

MALAYSIA – REVENUES FROM FEDERATED MALAY STATES PERIOD

Federated Malay States a Federation of 4 protected States – Selangor, Perak, Negeri Sembilan and Pahang - in Malay Peninsula was established by the British Government on 1 July 1896. Each State continued with individual issues. Initially, in 1900, stamps of Negeri Sembilan and Perak were overprinted 'FEDERATED/MALAY STATES' and used in F.M.S. The first definitive stamps of Federated Malay States were issued in 1900 with the Leaping Tiger design for lower values and group of Elephants design for higher values

Japanese Occupation 1942 – 1945 – Japanese Forces entered Kota Bharu, Kelantan on 8 December, 1941 and the member States of Federated Malay States were captured on 13 January, 1942

British Military Administration – the Japanese surrendered on 2 September, 1945. B.M.A. was the interim administrator of British Malaya between the end of World War II and the establishment of Malayan Union.

Malayan Union was created on 1 April, 1946 and it ceased to exist in January, 1948

Federation of Malaya was formed on 1 February 1948 by Straits Settlements of Malacca & Penang, four Federated Malay States and five unfederated States

Federation of Malaysia - was formed on 16 September, 1963 with the Malayan Federation, Sabah, Sarawak and Singapore. On 9 August 1965 Singapore left the Federation.

**This Revenue exhibit presents the stamps and its usage on documents,
Proofs, Errors and Varieties**

- Frame 1** **Federated Malay States**
Intorductory page, Federated Malay States overprint on
Negeri Sembilan and Perak stamps, and definitive issues
of 1900-1934 and usage on documents
- Frame 2** **Japanese Occupation of Malaya**
stamps and usage on documents
- Frame 3** **British Military Administration** – stamps and usage
- Frames 4 & 5** **Malayan Federation and Malaysia**
Hasil (Revenue) stamps and its usage on documents, proofs,
and errors & varieties.

**Reference: Stamp Enactment 1897 and other Acts of Parliament, Malaysia and
J.Barefoot's Commonwealth Revenue Catalogue**

FEDERATED MALAY STATES

Indenture made on 18th April 1901 for \$ 240.00

Stamp duty 50¢ for a sum not exceeding \$250.00 paid under second schedule of Stamp Enactment 1897 Item 18(a)



This Indenture, made on the 18th day of April 1901. between Lanaie, (female) of Java street, Kuala Lumpur, hereinafter termed the Mortgagor -

of the one part, and M. P. M. S. Nagappah Chetty, of Kuala Lumpur, money lender, hereinafter termed the Mortgagee -

of the other part: WITNESSETH, that in consideration of the sum of ^{principal} Two Hundred (\$200) and interest dollars ^{only} (\$40) together amounting to Dollars Two Hundred and forty (\$240) only -

dollars now paid to the said Mortgagor by the said Mortgagee (the receipt whereof the said Mortgagor hereby acknowledge), he the said Mortgagee do hereby assign unto the said Mortgagee all and singular the several chattels and things specified in the schedule hereto by way of security for the payment of the sum of Two Hundred and forty (\$240) only as detailed above.

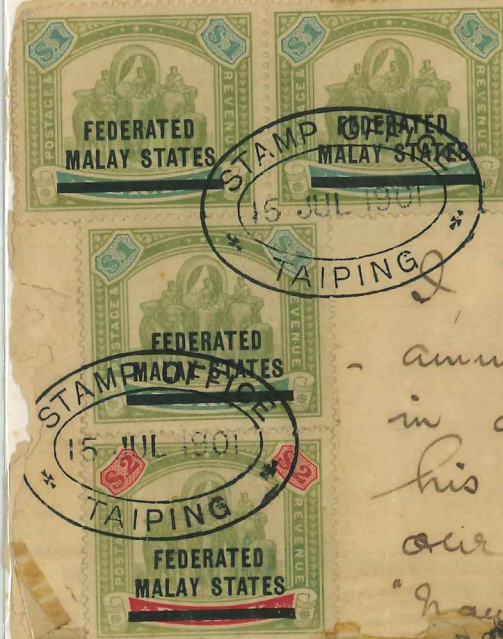
dollars and interest thereon at the rate of 24 per centum per annum, and the said Mortgagor do hereby agree that he will duly

1901
written
at, Selangor.

FEDERATED MALAY STATES

Agreement made by Ramasamy and wife Valliammai to give their eight month old Male child in adoption to Sadayakavandar and wife Amirtham.

Stamp duty \$5.00 paid under the Stamp Enactment 1897,
Second schedule - Item 26



Know all men by these presents that
Ramasamy and my paramour Val
ammai of Taiping do hereby give
in adoption to Sadayakavandar
his wife Amirtham of Musapetran
our male child about 8 months old
named Kovinthasamy and leave the
said child under the entire protection
and custody of the said Sadayakavan-
dar and his wife Amirtham of
to protect bring up and educate
the said child according to their
status in life and in fact to keep
the said child in every respect
as their own off spring and the
said child of their own blood and flesh;
And I hereby agree along

FEDERATED MALAY STATES

Selection of F.M.S. stamps issued between 1900-1934
used for payment of Stamp Duty



1901-10 F.M.S. \$25 inscribed **POSTAGE/REVENUE**
High values \$100 and \$250 inscribed **REVENUE/REVENUE**



FEDERATED MALAY STATES

Promissory Note for \$ 55,555.55¢

Stamp duty \$55.60 paid at the rate of 10¢ per \$100 or part thereof under item 31A of Stamp Enactment, 1897, 2nd schedule

"A"

Recd. 362 / 23

PROMISSORY NOTE.

\$55,555-55

Kuala Lumpur, 21st October 1921

ON DEMAND, after one year/ ^{from} the date

hereof, I the undersigned CHU SHU MING son of CHU KHOOI POH of Kuala Lumpur, promise to pay to SAVANNA RAVANNA MANA MOONA ANA ANNAMALAY CHETTY, money-lender of Kuala Lumpur, or order, the sum of Dollars Fifty five thousand five hundred and fifty five and cents fifty five together with interest thereon at the rate of eight (8%) per cent per annum. FOR VALUE RECEIVED.

the

Witness:-
Errol D. Thomas
Atty. Gen.
Kuala Lumpur

Chu Shu Ming
By his attorney
Tan Koo Hoo



FEDERATED MALAY STATES



Promissory Note for \$11,500.00
dated 10th January, 1928.

Stamp duty \$11.50 paid at the
rate of 10¢ per \$100 vide Stamp
Enactment 1897 item 31a 2nd
schedule

FEDERATED MALAY STATES

Power of Attorney

Stamp duty \$3.00 paid vide Stamp Enactment 1897 item 32, second schedule



Presentation No: *64517* Vol: *XIV 21/80*
Register of Powers of Attorney, Vol: *XIX 26/94*

W. B. Bond

SELANGOR
KUALA LUMPUR. *4* *Surigud 20/30*

KNOW ALL MEN BY THESE PRESENTS that I, ANA ROONA ANA RAMAN CHETTY son of Annamalay Chetty of No: 89 Ampang Street, Kuala Lumpur, in the State of Selangor Money Lender being about to proceed to India hereby appoint ANA VANA/PALANIAPPA CHETTY son of Valathappa Chetty of No: 99 Ampang Street Kuala Lumpur aforesaid Money Lender to be Attorney for me and on my behalf and in my name or otherwise, to do all or any of the following things namely:-

1. To carry on the business of Money-Lender now carried on by me under the style or firm ANA ROONA ANA in the Federated Malay States or the Straits Settlements, and generally to transact the affairs of the said business as he shall think fit.
2. To guarantee or become surety for the past, present or future liabilities of any person or persons whomsoever, and for this purpose to execute any deeds and to sign or endorse any accommodation or other promissory notes, bills of exchange or other documents whatsoever.
3. To draw, accept, indorse, give or negotiate cheques, bills, notes or other securities for the price of goods or stocks purchased or otherwise for the purpose of the said business.

FEDERATED MALAY STATES



அண்டுமன்.

Printed at the Malayan Supply Co's Press, Kuala Lumpur.

8% due from 12/1/19 Due 6th September 1919 by P.

Bearing Interest at 24 per cent. per Annum from the date of this Note.

\$20,000/-

KUALA LUMPUR 6th September 1919.

Twelve months after date ON DEMAND

the undersigned

jointly and severally promise to pay to

Choo Hood die

or order, the sum of Dollars

Twenty thousand only

For Value Received.

Sam ngan 201

Thong Hwee

157/19

Promissory Note for \$20,000
executed on 6 September, 1919
Proper stamp duty \$20.00 paid
on 1 September, 1919

FEDERATED MALAY STATES

Certified copy issued by Collector of Land Revenue on 25.9.1923

Stamp duty 25¢ paid vide Stamp Enactment 1897 item 22 (2nd Schedule)

Stamped in due time.
20
STATE OF *Selangor*
COLLECTOR STAMP DUTIES SELANGOR
28 SEP 1923



CERTIFIED COPY.

I hereby certify that *Teh Puan*
is the registered owner of a piece of land in the *Rawang*
mukim held under *E.M.R. No: 2516* *Pa. No: 1409* and measuring
— acres — roods *31.8* poles, and bounded as follows:

On the North by *P.L.*

On the East by *Pa. 1410*

On the South by *su*

On the West by *Pa. 976*

and that the said land is free of all charges. *except* *Attachment registered*
against this title.

LAND OFFICE, *Rawa*
25.9.23.



FEDERATED MALAY STATES



B 141

SALE BY

Chartered Bank of India, Australia & China.
(Incorporated in England by Royal Charter 1853.)

KUALA LUMPUR, 9th Dec 1931.

Buyer

A. L. K. R. Veraragava Chetty

Amount

Rs. 25,000/-

Rate

155. Madras

Date of Delivery

16/17 Feb 1932

FOR THE CHARTERED BANK OF INDIA

AUSTRIA

W. W. S. & CO.

Telegraphic Transfer by The Chartered Bank of India, Australia & China for a sum of Rs.25,000/- payable in Madras to A. L. K. R. Veraragava Chetty.

Stamp duty 25¢ paid under item 5, schedule 'A' of F.M.S. Stamp Enactment CAP 135.

S 1128

Chartered Bank of India, Australia & China.
(Incorporated in England by Royal Charter 1853.)

