

OVERPRINTED STAMPS OF IRELAND

1922 – 1935



A Collector's Compendium
by
Barry Cousins

**Publication for Research, Reference & Feedback
by
Fellow Philatelists**

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Ireland: The Overprints 1922 - 1935
A tribute to the late Cyril Dulin
David MacDonnell and Patrick H. Williams

Handbook of Irish Philately - David Feldman

Hibernian
Handbook & Catalogue of the Postage Stamps of Ireland
Roy Hamilton-Bowen

Overprinted Stamps of Ireland - James A. Hill

Postage Stamps of Ireland - W. G. Meredith

Ireland's Transition - Dr. C. I. Dulin

Great Britain Specialised Stamp Catalogue
King Edward VII to King George VI
Stanley Gibbons

Commonwealth & Empire Stamps - Stanley Gibbons

Stamps of Ireland - David Feldman

Stamps of Ireland - MacDonnell Whyte

Discovering Seahorses - Bryan Kearsley

Irish Philately - The Journals of the Irish Philatelic Circle

The Revealer - The Journals of the Eire Philatelic Association

Auction Catalogues - Various

The author of this compendium would like to highlight with thanks and gratitude the input and cooperation received from notable experts in this field. To name but a few: Roy Hamilton - Bowen, David MacDonnell, Andy Ballard, Michael Priestley, John Pedneault, the late William Fletcher and the late Patrick Williams.

Also importantly to the scholarship of all those contributing to both the Irish Philatelic Circle and The Revealer publications over the years. And finally the valued input of many friends having similar collecting interests, with a special mention going to the late Tony Best.

Preface

This book covers British Stamps overprinted for temporary use, by the newly established Provisional Government of Ireland and subsequently the Irish Free State, following the enactment of the Anglo - Irish treaty granting independence to the provinces of Leinster, Munster, Connacht and part of Ulster.

It was jointly agreed by both the newly formed Irish Postal Authority and their counterparts in the British Government to overprint key values from the current series of George V stamps, for temporary postal use in Ireland.

This decision being taken due to time constraints, associated with the design and production of a dedicated series of definitive stamps, by the 16 February 1922.

Taking into account that the 17 February 1922 was the date mutually agreed for the release of Irish stamps, by the Provisional Government.

Records indicate that the formal transfer of responsibilities for postal administration was taken up by the Provisional Government on the 1 April 1922, this being the start of the new financial year.

During this transitional phase the Irish Postal Authority commenced work on the design and preparation of a new definitive series of Irish stamps, to the value of 1s.

This new series was finally ready for general release in October 1923.

For the three high values, apparently due to their limited use, the Irish Postal Authority continued using overprinted British stamps through to the Waterlow re-engraved series.

The use of overprinted high value GB stamps, was finally discontinued in October 1937.

As a backdrop only twelve low value George V typograph printed stamp values and three high value engraved and re-engraved recess printed stamps were overprinted for use in Ireland.

Following on from this the prime objective of this Compendium is to set out the extensive range of basic issue types, errors, varieties and flaws which arise therefrom.

The variants being in relation to both the printing of basic British stamps and those which occur as a result of the overprinting process.

It is as a result of the wide range of varieties arising from these stamps, that interest remains high amongst specialist collectors.

With the overprinting being carried out by different contractors, it is not uncommon to have difficulty in distinguishing between the various issues.

This aspect may be considered a deterrent, but for serious philatelists the collection of these stamps provides an interesting challenge.

The author's aim at the outset, was to gather information on British stamps, overprinted for use in Ireland. The objective being to produce a guide, aimed at supporting the author's own collecting interests.

More recently as a secondary consideration, the author felt that by making such data available to other collectors, in the form of a Compendium, that they would likewise find the information useful.

The material covered in this Compendium represents in the author's opinion, the only publication, which sets out to correlate the vast array of data from the 1920's until the present and which relates specifically to GB stamps, overprinted for use in Ireland.

It should be acknowledged, that by the nature and complexity of the subject matter that anomalies will prevail, as records are not always available to support some entries.

In 2013 this Compendium was reset in order to present the data more clearly and secondly to include many additions and amendments.

This particular edition was awarded the Large Vermeil award at the World Stamp Exhibition, held in Thailand in August 2013, under the auspices of the FIP and FIAP.

The 2017 edition of the Compendium now reflects over fifteen years of input and adjustment by its author. This said corrections and additions continue to evolve.

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Glossary of Notations and Abbreviations

Abbrev.	Prefix Description	Abbrev.	Suffix Description
T1 to T77	Basic overprinted stamp references used in this compendium for issues 1T to 14T	GP	Interpane gutter pair
PR1 to PR29	Proof and trial printing references	DB	Dull black ink overprint
V1/- to V14/-	Listings of documented overprint varieties, from issues 1T to 14T	GB	Greyish - black ink overprint
F1/- to F14/-	Listings of documented overprint flaws, from issues 1T to 14T	OAP	Out of alignment pair. Adjacent stamps, from the same row with the overprint out of line
UF1/- to UF14/-	Listings of overprint flaws, from issues 1T to 14T, which were undocumented by Meredith, Feldman and MacDonnell Whyte	HCJ	Horizontal coil join
R - / -	Stamp sheet position. row from top, followed by stamp number counting from left of sheet	VCJ	Vertical coil join
TC	Reference given to sheet controls	HP	High value horizontal composite pair, from issue 12T
CT	Control tab reference, coil stamps	VP	High value vertical composite pair, from issue 12T
PN	Perfin references	PR *	2/6 value with perfect ‘R’ in ‘CROWN’
SG	Stanley Gibbons Ireland overprint cross references (SG1 to SG101)	BR *	2/6 value with broken ‘R’ in ‘CROWN’
SG (N)	Stanley Gibbons cross references for the basic stamp with variety, but not listed with overprint	CV *	5/- value with complete ‘Visor’
		BV *	5/- value with a broken ‘Visor’
		BS *	10/- value with broken ‘S’ in ‘POSTAGE’
		PS *	10/- value with perfect ‘S’ in ‘POSTAGE’
Abbrev.	Suffix Description	The use of abbreviations shown above with an asterisk is confined to high value stamps from issues 9T, 11T, 12T and 13T. Their use is to aid the identification and referencing of stamps from these four issues	
The addition of suffix letters is used as a means to help the identification process.			
LT	Leader tab, coil stamps	RG	Wexford re-gummed stamps
CE	Coil end tab, coil stamps	‡	Position where the error, variety or flaw is most commonly found but not always on every sheet
PC	Part control, as found with coil stamps		
PT	Reference added to sheet controls to identify printing trials / proofs		

Gaelic

In this compendium Celtic Gaelige type face is used to replicate the Gaelic type found with the three and five line overprints. Exceptions to this being the use of Gael-A for the equivalents to the lower case latin letters s, r, i giving r, n, i respectively, which more closely match the overprint type styles. For the overprint antique date format, Gaelige is used and for the bolder date by Thom and Harrison, Aerial narrow bold type is adopted.

The Gaelic alphabet is made up of eighteen letters, with no equivalents for - j,k,q,v,w,x,y,z. Stressing of the vowel is expressed by the addition of an accent over the a, e, i, o and u.

Gaelic	À	Ḃ	Ḅ	Ḇ	Ḉ	Ḭ	Ḩ	Ḭ
Latin	a	b	c	d	e	f	g	h
Gaelic	Ḫ	Ṁ	Ṃ	Ṅ	Ṇ	Ṱ	Ṳ	Ṵ
Latin	i	m	n	o	p	r	s	t

Compendium User Guide

At the outset this publication may appear complicated to use. By its nature as a compendium, the objective was to consolidate information from many sources into one publication. This objective entailed combining, hopefully without contradiction, data from many sources, spanning some 90 years.

As such an element of complexity is to be expected. However it is hoped that the following guidelines will be helpful to users.

1) The overprinted stamps of the 'Transitional Period' are subdivided into fourteen issues - 1T to 8T being Provisional Government and 9T to 14T being Irish Free State issues. For an outline summary of each issue - see page 14.

2) 'T' references T1 to T77 are used to cover the full range of overprinted stamps, which arise from the fourteen issues. For a breakdown of overprint stamp references in use with each issue - see page 14.

The 'T' references used in this publication for the basic overprinted stamps is in line with three notable publishers - David Feldman, Hibernian and MacDonnell Whyte.

A cross reference guide is appended which compares reference notations adopted by seven publishers - see Appendix 13.

3) To identify stamp and overprint errors the 'T' and number references are complemented by the addition of an alpha suffix letter.

Example

½d. overprinted stamp with error variant T1a, refers to a Dollard inverted overprint.

It should be noted that the suffix letters used in this compendium and those in use by other publishers, are not always replicated.

As a PRECAUTION it is therefore essential to ensure that the description of a variety matches the assigned philatelic reference. This proviso is particularly relevant if bidding at auction.

Related to this, it is relevant to add that most auction catalogues indicate the source of their references, such as - SG / Hib/ MW / Mi.....

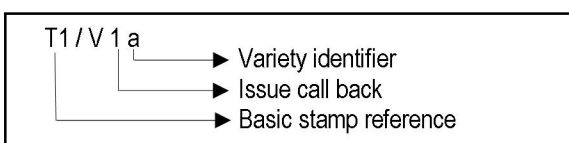
If references from this compendium are used commercially, it is strongly recommended that a prefix 'C' be added to the identification reference in order to avoid confusion and possible dispute.

For example T1a would become C/T1a.

4) Overprint varieties are identified by the addition a 'V' reference followed by the issue call back, together with a suffix letter for identification of any particular variety. For completeness it is recommended that when identifying stamps, that the basic overprinted stamp reference, should also be included.

Example

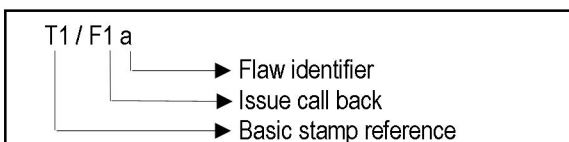
½d. stamp with Dollard overprint - issue 1T, with 'R' over 'Se' variety.



5) For overprint flaws a similar identification process, as in use for varieties, is adopted.

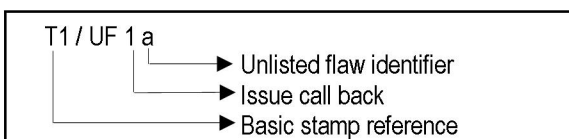
Example

½d. stamp with Dollard overprint - issue 1T, with two dots for 'i' in 'R1AΛCΔP' flaw.



Example

½d. stamp with Dollard overprint - issue 1T, with 'p' for 'R' in 'R1AΛCΔP' unlisted flaw.



6) Listed varieties and flaws only relate to the overprint. In most cases varieties have been previously documented, this is also the case for the majority of listed flaws.

However in the case of unlisted flaws, little has been recorded or published previously, in connection with these variants. The occurrence of 'F' and 'UF' flaws is not always replicated on every stamp from an issue and as a general rule the variants are most likely to occur with stamps from the same overprint setting.

As a cross reference guide this compendium includes comparisons to variants which were listed by *W. G. Meredith* in 1927.

Whilst over time additional variants have been identified, the basis of Meredith's findings are still relevant and are used as the bench mark. For further details - see Appendix 14.

7) In this compendium the plate references list the printing plates in use by Harrison & Sons and Somerset House.

For low value GB stamps the plate references used are the philatelic plate identifications, as adopted by Stanley Gibbons.

Appendix 2, lists the philatelic plate references in use with each stamp value.

For high values the official Bradbury Wilkinson printer's plate references, are used throughout in this compendium.

8) In the case of overprint errors, varieties and flaws, the descriptions also highlight the overprint settings used by either Dollard or Thom, where known.

9) For low values both Dollard and Thom made up overprint settings, using multiples of stereos.

As an example, Dollard used 3 x 5 stereos, sixteen being required to accommodate a full sheet of 240 stamps. Dollard basically used three different stereos, resulting in three setting configurations. This aspect is important as constant overprint variants are replicated on each sheet in identical cliché positions.

In the case of Alex. Thom, different stereo configurations were in use being - 4 x 4, 10 x 6 and 12 x 10. With 4 x 4 stereos it was necessary to cut stereos into a 4 x 3 format, in order to make up an overprint setting for a complete frame, with two 12 x 10 panes.

A similar process was adopted with the 10 x 6 stereos, the stereos being cut, in order to make up a complete frame setting.

Appendix 4 sets out the characteristics which occur with Dollard overprint stereos and Appendix 5 the characteristics associated with overprint stereo settings by Alex. Thom.

10) In this compendium a full listing of varieties and flaws associated with imperforate proofs and trial printings has not been included.

As a general rule it is commonly found that stamp overprint errors, varieties and flaws encountered and detailed under the relevant overprint issue, are often replicated on the respective proofs attributable to that issue.

To establish valuations for proofs and trial printings which arise from varieties and flaws the multipliers covered under each stamp issue, can be applied.

For further details - see page 22.

11) For low values Appendix 2 identifies the printer's plates in use with the sheet controls, together with the control references (TC), used in this publication.

In all cases the plate numbers allocated are philatelic and not from the official records held by Somerset House.

The characteristics of philatelic plates are evaluated in Appendix 3.

In this area several aspects are yet to be ratified. In particular the printers plates in use with sheet controls for the 1d. value.

12) For high values Appendix 8 identifies the Bradbury Wilkinson plates in use with each stamp value and Appendix 9 evaluates and lists Bradbury Wilkinson consistent plate characteristics.

13) A separate valuation guide accompanies this compendium in the form of a booklet .

During the preparation of this compendium, the author became aware that pricing is a 'minefield' and not a science, as many factors come into play.

For instance even with the pricing of basic stamps, there is a wide divergence of published prices for identical items, by all of the major catalogue producers, coupled with the fact that many catalogues have not been updated.

The same comment applies to varieties in all forms, if in fact they are listed.

Other factors which must be taken into account are the relative movements in exchange rates, Euro vs Sterling vs US Dollar and that both auction and retail prices are driven by the factors such as 'supply and demand'.

To simplify the valuation process the author has used multipliers x normal stamp values for varieties and flaws. A weakness of this approach is that for lower face value stamps the times factors may err on the low side, whereas conversely for stamps with a higher face value, the reverse scenario can apply.

One could say, why attempt to produce a valuation guide? Suffice it to say many dealers are against the inclusion of valuations, however the majority of collectors and some dealers say - the inclusion of prices is essential.

Users of this compendium are therefore urged to use the valuation guidelines with caution.

Valuations for the basic stamps are listed for UMM, FM and FU stamps.

Basic stamps classified as VFU, being with circular date stamp or counter hand stamp cancels can command premium prices of up to 50%.

For errors, varieties and flaws, valuations are given for FM and FU stamps. Again in the case of UMM and VFU examples, premiums do apply.

14) The British stamp face values denote pre-decimal currencies, which were in use in the United Kingdom until 1971.

Denominations of the currency were known as 'Pounds, Shillings, and Pence' (£sd or Lsd), which were derived from the latin words 'librae, solidi and denarii'.

The term 'penny' is singular, whereas 'pence' is plural.

Under this system there were twelve pence in a shilling (1s. or 1/-) and twenty shillings (20/-) in a pound, making two hundred and forty pence in a pound.

The term 'halfpenny' represents a sub-division of the one penny, which is abbreviated to ½d. The abbreviations 's' for 'shilling' and 'd' for 'penny' are derived from their latin names.

For high values the abbreviations commonly used are : Ten shillings - 10/- or 10s., Five shillings - 5/- or 5s. and Two shillings & Sixpence - 2/6 or 2s.6d.

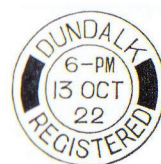
15) Forgeries - readers attention is drawn to the incidence of forgeries, which are sometimes encountered with overprinted stamps.

Most commonly forgeries uncovered are connected with the bogus cancelling of overprinted stamps, in particular where used examples command a higher market price compared with their mint counterparts.

Examples which are well known in philatelic circles are those attributed to 'Madame Joseph' and accomplices, including her husband.

The 'Josephs' were a London based stamp dealers active during the early part of the twentieth century.

With overprinted Irish stamps of the transitional period, the commonly encountered bogus cancel is that of 'DUNDALK' - see the examples which follow.



Other bogus cancels are known, with special attention to stamp variety reference T77c, from Issue 14T. This particular 10/- stamp displays a double overprint impression and is extremely rare in a used state.

16) It is interesting to note that in connection with overprints, the 6d. stamp was the only value printed by Somerset House.

The reason being that this stamp had a dual purpose, being for both postal and fiscal use.

Because of this factor the paper used was chalk surfaced and the printing inks were doubly fugitive in order to eliminate the fraudulent misuse of witnessed documents.

The fugitive ink for this value was sourced from Mander Brothers.

Overprinted stamp references T18, T34 and T55 relate to the Somerset House printings.

17) By its nature this compendium will contain some errors and incorrect entries, as well as omissions.

It is also pertinent to mention that some of the entries in this compendium will be the subject of question and debate.

From the author's standpoint, both as a collector and chronicler of data, if an entry is deemed to be incorrectly listed, then it will not be found and as a result the entry will become redundant.

In closing the author welcomes feedback from users of this compendium and wherever possible will endeavour to reflect suggestions and corrections in future editions.

CHAPTER 1

General Information

Historical Background

The build up leading to independence in Ireland, dates back to Cromwell in the 17th century. To accurately summarise events leading to independence and what in philatelic circles is referred to as the 'Transitional Period', is not an easy task.

"In 1649, Cromwell and his Roundheads destroyed much of the resistance, which arose from the Great Catholic-Gaelic rebellion, and in appreciation of his victory, Charles 1 gave much of the conquered land as gifts to his English knights. Arising from this particular incident, establishing what later was called the 'absent landlord' can be traced the first efforts by the Irish people to become a free nation.. The movement for freedom slowly gained strength and in the 19th century such leaders as Parnell, O'Connell and Redmond frequently spoke on Home Rule in British parliamentary debates, demanding that action be taken to recognise the Irish nation. Progress was slow but by 1912 this subject was frequently discussed. The 1914 - 18 World War delayed further action, though it was in this period that the celebrated Easter Rebellion of 1916 took place in and around Dublin. As is well known it failed and seven of its leaders were executed at Kilmainham Jail within a few weeks. Also Sir Roger Casement was captured at Limerick while attempting a gun - running mission in conjunction with Germany, for which he too was executed in London. Following the war in 1919, Home Rule continued to be debated in Parliament until finally, on the 6 December 1921, the Anglo - Irish Treaty was signed in London.

However the following extracts reproduced from an article presented by *Mr. V. A. Linnell* during his tenure as President of the Eire Philatelic Association (EPA), sets the scene, on what was a complicated and convoluted situation.

Parliament ratified the Treaty on the 16 December 1921, and 30 days later the prospect of an Irish Free State, became a reality."

"Under the terms of the Treaty, the Free State consisted of 26 Irish counties, the remaining six in Ulster, voting to remain part of Great Britain, but with their own Parliament."

"All this leads up to the issuing of stamps by the Free State and once the law became effective the new Government wasted little time. The Postmaster-General, J. J. Walsh, whose death sentence for his Sinn Fein activities had later been commuted to 10 years penal servitude, decided to prepare a definitive issue by calling for designs, with prizes being awarded for those accepted and used. An announcement appeared in the press on the 1 February 1922 and many designs were submitted."

"Pending the issue of a definitive stamp, the Postmaster-General stated on the 8 February that the current stamps of Great Britain would be overprinted in Gaelic and issued shortly. A five line overprint had been designed and prepared by the Postmaster. This was approved by the Dail prior to the public announcement."

Overprinted Stamps

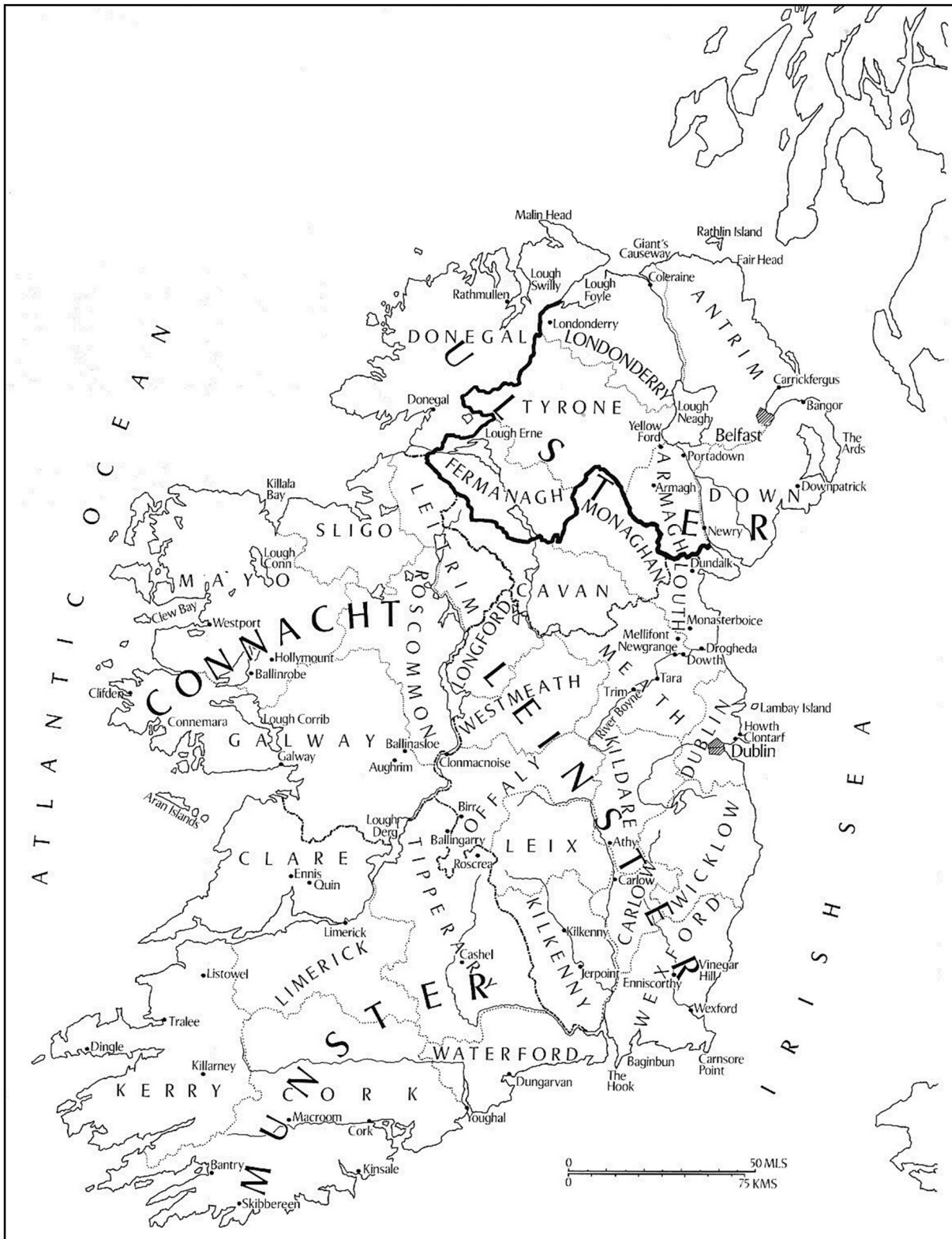
British stamps with a Provisional Government five line overprint were released for sale in Post Offices throughout Ireland on the 17 February 1922. After twelve months the terms of the independence treaty were duly constituted. This change of status being reflected by the release of stamps with a three line 'Irish Free State 1922' overprint, on the 11 December 1922 until the 16 January 1923.

Irish Free State

A map showing the geographic locations of the twenty six counties which were granted independence, together with the six counties making up Northern Ireland, are shown on page 2.

The six counties in the north that voted to remain under British rule being - ANTRIM, ARMAGH, DOWN, FERMANAGH, LONDONDERRY and TYRONE

County Map of Ireland



Counties forming the Irish Free State

CARLOW	DUBLIN	LEITRIM	MAYO	ROSCOMMON	WESTMEATH
CAVAN	GALWAY	LEIX (LAOIS)	MEATH	SLIGO	WEXFORD
CLARE	KERRY	LIMERICK	MONAGHAN	TIPPERARY	WICKLOW
CORK	KILDARE	LONGFORD	OFFALY	WATERFORD	
DONEGAL	KILKENNY	LOUTH			

Irish Postal Rates

The postal rates are as at 1 April 1922, the date when the administration of postal affairs passed to the Irish Free State⁽¹⁾.

These postal rates were effective from 1922 through to 1925, with three exceptions which are highlighted in italics in the table below.

The dates that the new rates became operative are as follows - For Printed Papers a rate was introduced for small consignments on the 1 November 1922, and the lower rates for Parcels was introduced on the 1 September 1924, and for Postcards on the 1 May 1925.

INLAND (Ireland and Great Britain)

Letters	Not over 3oz. - 2d. plus ½d. for each additional oz.
Postcards	Standard rate 1½d. (<i>1d.</i>) and reply paid 3d. (<i>2d.</i>)
Printed Papers	Not over 2oz. - 1d. plus ½d. for each additional 2oz. (<i>Not over 1oz. - ½d.</i>)
Newspapers	Not over 6oz. - 1d. plus ½d. for each additional 6oz.
Parcels	Not over 2lb. - 9d. (<i>6d.</i>) Not over 5lb. - 1s. (<i>9d.</i>) Not over 8lb. - 1s.3d. (<i>1s.</i>) Not over 11lb. - 1s.6d. (<i>1s. 3d.</i>)
Registration	Minimum 3d. Up to £5. Incremental increases of 1d. per £5 up to a total of 1s.11d for £400.

FOREIGN

Letters	Not over 1oz. - 3d. plus 1½d. for each additional oz. 'Preferential Rate' applicable to the British Empire and to the U.S.A. Not over 1oz. - 2d. plus 1½d. for each additional oz.
Postcards	Standard rate 1½d. and reply paid 3d.
Printed Papers	½d. per 2oz.
Parcels	Variable according to destination. Lowest basic rate, for package not over 2lb. - 1s.6d., to a maximum of 5s.3d. Maximum weight allowable 11lb

Weight Conversions

16oz. = 1lb. 1oz.(ounce) = 23.35grams. 1lb.(pound) = 0.454Kg.

Irish State Post Offices

In 1923 the break down of the 2,154 Post Offices (P.O.) by County was as follows -

County	P.O.	County	P.O.
CARLOW	36	LONGFORD	33
CAVAN	81	LOUTH	60
CLARE	67	MAYO	150
CORK	261	MEATH	57
DONEGAL	66	MONAGHAN	56
DUBLIN	169	OFFALY	44
GALWAY	132	ROSCOMMON	66
KERRY	82	SLIGO	60
KILDARE	57	TIPPERARY	128
KILKENNY	49	WATERFORD	54
LEITRIM	58	WESTMEATH	74
LEIX (LAOIS)	38	WEXFORD	91
LIMERICK	128	WICKLOW	57

The status of these offices being :

33 Head Offices
1952 Principal Offices
159 Town Sub-Offices
10 Town Branch Offices

Of the Branch Offices, all bar one were located in Dublin, the exception being the King's Street Office in Waterford.

For readers interested in Postal History of the period the reference book by *D^r Cyril Dulin* titled 'Ireland's Transition' and published by MacDonnell Whyte is highly recommended.

⁽¹⁾ It is worthy of mention that until mid-night on the 31 March 1922, overprinted stamps of Ireland were legal for postal use in Great Britain. Similarly GB stamps used in Ireland followed the same date lines.

British Stamps Overprinted for use in Ireland

Low Values



fig. 1 : King George V - Typographed Printed Series Low Values ½d to 1s.



2d. Value Distinguishing Features (N 19 - Die 1 and N 20 - Die 2)



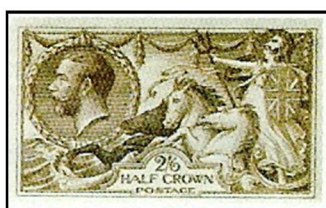
Die 1. Consists of finer inner frame lines at the top and sides close to the solid background. Four complete lines of shading between the top of the King's head and the oval frame line. White line around 'TWO PENCE' is thin.



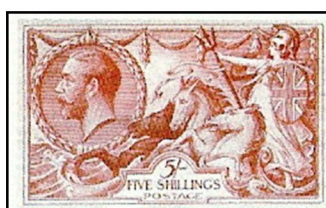
Die 2. The inner frame is more pronounced (thicker). Three lines of shading between the top of the King's head and the oval frame line. White line around 'TWO PENCE' is thicker.



High Values



N65 / N73



N68 / N74

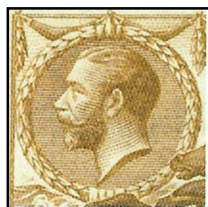


fig. 2a



N71 / N75



fig. 2b

fig. 2 - King George V Recess Printed Stamps

From 1922 until 1928 stamps overprinted, used the Bradbury Wilkinson 'Engraved Series'. The distinguishing feature of this series is the horizontal shading lines behind the King's portrait, stamps N65, N68, N71, see fig. 2a.

From 1935 the Waterlow 'Re-engraved Series' stamps N73, N74, N75 were overprinted. The distinguishing feature of this series is the introduction of horizontal and diagonal shading lines behind the King's portrait, see fig. 2b.

British Stamps - Designs, Printing and Plates

Low Values

For low values, from ½d. to 1s. the British stamps in use for overprinting were the King George V, typograph printed series. This series of stamps are also known as the 'profile head' issue, which relates to the design of the King's portrait by Sir Bertram Mackennal.

The low value series were printed by Harrison & Sons in London and High Wycombe, with the exception of the 6d. stamp, which was printed at Somerset House, by the Stamping Department of the Inland Revenue Board. The Somerset House printings are distinguishable by a different control configuration, the use of chalky paper and furthermore the use of fugitive ink. The reasons for this are explained on page VIII under point (16).

Low value stamps were printed onto precut sheets taken from watermarked paper stock supplied by the mill in reels. Before printing the sheets were gummed by the printer using 'gum arabic', from the Sudan.

The typography process adopted by both printers used Wharfedale presses, which were capable of accommodating up to four working plates. However only two flat bed electrotyped nickel surfaced working plates, were used for the printing of low value stamps. As a result of this factor each revolution of the cylinder produced two 'sets', which were then guillotined into sheets, perforated and then fine trimmed for Post Office use.

A 'set' is the printers term for a full sheet, which is made up of 240 stamps, sub-divided into two 12 x 10 panes, together with an interpane gutter and co-extensive (jubilee) lines around each pane, see fig. 3.

Appendix 2 lists the printer's plates in use, together with the associated sheet controls and Appendix 3 highlights both plate and sheet control characteristics. For low value stamps the printer's plate references used in this compendium are philatelic references, and as listed by Stanley Gibbons.

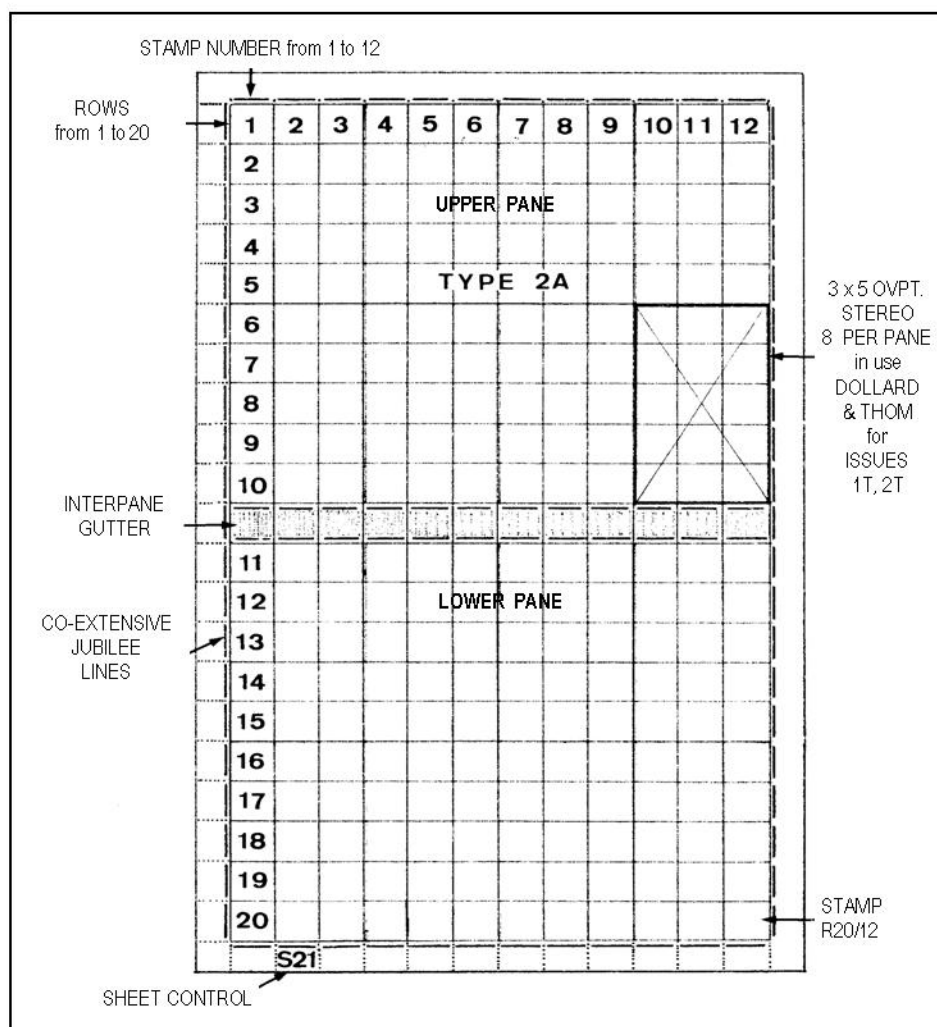


fig. 3

British Stamps - Designs, Printing and Plates

High Values

The three high value British stamps in use with Irish overprints are commonly referred to as 'Seahorses'.

The first issues are referred to as the engraved series and were printed by Bradbury Wilkinson & Company, with the final issue, which is known as the re-engraved series, being printed by Waterlow & Sons Ltd.

Differentiation between the two engraved series, which both adopted the recess printing process is easy. The background behind the portrait of George V, with the Bradbury series, show only horizontal lines, whereas the Waterlow series, shows both horizontal and diagonal lines, see page 4 - figs. 2a and 2b. All Bradbury stamps were from the 1913 'retouched' issue, this being evidenced by a 'dot' which appears above the middle of the top frame for each value.

The two high value series were printed using different presses. Whilst both firms used curved plates, the more pronounced curvature for the Bradbury process resulted in the height of the stamps being 22.75 to 23mm, whereas for the Waterlow process the stamp height reduces to 22mm.

