

IRISH PHILATELY

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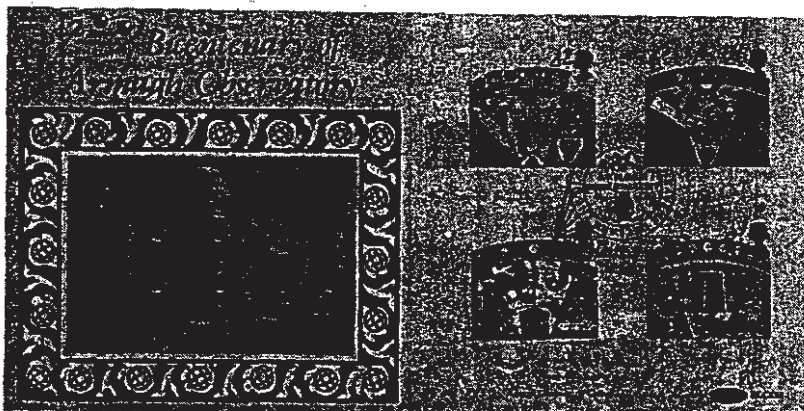
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Bicentenary of Armagh Observatory;
the special 'Benham' cover with the
relevant handstamp. (see page 8).

EDITORIAL: March again and a new issue of Irish Philately. A broad expanse of philately covered in the following pages reflecting the diverse interests of the members. Needless to say articles are still required for future publication on all aspects of the hobby with of course an Irish flavour!

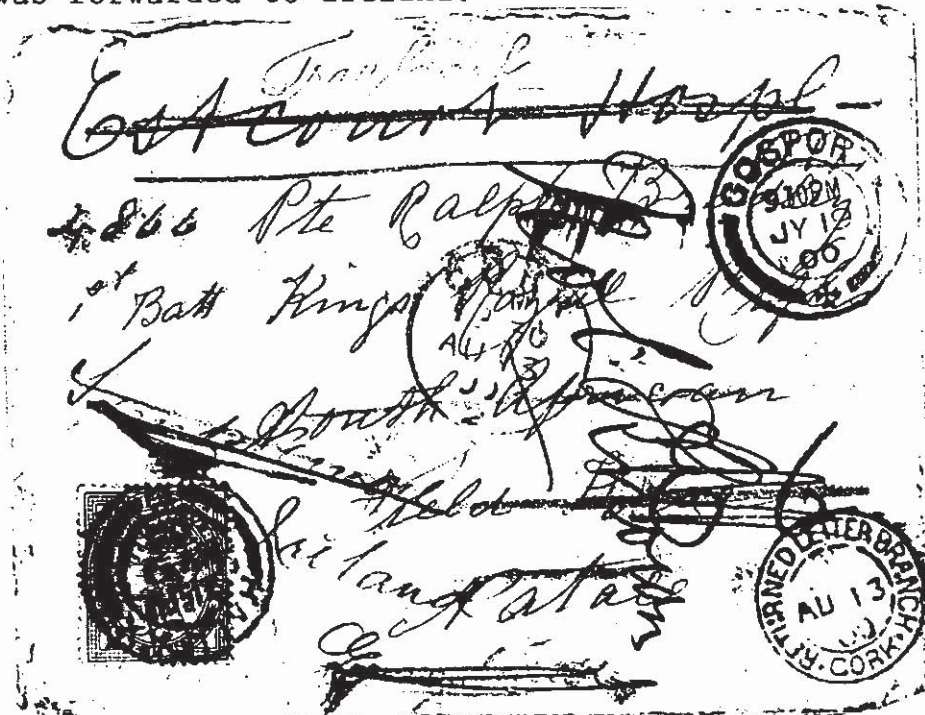
Dear Editor

RETURNED LETTER BRANCH, CORK

I recently came across this much travelled Soldier's letter which, apart from its own intrinsic interest, carries a particular hand-stamp which is quite new to me.

The cover started its journey in Halifax on May 9th, 1900 and is addressed to 4866 Private Ralph Bradley, a soldier attached to the 1st Battery, Kings' Royal Rifles, then on service with the South African Field Forces in Natal.

The various date stamps and manuscript markings indicate that the soldier must have been wounded and transferred back to England to a hospital in Gosport before the letter arrived in South Africa. There is a double ring FIELD POST OFFICE * British Army South Africa marking on the reverse indicating a transit there on June 10th, 1900 with an arrival mark at Gosport on July 13th. However Private Bradley was no longer there and the letter was forwarded to Ireland.



Markings on the reverse shows that it arrived in Templemore on July 20th after it was sent from Gosport on July 16th. In the absence of delivery there, it was then forwarded to Cork where it arrived on August 11th. On August 13th, the chase was given up and the letter was returned from the Returned Letter Branch, three months after it was originally posted.

The interesting handstamp is of course the RETURNED LETTER BRANCH * CORK. Apart from being the first I have seen from that city, it also is unusual, at least to me, in that it is a double ring type quite unlike the single ring handstamps used at the Returned Letter Branches at Dublin and Belfast. Additionally its date seems quite early.

Although my searches have been relatively limited, I can find no reference to a double ring stamp of this type, let alone one from Cork. I wonder if a reader more acquainted with these stamps than myself can supply any further information on it.

Dr. C.I. Dulin
Geneva.

Dear Editor,

IRISH MILEAGE MARKS, BUTTEVANT, County Cork.

Recently I acquired two mileage marks of Buttevant, County Cork, which require some research.

