

IRISH PHILATELY

JOURNAL OF THE IRISH PHILATELIC CIRCLE

Edited by

O.M. RICHARDS

"Llys Awel", 6 Cloverdale Road, Lambeg, Lisburn, Co. Antrim

Volume 1975

March 1975

No. 1

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EDITORIAL

It has reluctantly been decided that, in order to economise on costs, printing and postages, the Journal will, in future, be printed on both sides of the page. I trust that this new procedure will be acceptable to the membership.

The Index for Volume 1974 is being issued with this Journal. It will be noted that the pages have been numbered in the 1974 series and should, therefore, be placed with the December 1974 issue of the Journal.

O.M. Richards

"Irish Philately"

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IRISH PHILATELIC CIRCLE

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Letter from the President:-

Dear Member,

As this is my last letter to you before the AGM in Dublin, May 17th and 18th, I trust that as many of you as possible will be able to attend. There is no need to elaborate further as you have all received the notice convening the meeting. At the moment, I know we will have four members from London, two from the Liverpool area and two from the North of England.

Kindly note what "Sedge" has to say on the foot of "Auction 52" Sheet regarding lots required for Auction 53, which will take place during the AGM in Dublin. Also, if you have any duplicate material kindly send same to "Sedge" for the Hospitality Fund. If you do not have any duplicates then a small subscription will be most welcome. Thank you.

Now to the TE Field Awards.

LITERATURE

Nominations for this section should reach me as soon as possible, the reason being I have to get copies of the nominated Articles to send to the Judges. Time must be allowed for the Judges to read all the nominated Articles and prepare their reports on same. A points system will operate to find the winning Article.

Members nominating an Article on any aspect of Irish Philately should please send me a copy, so that I can have the required number of copies made for the Judges. Final date for nominations will be 19th April 1975.

PHILATELIC EXHIBIT

The exhibit should consist of 12 pages covering any aspect of Irish Philately. Every page must be enclosed in a transparent display cover of appropriate size, and quality, to afford protection to the page. The usual exhibition rules will be observed as to safety.

Exhibits should reach me at my home address by Monday, 12th May 1975 at the very latest. Judging will take place before the AGM and the results announced as outlined on the Agenda of the meeting.

A panel of Judges will be selected which will make its decisions by deliberation and consultation amongst themselves and its decisions shall be final in all cases. We are looking forward to an excellent entry; so please prepare NOW.

Till we all meet in Dublin.

Yours sincerely,

Bill Kane

Address:- 7 O'Connell Gardens, Ballsbridge, Dublin 4, Ireland

Letters to the Editor:-

Dear Editor,

In reply to Doctor Bradberry's letter, appearing on page 59 of the last issue of the Journal, it might interest him to know that I have five "Off paper" copies of 1d Plate numbers showing the right hand section of the Dublin duplex 186 - the number only - with 8 more or less missing.

In three cases the 8 is entirely missing, the fourth shows a very faint "ghost" of the figure and the fifth item shows most of the upper loop of the 8 only. Four of the stamps have the bars damaged below the office number.

The plate numbers involved are 120, 166, 170, 171, 173 and according to the 1962 Editor of "The Postage Stamps of Great Britain", part two, the earliest known dates of use of these plates are:- October 1868, March 1873, November 1873, December 1873 and May 1874.

The stamp from Plate 120 is the one showing the upper loop of the figure 8, representing an early state, it would appear, of damage to the canceller.

Yours sincerely,

J.D. Houston (Dublin)

Dear Editor,

I have been a collector for more years than I wish to remember (45+) and for the past 5 or 6 years have been collecting Irish stamps. My collection is quite complete except for a few of the earlier issues and for the past year which I neglected, due to various reasons.

I would like to establish an exchange with a fellow collector in Ireland and wonder if there is someone in your Circle who would like to exchange with a collector in Canada. My interests would be stamps (single mint), booklets, air letter sheets and stationery. I am interested in collecting only. Financial investment does not interest me so I'd be willing to send new issues as above to a correspondent as they appear, in exchange for new Irish stamps. In my exchange with several other collectors in other countries we simply exchange stamps as they are issued and do not worry about catalogue value as current issues are not of any value.

Could you discuss this with your members and if anyone is interested in an exchange I would be very pleased to hear from them. They can be assured of prompt replies and I would endeavour to fill any wants lists they might have as to past issues.

Yours sincerely,

Jack M. Hales

Address:- 10 Middleton Drive, Peterborough, Ontario, Canada, K9J 4Z2.

Dear Editor,

SPECIAL FLIGHTS

As always with special flights, one reads and hears conflicting facts and it is normally very difficult to obtain sufficient information. One particular flight that especially interests me is the Second Experimental Service between Belfast and Liverpool, so I lay the facts I have gathered before you as I see them. The service commenced on the 24th September 1928, conveying mail in either direction for an additional airmail fee of a penny for two ounces. The service was flown by the 'Calcutta' flying boat and, in addition to ordinary mail, picture postcards of the machine were flown as well as special unofficial envelopes giving the details of the service. The envelopes used are printed in blue on white, buff, pale blue, green, pink, red and orange. Three cachets are met with, all of them unofficial. They are:-

- a. a cachet showing a map of the route, applied in red or green
- b. a three line cachet applied in various colours, only to covers from Belfast, reading "EXPERIMENTAL AIRMAIL/BELFAST - LIVERPOOL, September 24 - 29, 1928
- c. a four line cachet, applied in various colours only to covers from Liverpool Civic Week September 24 - 29, 1928 EXPERIMENTAL AIRMAIL/TO BELFAST. The following tables relate to the quantities of mail carried to and from Belfast.