Kuala Lumpur, 16 FEB 1932 19

MEMO. of ^{T.T.} Draft sold on

Madras

Payable to

A. L. K. R. Veraragava Chetty

Amount of ^{T.T.} Draft

Rs. 25,000

Cheque

Cash received in payment

\$ 16,129.03

Telegram

The draft will be delivered on production of this memo

[Signature]
Accountant.

12

A. W. S. & CO.

FEDERATED MALAY STATES

Receipt dated 31st January, 1935 for payment of Insurance Premium issued by Oriental Government Security Life Assurance Co., LTD.,

1922-34 F.M.S. 4¢ stamp overprinted 'oriental' with small capitals in black. The stamp was overprinted to avoid usage by others.

Stamp duty 4¢ for receipt of any money the amount of which exceeds twenty dollars. Item 58 of Stamp Enactment FMS CAP 135

Premium Receipt.

ORIENTAL GOVERNMENT SECURITY LIFE ASSURANCE CO., LTD.

Incorporated in India
1874.



Head Office,
Bombay.

K T

Head Office :
Oriental Buildings,
BOMBAY.

		PREMIUM			
		AMOUNT		DUE DATE	
POLICY NO.	424867	Rs 312- 3		14 DAY OF	Feb. 1935
LIFE ASSURED	AL.RM. Raman Chettiar.				
PAYABLE AT	Kuala Lumpur Office.			H2	



RECEIVED this 31st day of Jan 1935 the Premium abovenoted payable in terms of the conditions of the Policy.

No receipt is valid unless countersigned and dated by the Official or Agent to whom the premium is paid.

[Signature]
Cashier.

[Signature]
Manager.

[Signature]
Branch Secretary.

G.C.C.—D937—9-34—2,00,000.

FEDERATED MALAY STATES

Declaration as to loss of document of Title dated 11th January, 1939
attested by Magistrate, Parit Buntar, Krian. Attestation fee \$1.00
paid under Item 2 of F.M.S. Stamp Enactment CAP 135

S/D. No. 4/39.

Ptg. 72/07.

STATE OF Perak

DECLARATION AS TO LOSS OF DOCUMENT OF TITLE



I Awang bin Bakar

uno
11/39

of Bagan Samak, Bandar Bharu

solemnly and sincerely declare as follows:—

That I am the lawful son of Bakar bin Hashim, deceased
who was the owner of Lease for Padi Land 543 Lot 519
Mukim Bagan Tiang in area 4a.0r.05p.

That after the death of my father I had made a search
for the said title for the purpose of ~~only~~ applying
for distribution, but cannot trace same.

That to my knowledge the title had not been mortgaged
or given as security.



Declared by the above-named declarant at Parit Buntar
this 11th day of January 1939, before me



6386-2,000-3-5-37-R 45/25.

B 913240!
12.1.39.

FEDERATED MALAY STATES

Receipt for \$1,200.00 dated 16.10.41
signed by the Attorney of Loke Wan Tho.
Stamp duty six cents paid under item 58 of
F.M.S. Stamp Enactment CAP 135

Stamp duty was increased from four cents to six cents on 2nd April, 1940

爲 簽 稅 人 非 此
無 押 員 及 有 收
效 作 之 收 本 條

陸 運 濤

This Receipt is not valid
without my signature and
the signature of my Collector.

LOKE WAN THO.

Kuala Lumpur,
16/10/41 19

No 1759

Received from *Madam Tan Choy Wan*
the sum of Dollars *one thousand two hundred and*
being *paid towards interest*

Loke Wan Tho
by his attorney.
Wz

1200/-



Collector.

K. Meng Press, K.L.

JAPANESE OCCUPATION OF MALAYA

Selection of stamps of Malaya & Straits Settlements overprinted during Japanese occupation and used for payment of Stamp duty.

As far as payment of stamp duty is concerned, Japanese followed the F.M.S. Stamp Enactment Chapter 135



JAPANESE OCCUPATION OF MALAYA

Statutory Declaration

Attestation fee \$1.00 paid under item 2 of Stamp Enactment F.M.S. CAP 135.
During Japanese Occupation the same Enactment was followed.

(11) DOKL:217-03
190
191

STATUTORY DECLARATION

I, Karuppan Chettiar s/o Chidambaram Chettiar of full age and
Indi nationality residing at No.93, Ampang Street, Kuala Lumpur,
do hereby sincerely and solemnly declare as follows:-

I am the duly constituted attorney of N.N.N.Chidambaram Chet-
tar s/o Nachiappa Chettiar under Kuala Lumpur High Court Power of
Attorney Registered No.429 of 2602.

The said N.N.N.Chidambaram Chettiar, N.CT.RM.Ramanathan Chet-
tar and N.N.A.Nachiappa Chettiar are the registered proprietors of
the lands held under Grant for land No.5061 and 5249 for lots Nos.
568 and 569 and F.M.R. Nos.4822, 4823, 4824, 4825, 4826, 4827,
4828 and 4829 for lots Nos. 2087, 2088, 2308, 2089, 2086, 1604,
1604 and 1605 respectively in the Mukim of Kuala Lumpur, District
Kuala Lumpur containing a total area of 94 acres 2 reods 32 pole
more or less.

3. That the whole of the above lands have not been tapped for
rubber since July 2603.

And I make this solemn declaration conscientiously believing
the same to be true and by virtue of the provisions of the Statuto-
ry Declarations Enactment, Cap.20.

Subscribed and solemnly declared
by the abovenamed Karuppan Chettiar }
at Kuala Lumpur in the State of }
Selangor this 14th day of December }
2604. }

W. J. S. S. S. S.
P/A 428/02/4751/41

Before me,

Explained by me,
W. J. S. S. S. S.
Magistrate.
Kuala Lumpur

Recd: 16.12.04.

JAPANESE OCCUPATION OF MALAYA



Statutory Declaration for loss of personal belongings
stolen by a fellow-worker at the Kongs

Attestation fee \$ 1.00 paid under item 2, Schedule A
of F.M.S. Stamp Enactment Chapter 135

Stamp in due time. 242/03
(under Section 38)

John L.
Collector of Stamp

STATUTORY DECLARATION.

I, Phong Fong, Cantonese, weeder, working in Santi Rubber Estate, Pengerang and living at Kongs No.3 in the abovesaid estate, make oath and say as follows:-

1. That I am the rightful owner of 8 pieces of Chinese trousers, 3 pieces of Chinese coats, one piece of cloth-made towel and \$9.80 silver coins of 10-cent pieces which I kept in my bed in the kongs and that the above-said articles were stolen by a fellow-worker Chia Ah Tan, Hakka, and living at Kongs No.1 of the abovesaid estate, on 3. 5. 03.
2. The loss was immediately reported to the Clerk-in-charge of the estate and on 6. 5. 03 the said property was found in the possession of both Chia Ah Tan and Lee Chuen living in Kongs No.1, in Santi Rubber Estate.

These were brought to the Pengerang Police Station and

JAPANESE OCCUPATION OF MALAYA

Power of Attorney.

Stamp duty \$3.00 paid on 15.10.1933 under iem 53 of F.M.S. CAP 135 and registered at the Supreme Court, Muar on 17. 10.1933

During Japanese Occupation another \$3.00 duty was paid on 26.12.2602 and registered again at the Supreme Court, Muar on 27.12.2602 (1942)

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To All to whom these presents shall come Greeting:

WHEREAS I Pana China Kavena Kasivisvanathan Chettiar son of Muthaya Chettiar otherwise known as P.C.K. Kasivisvanathan Chetty son of Chinna Karuppan Chetty, also known as Cheena Kasivisvanathan Chetty son of Chinna Karuppan Chetty

of No. 115 First Cross Street, Malacca, moneylender and Landowner

Amrita
27.12.02

~~being about to proceed to~~
am desirous of appointing some person to act for me in all my affairs whatsoever in the Colony of the Straits Settlements, Federated Malay States, Johore and elsewhere in the Malay Peninsula until further notice.

NOW THEREFORE KNOW YE that I hereby nominate, constitute and appoint Pana China

Kavena Muthupalaniappa Chettiar son of Muthiah Chettiar

of No. 4, Jalan Maharani, Muar

STAMPED IN DUE TIME
Under Section 38 367
Amrita
Collector of Stamp Duties
Date... 26.12.02

Amrita

27.12.02

agent and

to be my true and lawful Attorney to act in, conduct and manage all my affairs whatsoever in the Colony of the Straits Settlements, Federated Malay States, Johore and elsewhere in the Malay Peninsula and for such purpose I hereby confer upon my said Attorney the following powers and authorities that is to say:—

JAPANESE OCCUPATION OF MALAYA

6¢ Perak Revenue stamp.

The stamps were printed in sheets of 25 (5x5). The sheets are serially numbered from 1 to 20 and stapled at the left centre of the margin. There are two types of this stamp: one with colour roulette and the other with colourless roulette.



JAPANESE OCCUPATION OF MALAYA

Perak 6¢ revenue stamp with colourless roulette

Receipt issued to V.K. Selladurai for a sum of \$3,000.00 dated 2.6.2605 being 2 months advance payment received from the Contractor to extract Toddy from 300 trees for a year from 1st April, 2605 at the rate of \$5 per tree

No. 59

சிவமயம்
ஜெயங்கொண்டார் துணை.
சு. கும. S. K. M.M.

RENT RECEIPT.

No. 20, Canal Road,
Teluk Anson, 2. 6. 26.05 19

\$3,000/-

192605 வரு ராஸ் மீ 1 உ முதல் 19 வரு செறுகெ மீ
தள்ளுதல் முதலாவது மாதம் முதல் மூன்றாம் மாதம் வரையிலும் 300 யாழ்க்கை மரங்களுக்கு சேலா (\$5) இந்த
மீள்கி கு. வாயு ரம. யி. ன். த.
பெற்றுக்கொண்டோம்.

M. MEYYAPPA Chettiar.
For S. K. M. Palaniappa Chettiar
Agent.

N.B. - The tenant is forbidden from sub-letting the house without the written authority of the owner.

The Mercantile Press, Ipoh.

JAPANESE OCCUPATION OF MALAYA

Receipt for \$300.00 dated 29.2.2604 with 6¢ revenue stamp with red colour roulette

Though printed 'Rent Receipt' this was used for an advance payment received from the Contractor to extract toddy from 600 Palm Trees at the rate of \$5 per tree for 2 months

No. 33

சுவமயம்
ஜெயங்கொண்டார் துணை.
சு. கும. S. K. M. M.