Hans Moxter, of the German F.A.I., in his booklet "The Mileage Marks of Ireland, 1808-1839", records two different mileages

BUTTEVANT / 132, 1822-1824 &

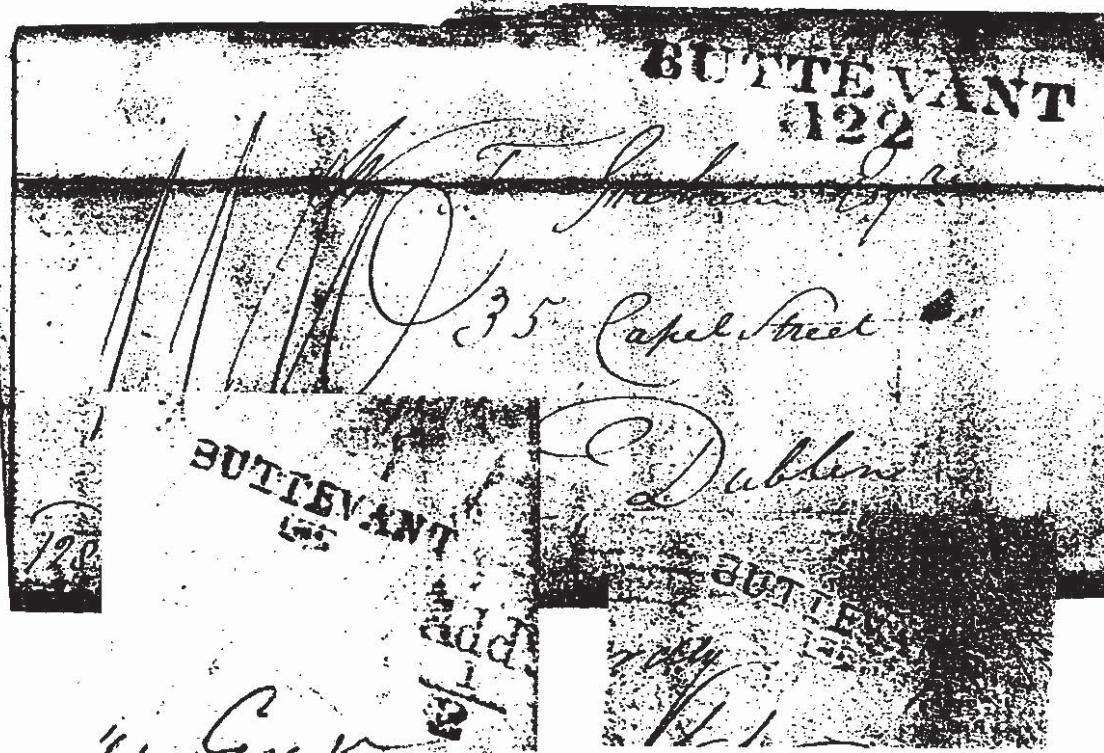
BUTTEVANT / 122, 1825-1830.

The two marks that came my way both appear to be somewhat mutilated but might be 135 - they certainly do not correspond with 132 or 122 - are dated April 22nd, 1824 and June 22nd, 1824, and measure over all 37 mm X 9 mm.

I do not possess the 132 mileage but I have the 122, dated June 22nd, 1825 and that measures 57 mm X 11mm.

Hans Moxter, in a letter to me referring to the new mileage, writes -

"the mileage, even after enlargement, is not clearly defined. It looks as if someone did manipulate the figures on purpose - perhaps with a file - in order to make them illegible, but not to remove them entirely. I cannot explain the purpose of such action as the rate of postage between 120 and 150 miles was the same".



BUTTEVANT / 122 (June 22nd, 1825) with the two 'defaced' BUTTEVANT mileage marks. (below)

Could it be that the postmaster, realising that 135 (?) was incorrect, defaced it as he was waiting for the new 122 mark? It seems as if the 135 (?) mileage was in use for a very short period in view of the recorded dates for 132 and 122 though it is known that the use of different mileages was overlapped in some towns.

I would be very grateful if readers would check any Buttevant mileage marks in their possession and let me have the following information ;

1. BUTTEVANT / 132 - any extension of the years of use, 1822/24, but particularly any usage in 1824 with full date, also measurement and colour.
2. BUTTEVANT / 122 - as above but especially full date of use prior to June 22nd, 1825.
3. Any other mileage, particularly an impression that looks like 135 with full dates and colour.

Unfortunately the impressions of 135 (?) , whilst quite clear except for the mileage, are in red and do not reproduce very clearly.

W.E. Davey,
Tisbury, Salisbury.

Dear Editor,

PRINTERS OF COMMEMORATIVE STAMPS, THE MARY AIKENHEAD ISSUE

Establishing the identity of those firms which prepared the printing plates and of those which printed Irish issues and where the work was done, has been a difficult and lengthy task. I wonder if it is yet completed? I recently came across a newspaper cutting, noted as being from THE IRISH TIMES of November 13th, 1958, and which reads -

"PRINTING OF STAMP

Dr. Ryan, Minister for Finance, told Mr. Rooney (F.G.) that the contract for the printing of the Mother Mary Aikenhead stamp was placed with Messrs. Waterlow & Sons Ltd., London, for production at their works in Brussels. It was contrary to established practice to disclose the amount of the contract. The stamp was printed by the recess process and that was the reason why it was placed outside the country".

I am not a member of the Waterlow Study Circle and do not have access to its Journal, which might have already published information of interest to students of Irish Philately or may well do so in the future. Did Waterlow do any other commemorative stamp printing for Ireland? Can a reader assist? The 'reason' is also open to doubt. The Aikehead stamps were issued in October 1958. The two prior issues in November 1957 and July 1958 (Wadding and Clarke) and the recess issue of July 1958 (Guinness) are stated to have been printed by De La Rue, Dublin. So much, apparently, for the reason Doctor Ryan gave. Does anyone really know why the contract was given to Waterlow and whether it was not unusual for them to print stamps in Brussels?

P.H. Williams,
Birkenhead.

THE NORTHERN IRELAND SLOGAN POSTMARKS & COMMEMORATIVE HANDSTAMPS OF 1990.

Alan Kane

Slogan Postmarks, 1990

During 1990 the Northern Ireland Post Office was issued with eleven new slogans for use in their cancelling machines. With just two exceptions use was confined to Belfast.

The eleven are as follows -

"SMOKERS QUIT AND WIN 14th MARCH 1990" (fig. 1). In use at Belfast, Febraury 19th to March 17th.