		From Belfast	From Liverpool	Time of Belfast Backstamp
Mon	24 Sep	15 lbs	14 lbs	1.15 pm
Tues	25 Sep	13 lbs	9 lbs	12.45 pm
Wed	26 Sep	11 lbs	7 lbs	2.30 pm
Thurs	27 Sep	10 lbs	7 lbs	2.45 pm
Fri	28 Sep	No flights. Covers carried by sea.		
Sat	29 Sep	7 lbs	3 lbs	12.45 pm

Covers dated the 28th September tend to mislead and the only indication that they were not flown is the backstamp which did not normally occur on covers from Belfast. The service was extended until the 4th October but the only flights which took place was on Tuesday 2nd and Thursday 4th October. Covers intended for the special flights for the 1st and 3rd October, and after the service was finished received an official cachet in violet reading NO FLIGHT (in capital letters). Some such covers carrying the 'No Flight' cachet on the 1st October were actually flown the next day and are very scarce. The cachet on these covers were crossed out and the words HELD OVER TO THE 2nd OCTOBER were added by a postal official. On the last day of the service (4th October) 6 lbs of mail was flown from Belfast. By arrangement with the Dublin and Belfast postmasters this included about 40 letters from Dublin. To pay the necessary postal and airmail fees the covers were franked with both Irish and British stamps. The former were obliterated in Dublin on October 3rd, the latter in Belfast on October 4th. There was no service from Liverpool to Belfast on the last day.

Yours sincerely,

Bill Stevens

IRISH POST OFFICES

A preliminary listing of Offices where the Irish spelling of the place name has been altered, compiled by Arthur Stokes who would welcome additions. These will be listed and published in the Journal from time to time.

The original Irish spelling is in brackets; followed by the spelling in use today.

ANNAGRY	(Áth na Groighe) Anagaire.
BAGENALSTOWN	(Muine Bheag) First change was to a bilingual d.c.d.s. "Muine Bheag, Co. Carlow". Then a s.c.d.s. "Muine Beag, Co. Ceartarlath". Then a similar d.c.d.s. followed by "Muine Bheag, Co. Cheartarlach" corrected to "Muine Beagh, Co. Cheartharlach" after which only "Muine Bheag" was used.
BALLINASLOE	(Beal Átha na Sluagh) 1936 skeleton reads "Beal Átha Sluagh".
BALLYCONNEELY	(Baile Uí Chonghaile) A c.d.s. reads "Baile Confhaola" in 1948.
BALTINGLASS	(Mainistir an Bhealaigh) Bealach Conglais.
CAPE CLEAR	(Ceann Cléire) Cléire.
CARLOW	(Ceatharloch) Ceartharlach. Cancels in both spellings exist.
CARRIGALINE	(Carraig Uí Laighean) Carraig Uí Leidhín. Old spelling still used 1970.
CASTLEGREGORY	(Cáislean Ghriaghaire) Spelt "Cáislean Ghriathaigh" in all c.d.s.s. seen to date by A.L.S.
CHARLESTOWN	(Beal Lathaighe) Baile Chathail.
CLOUGH CO. LEIX	(An Cloch) Cloch an tSionnaigh.
DALKEY	(Deilginis) "Degliinis" in skeleton of 1934.
FERBANE	(Féar Bán) An Féar Bán.
GLENVAR	(Gleann Bhárr) Glean na Bharra in c.d.s.
GNEEVEGUILIA	(Gníomh na gCoileach) Gníomh go Leith. 1969 P.O. Guide gives "Gneevegulla" in English-Irish list and "Gneeveguilla" in Irish-English list.
GRANGECON	(Gráinseach Bhic Cathais) Gráinseach Con.
GORMANSTON	(Rinn Mhic Gormáin) Baile Mhic Gormáin.
KILFREE	(Coill Fraoich) Cill Fraoich.
KILMACANOQUE	(Cill Mochonóg) Cill Mocheanóg - a recent c.d.s.
KILMORE QUAY	(Port na Cille Móire) Early c.d.s. "Port Cille Móire".
KINGWILLIAMSTOWN	(Baile Ríogh Liam) Renamed "Ballydesmond" (Baile Deasmhumhna).

MALLOW	(Maghealla) Mala.
MOUNTCHARLES	(Montséarlas) Teamhnach an tSalainn
MOYARD	(Magh Ard) c.d.s. "Maigh Ard".
NENAGH	(Aonach Urmhumhan) Aonach.
ROUNDSTONE	(Baile Chloch na Rón) "Chloch na Rón" - c.d.s.
SAGGART	(Teach Sagra) "Teach Tagra" - c.d.s.
THE COMMONS	(Na Coimíni) "Coimíni" - c.d.s.
TRAFRASK	(Tra Phraisce) "Tráigh Phraisce" - c.d.s.

CLOGHAN, BIRR, CO. OFFALY (Clochan, Biorra, Co. Ua bhFairghe) seems to have been omitted from Irish-English list in P.O. Guide 1969.

The following is a list of Post Offices which have closed since 1922; names in Irish are given where known.

BALLYMAKENNY, Co. Louth	KILOUGHY, Co. Louth
ANNEFIELD, HOLLYMOUNT, Co. Mayo	KINAFF, Co. Mayo
BALLAGH, GOOLD'S CROSS	LEOPARDSTOWN, Co. Dublin
BANNINACURRA, Co. Cork (Baile na Corra)	LOUGHLINSTOWN? Co. Dublin (Baile Uí Lachtnáin)
BECTIVE, Co. Louth (Áth na Lialaigh)	MANSFIELDTOWN, Co. Louth
CLONMORE, Co. Louth	MEELICK, Co. Mayo
CREAGH, Co. Cork (Críoch)	MURREIGH, Co. Clare
CREEVE, Co. Monaghan	RATHANNY, Co. Kerry
CURRA, Co. Galway	RATHASPIC, Co. Meath
DALYSTOWN, Co. Galway	RIVERSTOWN, Co. Cork
DRUMCONNICK, CAVAN	ROCKISLAND, Co. Cork
GERAGH, Co. Cork	ROSS, Co. Meath
GLENBROOK, Co. Monaghan (Rúsgach)	ROYAL OAK, Co. Carlow
HORANSCROSS, Co. Meath	THOMASTOWN, ATHLONE
JOHNSTON'S BRIDGE, Co. Leitrim (Cnoc an Droighnéain)	TOOM, Co. Tipperary (Tuaim)
KILLORNAN, Co. Limerick	TOMBEOLA, Co. Galway
KILMORE, KILCOCK, Co. Kildare (Cill Mhór)	WOODTOWN, Co. Louth

Dublin District: COLLEGE GREEN (Faitche an Cholaiste), also seen "F.A. 'Choloiste". DUKE STREET (Sraid an Diuic). HORSE SHOW and SPRING SHOW - temporary P Os at these now discontinued. ST. STEPHEN'S GREEN (Faitche Stiabhna). WHITEHALL (Fiona-Bhugh).

