

NEW ZEALAND WAGES TAX RAMBLINGS from Jim Shaw

These issues of no real stamp value, apart from the fact that they paid for taxation for wages earned by all workers between 1931 and 1958, have been largely ignored by the vast majority of collectors and philatelists alike for many years...

They are actually a wealth of research potential and after having accumulated them for a number of years, I have some information to share...

I acquired recently a small album that included used material for most of these years, but also had a number of lists of print numbers of each printing of all these issues... a true treasure.. as yet I had not seen such archives anywhere... these were clearly the work of Ken McNaught, all the notations being in his precise handwriting.

Also the Vol VI Handbook by RPSNZ, Chap XXV at pages 295 - 310 records the details of data as recorded at that time, with a detailed précis of printing and value combinations – a very helpful checklist. In this chapter it is also stated that there were a number of “**double overprint**” processes that were utilised to use up excess stocks of stamps – the decision was taken for this process to overcome the shortage of paper stock caused by the war disruptions – resulting in 1940 and 1941 paper stocks, that had already been overprinted” **But in being overprinted again in two separate procedures – one for the bars and one for the year date.** This fact was stated in the Handbook, but has escaped attention of many collectors.

We do see a number of these around and for sale at pretty fair prices.. the numbers printed often determining the price .. [see Appendix I,] for a short list of the quantities printed for these values...

The interesting fact that is apparent is that there is no detail on the “1943 on 1941 stock” and quantities.

Attached [Appendix II] are illustrations of how far this displacement resulted in a number of these values.

1943 on 1940 stock included the following values...

1d, 2d, 3d, 4d, 5d, 6d, 8d, 9d, 1s, 2s, 2/6d

1944 on 1940 stock include^{3d} the following values....

5d, 8d, 1s, 2s, 2/6d

1943 on 1941 stock included the following values....

5d, 8d, 1s, 2/6d

Appendix I

Social Security 1943

Units shown as "Into stock" are actual printings of the basic stamp prepared for future use.

It can therefore be assumed that all new printings were on the new multiple watermark paper, and that over the subsequent years both single and multiple watermark papers will appear using up the old stocks of single watermark paper. Paper utilised was Wiggins Teape, chalk surfaced, perf 14 x 15

Value	Sheets Printed	Sheets damaged	Stamps usable	"From 1940 Stock o/p 1943"
1d	1,704	25	402,960	45,840
2d	1,314	32	307,680	68,160
3d	2,203	36	520,080	163,440
4d	1,657	47	386,400	150,720
5d	1,827	14	435,120	28,560
6d	2,618	20	621,600	27,360
8d	710	26	164,160	164,160
9d	1,447	22	342,000	102,480
2/6 d	2,758	75	643,920	284,400
3/-	1,198	1	287,280	47,520 from ordinary stock
4/-	3,000	10	717,600	
5/-	4,500	26	1,073,760	119,520
10/-	6,000	31	1,432,560	
£ 1	6,000	31	1,432,560	
£ 4	1,000	9	237,840	

Note 1 Records for this year show no printings or over-printings of the 1/- and 2/- values.

Note 2 At this stage of the war years through enemy action, stocks of stamp printing paper were in short supply. To ease the position and as there were quantities of un-issued 1940 overprinted stamps on hand, it was decided to use these - to block out the "1940" and re-overprint with "1943".

Social Security 1944

Units shown as "Into stock" are actual printings of the basic stamp prepared for future use.

It can therefore be assumed that all new printings were on the new multiple watermark paper, and that over the subsequent years both single and multiple watermark papers will appear using up the old stocks of single watermark paper. Paper utilised was Wiggins Teape, chalk surfaced, perf 14 x 15

Value	Sheets Printed	Sheets damaged	Stamps usable	"From 1940 Stock Overprinted 1944"
1d	1,992	15	474,480	117,600 from ordinary stock
2d	2,189	8	523,440	236,400 ex 1940 stock o/p 1944
3d	2,000	33	472,080	
4d	500	3	119,280	119,280 ex 1940 stock o/p 1944
5d	984	2	235,680	235,680 " " " " " "
6d	3,000	25	714,000	
8d	800	11	189,360	117,840 " " " " " "
9d	2,299	11	549,120	239,040 " " " " " "
1/-	3,493	48	826,800	469,200 " " " " " "
2/-	1,965	39	462,240	223,680 " " " " " "
2/6 d	3,000	9	717,840	
3/-	2,900	6	598,560	
4/-	2,000	19	475,440	
5/-	5,000	41	1,190,160	
10/-	5,000	7	1,198,320	
£ 1	5,000	26	1,193,760	
£ 4	2,500	18	595,680	

Note 1

At this stage of the war years through enemy action, stocks of stamp printing paper were in short supply. To ease the position and as there were quantities of un-issued 1940 overprinted stamps on hand, it was decided to use these - to block out the "1940" and re-overprint with "1944".

Appendix II