In the case of Bradbury the Royal Mint supplied dies for each value from which the printer made up sets of roller punches, which were then used to produce the plates. For the 2/6 and 5/- values, plates were set to print two adjacent panes, each with 40 stamps (4 x 10). These sheets were then sub-divided by the printers into sheets of 40 stamps for Post Office use. Waterlow printings also used the twin pane process, but with the engraved plates being provided by the Royal Mint. For overprinting Post Office cut sheets were used, see fig. 4. A difference, does however arise in relation to the 10/- value, which was only printed in a single 4 x 10 pane format, by both printers.

High value sheets did not use sheet controls, as found with low value sheet printings.

Appendix 8 lists the Bradbury Wilkinson and Waterlow printers plates in use. Appendices 9 and 10 highlight consistent plate, stamp and marginal guide and trim line characteristics, associated with Bradbury Wilkinson printings.

For high values the official printers plate references, as listed by Somerset House, are adopted in this compendium.

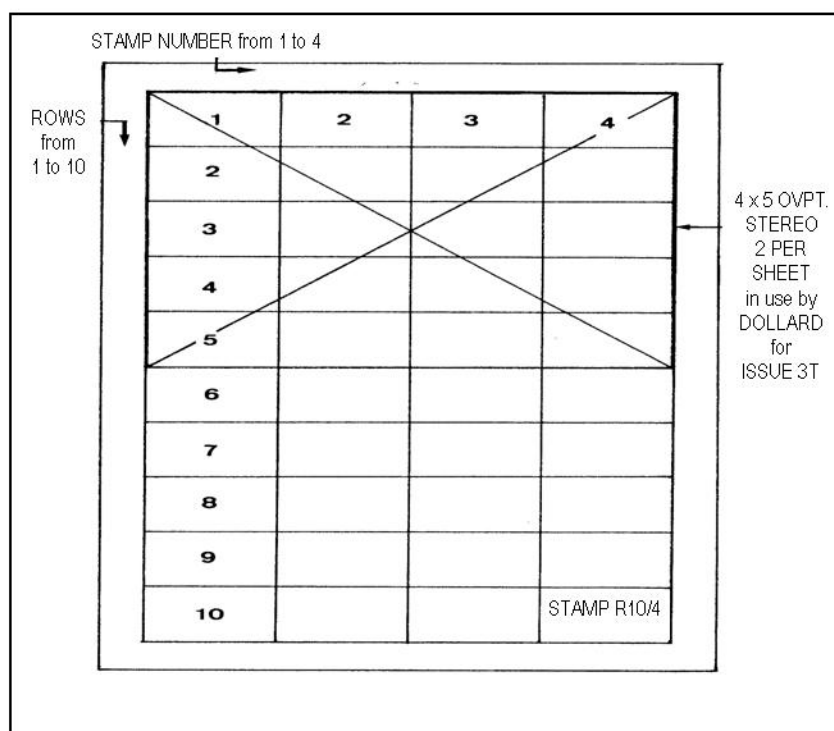


fig. 4

Sheet Controls

For low value stamps a sheet control occurs in the lower margin beneath the second stamp from the twentieth row (R20/2), with the exception of the 1d. value, where control appears beneath the eleventh stamp from the twentieth row (R20/11) - see fig. 5a.

Controls found on the 6d. value sheets printed by Somerset House include a full stop after the warrant letter - see fig. 5b, whereas for all other values, which were printed by Harrison & Sons there is no stop after the warrant letter - see fig. 5c.



fig. 5a



fig. 5b



fig. 5c

Sheet Controls in use with Overprinted Stamps

The control numerals on low value sheets indicates the year of printing being 21 for 1921, 22 for 1922 and 23 for 1923 and the warrant letters which are in an alphabetical

order indicate the printing sequence in any particular year. For example in 1921 there were three authorised printings, the first being Q21 followed by R21 and then S21.

1920			1921			1922			1923		
A	B	C	A	B	C	A	B	C	A	B	C
-	-	Q20	Q21	R21	S21	S22	T22	U22	U23	V23	W23

Key A - 1 January to 30 April, **B** - 1 May to 31 August, **C** - 1 September to 31 December

Harrison coil stamps have been recorded, apparently emanating from sheets which were printed outside the control ranges tabled above. A particular example being overprinted stamp reference T22c. This stamp is the 1½d. value

found with broken frame lines adjacent to the cross on the King's crown. This variety is normally attributable to stamps from sheets bearing the sheet control N19 from printings, by Harrison in 1919.

Paper and Perforations

Low Values

For low values the paper used was of high quality, well calendered and with the Simple (Royal) Cypher watermark.

Watermarked paper for the low value stamps was produced by R. D. Turner then forwarded to Samuel Jones for gumming.

Harrison performed both the printing and perforating of low value sheets, with the exception of the 6d. value which was printed and perforated by Somerset House.

For low value stamps vertical comb perforators were in use, with a gauge of 15 horizontal x 14 vertical holes.

Four sheet perforation types, as shown in fig. 6, are found with low value stamps.

Types 2 and 2A were commonly in use with the earlier printings of low values, these sheets being those in use with overprinted stamps.

To a much lesser extent type 2C was in use with some later printings of the ½d., 1d. and 6d. values and in conjunction with sheet controls T22, U23 and W23.

Types 3 and 3A sheet perforations are more commonly encountered with printings from 1924 onwards.

Type	Feed Direction	Bottom Margin	Top Margin	Left Margin	Right Margin
2	Left	Single extension hole	Perforated through	Imperforated	Perforated through
2A	Right	Perforated through	Single extension hole	Perforated through	Imperforated
2C	Left	No extension hole	Perforated through	Imperforated	Perforated through
3	Right	Single extension hole	Perforated through	Perforated through	Imperforated
3A	Left	Perforated through	Single extension hole	Imperforated	Perforated through



Type 2 - Left feed



Type 2A - Right feed



Type 2C - Left feed



Type 3 - Right feed, gum side up



Type 3A - Left feed, gum side up

fig. 6

Paper and Perforations

High Values

The high value Bradbury Wilkinson issues used stout woven paper and for the later Waterlow issue, the paper was slightly softer and more porous.

For both high value printings the watermark in use, was the monogram Simple Cypher.

For the engraved high value stamps the watermarked paper was produced by R.D. Turner & Co. and it is generally accepted that

printing, gumming and sheet perforations were undertaken by Bradbury Wilkinson.

For high values horizontal comb perforators were used with a gauge of 11 horizontal x 12 vertical holes.

Similar background information in relation to the later Waterlow re-engraved high value stamps has not been established by the author.

Watermarks

Low Values

For low values the Simple (Royal) Cypher watermark W14 was in use - see fig. 7.



fig. 7

High Values

For high values the monogram Simple (Royal) Cypher watermark W14 was in use - see fig. 8.

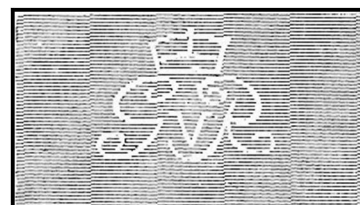


fig. 8

Watermark Types and Misplacements - Low Values

Types

For the specialist it is possible to determine two variants of the Simple Cypher watermark W14, which are referred to as type II and type III - see illustrations fig. 9.

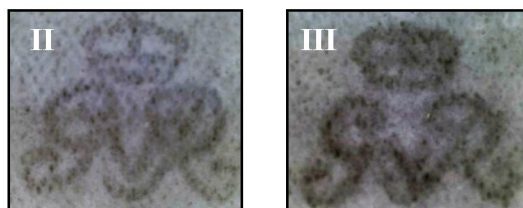


fig. 9

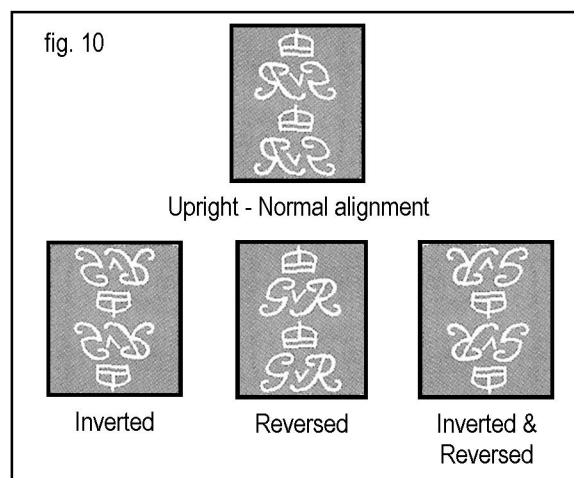
Appendix 1 highlights the differences between the two overprint types and sets out by value, overprinted stamp reference and sheet control where types II, III watermarks were in use.

The type I variant of the W14 watermark was not in use during the 1920 to 1923 period.

The watermark illustrations shown in figs. 7, 8 and 9 are as viewed from the face of the stamp.

Misplaced Watermarks

As a direct result of sheets being incorrectly fed into the printing press, overprinted stamps are to be found with inverted, reversed or a combination of both inverted and reversed watermarks - see fig. 10.



The four illustrations shown in fig. 10 are as viewed from the back of the stamp.

Watermark Varieties - Low Values

The method for applying the Simple Cypher watermark was achieved by impressing metal roller dies or 'Dandy Rolls' onto the mill paper during the production process.

This process gave rise to watermark defects, which are known as 'Dandy Roll' varieties.

Watermarks in Margins

Low Values

In addition to the Cypher watermarks which occur on individual stamps, the word 'POSTAGE' also appears in the sheet margins, on both sides of each pane. In cases where the reel sheets were inaccurately fed onto the printing presses, part letters of this watermark impression, appears in the margins adjacent to stamps from rows 9 and 10 in the upper pane and rows 19 and 20 in the lower pane.

Correctly fed the letter 'T' in 'POSTAGE' should be positioned adjacent to rows 5 and 6 and rows 15 and 16 in the upper and lower panes, see lower pane example fig.11.

Outline details of these varieties, which are recorded with the basic GB stamps, are highlighted in Appendix 1. However it is beyond the scope of this compendium to establish to what extent these variants, occurred with low value overprinted stamps.

From the author's findings the incidence of downward misplacements of the 'POSTAGE' watermark, occurring with overprinted stamps, is not uncommon. In this compendium, such misplacements are not listed as varieties.

It is also possible for the 'POSTAGE' watermark to be misplaced upwards with part letters occurring in the sheet margins adjacent to rows 1 and 2 and rows 11 and 12. Whilst these shifts are again not listed as varieties, they are less common.

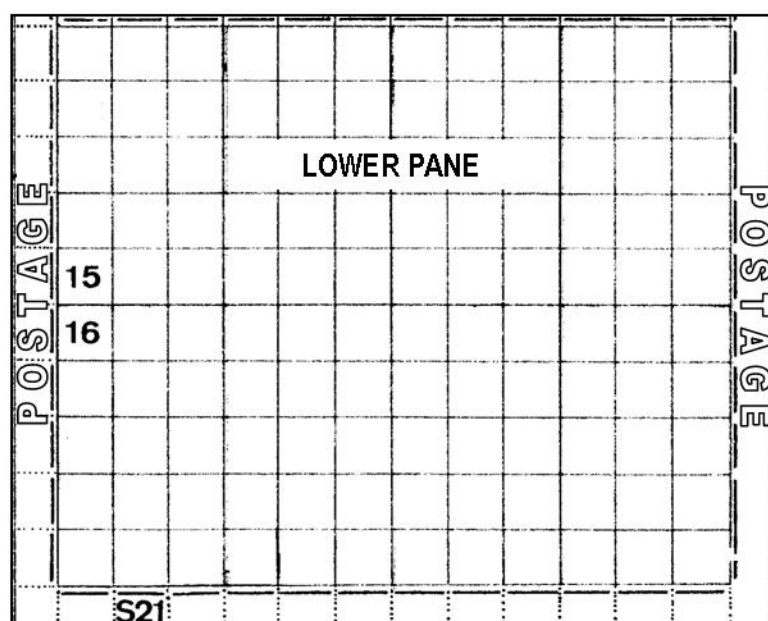


fig. 11

High Values

With high values each stamp displays a large script Royal Cypher, topped by a crown watermark.

In the surrounding four margins on each sheet of forty stamps, appears the word 'POSTAGE' in capitals, which is well centred.

One advantage which arises as a result of the accurate positioning of the letters in 'POSTAGE', is that it assists collectors with the identification of sheet locations, attributable to marginal examples.

Overprints

Printers

During the early stages of the transition period three firms were awarded contracts to overprint British stamps for use in Ireland, namely the Dollard Printing House, Alexander Thom & Co. Ltd. and Harrison & Sons Ltd.

The overprinting of the low value British stamps in sheet form ceased in 1923, with the release of the first Irish definitive series.

For high values in June 1925 the contract with Thom terminated, being taken up by the Government Printing House, Dublin Castle. However from February 1926, at the insistence of the British Government, the overprinting was taken over by Somerset House in London, but using the same overprint settings, as used in Dublin. For the last high value overprint issue on the re-engraved stamps, Harrison initially undertook the overprinting process, until it reverted back to Somerset House in August 1935.

Distinguishing Overprints

The Gaelic overprint inscriptions in use with issues 1T to 8T translates as - 'Government Provisional of Ireland 1922' and the later three line overprint in use with issues 9T to 14T, translates as - 'Free State Ireland 1922'. For the basic overprint styles in use, see fig. 12.

In this compendium the key dimensions and characteristics of the overprints by the respective printers are either detailed in the text against each issue, or in Appendices 4 and 5.

For the five line low value issues 1T, 2T, 4T, 5T, 6T and 8T highlights of the main overprint characteristics for each issue, is shown in fig. 13 on page 13.

Overprint Inks

The Dollard overprints at the outset used black ink, but it was found that when the ink supply became low, the overprint intensity became faint, or greyish in colour.

This condition was more noticeable on the 2½d., 4d. and 9d. stamp values and as a result both Dollard, followed by Thom, adopted the use of red ink for these three values.

Thom's first issue also used black ink and the occurrence of dull black overprints, are taken as proofs arising from printing trials, before Thom commenced using a shiny blue-black ink, containing a bronzing agent.

At about the same time the overprinting of all stamp values was taken up by Alex. Thom.

The occurrence of dull black overprints on the three line stamps is thought to have been caused by either a temporary reversion to old ink, or a mixture of both inks.

Dull black overprints are again classified as proofs from printing trials, in this compendium and in such cases the overprinted stamp references are identifiable by the addition of a PT prefix.

Provisional Government Overprints



Free State Overprints

fig. 12

Overprint Settings

Low Values

The Dollard process entailed taking stereos from a 3 x 5 forme. Sixteen stereos being fixed in wooden bonded sections, in order to make up an overprint setting for a full sheet. Dollard used three distinct 3 x 5 forme settings, which are easily identified, see Appendix 4. Thom on taking over the final printings of issue 2T, used Dollard stereos from setting 2.

The Thom five line February and July issues, used two basic stereo format types, being 4 x 4 and 12 x 10. To make up an overprint setting using the 4 x 4 stereos, some stereos had to be cut into a 4 x 3 configuration, in order to make up a complete 12 x 10 pane.

For the November issue Thom dispensed with this stereo make up process. In its place they used 240 cliché master plates, for both settings. These settings were electro-typed, resulting in few overprint flaws.

For coils Harrison used a 3 x 10 stereo for the five line issue and a 6 x 5 stereo for the later three line issue. In each case eight stereos were required to overprint a full sheet, prior to slitting and make up into rolls, for use with dispensing machines.

For the three line 'Saorstat' issue Thom used both 4 x 4 and 10 x 6 basic stereo formats, both requiring stereos to be sub-divided, in order to make up a 12 x 10 pane.

For both the five line and three line issues Thom used several overprint settings, for details - see Appendix 5.

High Values

For the Dollard high value overprint setting a single 4 x 5 stereo was used. This arrangement required two press passes to overprint a full 4 x 10 sheet. As a result of this process any consistent variants occurring in the first five rows, were replicated in the lower half of the sheet in the same positions.

For the Thom four line high value overprints a single 4 x 10 overprint setting was used, thus enabling a sheet to be overprinted in one press operation.

The later Thom three line 'Saorstat' issue used two identical 4 x 5 stereos, allowing a full sheet to be overprinted in one press operation.

For the Dublin Castle 'narrow date' overprints a 4 x 5 array was used, but with alternate rows empty. Two press passes were therefore required to overprint a full sheet. As a result of this process consistent overprint variants are repeated in consecutive rows.

Somerset House initially used the same 4 x 5 array made up of 'narrow date' clichés and the same overprint process, when they assumed responsibility for overprinting high value stamps. As 'narrow date' clichés became unusable due to wear, Somerset House replaced some clichés, with 'wide date' clichés, which were sourced from Dublin.

This gave rise to the so-called 'composite' issue, which is made up of both 'wide and narrow date' clichés. For this composite issue, the same overprint process, as for the 'narrow date' issue was adopted.

As a result of continued wear more clichés were replaced, but in a different sequence of the normal wide and narrow placements. The result being a few sheets, which are classified as 'abnormal' settings - see pages 117 and 118 for details.

In connection with these rarer 'abnormal' settings, it is unclear whether different 4 x 5 cliché arrays were in use to overprint a full sheet, or if Somerset House undertook these overprints using a complete 4 x 10 setting, made up of 40 clichés, as in use with their next issue.

Somerset House released a new series late in 1927, this issue used only 'wide date' clichés, set in a 4 x 10 array, thus enabling the overprinting of a full sheet to be undertaken, with one operation of the press.

With the release of the Waterlow re-engraved stamps in 1935 Harrison & Sons, followed by Somerset House, maintained the same 4 x 10 'wide date' overprint setting format and maintained the same overprint process.

The GB high value overprinted stamps were eventually replaced by a dedicated set of three stamps, which were issued by the Irish Postal Authority in September 1937.

Five Line Low Value Overprint Characteristics - Figure 13

Issue 1T



DOLLARD PRINTING HOUSE

Black and greyish-black Ink
Long tail to '9' and no full stop after '1922'
Wide spacing between 'h' and 'É'
Date in antique letters

Issue 2T



DOLLARD PRINTING HOUSE &
ALEX. THOM & CO. LTD.

Red ink by Dollard and carmine ink by Thom
Long tail to '9' and no full stop after '1922'
Wide spacing between 'h' and 'É'
Date in Antique Letters

Issue 4T



ALEX. THOM & CO. LTD.

Black ink
'1922.' in block letters, with stop after date
Narrow setting of overprint - lines 1, 2 and 4

Issue 5T



HARRISON & SONS LTD.

Shiny to gloss black ink
'1922.' in block letters, with stop after date
Wider setting of overprint - lines 2, 4, and 5
'R' over 'Se' and lowered tail to 'i' of 'Rialtaí'
Commonly found with trimmed perforations

Issue 6T



ALEX. THOM & CO. LTD.

Shiny blue-black ink or red ink
'1922.' in block letters, with stop after date
Narrow setting of overprint - lines 1, 2 and 4
Intense colour of overprint and sharpness of image

Issue 8T



ALEX. THOM & CO. LTD.

Shiny blue-black ink
'1922.' in block letters, with stop after date
Wide setting of overprint - lines 1, 2, 4, and 5

Issue Check List

Provisional Government Issues

Release Date	Issue Ref.	Overprint Stamp References	(SG) Cross References	Overprint Contractor	Ink Colour & Key Features
1922 (February)	1T	T1-T8	1 - 9	Dollard Printing House, Dublin Ltd.	Black
1922 (April - June) 1922 (July)	2T	T9-T11 T9A-T11A	4a, 6a, 8b NM, 6b, 8c	Dollard Printing House, Alex. Thom & Co. Ltd.	Red Ink Carmine Ink
1922 (February)	3T	T12-T14	17 - 19 & 21	Dollard Printing House, Dublin Ltd.	Black
1922 (February)	4T	T15-T19	10 - 15	Alex. Thom & Co. Ltd.	Black (Narrow Setting)
1922 (June - August)	5T	T20-T24	26 - 29a	Harrison & Sons Ltd.	Black (Coil Stamps)
1922 (July - November)	6T	T25-T38	30 - 43	Alex. Thom & Co. Ltd.	Shiny Blue-Black or Red (Narrow Setting)
1922 (October)	7T	T39-T41	44 - 46	Alex. Thom & Co. Ltd.	Shiny Blue-Black
1922 (November- December)	8T	T42-T46	47 - 51	Alex. Thom & Co. Ltd.	Shiny Blue-Black (Wide Setting)

Irish Free State Issues

Release Date	Issue Ref.	Overprint Stamp References	(SG) Cross References	Overprint Contractor	Ink Colour & Key Features
1922 (December) until 1923 (January)	9T	T47-T61	52 - 66	Alex. Thom & Co. Ltd.	Shiny Blue-Black, Dull Black or Red
1923 (March)	10T	T62-T65	67 - 70	Harrison & Sons Ltd.	Dull / Shiny Blue-Black (Coil Stamps)
1925 (August)	11T	T66-T68	83 - 85	Government Printing House, Dublin Castle & Somerset House	Black (Narrow date)
1927 (May - June)	12T	T69-T71	83a - 85a	Somerset House	Black (Composite Setting) (Wide & Narrow date)
1927 (December) until 1928 (February)	13T	T72-T74	86 - 88	Somerset House	Black (Wide date)
1935 (March - July)	14T	T75-T77	99 - 101	Harrison & Sons	Black (Re-engraved series)
1935 (August)				Somerset House	

Overprint Stamp References

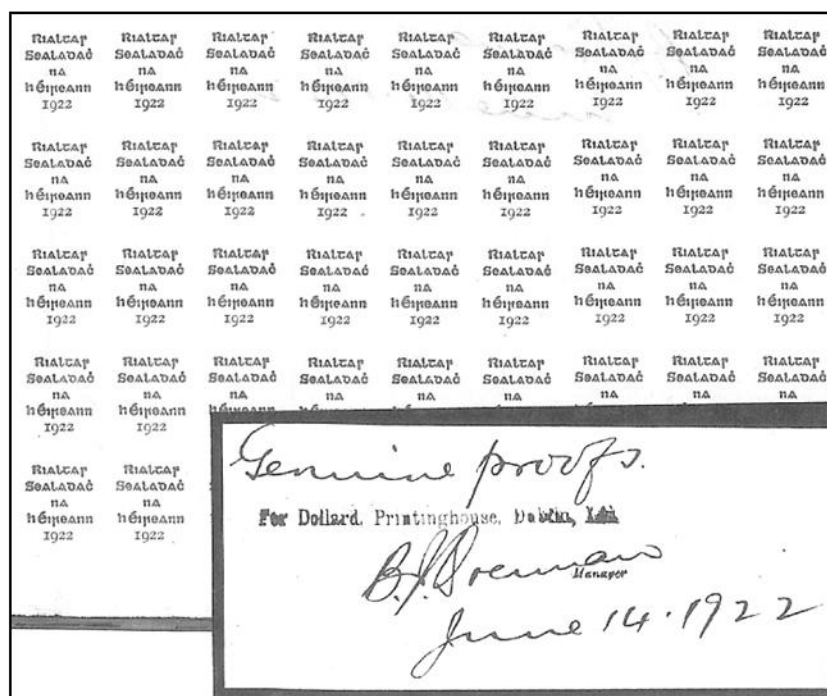
(T) Stamp references are used in this publication. Similar notations are also used by Hibernian, MacDonnell Whyte, David Feldman and the University of Notre Dame.

(SG) represents the equivalent stamp references in use by Stanley Gibbons.

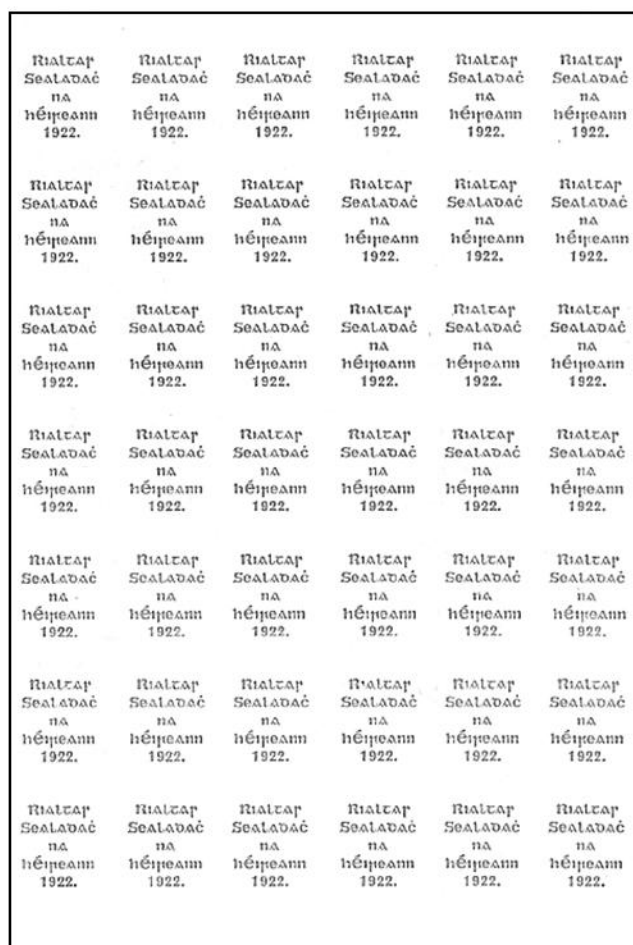
For a complete listing of overprinted stamp cross references, namely compendium versus those of major publishers - see Appendix 13.

CHAPTER 2

Overprint Proofs and Trial Printings



PR2 Proof by Dollard from Stereo Setting 2



PR13 Proof by Thom from Overprint Setting 3



TC121/1PT S22 Imperforate - Red Proof PR8a
Printer's Plate 68, Overprint Setting 2



TC121/1PT S22 Imperforate - Red Proof Variant PR9
Printer's Plate 68, Overprint Setting 2

Imperforate Proofs

Background

The Dollard Printing House was awarded the contract to overprint the first Provisional Government issue. Dollard in turn contracted part to Alex. Thom & Co. Ltd. This action being taken due to the tight time schedules, coupled with the availability of production capacity, at the respective printers facilities.

Dollard the lead contractor, undertook the overprinting of the ½d., 1d., 2½d., 3d., 4d., 5d., 9d. and 10d. low values and the four line overprint for the three high values. Thom's sub-contract covered the overprinting of the four remaining stamps, being the 1½d., 2d., 6d. and 1s. low values.

Dollard were responsible for the submittal of overprint proofs, for approval, to the new Postal Authority.

As the lead contractor, Dollard were also responsible for the mobilisation of the joint production facilities, set up to produce the first issue of overprinted stamps for release on the 17 February 1922 deadline date.

Dollard's five line overprint proof format is distinctive from that of Alex Thom, for outline details, see examples shown on page 13.

The Dollard proof sheets were prepared using both black and red inks and are found with and without a rubber back-stamp on the reverse.

Low Value Imperforate Proofs by Dollard

Of the Dollard proofs the scarcity of the proof PR1, which is recorded with a dark blue ink, is considered to be the most noteworthy.

A block of twenty four (12 x 2) from the top two rows, from stereo setting 1 has been recorded - see fig.14. Item ex-T.E. Field and Gerard Brady Collections.

The back stamp, which is found with both type 1 and type 2 formats, reads -

'Original Proof / Dollard / 17.2.22'

The back stamp occurs with and without initials. The initials 'B.J.B' being those of B. J. Brennan in his capacity of Plant Manager, of the Dollard Printing House, see examples below.



Type 1



Type 2

The Alex Thom proof sheets used black ink and are recorded with and without a type 3 rubber back stamp, which in the case of the Thom proof reads 'Original Proof / Supplied by Thom to Dollard / 17.2.22', these proofs are not initialed, see example below.



Type 3

This part sheet example was submitted by Dollard for approval to the Postal Authority is stamped 'Approved W. N. Jeffries 10/2/22, Stores Dept., G.P.O., Aldborough House, Dublin.' Jeffries was the officer in charge of the Stamp and Postal Order Section, of the Stores Department.

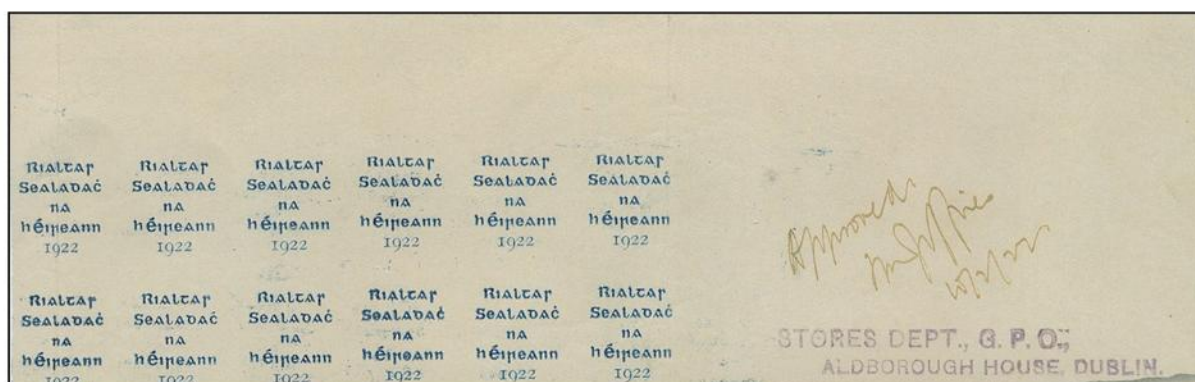


fig. 14

Low Value Imperforate Proofs by Dollard

Proofs with a dark blue ink have been recorded, with an initialed type 1 backstamp. Fig.15 illustrates a block example of proof PR1a.

This item appears to arise from stereo setting 1 and could therefore have emanated from the same sheet, as highlighted under proof PR1, see page 16 for details.



fig. 15

Dark blue overprint, with Type 1 backstamp
Item sold for €6900 at MacDonnell Whyte auction, December 2009

It is recorded that a half sheet of PR 2 proofs, using black ink, were prepared using stereo setting 2, see example shown on page 15.

Source of information, from a study by *H.G. Leslie Fletcher* and published in the June 1962 edition of the I.P.S.G. newsletter.

In the case of this half sheet the hand stamp and appendage reads: 'Genuine Proofs, for Dollard Printing House, Dublin Ltd., B.J. Brennan Manager, June 14 1922'

With Dollard there is much conjecture as to the authenticity of some proofs, which were produced with black and red inks.

It is unclear whether these were proofs taken from this setting, before overprinting the stamps, if this is the case it would give the date that the second setting was prepared. However there is a possibility that they were produced for philatelic purposes at a later date and after overprinting had commenced.

The possibility exists that some (extent unknown), were prepared by Dollard for philatelic purposes.

The above factors may have been part reason why Dollard's contract with the Irish postal authority was prematurely terminated in June 1922.

High Value Imperforate Proofs by Dollard

Dollard used a four line overprint format, with black ink for the proof in use with the high value stamps.

The use of a dark blue four line overprint proof is recorded. This proof is extremely scarce, with only four copies having been recorded.

Proofs are recorded both with and without a backstamp. The backstamp in use with high values was type 2, which was initialed.

Dollard Imperforate Proof and Variety Listings

Five Line Format for Low Values

Proof Reference	Distinguishing Features
PR1	Dark blue overprint, thin whitish paper, with no back stamp. (24 examples known)
PR1a	Dark blue overprint, thin whitish paper and violet back stamp Type 1. (see scan page 17 - fig. 15)
Proofs PR2 to PR5 occur with Stereo Settings 1, 2 & 3	
PR2	Black overprint, thin whitish paper, with no back stamp.
PR2a	As PF2, with violet back stamp Type 1.
PR2b	Black overprint, whitish paper, with both a normal and double misplaced overprint on the reverse face.
PR3	Black overprint, thin buff paper, with no back stamp.
PR3a	As PF3, with violet back stamp Type 1.
PR4	Black overprint, thick whitish paper, with no back stamp.
PR4a	Black overprint, thick whitish paper, violet back stamp Type 2.
PR5	Black overprint, from a defaced plate, with no back stamp.
Proofs PR6 to PR7 occur with combination Stereo Setting 1 + 3 and Stereo Setting 2	
PR6	Red overprint, thin whitish paper, with no back stamp.
PR6a	As PF6, thin whitish paper, with blue black back stamp Type 1.
PR6b	As PF6, thin whitish paper, with violet back stamp Type 2.
PR7	Red overprint, thin buff paper, with no back stamp.

Proofs PR2 through to PR5 with black ink were produced by Dollard during trials, which were conducted prior to the overprinting of stamps from issue 1T.

Imperforate proofs in large blocks are very collectable, as they can be assigned to one of the three stereo settings in use by the Dollard Printing House.

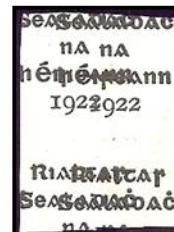
Proofs PR6 through to PR7 with red ink followed, being produced prior to the overprinting of stamps from issue 2T.



PR 1



PR 2



PR 2b



PR 3



PR 5

Dollard Trial Printings

Trial overprints using red ink on the GB ½d. value sheets, were undertaken by Dollard. All recorded sheets are from plate 68, with the S22 imperforate control, together with the use of Dollard's overprint stereo setting 2.

Sheets are recorded both with and without the Dollard rubber back stamp on the reverse.

All recorded copies bearing the type 2 back stamp, are without initials.

For these proof trials the overprint was often misplaced and the 'date on top' error is commonly found, but only on the back stamped copies. Alignment varieties associated with setting 2, occur on each overprinted sheet.

Dollard Trial Printings and Variety Listings

Trial Proof Reference	Overprint Distinguishing Features
	Basic Stamp - GB ½d. Green - Gibbons Reference N14
PR8	Red overprint with no back stamp.
PR8 / GP	Gutter pair, description as PR8.
PR8 / S22I	Stamp with sheet control S22 Imperforate, description as PR8.
PR8a	Red overprint with backstamp type 2, without manuscript initials.
PR8a / GP	Gutter pair, description as PR8a.
PR8a / S22I	Stamp with sheet control S22 Imperforate, description as PR8a.
PR8b	Red overprint with no back stamp and double overprint, one being albino.
PR8b / GP	Gutter pair, description as PR8b.
PR8c	Red overprint with back stamp type 2, without manuscript initials and double overprint, one being albino.
PR8c / GP	Gutter pair, description as PR8c.
PR9	Red overprint with backstamp type 2, without manuscript initials and misplaced overprint - date at top.
PR9 / S22I	Stamp with sheet control S22 Imperforate, description as PR9.
PR9a	As PR9, with overprint double, one being albino.
PR9b	Red overprint with back stamp type 2, with no manuscript initials and date missing, from rows 1 and 11.
PR9c	As PR9b, with overprint double, one being albino, from rows 1 and 11
Overprint Alignment Features	
PR8d	As PR8 with 'R' over 'Se'. (Alpha ref. A - see page 173)
PR8ad	As PR8a with 'R' over 'Se'. (Alpha ref. A - see page 173)
PR8e	As PR8 with 'R' over 'Se' and raised 'C' of 'ΣΕΑΛΑΔΑΟ'. (Alpha ref. A + I - see page 173)
PR8ae	As PR8a with 'R' over 'Se' and raised 'C' of 'ΣΕΑΛΑΔΑΟ'. (Alpha ref. A + I - see page 173)

For other Dollard Setting 2 alignment variants found with PR8 and PR8a proofs, refer to Appendix 4. In the summary below only the allocated alpha call back and the variety proof references are highlighted.