IRISH CENSOR LABELS S.P.I.

by Norah K. Wright

This was the commonest of the Irish Censor labels used in Ireland during the 1939 - 45 war. There were many variant types of this label issued. The types are classified by the size of the labels, the various types of print used and the shades of colour in which the labels were printed.

In 1961, with help from members of the IPC, I made a list of the various types of this label and the numbers associated with them. During the intervening years collectors have added a good deal of new material to their collections and much information can now be added to the old lists.

Type I of this label, which was known previously on incoming mail only, has recently been reported by two members on outgoing mail. I have changed the type numbers of my old lists as many new types have been reported.

I would like to thank Dr Brian de Burca, Mr F.E. Dixon, Mr W. Kane, Mr AT Sedgley and Mr J. McManus for their help in revising the lists.

TYPE I On large size label 83 x 50 mm. Printing bold face Gothic (sans-serif). Number either above An Scrudoir D'oscail or below Opened by Censor in fancy type applied in separate printing or by hand. Thorn-type accents over U and O of Scrudoir and hyphen between D and O in shape of a seven and close to O, top of hyphen square, the only type in which this is so.

1939 - 1941 Colour pink.

8, 15, 17, 19, 23, 24, 32, 36, 40, 42, 49, 63, 65, 75, 76,
78, 82, 84, 91, 93, 98,
105, 106, 111, 125, 136, 137, 138, 139, 141, 147, 150, 151,
160, 166, 198

Found on incoming and outgoing mail.

TYPE IA As Type I but without number and bearing handstamp Type I on censor label.

1939 Number in handstamp Type I - 115.

Incoming mail.

TYPE IB As Type I but numbers added in ink.

1939 122, 132, 154, 157

Incoming mail.

TYPE II

Change in size of label. Printing de Vinne, variant of old Roman type. Figures under AN. These figures are found wide and narrow. Thorn-type accent over U and O of Scrudoir and hyphen normal and close to D.

1940 - 1941 Colour deep pink.

2, 3, 5, 13, 14, 15, 17, 18, 19, 22, 25, 26, 33, 35, 36, 39, 40, 42, 44, 45, 47, 49, 50, 53, 54, 61, 65, 66, 68, 77, 79, 80, 82, 85, 88, 92, 93, 94, 108, 115, 117, 118, 121, 123, 132, 134, 137, 139, 140, 142, 146, 158, 164, 169, 172, 177, 179, 182, 183, 190

Found on incoming and outgoing mail.

TYPE IIA

As Type II.

1940 - 1944 Colour pink.

2, 5, 9, 10, 11, 15, 17, 18, 21, 24, 26, 32, 35, 36, 38, 39, 43, 47, 48, 49, 51, 52, 53, 54, 61, 65, 66, 67, 76, 77, 79, 84, 85, 86, 93, 94, 95, 105, 111, 115, 118, 120, 121, 122, 123, 125, 126, 135, 136, 137, 138, 139, 141, 143, 144, 145, 147, 148, 150, 151, 152, 155, 158, 160, 167, 170, 171, 172, 173, 177, 179, 184, 187, 189, 192, 198, 202, 203

Found on incoming and outgoing mail.

TYPE IIB

As Type II but number to right.

31, 97, 205

TYPE IIC

As Type IIA but number omitted.

Found on outgoing mail.

TYPE IID

Same as Type II but Opened by Censor omitted and irregular type accents over U and D. Hyphen is close to the D of D'oscail. Print shows evidence of wear. AN, IR and AIL joined.

1942 - 1945 Colour pink.

2, 9, 11, 13, 15, 17, 21, 23, 26, 34, 36, 47, 50, 61, 65, 66, 68, 84, 92, 94, 95, 98, 115, 118, 121, 123, 132, 135, 151, 155, 160, 172, 173, 176, 183, 187, 190, 192, 198, 200

Found on incoming and outgoing mail.

- TYPE IIE As Type IID but without accents.
177
- TYPE IIF As Type II but number on top.
141, 158
- TYPE III As illustrated. An Scrudoir D'oscail has underspacing measuring 81 mm in comparison to 75 mm of Type II. Line accents over U and O and hyphen is midway between D and O.
1940 - 1944 Colour pink.
3, 19, 26, 36, 38, 49, 50, 61, 69,
115, 120, 123, 164, 167, 168, 179
Found on incoming and outgoing mail.
- TYPE IV Bold type Gothic as Type I but with smaller letters and better spacing. An Scrudoir D'oscail has underspacing of 79 mm. All strokes are of equal thickness, sans-serif, and Thorn accents over U and O. The hyphen is normal and equal distance between D and O. Opened by Censor omitted.
1944 - 1945 Colour pink.
105, 126, 137, 151, 190
Found on incoming mail.
- TYPE V As illustrated, a much finer impression of Type II. Triangular accents over U and O and hyphen is equidistant between D and O.
1940 - 1945 Colour pink.
40, 65, 81, 84,
105, 120, 143, 172, 173, 174
Found on incoming and outgoing mail.
- TYPE VA As Type V but colour changed to deep pink.
65, 95, 146

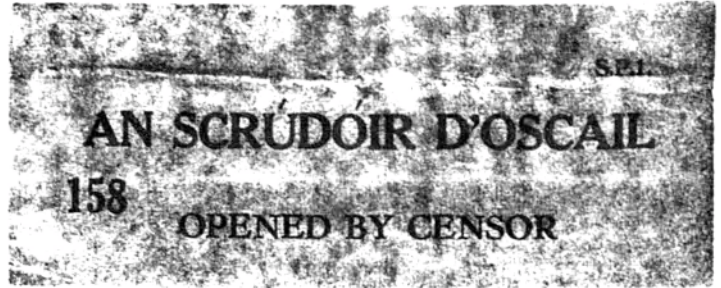
84

S.P.1.