RENT RECEIPT.


No. 20, Canal Road,
Teluk Anson, 29. 2. 2604 19

இடத்தில்
நம்பர் வீடு ஒன்றுக்கு
ஒன்றுக்கு
தள்ளுக்கட்டியுள்ள படி 19
வரை மாதம்
ககு செவா \$ 300.00 இந்த
ம்
பெற்றுக்கொண்டோம்.

M. Muthappa Chettiar
For S. K. M. Palaniappa Chettiar
Agent.

N.B.—The tenant is forbidden from sub-letting the house without the written authority of the owner.

The Mercantile Press, Ipoh.



JAPANESE OCCUPATION OF MALAYA

Share certificate issued by Lakshmi Dairy Farm Limited

Stamp duty 5¢ paid under item 64, F.M.S. Chapter 135

62

SHARE CERTIFICATE

No. 17



No. of Shares 5

Lakshmi Dairy Farm Limited.

(Registered under the Companies Enactment Cap. 58)

Registered Office:—93, Ampang Street, Kuala Lumpur.



Capital \$50,000

Divided into 500 Shares of \$100 each.

This is to Certify that *N. N. N. Chidambaram Chettiar* of *93 Ampang Street Kuala Lumpur* is registered as the holder of *five* Shares of \$100 each, fully paid, numbered *336* to *340* in LAKSHMI DAIRY FARM LIMITED, pursuant to the provisions of the Memorandum and Articles of Association of the said Company.

Given under the Common Seal of the Company this *Sixth* day of *March* 194*4*.



U. C. Ram. Ramanathan Chettiar Managing Director

P. M. S. Subramanian Chettiar Director

Note—No transfer of either the whole or any part of the Shares comprised in this Certificate will be registered by the Company until this Certificate has been delivered at the Company's Office.

Art Printing Works, 80 Ampang Street, K.L.

JAPANESE OCCUPATION OF MALAYA



On demand Note for \$ 100.00 dated 11.10.1941
10¢ Stamp duty paid on 13.10.1941
under F.M.S. Stamp Enactment Chapter 135

Further sum of 10¢ paid on 5.11.2602 (1942)
during Japanese occupation.

COLLECTOR GENERAL'S OFFICE - KUALA LUMPUR
13 OCT 1941
STAMP DUTY PAID
DUE

Bearing Interest at the rate of 24 per cent. per annum from the date of this Note.

\$ 100/-

Kuala Lumpur, 11th October 1941.

ON DEMAND the undersigned

Jini Beng Hock

jointly and severally

promise to pay to NAVANNA NAVANNA NAVANNA CHIDAMBARAM CHETTIAR,

or Order, the sum of Dollars *One hundred only*

only for value received in cash, with interest thereon at the rate of *24* (Star)

Per every hundred Dollars per mensem.

Jini Beng Hock
11. X. 41

1941

1941

JAPANESE OCCUPATION OF MALAYA

Receipt from M.N.Cumarasami, Advocate and
Solicitor for \$150.00 being Legal Fees
Re: Estate of N. Annamalai Chettiar, deceased

M. N. CUMARASAMI,
Advocate & Solicitor,

No 992

Kuala Lumpur, 9th April 1943

	\$	c.
Received from <u>N. N. A. N. Chettiar</u>		
the sum of Dollars <u>One hundred & fifty only</u> (By Cheque)	150	00
1. Charges as per bill dated <u>8th April 1943 re estate of N. Annamalai Chettiar, deceased.</u>		
2. On Account of retainer in _____ agreed at \$ _____ exclusive of Court fees, taxed costs and costs as between Solicitor and client leaving a balance of \$ _____ to be paid before the hearing		
3. Taxed costs in _____		
4. _____		
Total \$	150	00




JAPANESE OCCUPATION OF MALAYA

Rent receipt for \$55.00 for House at Jalan Skola
for the month of May, 2603

The house is not to be sublet or assigned without the permission of the Executor.
The tenancy of the house is conditional upon the above being strictly adhered to
and be forfeited should there be any breach thereof.
The rent deposit does not bear interest.

人別與頂得不及人別租轉自私准不



ESTATE OF CHUA CHENG BOK (Deceased.)

處事辦產遺木正蔡

OFFICIAL RECEIPT.

No 2794

Kuala Lumpur, 8 - 6 - 1943.

Received from M. Hoang Sit Hong
the sum of Dollars Fifty Five
being rent on House No. 1 Jalan Skola
for the month of May 2603



ESTATE OF CHUA CHENG BOK (Deceased.)

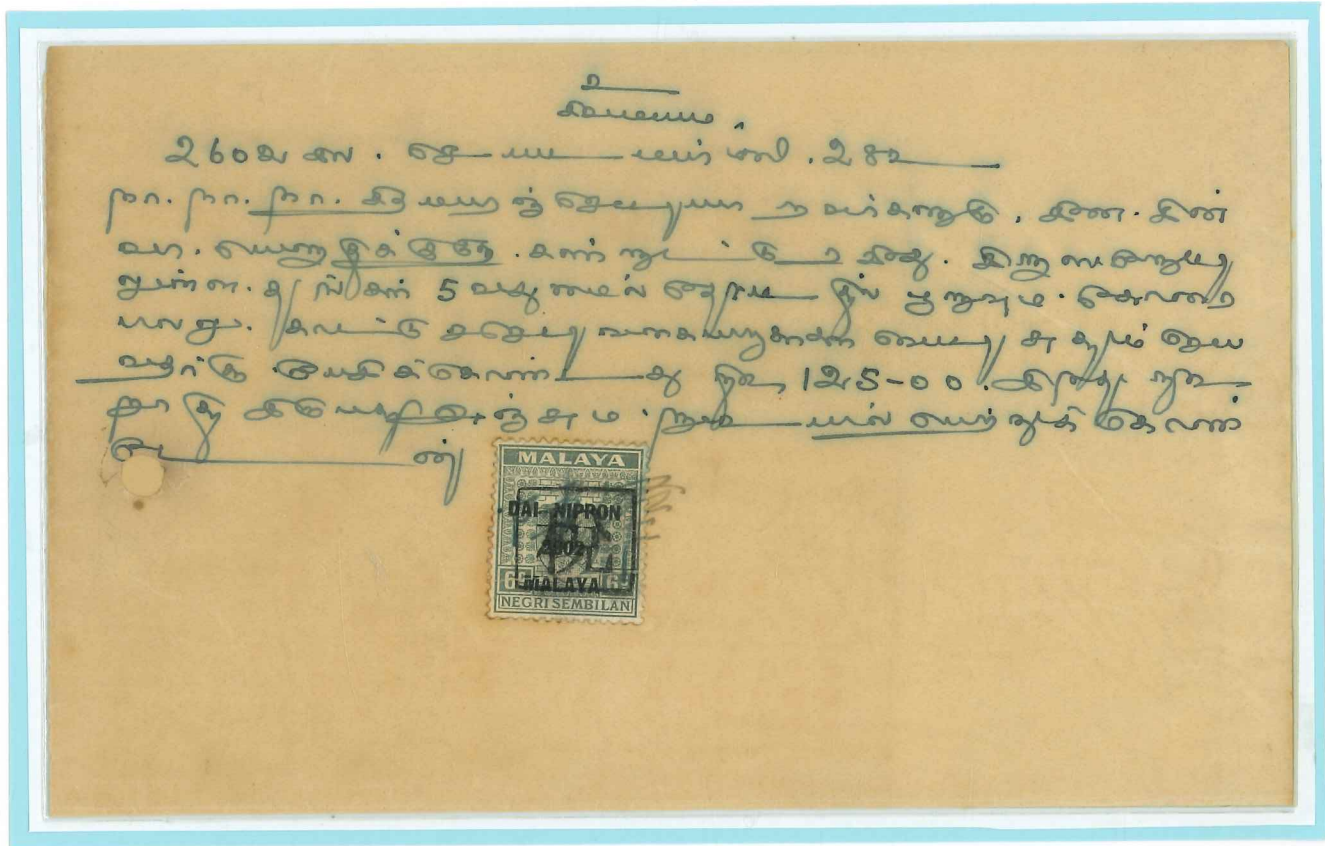
Executor & Trustee

Geniers K L Ref C 3482-841

JAPANESE OCCUPATION OF MALAYA

Payment of \$125.00 to Contractor for cutting grass
and cleaning the garden at 5th mile.

Document written in Tamil language



JAPANESE OCCUPATION OF MALAYA

Receipt for \$50.00 from S. Shunmugam,
Advocate & Solicitor, Malacca,
Dated 8 March, 1944

No. 15

8 MAR 1944 260

8

3 3
マライ CENT

S. SHUNMUGAM
ADVOCATE & SOLICITOR
MALACCA.

Received from Mr. *Mr. Kervin, another check*
Shankar Chetty Chetty
the sum of Dollars *fifty only*

being *cash in currency notes for the day*
by Chartered Bank including commission

Received with Thanks

\$ *50/-*

S. SHUNMUGAM
MALACCA.

Printed By The Thong Bee Press, Malacca.

JAPANESE OCCUPATION OF MALAYA

Two Rent receipts for No.12 Market Street, Penang
 Dated 31st October, 2602 and 4th January, 2603 respectively


No. 8 31st October 2602

Received from Chop Poh Cheong
 the sum of Dollars Twenty seven and cents fifty only
 being rent of ^{part} House No. 12 Market Street
 for one month from 1st October 2602
 to 31st October 2602

\$ 27-50

MALAYA DAI NIPPON 2602 MALAYA DAI NIPPON 2602
 NEGRI SEMBILAN NEGRI SEMBILAN

[Red Seal]


Estate of  Quee (Deceased)

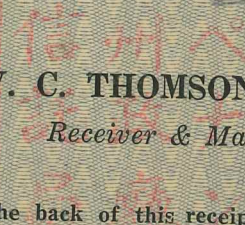
N^o 7697

Penang, 4th January 2603 19

RECEIVED from Chop Poh Cheong
 the sum of Dollars Twenty seven and cents fifty only
 being rent of premises No. 12 Market Street
 for the month ending December 2602

\$ 27-50

 Collector.

 **E. V. C. THOMSON,**
 Receiver & Manager.

[Tenants are requested to note the condition at the back of this receipt.]

BRITISH MILITARY ADMINISTRATION (MALAYA)

Definitive issue of B.M.A. Malaya 1945-1948

After the surrender of Japanese on 2 September, 1945
Malaya was placed under British Military Administration.