Alpha Ref.	Proof Ref.	Alpha Ref.	Proof Ref.
A	PR8d / PR8ad	A + D + E	PR8i / PR8ai
A + I	PR8e / PR8ae	E	PR8j / PR8aj
G	PR8f / PR8af	B + E	PR8k / PR8ak
B	PR8g / PR8ag	A + C/D	PR8l / PR8al
A + C	PR8h / PR8ah	See page 173 for details	

Stereo Setting alignment variants also occur with proofs - PR9 through to PR9c.



PR9



Type 2
purple
back stamp
without
'BJB' initials



PR9b

Dollard Imperforate Proof Listings

Four Line Format for High Values

Proof Reference	Distinguishing Features
PR10	Dark blue overprint on thin, pale cream woven paper, with no back stamp. (4 examples known)
PR11	Black overprint on thin, pale cream woven paper, with no back stamp.
PR11a	As PR11, with initialed back stamp Type 2.
PR12	Black overprint on medium whitish paper, with no back stamp.
PR12a	As PR12, with initialed back stamp Type 2.

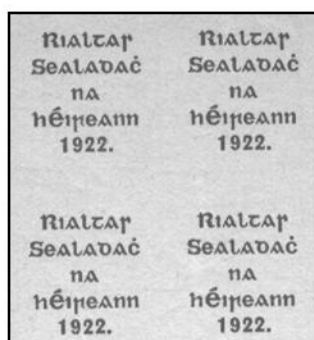


PR11a

Alex. Thom Imperforate Proof Listings

Five Line Format for Low Values

Proof Reference	Distinguishing Features
PR13	Black overprint on thin whitish paper.
PR13a	As PR13, with purple back stamp Type 3.
PR14	Black overprint on thin buff paper.
PR14a	As PR14, with purple back stamp Type 3.
PR14b	Black proof strip on medium cream paper, no back stamp, with typesetting errors, see fig. 16.



PR14

Compositors Row Matrix Proof PR14b

Black ink matrix proof strip with major typographical varieties - see fig.16.

'héireann' on cliché 3, 'chéireann' on cliché 4, 'R' over 'Se' on clichés 1 to 12. Clichés 1 to 6 with 'r' of 'Rialtaí' over 'a' of 'Sealadaí' and clichés 7 to 12 with 'r' of 'Rialtaí' to left of 'a' of 'Sealadaí'.

It is postulated that Thom supplied Harrison with matrix proof examples to assist with the set up for the five line coil stamps.



fig. 16

image reduced in size

Matrix proof ex-*Commander Graham* collection, auctioned by MacDonnell Whyte in June 2003 and purchased by *W. Fletcher* for €2,900. Item now in collection of *Barry Cousins*.

Alex. Thom 'Saorstat' Imperforate Proof Listing

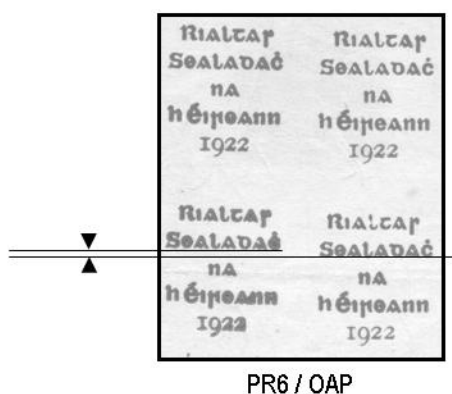
Three Line Format

Proof Reference	Distinguishing Features
PR14c	Black 'SAORSTAT' overprint on buff paper.

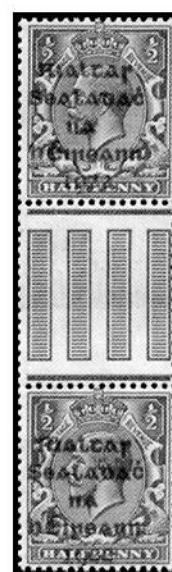
Dollard and Alex. Thom 'Out of Alignment Pair' Listings

Proof Reference	Distinguishing Features	Proof Reference	Distinguishing Features
Dollard Imperforate Proofs		Dollard Trial Printings	
PR2 / OAP	Black overprint as PR2 x 2.	PR8/OAP	Red overprint on 1/2d. GB as PR8 x 2.
PR2a / OAP	Black overprint as PR2a x 2.	PR8a/OAP	Red overprint on 1/2d. GB as PR8a x 2.
PR3 / OAP	Black overprint as PR3 x 2.	Dollard High Value Imperforate Proofs	
PR3a / OAP	Black overprint as PR3a x 2.	PR11/OAP	Black overprint as PR11 x 2.
PR4 / OAP	Black overprint as PR4 x 2.	PR11a/OAP	Black overprint as PR11a x 2.
PR4a / OAP	Black overprint as PR4a x 2.	Alex. Thom Imperforate Proofs	
PR6 / OAP	Red overprint as PR6 x 2.	PR13/OAP	Black overprint as PR13 x 2.
PR6a / OAP	Red overprint as PR6a x 2.	PR13a/OAP	Black overprint as PR13a x 2.
PR6b / OAP	Red overprint as PR6b x 2.		
PR7 / OAP	Red overprint as PR7 x 2.		

Gutter Pair



Out of Alignment Pairs



PR8 / GP
For details
refer to page 19

Imperforate Proof and Trial Printing Overprint Varieties

A number of overprint varieties and flaws occur with proofs and trial printings. These variants are covered under the applicable low value overprint issues 1T, 2T, 4T or Appendices 4 and 5, but are not separately listed in this section of the compendium. The variants occur on proofs or trial printings, which were taken from the overprint settings which were in use.

As an example of varieties and flaws encountered, an imperforate proof block PR6b is evaluated - see fig. 17.

This block is made up of three complete stereos and relate to the overprint issue 2T, by Dollard. The stereos are from a lower pane, positions 13, 14 and 15 and composite settings 1, 3 and 1.

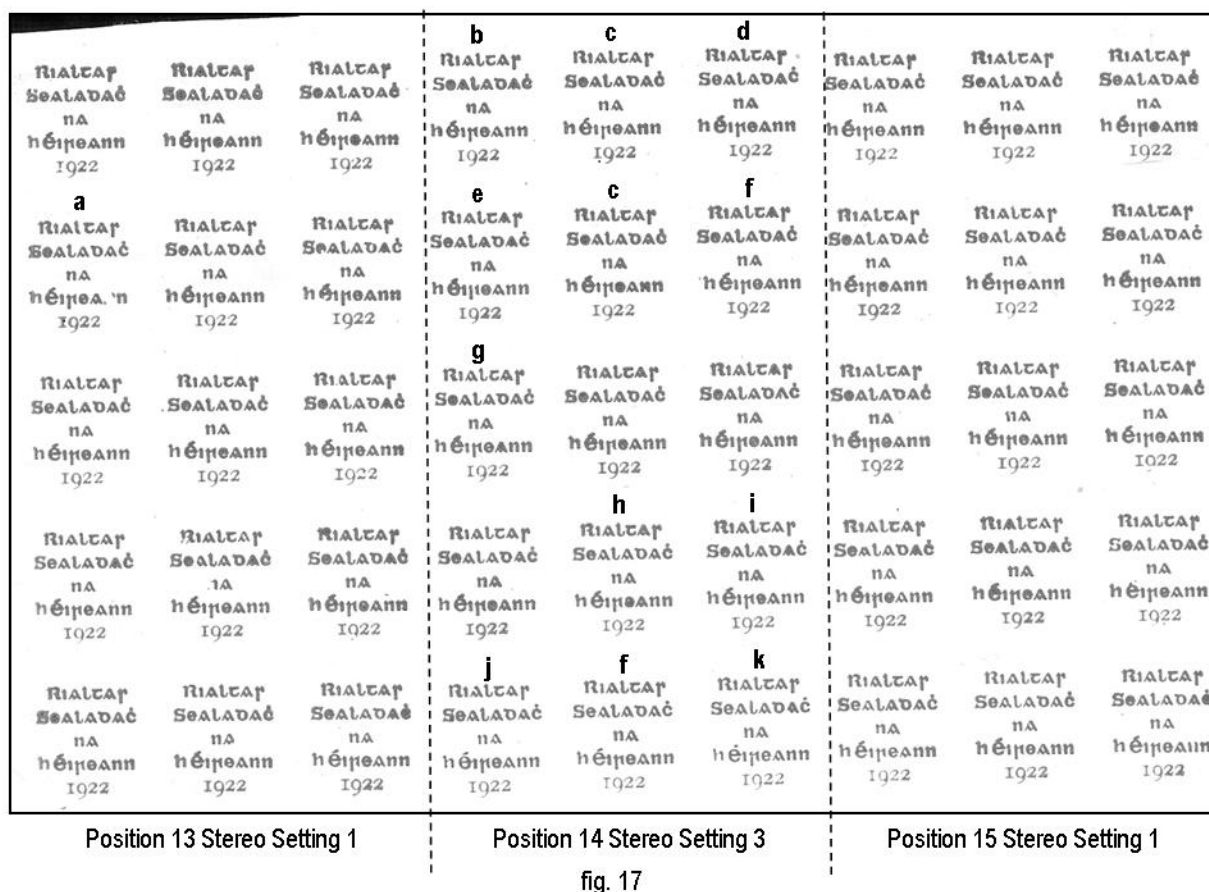


fig. 17

Varieties and flaws arising from block of three stereos, each comprising of fifteen clichés in a 3 x 5 format.

Position 13 - Stereo Setting 1

Setting characteristics uniform.

Flaw (a) UF2w

Position 14 - Stereo Setting 3

Setting characteristics irregular

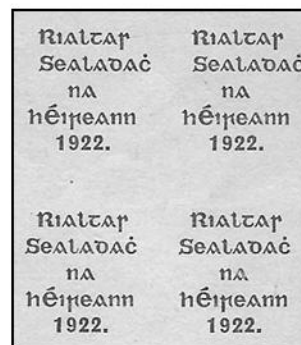
Varieties (b) V2g, (c) V2a, (d) V2i, (e) V2k, (f) V2l, (g) V2n, (h) V2b, (i) V2f, (j) V2e, (k) V2d.

Position 15 - Stereo Setting 1

Setting characteristics uniform.

Several clichés from the three stereos show blotted letters, flaw reference (F2o). Also displayed are 'Out of Alignment' pairs between stereo setting 3, from position 14 and the adjacent stereo settings, from positions 13 and 15 (PR6b / OAP).

Example below of Thom imperforate proof block, upper two overprints with 'R' over 'S' variety.



PR14 / V4a

In order to value proof varieties and flaws, use multipliers as established for the respective overprint issues 1T, 2T and 4T.

CHAPTER 3

Provisional Government Overprints

Issue 1T - 1922 (February 17) Overprint by Dollard Printing House in Black Ink



Dollard Printing House Ltd., operating from premises in Dublin located opposite Four Courts on Wellington Quay and Essex Street, were awarded a contract to overprint the first series of stamps at the beginning of February. Dollard's printing facilities were however unable to accommodate the overprinting of all values by the due date. As a result the overprinting of the 1½d., 2d., 6d., and 1s. values was sub-contracted to Alexander Thom & Co. Ltd. and which in philatelic circles are referred to as issue 4T.

On the 2 February 1922, Dollard as lead contractor, submitted proofs for approval to the postal authority, including those prepared by Thom. Following approval both printers set about the process of overprinting onto sheets of Great Britain stamps, which were sourced from Aldborough House, the British Post Office supplies depot.

As planned, overprinted stamps by both printers were released for general sale on the 17 February 1922.

The Dollard overprint displays distinctive characteristics, being the use of antique numerals, the long tail to the '9' and with no full stop after the date.

The first issue used black ink for the overprint. However for all values except the 2½d. and 4d. stamps, examples are recorded with a greyish - black overprint.

Overprint Dimensions

Line widths

RIALTAÍR	12.00 mm
Sealadac	15.00 mm
na	3.50 mm
hÉireann	14.50 mm
1922	6.50 mm

Overall height of overprint 17.50mm

Overprint Settings

Three stereo settings were used by Dollard. The first stereo setting displayed uniform characteristics, whereas the second and third settings were irregular, with multiple variants.

For details of stereo setting characteristics, see Appendix 4.

Specimens

Stamps from this issue have been recorded, with 'SPECIMEN' in black at the top.

The hand stamp used small sans serif letters sloping to the right with a width 10.5mm and height of 1.5mm and with the outline of the image smudged.

Reported by *H.G.L. Fletcher* in the June 1962 edition of the I.P.S.G.

Overprints by Dollard - Issue 1T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Sheets Printed (est)	Overprint Settings
T1	1	½d.	Green	43,000	1, 2, 3
T2	2	1d.	Scarlet	112,000	1, 2, 3
	3		Carmine - red		1, 2, 3
T3	4	2½d.	Blue	1,000	1, 2
T4	5	3d.	Violet	6,500	1, 2, 3
T5	6	4d.	Grey - green	1,000	1
T6	7	5d.	Yellow - brown	2,100	1, 2
T7	8	9d.	Agate	1,600	1, 2
T8	9	10d.	Turquoise - blue	900	1, 2

Overprint with Greyish - Black Ink

The explanation given regarding overprints where the ink colour tends towards greyish-black, to varying degrees is said to occur, when the supply tank ink level was running low.

The occurrence of the greyish-black overprint is particularly noticeable on the 9d. stamp.

Three values namely the 2½d., 4d. and 9d. were subject to a change of ink colour from black to red, less than two months after release.

Possible reasons for this may relate to the deep base colours of these three stamp values, which resulted in the overprints not being displayed clearly, especially if under inked.

Stamp Face Value	½d.	1d.	3d.	5d.	9d.	10d.
Overprint Reference	T1GB	T2GB	T4GB	T6GB	T7GB	T8GB



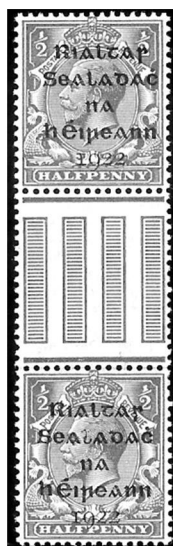
T6GB Greyish-Black Ink
Control S22 Imperforate (TC27)
Overprint Stereo Setting 1



T7GB Greyish - Black Ink

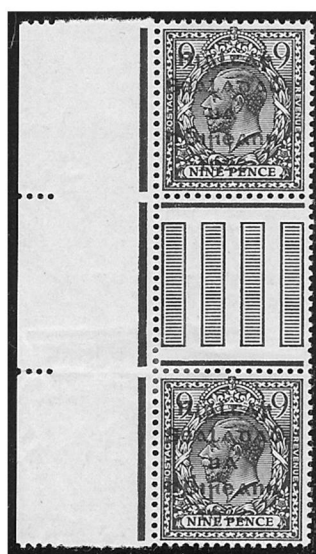
Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	½d.	1d.	2½d.	3d.	4d.	5d.	9d.	10d.
Overprint Reference	T1 / GP	T2 / GP	T3 / GP	T4 / GP	T5 / GP	T6 / GP	T7 / GP	T8 / GP



T1 / GP
Gutter Pair

Gutter Pair with Greyish - Black Ink Combination

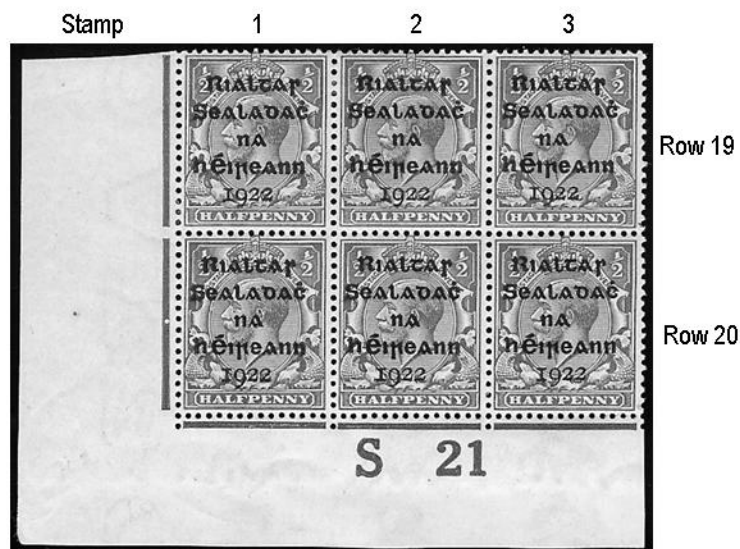


T7GB / GP

Sheet Controls in use with Dollard Overprints

Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Stereo Settings	Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Stereo Settings
TC1	½d. (T1)	R21 (I)	1	TC18	3d. (T4)	S22 (I)	2, 3
TC2		R21 (P)	1	TC19		S22 (P)	1, 2
TC3		S21 (I)	1, 2, 3	TC20	4d. (T5)	R21 (I)	1
TC4		S21 (P)	2, 3	TC21		S21 (I)	1
TC5		S22 (I)	1, 2, 3	TC22		S21 (P)	1
TC6		S22 (P)	1, 2, 3	TC23*		S22 (I)	2
TC7	1d. (T2)	S21 (I)	1	TC24		S22 (P)	1
TC8		S21 (P)	1	TC25	5d. (T6)	S21 (I)	1
TC9		S22 (I)	1, 2, 3	TC26		S21 (P)	1
TC10		S22 (P)	1, 2, 3	TC27		S22 (I)	1, 2
TC11		T22 (I)	2	TC28	9d. (T7)	S21 (I)	1, 2
TC12		T22 (P)	2	TC29		S21 (P)	1
TC13	2½d. (T3)	S21 (I)	1	TC30		S22 (P)	2
TC14		S21 (P)	1	TC31	10d. (T8)	Q21 (P)	1
TC15*		S22 (I)	2	TC32		S21 (I)	1
TC16	3d. (T4)	S21 (I)	1	TC33		S21 (P)	1
TC17		S21 (P)	1	TC34		S22 (P)	2

* Scarce controls TC15 & TC23



Stamp T1 Control S21 Imperforate (TC3)
Printer's Plate 68, Overprint Setting 2

Row 19 Variants

- Stamp 2 V1b 'R' over 'Se'
- Stamp 3 V1f 'R' over 'Se', 'l' over 'nA' and 'É' over 'l'

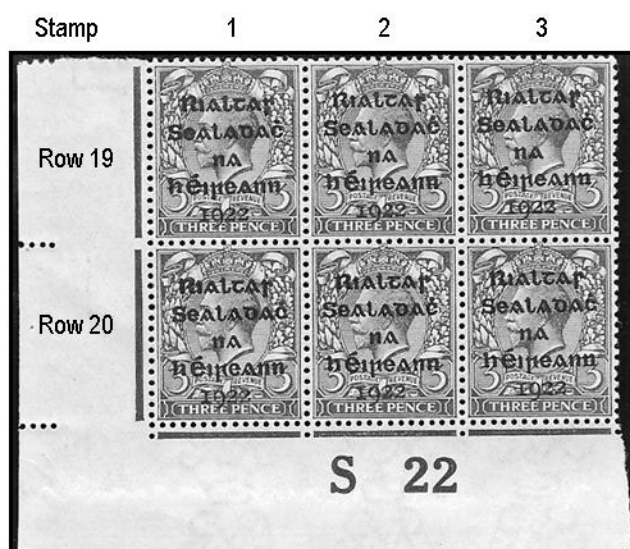
Row 20 Variants

- Stamp 1 V1m 'É' over 'l'
- Stamp 2 V1l 'l' over left shank of 'n' and 'É' over 'l'
- Stamp 3 V1d 'R' over 'Se' and 'l' over 'nA'

Sheet Controls in use with Dollard Overprints



Stamp T2 Control S21 Imperforate (TC7)
Printer's Plate 87b, Overprint Setting 1



Stamp T4 Control S22 Imperforate (TC18)
Printer's Plate 11, Overprint Setting 3

Row 19 Variants

Stamp 2 V1b 'R' over 'Se' and 'l'
over left shank of 'n'

Stamp 3 V1f 'R' over 'Se', 'l' over
'nA' and 'Ei' over 'l'

Row 20 Variants

Stamp 1 V1e 'R' over 'Se' and
'Ei' over 'l'

Stamp 2 V1i 'l' over left shank of
'n' and 'Ei' over 'l'

Stamp 3 V1d 'R' over 'Se' and 'l'
over 'nA'



Stamp T8 Control S21 Imperforate (TC32)
Printer's Plate 2b, Overprint Setting 1

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T1	½d.	T1g	1w	Watermark inverted.
		T1h	N14n (plate 76)	Solid shading to the left of the value tablet, adjacent to 'HALFPENNY' - stamp R20/1.
T2	1d.	T2a	2w	Watermark inverted
		T2aa	N16l	Right vertical frame line break at 8.50mm. Plate 96 Controls S21, S22, T22 - stamp R19/12.
		T2ab		Nick in right vertical frame line at 12.75mm. Plate 91 Controls S22, T22 - stamp R19/12.
		T2ac		'Q' for 'O' in 'ONE' Control S21 - stamp R20/10.
T4	3d.	T4a	N22d	Watermark inverted and reversed Control S22.
T5	4d.	T5a	N23e	Frame break over 'O' in 'FOUR'. Plate 1e Controls R21, S21, S22 - stamp R19/2 .
		T5b	N23h	Nine breaks in frame under 'FOUR'. Plate 1e Control R21 - stamp R5/12 . (Nine breaks first stage)
		T5ba	N23h	Ten breaks at foot of stamp under 'FOUR'. Plate 1e Controls S21, S22 - stamp R5/12 . (Ten breaks second stage)
		T5c		Broken crossbar of '4'. Plate 1e Controls R21, S21, S22 - stamp R19/4 .
T6	5d.	T6c	7x	Watermark reversed.
T7	9d.	T7a	N29e	'Q' for 'O' in 'POSTAGE' and frame break by 'Q'. Plate 2b - stamp R3/1.
		T7aa		White flaw from top of 'P' in 'POSTAGE' to frame. (subject to validation)
T8	10d.	T8a	N31c	Broken frame line by 'E' of 'POSTAGE'. Plate 2b Control S22 - stamp R9/1.



T5a



T2ac



T5ba



T7a



T5c



T8a

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T1	½d.	T1a	1a	Overprint inverted Control R21(Perforate).
		T1b		'1922' date line omitted, from Rows 1 or 13.
		T1c		Lines transposed, '1922' at top.
		T1d		Lines transposed 'RIALTAIR' at foot
		T1da		'RIALTAIR' omitted, from same sheet as T1e Control R21(l).
		T1e		Missing overprint in vertical pair with T1d Plate 72 Control R21(l).
		T1f		Overprint shift, part two overprints on one stamp (horizontal pair).
T2	1d.	T2b	2a	Overprint inverted Control S22.
		T2c		'1922' date line omitted.
		T2ca		Line omitted, 'RIALTAIR' missing.
		T2d		Lines transposed 'RIALTAIR' at foot
		T2da		Lines transposed, '1922' at top.
		T2e	2b	Double inverted overprint, one being albino Control S22.
		T2f	2c	Overprint double.
		T2g		Overprint shift, part two overprints on one stamp (horizontal pair).
T3	2½d.	T3a	4a	Overprint double, one being albino.
T5	4d.	T5d		Overprint double, one being albino.
T6	5d.	T6a		'1922' Date line omitted .
		T6b		Lines transposed, '1922' at top.
		T6d		Overprint shift, part two overprints on one stamp (horizontal pair).
T7	9d.	T7b		'1922' date line omitted.
		T7c		Lines transposed, '1922' at top.
		T7d	8a	Overprint double, one being albino.

T1a - Two sheets are recorded.

T1e - Twenty four vertical pair copies are possible, with most examples having a grease stain.

T2b - Two genuine sheets are recorded, both issued in June 1922, from a post office in County Dublin.

Line Omitted



'1922'
omitted



'RIALTAIR'
omitted

Lines Transposed



'RIALTAIR'
transposed



'1922'
transposed

See error examples - page 30

Overprint Error Examples

Overprint inverted



T1a

Missing overprint in vertical pair



T1e

T1d

Overprint shifted left, with part two overprints on one stamp



T1f

Overprint inverted



T2b

Line omitted, 'Rialtar' missing



T2ca

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V1a	T1,2,4,6,7,8	'R' over 'Se' Settings 2 and 3.
V1b	T1,2,4	'R' over 'Se' and 'U' over left shank of 'h' in 'hA' Setting 3.
V1c	T1,2,4,6,7,8	'R' over 'Se' and 'U' over right shank of 'h' in 'hA' Setting 2.
V1d	T1,2,4,6,7,8	'R' over 'Se' with 'U' partly over right shank of 'h' and 'hA' Settings 2 and 3.
V1e	T1,2,4	'R' over 'Se' and with 'É' over 'I' in '1922' Setting 3.
V1f	T1,2,4,6,7,8	'R' over 'Se', 'É' over 'I' in '1922' and 'U' over 'hA' Settings 2 and 3.
V1g	T1,2,4	'R' over 'Se' and 'R' and 'h' with diagonal cuts to left uprights Setting 3.
V1h	T1,2,4,6,7,8	'R' over 'Se' and 'C' in 'SeALADAC' slightly raised Setting 2.
V1i	T1,2,4	'R' over 'Se' and 'C' in 'SeALADAC' raised Setting 3.
V1j	T1,2,4,6,7,8	'R' and 'h' with diagonal cuts to left uprights, damaged 'C' in 'SeALADAC' Setting 2.
V1k	T1,2,4,6,7,8	'U' over left shank of 'h' in 'hA' Settings 2 and 3.
V1l	T1,2,4,6,7,8	'U' over left shank of 'h' in 'hA' and 'É' over 'I' in '1922' Settings 2 and 3.
V1m	T1,2,4,6,7,8	'É' over 'I' in '1922' Setting 2.
V1n	T1,2,4	'U' over right shank of 'h' in 'hA' and with 'h' in 'hÉineann' over 'I' in '1922' Setting 3.
V1o	T1,2,4,5,6,7	Part of '1922' at top and at foot .(various positions)
V1p	T1,2	Part of 'RIALCAP' at top and at foot. (various positions)
V1q	T1,2,4,6,7,8	Dot for 'I' in '1922' Setting 2 - stamp R17/7.
V1qa	T1,2,4,6,7,8	'922' for '1922' Setting 2 - stamp R17/7.
V1qb	T1,2	Faint trace of 'I' in '1922', almost missing.
V1r	T1,2,3,4,5,6,7,8	Flat tail to '9' of '1922' Setting 1 - stamps R15/12, R20/1 ‡.
V1s	T1,2,4	Raised final '2' of '1922' Setting 3 - stamp R16/3.
V1sa	T1,2	Faint trace of final '2' of '1922', almost missing.
V1t	T1,2,3,4,5,6,7,8	'SeALADAC' for 'SeALADAC'. (various positions)
V1u	T1,2,4,5,6,7	Offset of overprint on reverse of stamp.
V1v	T1,2,4,6,7,8	Raised 'C' in 'SeALADAC' Settings 2 and 3.
V1w	T1,2,4,6,7,8	Raised 'C' in 'SeALADAC' and damaged 'r' in 'RIALCAP' Setting 2.

For full details of alignment varieties V1a to V1n occurring with Settings 2 and 3 - see Appendix 4.



T4/V1h



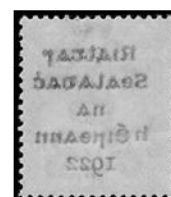
T1/V1r



T8/V1w



T1/V1t



T6/V1u

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line	Stamp Sheet Location and Settings ()
F1a	Two dots (colon :) for 'i' in 'Rialcar'.	1	R11/10 (1)
F1b	Broken 'ia' in 'Rialcar'.	1	R1/5 (2)
F1c	Dot or dash over shortened upright of 'l' in 'Rialcar'.	1	R13/2 (1). R15/8 (2)
F1d	Misshapen 'l' in 'Rialcar', serif added to top left of upright.	1	R15/7,R6/4 (1)
F1e	Crossbar added to top of shortened 'l' in 'Rialcar'.	1	(1)
F1f	Broken 'r' in 'Rialcar'.	1	R18/5,R19/2 (1),R16/8 (2)
F1g	Inverted crescent over 'l' in 'Rialcar'.	1	R1/5 (1)
F1h	Broken 'r' and / or no dot on raised 'e'.	1 & 2	R1/9,R11/3 (2)
F1ha	No dot over 'e' in 'Sealadac'.	2	R-/ (3)
F1i	'o' for 'e' in 'Sealadac'.	2	
F1ia	'i' for 'l' in 'Sealadac'.	2	R17/4 (1)
F1j	Arc or dash over 'e' in 'Sealadac'.	2	R12/6,R18/6 (1)
F1k	Hyphen over 'e' in 'Sealadac'.	2	
F1l	Flaw through 'Sealadac'.	2	R12/1,2,3 (2)
F1m	Blotted and damaged 'e' in 'Sealadac'.	2	R14/9 (2)
F1n	Dot for accent over 'e' in 'héineann'.	4	R8/5 (2)
F1o	Broken crossbar on 'e' in 'héineann'.	4	
F1p	'm' for 'n' in 'héineann'.	4	R13/8 (1) ‡
F1pa	'm', 'mm', 'nn' or 'nn' for 'nn' in 'héineann'.	4	
F1q	'c' for 'e' in 'héineann'.	4	
F1r	Aspirate or crescent for accent over 'e' in 'héineann'.	4	
F1s	Broken tail to '9' in '1922'.	5	R20/1 (2). R-/ (1,3) ‡
F1t	Blotted letters.	1 to 5	



T3/F1e



T3/F1q



T6/ F1s & V1m

Multiple variants

T1/F1ha T1/V1n



T1/V1f

T1/OAP

Out of Alignment Horizontal Pairs

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF1a	'p' for 'R' in 'Rialcar'.	1
UF1b	Broken 'R' in 'Rialcar'.	1
UF1ba	No crossbar on first 'A' in 'Rialcar'.	1
UF1bb	No crossbar on second 'A' in 'Rialcar'.	1
UF1c	'c' or 'e' for 'o' in 'Sealadac'.	2
UF1d	No crossbar on second 'A' in 'Sealadac'.	2
UF1da	No crossbar on third 'A' in 'Sealadac'.	2
UF1e	Collapsed / blotted 'e' in 'Sealadac' and no dot over 'e'.	2
UF1ea	Reversed 'e' in 'Sealadac'.	2
UF1f	Closed 'e' in 'Sealadac'.	2
UF1g	Short 'n' in 'na'.	3
UF1h	'r' for 'n' in 'na'.	3
UF1i	'na' displaced to left under first 'A' of 'Sealadac'.	3
UF1j	Short last 'n' in 'heineann'.	4
UF1k	Broken first 'n' and or open first 'e' in 'heineann'.	4
UF1l	Dot over 'n' in 'heineann'.	4
UF1m	Colon (:) for 'i' in 'heineann'.	4
UF1n	Downward overprint shift giving '1022' for '1922'.	5
UF1o	Shortened '1' in '1922', from top of '1'.	5
UF1p	Colon (:) for '1' in '1922'.	5
UF1q	Split '9' in '1922'.	5
UF1r	Broken first or second '2' in '1922'.	5
UF1s	Major overprint shifts - horizontal or vertical.	-
UF1sa	Overprint slanting from left to right - upwards (add suffix /1), downwards (add suffix /2).	-
UF1t	Defective or deformed lettering - unspecified.	1 to 5



T1/UF1b



T4/UF1k



T1/UF1sa

T1/UF1c



T6/UF1m



T6/UF1s

Out of Alignment Horizontal Pairs

Reference	Face Value
T1/OAP	2 x ½d.
T2/OAP	2 x 1d.
T3/OAP	2 x 2½d.
T4/OAP	2 x 3d.
T5/OAP	2 x 4d.
T6/OAP	2 x 5d.
T7/OAP	2 x 9d.
T8/OAP	2 x 10d.



T3 / OAP

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T1	1	½d.	(1) Green	(8) Yellow - green (17) Cobalt - green	(2), (3), (6), (7)
T2	2	1d.	(3) Scarlet	(1) Bright scarlet (8) Pale red (11) Carmine - red	(2), (4), (5) (7), (9), (12)
T3	4	2½d.	(10) Blue (Bright)	(12) Deep blue (13) Dull blue (19) Ultramarine	
T4	5	3d.	(3) Violet (Bluish)	(6) Bright violet (8) Lavender - violet (9) Dull violet	
T5	6	4d.	(1) Grey - green	(3) Deep grey - green (4) Slate - green	(2), (5)
T6	7	5d.	(3) Yellow - brown	(1) Brown (2) Reddish - brown (6) Bistre - brown	
T7	8	9d.	(1) Agate	(2) Pale agate (3) Deep agate	
T8	9	10d.	(2) Turquoise - blue	(1) Bright turquoise - blue (4) Greenish - blue	(5)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Provisional Government Overprints

Issue 2T - 1922 (April 1) Red Ink Overprints by Dollard Printing House



T9



T10



T11

1922 (June 12) Carmine Ink Overprints by Alexander Thom



T9A



T10A



T11A

After the appearance of many dull shades of the black overprint, in particular on the 9d stamp, a decision was taken to overprint the 2½d., 4d. and 9d. values, using a reddish colour ink. Stamps with the black overprint were on sale for postal use until May 1922, it therefore being possible to obtain printings, with both black and red inks from some Post Offices.

Due to civil unrest in Dublin, Dollard were not able to fulfill their contract. As a result, on the 12 June, Thom took over the final printings associated with this issue until July 1922.

The ink in use by Thom displays a carmine (pale rose) hue. However on the 2½d. and 9d. values due to the base colour of the GB stamps to differentiate between the ink hues in use by both firms is difficult to determine.

In this publication the author attributes the overprinting of all values to both firms, a fact which is not clearly acknowledged in specialised publications. Of particular note is the inclusion of the 2½d. stamp, see footnote.

Overprint Dimensions

Line Widths

ῬΙΑΛΤΑΡ	12.00 mm
ΣΕΛΑΔΑΪ	15.00 mm
ΝΑ	3.50 mm
Η ΕΠΙΘΕΑΝΝ	14.50 mm
1922	6.50 mm

Overall height of overprint 17.50mm

Overprint Settings

Both Dollard and Thom used stereotypes taken from forme setting 2.

Dollard also adopted the use of a 'combination setting' using sixteen 3 x 5 stereotypes from forme settings 1 and 3, the sheet makeup being as shown fig. 18.