"NATIONAL SPEAK WEEK SPEECH AND LANGUAGE DIFFICULTY BRITISH TELECOM 5 - 11 MARCH 1990" (fig. 2). In use at Belfast, March 5th to the 10th.

"BILL McCLAREN SAYS MAKE SURE YOUR PLUMBER IS A MEMBER OF SNIPEF" (fig. 3). In use at Belfast, April 2nd to 29th.



fig. 1



fig. 2

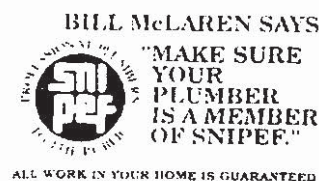


fig. 3

"VISIT STAMP WORLD LONDON 90 ALEXANDRA PALACE 3 - 13 MAY" (fig. 4). In use at Belfast, Londonderry, Portadown and Ballymena, April 9th to May 12th.

"O 8/7 1 6 MAY CODE CHANGE DAY" (fig. 5). In use at Belfast, April 9th to June 8th.

"HANDLE ALCOHOL WITH CARE DRINKWISE DAY 12 - 6 - 90" (fig. 6). In use at Belfast, May 29th to June 12th.

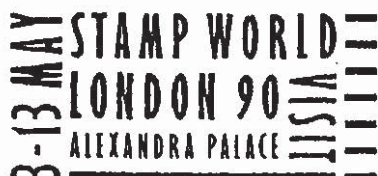


fig. 4



fig. 5

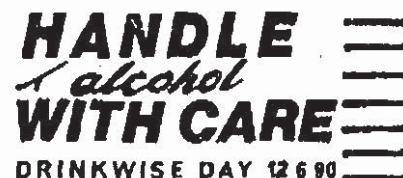


fig. 6

"20 JULY - 15 SEPTEMBER PROMS 90 LIVE ON BBC RADIO 3" (fig. 7). In use at Belfast, July 2nd to 31st.

"FROM 27 AUGUST BBC RADIO 2 ONLY ON 88 - 91 FM", (fig. 8). In use at Belfast, August 1st to 31st.

"CAN YOU GIVE A PET A HOME WORLD ANIMAL DAY OCTOBER 4th" (fig. 9). In use at Belfast, September 3rd to the 29th.



fig. 7



fig. 8



fig. 9

"ROYAL SOCIETY OF CHEMISTRY 7 - 14 NOVEMBER 1990" (fig. 10). In use at Belfast, October 15th to November 14th.



fig. 10

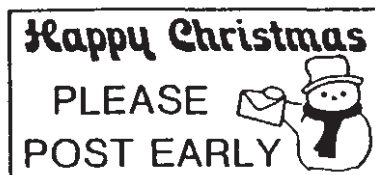


fig. 11

"HAPPY CHRISTMAS PLEASE POST EARLY" (fig. 11). In use at 23 offices listed November 26th to December 19th, as follows -

Antrim	Cookstown	Magherafelt
Armagh	Downpatrick	Newcastle
Ballymena	Dungannon	Newry
Ballymoney	Enniskillen	Newtownards
Banbridge	Limavady	Omagh
Bangor	Lisburn	Portadown
Belfast	Londonderry	Strabane
Coleraine	Lurgan	

The dates and offices of use are supplied by the Post Office Postmark Bulletin. There are of course a number of anomalies. Some examples noted to date include ;
Portrush advertised as using the "HAPPY CHRISTMAS" slogan, even though the mail from there is cancelled at Coleraine;
The slogan cancel "POST OFFICE MERCURY CARD AVAILABLE AT YOUR POST OFFICE NOW", was supposed to have been in use at Belfast from October 15th to November 2nd but was in fact withdrawn prior to date of use!

The following were used on dates other than specified by the Post Office: the "PROMS 90" slogan used on September 4th, the "0 8/7 1 CODE CHANGE" slogan used on June 10th and the 1989 "CHOOSE CHARITY STAMPS" slogan was used in January and

December, despite the fact that there were no 'charity' stamp issues in 1990!

From about January 5th to mid September, red ink was supposed to have been used at all offices whilst a new black ink was being developed, as it was found that the old black ink could be washed off with a household cleaner.

The actual dates the red ink was in use varies from office to office and Ballycastle with its little Krag machine seems to have been immune altogether.

Special Handstamps, 1990

A number of special commemorative handstamps were used in connection with Northern Ireland in 1990, the majority were privately sponsored.

The first, fig. 1, was issued in conjunction with the ITV Telethon '90, to help raise money for childrens' charities. The handstamp depicts the Ulster Television logo.

The landing of Prince William of Orange in Ireland in 1690 was commemorated with a special handstamp, fig. 2. Used at Carrickfergus, County Antrim on June 14th the handstamp features the medieval town seal. The postmark was sponsored by the Recreation Department, Carrickfergus Council.

On July 1st a handstamp was used on covers commemorating the Battle of the Boyne, fig. 3. It was sponsored by the County Grand Orange Lodge of Belfast.



fig. 1

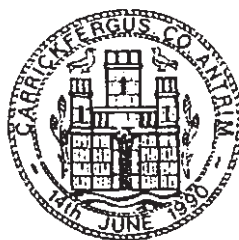


fig. 2

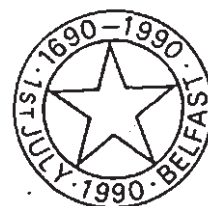


fig. 3

Armagh Observatory celebrated its bicentenary in 1990 and was the subject of two handstamps on October 16th. They were used to cancel a set of stamps issued by the Post Office (UK) issued on the same day. The first cancel was that used by the Post

Office itself, fig. 4, the second sponsored by a Philatelic Dealer, fig. 5.



fig. 4



fig. 5

The final special handstamp, fig. 6, was used to cancel the four 'Country' stamps issued on December 4th. This design of handstamp has been in use since 1986.

These handstamps were applied at the Scotland & Northern Ireland Handstamp Centre, George Square, Glasgow.



fig. 6

'EASTER RISING', 1916

E. Margiotta

I am attempting to compile a catalogue of postcards depicting scenes and in general, relating to the 'Easter Rising' of 1916; together with any information about them - publishers, manufacturers' numbers - anything at all concerning the cards. Any assistance that members could provide would be warmly welcomed.