The 1937-41 pre-war Straits Settlement stamps of King George VI
were overprinted with **B.M.A. MALAYA** and used throughout Malaya.



BRITISH MILITARY ADMINISTRATION (MALAYA)

Shares transferred for a sum of \$2,100.00 on 30.10.1947
Stamp duty \$ 6.30

\$6.30 paid at the rate of thirty cents for every \$100 or fractional part of \$100
vide Stamp Enactment FMS Chapter 135 – Schedule 'A' 28 b (ii)

30
SHARE TRANSFER.

I, **WILLIAM CULBARD MACKAY**, Attorney to the Executor
of the Estate of **Arthur Palmer (deceased)**

in consideration of the sum of [at foot.] \$2,100/-

paid by **ALEXANDER SIMPSON**

hereinafter called the said Transferee

Do hereby bargain, sell, assign and Transfer to the said Transferee:

(1000) One thousand shares of \$1 each fully paid

Numbered 681681 to 682680

MALAYAN COLLIERIES LIMITED

Do hold into the said Transferee,
to the several conditions, on which
hereof; and

shares

of and in the undertaking called the

Executors, Administrators and Assigns, subject
held the same immediately before the execution
the said Transferee, do hereby agree to accept and take the said
, subject to the conditions aforesaid.

As Witness our Hands and Seals, this **thirtieth** day of **October**
in the Year of our Lord One Thousand Nine Hundred and **forty seven**

Stock forwarded to the Company's Office by

Coupon for £

TRANSFERRED

BRITISH MILITARY ADMINISTRATION (MALAYA)

Agreement between the Land owner and Contractor to weed and clean the undergrowths on the land for a sum of \$ 5,426.00

Stamp duty 25¢ under item 5, Schedule A, F.M.S. CAP 135



STAMPED IN DUE TIME (140)
Under Section 38

Jamin
Collector of Stamp Duties

Date 24.9.47

An Agreement made this 24 day of September, 1947 between M. Palaniappa Chettiar of No.9, Jalan Maharani, Muar (hereinafter called the owner) of the one part and Tan Cheng of 3rd milestone Jalan Bakri, Muar (hereinafter called the contractor) of the other part.

WHEREBY IT IS AGREED AS FOLLOWS:-

1. The owner is the registered owner of land held under Grant No.316 (Lot No.33) containing an area of 50a.3r.05p situated in the Mukim of pagoh, Muar, hereby agrees to give service to the contractor to weed, clean all the undergrowths on the said land to the total area of 41a.0r.29p as per sketch plan attached hereto and marked "A" in red, and the contractor agrees to serve the same at and for the price of dollars five thousand four hundred and twenty six (\$5426-00).
2. The payments are to be made on three instalments as stated in clause 4 hereunder.
3. The contractor hereby agrees to complete the aforesaid work within ~~4~~^(four and a half) months from date of execution of this agreement for 3 (three) times i.e. The first work shall be completed within 2½ months, the second work shall be completed within one and a half (1½) months and the third work shall be completed within 15 days.
4. The first payment will be paid by the owner when the first work is completed and on satisfaction of the owner a sum of \$3000-00 and the second

BRITISH MILITARY ADMINISTRATION (MALAYA)

Attestation Fee for a Statutory Declaration \$1.00

under item 2 F.M.S. Chapter 135

No. 16/50 Renewed on 5.4.50



OFFICE
IPOH



I, N.M.Muthiah Pillai son of Nagalingam Pillai, residing at No.65 Belfield Street, Ipoh, in the State of Perak, do solemnly and sincerely declare as follows :-

1. I am the Grantee of a Bill of Sale registered as No.8 of 1947, on the 10th day of April, 1947, at the Registry of the District Court, Ipoh.
2. The said Bill of Sale No.8 of 1947 was on the 7th day of April, 1949, duly renewed as No.12 of 1949.
3. The said Bill of Sale is still a subsisting security.
4. I therefore pray that the said Bill of Sale be renewed.

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of The Statutory Declarations Ordinance 1949.

Subscribed and solemnly declared
by the abovenamed N.M.Muthiah Pillai
of the State of Perak this
5th day of April, 1950.



Before me,

S. S. S. S.
MAGISTRATE, IPOH.

~~COMMISSIONER FOR OATHS.~~

~~MAGISTRATE~~

S. S. S. S.

BRITISH MILITARY ADMINISTRATION (MALAYA)

Bill of Sale for \$680.00. Stamp Duty \$ 2.00 for amount not exceeding \$1000.00
Item 27(a) (i) of Stamp Ordinance, 1949

Ptg. 407/23.

FEDERATION OF MALAYA.

FEDERATED MALAY STATES.



Original.

STATE OF PERAK

IN THE COURT OF THE MAGISTRATE AT IPOH

THE BILLS OF SALE ENACTMENT, 1922.

Form A.

BILL OF SALE.

These Presents made the 15th day of June, 1949,

BETWEEN Chew Cheek Tuan
of 43, Hugh Low Street, Ipoh of the one part,
and Lee Hui Choon
of 32, Lahat Road, Ipoh. of the other part,

WITNESS that in consideration of the sum of Dollars Six hundred
and eighty only (\$680/-) dollars

now paid to Lee Hui Choon
by Chew Cheek Tuan the receipt
of which the said Lee Hui Choon hereby

1 Or whatever else the consideration may be.

acknowledges, he the said Lee Hui Choon
doth hereby assign unto the said Chew Cheek Tuan
his executors, administrators, and assigns, all and singular the several
chattels and things specified in the schedule hereto annexed by way of
security for the payment of the sum of Dollars Six hundred and
eighty only (\$680/-) dollars

2 If interest is payable.

and interest thereon² at the rate of per centum

3 Or whatever else may be the rate.

per annum³. And the said Lee Hui Choon
doth further agree and declare that he will duly pay to the
said Chew Cheek Tuan

4 If interest is

the principal sum aforesaid, together with⁴ the interest then due by

19 49
1st Class
IPAH

Stamp duty met.
15th day of December, 1949

MAGISTRATE IPOH

BRITISH MILITARY ADMINISTRATION (MALAYA)

50¢ Stamp Duty for a copy of Bill of Sale

Item 33 (a) Stamp Ordinance, 1949



(Court 205).

FEDERATION OF MALAYA

STATE OF PERAK.

IN THE COURT OF THE MAGISTRATE AT IPOH

THE BILLS OF SALE ENACTMENT, 1922.

Form A.

BILL OF SALE.

Magistrate's Ct., Ipoh.
Praecept No. 802/50
Fee chargeable \$2/-
duly paid by stamps.
Date: 12.5.50 Clerk of Courts.

These Presents made the 12th day of May, 1950

BETWEEN Loh Boon Han
of 78, Silibin Road, Ipoh of the one part,
and N.M. Muthiah Pillai
of 65, Belfield Street, Ipoh of the other part,
WITNESS that in consideration of the sum of

Three thousand dollars
now paid to Loh Boon Han, 78, Silibin Road, Ipoh
by N.M. Muthiah Pillai, 65, Belfield Street, Ipoh the receipt
of which the said Loh Boon Han hereby

1 Or whatever
else the conside-
ration may be,

acknowledges, he the said Loh Boon Han
doth hereby assign unto N.M. Muthiah Pillai
his executors, administrators, and assigns, all and singular the several
chattels and things specified in the schedule hereto annexed by way of
security for the payment of the sum of

2 If interest is

and interest thereon² at the rate of XXXXXXXX

Three thousand dollars
Per centum

38

39

BRITISH MILITARY ADMINISTRATION (MALAYA)

Letter of agreement to Bank for overdraft facilities. Stamp duty 25¢ for an agreement not specifically charged with any duty - Item 5, Schedule 'A' F.M.S. CAP 135



N.N.A. Nachiappa Chettiar
s/o Annamalay Chettiar,
No. 93, Ampang Street,
Kuala Lumpur.

u
6 November, 1946.

To,
The Indian Overseas Bank Ltd.,
Kuala Lumpur.

Dear Sirs,

In consideration of your agreeing to open a current account for me with your Bank and to allow me to overdraw in the said account up to the extent of Dollars Ten thousand only (\$10,000/-) Malayan Currency I agree with you as follows:-

1. I will pay you interest on my overdraft account at the rate of 6% (six per centum) p.a. with monthly rests.
2. I will repay to you all monies due by me together with interest as aforesaid at any time on demand by you.
3. If demand is made by you I will nevertheless continue to pay interest at the said rate of 6% (six per centum) p.a. with monthly rests until the whole amount due to you is repaid.
4. Any notice intended to be served on me shall be sufficiently served if left addressed to me at the abovementioned address or forwarded to me by post at the said address and if the notice is sent by post the same shall be deemed to be given at the time when in due course of post it would be delivered at the address to which it is sent.
5. This overdraft shall be a continuing account and I will remain liable on such overdraft account notwithstanding the fact that by payments made such account from time to time the said overdraft may from time to time be reduced or extinguished or that the balance of the said account may be in credit at any time and that I am liable to pay the ultimate balance remaining unpaid.

BRITISH MILITARY ADMINISTRATION (MALAYA)

Power of Attorney

given by Ramasamy Chetty, South India
to Narayanan Chettiar, Kuala Lumpur

A fee of Rupees 11 and 4 Annas paid in India and
registration fee \$ 3.00 paid at Stamp Office, Kuala Lumpur
under item 53 (c) of F.M.S. Stamp Enactment Chapter 135



(2)



KNOW ALL MEN BY THESE PRESENTS THAT I, C.T.RM.RAMASAMY
CHETTY or CHETTIAR son of ^{nattukkottai chettiar caste Banker} Chidambaram Chetty or Chettiar of
Karaikudi, Ramnad District, South India do hereby appoint
NARAYANAN CHETTIAR son of ^{abovesaid caste} Arunasalam Chettiar of No.89 Ampang
Street, Kuala Lumpur to be my attorney for me and in my name
to do all or any of the following things within the Malayan
Union and Singapore.

1. TO demand, sue for, recover and receive by all lawful
ways and means from all and every person whom it may concern
all moneys, rents, debts, tributes, dues, goods and property
whatsoever which now are or may hereafter become due, owing,
payable or belonging to me upon or by virtue of any judgment,
decree, bill bond promissory note, account or upon any instrument

BRITISH MILITARY ADMINISTRATION (MALAYA)

Special Power of Attorney on India Six Rupees Stamp Paper
Registration fee \$3.00 paid. Item 53 (c) F.M.S. CAP 135

6 Rs.



no 218

रुपया

16.4.47. *[Handwritten signature and text in Malayalam script]*

SPECIAL POWER OF ATTORNEY.