1	3	1	3
1	3	1	3
GUTTER MARGIN			
1	3	1	3
1	3	1	3

fig. 18

For full details of stereo setting characteristics - see Appendix 4.

Footnote

The author has in his possession a booklet written by *Charlotte J. Cooke* in January 1924. In this publication it states that 1,800 sheets of the 2½d. value were overprinted using red and carmine inks. If this record is correct and the quantity of 1,300 overprinted with red ink is also correct, then it follows that the balance of 500 sheets were overprinted by Thom.

Overprints by Dollard and Thom - Issue 2T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Overprint Ink Colour	Basic Stamp Colour	Sheets Printed (est)	Overprint Settings
T9	4a	2½d.	Dollard Red	Blue	1,300	1+3
T10	6a	4d.		Grey - green	1,800	2 & 1+3
T11	8b	9d.		Agate	2,600	2 & 1+3
T9A	Not listed	2½d.	Thom Carmine (Pale Rose)	Blue	500	2
T10A	6b	4d.		Grey - green	700	2
T11A	8c	9d.		Agate	800	2

Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	2½d.	4d.	9d.	2½d.	4d.	9d.
Overprint Reference	T9 / GP	T10 / GP	T11 / GP	T9A / GP	T10A / GP	T11A / GP

T11 / GP



Overprint Inks in use by Dollard and Thom

The colour differences from red to carmine arise because the overprint inks in use by Messrs Dollard and Thom were not identical.

As previously mentioned the differentiation of ink hues on two values is not easy to establish, with the 2½d. value being the most difficult.

From the magnified examples shown it can be seen that the T9 overprint hue is clearly more red and brighter in comparison to that of T9A, which displays a deeper hue.



T9



T9A

Printer's Sheet Controls in use with Dollard and Thom Overprints

Dollard Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Stereo Setting	Thom Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Stereo Setting
TC35	2½d. Red (T9)	S21(I)	1+3	TC37/1	2½d. Carmine (T9A)	S22(I)	2
TC36		S21(P)	1+3	TC38/1		S22(P)	2
TC37		S22(I)	1+3	TC46	4d. Carmine (T10A)	S22(I)	2
TC38		S22(P)	1+3	TC47		S22(P)	2
TC39	4d. Red (T10)	R21(I)	1+3	TC48	9d. Carmine) (T11A)	S22(P)	2
TC40		R21(P)	1+3				
TC41		S21(I)	2, 1+3	Note The apparent limited use of stereo setting 2 by Dollard is subject to validation. Whilst it represents the author's present understanding further research is required to ratify the actual position.			
TC42	9d. Red (T11)	S21(I)	1+3				
TC43		S21(P)	1+3				
TC44		S22(I)	2				
TC45		S22(P)	2				

Sheet Controls in use with Dollard and Thom Overprints



Stamp T9 Control S22 Imperforate (TC37)
Printer's Plate 11b
Overprint Setting 1 (Part of Combination Setting 1 + 3)



Stamp T9A Control S22 Perforate (TC38/1)
Printer's Plate 10, Overprint Setting 2

TC46 Variety and Flaw

T10Aa Break over 'FOUR' R19/2
T10A/UF2w Defective numerals in '1922' R20/1

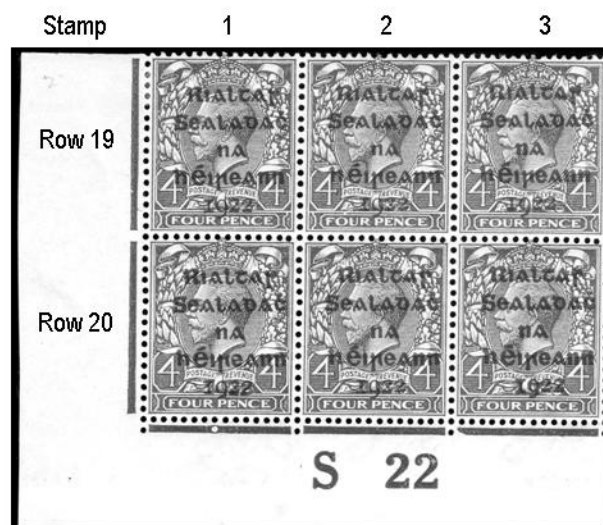
Stereo Setting 2 Characteristics TC38/1 & TC46

Row 19 Variants

Stamp 2 V1b 'R' over 'Se'
Stamp 3 V1f 'R' over 'Se',
'l' over 'nA' and 'Éi' over '1'

Row 20 Variants

Stamp 1 V1m 'Éi' over '1'
Stamp 2 V1l 'l' over left shank
of 'n' and 'Éi' over '1'
Stamp 3 V1d 'R' over 'Se' and
'l' over 'nA'



Stamp T10A Control S22 Imperforate (TC46)
Printer's Plate 1e, Overprint Setting 2

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T10	4d. (Red)	T10a	N23e	Frame break over 'O' in 'FOUR'. Plate 1e Controls R21, S21 - stamp R19/2.
		T10b	N23h	Nine breaks under 'FOUR' Stage 1. Plate 1e Control R21 - stamp R5/12.
		T10ba	N23h	Ten breaks under 'FOUR' Stage 2. Plate 1e Control S21 - stamp R5/12 .
		T10c		Broken crossbar of '4'. Plate 1e Controls R21, S21 - stamp R19/4.
T10A	4d. (Carmine)	T10Aa	N23e	Break over 'FOUR' . Plate 1e Control S22 - stamp R19/2.
		T10Ab	N23h	Ten breaks under 'FOUR'. Plate 1e Control S22 - stamp R5/12.
		T10Ac		Broken crossbar of '4'. Plate 1e Control S22 - stamp R19/4.
T11	9d. (Red)	T11a	N29e	'PQSTAGE' for 'POSTAGE' and frame break by 'Q'. Plate 2b Controls S21, S22 - stamp R3/1.
		T11b		White flaw from top of 'P' in 'POSTAGE' to frame.
T11A	9d. (Carmine)	T11Aa	N29e	'PQSTAGE' for 'POSTAGE' and frame break by 'Q'. Plate 2b Control S22 - stamp R3/1.
		T11Ab		White flaw from top of 'P' in 'POSTAGE' to frame. (subject to validation)



T10a



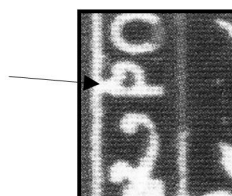
T10ba



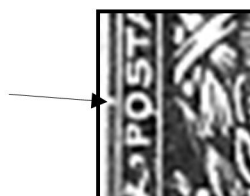
T10Ab



T10Ac



T11b



T11Aa

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T9A	2½d. (Carmine)	T9Aa	-	Overprint shift, part of two overprints on one stamp (horizontal pair).



Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V2a	T9/T11,T9A/11A	'R' over 'Se' Settings 2 and 1+3.
V2b	T9,10,11	'R' over 'Se' and with 'U' over left shank of 'h' in 'hA' Setting 1+3.
V2c	T10,T11,T9A/11A	'R' over 'Se' and with 'U' over right shank of 'h' in 'hA' Setting 2.
V2d	T9/T11,T9A/11A	'R' over 'Se' and with 'U' partly over right shank of 'h' and 'hA' Settings 2 and 1+3.
V2e	T9,10,11	'R' over 'Se' and with 'É' over 'I' in '1922' Setting 1+3.
V2f	T9/T11,T9A/11A	'R' over 'Se', 'É' over 'I' in '1922' and with 'U' over 'hA' Settings 2 and 1+3.
V2g	T9,10,11	'R' over 'Se' and 'R' and 'h' with diagonal cuts to left uprights Setting 1+3.
V2h	T10,T11,T9A/11A	'R' over 'Se' and 'C' in 'SeALADAC' slightly raised Setting 2.
V2i	T9,10,11	'R' over 'Se' and 'C' in 'SeALADAC' raised Setting 1+3.
V2j	T10,T11,T9A/11A	'R' and 'h' with diagonal cuts to left uprights, damaged 'C' in 'SeALADAC' Setting 2.
V2k	T9/T11,T9A/11A	'U' over left shank of 'h' in 'hA' Settings 2 and 1+3.
V2l	T9/T11,T9A/11A	'U' over left shank of 'h' in 'hA' and 'É' over 'I' in '1922' Settings 2 and 1+3.
V2m	T10,T11,T9A/11A	'É' over 'I' in '1922' Setting 2.
V2n	T9,10,11	'U' over right shank of 'h' in 'hA' and 'h' in 'hÉineann' over 'I' in '1922' Setting 1+3.
V2o	T9,10,11	Flat tail to '9' of '1922' Setting 1 - stamps R15/12 and R20/1.
V2p	T9/T11,T9A/11A	'SeALADAC' for 'SeALADAC'. (various positions)
V2q	T9,10,11	Offset of overprint on reverse of stamp.
V2r	T9/T11,T9A/11A	Raised 'C' in 'SeALADAC' Settings 2 and 1+3.
V2s	T10,T11,T9A/11A	Raised 'C' in 'SeALADAC' and damaged 'r' in 'Rialtar' Setting 2.

For details of alignment varieties V2a to V2n, associated with Settings 2 and 3 - see Appendix 4.



T9 / V2a



Stamp from Row 1
T9A / V2h



T9 / V2f



T10 / V2i



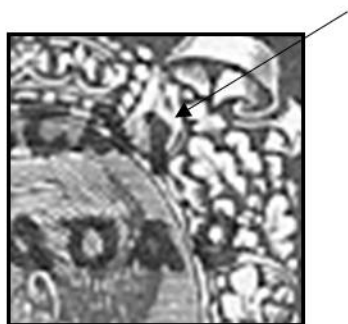
T9 / V2q

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line	Stamp Location and Settings ()
F2a	Broken 'ia' in 'Rialcar'.	1	R1/5 (2)
F2b	Dot or dash over shortened upright of 'l' in 'Rialcar'.	1	R13/2 (1+3). R15/8 (2)
F2c	Misshapen 'l' in 'Rialcar', serif added to top left of upright.	1	R15/7 (1+3)
F2d	Broken 'r' in 'Rialcar'.	1	R16/8 (2)
F2e	Broken 'r' and / or no dot on raised 'c'.	1 & 2	R1/9, R11/3 (2)
F2f	Hyphen over 'c' in 'Sealadó'.	2	
F2g	Flaw through 'Sealadó'.	2	R12/1,2,3 (2)
F2h	Blotted and damaged 'c' in 'Sealadó'.	2	R14/9 (2)
F2i	Dot for accent over 'é' in 'héineann'.	4	R8/5 (2)
F2j	Broken crossbar on 'é' in 'héineann'.	4	
F2k	'nn' for 'in' in 'héineann'.	4	R13/8 (1+3)
F2l	'c' for 'e' of 'héineann'.	4	
F2m	Aspirate or crescent for accent over 'é' in 'héineann'.	4	
F2ma	'b' for 'h' of 'héineann' and damaged second 'n'.	4	R15/5 (1+3)
F2n	Broken tail to '9' in '1922'.	5	R20/1 (2). R-/- (1+3)
F2o	Blotted letters .	1 to 5	



T10 / F2a



T10 / F2e



T10 / F2n

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF2a	'p' for 'R' in 'R1A1C1A1'.	1
UF2b	Broken 'R' in 'R1A1C1A1'.	1
UF2c	'c' or 'c' for 'o' in 'SeA1A1O1A1'.	2
UF2d	No crossbar on second 'A' in 'SeA1A1O1A1'.	2
UF2da	No crossbar on third 'A' in 'SeA1A1O1A1'.	2
UF2e	Collapsed / blotted 'c' in 'SeA1A1O1A1' and no dot over 'c'.	2
UF2f	Closed 'c' in 'SeA1A1O1A1'.	2
UF2g	Short 'h' in 'hA'.	3
UF2h	'r' for 'h' in 'hA'.	3
UF2i	'hA' displaced to left under first 'A' in 'SeA1A1O1A1'.	3
UF2j	Short last 'h' in 'hÉ1neA1h1'.	4
UF2k	Open first 'É' and broken first 'h' in 'hÉ1neA1h1'.	4
UF2l	Open first 'É' in 'hÉ1neA1h1'.	4
UF2m	Colon (:) for 'r' in 'hÉ1neA1h1'.	4
UF2n	Downward overprint shift giving '1022' for '1922'.	5
UF2o	Shortened '1' in '1922', from top of '1'.	5
UF2p	Colon (:) for '1' in '1922'.	5
UF2q	Split '9' in '1922'.	5
UF2r	Broken first or second '2' in '1922'.	5
UF2s	Crescent flaw to left of overprint third line and 'h' for 'h' in 'hÉ1neA1h1' - stamp R16/10. (Crescent flaw occurs together with variety V2g from Setting 3)	-
UF2t	Crescent flaw in bottom margin of stamp R9/10 or top margin of stamp R10/10. (Crescent flaw occurs on two stamps from Setting 3 and stamp 10/10 occurs together with variety V2e)	-
UF2u	Crescent flaw lower left, opposite 'FOUR PENCE' and 'NINE PENCE' - stamp R6/10. (Crescent flaw occurs together with variety V2g from Setting 3)	-
UF2v	Major overprint shifts - horizontal or vertical.	-
UF2w	Defective or deformed lettering - unspecified.	1 to 5

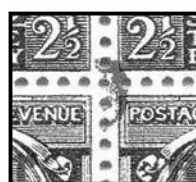
Provenance for flaws UF2s, UF2t, UF2u, from studies by *Patrick Williams*.



T10A / UF2b



UF2s



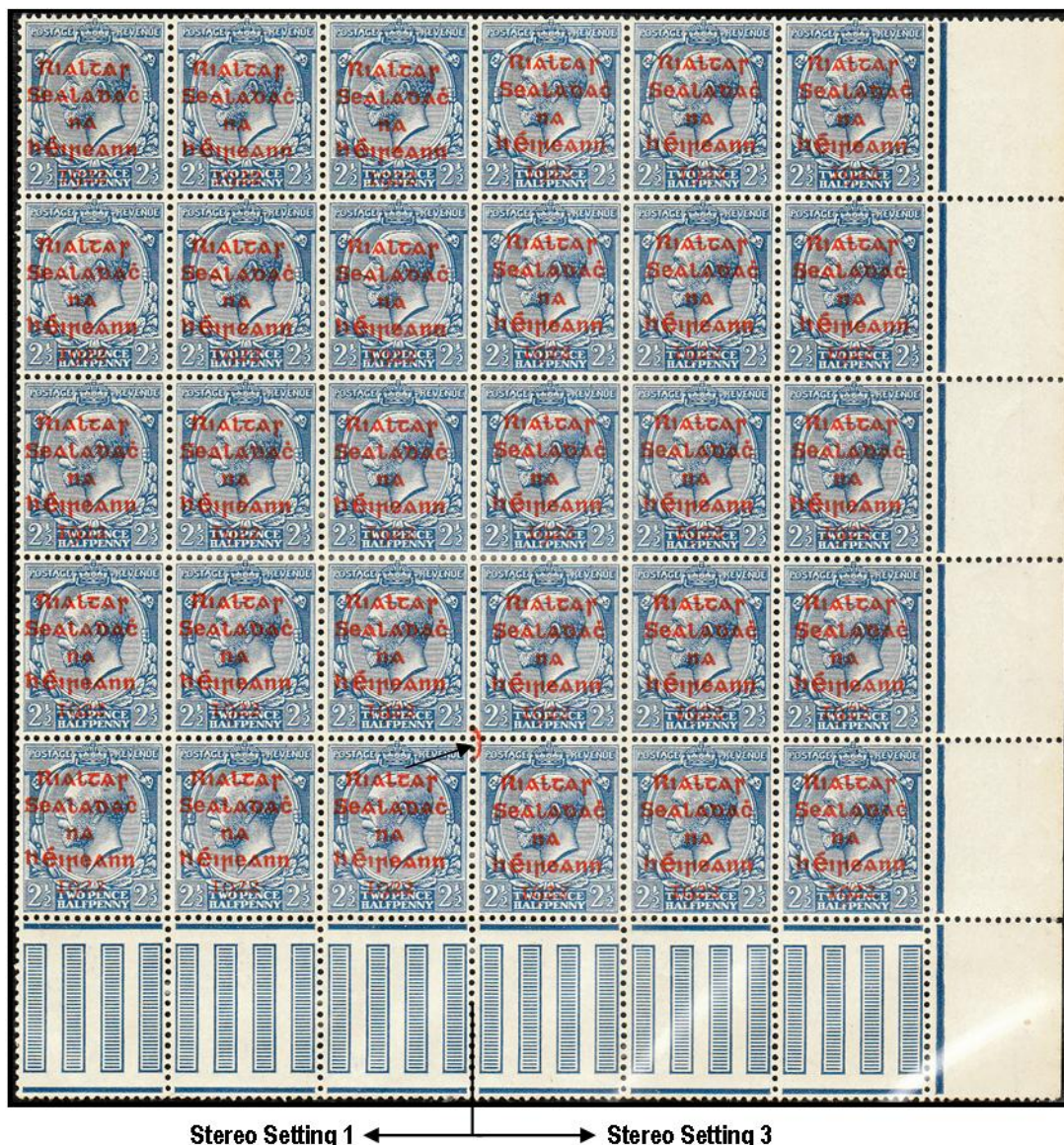
UF2t



T11 / UF2u

Out of Alignment Horizontal Pairs

Pair Reference	T9/OAP	T9A/OAP	T10/OAP	T10A/OAP	T11/OAP	T11A/OAP
Face Value	2 x 2½d. Red	2 x 2½d. Carmine	2 x 4d. Red	2 x 4d. Carmine	2 x 9d. Red	2 x 9d. Carmine



Stereo Setting 1 ← → Stereo Setting 3

T9 composite block comprising two complete stereos from Setting 1 and Setting 3.

Example displays five out of alignment pairs between stamps from columns 3 and 4.

Also shown is the crescent flaw on stamps from R9/10 and R10/10 - variety reference UF2t.

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T9	4a	2½d.	(10) Blue (Bright)	(13) Dull blue	(12)
T9A	Not listed			(19) Ultramarine	
T10	6a	4d.	(1) Grey - green	(3) Deep grey - green	(2), (5)
T10A	6b			(4) Slate - green	
T11	8b	9d.	(1) Agate	(2) Pale agate	(3)
T11A	8c				

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Provisional Government Overprints

Issue 3T - 1922 (February 17) Overprint by Dollard Printing House in Black Ink



T12



T13



T14

Released on the same date as Issue 1T, was the four line overprinted series, on the 2/6, 5/-, 10/- high value engraved (recess printed), stamps of Great Britain.

A number of shades are recorded for all three values. The most notable examples being the sepia-brown and reddish-brown shades of the 2/6 value, and the distinctive grey-blue shade of the 10/- value.

Overprint Dimensions

Line Widths

RIALTAP	12.50mm
SEALADAC	15.00mm
na hÉireann	21.50mm
1922	6.50mm

Overall height of overprint 14.00mm

Overprint Setting

Only one 4 x 5 overprint stereo setting, made up of 20 clichés was used for all three values. This arrangement required two press passes, to overprint sheets of forty stamps. As a result of this process any consistent overprint variants occurring in the first five rows, were repeated in the lower half of the sheet, in the same relative positions. For details see page 6.

Bradbury Wilkinson Plates in Use

T12 Plate 2/4L & R, with perfect 'R' in 'CROWN'.

T13 Plate 1/2L & R.

T14 Plate 1/3L & R, with broken 'S' in 'POSTAGE'. Perfect 'S' found in two sheet positions (R1/3 & R1/4), with plate 1/3R.

Refer to Appendix 8 for further details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

Overprints by Dollard - Issue 3T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Sheets Printed (est)
T12	17	2/6	Sepia - brown	1,000
	18		Reddish - brown	
T13	19	5/-	Rose - carmine	650
T14	21	10/-	Dull grey - blue	500

Specimens

A specimen issue is known to exist in the archives of the UPU (Universal Postal Union). Specimens are hand stamped, on the left in black, with san serif upright letters.

The dimensions of the 'SPECIMEN' impression are - width 13.00mm and height 2.00mm.

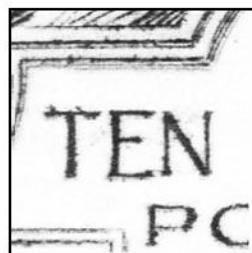
Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T12	2/6	T12a	N65c	'Nissen' re-entry Plate 2/4R - stamp R1/3. Re - entries displayed to the right. Features - doubling of vertical lines of shield, helmet rim and plume, pendants 1,4 & 5, wreath (left) and top left and right frame lines. (M3)
		T12b	N65d	'Brennan' re-entry Plate 2/4R - stamp R7/1. Similar to 'Nissen', differentiating features: doubling of the lower shield section more pronounced, doubling of pendants 2,3,4 & 5, wreath (right), and top right frame lines only. (M4)
		T12c		Major re-entry Plate 2/4L - stamp R1/4. Features - doubling of vertical and top horizontal lines of shield, helmet, sky behind helmet, robe, hoof, lower and left frame lines. (M1)
		T12f		Major re-entry Plate 2/4L - stamp R10/2. (M2)
T13	5/-	T13b	N68a	'Howard' ribbed paper Plate 1/2.
		T13f		Re-entry to '5' and stroke of '/' Plate 1/2L - stamp R6/3. (V2)
		T13fa		Ribbed paper, with re-entry to '5' and stroke of '/' . Plate 1/2L - stamp R6/3. (V2)
		T13g		Extended foot to 'I' of 'FIVE'.
T14	10/-	T14a	N71d	'Nissen' re-entry Plate 1/3L - stamp R1/1 Features - doubling of horizontal lines of shield, sky right of helmet, sea, rear horse, 'G' & 'S' in 'SHILLINGS' and 'S', 'A', 'G' & 'E' in 'POSTAGE'. (M6)
		T14b	N71ab	Major re-entry Plate 1/3L - stamp R2/1. Features - doubling of horizontal frame lines under value tablet and 'S', 'H', 'GS' in 'SHILLINGS' and most letters in 'POSTAGE'. (M7)
		T14c		Strokes over 'E' of 'TEN' Plate 1/3L - stamp R4/2. (E3)
		T14ca		Strokes over 'T' of 'TEN' Plate 1/3L - stamp R1/2.
		T14cb		Inking flaw in value tablet appears as an 'accent' above 'IN' in 'SHILLINGS'.
		T14h		Flaw on '0' of '10/-' Plate 1/3R - stamp R8/1. (E5)
		T14i		Perfect 'S' from broken 'S' plate. Plate 1/3R - stamp R1/3.
		T14ia		Perfect 'S' from broken 'S' plate, with curved line emerging from '0' of '10/-' Plate 1/3R - stamp R1/4. Scarce and subject to validation. (E4)

For detailed information on stamp errors **M1, M2, M3, M4, M6, M7, E3, E4, E5 & V2**, refer to Appendix 9.



T14c (E3)



T14ca

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T12	2/6	T12d		Short third line, occurs six times per sheet, with 'hA hÉireann' measuring under 21.00mm, normal width 21.50mm.
		T12e	17a	Overprint double, one being albino.
T13	5/-	T13a		Short third line, occurs six times per sheet, with 'hA hÉireann' measuring under 21.00mm, normal width 21.50mm.
		T13ba		Short third line, on 'Howard' ribbed paper.
		T13c		Overprint double, one being albino.
		T13d		Overprint misplaced to bottom of stamp, '1922' in contact with the outer margin.
		T13e		Major overprint misplacement to the left. (> 5.00mm to margin)
		T13ea		Short third line with major overprint misplacement to the left. (> 5.00mm to margin)
T14	10/-	T14d		Short third line, occurs six times per sheet, with 'hA hÉireann' measuring under 21.00mm, normal width 21.50mm.
		T14e		Major overprint misplacement to the left. (> 5.00mm to margin)
		T14ea		Short third line with major overprint misplacement to the left. (> 5.00mm to margin)
		T14f		Sloping overprint.
		T14g		Overprint at top of stamp, 'Rialtas' in upper margin.
		T14d & T14f		Combination of overprint errors - short third line and sloping overprint.



T13e



T14f

T14d

Short third line is a constant cliché error, which is found on the fourth stamp in rows 1,2,6 & 7 and on the first stamp in rows 4 & 9.

Three relative pairing positions of the short third line are identifiable being:

R1/4 & R6/4 - tail of the 'n' in 'hÉireann' if extended passes between the first and second '2' of '1922' and the 'i' of 'Rialtas' if extended passes between the uprights of the 'h' in 'hÉireann'.

R2/4 & R7/4 - tail of the 'n' in 'hÉireann' if extended touches cap of the second '2' of '1922' and the 'i' of 'Rialtas' if extended passes through the large upright of the 'h' in 'hÉireann'.

R4/1 & R9/1 - tail of the 'n' in 'hÉireann' if extended touches rear of the first '2' of '1922' and the 'i' of 'Rialtas' if extended passes through the small upright of the 'h' in 'hÉireann'.

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V3a	T12,13,14	Truncated last '2' in '1922', reads as '1927'.
V3b	T12,13,14	Ink dot in '1922'.
V3c	T12,13,14	Short first line, 'R1ALCAP' at 12.25mm, normal width 12.50mm - stamps R1/1, R1/2 and R6/1, R6/2.
V3d	T12,13	Reversed accent over 'é' in 'héipeann' - stamp R1/3.

T12a/V3d Combination variety recorded - 'Nissen' re-entry and with reversed accent.

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF3a	Blotted letters, second 'A' in 'R1ALCAP' or 'é' in 'SeALADAE', or a combination of both – stamp R10/3.	1 & 2
UF3b	Blotted 'R' in 'R1ALCAP' and 'é' in 'SeALADAE'.	1 & 2
UF3c	Broken tail to '9' in '1922'.	4
UF3d	Major overprint shifts - horizontal or vertical.	-
UF3e	Defective or deformed lettering - unspecified.	1 to 4



T12 / V3d



T13 / UF3a

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T12	17 18	2/6	(2) Sepia - brown (4) Reddish - brown	(3) Chocolate - brown	(1), (5)
T13	19	5/-	(1) Rose - carmine	(3) Rose - red	(2)
T14	21	10/-	(2) Dull grey - blue	(1) Dull blue	(3)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Provisional Government Overprints

Issue 4T - 1922 (February 17) Narrow Overprint by Alex. Thom & Co. Ltd. in Black Ink



T15



T16 (Die 1)



T17 (Die 2)



T18



T19

The overprinting of the 1½d., 2d., 6d. and 1s. values were undertaken by Thom, Dollard handling the other values.

Both overprinted first issues by Thom and Dollard, were released to the postal authorities at the same time.

Messrs. Alexander Thom & Co. Ltd., operated their printing business, from premises located in Middle Abbey Street, Dublin.

The Thom overprint can be easily distinguished from the Dollard issue, the date '1922' being in block type with no long tail to the '9'. Furthermore after the date appears a full stop and the line measurements differ.

For the Thom issue the both dies of the 2d. value were used.

Overprint Dimensions

Line Widths

Rialtaí	11.50mm
Sealadac	14.50mm
na	3.50mm
hÉireann	13.50mm
1922.	6.50mm

Overall height of overprint 16.00mm.

Overprint Settings

Three overprint settings were used for the overprinting of the four values. However setting 9 from issue 6T was also deployed, for trial printings with both the 1½d. and 2d. values.

Fundamentally issue 6T is an extension of this issue. The two issues are however listed separately, due to the change of ink from black to blue black, coupled with the fact that from June onwards Thom were awarded the contract to overprint all low value stamps

For details of the characteristics associated with each setting - see Appendix 5.

Overprint with Dull Black Ink

With the 'so called' dull black overprint with two or three gradations have been recorded, ranging from dull black, to an ink intensity similar to that of the final printings.

The probability is that these printings were from trials conducted by Thom.

It is generally accepted that these trial sheets were taken over by the Post Office and released for sale.

This prognosis similarly applies to five of the values from issue 6T, which are also recorded, with dull black ink overprints.

Overprints by Thom - Issue 4T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Sheets Printed (est.)	Overprint Settings
T15	10	1½d.	Red - brown	4,000	1,2,3,9
T16	12	2d. Die.1	Orange	40,000	1,2,3,9
T17	13	2d. Die.2			
T18	14	6d.	Reddish - purple	2,000	1,2,3
	14a		Deep reddish - purple		
T19	15	1s.	Bistre - brown	2,000	1,2,3

Overprint settings 1 and 2 include setting sub-categories (a) and (b), for details see Appendix 5.

Overprints with Dull Black Ink and Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	1½d.	2d. Die 1	2d. Die 2	6d.	1s.
Dull Black Ink Overprint Reference	T15DB	T16DB	T17DB	-	-
Gutter Pair Reference	T15 / GP	T16 / GP	T17 / GP	T18 / GP	T19 / GP

Sheet Controls in use with Thom Overprints

Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting	Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting
TC49	1½d. (T15)	Q20(I)	2, 3	TC57	2d. Die 2 (T17)	S22(I)	1, 2, 3
TC50		Q20(P)	1, 2, 3	TC58		S22(P)	1, 2, 3
TC51		Q21n(I)	1, 2	TC128PT		T22(I)	5, (10)
TC51/1		Q21w(I)	1, (2)	TC59	6d. (T18)	S21(I)	1, 2
TC52		Q21n(P)	1, 2	TC60		T22(I)	2, 3
TC52/1		Q21w(P)	1, 2	TC61	1s. (T19)	R21(I)	1, 2
TC124PT		T22(I)	9	TC62		R21(P)	1, 2
TC125PT		T22(P)	3, 9	TC63		S21(I)	2
TC53	2d. Die 1 (T16)	S21(I)	1, 2	TC64		S21(P)	2
TC54		S21(P)	2	TC65		S22(I)	1, 2, 3
TC55		S22(I)	1, 2, 3	TC66	S22(P)	2, 3	
TC56		S22(P)	1, 2, 3	TC49,TC50, TC51, TC52 - Chestnut shade. TC124PT,TC125PT - Pale Red-brown shade. TC51, TC52 - Control Q21n (Narrow control setting). TC51/1, TC52/1 - Control Q21w (Wide control setting). See Appendix 3.			
TC126PT		T22(I)	2, 5				
TC127PT		T22(P)	5				

Overprint settings 1 and 2 occur in two printing stages, which are referred to as 1a, 1b and 2a, 2b.

For the setting characteristics attributable to each stage - see Appendix 5.

Overprint settings highlighted in grey, indicate where dull black ink overprints are recorded.

Dull black proof overprints are recorded with settings 3, 5 and 9.

- Setting 3 with TC125PT
- Setting 5 with TC126PT, TC127PT & TC128PT.
- Setting 9 with TC124PT & TC125PT.
- Use of setting 10 is subject to validation

Sheet Controls in use with Thom Overprints



Stamp T15 Control Q20 Perforate (TC50)
Printer's Plate 25, Overprint Setting 1b



Stamp T15 Control Q21n Imperforate (TC51)
Printer's Plate 12b, Overprint Setting 2a



Stamp T19 Control S21 Perforate (TC64)
Printer's Plate 3, Overprint Setting 2a

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T15	1½d.	T15a	10w	Watermark inverted Control Q21(Perf.).
		T15ab	10x	Watermark reversed.
		T15b	N18e	'PENCF' Plate 12b Control Q21n - stamp R15/12. Jubilee line adjacent to stamp R15/12 smooth and attenuated.
		T15ba	N18f	'PENCF' Plate 29 Control Q21n - stamp R15/12. Jubilee line adjacent to stamp R15/12 roughened.
		T15bb	N18g	'PENCF' corrected Plate 12b Control Q21w - stamp R15/12. Jubilee line adjacent to stamp R15/12 smooth and attenuated.
		T15ca		Upper left break in frame line.
		T15cb		Solid shading to the left of the value tablet, adjacent to 'THREE HALFPENCE' - stamp R20/1.
		T15cc		Upright of 'P' in 'HALFPENCE' with bevel cut in base.
T16	2d. Die 1	T16a	12w	Watermark inverted.
		T16e	12x	Watermark reversed.
		T16f		White flaw above 'PO' of 'POSTAGE' Plate 9b - stamp R20/2.
T17	2d. Die 2	T17a	13w	Watermark inverted.
		T17aa	N20c	Watermark inverted and reversed.
		T17e		'T' of 'TWO' with major flaw in upright below crossbar.
		T17f	N20d	Outer frame line break under 'N' of 'PENCE'. Plate 3 Control S22 - stamp R20/2.
T18	6d.	T18b	N26d	Watermark inverted and reversed.
T19	1s.	T19a		'ONF' for 'ONE' Plate 4 Control R21(Imperf.) - stamp R8/10.
		T19b	N32c	Watermark inverted and reversed.
		T19c		Nick in outer frame line opposite 'V' in "REVENUE". Plate 3 - stamp R20/1.



T15b



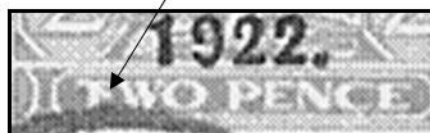
T16f



T15ca



T19a



T17e



T19c

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T15	1½d.	T15d		Date line omitted.
		T15e		Line transposed '1922.' at top.
		T15f		Overprint shift, part two overprints on one stamp (in pair).
		T15g		Second 'A' of 'RIALCAP' missing.
T16	2d. Die 1	T16b	12a	Overprint inverted Control S22(Imperforate).
		T16ba		Overprint inverted, with major shift.
		T16c		Date line omitted.
		T16d		Line transposed '1922.' at top.
T17	2d. Die 2	T17b	13a	Overprint inverted.
		T17c		Date line omitted.
		T17d		Line transposed '1922.' at top.
T18	6d.	T18a		Line transposed 'RIALCAP' at foot.

T16b & T16ba - Four sheets, purchased in Cork are recorded. Three sheets display a shiny black overprint and the fourth displays badly misplaced / shifted overprint impressions, as shown in the example below.

T17b - Probable that only one sheet exists, this sheet having been broken down and distributed to several Post Offices in Wexford. Some used copies bear the 'Enniscorthy' cancellation.



T15d



T15f



T15e



T15g



T16ba



T16c

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V4a	T15, 16, 17, 18, 19	'R' over 'S' from Settings 2, 3.
V4b	T15, 16, 17, 18, 19	'R' over 'Se' alignments, stages 2 & 3 from Settings 2, 3, 9.
V4c	T15, 16, 17, 18, 19	'R' over 'e' from Settings 1, 2, 3, 9.
V4d	T15, 16, 17, 18, 19	'R' over 'Se' and wide setting of 'ac' in 'Sealadac' from Setting 3.
V4e	T15, 16, 17, 18, 19	'R' over 'Se', 'Éi/19' and wide settings of 'Éi' & 'eA' in 'hÉireann' - Settings 2, 9.
V4f	T15, 16, 17, 18, 19	'R' over 'Se' and 'Éi' of 'hÉireann' over '19' - Settings 2, 3, 9.
V4g	T15, 16, 17, 18, 19	'R' over 'e' and 'Éi' of 'hÉireann' over '19' - Settings 2, 3, 9.
V4h	T17	Part of 'Rialcar' at top and at foot (various positions)
V4i	T15, 16, 17, 18	Part of '1922.' at top and at foot (various positions)
V4j	T15, 16, 17, 18, 19	'Sealadac' for 'Sealadac'. (various positions)
V4k	T15, 16, 17, 18, 19	Short '1' of '1922.' Setting 3 - stamp R20/2 and Setting 9 - stamp R20/5 for T15. Common also for the tail of the '9' to be angular shaped.
V4l	T15, 16, 17, 18, 19	Offset of overprint on reverse of stamp.