Photostats of the whole card would be appreciated, but should this be not possible the exact wording on the front of the card and picture description would suffice. Any numbers pertaining to the card itself and indeed whether monochrome or in colour should be specified.

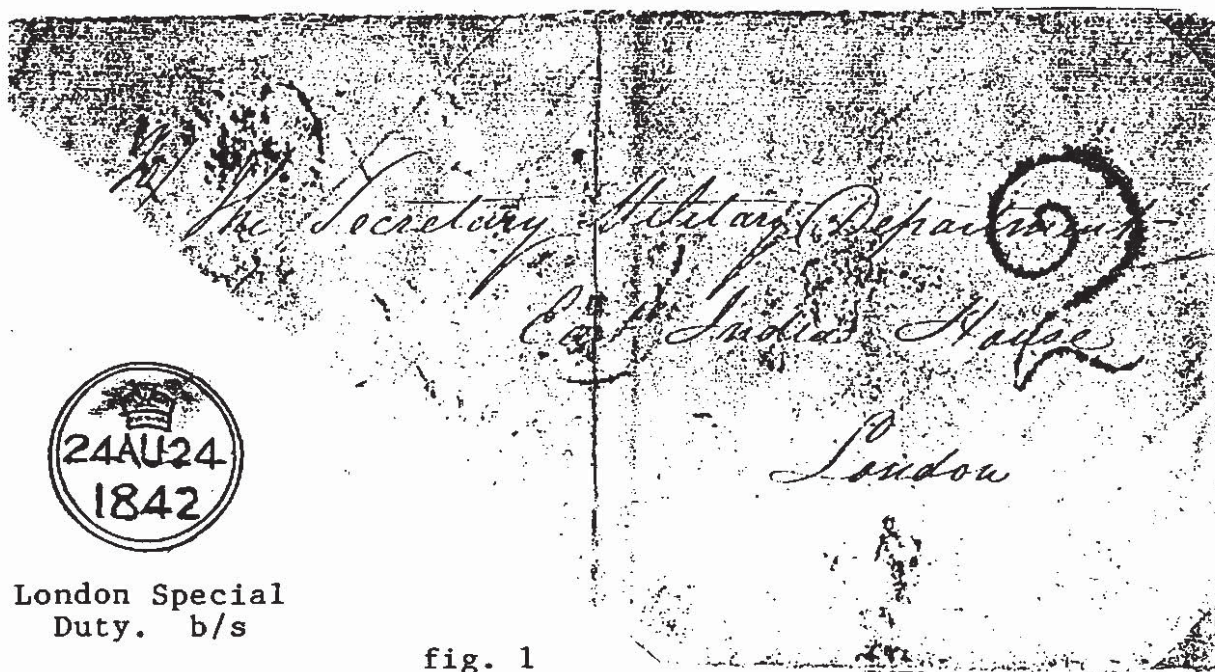
Finally if any articles from magazines or similar on the subject are available a photostat copy would be welcomed.

THE OFFICIAL MAIL MYSTERY
George E.R. Ithell

The privilege of Free Postage was granted to the East India Company in 1837, then acting in the Official Service for the Admiralty, War and Ordnance Departments. This was probably the only time that this Privilege was granted to any group, it being extended to the Board and Governors.

With the institution of the Uniform Penny Post on January 10th, 1840, individual Free Privileges were rescinded and a new system devised. All mails received and despatched were scrutinised, recorded and an account was then presented monthly and settled to the credit of the Post Office by the Paymaster General (in Great Britain) then shared by the Paymaster of the Civil Services for Ireland.

The unpaid '2' as on the cover below, fig. 1, would be recorded, the Special Duty handstamp applied and with similar items, the sum total set against the annual return of the Department's budget for postal expenses; an allowance by the Treasury in the Minutes of January 4th, 1840.



Dublin
b/s



London Chief
Office b/s

This system then became obsolete when the first Official handstamps were issued for use in Ireland. A handstamp dated January 5th, 1847 remains the earliest recorded. Selecting mailed items in endeavouring to research the early system in the treatment of Official Mail, I choose those from and to The East India Company, especially items mailed between 1840 and 1847.

The dearth of recognizable Official mail of these seven years prompts me to suggest, if not establish, that mail relevant to this concern, was in fact, all on Official business. This may create some controversy, but there are substantial facts which must be clues that one cannot disregard.

The importance of the East India Company is beyond doubt, as it was to all intents and purposes a Government Department. It had its own Army, Navy and Civil Service and was functioning as a recognized Colonial Office.

The East India Company was the Government of India from the years of George II, when the colonization of various islands was taking place and constitutional Government was encouraged. Many of the names associated with the Company are of people well remembered in the history of India. The most famous perhaps being Robert Clive (1725-1774) who became Lord Clive of India and was responsible for the Military power that he developed whilst a Governor of the Company. Warren Hastings (1732- 1818) was a Governor-General for many years, who had mixed fortunes during his administration, but did eventually come through it all with some credit. From one of his speeches comes this relevant remark.....

'It is the strangest of all Governments, but it is designed for the strangest of all Empires'.

Perhaps not as famous, but certainly well known as a poet and historian, Thomas Babington Macauley (1800-1859) was a leading Civil Servant in the Company and encouraged education in English standards. He subsequently became the first Baron Macauley of Rothley.

The Company was formed in 1599 and received its Charter from Queen Elizabeth in 1603. A number of merchants funded the nucleus with five ships on a voyage to the 'Spice Islands' for peppers, cloves and similar spices. The first round trip was completed in thirty months and a small profit was made in spite of many disasters, deaths and loss of ships. Millions of pounds were made over the years however, and the prestige of the Company was enhanced by the sort of administration demonstrated by its Board and Governors.

Always known as 'The East India Company', it was originally titled 'The United Company of Merchants of England, Trading to the East Indies'. An act of 1833 included many amendments and these consolidated its status.