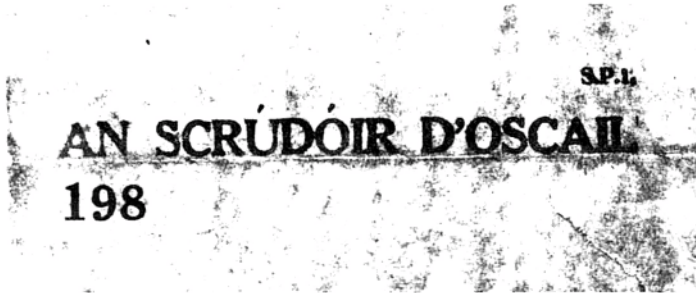
AN SCRÚDÓIR D'OSCAIL

OPENED BY CENSOR

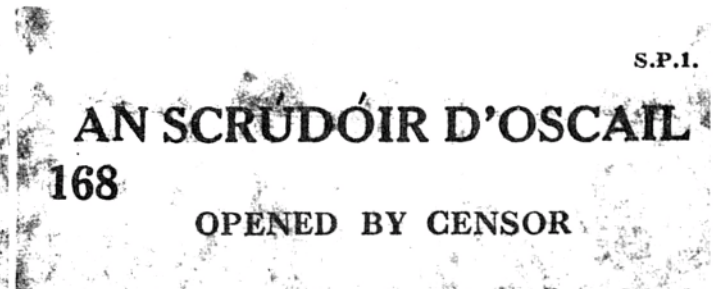
Type I



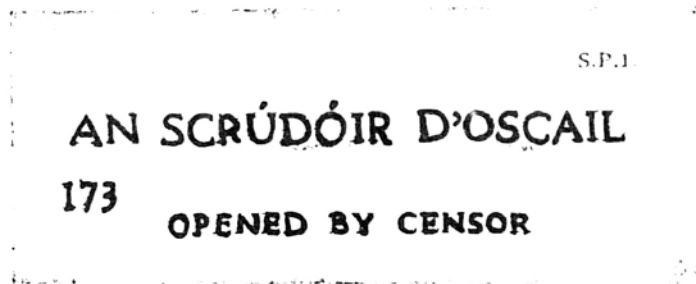
Type II



Type IID



Type III



Type V



Type IV

THE CANCELLING MACHINES OF IRELAND

PROVINCES

by O.M. Richards

BEANNTRAIGHE (Bantry)

On the 13 July 1964 a Pitney Bowes (Universal) DD (slow) Type machine was issued to the office at Beanntraighe (Bantry), Serial No 3776.



Fig. 37

I have not seen PAID or OFFICIAL PAID mail cancelled by this machine.

BIORRA (Birr)

This office too was in the issue programme for 1964 and a Pitney Bowes (Universal) DD (slow) Type machine was issued on 1 July, Serial No 3772.

The example shown has the bars transposed, the town die is not properly in position.



Fig. 38

I have not seen PAID or OFFICIAL PAID cancelled by this machine.

LIMERICK Vol 1974 Page 6. I have just acquired a postcard which predates the first date seen for the Universal machine. The first date now seen is 12 May 1921.

by Noel J. Langton

I have just been reading pages 41 and 42 of the 1971 Volume I, P.O. Guide. Fascinating stuff, really - but only if you collect business reply cards. Let nobody tell me that they are not postal history - they are, though this fact was pointed out to me only a year or so ago. Since then I have been trying to get some. You would be positively amazed at their scarcity.

A brief explanation for those of you not having a P.O. Guide of your own. The official description goes something like this:- "A person who wishes to obtain a reply from a client without putting him to the expense of paying postage may enclose in his communication an unstamped reply card, envelope Any person or firm using this service must first obtain a licence from the Secretary Dept P & T The face of the card etc., must bear two wide vertical black lines near the right hand edge".

The rate charged by the P.O. for delivery of these cards/letters to the addressee is slightly more than the ordinary postage rate, which fact need not worry us particularly. By their nature, the cards circulate locally only; unless they are inserts in magazines or part of adverts in publications circulating abroad, where, of course, they are invalid for their purpose.

My own collection consists of 17 specimens only so far, all Dublin with one exception and that one is Cork, number 59, Rob. Fab (Buildings) Ltd. The Dublin numbers range from 95 to 1827, which shows just what a challenge exists for anyone interested. Mint copies are easier to acquire - so far I have managed only one used. In theory, I suppose, any city, town or village which boasts a post office could have an issue but, in practical terms, only large towns are likely to have been favoured. Can any reader help with any information or lists to augment this very sketchy outline. As a start I list my own below:-

Cork	59	Rob. Fab (Buildings) Ltd
Dublin	95	Canada Life Assurance Co
Dublin	108	St Canices Pool
Dublin	522	Folen & Co Ltd
Dublin	560	Linguaphone Institute Ltd
Dublin	674	Irish Permanent Building Society
Dublin	903	Gallaher (Dublin) Ltd
Dublin	926	Society of St Vincent De Paul
Dublin	1134	Craig Gardner & Co
Dublin	1173	Bro. Nicholas Kearney O.S.A
Dublin	1286	Weatherglaze
Dublin	1441	Quiltex Ltd
Dublin	1442	Time - Life Books
Dublin	1576	Amalgamated Union of Engineering Workers
Dublin	1633	Irish Freezer Foods Ltd
Dublin	1741	Town & Country Food Plan
Dublin	1827	Dublin Central Mission

We had a ball at Stampa '74. It was a most enjoyable four days of philatelic sociality (is there such a word). Anyway, early on the flaws on the new Christmas stamps were spotted by the hawk-eyed lads and the great stampede got under way. The Post Office was almost lifted off its perch, such was the crush, and eventually we all had our treasures. Rather late in the proceedings, I decided to complete my current postage dues. These infernal stamps are not sold over the counter at the GPO Philatelic Section and it is necessary to apply for them by post. However, at Stampa, officialdom had decided to be human and the stamps were in stock. The snag arose when I asked for corner blocks. Too many others had been to that particular well ahead of me. Apparently, the cult is to buy not just corner blocks but matching corner blocks. As you know, the sheet emerges from the printing machine in three panes and are cut into single panes before issue. Hence, matching blocks consist of top and/or bottom corner pieces from a) left hand pane with left margin straight b) ditto from right hand pane with right margin straight c) as a) and b) but margin perforated and "barred" from the centre pane. So there are four blocks top and ditto bottom - thirtytwo stamps of each value, not counting the inner blocks of the outer panes which are, after all, duplicates of the inner pane blocks in reverse. Funny thing, having bought all that wallpaper, which I didn't, I have an idea the best varieties are in the left-overs! For my collection I think that I will try to collect postage dues on cover; which may excite some collector in 2074 if the rise in temperature generated by Maltese Crosses and squared circle cancellations on cover is any guide.