See additional notes on varieties V4a to V4g on page 53, and for details of stamp sheet positions where a variety is found with each setting, refer to Appendices 5 and 6.

Only overprinted stamp reference T15 was in use with Setting 9.



T15 / V4i



T15DB / V4j
Dull Black Ink Overprint

Stamp errors T16b and T17b found with alignment variety combinations:-

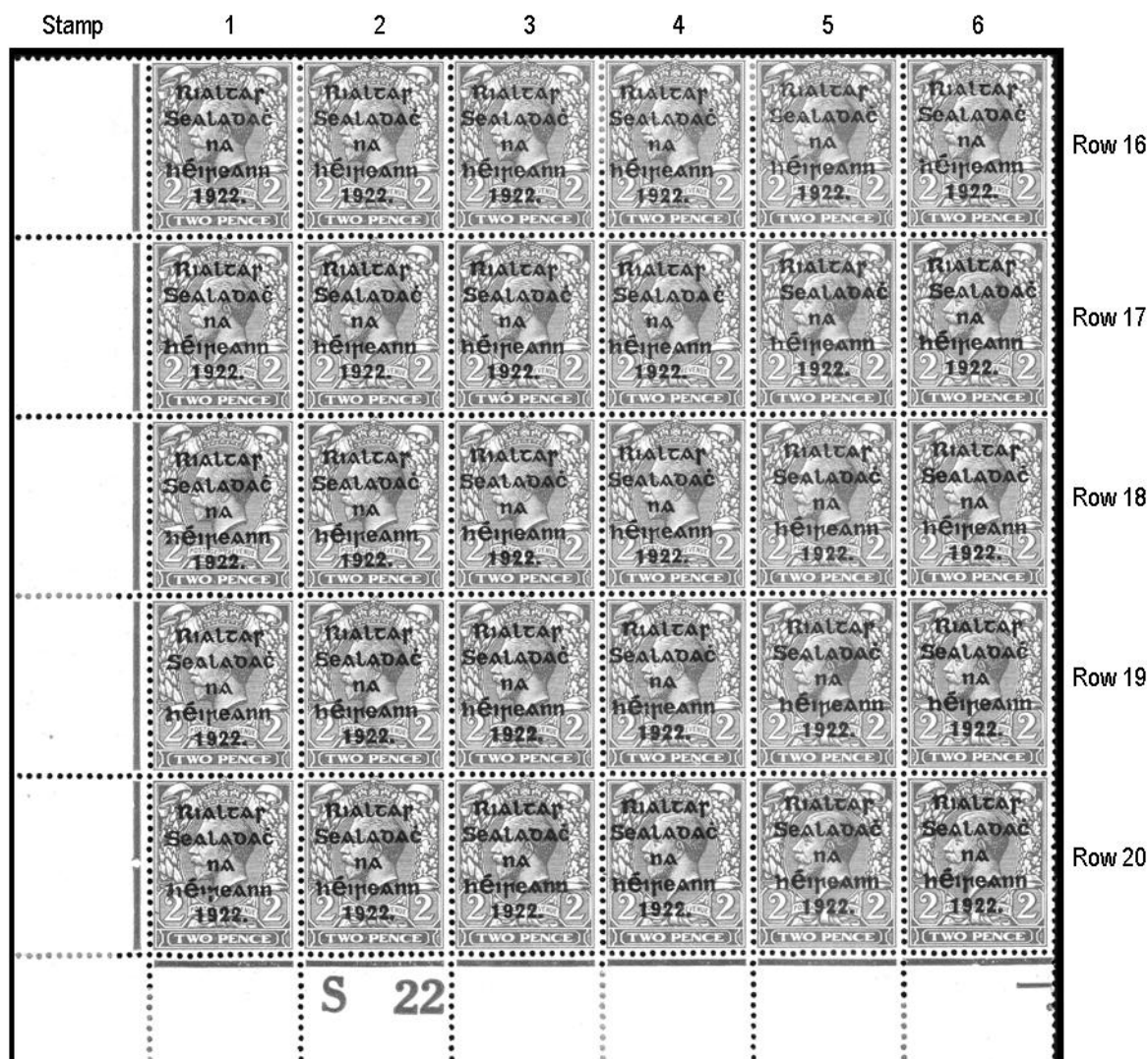
Rare combinations recorded with inverted overprint in conjunction with 'R' over 'S' (V4a), 'R' over 'Se' (V4b) and 'R' over 'Se', with wide 'Éi' over '19' (V4f).

Combination not validated - 'R' over 'Se', with wide 'ac' in 'Sealadac'.



T17b / V4a

Overprint Varieties



Stamp T16 Control S22 Perforated (TC56). Printer's Plate 6, Overprint Setting 3

Varieties from Row 17

V4b 'R' over 'Se'(2) - stamp 3

V4d 'R' over 'Se'(2) and wide 'Ac'- stamp 4

V4a 'R' over 'S' - stamps 5 & 6

Varieties from Row 19

V4c 'R' over 'e' - stamp 4

V4g 'R' over 'e' and 'É/19'- stamps 5 & 6

Block clearly shows use of a 4 x 3 stereo, from rows 18,19, 20, stamps 1 to 4 in each row.

Variety Notes

V4b - Takes account of two intermediate positions of 'R' over 'Se', being R/Se(2) and R/Se(3).

R/Se(1) is taken as normal in this publication.

V4c - Variety due to a shift of the first line to the right.

V4e - Fourth line 'hÉireann' wider by 0.5mm, due to wider settings of 'É' & 'eA' of

'hÉireann'. This variety is commonly found with a damaged 'i' of 'hÉireann' and only occurs in conjunction with the 'R over Se' and 'É/19'. Variety identified by *Bruce Weinman* in the 1970's.

V4f/V4g - Varieties resultant from movements of both the first and fourth lines of the overprint.

The three intermediary positions of 'É/19' - É/19(1), É/19(2), É/19(3) are considered to be varieties, whereas 'i/1' and 'É/1' are taken as normal, in this publication.

V4f/V4g - These varieties were first listed by *Meredith* in 1927 and then subject to further studies, by *Messrs Priestley & Fletcher*.

These later studies focused on intermediate movements of the first and fourth lines and are a useful aid to the identification of overprint settings.

For full details - see Appendix 6.

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line	Stamp Location and Settings ()
F4a	Short 'i' in 'Rialcar'. (upper break).	1	R8/4 (2)
F4aa	Short 'i' in 'Rialcar'. (lower break)	1	
F4b	Serif at foot of 'r' in 'Rialcar'.	1	R6/2, R16/2 (1)
F4c	Broken 'r' in 'Rialcar'.	1	R18/12
F4d	Split 'r' in 'Rialcar'.	1	R20/4 (5). R10/4 (9)
F4da	Two dots (colon :) for 'i' in 'Rialcar' - stamps T15,16,17.	1	R11/9 (9)
F4db	Crossbar added to top of shortened 'l' in 'Rialcar'.	1	
F4dc	Major break in upright of 'l' in 'Rialcar'.	1	
F4e	First 'a' of 'Sealadac' damaged and full of ink.	2	R18/1 (1). R8/1, R12/4 (3)
F4f	No dot over 'c' of 'Sealadac'.	2	
F4g	Arc over 'c' of 'Sealadac'.	2	R20/1
F4h	Hyphen for dot over 'c' of 'Sealadac'.	2	
F4ha	Dropped 'c' in 'Sealadac'.	2	
F4hb	Break in upper curve of 'c' of 'Sealadac'.	2	
F4i	No crossbar to first 'e' in 'héineam'.	4	
F4j	'c' for 'e' in 'héineam'.	4	
F4k	Break in upright of 'n' in 'héineam'.	4	R20/1 (3). R8/5 (9)
F4l	'im' , 'un' , 'ni' or 'ni' for 'nn' in 'héineam'.	4	
F4m	'nn' for 'nn' in 'héineam'.	4	R4/9 (2)
F4n	Dot between '9' & '2' in '1922'.	5	R3/12 (3)
F4o	Dot between '2' & '2' in '1922'.	5	R10/12 (3)
F4p	Second '2' in '1922.' reduced in size.	5	
F4pa	Shortened base line in second '2' of '1922'.	5	
F4q	'i' in 'héineam' directly over '1' in '1922'.	4 & 5	

T17b with F4da - Combination of overprint error and flaw recorded



T17 / F4a



T17 / F4c



T16 / F4p

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF4a	'l' of 'Rialta' almost missing.	1
UF4b	Closed 'e' in 'Sealadac', which forms an 'o'.	2
UF4ba	Broken 'S' in 'Sealadac'.	2
UF4c	Boomerang ink flaw to right of 'héineann'.	4
UF4ca	Colon (:) for 'i' in 'héineann'.	4
UF4cb	Break in right upper curve and cross stroke of 'e' in 'héineann', forms an open 'e'.	4
UF4d	Inverted second 'n' in 'héineann', forms 'u' - stamp T16.	4
UF4e	'0' for '9' in '1922'.	5
UF4f	Elongated '1' in '1922.' Control S22 (Perforate) - stamp R20/1.	5
UF4g	Major overprint shifts - horizontal or vertical.	-
UF4ga	Solid / Blotted letters - unspecified.	1 to 5
UF4h	Defective or deformed lettering - unspecified.	1 to 5



T18 / UF4a



T19 / UF4c



T17 / UF4f

Out of Alignment Horizontal Pairs

Reference	Face Value
T15/OAP	2 x 1½d.
T16/OAP	2 x 2d. Die 1
T17/OAP	2 x 2d. Die 2
T18/OAP	2 x 6d.
T19/OAP	2 x 1s.



T17 / OAP 2 Pairs

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T15	10	1½d.	(1) Red - brown	(3) Deep red - brown (13) Chestnut	(2), (5)
T16	12	2d. Die 1	(5) Orange	(6) Brown - orange (8) Deep bright orange	(4), (7)
T17	13	2d. Die 2	(1) Orange	(3) Deep orange	(2), (4)
T18	14	6d.	(3) Reddish - purple (5) Deep reddish - purple	(4) Pale Reddish - purple (6) Purple	(7), (8)
	14a				
T19	15	1s.	(7) Bistre - brown	(1) Brown (8) Pale bistre	(2), (3), (4), (5)

Numerals in brackets, are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Provisional Government Overprints

Issue 5T - 1922 (June 19 - 21 & August)

Coil Overprint by Harrison & Sons Ltd. in Shiny Gloss Black Ink



T20



T21



T22



T23 Die 1



T24 Die 2

This issue was the first of two overprints by Harrison, for stamps in rolls.

Messrs. Harrison & Sons Ltd. prepared the rolls, at their premises located in St. Martin's Lane, London.

Both printings were limited to lower value stamps which were made up into coil rolls, for use with dispensing machines.

The coil overprints by Harrison can be differentiated from Thom overprints by the use of glossy black ink and by the long and low tail to the 'i' of 'Rialtair'.

Other distinguishing features being that the letters are narrower and the 'R' of 'Rialtair' is always over the 'Se' of 'Sealadac'.

From complete sheets, full length columns or rows of stamps were machine cut into either twenty four vertical, or twenty horizontal strips, each with a pair of sheet margins. These margins give rise to 'coil joins', which after make up formed an integral part of either vertical or horizontal coil rolls.

Horizontal coil rolls were made up of 480 stamps and for vertical coils 500 stamps. To achieve these configurations at least two sheets were used to produce one roll.

In addition to this a limited production of vertical rolls made up of 1000 stamps, were also issued for the 2d. value, these rolls however are very scarce.

The 2d. value is found in vertical coils with a combination of both Die. 1 and Die. 2 printings. However as it is relatively easy to make up such combinations, forgeries are therefore not uncommon.

Stamps in coils were used by firms adopting a dispensing machine process for affixing stamps onto mailed correspondence.

Coils from this issue were manufactured in three batches, the first being in May and June 1922 from stamps T20, T21, T22, T23, then in August and finally in November and December from stamps T20, T21, T22, T24.

Interestingly when the last batch was released, the 'Provisional Government's' status had changed to that of the 'Irish Free State', which constitutionally rendered the final production of 'Rialtair' coils redundant. However records indicate that coils with the 'Free State' status, were not released until March 1923.

Stamps from this issue are commonly found with trimmed perforations.

Stamps with full perforations command a premium price.

Overprint Dimensions

Line Widths

RIALTAIR	12.00mm
Sealadac	15.00mm
na	3.50mm
hEireann	14.00mm
1922.	6.75mm

Overall height of overprint 17.00mm

Overprints by Harrison - Issue 5T

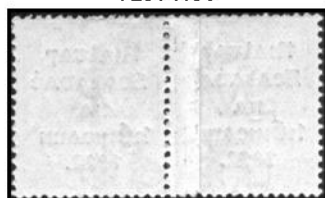
Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date of First Batch	Number of Coils Issued
T20	26	½d.	Green	June 19	492
T21	27	1d.	Scarlet	June 19	1,454
T22	28	1½d.	Red - brown	June 21	118
T23	29	2d. Die 1	Orange	June 19	672
T24	29a	2d. Die 2	Orange	August	820

Coil Joins

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Horizontal Coil Join Reference	Vertical Coil Join Reference
T20	26	½d.	T20 / HCJ	T20 / VCJ
T21	27	1d.	T21 / HCJ	T21 / VCJ
T22	28	1½d.	T22 / HCJ	T22 / VCJ
T23	29	2d. Die 1	T23 / HCJ	T23 / VCJ
T24	29a	2d. Die 2	T24 / HCJ	T24 / VCJ
T23 + T24	29 + 29a	2d. Dies 1 & 2	-	T23 + T24 / VCJ



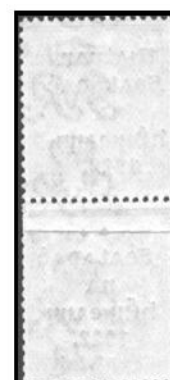
T23 / HCJ



Horizontal Coil Join



T20 / VCJ



Vertical Coil Join

Coil Joins with Part Control

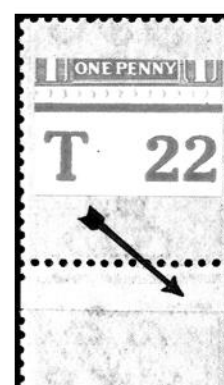
Combinations of part control together with a coil join have been recorded, such examples are only found in conjunction with vertical coils.

Whilst not all of the permutations have been validated, the most likely combinations that exist are as follows -

- TC67PC - stamp T20/VCJ control T22
- TC68PC - stamp T21/VCJ control T22 Imperf.
- TC69PC - stamp T22/VCJ control T22
- TC70PC - stamp T23/VCJ control S22
- TC71PC - stamp T24/VCJ control S22

Sheet margin perforations subject to validation, unless marked.

'TC' references are as assigned by Hibernian.
'PC' suffix appended to denote - part control.



TC68PC Control T22 Imperforate
Vertical Coil Join, with part Control
Auctioned for €1500 by MacDonnell Whyte in 2009
(Incorrectly listed as perforate)

Control Tabs (Leader and Coil Ends)

Leader Tab Reference	Coil End Reference	Stamp Face Value	Leader Tab Control and Roll Value	Dispensing Machine Delivery Mode
CT1/LT	CT1/CE	½d.	P £1.0.2	Horizontal (left)
CT2/LT	CT2/CE		G £1.1.0	Vertical (top)
CT3/LT	CT3/CE		D £2.2.0	Vertical (bottom)
CT4/LT	CT4/CE	1d.	O £2.0.2	Horizontal (left)
CT5/LT	CT5/CE		E £2.1.10	Vertical (top)
CT6/LT	CT6/CE		B £4.3.8	Vertical (bottom)
CT7/LT	CT7/CE	1½d.	N £3.0.2	Horizontal (left)
CT8/LT	CT8/CE		L £3.2.8	Vertical (top)
CT9/LT	CT9/CE	2d. Die 1	T £4.0.2	Horizontal (left)
CT10/LT	CT10/CE		R £4.3.6	Vertical (top)
CT11/LT	CT11/CE		Q £8.7.0	Vertical (bottom)
CT12/LT	CT12/CE	2d. Die 2	T £4.0.2	Horizontal (left)
CT13/LT	CT13/CE		R £4.3.6	Vertical (top)
CT14/LT	CT14/CE		Q £8.7.0	Vertical (bottom)
CT15/LT	CT15/CE	2d. Dies 1 & 2	R £4.3.6	Vertical (top)

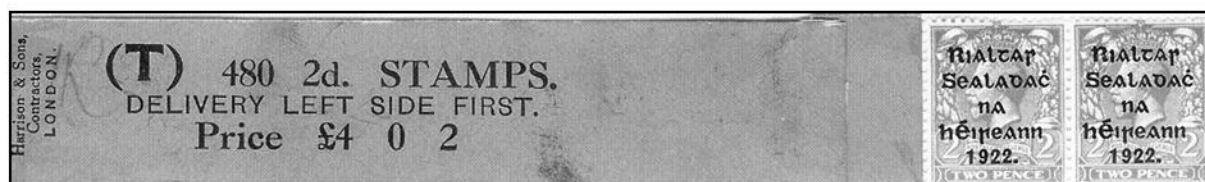
Control leader tabs and coil ends CT3, CT6, CT11 and CT14 are scarce.

Each roll of coil stamps was accompanied with a leader tab and coil end. The leader tab details the production control letter which is in brackets, the dispensing machine delivery mode, the number of stamps in a roll and their face value.

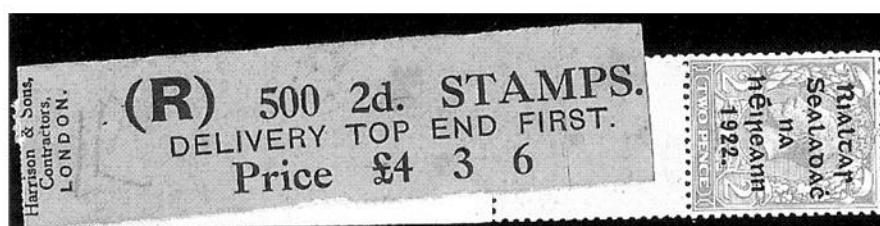
The value of the roll is also included, this value incorporates a production cost of 2d. for horizontal delivery coils of 480 stamps or 500 stamps for vertical delivery. For vertical delivery coils made up of 1000 stamps, a production charge of 4d. was added.

The coil end identifies the date of manufacture and the slitting operators number.

All horizontal coil ends used green paper, which was not perforated. For these coils the operator hand inserted the date and number. Vertical coil ends used yellow paper, which was perforated and incorporated a pre-printed logo, for completion by the operator. The logo inscription reading -'Joined by... Dated.....'. The logo colour on the coil end corresponds to the basic stamp colour, for each value.

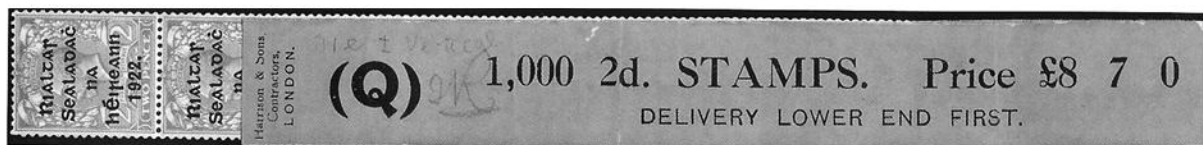


CT9/LT



CT10/LT

Control Tabs (Leader and Coil Ends)



CT11/LT

Example validates that rolls of 1000 stamps were made for bottom delivery, by dispensing machines.

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T21	1d.	T21a	N16i	'QNE' for 'ONE' Control T22 - stamp R4/11.
T22	1½d.	T22a	N18g	'PENCF' corrected. from Plate 12b Control Tabs CT7, CT8 - stamp R15/12.
		T22aa	N18h	from Plate 29 Control Tabs CT7, CT8 - stamp R15/12.
		T22b		T22 / HCJ pair, one stamp being T22a - stamp R15/12.
		T22c	N18n	Top frame damaged, either side of the cross on the crown. Similar to flaw found with Plate 15b Control N19 - stamp R20/2.
		T22d		Frame breaks at foot under 'PENCE'.
T24	2d. Die 2	T24a	29ay	Watermark inverted and reversed.
		T24aa		Watermark reversed.
		T24b		Outer frame line break under 'N' in 'PENCE', coil made up from a sheet with Control S22 Perf.

T22c Records do not associate this error with printer's plates and sheet controls from the 'transitional' period. Plate 15b with Control N19 is linked to Harrison's 1919 printings. However there is a common factor in that Harrison were both the printer of the basic British stamp and the contractor for the production of stamp coils.

As such a possible prognosis could be that sheets printed outside the overprint period may have been inadvertently used.



T22c



T22b



T22d

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
F5a	Stop after 'Sealadac'.	2
F5b	Thick top to 'S' in 'Sealadac'.	2
F5c	Double leg to 'n' in 'héireann'.	4
F5d	Curved accent over 'e' in 'héireann'.	4
F5e	Half circle ink flaw under '1922'.	5

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF5a	Damaged 'R' in 'Rialtas'.	1
UF5b	Ink spot over first or second 'n' in 'héireann' and with dash to right of '2' in '1922'.	4 & 5
UF5c	Double entry to right of second 'n' in 'héireann'.	4
UF5d	Double entry under 'nn' in 'héireann'.	4
UF5e	Defective or deformed lettering - unspecified.	1 to 5



T24 / UF5b

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T20	26	½d.	(1) Green	(2) Deep green (8) Yellow - green	(3), (6), (7), (8)
T21	27	1d.	(3) Scarlet	(1) Bright scarlet (11) Carmine - red	(2), (4), (12)
T22	28	1½d.	(1) Red - brown	(3) Deep red - brown (13) Chestnut	(2)
T23	29	2d. Die 1	(5) Orange (Bright)	(6) Brown - orange (8) Deep bright orange	(4), (7)
T24	29a	2d. Die 2	(1) Orange (Bright)	(3) Deep orange	(2), (4)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Provisional Government Overprints

Unofficial Essays 1922 - 1924 attributed to Alex. Thom & Co. Ltd.

Overprint in Dull Greyish - Black Ink

These essays are distinguishable by the dull greyish-black overprint for the first four lines, with the fifth line being a more intense black.

The status of these essays is unclear, possibility is that they were experimental printings released in error.

As experimental printings it is possible that they were trials for use with either Postal Stationery or National Insurance Stamps.

It is considered likely that the essays were taken from Thom overprint settings 5 and 7.

The 1d., 2d. Die 2 and 6d. values are recorded with the 1912 Royal Cypher watermark, whilst the 1½d. value is recorded with the later 1924 Block Cypher watermark.

Examples displayed below are from author's collection, essays auctioned by MacDonnell Whyte in 2008 - price paid €325.



TUE 1



TUE 2



TUE 3



TUE 4

Provisional Government Overprints

Issue 6T - 1922 (July 7 - November 6)

Narrow Overprint by Alex. Thom & Co. Ltd. in Shiny Blue-Black or Red Ink



T25



T26



T27



T28 Die 1



T29 Die 2



T30



T31



T32



T33



T34



T35



T36



T37



T38

On the 12 June 1922 the contract held by Dollard for overprinting British stamps for use by the Provisional Government either expired or was terminated, the new contract for overprinting all current issues passing to Alex. Thom.

With the award of the second contract to Thom steps were taken to improve the quality of the overprint.

Previously the inks used were black and Thom initiated the introduction of blue to the black ink and a glossing additive, resulting in an overprint with a blue tinge and a shiny finish. Values previously overprinted using in red ink, for the 2½d., 4d. and 9d. values were retained, but with the overprint in a more distinctive red colour.

This second issue by Thom is distinguishable from all other overprint issues by its form and measurement and from the previous Thom issue, by the intensity of the colour, sharpness of cut and in most cases its shine and reflection, when held up to a light source. The addition of the blue ink can be detected by holding these stamps at eye level, under the influence of a daylight blue light source.

Stamps with a dull black finish are generally thought to be from trial printings undertaken prior to the adoption of the glossy blue - black ink.

It is generally accepted that these preliminary printings were taken over by the Post Office and distributed in parallel with the final printings.

Overprint Dimensions

Line Widths

RIALTAÍ	11.50mm
Sealadac	14.50mm
na	3.50mm
hÉireann	13.50mm
1922.	6.50mm

Overall height of overprint 16.00mm

Overprint Settings

Nine overprint settings were used for this issue. For full details of the characteristics associated with each setting - see Appendix 5.

Overprints by Thom - Issue 6T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date	Overprint Settings
T25	30	½d.	Green	August 23	5,6,7,8,9,10
T26	31	1d.	Scarlet	July 20	4,5,6,7/8,9,10
T27	32	1½d.	Red - brown	August 21	2,3,4,5,6,8,9
	32a	1½d.	Chestnut	August 21	2,3,4,5,6,8,9
T28	33	2d. Die 1	Orange	July 7	2,3,4,5,7
T29	34	2d. Die 2	Orange	July 7	2,3,4,5,6,7,8,9,10
T30 (Red)	35	2½d.	Blue	September 8	8,9
T31	36	3d.	Violet	July 11	2,3,4,5,6,8,9,10
	36a	3d.	Dull violet	July 11	2,3,4,5,6,8,9,10
T32 (Red)	37	4d.	Grey - green	September 8	8,9
T33	38	5d.	Yellow - brown	August 11	5,6,7,8,10
T34	39	6d.	Reddish - purple	August 21	2,3,4,5,6,8,9,10
	39a	6d.	Deep reddish - purple	August 21	2,3,4,5,6,8,9,10
T35 (Red)	40	9d.	Agate	August 11	4,8
T36 (Red)	41	9d.	Olive - green	November 6	9
T37	42	10d.	Turquoise - blue	August 24	5,7,9
T38	43	1s.	Bistre - brown	August 21	2,5,6,8,9,10

Overprints with Dull Black Ink and Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	½d.	1d.	1½d.	2d. Die 1	2d. Die 2	2½d.	3d.
Dull Black Ink Overprint Reference	T25DB (PR15)	T26DB (PR16)	-	-	-	-	T31DB (PR17)
Gutter Pair Ref.	T25 / GP	T26 / GP	T27 / GP	T28 / GP	T29 / GP	T30 / GP	T31 / GP
Stamp Face Value	4d.	5d.	6d.	9d. Agate	9d. Green	10d.	1s.
Dull Black Ink Overprint Reference	-	T33DB (PR18)	-	-	-	T37DB (PR19)	-
Gutter Pair Ref.	T32 / GP	T33 / GP	T34 / GP	T35 / GP	T36 / GP	T37 / GP	T38 / GP

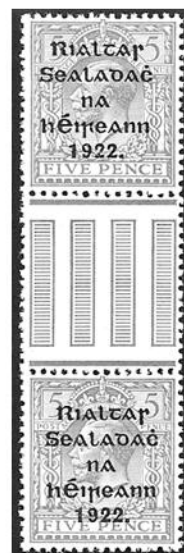
PR proof references listed above are as assigned by Hibernian



T25DB (PR15)
Dull Black ink overprint
(Proof/Trial Printing)



T25
Blue - Black ink overprint
(Normal)



T33 / GP
Gutter Pair

Printer's Sheet Controls in use with Thom Overprints

Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting	Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting
TC72	½d. (T25)	T22(I)	5,6,7/8,9,10	TC91	3d. (T31)	T22(P)	3,5,6,8,9
TC122PT		T22(I)	5,7,(10)	TC129/1PT		T22(P)	3
TC73		T22(P)	5,6,7/8,9	TC92	4d. (T32)	S22(P)	9
TC122/1PT		T22(P)	5	TC93		T22(I)	9
TC74	1d. (T26)	S22(I)	4,5,6,7,10	TC94		T22(P)	8
TC75		S22(P)	4,5,6,7,9	TC95	5d. (T33)	T22(I)	5,6,7/8,10
TC76		T22(I)	4,5,6,7,9,10	TC130PT		T22(I)	(5)
TC123PT		T22(I)	5	TC96	6d. (T34)	T22(I)	2,3,4
TC77		T22(P)	4,5,6,7,9,10	TC97		U22(I)	5,6,8,9,10
TC78	1½d. (T27)	T22(I)	2,3,4,5,6,8,9	TC98	9d. Agate (T35)	S22(I)	4,8
TC79		T22(P)	2,3,4,5,6,9	TC99		S22(P)	4
TC80	2d. Die 1 (T28)	S22(I)	2,3,4,5	TC100	9d. Green (T36)	T22(I)	9
TC81		S22(P)	2,3,4,5	TC101		T22(P)	9
TC82		T22(I)	2,3,4,5,7	TC102	10d. (T37)	S22(I)	7/8,9
TC83		T22(P)	2,3,4,5	TC103		S22(P)	5,7/8
TC84	2d. Die 2 (T29)	S22(I)	2,3,4	(TC104)		T22(I)	(7)
TC85		S22(P)	2,4	(TC131PT)		T22(I)	(7)
TC86		T22(I)	2,3,4,5,6,7/8,9,10	(TC105)		T22(P)	(7)
TC87		T22(P)	2,3,4,5,6,7/8,9,10	(TC131/1PT)		T22(P)	(7)
TC88	2½d. (T30)	T22(I)	8	TC106	1s. (T38)	S22(I)	2
TC89		T22(P)	9	TC107		S22(P)	2
TC90	3d. (T31)	T22(I)	2,3,4,5,6,9	TC108		T22(I)	5,6,7/8,9
TC129PT		T22(I)	3,5	TC109		T22(P)	5,6,7/8,9



Stamp T38 Control T22 Imperforate (TC108)
Printer's Plate 4, Overprint Setting 8

Printing trial control references by Thom are given a suffix PT and the overprint settings in use with a dull black ink are highlighted above in grey.

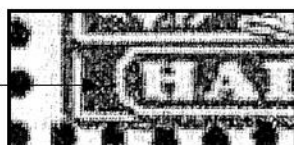
In order to differentiate stamps with a dull black trial overprint the suffix DB is added after the overprint stamp reference.

Use of sheet controls and overprint settings in brackets is subject to validation.

Overprint Setting 2 exists in two stages, for details see Appendix 5.

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T25	½d.	T25a	N14n	Solid shading to left of 'H' of 'HALFPENNY' - stamp R20/1. Plate 36.
T26	1d.	T26a	31a	'ONE' for 'ONE' Control T22 - stamp R4/11.
		T26b	31b	Reversed 'Q' for 'O' in 'ONE'. Plate 96 Control T22(P) - stamp R15/9.
		T26c	N16l	Right vertical frame line break at 8.5mm. Plate 96 Controls S22, T22 - stamp R19/12.
		T26ca		Nick in right vertical frame line at 12.75mm. Plate 91 Controls S22, T22 - stamp R19/12.
		T26d	31w	Watermark inverted.
		T26e		Red ink line flaw in left border.
T27	1½d.	T27a	N18g	'PENC' corrected from Plate 12b Control T22 (P) - stamp R15/12.
		T27aa	N18h	'PENC' corrected from Plate 29 Control T22 (I) - stamp R15/12.
		T27b		Solid shading to left of 'T' of 'THREEHALFPENCE' - stamp R20/1.
		T27c		Upright of 'P' in 'HALFPENCE', with bevel in base.
		T27d	32y	Watermark inverted and reversed.
T28	2d. Die 1	T28b	N19b	Watermark inverted.
		T28c		White flaw above 'PO' of 'POSTAGE' Plate 9b - stamp R20/2.
T29	2d. Die 2	T29b	N20a	Watermark inverted.
		T29ba	34y	Watermark inverted and reversed.
		T29d		Inner frame line break under 'N' in 'PENCE'. Controls S22, T22.
		T29da	N20d	Outer frame line break under 'N' in 'PENCE'. Plate 3 Control T22 - stamp R20/2.



T25a



T26a



T26a



T28c



T26e

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T31	3d.	T31a	36y	Watermark inverted and reversed.
T32	4d.	T32a	N23e	Frame break over 'O' in 'FOUR'. Plate 1e Controls S22, T22 - stamp R19/2.
		T32b	N23h	Ten breaks under 'FOUR'. Plate 1e Controls S22, T22 - stamp R5/12.
		T32c		Broken crossbar of '4'. Plate 1e Controls S22, T22 - stamp R19/4.
T34	6d.	T34a	39w	Watermark inverted Control U22(I).
		T34aa	39y	Watermark inverted and reversed.
		T34b		Perforation incomplete, vertical pair of stamps from Rows 1 and 2.
		T34ba		Perforation incomplete, stamps from either Row 1 or Row 2.
T35	9d. Agate	T35a	N29e	'POSTAGE' for 'POSTAGE' and frame break adjacent to 'Q'. Plate 2b Control S22(I) - stamp R3/1.
		T35b		White flaw from top of 'P' in 'POSTAGE' to frame.
T36	9d. Green	T36a	N30e	'POSTAGE' for 'POSTAGE' and frame break adjacent to 'Q'. Plate 2b Control T22(I) - stamp R3/1.
		T36b		White flaw from top of 'P' in 'POSTAGE' to frame. (subject to validation)
T37	10d.	T37a	N31c	Broken outer frame line. Plate 2b Control S22(P) - stamp R9/1.
T38	1s.	T38a		'ONF' for 'ONE' Plate 4 Control T22 - stamp R8/10.
		T38b		Watermark reversed.
		T38c		Nick in outer frame line, opposite 'V' in 'REVENUE'. Plate 3 Controls S22, T22 - stamp R20/1.