In an Act of 1784 an effort was made to abolish 'The Court of Directors and Board of Governors and to vest the Government of India in the hands of seven Commissioners to be appointed by Parliament'. Then followed the new Ministerial Board. This was administered by the East India Company with the full title 'Board of Commissioners for the Affairs of India'. In 1814, salaries ranged from £5,000 for the President to £55 for the Assistant Librarian! Figures for 1830 were £5,000 and £100 respectively.

The list of Commissioners for the Affairs of India included many of the Nobility, Cabinet Ministers and Members of Parliament, consequently the Free privilege relating to the correspondence of the East India Company was considered with no

surprise. Abstracts of the accounts of the East India Company in 1841 show no items under postage! Some special dispensation for that item perhaps?

The first Governor, Sir Thomas Smyth, allocated three rooms of his residence for conducting the business until a building in Leadenhall Street was built in 1648, extended in 1726. Named East India House and renamed India House after the Indian Mutiny incident changed the course of India's history.

After the Indian mutiny of 1857 the authority of the Honourable East India Company was passed completely to the service of Her Majesty. The statement of farewell was issued to the Company's Servants.....

'The Company has the great privilege of transferring to the Service of her Majesty such a body of civil and military Officers as the world has never seen before. A Government cannot be base, cannot be feeble, cannot be wanting in wisdom that has reared two such services as the civil and military services of the Company. Let Her Majesty enjoy the gift, let her take the vast Country and the teeming millions of India under her direct control; but never let her forget the great corporation from which she has received them'.....

The above is an extract from the dissolution of the Company, dated September 1st, 1858.

The India Act of August 2nd, 1858

"Whereas the territories in the possession of under the government of the East India Company were continued in trust for Her Majesty, until Parliament should otherwise provide.....The government of the territories now in possession of the East India Company, and all powers exercised by the Company in trust for Her Majesty, shall cease to be vested in or exercised by the said Company; and shall become vested in Her Majesty as aforesaid and all territories which may become vested in Her Majesty and be exercised in her name".

A final Meeting of the Board and Governors of the Company was held in the renamed India House on September 1st, 1858, when the Company was finally dissolved and all business normally executed by the Court of Directors was transferred to the new India Department under that roof, until a new building in Whitehall was finished in 1861.

The above paragraphs give a brief history of the early days of the now more familiarly known India Office. Where now are the mailings to and from that Office bearing the Official postmark denoting that they emanated from some source of officialdom, especially of an Irish interest?

Are they, as I presume, similar items to fig. 1 illustrated, or were they under some other guise? Diligent searches, numerous enquiries to all known sources where one would expect to find these items in their collection produced nothing. Absolutely nothing other than these items, in my opinion, marked as

ordinary paid or unpaid mail. Surely, an area for a more sustained effort; I will wait for the remarks.

With the advent of the Penny Post in January 1840, the privilege of the Free postage for individuals was withdrawn and even Queen Victoria waived her Rights of perquisite which had been instituted in the seventeenth century. It is known that Edward VII restored this privilege for His mail and consequent Royals also avail themselves of this service.

The new Act decreed that a responsible person in each of the Government Departments should take care of items of mail authorised as Official and after signing them, place in a sealed bag to be then delivered to the Post Office where they will receive a special handstamp. Some of these signatures are seen on the mail up to the 1880's.

A popular manual and guide to the study of history and the postmark's, published by Alcock & Holland mentions a mark, but gives no explanation of its usage except that it was a handstamp for Special Duty. Some years ago I mounted a cover (fig. 1) with my analysis of this mark and a presumed purpose. Now, a variety of ideas and notions are expected and it is with interest that comments would be welcomed.

A contributor of articles to the magazine 'Stamps', James Grimwood Taylor provided an excellent article in 1989 on the mystery of this mark. (fig. 2) His examples showing the mark were of an Official nature and unless these handstamps are seen on a complete cover any idea of its function disappears.



figs. 2

My examples in fig. 2 are from vandalised covers of earlier postmark collectors, who did not realise that their value would be much more if left intact on the original cover. The comparative scarceness of this mark occurs mainly due to the fact that they were only applied to the top item of an Official bundle.



Mackay's 917 (with acknowledgment)

J. A. Mackay
H. Redington

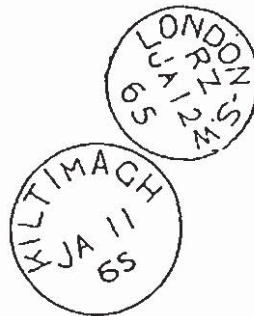
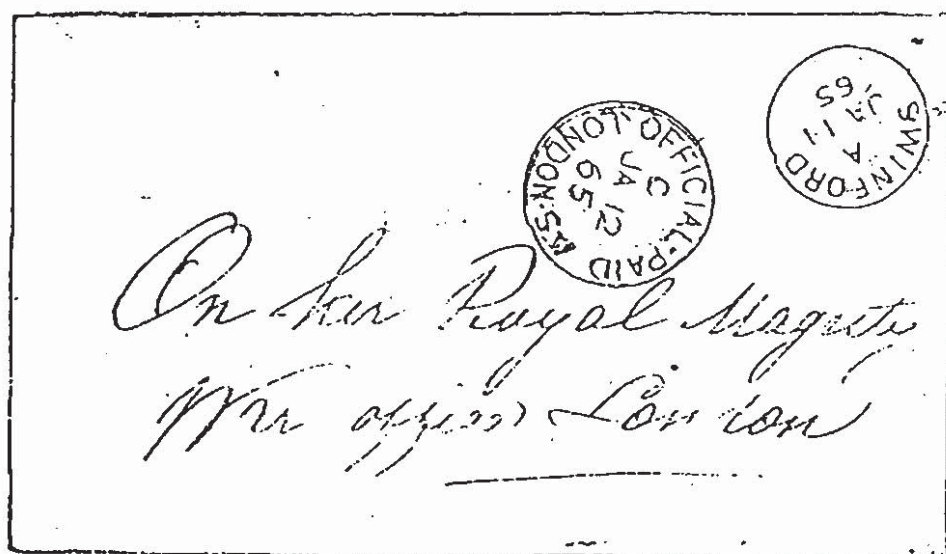


J. A. Mackay
H. Redington

figs 3a & b

An early type of Official handstamp seen without a code letter or number. Redington was Under-Secretary of State attached to the Chief Secretary's Office in Dublin Castle.

