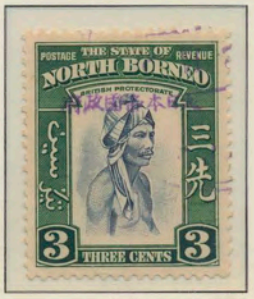
Stamps of 1939 handstamped with "Imperial Japanese Government" in violet.

Buffalo Transport

Black overprint

Palm Cockatoo

Black overprint



Native

Black overprint

Proboscis Monkey

Black overprint

Mounted Bajaus

Black overprint

No. 39863

Sandakan

The British Philatelic Association, Limited.

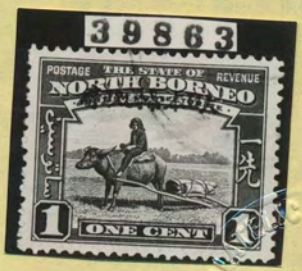
EXPERT COMMITTEE

3 BERNERS STREET

LONDON, W.1 5.7.1960.

The Committee is of the opinion that the

North Borneo. 1942. Japanese occupation. 1c. overprinted with single line chop in black (S.G.J1) used, is genuine.



Robson Lowe

Arthur E.F. Ginn

A L Pemberton

BRITISH PHILATELIC ASSOCIATION LIMITED
EXPERT COMMITTEE

This opinion is given subject to the conditions printed on the back hereof.

JAPANESE OCCUPATION OF NORTH BORNEO

30th. September 1942(Cont' d)

Stamps of 1939 handstamped with "Imperial Japanese Government" in violet.

Eastern Archipelago

Black overprint

Orang-Utan

Murut with Blow-pipe

Black overprint

Black overprint

Dyak

River Scene

Black overprint

Black overprint

Native Boat

Black overprint

Mount Kinabalu

Black overprint

Badge of North Borneo Company

Black overprint

NORTH BORNEO

JAPANESE OCCUPATION OF NORTH BORNEO 1942-45

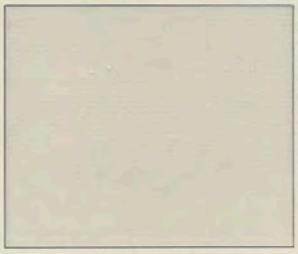
30th. September 1942(Cont' d)
Scenes of North Borneo - Definitive Series

No watermark. Perf. 12½
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Stamps of 1939 handstamped with "Imperial Japanese Government"(Type 1) in violet.

Badge of North Borneo Company

Arms of North Borneo Company



Black overprint

Black overprint

"WAR TAX" stamps of 1941 handstamped with "Imperial Japanese Government"(Type 1) in black.

Buffalo Transport

Palm Cockatoo

Opt. double

29th. April 1943
Scenes of North Borneo

No watermark. Perf. 12½
Lithographed by Kloff & Co.

Mount Kinabalu

Borneo Scene

Mount Kinabalu

Borneo Scene

NORTH BORNEO

JAPANESE OCCUPATION OF NORTH BORNEO 1942-45

30th. September 1944
Scenes of North Borneo - Definitive Series

No watermark. Perf. 12½

Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Stamps of 1939 overprinted with "Imperial Japanese Postal Service North Borneo"(Type 4) at Chinese Press, Kuching

Buffalo Transport

Palm Cockatoo

Native

Handstamped with "Imperial Japanese Government" in violet

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Handstamped with "Imperial Japanese Government" in black

Dyak

Handstamped with "Imperial Japanese Government" in violet

Murut with Blow-pipe

River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

No: 78,556 12th September, 2011

The Committee is of the opinion that the

NORTH BORNEO - Japanese Occupation: 1944 3c slate-blue & green, no Wmk, Perf 12½, 1939 handstamped Type 1 in violet and optd Type 4 (SG J22a), unused, with large part original gum, is genuine.

A. F. Norris

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

No: 78,559

12th September, 2011

The Committee is of the opinion that the

NORTH BORNEO - Japanese Occupation: 1944 15c blue-green & brown, no Wmk, Perf 12½, 1939 handstamped Type 1 in violet and optd Type 4 (SG J28a), unused, with large part original gum, is genuine.

A. F. Nando

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

No: 78,558

12th September, 2011

The Committee is of the opinion that the

NORTH BORNEO - Japanese Occupation: 1944 10c violet & bronze-green, no Wmk, Perf 12½, 1939 handstamped Type 1 in black and optd Type 4 (SG J26b), right marginal, unused, with large part original gum, is genuine.

A. F. Donald

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.

NORTH BORNEO

JAPANESE OCCUPATION OF NORTH BORNEO 1942-45

30th. September 1944
Scenes of North Borneo - Definitive Series
No watermark. Perf. 12½
Engraved by J.A.C. Harrison. Recessed by Waterlow & Sons Ltd.