T34b



T35b



T36a



T38a



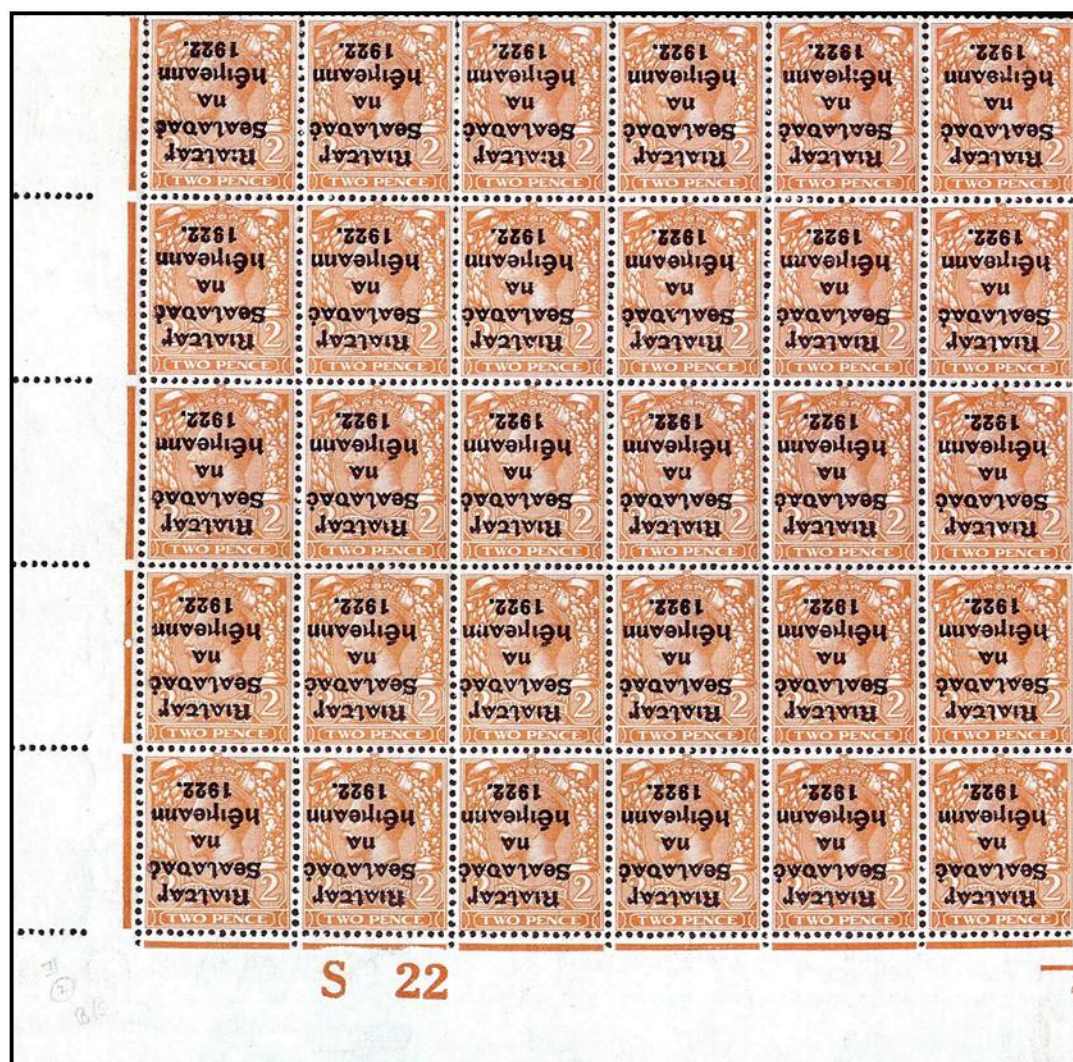
T37a

Overprint Errors

Stamp Reference	Face Value	Error Reference	Overprint Error Description
T28	2d. Die 1	T28a	Overprint inverted - one sheet recorded ex - Dublin.
T29	2d. Die 2	T29a	Overprint inverted - one sheet recorded ex - Dublin.
		T29c	Date '1922.' partly missing - stamp R1/6 £.
T35	9d. Agate	T35c	Line transposed 'RIALCAR' at foot.
		T35d	'RIALCAR' missing.



T28a



Stamp T29 Control S22 Imperforate (TC84)

Printer's Plate 1, Overprint Setting 3

Variety

Inverted overprints - T29a

Corner block of thirty stamps, considered to be the largest surviving multiple of this error.

ex. collection *Marquis of Bute*. Block now in the possession of the author.

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V6a	T26, 28, 29, 31, 34, 38	'R' over 'S' Settings 2,3.
V6b	T25 to T35 & T37, 38	'R' over 'Se' alignments, stages 2 and 3 Settings 2,3,5,7,8.
V6c	T27 to T29, T31, 34, 35, 37, 38	'R' over 'e' Settings 2,3,4,5,6,10.
V6d	T25 to T35, T37, 38	'R' over 'Se' and wide setting of 'ac' in 'Sealadac' Settings 3,7,8.
V6e	T26 to T29, T31, 33, 34, 37, 38	'R' over 'Se', 'É' over '19' and wide setting of 'É' and 'eA' in 'héineann' Settings 2,5.
V6f	T25 to T29, T31, 33, 34, 37, 38	'R' over 'Se' and 'É' of 'héineann' over '19' Settings 2,3,5.
V6g	T25 to T29, T31, 33, 34, 37, 38	'R' over 'e' and 'É' of 'héineann' over '19' of date Settings 2,3,5,6.
V6h	T34, 35	Part of 'RIALTAR' at top and at foot. (various positions)
V6i	T27, 28, 29, 35	Part of '1922.' at top and at foot. (various positions)
V6j	T25 to T34, T36, 37, 38	'Sealadac' for 'Sealadac'. (various positions)
V6k	T25 to T32, T34, 36, 37, 38	Short '1' of '1922.' Setting 3 - stamp R20/2 and Setting 9 - stamp R20/5. Common also for the tail to the '9' to be angular shaped.
V6l	T26, 29, 31, 36	Offset of overprint on reverse of stamp.

See page 53 for details of alignment varieties V6a (see V4a) to V6g (see V4g), which are replicated with stamps from Issue 4T.

For details of sheet positions where varieties occur with each setting, refer to Appendices 5 and 6.



V6b 'R' over 'Se' Stamps 7,10,11. V6d 'R' over 'Se' and wide setting of 'ac'. Stamps 8,12. T27 / OAP Stamps 8 and 9



T34 / V6h



T32 / V6j



T37 / V6k



T31 / V6l

Stamp errors T28a and T29a found with alignment variety combinations -

Rare combinations recorded with inverted overprint in conjunction with 'R' over 'S' (V6a), 'R' over 'Se' (V6b) and 'R' over 'Se', with 'É' over '19' (V6g).

Combination subject to validation - 'R' over 'Se' with wide 'ac' in 'Sealadac' (V6d).



T29a / V6b, Stages 2 & 3

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line	Stamp Location and Settings ()
F6a	Short 'i' in 'RIALTAR'. (upper break)	1	R8/4(2)
F6aa	Short 'i' in 'RIALTAR'. (lower break)	1	
F6b	Serif at foot of 'r' in 'RIALTAR'.	1	
F6c	Broken 'r' of 'RIALTAR'.	1	R4/4 (7 & 8). R20/4(5). R10/4(9). R17/8 & R17/12 (7 & 8). R18/12.
F6d	Split 'r' in 'RIALTAR'.	1	R4/4 (7 & 8). R20/4(5). R10/4(9). R17/8 & R17/12 (7 & 8). R18/12.
F6e	Major break in upright of 'U' in 'RIALTAR'.	1	R15/6(5). R17/9(7 & 8). R11/10(9)
F6f	Crossbar added to shortened 'U' in 'RIALTAR'.	1	R15/7(6)
F6g	Two dots (colon :) for 'i' in 'RIALTAR'.	1	R11/9(9)
F6h	First 'A' in 'SEALADAC' damaged and full of ink.	2	R18/1(1). R8/1,R12/4(3)
F6i	No dot over 'é' in 'SEALADAC'.	2	F6i also known in conjunction with T28a
F6j	Arc over 'é' in 'SEALADAC'.	2	R20/1
F6k	Hyphen for dot over 'é' in 'SEALADAC'.	2	
F6l	Break in upper curve of 'é' in 'SEALADAC'.	2	R12/8 (8)
F6la	Dropped 'é' in 'SEALADAC'.	2	
F6m	No crossbar on 'é' in 'hÉIREANN'.	4	
F6n	'c' for 'e' in 'hÉIREANN'.	4	
F6o	Break in upright of 'n' in 'hÉIREANN'.	4	R12/6,R20/1(3). R1/5, R8/5, R9/6(5).
F6p	'im', 'im', 'nn' or 'nn' for 'nn' in 'hÉIREANN'.	4	
F6q	'nn' for 'nn' in 'hÉIREANN'.	4	R4/9(2)
F6r	'hÉIREANN' faint, almost missing.	4	
F6s	'n' for 'h' in 'hÉIREANN'.	4	R9/9(5)
F6t	Dash for accent over 'é' in 'hÉIREANN'.	4	R19/6(10)
F6u	Dot between '9 & 2' in '1922'.	5	R3/12(3)
F6v	Dot between '2 & 2' in '1922'.	5	R10/12(3)
F6w	Second '2' in '1922.' reduced in size.	5	
F6wa	Short base line in second '2' in '1922'.	5	
F6x	Dot for '1' in '1922'.	5	R17/7(2)
F6y	'i' in 'hÉIREANN' directly over '1' in '1922'.	4 & 5	



T38/ F6b



T29/ F6c



T30/ F6d



T30/ F6e



T25/ F6g

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF6a	Inking flaw giving additional accent over 'r' in 'Rialtaí'.	1
UF6b	Closed 'ó' of 'Sealadac', which forms an 'o'.	2
UF6c	Broken 's' in 'Sealadac' Settings 7/8 - stamp R1/9.	2
UF6d	Dots under 'e' and 'a' in 'Sealadac'.	2
UF6e	'o' for 'e' in 'Sealadac'.	2
UF6f	's' flaw in 'Sealadac', lower loop joined to top loop.	2
UF6g	Breaks in crossbar and upper curve, giving open 'é' in 'héireann'.	4
UF6h	Breaks in crossbar and upper curve, giving open 'e' in 'héireann'.	4
UF6ha	Stamp T26, with 'e' in 'héireann' missing.	4
UF6i	Colon (:) for 'i' in 'héireann'.	4
UF6j	Damaged '9' in '1922.', straight right side, with no curvature Settings 7/8 - stamp R1/10.	5
UF6k	First '2' in '1922.' partly omitted.	5
UF6l	'0' for '9' in '1922.'.	5
UF6m	Stamp T27, with partly omitted overprint due to sheet margin fold.	-
UF9ma	Stamp T29, with '922' of '1922.' missing.	5
UF6n	Stamp T30, printing flaw with part of overprint missing.	-
UF6o	Solid / Blotted letters - unspecified.	1 to 5
UF6p	Major overprint shifts - horizontal or vertical.	-
UF6q	Defective or deformed lettering - unspecified.	1 to 5



T27 / UF6m



Part overprint on folded margin

Example sold at Cherrystone Auctions December 2015 for €400 inclusive.



T26 / UF6ha



T29 / UF6ma

Out of Alignment Horizontal Pairs

Reference	Face Value	Reference	Face Value
T25 / OAP	2 x ½d.	T32 / OAP	2 x 4d.
T26 / OAP	2 x 1d.	T33 / OAP	2 x 5d.
T27 / OAP	2 x 1½d.	T34 / OAP	2 x 6d.
T28 / OAP	2 x 2d. Die 1	T35 / OAP	2 x 9d. A
T29 / OAP	2 x 2d. Die 2	T36 / OAP	2 x 9d. G
T30 / OAP	2 x 2½d.	T37 / OAP	2 x 10d.
T31 / OAP	2 x 3d.	T38 / OAP	2 x 1s.



T27 / OAP

Republican Re-Gummed Stamps

Sheets of 1d. and 2d. value stamps were stolen by the Republicans in their raids on the Post Offices in County Wexford, on the 6 January 1923. They became wet and had to be re-gummed, these stamps are often referred to

as the 'Wexford Re-gums'. The gum is thickly applied and the surface is glazed by gum. The back of the stamps display an illegible design stamped in pinkish red.

References T26/RG - 1d. T28/RG - 2d. Die 2

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T25	30	½d.	(1) Green	(6) Bright green (8) Yellow - green	(2), (3), (7)
T26	31	1d.	(3) Scarlet	(1) Bright scarlet (5) Brick - red (8) Pale red (11) Carmine - red	(2), (4), (7) (9), (12)
T27	32 32a	1½d.	(1) Red - brown (13) Chestnut	(3) Deep red - brown	(2), (5)
T28	33	2d. Die 1	(5) Orange	(6) Brown - orange (8) Deep bright orange	(4), (7)
T29	34	2d. Die 2	(1) Orange	(3) Deep orange	(2), (4)
T30	35	2½d.	(10) Blue	(13) Dull blue (19) Ultramarine	(12)
T31	36 36a	3d.	(3) Violet (9) Dull violet (Reddish)	(6) Bright violet (8) Lavender - violet	
T32	37	4d.	(1) Grey - green	(3) Deep grey - green (4) Slate - green	(2), (5)
T33	38	5d.	(3) Yellow - brown	(1) Brown (2) Reddish - brown	
T34	39 39a	6d.	(3) Reddish - purple (5) Deep reddish - purple	(3) Pale reddish - purple (6) Purple (8) Plum	(7)
T35	40	9d.	(1) Agate	(2) Pale agate	(3)
T36	41	9d.	(1) Olive - green	(3) Deep olive - green	(2)
T37	42	10d.	(2) Turquoise - blue	(1) Bright turquoise - blue (4) Greenish - blue	(5)
T38	43	1s.	(7) Bistre - brown	(1) Brown (8) Pale bistre	(2), (3), (4), (5)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Provisional Government Overprints

Issue 7T - 1922 (October 17 - 25)

High Value Overprint by Alex. Thom & Co. Ltd. in Shiny Blue-Black Ink



T39



T40



T41

As the supply of Dollard high value overprints ran low, Thom overprinted a new series in October 1922.

These printings themselves were shortly to be replaced by the 'Free State' issue in December 1922, rendering overprints from this issue scarce, especially the 10/- value.

The Thom overprint is distinguishable from the earlier Dollard four line overprint, by the use of shiny blue-black ink and the narrower widths of the first, second and third lines. In particular the setting spacing of 'RIALTAP' and 'SEALADAC' are about 0.5mm less than with the Dollard issue and the 'h' & 'É' of 'hÉIREANN' are closer set by 0.5mm.

Overprints for all three values is commonly found with a shortened third line, which measures 20.50mm as opposed to 20.75mm. This minor variant is listed as an overprint variant - see page 76.

This overprint is also bolder and sharper than the previous issue and frequently shows breaks and discontinuities.

The 5/- value is also recorded with a dull blue - black overprint, as such the comments relating to 'trial printings' highlighted for issue 6T, on page 63 apply.

Overprint Dimensions

Line Widths

RIALTAP	12.00mm
SEALADAC	14.50mm
NA hÉIREANN	20.75mm
1922	6.50mm

Overall height of overprint 13.50mm

Overprint Setting

One setting was used for this issue. Setting format being 4 x 10 comprising 40 clichés. This arrangement facilitated the printing of full sheets, with one press pass.

Bradbury Wilkinson Plates in Use

T39 Plates 2/4L and 3/5R, with perfect 'R' in 'CROWN'.

T40 Plate 1/2L.

T41 Plate 1/3L & R, with broken 'S' in 'POSTAGE'.

Perfect 'S' found in two sheet positions (R1/3 and R1/4), with plate 1/3R.

Refer to Appendix 8 for further details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

Overprints by Thom - Issue 7T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date	Sheets Printed (estimate)	
					Minimum	Maximum
T39	44	2/6	Sepia - brown	October 17	-	125
T40	45	5/-	Rose - carmine	October 25	100*	125
T41	46	10/-	Dull grey - blue	October 25	75*	100

* Minimum figures exclude emergency consignments, which may have been made in July 1922.

Overprint by Thom



T40 Plate 1/2L
Top Left Corner Block

Experimental Printing with Dull Blue-Black Overprint

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Sheets Printed
T40DB (PR20)	45a	5/-	Included under T40

PR20 reference as assigned by Hibernian



T40DB (PR20)
Dull Blue-Black Overprint
(also known as 'Process Black')
Variant
T40DBa. 'R' over 'Se' Stamp R3/2

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T39	2/6	T39a		Major re-entry Plate 2/4L - stamp R1/4. (M1)
		T39e		Major re-entry Plate 2/4L - stamp R10/2. (M2)
T40	5/-	T40a		Re-entry to '5' and stroke of '7-' Plate 1/2L - stamp R6/3. (V2)
		T40b	N65e	'Howard' ribbed paper Plate 1/2L.
		T40ba		Ribbed paper, with re-entry to '5' and stroke of '7-' Plate 1/2L - stamp R6/3. (V2)
T41	10/-	T41a	N71a	'Nissen' re-entry Plate 1/3L - stamp R1/1. (M6)
		T41b	N71ab	Major re-entry Plate 1/3L - stamp R2/1. (M7)
		T41c		Strokes over 'E' of 'TEN' Plate 1/3L - stamp R4/2. (E3)
		T41d		Flaw on '0' of '10/-' Plate 1/3R - stamp R8/1. (E5)
		T41e		Perfect 'S' from broken 'S' plate Plate 1/3R - stamp R1/3.
		T41ea		Perfect 'S' from broken 'S' plate, with curved line emerging from '0' of '10/-' Plate 1/3R - stamp R1/4. (E4)

For detailed information on stamp errors M1, M2, M6, M7, E3, E4, E5 & V2, refer to Appendix 9.

Examples of stamp errors T41a to T41ea inclusive are scarce.



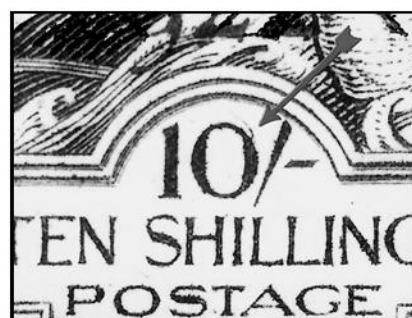
T40a (V2)



T41a (M6)



T41d (E5)



T41ea (E4)

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T39	2/6	T39b		Misplacement of 'R' over 'Se' - twelve examples in each full sheet of 40 stamps. Stamp positions R1/3, R2/3, R3/2, R3/3, R4/3, R7/3, R8/1, R9/1,2 & 3, R10/2 & 4.
		T39c		Short third line of overprint at 20.50mm, normal 20.75mm.
		T39d		'R' over 'Se' and short third line of overprint.
T40	5/-	T40c		'R' over 'Se', positions as detailed for T39b.
		T40d		Offset of overprint on reverse of stamp.
		T40e		Short third line of overprint at 20.50mm, normal 20.75mm.
		T40f		'R' over 'Se' and short third line of overprint.
T40DB Dull Black Overprint	5/-	T40DBa		'R' over 'Se', positions as detailed for T39b.
		T40DBb		Short third line of overprint at 20.50mm, normal 20.75mm.
		T40DBc		'R' over 'Se' and short third line of overprint.
T41	10/-	T41f		'R' over 'Se', positions as detailed for T39b.
		T41g		Short third line of overprint at 20.50mm, normal 20.75mm.
		T41h		'R' over 'Se' and short third line of overprint.

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF7a	Defective or deformed lettering - unspecified.	1 to 4



T40c 'R' over 'Se' from R1/3

British Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T39	44	2/6	(2) Dull Sepia - Brown	(4) Reddish - brown	(1), (3), (5)
T40 T40DB	45 45a	5/-	(1) Rose - carmine	(2) Pale Rose - carmine (3) Rose - red	
T41	46	10/-	(2) Dull grey - blue	(1) Dull blue	(3)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Provisional Government Overprints

Issue 8T - 1922 (November 27 - December 18)

Wide Overprint by Alex. Thom & Co. Ltd. in Shiny Blue-Black Ink



T42



T43



T44



T45 Die 2



T46

A further supply of stamps were overprinted by Thom, due to the shortage of some values from issue 6T.

These overprints are distinguishable by the wider spacing of the five line overprint.

Overprint Dimensions

Line Widths

RIALTA	12.50mm
Sealada	15.50mm
na	3.50mm
hEireann	14.00mm
1922.	6.75mm

Overall height of overprint 16.00mm

Overprint Settings

Two overprint settings were used for this issue. For details of the characteristics associated with each setting - see Appendix 5.

Overprint with Dull Black Ink

The ½d. value is recorded with an overprint variant, which is referred to as Dull Black ink and in some publications as 'Jet Black' ink.

This overprint is considered to be an experimental trial printing, which was applied to sheets bearing the U22P control.

Overprint reference with Dull Black ink T42DB (PR21).

PR21 is the reference assigned by Hibernian.

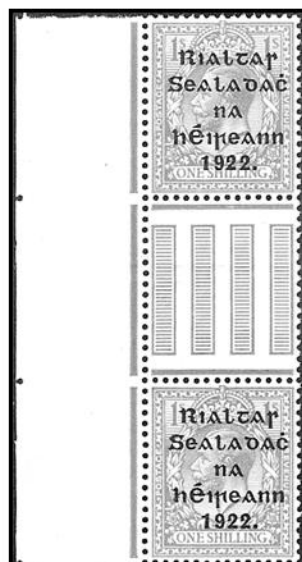
Overprints by Thom - Issue 8T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date	Sheets Printed (est)	Overprint Settings
T42	47	½d.	Green	November 27	3,000	1, 2
T42DB	47a			-	-	1
T43	48	1d.	Scarlet	December 12	1,000	1, 2
T44	49	1½d.	Red - brown	December 18	2,500	1, 2
T45	50	2d. Die 2	Orange	December 1	6,000	1, 2
T46	51	1s.	Bistre	December 12	1,000	1, 2

For the 1d. value the number of sheets overprinted is quoted at 1,000, from the 1923 records of the Mint Stamp Company. For this particular value the number of sheets overprinted is commonly recorded as 7,000, however this higher figure requires validation.

Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	½d.		1d.	1½d.	2d. Die 2	1s.
Gutter Pair Reference	T42 / GP	T42DB / GP	T42 / GP	T42 / GP	T42 / GP	T42 / GP



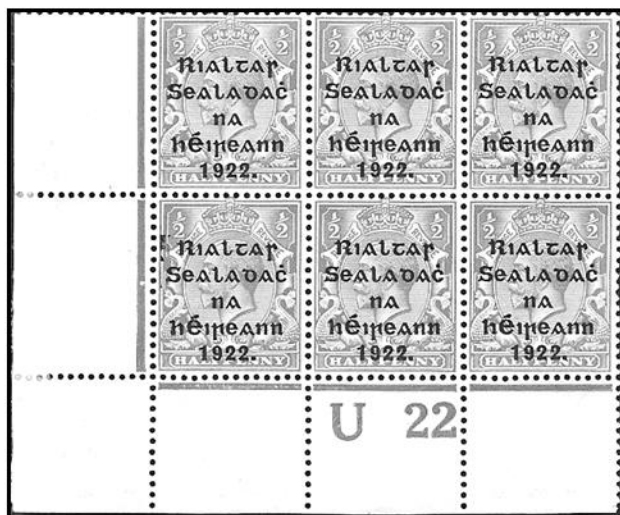
T46 / GP

Printer's Sheet Controls in use with Thom Overprints

Control Reference	Stamp Value & Reference	Sheet Control	Overprint Setting	Control Reference	Stamp Value & Reference	Sheet Control	Overprint Setting
TC110	½d. (T42)	U22(I)	1,2	TC115	1½d. (T44)	T22(I)	1,2
TC111		U22(P)	1,2	TC116		T22(P)	1,2
TC132PT	(T42DB/PR21)	U22(P)	1	TC117	2d. Die 2 (T45)	T22(I)	1
TC112	1d. (T43)	T22(I)	1,2	TC118		T22(P)	1,2
TC113		U22(I)	1,2	TC119	1s. (T46)	T22(I)	1,2
TC114		U22(P)	1,2	TC120		T22(P)	2

TC132PT Control from a trial printing using dull black ink, which in some publications is referred to as 'Jet Black'.

Printer's Sheet Controls in use with Thom Overprints



Stamp T42 Control U22 Perforate (TC111)
Printer's Plate 68, Overprint Setting 2
T42b Guide block in front of 'Rialta' stamp from R20/1



Stamp T43 Control T22 Imperforate (TC112)
Printer's Plate 87b, Overprint Setting 2



Stamp T46 Control T22 Imperforate (TC119)
Printer's Plate 3, Overprint Setting 1

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T43	1d.	T43a	48w	Watermark inverted.
		T43b	N16l	Right vertical frame line break at 8.5mm Plate 96 Control T22(l) - stamp R19/12.
		T43c		Nick in right vertical frame at 12.75mm Plate 91b Control U22 - stamp R19/12.
T44	1½d.	T44a	N18g	'PENCF' corrected Plate 12b Control T22(P) - stamp R15/12.
		T44b		Solid shading in border, adjacent to 'THREE HALFPENCE' value tablet.
T45	2d. Die 2	T45a	N20d	Broken outer frame line under 'N' in 'PENCE'. Plate 3 Control T22 - stamp R20/2.
		T45b		Frame flaw under 'C' of 'TWO PENCE' - stamp R10/12.
T46	1s.	T46a		'ONF' for 'ONE' Plate 4 Control T22(l) - stamp R8/10.
		T46b		Nick in outer frame line, opposite 'V' in 'REVENUE'. Plate 3 Control T22 - stamp R20/1.



T44a
Upper Stamp R15/12



T44a



Stamp T45 Control T22 Imperforated (TC117)
Printer's Plate 3 Printing A, Overprint Setting 1
T45a Broken frame line - stamp R20/2



T45a

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T42	½d.	T42a		Line over 'RIALCAP'.
		T42b		Guide block to the left of 'RIALCAP' Setting 2 - stamp R20/1.
T45	2d. Die 2	T45c		Guide block in front of '1922'.



T42a



T42b



T45c

Overprint Flaws and Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
F8a	Deformed 'c' in 'SealADAC'.	2
F8b	'um' for 'm' in 'hÉimeann'.	4
F8c	Truncated '2' in '1922'.	5
F8d	Break in top of first '2' in '1922'.	5
F8e	Break in top of second '2' in '1922'.	5
F8f	Short base line in second '2' in '1922'.	5
UF8a	Defective or deformed lettering - unspecified.	1 to 5
UF8b	Major overprint shifts - horizontal or vertical.	-

Out of Alignment Horizontal Pairs

For this issue the two overprint settings were in use, each being made up from a 240 cliché master stereo

As a result of this cliché arrangement, no out of alignment pairs are recorded.

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T42	47	½d.	(1) Green	(3) Pale green (6) Bright green	(2), (7), (8)
T43	48	1d.	(3) Scarlet	(1) Bright scarlet (7) Vermilion (8) Pale red (11) Carmine - red	(2), (4), (5), (9), (12)
T44	49	1½d.	(1) Red - brown	(3) Deep red - brown	(2), (5), (13)
T45	50	2d. Die 2	(1) Orange	(2) Pale orange (3) Deep orange	(4)
T46	51	1s.	(1) Bistre	(7) Bistre - brown	(2), (3), (4), (5), (8)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Changeover from Provisional Government to Irish Free State Overprints

Background

Article 17 of the Anglo-Irish Treaty of the 6 December 1921 called for the newly formed Provisional Government to frame a constitution, subject to approval by both the Irish and British Parliaments, within a one year time frame.

The new constitution was drawn up by the Irish Dail by the 9 September 1922 and on the 6 December 1922, the anniversary of the treaty signing, it duly met with the approval of both Parliaments and the 'Irish Free State' was formally constituted.

It was envisaged that to commemorate this change of status a new issue of unique Irish definitive postage stamps would be released.

However as of the 6 December 1922 only one value (2d.Green), depicting a map of Ireland was made available in limited quantities at Post Offices in Dublin.

It would be over a year before all the values of the new low value stamps were issued and no less than fifteen years before the three high values appeared.

As a direct result of the delay in releasing a dedicated issue and the obsolescence of the Provisional Government 'Rialtas' overprints after the 6 December 1922, a new set of overprints became necessary.

On the 5 December a new three-line overprint issue, with a new inscription 'SAORSTAT ÉIREANN 1922' (Irish Free State 1922), was approved.

Thom were commissioned to produce the twelve low values and the three high values, which they achieved in under one week.

These low value 'SAORSTAT' overprints were available until corresponding denominations of the Irish definitives were released during 1923.

Harrison were commissioned to reprint four low values for use with coil dispensing machines, this new series being released in March 1923.

These coil stamps remained in use by the Irish postal authority until 1933/34, depending on value.

CHAPTER 4

Irish Free State Overprints

Issue 9T - 1922 (December 11) until 1923 (January 16)

Overprint by Alex. Thom & Co. Ltd. in Shiny Blue-Black or Red Ink



T47



T48



T49



T50 Die 2



T51



T52



T53



T54



T55



T56



T57



T58



T59



T60



T61

With the formal recognition of the 'Irish Free State', the overprint was changed to reflect the change of political status.

The new three line overprint was applied to the same British stamps as previous issues, and the overprint ink colours were retained, being shiny blue-black or red.

The limited use of a dull black ink is recorded on all stamps, excepting the red overprints and the 1s. value. Stamps with the dull black overprint are again taken as experimental printings, which were subsequently taken over by the Postal Authorities and released for sale.

A major distinguishing feature of this issue, compared with all later issues is the squared foot to the '1' of '1922' and a rounded top to the '9' of '1922'.

For the 2/6 value a further feature is the occurrence of a worn panel above the 'A' of 'HALF'. Later overprints for this value, from issue 11T onwards, appear with a repaired panel.

Overprint Dimensions

Line Widths

SAORSTÁT	15.00mm
ÉIREANN	12.50mm
1922	6.00mm

Overall height of overprint 8.50mm

Overprint Settings

Five overprint settings were used for the low value stamps from this issue, with a single setting made up two identical 4 x 5 stereotypes, each with 20 clichés, for the 2/6, 5/- and 10/- high values.

For details of the characteristics associated with each low value setting - see Appendix 5.

Bradbury Wilkinson Plates in Use

T59 Plates -/1L & R, 2/4L & R, 3/5L & R, with perfect 'R' in 'CROWN'. Plates display a worn panel frame line, above 'AL' of 'HALF' in the value tablet - see fig. 19.



fig. 19

T60CV Plate 1/2L & R, with no break in the visor - see fig. 20.

T60BV Plate 3/4L, with broken visor - see fig. 21.

T61BS Plate 1/3L & R, with broken 'S' in 'POSTAGE'. Perfect 'S' found in two sheet positions (R1/3 and R1/4), with plate 1/3R.

T61PS Plate 2/7L & R, with perfect 'S' in 'POSTAGE'.

Records indicate that more sheets of the 10/- value were overprinted from plate 1/3.

Refer to Appendix 8 for details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

5/- Value

Complete Visor (CV) & Broken Visor (BV)



fig. 20 Complete Visor



fig. 21 Broken Visor

Overprints with the 5/- value were taken from printer's plates 1/2 and 3/4.

With the introduction of plate 3/4 from September 1924 onwards, all stamps display a broken visor line on 'Britannia's' helmet.

Overprints by Thom - Issue 9T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date	Overprint Settings
T47	52	½d.	Green	1922 December 18	1,2,3,4,5
T48	53	1d.	Scarlet	1922 December 16	1,2,3
T49	54	1½d.	Red - brown	1922 December 21	1,2
T50	55	2d. Die 2	Orange	1922 December 11	1,2
T51	56	2½d.	Blue	1923 January 6	1,3 Red ink overprint
T52	57	3d.	Violet	1923 January 6	1,2
T53	58	4d.	Grey - green	1923 January 16	1,3 Red ink overprint
T54	59	5d.	Yellow - brown	1922 December 29	2,3,5
T55	60	6d.	Reddish - purple	1922 December 21	1,2,3,4,5
T56	61	9d.	Olive - green	1922 December 28	1,2,3 Red ink overprint
	61aa		Pale olive - green	1922 December 28	1,2,3 Red ink overprint
T57	62	10d.	Turquoise - blue	1922 December 27	1,2,3
T58	63	1s.	Bistre - brown	1922 December 21	1,2,3,4
T59PR	64	2/6	Chocolate - brown	1922 December 21	Total quantity of high value sheets overprinted by Thom estimated at 8,840
	64aa		Pale - brown		
T60CV	65	5/-	Rose - carmine	1922 December 28	
T60BV				1924 September	
T61BS	66	10/-	Dull grey - blue	1922 December 28	
T61PS					

Overprints with Dull Black Ink and Gutter Pairs (Interpanneau Pairs)

Stamp Face Value	½d.	1d.	1½d.	2d. Die 2	2½d.	3d.	4d.	5d.
Dull Black Ink Overprint Reference	T47DB	T48DB	T49DB	T50DB	-	T52DB	-	T54DB
Gutter Pair Ref.	T47 / GP	T48 / GP	T49 / GP	T50 / GP	T51 / GP	T52 / GP	T53 / GP	T54 / GP
Stamp Face Value	6d.	9d.	10d.	1s.	2/6	5/-	10/-	
Dull Black Ink Overprint Reference	T55DB	-	T57DB	-	T59DB	T60DB	T61DB	
Gutter Pair Ref.	T55 / GP	T56 / GP	T57 / GP	T58 / GP	-	-	-	

Printer's Sheet Controls in use with Thom Overprints

Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting	Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting
TC133	½d. (T47)	T22(I)	3,4,5	TC157	4d. (T53)	T22(P)	1 or 3
TC134		T22(P)	3,4,5	TC158		U22(I)	1,3
TC135		U22(I)	1,2	TC159		U23(I)	3
TC136		U22(P)	1,2	TC160		V23(P)	3
TC137		U23(I)	3,4	TC161	5d. (T54)	T22(I)	3,5
TC138		U23(P)	3,4,5	TC162		T22(P)	2,3,5
TC139	1d. (T48)	T22(I)	1,2	TC163		U23(I)	3
TC140		T22(P)	1,2	TC164	6d. (T55)	U22(I)	1,2,3,4,5
TC141		U22(I)	1,2,3	TC165		V23(I)	3,4
TC142		U22(P)	1,2,3	-		V23(P)*	3
TC143		U23(I)	1,2	TC165/1		W23(I)	3,4
TC144		U23(P)	1,2	TC166	9d. (T56)	T22(I)	3
TC145	1½d. (T49)	T22(I)	1	TC167		T22(P)	1,2,3
TC146		T22(P)	1	TC168		U23(I)	3
TC147		U22(I)	2	TC169		U23(P)	3
TC148		U22(P)	2	TC170	10d. (T57)	T22(I)	3
TC149	2d. Die 2 (T50)	T22(I)	1,2	TC171		T22(P)	1,2,3,5
TC150		T22(P)	1,2	TC172	1s. (T58)	T22(I)	2
TC151	2½d. (T51)	T22(I)	1,3	TC173		U22(I)	1,2
TC152		T22(P)	1	TC174		U22(P)	1,2
TC153		U23(I)	3	TC175		U23(I)	3,4
TC154		U23(P)	3	TC176		U23(P)	3,4
TC155	3d. (T52)	U22(I)	1,2				
TC156		U22(P)	1,2				

Controls TC145, TC157, TC165/1, TC170, TC171 with Setting 5 are scarce.