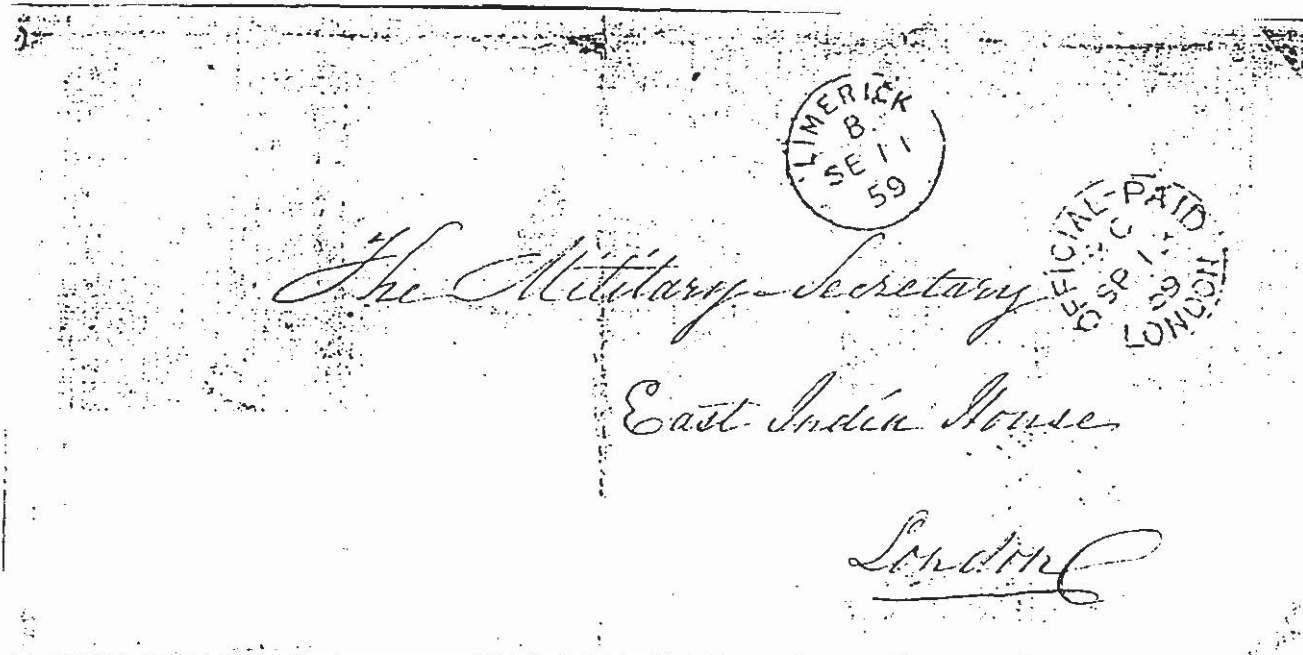
The late Fred Dixon, with whom I was corresponding on this subject was also at a loss to explain the lack of information and material in this area of study. He had in his collection, probably the earliest cover with an Official handstamp emanating from Ireland. This was dated January 5th, 1847. His description of the item fitted the illustration of James A. Mackay's type no. 917 ('Official Mail of the British Isles'). It was coded 'H' and was used with red ink. (fig. 3a) The earliest in my collection is dated March 12th, 1847, but has no code. Red ink was again used on this item. (fig. 3b)



b/s

fig. 4

Similar designs were used from the London and Edinburgh offices, but the position of the slightly altered crowns and circle distinguishes these from the Irish types. The London Office handstamps were in fact seen as early as 1840. Incidentally, London, Dublin and Edinburgh were the only offices at which these Official handstamps were used; Official items from the Provinces were placed in the special bag, transferred to London, where they would receive a London Official handstamp on arrival. (Figs 4, 5 & 6)



Official mail from the provincial towns was placed in a sealed bag, receiving the OFFICIAL PAID handstamp in London.

THE MILITARY SECRETARY, ...

INDIA OFFICE,

LONDON,



Prior to 1922, Belfast did not have an Official handstamp, but the mail in this category was franked with a PAID mark and confirmed with the Official handstamp on arrival in London.

S.W.

figs 5 & 6

Following the fig. 3 types, a third type with a similar design, except that the lettering and numbers are smaller and also has a '1' above the word Paid. This is similar to the letter and figure seen in the dater; does '1' stand for Ireland or is it a code? These are found with dates between 1850 and 1858 (fig. 7).



fig. 7

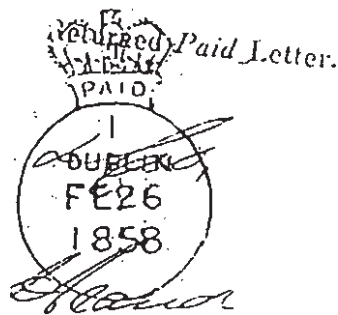


fig. 8

A less common type (fig. 8) than its predecessor had the word PAID in the collar of the crown and DUBLIN now takes up the position in the dater circle, where originally PAID was sited. This type was in use for a very short period as a new type is seen in 1860. (fig. 9)



fig. 9

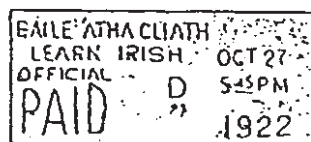


fig. 10

There were varieties of this type of handstamp with the wording DUBLIN OFFICIAL PAID in different positions, the dater circle in different diameters and with or without code letters; as many as ten variations are recorded. These were in use up to the transition period before a rectangular type featuring Baile Atha Cliath for Dublin made a brief appearance in 1922. (fig. 10)

Another chapter begins from 1924 when new circular designs with an Irish Harp and bi-lingual script in Irish and Arabic lettering became the norm.