KNOW ALL MEN BY THESE PRESENTS that I, N. RAMASAMY CHETTIAR, son of Narayanan Chettiar, Hindu, Nattukottai Chettiar caste, Banker of Thanichaoorani, Ramanad District, South India do hereby nominate constitute and appoint AR.M.M.ARUNASALAM CHETTIAR son of Muthukaruppan Chettiar, Hindu, Nattukottai Chettiar caste, Banker of K.Muthupatnam, Karaikudi, Ramnad District, South India and AR.M.M. VENGADASALAM CHETTIAR son of Ramasamy Chettiar, Hindu, Nattukottai Chettiar caste, Banker of Seremban in the state of Negri Sembilan, Malaya, both of them jointly and each of them severally, to be my true and lawful attorneys (hereinafter my said attorneys) in the Malaypeninsula, the Colony of Singapore



Stamped in due time.
15.5.47

14
15.5.47

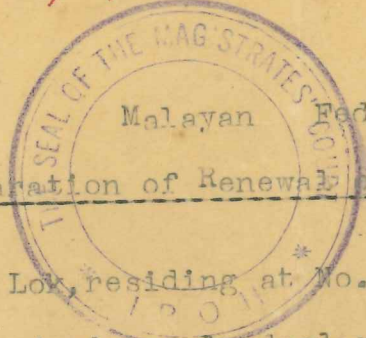
BRITISH MILITARY ADMINISTRATION (MALAYA)

Declaration of renewal of registration of Bill of Sale

Attestation fee \$ 1.00 under item 2, F.M.S. CAP. 135

No. 26/49. Renewed on 2.8.49

[Handwritten signature]



Declaration of Renewal of Registration.

I, Lim Yew Lok, residing at No. 53 High Low Street, Ipoh, do solemnly and sincerely declare that

1. A bill of sale bearing date the 4th day of August 1948 and made between Lee Hui Choon of the one part and Lim Yew Hock of the other part, which said bill of sale was registered on the 9th day of August 1948 is still a subsisting security, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the Provisions of the Statutory Declarations Enactment Cap 20.

Magistrate's Court
Practice No. *1694/49*
Fee chargeable \$ *3/1*
Date: *2.8.49* Clerk

Subscribed and solemnly declared
by the abovenamed Lim Yew Lok at
Ipoh this 2nd day of August 1949.

林有牙

Before me
Magistrate Ipoh.



Written by *B H K Low*
for dollar one only.

254

23

Agent
O. AR. ARUNASALAM CHETTIAR
3 FORT ROAD
MALACCA
FIRE.

STAMP OFFICE
CENTS
50
SINGAPORE

THE NEW INDIA ASSURANCE



CAPITAL

SUBSCRIBED RS. 3,56,05,275
PAID UP " 71,21,055

Head Office: Bombay.

LONDON AGENTS

Sedgwick Collins (Agencies) Ltd.
16, Gracechurch Street, E. C. 3.

\$ 15689/46

POLICY NO. ~~127003~~ SUM INSURED \$5,000

Rate @ 40cts.%

PREMIUM \$20-00

Stamp Duty -50

THAT UPON \$20-50

This Policy of Insurance Witnesseth

S. K.M.SP. Meyyappa Chettiar Esq., No. 31 Jalan Gopeng, Kampar, Perak

hereinafter called the Assured paying to The New India Assurance Company, Limited, hereinafter called the Company, the sum of Dollars Twenty and Cents Fifty Only

insuring Against Loss or Damage by Fire or Lightning, as hereinafter mentioned, the property hereinafter described,

to the sum or several sums following, namely: Dollars Five thousand Only

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BRITISH MILITARY ADMINISTRATION (MALAYA)

Promissory Note for \$ 756.00 dated 9.12.1947

Stamp Duty Ten Cents for every \$ 100.00 or part thereof

Proper stamp duty 80¢ paid - Item 54, F.M.S. CAP 135

No. 25
9-12-47



\$ 756 = 00

KAMPAR, 9 - 12 - 1947.

we the undersigned..... promise
to pay to **AN. AR. ARUNASALAM CHETTIAR**, or order, the sum of
DOLLARS *seven hundred and fifty six only*
for value received in Cash, payable by instalments of Dollars *42 = 00*
per mensem, until *18* months, the first of such instalments to be paid
on the *9* day of *Jan* next 1948, and in default of payment of
any of the said instalments, the whole amount then remaining unpaid
shall become immediately due and payable with interest to be computed
thereon at the rate of \$ *25 = 00* per every hundred Dollars per
mensem after maturity.

The Mercantile Press, IPOH. B-1.

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盧熾

BRITISH MILITARY ADMINISTRATION (MALAYA)

Rates receipt by Malacca Municipality on 8.3.1948

Stamp duty 6¢ for any amount which exceeds Twenty Dollars

Item 58 of F.M.S. Stamp Enactment Chapter 135

M. C. M. Form No. 1.
(Rates Receipt)

MALACCA MUNICIPALITY

B N^o 1576

FORM II

RECEIPT

RECEIVED from AR V M. Meyappa Methay
in respect of the premises No 100 (Kuning R/12) B.7/H
in the Municipality of the Town and Fort of Malacca.

Current Rates for ~~First~~ ^{Second} Half year 1948

\$ 33
cts —

Years for

Proportion of cost of acquiring land for, and constructing Street
at

Proportion of expense of paving, etc., private street at

Proportion of repairs to private street at

Expenses of



Notice Fee

Attachment Fee

Costs

TOTAL ... \$ 33 —

Cashier

MUNICIPAL OFFICE,


Date, 8-3-48, 1948

J. H. Dobson Smyth



Municipal Secretary,
Malacca.

BRITISH MILITARY ADMINISTRATION (MALAYA)

Receipt for \$166.50 to V. Veeriah from Robinson & Co Ltd. Kuala Lumpur

OFFICIAL RECEIPT 44-589 Serial No. **9471**
ROBINSON & Co. LTD. KUALA LUMPUR.
Name Mr. V. Veeriah
Address 250 High St
Pr
RECEIVED the sum of Dollars One Hundred
Sixty six and fifty cent
\$ 166/50 For ROBINSON & Co. Ltd.
Discount cash Folio _____ Date 16/9/50
Cashier. [Signature]


Rent Receipt dated 12.7.1950

No 16 RENT RECEIPT.
12. 7. 1950
Received from Loa Teng Soo, Police Tailor 404
Dollars forty only
being Rent for 04 months from 1. 6. 1950 to 31. 6. 1950
On House No. 3. Russell Street. 404.
\$ 40/-

Signature [Signature]
12.7.50

BRITISH MILITARY ADMINISTRATION (MALAYA)

Receipt dated 8th January, 1950 for \$119.00

being payment for Premium to Commercial Union Assurance Co., Ltd.,

Commercial Union Assurance Co., Ltd.
(INCORPORATED IN ENGLAND)

No. 14 DATE, 8th January, 1950

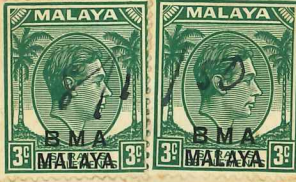
Received from Mr. P. L. S. P. L. Muthukrishnan
Chennai Esy.

the sum of Dollars one hundred and nineteen
only

in payment of premium as per attached list

Commercial Union Assurance Co., Ltd.

\$ 119.00



George S. S. S.
Agent.

Georgetown Printers Ltd. 1018-49

BRITISH MILITARY ADMINISTRATION (MALAYA)

Receipt for Sale of Fiat Saloon Car

for \$1,250.00 on 10.3.1948

Mr. Phoon Yoon,
33 Jalan Gopeng,
Kampar.

Received the sum of \$1,250/-
(Dollars Twelve hundred and fifty
only) being the purchase price for
the Fiat Saloon Car bearing regis-
tration No. A3600, Engine No.031818
which car is delivered to you herewith.



J.C. Foo.
(Y.C.Foo).

FEDERATION OF MALAYA – HASIL (REVENUE)

In 1963 a set of 3 stamps, \$25, \$100 and \$250 was issued with Federation Court of Arms in the centre in full colour surrounded by 11 Crests of member States touching the value tablet

Printed by De La Rue (London) – ordinary paper – Wmk multiple PTM



\$25 imperf colour proof block of 8 from De La Rue archives

Ordinary paper with wmk, Multiple PTM



FEDERATION OF MALAYA – HASIL (REVENUE)

1969 same design as 1963 but glazed paper



1973 the design of the 3 values are the same as in the 1963 issue but size of State Crests reduced with bottom row clear of the value tablet
Glazed paper

\$25 and \$100 (Mint)



\$250 (Used)



MALAYSIA – HASIL (REVENUE)

1st February, 2009

High values RM50, RM100 and RM250



RM5 - Perforation shifted to the left



MALAYSIA –HASIL (REVENUE)

RM1 Hasil

Serial number hand stamped



RM10 in a block of 4
Without serial number



FEDERATION OF MALAYA - HASIL (REVENUE)

Sale of property for a sum of Dollars Ten Thousand.

Stamp duty \$ 100.00 paid at the rate of \$ 1.00 for every \$ 100.00 or fractional part of the first \$100,000/- under item 32 (a) of Stamp Ordinance 1949



THIS INDENTURE is made the 26th day of September One thousand nine hundred and sixty four (1964) Between GAN CHIN HOE (I/C. No. 1288965) of No. 64, First Cross Street, Malacca, merchant (hereinafter called the Vendor) of the one part and GAN HOON KUAT (I/C No. 1288976) of No. 64, First Cross Street, Malacca, merchant (hereinafter called the Purchaser) of the other part.

WHEREAS the Vendor is seised and possessed of the land and premises described in the Schedule hereto for an estate in possession.

AND WHEREAS the Vendor has agreed with the Purchaser for the absolute sale to him of the said land and premises free from all encumbrances at the price of Dollars Ten thousand (\$10,000/=).

NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Dollars Ten thousand (\$10,000/=) paid to the Vendor by the Purchaser on or before the execution of these presents (the receipt whereof the Vendor hereby acknowledges) the Vendor as beneficial owner hereby CONVEYS to the Purchaser ALL the said land and premises specified

FEDERATION OF MALAYA – HASIL (REVENUE)

1973 Frame redrawn with small States Crests

\$ 100 imperf proof of 8 stamps (4x2) from De La Rue archives.