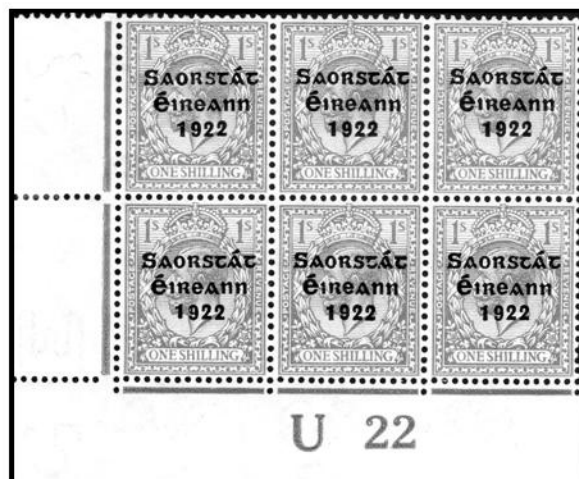
TC145 from printer's plate 29, in conjunction with setting 1.

*Recorded example from printer's plate 6, ex *T.E. Field* collection was re-expertised March 2016 and contrary to the original certificate dated September 1985, was deemed to be of dubious status.

See explanatory notes on page 86



Stamp T55 Control V23 Perforate
Printer's Plate 6 Printing B, Overprint Setting 3
(Control of dubious status - see comment page 85.
Control block acquired by the author, who
instigated the re-evaluation process)



Stamp T58 Control U22 Imperforate (TC173)
Printer's Plate 3, Overprint Setting 1
Variety T58aa, stamp R20/1

Sheet Controls in use with Printing Trials by Thom

Control Reference	Stamp Value & Ref.	Sheet Control	Overprint Setting
TC181PT	½d.	T22(I)	4
TC182PT	T47DB (PR22)	U22(I)	1
TC183PT		U23(P)	4
TC184PT	1d.	T22(I)	1
TC185PT	T48DB (PR23)	T22(P)	1
TC185/1PT		U22(P)	2
TC186PT		U23(P)	2
TC187PT	1½d.	T22(P)	1
TC187/1PT	T49DB (PR24)	T22(I)	1
TC188PT	2d.	T22(I)	2
	T50DB (PR25)		
TC189PT	3d.	U22(I)	2
	T52DB (PR26)		
TC190PT	5d.	T22(P)	2
	T54DB (PR27)		
TC191PT	6d.	U22(I)	2
TC191/1PT	T55DB (PR28)	U22(I)	4
TC192PT		V23(I)	4
TC192/1PT		W23(I)	4
TC193PT	10d.	T22(P)	3
	T57DB (PR29)		

Settings highlighted in grey are found with dull black ink overprints, which display shade gradations from dull black to black.

From *Dulin's* studies dull black ink, is only found in conjunction with settings 1, 2 and 3. In some cases *Dulin's* findings are not in accord with some later publications.

For controls in use with printing trials the suffix PT is added to the control reference and DB is added to the overprint stamp reference.

PR references are as assigned by Hibernian.



Stamp T49DB (PR24) Control T22 Perforate (TC187PT)
Printer's Plate 12b Printing B
Overprint Setting 1

Stamp Errors (Low Values)

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T47	½d.	T47f	N14n	Solid shading to left of 'H' of 'HALFPENNY' - stamp R20/1. Also recorded in stamp from sheet position R19/1, but extent of occurrence not validated.
T48	1d.	T48a	53e	Reversed 'Q' for 'O' of 'ONE'. Plate 96 Control T22 - stamp R15/9 ‡.
		T48aa	N16i	'QNE' for 'ONE' Control T22 - stamp R4/11.
		T48l	N16l	Right vertical frame line break at 8.5mm. Plate 96 Control T22 - stamp R19/12.
		T48m		Nick in right vertical frame line at 12.75mm. Plate 91 Controls T22, U22, U23 - stamp R19/12.
		T48n		Vertical flaw line through 'Kings Head'.
T49	1½d.	T49a	N18g	'PENCF' corrected Plate 12b Control T22(P) - stamp R15/12. Jubilee line adjacent to stamp with error smooth and attenuated.
		T49aa	N18h	'PENCF' corrected Plate 29 Control T22(l) - stamp R15/12. Jubilee line adjacent to stamp with error roughened.
		T49d		Solid shading to left of 'T' of 'THREEHALFPENCE'. Control U22 - stamp R20/1.
T50	2d.	T50c	N20d	Broken outer frame line under 'N' in 'PENCE'. Plate 3 Control T22 - stamp R20/2.
T51	2½d.	T51d		Bullet hole over the crossbar of 'T' in 'TWO' - stamp 7/11.
T53	4d.	T53a	N23e	Frame break over 'O' in 'FOUR'. Plate 1e Controls T22, U22 - stamp R19/2.
		T53b	N23h	Ten breaks under 'FOUR'. Plate 1e Controls T22, U22 - stamp R5/12.
		T53c		Broken crossbar of '4'. Plate 1e Controls T22, U22 - stamp R19/4.
		T53ca		Frame break adjacent to right value tablet Plate 1e - stamp R15/12.
T55	6d.	T55a	60y	Watermark inverted and reversed Controls V23(l) and W23(l).
T56	9d.	T56a	N30e	'Q' for 'O' in 'POSTAGE' and frame break by 'Q'. Plate 2b Control T22 - stamp R3/1.
		T56aa		White flaw from top of 'P' in 'POSTAGE' to frame.
		T56f		Three breaks in white vertical frame line, location top right.
T57	10d.	T57a	N31c	Break in outer border frame line. Plate 2b Control T22 - stamp R9/1.
		T57aa		Flaw to underside of upper crossbar of 'E' in 'TEN' - stamp R18/5.
T58	1s.	T58a		'ONF' for 'ONE' Plate 4 Control T22(l) - stamp R8/10.
		T58aa		Nick in outer frame line, opposite 'V' in 'REVENUE'. Plate 3 Controls T22, U22, U23 - stamp R20/1.



T48a



T48l



T48n



T56aa

See further error examples on page 88

Stamp Errors (Low Values)



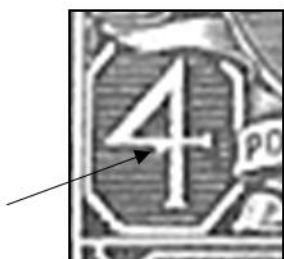
T49a



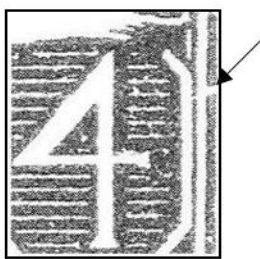
T53a



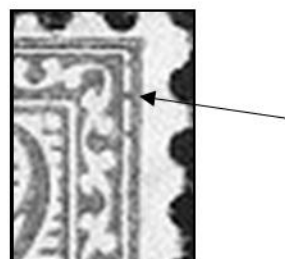
T53b



T53c



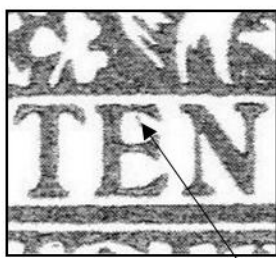
T53ca



T56f



T57a



T57aa

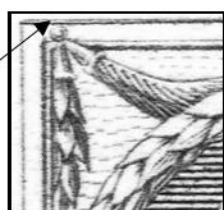


T58a

Stamp Errors (High Values)

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T59PR	2/6	T59PRa	64a	Major re-entry low and twisted clockwise. Plate 3/5L - stamp R1/2. (M5)
		T59PRaa		As T59PRa and with raised second 'A' of 'SAORSCÁC'. Plate 3/5L - stamp R1/2. (M5+ V9ac)
		T59PRb	N65a	'Nissen' re-entry. Plate 2/4R - stamp R1/3. (M3)
		T59PRba	N65d	'Brennan' re-entry. Plate 2/4R - stamp R7/1. (M4)
		T59PRbb		'Q' for 'O' in 'POSTAGE'.
		T59PRbc		Corner re-entry Plate 3/5L - stamps R8/1 & R8/2.
		T59PRbd		Frame re-entry Plate 3/5L - stamps R9/4 & R10/4.
T60CV	5/-	T60CVa		Re-entry to 'S' and stroke of 'J'. Plate 1/2L - stamp R6/3. (V2)
		T60CVb		Howard ribbed paper. Plate 1/2.
		T60CVc		Ribbed paper, with re-entry as T60CVa. Plate 1/2L - stamp R6/3. (V2)
T61BS	10/-	T61BSa	N71a	'Nissen' re-entry. Plate 1/3L - stamp R1/1. (M6)
		T61BSb	N71ab	Major re-entry. Plate 1/3L - stamp R2/1. (M7)
		T61BSc		Strokes over 'E' of 'TEN' Plate 1/3L - stamp R4/2. (E3)
		T61BSca		Strokes over 'T' of 'TEN' Plate 1/3L - stamp R1/2.
		T61BSd		Error combination T61BSc with T61BSf (missing accent), in a vertical pair - stamps R3/2 & R4/2 ‡.
		T61BSe		Flaw to 'O' of '10/-'. Plate 1/3R - stamp R8/1. (E5)
		T61BSea		Retouch to 'O' and bar in '10/-'. Plate 1/3R - stamp R4/1.
T61PS	10/-	T61PSa		'Runnal's' re-entry, perfect 'S'. Plate 2/7L - stamp R6/1. Original entry slightly too high and to the left. Features include doubling of diagonal and horizontal lines of shield, lines of robe and sky in left corner. Also extensive of doubling of the sea, shading of the rear horse neck area, pendants 3,4,5, frame lines under 'POSTAGE' and 'GS' in 'SHILLINGS'. (E6)
		T61PSb		Perfect 'S' from broken 'S' plate. Plate 1/3R - stamp R1/3..
		T61PSba		Perfect 'S' from broken 'S' plate, with curved line emerging from 'O' of '10/-'. Plate 1/3R - stamp R1/4. (E4)
		T61PSc		Re-touch to 'O', bar of 'J' and face of the centre horse. Plate 2/7R - stamp R1/3. (V4)
		T61PSd		Re-touch to 'O' and dome of value tablet. Plate 2/7R - stamp R2/3. (V5)
		T61PSda		Re-touch to '10/-'. Plate 2/7L - stamp R4/1.

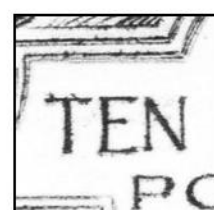
For more information on stamp errors **M3, M4, M5, M6, M7, E3, E4, E5, E6, V2, V4 & V5** - see Appendix 9.



T59PRbd Frame re-entry



T61BSc Strokes over 'E' of 'TEN' (E3)



T61BSca Strokes over 'T' of 'TEN'

Overprint Errors (Low Values)

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T47	½d.	T47a	52a	Accent missing over 'Á' Setting 1 - stamp R15/12 ‡.
		T47b	52b	Accent inserted Setting 1 - stamp R15/12 ‡.
		T47ba		Double accents inserted, one reversed Setting 1 - stamp R15/12.
		T47bb		Dot for accent corrected by hand Setting 1 - stamp R19/4.
		T47c		Line over 'SAORSCÁC' Setting 1 - stamps R7/10, R17/3 ‡.
		T47ca		Inserted accent inverted and reversed - stamp R15/12 ‡.
		T47d		'S' over 'É' Setting 2 - stamps R7/10, R10/10 ‡.
		T47da		'S' over 'É' stamp R10/10 together with stamp R7/10 corrected, in a vertical strip of four stamps.
		T47e		'SACRSCÁC' for 'SAORSCÁC' Setting 3 - stamps R2/10, R12/10.
T48	1d.	Overprint errors T48b to T48gd occur with Setting 1 - stamp R15/12 ‡.		
		T48b	53aa	Accent missing over 'Á'.
		T48c	53b	Accent inserted.
		T48ca		Inserted accent inverted and reversed.
		T48cb		Double inserted accents, one inverted and reversed.
		T48cc		Accent inserted and shifted to right, over 'C' of 'SAORSCÁC'.
		T48d	53a	Accent and final 'C' missing and damaged 'A'.
		T48e	53c	Accent and final 'C' inserted.
		T48f		Accent and 'AC' missing.
		T48g	53d	Accent and 'AC' inserted.
		T48ga		Accent and 'C' inserted, damaged 'A' not corrected.
		T48gb		Accent missing and 'AC' inserted by hand.
		T48gc		Accent and 'C' inserted, and 'Á' with double insertion.
		T48gd		Accent and 'AC' inserted, inserted accent inverted.
		T48h		Line over 'SAORSCÁC' Setting 1 - stamps R16/12, R19/8 ‡.
		T48i		'S' over 'É' Setting 2 - stamps R7/10, R10/10 ‡.
		T48ia		'S' over 'É' stamp R10/10 together with stamp R7/10 corrected, in a vertical strip of four stamps.
		T48j		'SACRSCÁC' for 'SAORSCÁC' Setting 3 - stamps R2/10, R12/10.
		T48k	53f	Triple overprint, twice albino.
T49	1½d.	T49b		'S' over 'É' Setting 2 - stamp R10/10 ‡.
		T49c		'SACRSCÁC' for 'SAORSCÁC' Setting 3 - stamps R2/10, R12/10.
T50	2d. Die 2	T50a		'S' over 'É' Setting 2 - stamps R7/10, R10/10 ‡.
		T50aa		'S' over 'É' stamp R10/10 together with stamp R7/10 corrected, in a vertical strip of four stamps.
		T50b		'SACRSCÁC' for 'SAORSCÁC' Setting 3 - stamps R2/10, R12/10.

Overprint Errors (Low Values)



T47a



T47ba



T47bb



T47c



T48b Accent missing over 'á'



T48b
Used



T48c



T48d



T48ca

Inserted accent inverted & reversed



T48cb

Double accents, one inverted & reversed



T48cc

Accent inserted & shifted right



T48e



T48ga



T48gc



T48gd

Accent Insertions several unlisted variants arise, many of which are not listed. In all cases they apply to the stamp found in position R15/12, where either the accent, 'é' or 'á' were inserted by hand, resulting in such irregularities. With more sheets of the 1d. value being overprinted, inserted accent variants are more commonly found with this stamp.

Stamp Errors in conjunction with missing and inserted accents. In all cases a secondary stamp flaw occurs, which takes the form of an indentation or damage to the upper outer curve of the '9' in '1922'.

Overprint Errors (Low Values)

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T51	2½d.	T51a	56a	Accent missing over 'Á'. Setting 1 - stamp R15/12 ‡.
		T51b		Line over 'SAORSTÁC'. Setting 1 - stamp R6/10 ‡.
		T51c		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T52	3d.	T52a	57a	Accent missing over 'Á'. Setting 1 - stamp R15/12 ‡. Also found in conjunction with a minor frame break, adjacent to the right hand value tablet from Plate 8b - stamp R15/12 ‡.
		T52b		'S' over 'É'. Setting 2 - stamp R10/10 ‡.
		T52c		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T53	4d.	T53d	58a	Accent missing over 'Á'. Setting 1 - stamp R15/12 ‡. Also found in conjunction with a minor frame break, adjacent to the right hand value tablet from Plate 1e - stamp R15/12 ‡.
		T53e		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T54	5d.	T54a		'S' over 'É'. Setting 2 - stamp R10/10 ‡.
		T54b		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T55	6d.	T55b	60a	Accent inserted over 'Á'. Setting 1 - stamp R15/12 ‡.
		T55c		'S' over 'É'. Setting 2 - stamp R10/10 ‡.
		T55d		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T56	9d.	T56b	61a	Accent missing over 'Á'. Setting 1 - stamp R15/12 ‡.
		T56c		Line over 'SAORSTÁC'. Setting 1 - stamps R2/5, R7/2 ‡.
		T56ca		Line over 'ÉIREANN'.
		T56d		'S' over 'É'. Setting 2 - stamps R7/10, R10/10 ‡.
		T56da		'S' over 'É'. stamp R10/10 with stamp R7/10 corrected, in a vertical strip of four stamps.
		T56e		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T57	10d.	T57b		'S' over 'É'. Setting 2 - stamp R10/10 ‡.
		T57c		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.
T58	1s.	T58b	63a	Accent missing over 'Á'. Setting 1 - stamp R15/12 ‡.
		T58c	63b	Accent inserted over 'Á'. Setting 1 - stamp R15/12 ‡.
		T58d		'S' over 'É'. Setting 2 - stamps R7/10, R10/10 ‡.
		T58da		'S' over 'É'. stamp R10/10 with stamp R7/10 corrected, in a vertical strip of four stamps.
		T58e		'SACRSTÁC' for 'SAORSTÁC'. Setting 3 - stamps R2/10, R12/10.

Overprint Errors

'SACRSTÁC' error also recorded with stamps from position 11, in addition to stamps from position 10, as listed above. Occurrence of the error in this position, for all values, to be validated.

Overprint Errors (Low Values)



T50a



T51c



T55b



T56c



T57b



T58b

Overprint Errors (High Values)

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T59PR	2/6	T59PRc	64b	Accent missing over 'Á' - stamps R3/2, R8/2 ‡.
		T59PRca		Inserted accent over 'Á' - stamp R8/2 ‡.
		T59PRd	64c	Accent reversed over 'Á' and 'c' malformed - stamp R7/4 ‡.
		T59PRe		'S' over 'É' - stamp R9/2 ‡.
		T59PRea		'S' over 'É' corrected - stamp R9/2 ‡.
		T59PRf		'SACRSTÁc' for 'SAORSTÁc' - stamp R5/4 ‡.
		T59PRg		Block around the overprint
T60CV and T60BV	5/-	T60d	65a	Accent missing over 'Á' - stamps R3/2, R8/2 ‡.
		T60e		Inserted accent over 'Á' - stamp R8/2 ‡.
		T60f	65b	Accent reversed over 'Á' and 'c' malformed - stamp R7/4 ‡.
		T60g		'S' over 'É' - stamp R9/2 ‡.
		T60h		'S' over 'É' corrected - stamp R9/2 ‡.
		T60i		'S' over 'É' corrected and 'Ác' of 'SAORSTÁc' wider spaced.
		T60j		'SACRSTÁc' for 'SAORSTÁc' - stamp R5/4 ‡.
T61BS	10/-	T61BSf	66a	Accent missing over 'Á' - stamps R3/2, R8/2 ‡.
		T61BSg		Inserted accent over 'Á' - stamp R8/2 ‡.
		T61BS h	66b	Accent reversed over 'Á' and 'c' malformed - stamp R7/4 ‡.
		T61BSi		'S' over 'É' - stamp R9/2 ‡.
		T61BSia		'S' over 'É' corrected - stamp R9/2 ‡.
		T61BSj		'SACRSTÁc' for 'SAORSTÁc' - stamp R5/4 ‡.
		T61PSf		Perfect 'S' plate with missing accent over 'Á' - stamps R3/2, R8/2 ‡.
T61PS		T61PSg		Perfect 'S' plate with reversed accent over 'Á' - stamp R7/4 ‡.
		T61PS h		Perfect 'S' plate with 'S' over 'É' - stamp R9/2 ‡.
		T61PSi		Perfect 'S' plate with 'S' over 'É' corrected - stamp R9/2 ‡.
		T61PSj		Perfect 'S' plate with 'SACRSTÁc' for 'SAORSTÁc' - stamp R5/4 ‡.

T60 5/- stamp - in order to differentiate overprint errors arising from plates with either a 'complete' or 'broken' visor, add the suffix 'CV' or 'BV' to the overprint stamp reference.

Overprint Errors (High Values)



T59d



T60CVd

Missing accent variety found with high values was corrected by the replacement of clichés, after the overprint setting had been in use for four weeks.



T61PSf



T60f



T61BSh



T61PSh



T61PSj

High values with the 'S' over 'É' variety from position R9/2, was corrected in March 1923, with the replacement of the misaligned cliché.

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V9a	T47,48,51,53,54,55,56,57,58	Raised second 'Á' in 'SAORSTÁC'. Setting 3 - stamps R2/4, R8/2, R12/4.
V9aa	T55,T58	As V9a, from Setting 4 - stamps R2/2, R2/4, R12/2, R12/4.
V9ab	T47,T54,T55	As V9a, from Setting 5 - stamps R2/2, R2/4, R12/2, R12/4.
V9ac	T59,T60,T61	Raised second 'Á' in 'SAORSTÁC' - stamp R1/2.
V9b	T47,48,51,55,57,58	Dot or thin weak accent over 'Á'. Setting 1 - stamp R19/4.
V9c	T59,T60,T61	Dot or thin weak accent over 'Á' - stamp R10/4 ‡.
V9d	T59,T60,T61	Repaired dot or thin weak accent over 'Á' - stamp R10/4 ‡.
V9e	T47	Clear offset of 'SAORSTÁC' only on reverse of stamp.
V9f	All except high values	'ÉIREANN' for 'ÉIREANN'. Setting 1 - stamp R11/7 ‡.
V9g	All except high values	'ÉIREANN' for 'ÉIREANN'.
V9h	All except T54 and high values	Short '1' or short '1' together with lowered second '2' in '1922'. Setting 1 - stamp R20/1.
V9i	T47,T48,T49	Semaphore shaped '1' in '1922', damage to '9' commonly found with this variety. Setting 1 - stamp R14/12 ‡.
V9j	T47,48,51,53,54,55,56,57,58,60	Clear offset of overprint on reverse of stamp.



T53 / V9a



T57 / V9b



T47 / V9e



T52 / V9f



T53 / V9g



T52 / V9h



T47 / V9j

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description	Overprint Line
V9k	T47	Guide blocks in front of 'SAORSTÁC' - stamp R2/11, before or after 'ÉIREANN' - stamp R5/12, or in front of '1922' - stamp R20/1.	1,2,3
	T47,T48	Guide blocks in front of 'SAORSTÁC' - stamp R19/1, after '1922' - stamp R2/1, or in front of '1922' - stamp R20/1.	1,3
	T49	Guide block after '1922' - stamp R1/8.	3
	T51	Guide block after 'SAORSTÁC' - stamp R7/11.	1
	T59	Guide block in front of 'SAORSTÁC' - stamp R10/2.	1

Guide blocks - are as a result of irregular cliché alignments in a setting.



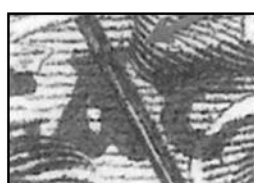
T48 / V9k



T59 / V9k

Overprint Flaws

Flaw Reference	Stamp Reference	Overprint Flaw Description	Overprint Line
F9a	All low values	Small break in left curvature 'o' in 'SAORSTÁC', giving a reversed 'c' for 'o'.	1
F9b	T59,60,61	Small break in left curvature 'o' in 'SAORSTÁC', giving a reversed 'c' for 'o'.	1
F9c	T59,60,61	Hollow accent over 'Á' in 'SAORSTÁC' - stamp R10/4.	1
F9d	T59,60,61	Replaced accent over 'Á' in 'SAORSTÁC', with lower side indents and 'c' damaged - stamp R10/4.	1
F9e	T59, 60	Collapsed accent over second 'Á' in 'SAORSTÁC' - stamp R9/2.	1
F9f	T59,60,61	Enlarged accent over 'Á' in 'SAORSTÁC' - stamp R10/4.	1
F9fa	All low values	'R' in 'SAORSTÁC' malformed, reads as 'n'.	1
F9g	All low values	Broken first 'n' in 'ÉIREANN' or broken second 'n' in 'ÉIREANN'.	2
F9ga	T59,60,61	Broken first 'n' in 'ÉIREANN' or broken second 'n' in 'ÉIREANN'.	2
F9h	T59	Solid / blotted first 'n' in 'ÉIREANN'.	2
F9i	All low values, except T54	No serif to '1' in '1922' Setting 1 - stamp R15/3.	3



F9e



T59 / F9h

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Reference	Overprint Line
UF9a	Weak impression of 'sc' in 'SAORSTÁC'.	1
UF9b	Three intermediate states of wear in the right curvature of the 'o' in 'SAORSTÁC', found with stamp from R10/10 - State 1 - nick in 'o' State 2 - large chip in 'o' State 3 - large cut in 'o' forming 'c', similar to that found with the consistent overprint 'SACRSTÁC' error, found with stamp from R2/10.	1
UF9c	Projections outer left curve and tip of 'S' in 'SAORSTÁC'.	1
UF9d	Crescent flaw over first 'Á' in 'SAORSTÁC'.	1
UF9e	Line over last 'c' in 'SAORSTÁC'.	1
UF9f	'sc' of 'SAORSTÁC' joined by inking flaw.	1
UF9fa	'ÁC' of 'SAORSTÁC' joined by inking flaw, stamp reference T60.	1
UF9g	Raised 'o' in 'SAORSTÁC'.	1
UF9ga	Raised second 'c' of 'SAORSTÁC'.	1
UF9h	Broken 'S' in 'SAORSTÁC'.	1
UF9i	Dot or dots for accent over second 'Á' in 'SAORSTÁC'.	1
UF9j	Dot over first 'n' in 'ÉIREANN'.	2
UF9k	Colon (:) for 'r' in 'ÉIREANN'.	2
UF9l	'ÉINEANN' for 'ÉIREANN'.	2
UF9la	No crossbar on 'É' in 'ÉIREANN'.	2
UF9lb	Crossbar on 'É' in 'ÉIREANN' extended to the right.	2
UF9lc	Raised second 'e' in 'ÉIREANN'.	2
UF9m	Raised or dropped second '2' in '1922'.	3
UF9n	Raised first '2' in '1922'.	3
UF9o	Full and kiss overprint of 'S' and 'É'.	1 & 2
UF9oa	Full and kiss overprint of date - stamp R10/12.	3
UF9p	Broken '9' in '1922'. (forms '3' giving '1322')	3
UF9pa	Break in upright of '1' in '1922'.	3
UF9q	Raised '1' in '1922'.	3
UF9r	Lowered '1' in '1922'.	3
UF9s	Serif on foot of '1' in '1922'.	3
UF9t	Overprint sloping down to left and shifted to the right.	-
UF9u	Major overprint shifts - horizontal or vertical.	-
UF9ua	Solid / Blotted letters - unspecified.	1, 2, 3
UF9v	Defective or deformed lettering - unspecified.	1, 2, 3

Unlisted Overprint Flaws



T47 / UF9c



T55 / UF9d



T51 / UF9e



T60 / UF9fa



T50 / UF9m



T48 / UF9p



T49DB / UF9q



T58 / UF9j



T55 / UF9s



T58 / UF9t



T51 / UF9u

Out of Alignment Horizontal Pairs

Reference	Face Value	Reference	Face Value	Reference	Face Value
T47 / OAP	2 x ½d.	T53 / OAP	2 x 4d.	T59PR / OAP	2 x 2/6
T48 / OAP	2 x 1d.	T54 / OAP	2 x 5d.	T60CV / OAP	2 x 5/-
T49 / OAP	2 x 1½d.	T55 / OAP	2 x 6d.	T60BV / OAP	2 x 5/-
T50 / OAP	2 x 2d.	T56 / OAP	2 x 9d.	T61BS / OAP	2 x 10/-
T51 / OAP	2 x 2½d.	T57 / OAP	2 x 10d.	T61PS / OAP	2 x 10/-
T52 / OAP	2 x 3d.	T58 / OAP	2 x 1s.		

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T47	52	½d.	(1) Green	(2) Deep green (3) Pale green (6) Bright green	(7), (8)
T48	53	1d.	(3) Scarlet	(1) Bright scarlet (7) Vermilion (8) Pale red	(2), (4), (5), (9), (11), (12)
T49	54	1½d.	(1) Red - brown	(3) Deep red - brown	(2), (5), (13)
T50	55	2d. Die 2	(1) Orange	(2) Pale orange (3) Deep orange	(4)
T51	56	2½d.	(10) Blue (Bright)	(13) Dull blue (19) Ultramarine	(12)
T52	57	3d.	(3) Violet (Bluish)	(6) Bright violet (8) Lavender - violet (9) Dull violet	
T53	58	4d.	(1) Grey - green	(3) Deep grey - green (4) Slate - green	(2), (5)
T54	59	5d.	(3) Yellow - brown	(1) Brown	
T55	60	6d.	(3) Reddish - purple	(6) Purple (8) Plum	(4), (5), (7)
T56	61 61aa	9d.	(1) Olive - green (2) Pale olive - green	(3) Deep olive - green	
T57	62	10d.	(2) Turquoise - blue	(1) Bright turquoise - blue (4) Greenish - blue	(5)
T58	63	1s.	(7) Bistre - brown (shades)	(1) Bistre (8) Pale bistre	(2), (3), (4), (5)
T59	64 64aa	2/6	(3) Chocolate - brown (5) Pale - brown	(1) Olive - brown (4) Reddish - brown	(2)
T60	65	5/-	(1) Rose - carmine	(2) Pale rose - carmine (3) Rose - red	
T61	66	10/-	(2) Dull grey - blue	(1) Dull blue	(3)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendices 7 and 12 for details.

Irish Free State Overprints

Issue 10T - 1923 (March 7)

Coil Overprint by Harrison & Sons Ltd. in Dull or Shiny Blue Black Ink



T62



T63



T64



T65

This series was the second of the two Harrison overprint coil issues, released to commercial users with stamp affixing machines. As with the earlier issue, coils were prepared by Harrison, for both horizontal and vertical stamp affixing machines.

The ink used was initially dull black and later shiny blue-black. These overprints can be distinguished from the Thom three line overprint issue 9T, by the bolder characters, the raised second 'e' of 'ÉIREANN' and the rounded foot to the figure '1' of '1922'. As highlighted, with the Thom overprint the foot was squared off and the top of the '9' of '1922' is oval shaped.

The coils were prepared in the same manner as the rolls associated with the earlier five line issue - see pages 57 and 59 for details.

The majority of the 1/2d., 1d. and 2d. rolls were for horizontal coils, whereas most of the 1 1/2d. rolls were for vertical coils.

The number of coils recorded as being issued relates only to the first production run, which took place towards the end of February and was released to users on the 7 March 1923. Three further production runs are recorded, being in June and September 1923 and lastly in January 1924. However the roll quantities making up these final production batches, are not known.

Commercial users continued using overprinted coil stamps, way beyond the release date of coils, made up from the first definitive series of Irish stamps.

Stamps in this series are commonly found with trimmed perforations, as a result of this stamps with full perforations command a premium price.

Overprint Dimensions

Line Widths



Overall height of overprint 9.00mm

Stamp Affixing Machine

Typical coil stamp affixing machine made by Multipost Company, a firm based in Rochester, New York.



Overprints by Harrison - Issue 10T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release date of First Batch	Number of Coils Issued
T62	67	½d.	Green	7 March 1923	552
T63	68	1d.	Scarlet		300
T64	69	1½d.	Red - brown		48
T65	70	2d. Die 2	Orange		300

Coil Joins

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Horizontal Coil Join Reference	Vertical Coil Join Reference
T62	67	½d.	T62 / HCJ	T62 / VCJ
T63	68	1d.	T63 / HCJ	T63 / VCJ
T64	69	1½d.	T64 / HCJ	T64 / VCJ
T65	70	2d. Die 2	T65 / HCJ	T65 / VCJ

Coil Joins with Part Control

Combinations of part control together with a coil join have been recorded, such examples are only found in conjunction with vertical coils.

Whilst not all of the permutations have been validated, the probabilities that exist are as listed:

TC177PC - stamp T62/VCJ control U23P

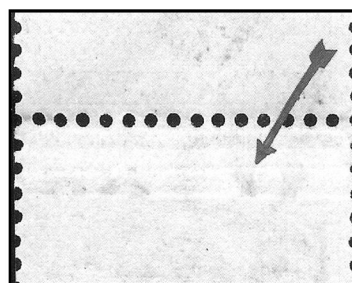
TC178PC - stamp T63/VCJ control V23P

TC179PC - stamp T64/VCJ control U23P

TC180PC - stamp T65/VCJ control V23P

‘TC’ references are as assigned by Hibernian.

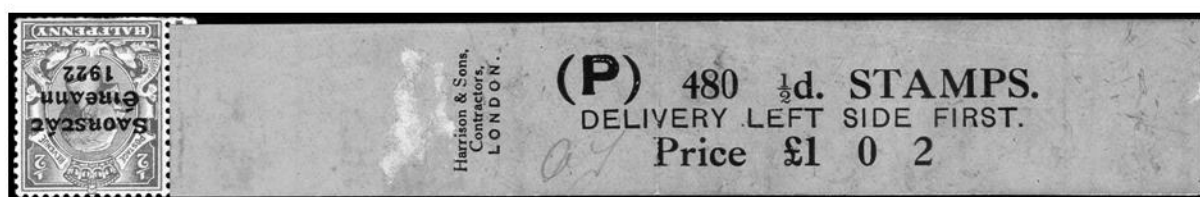
‘PC’ suffix appended to denote - part control.



TC180PC Control V23 Perforate
Vertical Coil Join, with part Control.
Item sold for €1700 MacDonnell Whyte auction,
December 2009

Control Tabs (Leader and Coil Ends)

Leader Tab Reference	Coil End Reference	Stamp Face Value	Leader Tab Control and Roll Value	Dispensing Machine Delivery Mode
CT16/LT	CT16/CE	½d.	P £1.0.2	Horizontal (left)
CT17/LT	CT17/CE		G £1.1.0	Vertical (top)
CT18/LT	CT18/CE	1d.	O £2.0.2	Horizontal (left)
CT19/LT	CT19/CE		E £2.1.10	Vertical (top)
CT20/LT	CT20/CE	1½d.	N £3.0.2	Horizontal (left)
CT21/LT	CT21/CE		L £3.2.8	Vertical (top)
CT22/LT	CT22/CE	2d. Die 2	T £4.0.2	Horizontal (left)
CT23/LT	CT23/CE		R £4.3.6	Vertical (top)



T62 / CT16 / LT



T62 / CT16 / CE



T62 / CT17 / CE



T64 / CT21 / LT

Stamp Errors

Stamp Reference	Face Value	Error Reference	(SG) Cross Reference	British Stamp Error Description
T62	½d.	T62a	67y	Watermark inverted and reversed.
T63	1d.	T63b		'QNE' for 'ONE' -stamp R4/11
T64	1½d.	T64a		'PENCF' corrected
T65	2d. Die 2	T65b	70w	Watermark inverted.
		T65c		Break in oval frame, left of frame line bordering 'TWO PENCE'.



T65c

Overprint Errors

Stamp Reference	Face Value	Error Reference	Error in Horizontal Pair	Error in Vertical Pair	Error in Vertical Coil Join Pair	Overprint Error Description
T62	½d.	T62b	T62+T62b HP	T62+T62b VP	T62+T62b VCJ	Long '1' in '1922'
T63	1d.	T63a	T63+T63a HP	T63+T63a VP	T63+T63a VCJ	
T64	1½d.	T64a	T64+T64a HP	T64+T64a VP	T64+T64a VCJ	
T65	2d. Die 2	T65a	T65+T65a HP	T65+T65a VP	T65+T65a VCJ	

Overprint with Long '1' in '1922'

Normal positions fifth and eleventh stamps in horizontal strips of twelve and the first and sixth stamps in vertical strips of ten. Configuration arises as a result of eight 6 x 5 overprint stereos being used to make up a full sheet with the overprint error occurring in stamp position R1/5 in each stereo. Error examples are therefore repeated in each sheet in rows 1, 6, 11, 16 with stamps 5 and 11.