* * * * *

The Editor has the following additions to the list of business reply cards:-

Dublin 825	RTE Relays
Dublin 1133	Lewis Heating Systems Ltd
Dublin 1415	National Foodliners Ltd
Dublin 1425	Encyclopaedia Britannica International
Dublin 1601	Bro. Eugene Morrow C.P.

* * * * *

THE WIDE 4th LINE VARIETY FOUND ON THE THOM 5 LINE

NARROW SETTING STAMPS - ADDITIONAL DATA

by Bruce C. Weinman

I have been able to supplement my data since first reporting the wide 4th line variety. As previously reported, this variety consists in the word "Heireann" being $\frac{1}{2}$ mm longer than normal on the 4th stamp in the twelfth row from plate 2.

Measuring Thom blue-blacks (Sc. 23-35 SG 30-43) with R/Se variety I found the 1d, 2d both dies, 6d and 1/- with the wide 4th line. Of major significance is finding the 1d value; this stamp not being overprinted from plate 2 according to Meredith. Therefore, I started to study examples of R/Se from plates 3, 5, 7 and 8 to determine the position of the 1d value. With assistance from Messrs. M.H. Priestly and F.E. Dixon I was able to confirm the presence of this variety on plate 5 row 6 stamp 4.

The wide 4th line variety adds support to M.H. Priestly's theory (Revealer Supplement No. 46) which states that the plate used by Thom for overprinting was made up from a number of 4 x 4 stereos. It may have been necessary to remove either the upper horizontal or lower horizontal row of a stereo to fit it into the lower part of each 12 x 10 pane. This may be simply stated as the 4,3,3 stereo theory, indicating the number of horizontal rows in each stereo block, see figures 1 and 2. Looking at the number of vertical rows in each stereo block we can conclude that they were 4 subjects across. Note that the 5th stamp row 12 plate 2 is an R/Se whereas the 5th stamp row 6 plate 5 is a normal. It would seem likely that the first 4 subjects from plates 2 and 5 are identical because they both came from the same type of stereo block. The plate 2 stereo being 4 x 4 whereas the plate 5 stereo was 4 x 3 in order to fit the block into the pane.

On some stamps from plate 2 an interesting type flaw may be found along with the wide 4th line. The "i" in "Heireann" is sometimes damaged, about half of my copies from the Thom black printing (Sc. 15-18 SG 10-15) show this damaged letter variety. Having seen this variety on plate 2 it would be interesting if the same type of flaw occurs on stamps from plate 5.

Finding copies of the wide 4th line variety from the Thom black printing was not difficult. Based on my own observations, stamps from plate 2 are more common than stamps from plates 1, 3 and 9 (plate 9 used for 1 $\frac{1}{2}$ d only). For example, the wide 4th line variety and R/Se wide ac variety occur once per sheet of 240 subjects, however, it is far more difficult finding R/Se wide ac having occurred on plate 3. I would hope that specialist guides will list this variety in the near future, for it is of equal importance as the R/Se wide ac variety.

Thom 5-line (narrow) 4,3,3 Stereo Theory

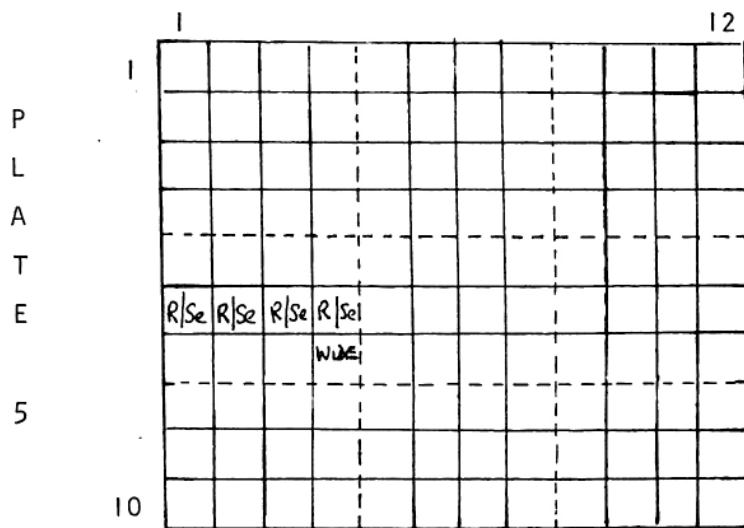
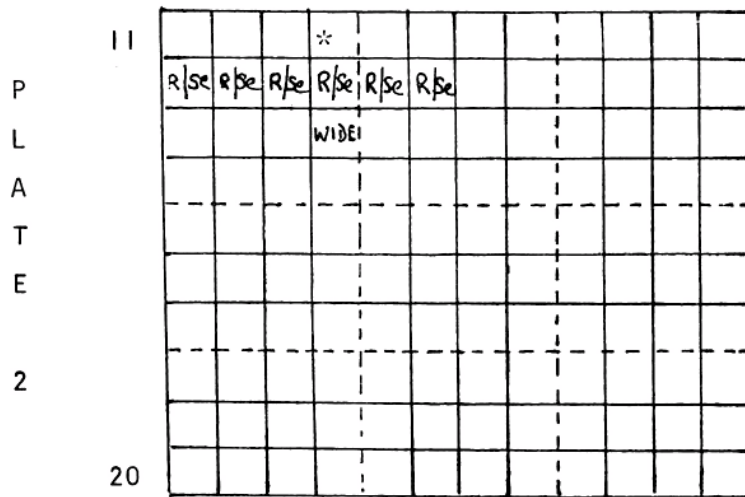