The imprint THOMAS DE LA RUE & CO. LTD appears on
the Gutter margin between the two rows.

Printed in Dublin on Glazed paper with gum



FEDERATION OF MALAYA – HASIL (REVENUE)

1973 Frame redrawn with small State Crests

\$250 imperf of 8 stamps (4x2) from De La Rue archives

The imprint THOMAS DE LA RUE & CO. LTD appears on
the gutter margin between the two rows

Printed in Dublin on Glazed paper with gum



MALAYSIA -HASIL (REVENUE)

1975 - Federation of Malaya Hasil stamps was replaced with a new set 3 values \$25, \$100, and \$250. Sarawak Crest, bottom right, shows the Hornbill head. Printed by Harrison. Wmk multiple script 'Harrison & Sons' Perf. 14½



1982

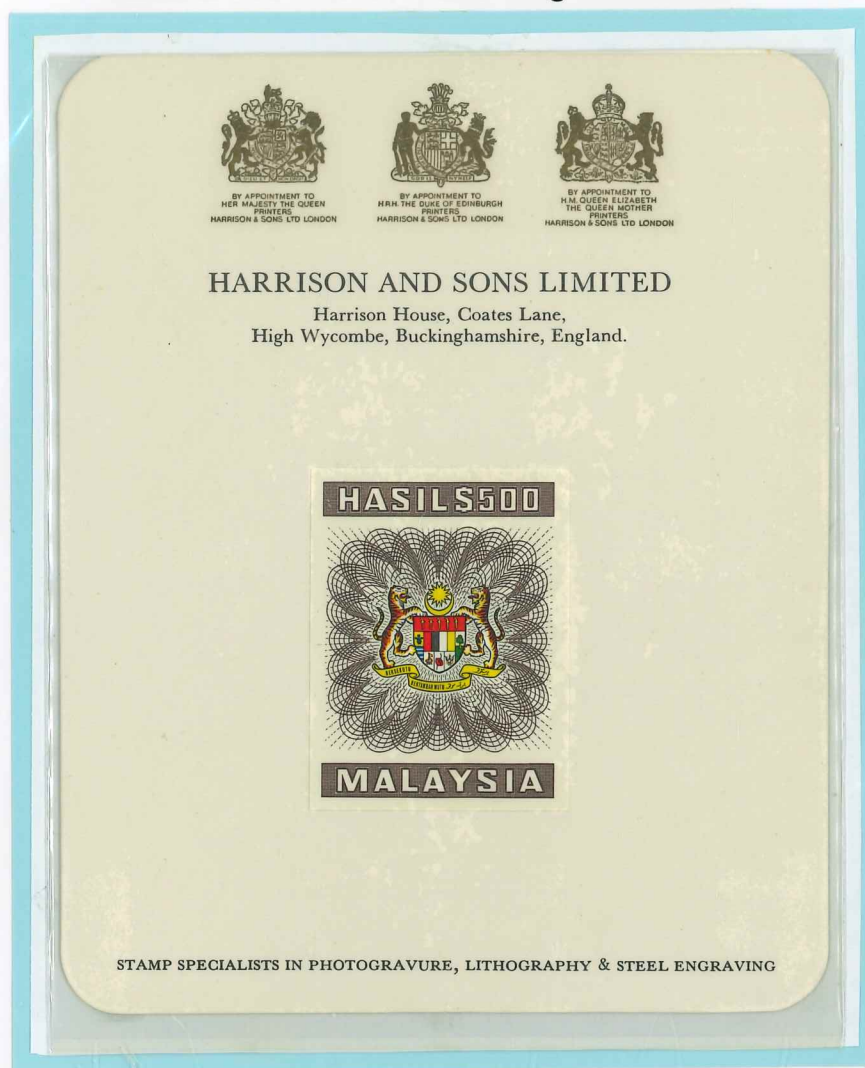
5 values, \$25, \$100 \$250 \$500, \$1000 was issued with a change in Sarawak Crest. The Hornbill bird with full double wing outstretched. Watermark script Harrison's. Perf. 14½



MALAYSIA – HASIL (REVENUE)

1982 Hasil \$500 (Brown) imperf proof copy affixed on Harrison & Sons Card

Hornbill bird with full double wing outstretched



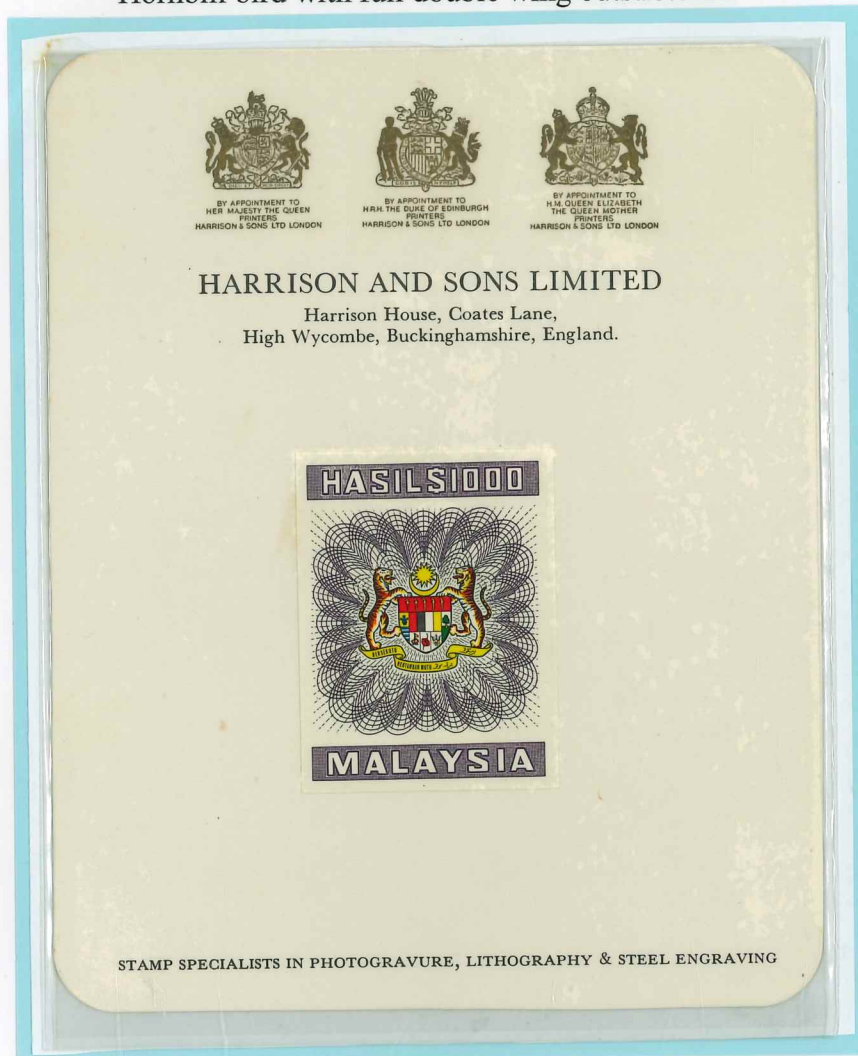
Issued stamp in Brown



MALAYSIA -HASIL (REVENUE)

1982 Hasil \$1000 imperf proof copy in purple on Harrison & Sons card

Hornbill bird with full double wing outstretched



Issued stamp in Vermilion



MALAYSIA – HASIL (REVENUE)

1985 same design as 1982 issue but slightly reduced in size

Printed by French Government Printer

Watermark multiple ITVF – 9 mm high. Perf 13



\$100



MALAYSIA – HASIL (REVENUE)

1985 - \$250 printed by French Government Printer
Watermark multiple ITVF – Perf. 13



\$1000 in a block of 4



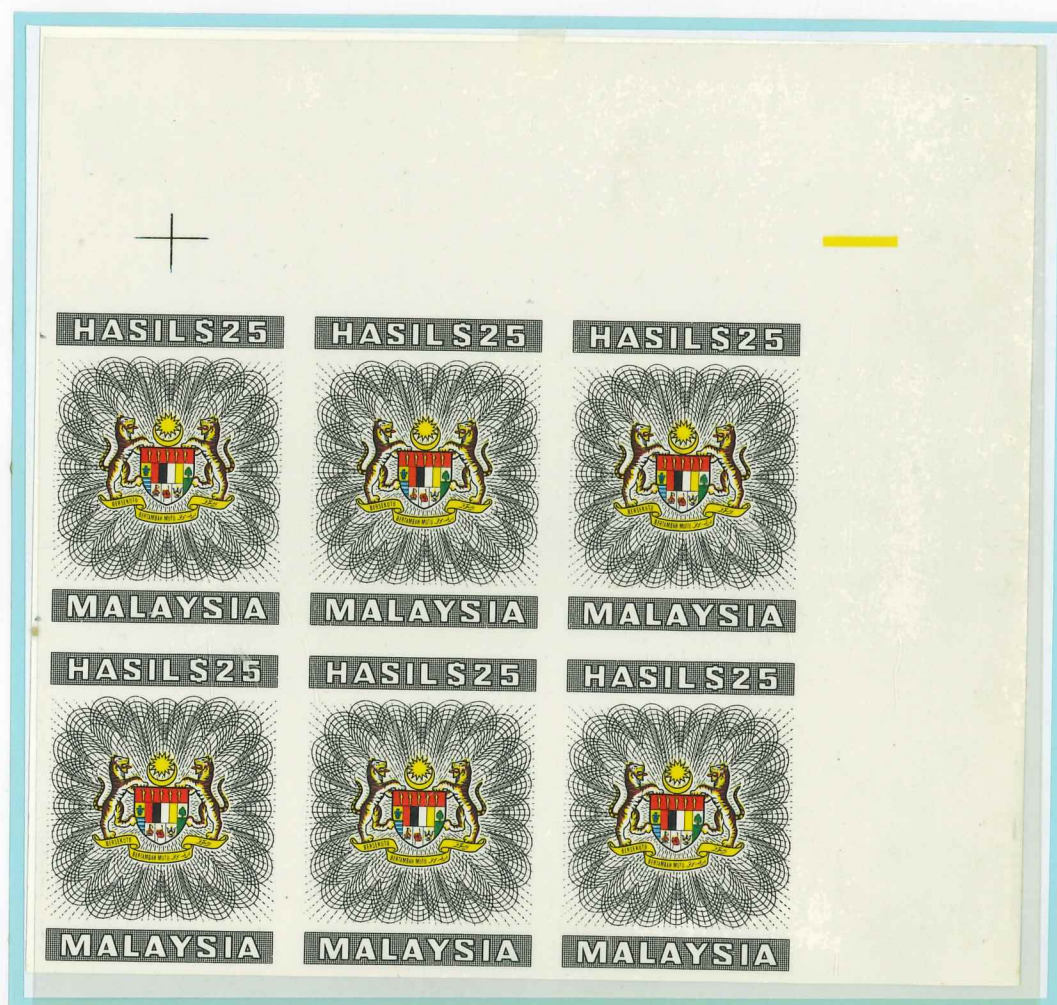
MALAYSIA – HASIL (REVENUE)

1985 - design same as 1982 issue

Printed by French Government Printer
Imprimerie des Timbres-Poste et Valeurs Fiduciaires

Watermark multiple ITVF.