Stamps of 1939 overprinted with "Imperial Japanese Postal Service North Borneo"(Type 4) at Chinese Press, Kuching

Buffalo Transport

Palm Cockatoo

Native

Hanstamped with "Imperial Japanese Government" in black

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Murut with Blow-pipe - Green & royal blue

Green & blue

Hanstamped with "Imperial Japanese Government" in violet

Dyak

River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

NORTH BORNEO

JAPANESE OCCUPATION OF NORTH BORNEO 1942-45

2nd. October 1944 - 45
Contemporary stamps of Japan - Definitive Series
No watermark. Perf. 13 1/2

Overprinted with "North Borneo"(Type 8) at Chinese Press, Kuching

Girl War-worker(1.45)

General Nogi(10.44)

Hydro-electric Works(8.45)

Hyuga Monument and Mt. Fuji(10.44)

Admiral Togo(1.45)

Garambi Lighthouse, Formosa(8.45)

Opt. double, one inverted

Meiji Shrine(11.44)

Opt. double

Palms and Map of S.E. Asia(1.45)

Airman(11.44)

Mt. Fuji and Cherry Blossoms(11.44)

Horyu Temple(2.45)

Torii, Itsukushima Shrine at Miyajima

Kinkaku Temple(8.45)

Great Buddha, Kamakura(5.45)

CERTIFICATE OF AUTHENTICITY

KRZYSZTOF CEREMUGA

Philatelic Expert

PO Box A2313, Sydney South, NSW 1235, Australia

Certificate No: 4458 Date: 23/10/2005

BRITISH BORNEO – JAPANESE OCCUPATION

NORTH BORNEO: JSCA 119a, SG J41a **

1944 "*North Borneo*" Japanese 1-line overprint on Japan 8s, overprint DOUBLE, lower impression over value tablet & weaker.

EXPERTIZING RESULT:

Genuine in all respects. Only 1 sheet of 100 printed.

CONDITION:

Mint with never hinged original gum.

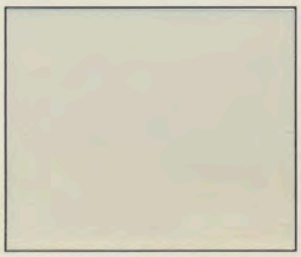
K. Ceremuga

Krzysztof (Chris) Ceremuga

JAPANESE OCCUPATION OF NORTH BORNEO

11th. May 1944

Stamp of 1939 handstamped with "Imperial Japanese Government" and surcharged with "Imperial Japanese Postal Service $2".



Buffalo Transport

11th. May 1944

Stamp of 1939 surcharged with "Imperial Japanese Postal Service $5".

Badge of North Borneo Company

2nd. October 1944 - 45

Contemporary stamps of Japan overprinted with "North Borneo" at Chinese Press, Kuching.

Girl War-worker

General Nogi

Hydro-electric Works

Hyuga Monument and Mt. Fuji

Admiral Togo

Garambi Lighthouse, Formosa

Opt. double, one inverted

Meiji Shrine

Palms and Map of S.E. Asia

Airman

Mt. Fuji and Cherry Blossoms

Horyu Temple

Torii, Itsukushima Shrine at Miyajima

Kinkaku Temple

Great Buddha, Kamakura

NORTH BORNEO

17th. December 1945

Scenes of North Borneo - Definitive Series

Stamps of 1939 overprinted with "BMA"

Palm Cockatoo

Buffalo Transport

Native

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

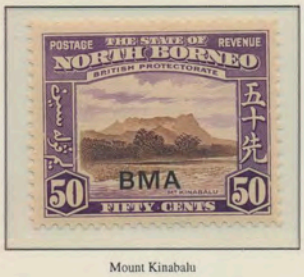
Murut with Blow-pipe - Green and royal blue

Green and blue

Dyak

River Scene

Native Boat



Mount Kinabalu

Badge of North Borneo Company

Arms of North Borneo Company

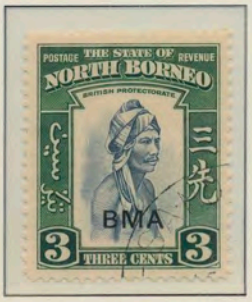
Badge of North Borneo Company

NORTH BORNEO

17th. December 1945
Scenes of North Borneo - Definitive Series
Stamps of 1939 overprinted with "BMA"

Palm Cockatoo

Buffalo Transport



Native

Proboscis Monkey

Eastern Archipelago

Mounted Bajaus

Orang-Utan

Murut with Blow-pipe - Green and royal blue

Green and blue

Dyak

River Scene

Native Boat

Mount Kinabalu

Badge of North Borneo Company

Arms of North Borneo Company

Badge of North Borneo Company

NORTH BORNEO

17th. December 1945
Scenes of North Borneo - Definitive Series
Stamps of 1939 overprinted with "BMA"(Type 98)

NORTH BORNEO

17th. December 1945(Cont' d)
Scenes of North Borneo - Definitive Series
Stamps of 1939 overprinted with "BMA"(Type 98)

NORTH BORNEO

17th. December 1945(Cont' d)
Scenes of North Borneo - Definitive Series
Stamps of 1939 overprinted with "BMA"(Type 98)