MISLEADING POSTAL CHARGES

P. Quigley

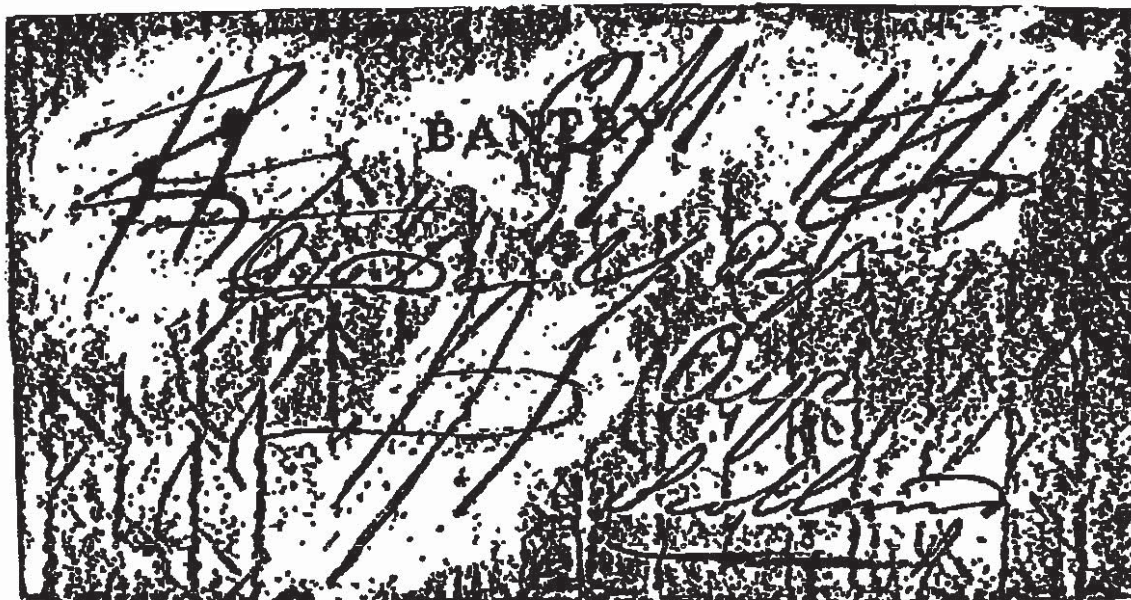
Most collectors of postal history come across material with postal charges which do not seem to fit in or match any of the known scales for postal rates of the period. The illustrated cover is a typical example of the difficulty one may have in reconciling the known rates with those shown on letters.

This letter was posted from Bantry to Ayr, Scotland, on July 14th, 1826. The following rates are shown on the cover -

11d, 1/1, 1/11, and 2/1.

The first problem with the letter is to decide what route was actually taken.

As the Dublin - Liverpool service did not start until August 1826, it could not have gone this way. As the letter shows Dublin transit marks it is unlikely to have travelled via Waterford - Milford. The Donaghadee - Port Patrick service had a packet rate of 4d from 1820. Lastly the Dublin - Holyhead service had a packet rate of 2d.



The front of the cover with the Bantry mileage mark at the top; note the various manuscript charges administered.

If the letter went via Holyhead we should be able to explain the rates shown on the letter.

The first charge of 11d, is the mileage charge from Bantry to Dublin. Bantry is some 171 Irish miles away and based on the 1814 scale the rate should be 12d; however this letter was posted during the period of reduced postage, and the 12d charge is thereby correctly reduced by 1d and thus 11d was raised.

The packet rate would be 2d and the 1/1 raised would explain this.

Holyhead to Ayr is 356 miles and the English charge based on the 1812 scale gives 1/1 making a total charge of 2/2, but the final charge is shown as 2/1.

Also the Menai and Conway tols would have to be added, so the letter could not in fact have travelled on the Dublin -

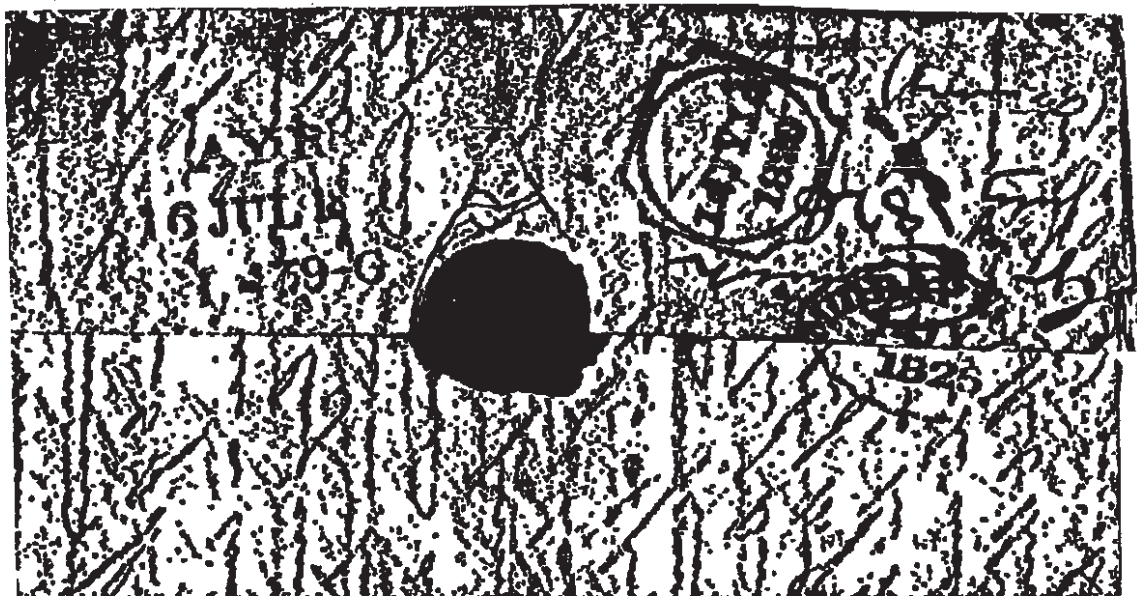
Holyhead route!