\$25 Imperf proof copy in a corner block of 6 (2x3)



MALAYSIA – HASIL (REVENUE)

1985 - \$100 Imperf proof copy in a corner block of 6 (2x3)

Watermark multiple ITVF



MALAYSIA – HASIL (REVENUE)

1985 - \$250 Imperf proof copy in a corner block of 6 (2x3)

Watermark multiple ITVF



MALAYSIA – HASIL (REVENUE)

1985 - \$1000 Imperf proof copy in a corner block of 6 (2x3)

Watermark multiple ITVF



TRANSFER OF SHARES OR STOCK.

I, ^{28/-} TAN KIM LENG, OF NO. 4, LAHAT LANE,

IPOH, PERAK, W. MALAYSIA,

in consideration of the Sum of [See note at foot] DOLLARS THIRTY THOUSANDS ONLY.

paid by NG SIAM LAN (F), OF NO. 4, LAHAT LANE, IPOH, PERAK, W. MALAYSIA,

MALAYSIA - HASIL (REVENUE)

Sale of Thirty thousand shares for \$ 10,000.00
Stamp duty \$45.00 paid at the rate of 15 cents
for every \$ 100.00 or part thereof under item
32 (b) (i) of Stamp Ordinance 1949

hereinafter

Do hereby

30,000 SHARES OF \$1/- EACH FULLY PAID VIDE SHARE CERTIFICATE NO. 7

TAN BOON BAK & SONS SDN. BHD.

of and in the undertaking called the

To hold unto the said Transferee, HER Executors, Administrators and Assigns subject to the several conditions, on which SHE held the same immediately before the execution hereof; and THAT the said Transferee, do hereby agree to accept and take the said TRANSFER subject to the conditions aforesaid.

As Witness our Hands and Seals, this 31st day of May in the Year of our Lord One thousand Nine hundred and ninety seven

Shares forwarded to the Company's Office by Stock

Certificate for

Signed, sealed, and delivered by the above-named
.....
.....in the presence of
* Witness's { Signature,*
Address
Occupation.....

Signed, sealed, and delivered by the above-named
.....
.....in the presence of
* Witness's { Signature,*
Address
Occupation.....

I hereby confirm that the name of the Transferee was filled in prior to the execution hereof by me.

Tan Kim Leng



NOTE:—The consideration of the Buyer, the Stamp Act regulating the ad valorem transfer of shares is the first Seller will receive, owing to sub-sales by the original Sub-purchaser shall be the one inserted in the Deed, as

“Where the same to be sold by the original Seller, the Sub-purchaser shall be the one inserted in the Deed, as not having obtained a Conveyance thereof, contracts to be immediately to the Sub-purchaser, the Conveyance is to be made to the Sub-purchaser.” [54 & 55 Vict. Cap. 39 (1891). Section 58,

* When a Transferee is a Female, the signature must be attested by H.M. Consul or Vice-Consul, a Clergyman, a Magistrate, Notary Public, or a Justice of the Peace, as refuse to recognise Signatures not so attested. When a Transferee is a Male, the signature must be attested by a Justice of the Peace, a Magistrate, Notary Public, or a Justice of the Peace, as refuse to recognise Signatures not so attested. When a Transferee is a Wife, she must give her Husband's Name, Address and Quality, as refuse to recognise Signatures not so attested.



8
3-6-77
af

A husband must not witness the signature of his wife or vice versa.

63

GREENIE

MALAYSIA – HASIL (REVENUE)

On 1st January, 1990 special revenue stamps were introduced for payment of Stamp duty under Stamp Act, 1949. Postage stamps used for payment of stamp duty were not allowed to use from 1.1.1990. It was announced that Revenue stamps of 10sen, 50sen, \$1, \$5, \$10 and \$50 will be available for sale on 1.1.1990. But only the 10sen, 5sen, \$1.00 and \$5.00 were on sale on release date. The new series was printed by Security printing division of National Printing Department, Kuala Lumpur



MALAYSIA - HASIL (REVENUE)

Employment Contract dated 19th February 1990 using large format \$1 stamp

Stamp duty \$3.00 paid vide Stamp Act, 1949 - First Schedule Item 4

EMPLOYMENT CONTRACT

This agreement is made on this 19th day of FEBRUARY
in the year 1990 between Mr./Mrs. TAN CHENG KEAT
i/c no. 5036330 of 38 JM ATHINAHAPAN 4, TAMU TAMU
ISMAIL, KUALA LUMPUR (hereinafter called the Employer) and
Ms. TERESITA J. CAMARILLO holder of
Philippines Passport no. H 370688 of SAN FELIPE SUR.
BINALUAN, PANGASINAN (hereinafter called the Domestic Maid).

It is hereby agreed and declared as follows:

1. Period of Contract: The Employer shall employ the Domestic Maid for a period of 2 years, commencing from the date of the arrival of the Domestic Maid at the Employer's home.
2. Place of Employment: The Domestic Maid shall work and reside only at 38 JM ATHINAHAPAN 4, TAMU TAMU DR. ISMAIL, K.L.
3. Duties and responsibilities of the Domestic Maid:
 - a. The Domestic Maid shall perform diligently and faithfully all the assigned household duties.
 - b. The Domestic Maid shall comply with relevant instructions of the Employer in the performance of her assigned household duties.
 - c. The Domestic Maid shall work only with the Employer and



MALAYSIA – HASIL (REVENUE)

Hardly after three weeks of issue most of the denominations were sold out. To meet the demand stamps in the values 10¢, 50¢ and \$1.00 were printed in Indonesia by Perum Percetakan Uang Republik Indonesia or PERURI in short. The second printing of 10¢, 50¢, \$1.00 and \$5.00 were released in July, 1991. These stamps were printed by National Printing Department, Malaysia as well as Peruri



MALAYSIA - HASIL (REVENUE)

Receipt dated 20.4.90

Stamp duty for a receipt for any money or value of which exceeds \$20.00 was increased from 6¢ to 10¢ vide item 64, Stamp Ordinance 1949.

NOTE: Stamp Ordinance 1949 was changed to Stamp Act 1949 by Act 378

Syarikat Motor Chin Yee Kan

Official Receipt No. 40, Pesiaran Segambut Tengah,
off Segambut Light Industry, Kuala Lumpur. Office Tel: 662530
Resd. Tel: 635434

No. 2751 Date 20-4-90

茲收到
Received from Tun Md. Suffian
來大銀
the sum of Dollars Six Hundred seventy two
and ten thirty only -
係還
being payment of our Invoice No: -
50271

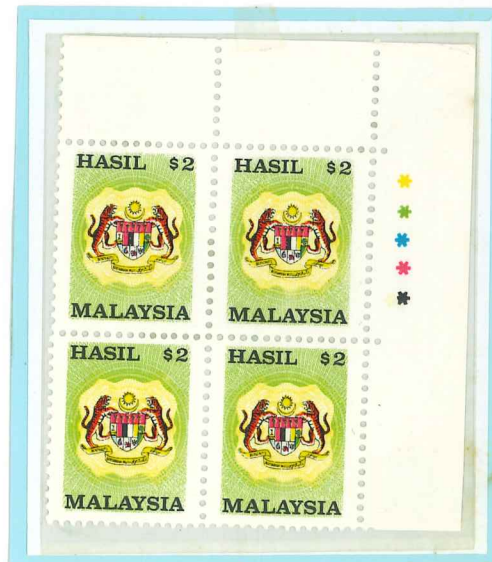
\$ 672/30
Cash/Cheque SC
809748

YARIKAT MOTOR CHIN YEE KAN

Bas

Signature

Two values - 15¢ and \$ 2.00 were released in 1992



MALAYSIA - HASIL (REVENUE)

Two receipts below dated 21.3.90 and 30.4.91 respectively

RESIT. OFFICIAL RECEIPT No. _____

正式收據 日期 21 MAR. 1990
Tarikh
Date

Diterima Daripada
茲收到
Received from ENCIK S. MUTHU CHELLAPPAN.

RINGGIT
來銀
The Sum of Dollars TWO HUNDRED ONLY.

Kerana Bayaran
對還
In payment of PURCHASE MALAYSIA STAMPS.

PEJABAT 19
 HASIL 10¢
 02 APR 90
 KUALA LUMPUR
 MALAYSIA
 \$1

[Signature]

PUSAT PAKAR MATA SHUKRI & HARDEEP SPECIALIST EYE CENTRE
Sdn. Bhd.
32, Jalan Ipoh, 51200 Kuala Lumpur. Tel: 4418877

RESIT RESMI Tarikh: 30/4/91


Diterima daripada Tan Puan Bunny Suffian

Wang yang diterima \$ 230/- Ringgit; Two
hundred and thirty only.