FIGURE 1



*occurs with and without damaged "i" in "Heireann"

TWO STEREOS

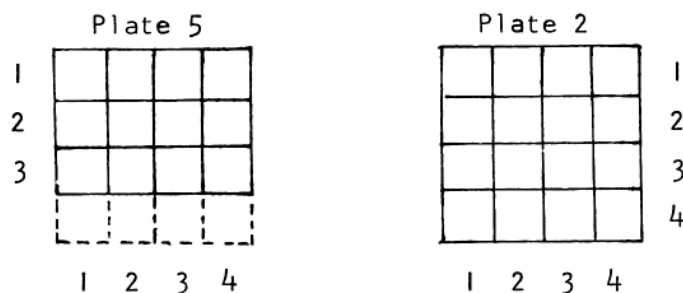


FIGURE 2

The plate 2 stereo block (4 x 4) could have been used to make-up the plate 5 stereo block (4 x 3) by removing the bottom horizontal row. The plate 5 stereo (4 x 3) will now fit into the upper pane as indicated in Figure 1.

POSTMARK MISCELLANY

by O.M. Richards

Amongst material acquired recently was a cover addressed from Drogheda to Millport on the island of Cumbrae, in the Firth of Clyde, dated 28 March 1877. In addition to the duplex 179 cancelling the stamps is an impression, in red, of the stamp illustrated. From the impression it would appear that the stamp was made of rubber.



On a court size stamped postcard from Kilronan to Holywood Co Down, dated 15 July 1895, the printed stamp has been cancelled by a Galway handstamp, the Arran Island postmark is in the left hand corner of the card.



I have come across this situation before; why were the island postmasters and postmistresses reluctant to cancel stamps?



It will be noticed that the Galway stamp has the time in "clock code" - HC P = 8.15 pm.

Thanks to friends I am able to illustrate the latest special hand stamp used in Dun Laoghaire. I hope this heralds a new policy in the design of these special hand stamps and that we have seen the last of the skeleton type.



The special hand stamp for the Royal British Legion may appear to be out of place in the Republic of Ireland until we remember the many thousands of men and women from the Republic who served in the British Forces during the last war.

Can anyone tell me the significance of the 'EÇ' and 'EÇ X' codes on these two backstamps on letters addressed from Belfast to Ballymoney and Armagh.



RANDOM NOTES

by F.E. Dixon

ANOTHER ISLAND GONE The population of Inishfree (Co Donegal) is now only 10 and their post office was closed on 4th September 1974. The Irish name is INIS DRAOICH.

IRFU STAMPS I have already remarked on the stupidity of omitting the stops from I.R.F.U. That is only one of many sad defects. The original may have been a good photograph but its details were copied too faithfully. The stamp designer could have used the positions to suggest a composition but would have omitted the protruding tongue, shortened the over-long arm etc. In a game for 30 players more than three should be in view and where are the white lines? The engraving was competent: the plate-making was not, especially with 3½p, with the weak upper left, especially at the right of the sheet.

At least two plates or cylinders were used for the 3½p, readily distinguished by the flaws. Sheet 13858 has a retouched lower right corner on row IX, No. 5., and some lesser flaws. Sheet 29799 has very similar bad corners at II, 1; III, 6 and 7; IV, 4 and VIII, 2. The lower left corner of VI, 1 is similar and there is a prominent smudged dot on the edge of Dracula's shorts on VI, 3.

POSTAL MAPS There are many old maps of Ireland specifying the post towns and the distances from Dublin but the details are often hard to decipher because there is so much else on the map. One just added to my collection is different. It shows the post towns and mail routes as they were in 1834. Scale 1" = 9 Irish miles or about 11 English miles. There are a few changes in it from the 1832 map with the House of Commons Report, which was the basis of various modern versions, such as that in REVEALER Supp. 45. This one was prepared by William Clement Thompson, engraved by S. Hall, printed by J. Kirkwood and published by M. Allen.

"SKELETON ERRORS A temporary date-stamp used in July 1974 was at Gormanston and should have read BAILE MHIC GORMAIN. On 23rd July the MA of the last word was inverted and read GORWVIN, looking more Welsh than Irish! Finding this one solved the mystery of one of November 1973, reading BAILE MHIC NIAMROG, for which I had hunted in vain on maps etc. It is the same place!!

PAUL SINGER The "Irish Independent" newspaper reveals that the Singer diary of his Irish adventures has been offered to them for publication: price 100,000 Canadian dollars. It is doubtful if the newspaper would pay even 100 dollars. It was anti-Singer from the start and never accepted advertisements for Shanahan's Stamp Auctions.

FISCAL BICENTENARY The themes of the special cancellations are fairly obvious - Christmas star on an early Irish bell; U.P.U., I.R.F.U., and (less obvious) the bicentenary of Irish revenue stamps. The harp is copied from that used on some of the embossed revenue stamps introduced in 1774.

NEW 5p Illness prevented me supporting Stamp '74 and I must thank
ENVELOPE various friends for doing my postings and for sending me extra
 examples of the special cancellations - a lovely quartet. The
big surprise was to receive an unannounced new envelope with imprinted 5p
stamp in pale yellow-green and with lines on the flap for entering the
sender's name and address.

RUBBER All major sorting offices have single-circle
CANCELLERS datestamps for cancelling the adhesives on
 soft or fragile items but they are rarely used.
I recently found an example from Sligo. It is, however, on an
ordinary envelope which had been found open and re-sealed.
An interesting feature is the month abbreviation MAR but
there is an accent on the A to show that it is the Irish
form which has been abbreviated.



PROPAGANDA "Re-cycling" - the putting back into use what is thrown out
LABELS as waste - is becoming more important as prices soar. I was
 interested to find on the back of an envelope a large green
triangular sticker with white lettering "I SAVE WASTE PAPER".