So now it seems that the letter did go via the Donaghadee - Port Patrick.

Bantry to Donaghadee is 266 Irish miles and at the 1814 scale the charge would be 1/2 less 1d, thereby totalling 1/1.

The packet rate on this route is 4d and the mileage from Port Patrick to Ayr is some 62 miles; the charge based on the English 1812 scale is 8d giving a total charge of 2/1 and this of course matches the final rate charged on the letter.

So if we accept that this is the correct route it should be possible to reconcile this with the progression of rates shown on the letter.



The reverse of the cover with the Ayr receiving mark on left.

The first charge of 1ld was raised by the Postmaster at Bantry. The next charge of 1/1 includes the total charge for travel within Ireland again at the reduced rate.

The next rate, 1/11, adds 10d to the Irish charge. This would cover the packet rate and the English mileage rate. As already stated the distance from Port Patrick to Ayr is 62 miles and the rate is 8d, this leaves 2d for the packet. This rate is incorrect as the packet rate was increased to 4d from 1820. The error was noticed by the Inspector and the 1/11 charge was deleted and he raised the final rate of 2/1.

note; On January 5th, 1826 both the Irish currency and Irish miles were abolished by Act 6, Geo. IV cap. 79. The Irish Post Office which was still independent at this time reduced the postage on single letters within Ireland by 1d.

The Act, 7 & 8 Geo. IV, cap 21, came into effect on July 5th, 1827; this restored the charges laid down in the 1814 act, thus the 1d reduction ceased from that date.

I would like to thank Edwin Davey and Denis Salt for their help with deciphering the rates on this letter.

It should also be noted that I.P.C. member Denis Salt is the co-author of a new book published by the Postal History Society; 'BRITISH POSTAL RATES, 1635 - 1839'.

THE OVERPRINTED RECEIPT STAMPS OF IRELAND
Norah K. Wright

It is in this field that some of the earliest overprints on stamps for security reasons occurred. Many firms precancelled stamps with their names or initials.

The overprints are found on low value stamps. According to the Stamp Act of 1853, the charge of 1d. was to be collected on receipts for £2 or more. The duty of 1d. could be paid by the use of impressed or adhesive stamps affixed to the receipt and cancelled to show it had been used.

The act of 1881 simplified matters, the duty of 1d. could now be paid by the use of a postage stamp. The duty of 1d. on receipts lasted until 1920 when it was raised to 2d. It is now of course abolished.

Overprinting the stamps prevented the pilfering problem. Only large shops and stores used the overprints. There was no need in smaller establishments, the owner simply cancelled the stamp by hand. The following are some examples from my collection -

ALLIANCE ASSURANCE COMPANY, 44 Grafton Street, Dublin,
printed horizontally, in black on GB 1d. lilac.

ALLIANCE and DUBLIN CONSUMERS GAS CO.,

1. name in full with 'received & £' sign above. Printed horizontally or vertically in red, on Eire SG 114.

2. 'A. & D.C.', reading vertically in two sizes, both red in colour on Eire SG 114.

BEAMISH & CRAWFORD Ltd. CORK,

1. name in full with "received" above. Printed horizontally in red on Eire SG 114.

2. 'B & C

B

Co Ltd' horizontally in black on Eire SG 92, 98 and 114.
Is this Beamish & Crawford, Bandon?

CANADA LIFE ASSURANCE COMPANY
horizontally in black on Eire SG 162.

CORK GAS CONSUMERS Co.

name in full with 'received & £' sign above and 'per' below. Printed horizontally in red or black. Different size printings on GB 1d. lilac. & Eire SG 93, 114, 126 and 160: mint example on SG 114.

H. WEBB ' Co. Ltd.

'paid with thanks' above name. Printed horizontally in black on SG 74.

ISAAC BECKETT DUBLIN

In 1865 Isaac Beckett started life as a "commission merchant", later he became an "oil and commission merchant" and by 1900 the firm were also wholesale druggists.

1. wording 'received for Isaac Beckett' printed horizontally in black on GB Inland Revenue 1867-1881 issue.

2. 'printed Isaac Beckett Dublin', horizontally in black on GB Inland Revenue stamps 1867-1881.

J. J. M. & Co Ltd.

'received for' above initials. Vertically in black on SG 74 and 162. '£' sign under initials.

LONDON & LANCASHIRE and GENERAL INSURANCE Co.

printed 'L & L & G', vertically in black, twice on each stamp; on Eire SG 114.

THE PRUDENTIAL ASSURANCE Co Ltd

1. 'The Prudential Assur. Co. Ltd.', printed horizontally in black on GB 1d. lilac & 1d Edward VII.

2. as above but printed vertically in black on GB 1d George V issue & Eire SG 74.

QUEENS OLD CASTLE CORK. DEPARTMENT STORES

reading as above in black, horizontally with 'received' above, on Eire SG 114, 160 and 162.

Two different types of printing.

ROYAL INSURANCE COMPANY LIMITED
reading vertically, in black on Eire SG 114, 126 and 160.

SWITZER & Co Ltd., Grafton St., Dublin, DEPARTMENT STORES
'S. & Co. Ltd.

PAID WITH
'THANKS' in black on Eire SG 114.

W & A GILBEY & Co., WINE MERCHANTS, Up Sackville St., Dublin
'RECEIVED
FOR
W. & A. GILBEY' horizontally in black on GB 1d. lilac.

This is just a list of items in my collection. I trust this article will stimulate others to provide information on items in their collections which will give a more balanced view of the subject.

(left) the 'W & A GILBEY'
handstamp cancellation,
used on an 1860 1d. Inl-
and Revenue Stamp.

Postal fiscals predate the law permitting the use of regular postage stamps, to pay the receipt tax. In my collection of receipts dating from 1794 the receipts are generally hand cancelled in ink on postal fiscal stamps. These old bills make fascinating reading. They are wonderful examples of the engraver's art and contain a depth of knowledge of trade in Ireland in the eighteenth and nineteenth centuries.

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