Untuk Bayaran Bin No. 10548

Tunai/Cek No. 100071 scb

No. 13648



PUSAT PAKAR MATA SHUKRI & HARDEEP
SPECIALIST EYE CENTRE
Sdn. Bhd.
32, Jalan Ipoh,
51200 Kuala Lumpur
Tel: 4418877

Tandatangan

MALAYSIA - HASIL (REVENUE)

Bill of Exchange dated 20th November, 1990

Proper stamp duty of \$ 1.00 paid

No. 14026001330
 Exchange for \$94,675.75
 At 120 days
 (second of the same tenor and date being unpaid) to the order of.
 First of Exchange
 Kuala Lumpur
 20th November, 1990
 Development & Commercial Bank Berhad
 the sum of MYR: NINETY FOUR THOUSAND SIX HUNDRED AND SEVENTY FIVE AND CENTS
 SEVENTY FIVE ONLY
 SPUN POLYESTER YARN
 40/2 - 3,100 kgs
 60/3 - 500 kgs
 60/2 - 2,115.80 kgs
 20/4 - 450 kgs
 Development & Commercial Bank
 20/2 - 1,000 kgs
 Shah Alam
 To Unitex Industries Sdn. Bhd.,
 Lot 10, Jalan Dawai 16/2,
 40000 Shah Alam,
 the value received
 Director
 Unitex Industries Sdn Bhd.
 Authorised Signature

BL-11



MALAYSIA – HASIL (REVENUE)

Security Bond for a Visit Pass (TE).

Stamp duty \$10 paid under item 23 of the 1st Schedule
to the Stamp Act, 1949

Signature of Witness
Full Name of Witness
Address of Witness
No. of

GOVERNMENT OF MALAYSIA
IMMIGRATION ORDINANCE, 1959
(F.M. 12 of 1969)
Immigration Regulations, 1963
(F.I.N. 228/63)

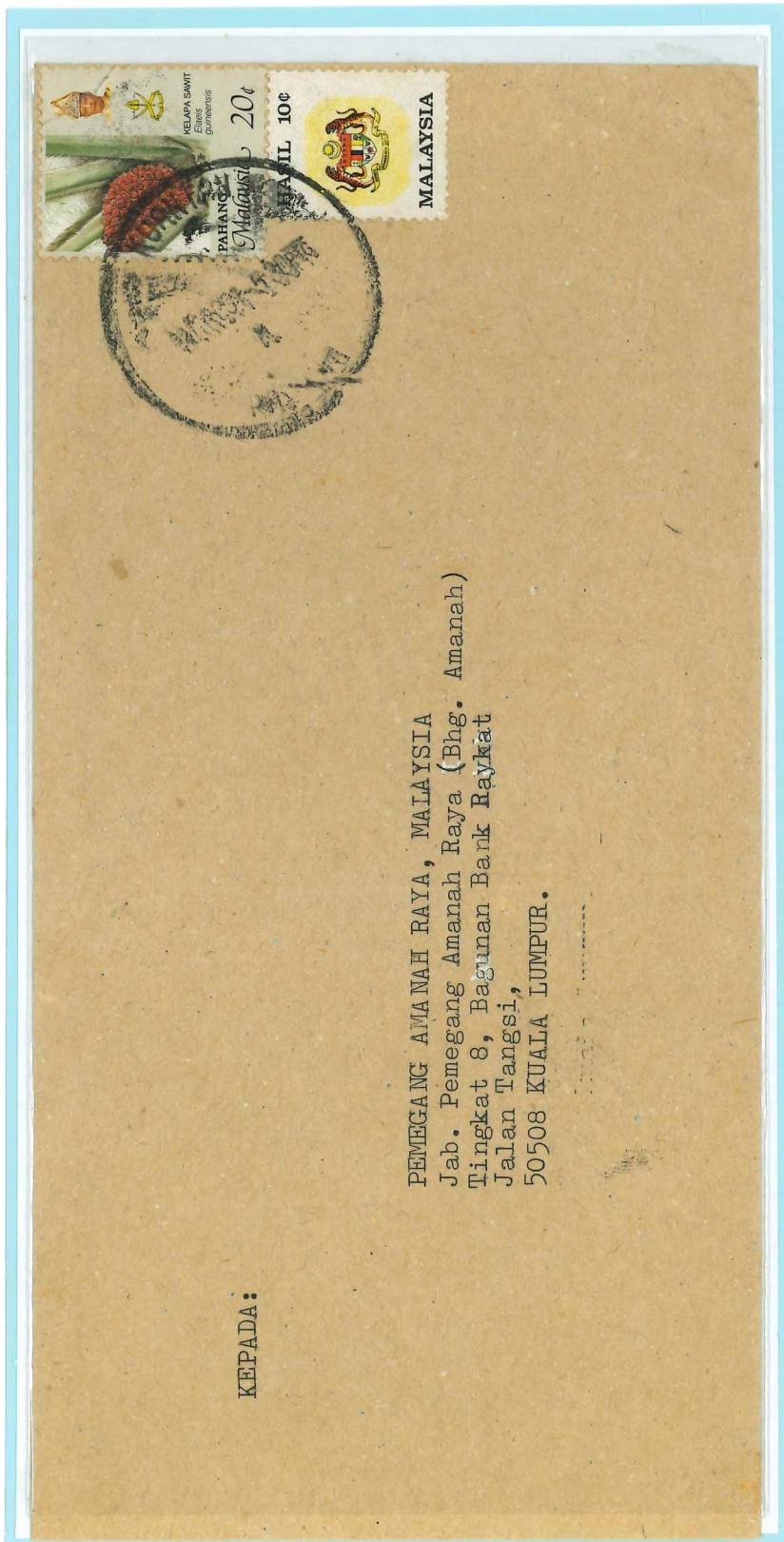
SECURITY BOND
(Regulation 18)



WHEREAS it is a condition of the issue of a VP(TE)
Pass to me/ Vilma Sari
of Benguet Klondykes Philippines
that there be furnished by/me on behalf of the said above named
security in the sum of One Thousand Ringgit as a
guarantee that I/the said above named will comply with the provisions of the
above Ordinance and of any regulations made there under and with any conditions
imposed in respect of or instructions endorsed on such VP(TE) Pass.

MALAYSIA – HASIL (REVENUE)

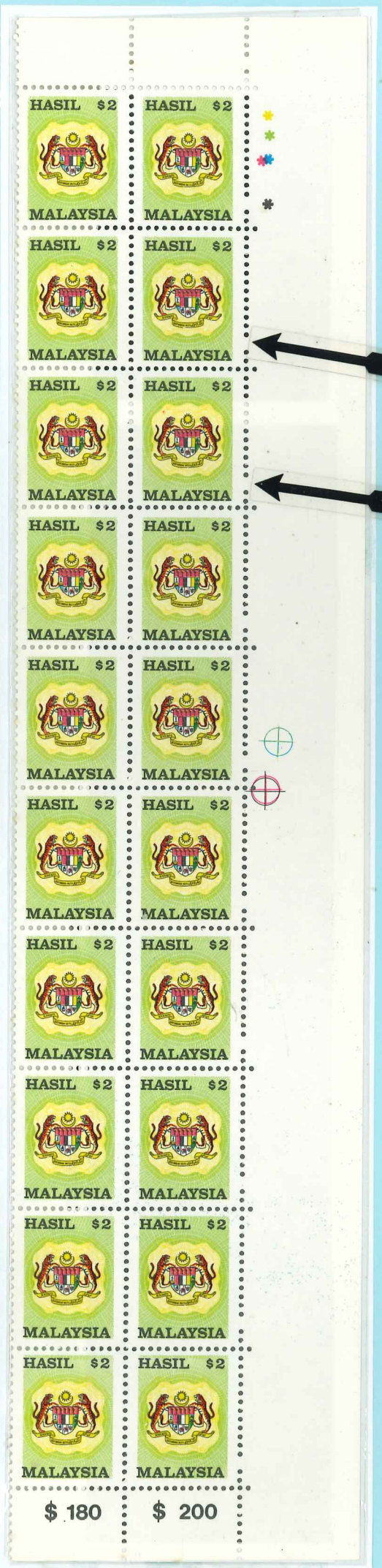
Revenue 10¢ used for postage. The envelope was cancelled manually.
Maybe the Postal Clerk is not aware that the 10¢ is a Revenue stamp





**MALAYSIA-HASIL
(REVENUE)**

\$1 Hasil – Black colour
partly missing in Row 7
and completely missing
in Rows 9 and 10



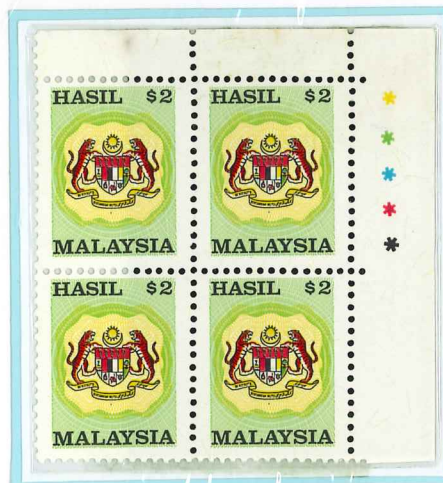
MALAYSIA - HASIL (REVENUE)

1990 - \$2 Hasil

One perforation missing in all the 10 stamps in the vertical 10th Row.

1990 - \$2 Hasil

A block of 4 stamps with normal perforation.



**MALAYSIA – HASIL
(REVENUE)**

HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	HASIL \$2  MALAYSIA	
\$ 120	\$ 140	\$ 160	\$ 180	\$ 200	

Hasil \$2. Green colour missing
10% on Row 8/6-10 and 90%
on Row 9/6-10

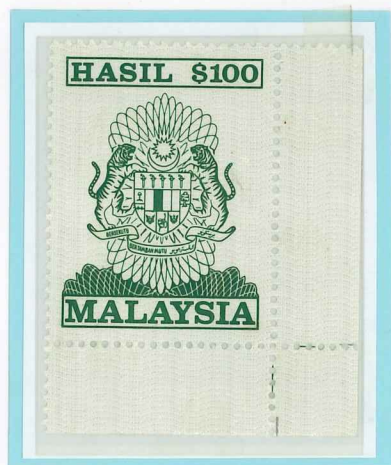
MALAYSIA – HASIL (REVENUE)

July 1990 Revenue issue III

\$10, \$50, \$100 and \$250 all printed in single colour

Two four-pointed stars under the stylized tree in the State Arms of Penang

Printed on security paper with magnetic fibres. Perf 12½



MALAYSIA – HASIL (REVENUE)

c2002 Hasil \$10.

Redrawn type, with waves under the stylized tree in
the State Arms of Penang



Hasil \$100 (green) with
major perforation shift



MALAYSIA - HASIL (REVENUE)

1990 - \$10 Hasil

Offset print on the gum side



MALAYSIA – HASIL (REVENUE)

1st February 2009

The new set of 5 denominations RM5, RM10, RM50, RM100, RM250
was printed by Percetakan Keselamatan Nasional