FISCALS Volume 3 of "The Stamp Duty of Great Britain and Ireland" by
 Samuel B. Frank and Josef Schonfeld has now been published
and is obtainable from Dr Frank, 3 Fairway Drive, Mamaroneck, N.Y. 10543,
U.S.A. This volume is devoted entirely to the Irish embossing dies from
their introduction in 1774 to 1970. Almost all are illustrated and the
scope of the historical survey and the explanations of the stamps and their
uses make this a really encyclopaedic work.

T.P.O. On 3rd September I was at Waterford railway station and
DISCOVERY noticed a decrepit TPO van, obviously out of use but with its
 letter slit open. I seized the opportunity to post myself a
card wondering how long it would be before it was found and despatched. It
was eventually delivered on 19th December bearing a skeleton datestamp of
the previous day, inscribed B A C SLIGEAG CS ANIOS ! i.e. Dublin-Sligo
Sorting Car, Up. Obviously the van was taken from retirement and put on
the Sligo route for the Christmas rush period and my postcard emerged from
its hiding place when the sorters started work. The only other example I
know of this route was of 1964. How many other years has it functioned?

IRISH About 50 years ago the Irish Philatelic Society invented, or
PHILATELIC discovered, an Irish word "Seighneachair" for "Philatelic".
 The Department of Posts and Telegraphs has found another
word "Stampshanaís" (= stamp knowledge) for the shop in the arcade behind
the Dublin GPO.

AUCTION Ship Letters continue to boom. At Robson Lowe's November
PRICES sale the commonest Dublin type made £70 and one of Limerick
 reached £135.

POSTAL With assistance from Mr. A.L. Stokes, I have brought up to
STATIONERY date the list of stamped-to-order cards used by the
Electricity Supply Board. Most of the cards are connected
with meter-reading. If the meter-reader cannot gain access to the meter he
drops a card into the letter-box, bearing instructions for its completion
and return. There are other cards used similarly by other employees. The
latest version of our list is:-

- | | | |
|-----|---------|---|
| 1. | c.1940 | $\frac{1}{2}$ d green embossed |
| 2. | c.1948 | $\frac{1}{2}$ d green surface-printed |
| 3. | 1949 | As No. 1 with $\frac{1}{2}$ d adhesive added |
| 4. | 1949 | As No. 2 with $\frac{1}{2}$ d adhesive added |
| 5. | 1950 | 1d red surface-printed |
| 6. | 1953 | $1\frac{1}{2}$ d purple surface-printed |
| 7. | 1956 | 2d green surface-printed |
| 8. | 1964 | As No. 7 with 1d embossed added |
| 9. | 1965-68 | 3d blue (shades) surface-printed |
| 10. | 1969 | As No. 9, dark blue with 1d red surface-printed added |
| 11. | 1969 | 4d dark green surface-printed |
| 12. | 1970 | As No. 11 with 2d pale green, surface-printed, added |
| 13. | 1971 | $2\frac{1}{2}$ p brown, surface-printed |
| 14. | 1972 | As No. 13 with 1p blue, surface-printed, added |
| 15. | 1974 | $3\frac{1}{2}$ p orange, surface-printed |

Mr. Stokes has examples of issue No. 10 bearing additional 1p blue adhesives.

REPLY PAID The lesser known oddities of Irish postal statinery are the
reply-paid cards formerly issued by the Dublin firm of
builders' providers, Brooks, Thomas & Co Ltd. These were stamped to order.
A 1946 issue had $\frac{1}{2}$ d printed paper rate for the outward half and $1\frac{1}{2}$ d postcard
rate for reply. The only other that I have seen was in use in 1954 with $1\frac{1}{2}$ d
and 2d stamps. All four stamps are embossed.

ROLLER Dublin introduced experimentally in 1966 the continental
CANCELLATION style of roller cancellation, with sinuous parallel bars
linking the circular name and date portions. The experiment
was successful enough for a further series, numbered up to 8, to be
introduced. It is, therefore, not surprising to find that the same style of
canceller is in use in Cork. First example seen is May 1974.

SLOGAN Most of the revived slogans are used at about the same time
CANCELLATIONS each year. Dundalk has departed from the routine by using
"DUNDALK MAYTIME FESTIVAL" during October.

POLITICAL PRISONERS' MAIL It is difficult to ascertain how the authorities treat the mail of prisoners in the Republic's jails. A few items that I have seen from a well-known detainee at Portlaoise show no evidence of censorship and are normally stamped and also cancelled with the Portlaoise cancellers. The sender has, however, signed his name inside the envelope flap and added "Portlaoise Jail". One envelope was endorsed in the sender's writing "Registered Post Please". The prison authorities obliged and the registration label is one of the blank type, PORTLAOISE being added by rubber stamp. It is possible that this registration label was used only in the prison?

SINN FEIN LABELS Collectors of the 1908 and 1916 labels are familiar with examples "cancelled" by a date in Roman numerals: e.g. 'XVIII/V/ IV = 4 May 1918. I have mentioned before that these were all done by one man who seems to have had a huge stock of the labels and used them for several years. I have now seen a letter from him, U.S.O. Seogachaig (?) written from Mullingar on notepaper headed with crossed Irish flags and motto Sinn Fein Abu. The letter concerns the difficulty of obtaining mustard manufactured in Ireland. Attached to it is the Hibernia design, cancelled as above, and a mint pair. The Hibernias are the fat hound type and the cross type has thin cross in green, which I believe to be the last printing.

ONWARD AIR TRANSPORT The oval-framed "O.A.T." seen on airmail letters of the period of World War II seems to have been applied in England on items going overseas. An unusual example is a letter of September 1943 from Canada to Dublin. Censorship labels evidence that it reached Great Britain and the Onward Air Transport indicated it must have been that from there to Ireland.

NEW REGISTRATION ENVELOPES The new H and K size, with 25p blue stamp, were on sale in the philatelic section, Dublin GPO, on 16 January with the customary error of obsolete rate on the reverse. The packet wrappers were old ones, amended by hand, and I profited by a mistake by which a packet of H size were priced at only 25p each instead of 26p each.

GPO PHILATELIC SHOP I usually manage to pass the promised premises at least once a week, hoping to observe further progress in the fitting of counters and showcases. There is very little to report. The last time that I passed someone had been testing the glass of a large showcase and ascertained that it was not unbreakable.

BRITISH LEGION There was considerable surprise that the Irish Republic should have allowed the use of a special one-day cancellation to celebrate the 50th Anniversary of the Irish (Southern) Branch of the Royal British Legion. And, as so often, there was inadequate warning. My notification arrived only three days before the event. However, following the developments during 1974, the canceller was of good design and we hope that we shall see no more of the feebly improvised skeletons.

CAPITAL GAINS TAX AND THE COLLECTOR - THE IMPLICATIONS

by Michael Phelan

In early 1974 a White Paper was published in Ireland on the proposals for the introduction of Capital Taxation into Ireland. As a result, a Bill for Capital Gains Tax was published in December 1974 and is, at present, going through the necessary stages of the House of the Oireachtas and it seems likely that this will become Law in the very near future. It is somewhat similar to its British counterpart which was first introduced in 1965.

In regard to Capital Gains Tax, stamps are regarded as "tangible moveable assets" and there are specific provisions for gains made on the disposal of such items. The Bill provides that if stamps are acquired prior to 6 April 1974 and disposed of at a profit, the gains on disposal are chargeable to Capital Gains Tax at the rate of 26%, however, this is subject to certain allowances with which I will deal.

If stamps are sold at a profit they will be exempt from Capital Gains Tax if the consideration for the disposal is less than £2000. If the consideration exceeds £2000 then the gain will be charged to tax but the maximum amount of tax payable will be half the difference between the consideration on the disposal and £2000.

There is a similar provision for losses where a stamp is disposed of for a sum less than £2000 the consideration taken for Capital Gains Tax purposes will be £2000. An example of this is; if A bought a stamp for £2500 and sold it for £1800 he made an actual loss of £700 but for Capital Gains Purposes he made an allowable loss of only £500. (The difference between £2500 and £2000). The loss can be carried forward to future years and set off against future Capital Gains. It cannot be offset against tax on earned income, i.e. PAYE.

There are provisions in the Bill where it is recognised that a set of stamps may BE MORE VALUABLE than individual stamps and to counteract avoidance of the tax there is a provision which provides that if an owner of a set of stamps sells them individually to the same person, or persons acting in concert, which would have the effect of each stamp in the set being sold for £2000 it is liable to Capital Gains Tax if one of the items disposed of was disposed of after 28th, February, 1974. In the Bill, however, there is no definition for "persons acting in concert" and it is likely that the Revenue Commissioners will take a broad view of what is included in it. An example of the above is:-

If A had a set of stamps which cost £2000 but was valued at £10,000, and he disposed of the set to the same person on different dates, ensuring that each part was less than £2000, and one of the dates occurred say in July 1975, he is liable to Capital Gains Tax on the complete set.

Problems will arise with the Revenue Commissioners in trying to determine what "a set" will constitute. In Britain "a set" has been taken as a number of stamps together if the total value of them taken together exceeds the total of the individual values of each of them taken separately.

As mentioned earlier, there are special rules to be followed in computing the gains on the disposal of stamps for Capital Gains Tax which were held on 6 April 1974. The rules are based on a time-apportionment formula which is applied to the gain that has occurred during the entire ownership of the stamps.

The formula used is as follows:-

P = Period of ownership before 6 April 1974

T = Period of ownership after 6 April 1974

$$\frac{T}{P + T}$$

Example:- If a stamp collector purchased a stamp for £4000 on 6 April 1964 and sold it on 6 April 1980 for £8000 the gain will be computed for Capital Gains as follows:-

$$\begin{aligned} \frac{T}{P + T} &= \frac{6}{10 + 6} \times 4000 = \frac{6}{16} \times £4000 \\ &= £1500 \end{aligned}$$

The above formula is also used to calculate any loss which may arise. The collector does have the right to elect to have his gain or loss calculated by using the basis of the value of his stamps as at 6 April 1974 and the gain is assessed on any gain over that value.

This latter method should be used only when it produces a smaller gain than that which would arise if the time-apportionment formula had been made.

The introduction of Capital Gains Tax will have little or no effect on the "average" collector because it only arises when a single stamp, or set, is being disposed of for a consideration of £2000 upwards.

DEFINITIVE SERIES OF STAMPS

The Department of Posts and Telegraphs have announced the following changes in the present definitive series of stamps:-

- a. The following definitive stamps will be withdrawn from sale at Post Offices on Wednesday, 30 April 1975.

1½p 2½p 3½p 7½p

These denominations will be available from the Philatelic Section, GPO, Dublin 1, after the above date until stocks are exhausted.

- b. The designs of the 6p and 7p definitive stamps will be changed from the Stag design to the Dog design.

- c. Three new definitive stamps will be introduced as follows:-

8p	-	Stag design
15p	-	Winged Ox design
£1	-	Eagle design

The changes at b and c above will be introduced later this year, probably in June 1975. The exact date will be announced later.

The usual First Day of Issue service will be available in respect of the 6p and 7p stamps in the Dog design and the 8p Stag, 15p Winged Ox and £1 Eagle stamps. A special first day cover will also be on sale.

These five stamps, which will be printed on un-watermarked paper, will all be issued on the same day.

PROGRAMME OF SPECIAL POSTAGE STAMPS FOR 1975

<u>Subject</u>	<u>Date of Issue</u>	<u>Denominations</u>
International Womens Year	24. 3.75	8p 15p
European Conference of Postal and Telecommunications Administrations (CEPT) (EUROPA)	28. 4.75	7p 9p
European Amateur Golf Team Championship	26. 6.75	6p 9p
Contemporary Irish Art	28. 7.75	15p
Bi-centenary of the Foundation of the Presentation Order of Nuns	1. 9.75	5p 7p
European Architectural Heritage Year	6.10.75	5p 6p 7p 9p
Christmas	13.11.75	5p 7p 10p

The dates of issue and denominations provisional.