These positions were validated in a September 1966 study by *W. P. Fletcher*, which was titled 'A Review of the Harrison Rolls for Use in Ireland'.

Some coils are known to have been produced without the long '1', it is also recorded that the long '1' is known in irregular positions.



T62 + T62b HP



T63a + T63 HP



T63a + T63 VP



T63 + T63a VCJ

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V10a	T62,63,64,65	Wavy line over 'RSC' - stamp R8/3.
V10b	T62,63,64,65	Stroke over 'S' of 'SAORSTÁC' and void in base of first '2' of '1922'.
V10c	T62,63,64,65	Dot or thin weak for accent on second 'Á' in 'SAORSTÁC' - stamp R19/4.
V10d	T62,63,64,65	Thick over inked second 'c' in 'SAORSTÁC'.
V10e	T62,63,64,65	Thick 'É' in 'ÉIREANN'.
V10f	T62,63,64,65	Shortened '1' in '1922'.



T62 / V10a



T65 / V10b

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
F10a	Crescent shaped accent over second 'Á' in 'SAORSTÁC'. Flaw common with void in '1' of '1922'.	1
F10b	Dot and accent on 'É' in 'ÉIREANN', found in conjunction with long '1' of '1922' - stamps T62b, T63a, T64a, T65a.	2
F10c	Small crescent shaped accent over 'É' in 'ÉIREANN' - stamps T62, T65.	2



T63 / F10a

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Reference	Overprint Line
UF10a	's' and 't' in 'SAORSCÁT' joined.	1
UF10b	Curl to right of serif, or curved line over second 's' in 'SAORSCÁT'.	1
UF10c	Broken line above 'sc' and crescent 'boomerang' flaw 3 mm above accent, over the second 'á' in 'SAORSCÁT'.	1
UF10d	Crescent flaw below second 's' in 'SAORSCÁT' and / or line under 'a' in 'ÉIREANN'.	1
UF10e	Line over 'sc' in 'SAORSCÁT'.	1
UF10f	Line under second 'á' in 'SAORSCÁT'. Also found with random ink dots.	1
UF10fa	Line under second 's' in 'SAORSCÁT'.	1
UF10fb	Needle eye accent, over second 'á' in 'SAORSCÁT'.	1
UF10g	Break at top of 'é' in 'ÉIREANN' and with void in accent.	2
UF10h	Curved line left of 'é' in 'ÉIREANN'. Also found with random ink dots under 'ÉIREANN'.	2
UF10i	Large break in '9' of '1922', at bottom of loop.	3
UF10j	Defective or deformed lettering - unspecified.	1,2,3

Provenance for flaws UF10b to UF10f is from a September 1976 study paper by *W.P. Fletcher*.

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T62	67	½d.	(1) Green	(2) Deep green (6) Bright green	(3), (7), (8)
T63	68	1d.	(3) Scarlet	(1) Bright scarlet (7) Vermilion (8) Pale red	(2), (4), (5), (9), (11), (12)
T64	69	1½d.	(1) Red - brown	(3) Deep red - brown (13) Chestnut	(2), (5)
T65	70	2d. Die 2	(1) Orange	(2) Pale orange (3) Deep orange	(4)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 7 for details.

Irish Free State Overprints

Background Information High Value Overprint Issues 11T, 12T, 13T and 14T

Overprinting of the low value British stamps, by Thom ceased in 1923, with the release of the first Eire definitive stamp issue.

However overprinting of the 2/6, 5/- and 10/- engraved and re-engraved British stamps continued until the release of first Eire high value stamps, on the 8 September 1937.

The contract for overprinting the final issues was taken over by the Government Printing House in Dublin, from the 25 August 1925.

However it is generally accepted that from February 1926, at the insistence of the British Government, that overprinting was in fact carried out by Somerset House, until the temporary closure of its print workshop in March 1935.

Harrison & Sons in London then took over the overprinting process from March until July 1935, following which Somerset House reassumed the overprinting contract.

Issue 11T - 1925 (August 25)

Overprint by Government Printing House and Somerset House Narrow Date Setting in Glossy Black Ink



T66



T67



T68

A new overprint setting was made up for the first issue to be printed in Dublin Castle. This overprint differs from issue 9T in that the date '1922' is more closely spaced at 5mm, the earlier Thom printing being 6mm.

All values were overprinted using a glossy black ink, which lacked the bluish appearance of the earlier Thom issues.

The ink gloss is however slight in most cases.

A further overprint feature, which occurs on alternate rows, is to have one row of stamps with a light dull ink overprint, with the next row displaying more intense glossy ink impressions.

Sheets for this issue were overprinted using a setting made up of 20 clichés, arranged in five rows of four, each row being separated from the next by the space of one stamp row. To achieve the final result it was therefore necessary to perform two press passes.

The first pass overprinting stamps in rows 2, 4, 6, 8 and 10 and the second pass overprinting stamps in the alternate rows 1, 3, 5, 7 and 9.

From February 1926, the overprinting was taken over by Somerset House, using the same overprint plate setting, as used in Ireland.

Overprint Dimensions

Line Widths

SAORSTÁT	15.00mm
ÉIREANN	12.50mm
1922	5.00mm

Overall height of overprint 8.50mm

Overprint on Alternate Rows



T66PR Plate -/1L State 2

Above example displays more intense inking on stamps from positions R4/4 and R6/4, together with horizontal alignment variations between the overprints from alternate rows.

This factor demonstrates that for this issue, the overprint process was performed on alternate rows, and therefore required two press passes.

Bradbury Wilkinson Plates in Use

T66PR Plates -/1L & R, 2/4L & R, 5/7L, with perfect 'R' in 'CROWN'.

Plates -/1 and 2/4 show weakened frame above 'AL' in 'HALF'.

T66BR Plate 6/8L, with broken 'R' in 'CROWN'.

T67 Plates 3/4L & R, 4/5L & R.

T68BS Plate 1/3R, with broken 'S' in 'POSTAGE'.

T68PS Plate 2/7L & R with perfect 'S' in 'POSTAGE'.

Perfect 'S' is also found in two other positions being - R1/3 and R1/4) from plate 1/3R.

Records indicate that more sheets were overprinted from plate 2/7, with the perfect 'S'.

Refer to Appendix 8 for further details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

Overprints by the Government Printing House and Somerset House - Issue 11T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date
T66PR	83	2/6	Chocolate - brown	25 August 1925 Government Printing House ↓ 1926 Somerset House
T66BR				
T67	84	5/-	Rose - carmine	
T68BS	85	10/-	Dull grey - blue	
T68PS				

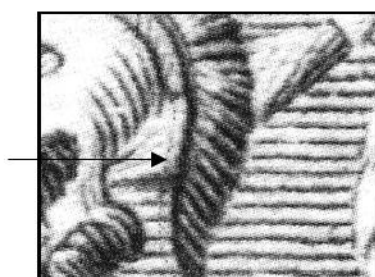
Quantity of high value sheets overprinted by the Government Printing House, Dublin Castle, estimated to be in the order of 3,325 and by Somerset House 14,233. The Somerset House numbers include the repaired settings 'composite sheets', which are covered under issue 12T.

Stamp Errors

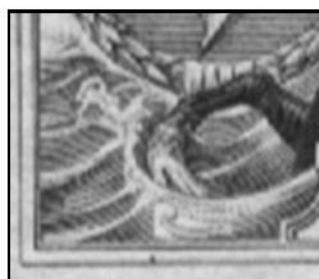
Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T66PR	2/6	T66PRa	N65a	'Nissen' re-entry. Plate 2/4R - stamp R1/3. (M3)
		T66PRb	N65d	'Brennan' re-entry. Plate 2/4R - stamp R7/1. (M4)
		T66PRc		'Read' re-entry, prominent feature is an added line in and behind Britannia's helmet and doubling under front leg of the lead dark horse and shield. Plate -/1R - stamp R1/4 ‡. (M1)
		T66PRd		Major re-entry. Plate 2/4L - stamp R1/4. (M2)
		T66PRda		Major re-entry. Plate 2/4L - stamp R10/2. (V1)
		T66PRe		Flaw in lower corner, between the frame lines. Plate 5/7L - stamp R8/1. (E1)
		T66PRea		Re-touch to crest of helmet. Plate-/1R - stamp R1/4. (E2)
		T66PReb		Re-entry to dark hoof of lead horse. (E4)
T67	5/-	T67a		Inverted 'T' between bottom frame lines, found with the 'Somerset House' overprints. Plate 4/5L - stamp R2/1. (E5)
		T67b		Inner frame notch, which occurs with the 'Somerset House' overprints. Plate 4/5L - stamp R3/3. (E6)
T68BS	10/-	T68BSa		Flaw on '0' of '10/-'. Plate 1/3R - stamp R8/1. (E6)
		T68BSb		Retouch to '0' and to the bar in '10/-'. Plate 1/3R - stamp R4/1
T68PS		T68PSa		'Runnal's' re-entry. Plate 2/7L - stamp R6/1. 'Dublin Castle' overprint, with only six examples being recorded. (E4)
		T68PSb		Perfect 'S' from broken 'S' plate. Plate 1/3R - stamp R1/3, 'Dublin Castle' overprint. (E4)
		T68PSba		Perfect 'S' from broken 'S' plate, with curved line emerging from '0' of '10/-'. Plate 1/3R - stamp R1/4, 'Dublin Castle' overprint. (V4)
		T68PSc		Re-touch to '0', bar of -/ and to face of centre horse. Plate 2/7R - stamp R1/3 - 'Dublin Castle' overprint. (V5)
		T68PSd		Re-touch to '0' and the dome of value tablet. Plate 2/7R - stamp R2/3 - 'Dublin Castle' overprint. (V5)
		T68PSda		Basic stamp with blurred impression (termed - kiss print).

For more information on stamp errors **M1, M2, M3, M4, E1, E2, E4, E5, E6, V1, V4 & V5**, refer to Appendix 9.

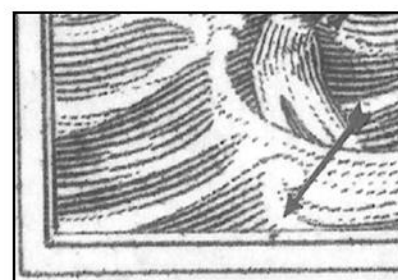
Meredith lists T66 with R1/2 re-entry **M5**, but use of plate 3/5L with this issue has not as yet been validated.



T66PRc



T67a



T67b

Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	Overprint Error Description
T66BR	2/6	T66BRf		'SACRSTÁC' for 'SAORSTÁC' - stamps R5/1 or R7/3 ‡.
		T66BRg		'ÉIRCAIN' for 'ÉIREAIN' - stamps R4/2, R10/4 ‡.
		T66BRh		Double overprint, one albino. Albino impression 3.00mm lower and 6.00mm to the left.
		T66PRf		'SACRSTÁC' for 'SAORSTÁC' - stamps R5/1 or R7/3 ‡.
		T66PRg		'ÉIRCAIN' for 'ÉIREAIN' - stamps R4/2, R10/4 ‡.
		T66PRh		Vertical pair, from alternate overprint rows, displaying horizontal alignment variations and/or one overprint with heavier inking.
T67	5/-	T67c		'SACRSTÁC' for 'SAORSTÁC' - stamps R5/1 or R7/3 ‡.
		T67d		'ÉIRCAIN' for 'ÉIREAIN' - stamps R4/2, R10/4 ‡.
		T67e		Overprint diagonally sloping upwards, from left to right - stamps in Rows 2,4,6,8,10.
		T67ea		Overprint in top margin.
		T67f		Vertical Pair - Overprint omitted. Stamp R10/1, together with normal overprinted stamp R9/1.
T68BS	10/-	T68BSe		'SACRSTÁC' for 'SAORSTÁC' - stamps R5/1 or R7/3 ‡.
		T68BSf		'ÉIRCAIN' for 'ÉIREAIN' - stamps R4/2, R10/4 ‡.
T68PSe			'SACRSTÁC' for 'SAORSTÁC' - stamps R5/1 or R7/3 ‡.	
T68PSf			'ÉIRCAIN' for 'ÉIREAIN' - stamps R4/2, R10/4 ‡.	
T68PSg			Double overprint, one being inverted. (dubious status)	

Row 4/4
Heavy Inking

Row 6/4
Heavy Inking



T66PRh
Plate -/1L State 2

Overprint Errors



T67e - Second pass, out of register



T67ea



T68PSg

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V11a	T67	Needle eye accent over 'Á' - stamp R1/1 ‡.
V11b	T66, 67, 68	Faint blurred, almost missing impression of accent over 'Á' of 'SAORSTÁC'. T66 stamps R8/3, R9/4, R9/3, R10/4. T67 stamps R9/4, R10/4. T68 stamps R9/4, R10/4‡.
V11c	T66, T68	Outline accent on 'Á' in 'SAORSTÁC' - stamps R7/2, R8/2 ‡.
V11d	T66, 67, 68	Broken or chipped accent over second 'Á' in 'SAORSTÁC' - stamps R5/4, R6/4 ‡.
V11e	T66, 67, 68	'ÁC' in 'SAORSTÁC' hyphenated, letters joined by rough hyphen - stamps R3/2, R4/2 ‡.
V11f	T66, 67, 68	'Needle Eye' accent over 'É' in 'ÉIREANN' - stamps R1/1 and/or R2/1, R10/4 ‡.
V11g	T66, 67, 68	Joined '22' in '1922' - stamps R1/1 and/or R1/2 ‡.
V11h	T66, 67, 68	Joined '92' in '1922' - stamps R1/4, R2/4 ‡.
V11i	T66, 67, 68	Irregular 'shamrock' shaped second '2' in '1922' - stamp R3/2 ‡.



V11b



T67 / V11b



V11f



V11h

Overprint Flaws

Flaw Reference	Stamp Reference	Overprint Flaw Description	Overprint Line
F11a	T66, 67, 68	Raised second 'Á' in 'ΣΑΘΡΣΤΑΤ'.	1
F11b	T66, 67, 68	Aspirate over first 'τ' in 'ΣΑΘΡΣΤΑΤ' - stamps R1/1 and/or R2/1.	1
F11c	T68	Last 'τ' in 'ΣΑΘΡΣΤΑΤ' added or improved - stamps R4/2, R5/2.	1
F11d	T66, 67, 68	Small arc top left, above second 's' - stamps R9/4, R10/4.	1
F11e	T66, 67, 68	Crossbar to second 'Á' missing - stamps R7/1, R8/1.	1
F11f	T67, 68	Double outline of 'Ατ', not showing solid inking - stamps R3/2, R4/2.	1
F11g	T66, 67, 68	Small crescent above second 's' of 'ΣΑΘΡΣΤΑΤ' - stamps R5/4, R6/4.	1

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF11a	Malformed 's' and 'τ' of 'ΣΑΘΡΣΤΑΤ'.	1
UF11b	Defective or deformed lettering - unspecified.	1, 2, 3

Out of Alignment Horizontal Pairs

Reference	Plate Characteristic	Face Value
T66BR / OAP	Broken 'R' in 'CROWN'.	2 x 2/6
T66PR / OAP	Perfect 'R' in 'CROWN'.	
T67 / OAP		2 x 5/-
T68PS / OAP	Perfect 'S' in 'POSTAGE'.	2 x 10/-
T68BS / OAP	Broken 'S' in 'POSTAGE'.	



T66PR / OAP

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T66BR	83	2/6	(3) Chocolate - brown	(1) Olive - brown	(5)
T66PR				(4) Reddish - brown	
T67	84	5/-	(1) Rose - carmine	(2) Pale rose - carmine (3) Rose - red	
T68PS	85	10/-	(2) Dull grey - blue	(1) Dull - blue	(3)
T68BS					

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Irish Free State Overprints

Issue 12T - 1927 (May 26 - June)

Contract with Government Printing House, Overprint by Somerset House
Composite Overprint Settings 'Wide and Narrow Date' in Black Ink



T69BR / VP



T70 / VP



T71PS / HP

With overprinted stamps from the previous issue still in circulation, from May 1927 onwards, sheets were released for sale bearing mixed overprint settings. These settings being made up of both the narrow date clichés, used with issue 11T, along with wider date clichés, previously used by Thom, for the overprinting of issue 9T.

All three values were overprinted with wide and narrow date cliché combinations, which in pairs are commonly referred to by philatelists as either 'composite', or 'wide and narrow date' pairs.

The normal sheet locations of stamps bearing the wide (W), and narrow (N) spaced date overprint, are as shown on page 116, fig. 22. The 5/- and 10/- values appeared with a common combination setting, whereas the 2/6 value used a modified setting.

A few sheets are recorded with different positioning, of the wide and narrow date, for the 2/6 and 5/- values.

These combinations are referred to as 'abnormal settings'.

Page 117, fig. 23 highlights the abnormal setting layouts recorded, with this issue, together with a prognosis as to how these variants may have occurred.

Printer's plates in use with the 2/6 value do not show the weakened frame above 'AL' in 'HALF'.

Overprint Dimensions

Line Widths



(W) Wide date 6.00mm

(N) Narrow date 5.00mm

Overall height of overprint 8.50mm.

Bradbury Wilkinson Plates in Use

T69BR Plate 6/8L & R, with broken 'R' in 'CROWN'.

T70 Plate 4/5L & R.

T71BS Plate 3/8L & R, with broken 'S' in 'POSTAGE'.

Single stamps are difficult to attribute to composite settings, unless the printer's plate in use displays unique characteristics, compared to stamps from issues 9T, 11T and 13T.

Refer to Appendix 8 for further details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

Overprints by Somerset House (Composite Pairs) - Issue 12T

Overprint Reference	Combination Wide & Narrow Date	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date
T69BR/VP T69BR/HP	Vertical Pair Horizontal Pair	83a	2/6	Chocolate - brown	1927 May
T70/VP T70/HP	Vertical Pair Horizontal Pair	84a	5/-	Rose - carmine	1927 June
T71BS/VP T71BS/HP	Vertical Pair Horizontal Pair	85a	10/-	Dull grey - blue	1927 May

Quantity of high value composite sheets overprinted by Somerset House estimated to be in the region of 3,000.

Overprints by Somerset House (Single Stamps) - Issue 12T

Stamp Reference	Face Value	Stamp Description
T69BR(N)	2/6	'Narrow' single from a composite setting, basic stamp with broken 'R' in 'CROWN'.
T69BR(W)		'Wide' single from a composite setting, basic stamp with broken 'R' in 'CROWN'.
T70(N)	5/-	'Narrow' single from a composite setting.
T70(W)		'Wide' single from a composite setting.
T71BS(N)	10/-	'Narrow' single from a composite setting, basic stamp with broken 'S' in 'POSTAGE'.
T71BS(W)		'Wide' single from a composite setting, basic stamp with broken 'S' in 'POSTAGE'.

Composite Normal Settings

2/6 - T69 NORMAL COMPOSITE OVERPRINT SETTING TYPE C				5/- T70 & 10/- T71 NORMAL COMPOSITE OVERPRINT SETTING TYPE B			
W	W	N	N	N	N	N	N
W	W	N	N	N	N	N	N
W	W	W	W	W	W	W	N
W	W	W	W	W	W	W	N
N	W	N	W	N	W	N	N
N	W	N	W	N	W	N	N
W	W	N	N	W	W	N	N
W	W	N	N	W	W	N	N
W	W	N	W	N	N	N	N
W	W	N	W	N	N	N	N

fig. 22

Composite Abnormal Settings

Overprint Reference	Face Value	Wide & Narrow Date Abnormal Combination (minimum positional requirement for validation)
T69BRa	2/6	Vertical positional pair from an abnormal setting.
T69BRb		Vertical strip of three stamps, from an abnormal setting N-W-N or W-N-W.
T70a	5/-	Vertical positional pair from an abnormal setting.
T70b		Vertical strip of three stamps, from an abnormal setting N-W-N or W-N-W.

2/6 - T69 ABNORMAL OVERPRINT SETTING TYPE A + C			
N	N	N	N
W	W	N	N
N	N	N	N
W	W	W	W
N	N	N	N
N	W	N	W
N	N	N	N
W	W	N	N
N	N	N	N
W	W	N	W

2/6 - T69 ABNORMAL OVERPRINT SETTING TYPE B1 + C			
N	N	N	N
W	W	N	N
W	W	W	N
W	W	W	W
N	W	N	N
N	W	N	W
W	W	N	N
W	W	N	N
N	N	N	W
W	W	N	W

5/- T70 ABNORMAL OVERPRINT SETTING TYPE A + B			
N	N	N	N
N	N	N	N
N	N	N	N
W	W	W	N
N	N	N	N
N	W	N	N
N	N	N	N
W	W	N	N
N	N	N	N
N	N	N	N

fig. 23

Composite Normal and Abnormal Settings

As background, the overprint setting used by Somerset House, was made up of all narrow date clichés. This setting with 20 clichés in five rows, each row being separated by a blank row. The first press pass overprinting stamps in rows 1,3,5,7 and 9. and the second press pass overprinting stamps in rows 2,4,6,8 and 10.

For identification purposes this overprint plate setting arrangement is designated type A. This setting was supplied by the Government Printing House and used by Somerset House from February 1926 onwards.

In 1927 the narrow setting became worn and replacement clichés were supplied to London from the previous issue 9T by Thom.

With these clichés the date '1922' is set wider apart at 6.00mm, as opposed to 5.00mm, which gives rise to the philatelic term 'composite' settings, which are fundamentally an extension to the earlier narrow date overprint, issue 11T.

Normal Settings - the worn narrow type A setting was repaired by the substitution of six narrow clichés with wide date clichés. This arrangement is designated type B and was used

to overprint the so called normal 'composite' sheets, for the 5/- and 10/- values.

For the 2/6 value further wide date clichés were substituted (13 in total). This setting being re-designated type C.

The normal 'composite' settings for all values again required two press passes, which resulted in 14 narrow and 26 wide date overprints for the 2/6 value and 28 narrow and 12 wide date overprints for the 5/- and 10/- values.

Abnormal Settings

A few sheets are recorded which do not demonstrate a repetition of the narrow and wide overprints on alternate rows.

These sheets are termed 'abnormal', which were either overprinted using two press passes, but with setting arrays being substituted for each press pass, or as promulgated by *Roy Hamilton-Bowen* - that Somerset House introduced for the 2/6 and 5/- values the process of using settings, made up of forty clichés ?

Cont. on page 118

Composite Normal and Abnormal Settings

The practise of using a setting made up of forty clichés was adopted for the 1927/1928 high value issue 13T, which used all wide date clichés.

A possible scenario could be that Somerset House, undertook trials on a few sheets, using a full setting of 40 clichés, enabling a full sheet to be overprinted with one press pass.

In any event the setting arrays for the 'abnormals' were again subject to further cliché substitutions, either as a result of wear or the change of overprint process.

The 2/6 value is recorded using overprint settings with a combination of type A & C and type B1 & C. B1 is a derivative of B, but with the narrow date cliché in row 9 position 4, being replaced by a wide date cliché.

The A & C setting produces 27 narrow and 13 wide date overprints, whereas a B1 & C setting produces 20 narrow and 20 wide date overprints.

For the 5/- value an 'abnormal' setting made up of type A & B, is recorded. This setting produces 34 narrow and 6 wide date overprints.

The 10/- value is not recorded with 'abnormal' settings.

Irrespective of the actual overprint process adopted the occurrence and determination of stamps from 'abnormal' settings, remains the same.

The designation of setting types and combinations in use, is both arbitrary and philatelic. However they do replicate the allocations made in studies by *Cyril Dulin*. These studies were undertaken in conjunction with input from *William Fletcher*, *Patrick Williams* and *David MacDonnell*, over a span of some twenty years.

It is worthy of mention that Dulin's studies concluded that the two pass process was in use for both the normal and abnormal composite sheets.

The author of this 'compendium' is unable to adjudge the actual processes adopted, but either way it is not of major significance, with so few 'abnormal' sheets being known - 2/6 stamp four sheets and 5/- stamp one sheet.

2/6 sheet with 'abnormal' setting type B1 & C, sold at Grosvenor Auctions in May 2008 for €19,000.

Sheet ex-collection of William Fletcher.

Composite Abnormal Setting



R1/ 1&2
Narrow Date
Setting

R2/ 1&2
Wide Date
Setting

T69BRa

Overprint Varieties



T69BR / V12c



T69BR / V12d

Stamp Errors

Stamp Reference	Face Value	Error Reference	British Stamp Error Description
T70	5/-	T70c/VP	Composite vertical pair - Inverted 'T' between the bottom frame lines from 'Narrow' date setting. Plate 4/5L - stamp R2/1 and 'Wide' date - stamp R3/1. (E1)
		T70d	Single 'Narrow' date setting stamp, with inverted 'T'. Plate 4/5L - stamp R2/1. (E1)
		T70e/VP	Composite vertical pair - Inner frame notch, from the 'Wide' date setting. Plate 4/5L - stamp R3/3 and 'Narrow' date - stamp R2/3. (E2)
		T70f/HP	Composite horizontal pair - Inner frame notch, from the 'Wide' date setting. Plate 4/5L - stamp R3/3 and 'Narrow' date - stamp R3/4. (E2)
		T70g	Single 'Wide' date stamp, with inner frame notch. Plate 4/5L - stamp R3/3. (E2)

For information on stamp errors **E1 & E2**, refer to Appendix 9.

Overprint Errors

Stamp Reference	Face Value	Error Reference	Overprint Error Description
T69BR	2/6	T69BRc	'S' of 'SAORSTÁC' inserted by hand with 'Wide' single - stamps R5/2, R6/2 ‡.
		T69BRd	'SACRSTÁC' for 'SAORSTÁC' with 'Wide' single.
		T69BR e	Accent missing over 'Á' of 'SAORSTÁC' with 'Wide' single.
		T69BRf	Collapsed 'sc' in 'SAORSTÁC' - stamps R7/1, R8/1.



T69BRf

Dublin cds example, >
dated 6 MY 27
(earliest recorded use of a
'composite' overprint)
Sold at MW Auction,
November 2005 for €3,000



T69BRc

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V12a	T71	Hollow impression of accent over 'Á' in 'SAORSTÁC' with 'Narrow' date - stamp R4/4 ‡.
V12b	T69, 70, 71	Faint almost missing accent over 'Á' in 'SAORSTÁC'. T69 - stamps R1,2,4,5,7,8/2 and T70,T71 - stamp R4/2 ‡.
V12c	T69	Raised 'Á' and improved 'c' in 'SAORSTÁC' with 'Wide' date - stamps R3/4 and/or R4/4 ‡.
V12d	T69	Double outline of 'S' in 'SAORSTÁC' - stamps R4,5,6/1‡.
V12e	T69, 70, 71	Second 'c' in 'SAORSTÁC' aspirated and with short bar to 'c' - stamps R1/1 and/or R1/2, R2/2, R3/1‡.
V12f	T69, 70	Small crescent above second 's' in 'SAORSTÁC'. T69 - stamp R1/3, T70 - stamp R1/2 ‡.
V12g	T69	Dot for accent over 'É' of 'ÉIREANN' ‡.
V12h	T69, 70, 71	'Needle Eye' accent over 'É' in 'ÉIREANN' stamp R1/1 and/or stamps R2/1, R10/4 ‡.
V12i	T69	'ÉIREANN' for 'ÉIREANN' - stamp R8/1 ‡.
V12j	T69, 70, 71	Joined '92' in '1922' - stamps R1/4, R2/4 ‡.
V12k	T69	'1022' for '1922' - stamp R5/2 and / or stamp R6/2 ‡.
V12l	T69	Short (thin) tail to final '2' of '1922', known as the '1929' variety - stamps R1/4, R2/4 ‡.

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
F12a	Faint almost missing impression of second 'S' in 'SAORSTÁC' - stamp R5/2.	1
F12b	Bad impression 'S' in 'SAORSTÁC' and 'É' in 'ÉIREANN' defective - stamp R4/3.	1, 2
F12c	Blurred accent and large second 'C' in 'SAORSTÁC' - stamps R4/4, R6/4.	1
F12d	Blurred 'S' in 'SAORSTÁC' and 'É' in 'ÉIREANN' - stamps 1 or 2 from Rows 2,7,8,9,10.	1
F12e	Second 'C' in 'SAORSTÁC' broken - stamps R1/1, R4/1.	1

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF12a	Hollow first 'S' in 'SAORSTÁC'.	1
UF12b	Malformed first 'A' in 'SAORSTÁC'.	1
UF12c	Mis-shaped flat accent over the second 'A' in 'SAORSTÁC', with 'A' and accent in contact	1
UF12d	Defective or deformed lettering - unspecified.	1,2,3

Overprint Varieties and Flaws

As a result of the generally poor condition of the clichés, due to wear, numerous overprint irregularities are known with this issue, not all of which are listed. Furthermore the incidence of irregularities which are listed, may also extend beyond the stamp positions identified.



UF 12c
(P.H. Williams - 1979)

Out of Alignment Horizontal Pairs

Out of alignment pairs on adjacent stamps are commonly encountered with overprints from 'Composite' sheets.

Reference	Face Value
T69BR / OAP	2 x 2/6
T70 / OAP	2 x 5/-
T71BS / OAP	2 x 10/-

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants Recorded	Shade Variants Subject to Validation
T69BR	83a	2/6	(3) Chocolate - Brown	(1) Olive - brown	(4), (5)
T70	84a	5/-	(1) Rose - carmine	(2) Pale rose - carmine (3) Rose - red	
T71BS	85a	10/-	(2) Dull grey - blue	(1) Dull blue	(3)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Irish Free State Overprints

Issue 13T - 1927 (December 9) to 1928 (February)

Contract with Government Printing House, Overprint by Somerset House
Wide Date Setting with Black Ink



T72



T73



T74

Towards the end of 1927 the composite overprint settings were discontinued, due to excessive wear.

The replacement issue adopted the use of an overprint plate setting made up of only wide date clichés.

For this issue Somerset House introduced the process of overprinting a full sheet in one press operation, using a 4 x 10 setting made up of forty clichés.

This overprint can be distinguished from the earlier Thom issue by the dullish black colour of the ink. And secondly that the overprint impression frequently appears to have been applied with more intensity, which shows in relief on the reverse face of stamps. This is particularly noticeable when comparing stamps from this issue with stamps from issues 11T and 12T.

A further distinguishing feature is the frequent occurrence of a tiny ink dot between the 'S' and 'A' of 'SAORSTÁC' on all values - see fig 24.



fig. 24

Finally with the 2/6 value, the value panel above the 'AL' in 'HALF' does not show the weakened frame, as found with earlier issues using plates -/1, 2/4, 3/5, the Bradbury Wilkinson master plate having been repaired or replaced.

Overprint Dimensions

Line Widths



15.00mm

12.50mm

6.00mm

Overall height of overprint 8.50mm

Bradbury Wilkinson Plates in Use

T72BR Plates 6/8L & R, 7/9L & R, 8/10 L & R, with broken 'R' in 'CROWN'.

Also very common for the 'O' to display either a nick or cut.



T72PR Plate 9/11L & R, with perfect 'R' in 'CROWN'.

T73 Plates 4/5L & R, 5/6L & R.

T74BS Plate 3/8L & R, with broken 'S' in 'POSTAGE'.

T74PS Plate 4/9L & R, with perfect 'S' in 'POSTAGE'.

Perfect 'S' also found in two positions with plate 3/8R, stamps R6/3, R7/1.

Refer to Appendix 8 for further details of plates, plate re-entries (states) in use and Appendix 9 for plate and stamp characteristics.

Overprints by Somerset House - Issue 13T

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Release Date
T72BR	86	2/6	Chocolate - brown	9 December 1927
T72PR				
T73	87	5/-	Rose - carmine	7 February 1928
T74BS	88	10/-	Dull grey - blue	15 February 1928
T74PS				

Estimated quantity of high value sheets overprinted by Somerset House 50,280

Stamp Errors

Stamp Reference	Face Value	Error Reference	British Stamp Error Description
T73	5/-	T73a	Inverted 'T' between bottom frame lines. Plate 4/5L - stamp R2/1. (E1)
		T73b	Inner frame notch. Plate 4/5L - stamp R3/3. (E2)
		T73f	Additional line to left of stamp frame line. Plate 5/6L - stamps R9/2 & R10/2 (V3)

For detailed information on stamp errors **E1**, **E2** & **V3**, refer to Appendix 9.

As an aid to identifying stamp errors arising from this issue, the specific overprint characteristics can be compared to those arising from issues 9T, 11T and 12T.

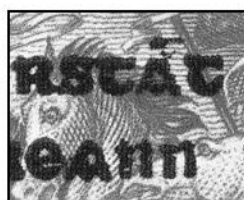
Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Cross Reference	Overprint Error Description
T72BR	2/6	T72BRa	86b	Accent missing over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
		T72BRb	86a	Circumflex accent over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
		T72BRc	86c	Flat accent over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
		T72BRd		Guide line left of overprint - stamp R4/4 ‡.
T72PR		T72PRa		Accent missing over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
		T72PRb		Circumflex accent over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
		T72PRc		Flat accent over 'Á' of 'SAORSTÁC' - stamp R9/2 ‡.
T73	5/-	T73c	87a	Circumflex accent - stamp R9/2 ‡.
		T73d	87c	Flat accent - stamp R9/2 ‡.
		T73e		Reversed accent - stamp R7/4 ‡.
T74PS	10/-	T74PSa	88a	Circumflex accent - stamp R9/2 ‡.
		T74PSb	88c	Flat accent - stamp R9/2 ‡.
T74BS		T74BSa		Circumflex accent - stamp R9/2 ‡.
		T74BSb		Flat accent - stamp R9/2 ‡.

Overprint Errors



T72BRa



T72BRc



T72BRd



T73c

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V13a	T72, 73, 74	Worn faint, almost missing impression of accent over 'Á' of 'SAORSCÁT' ‡.
V13b	T72, 73, 74	'1929' for '1922'.
V13c	T72	Short tail to second '2' in '1922'.
V13d	T72, 73, 74	Flat tailed '9' in '1922' - stamps R3/4, R8/1 ‡.



T73 / V13a



V13d



T72PR / V13d



T73 / V13d

Unlisted Overprint Flaws

Flaw Reference	Stamp Reference	Overprint Flaw Description	Overprint Line
UF13a	T73	Collapsed accent over second 'Á' in 'SAORSTÁC'.	1
UF13b	T73, T74	Mis-shaped flat accent, in contact with second 'Á' in 'SAORSTÁC'.	1
UF13c	T72	'S' of 'SAORSTÁC' almost missing.	1
UF13ca	T73	Grave accent over second 'e' of 'ÉIREANN'.	2
UF13d	T72, 73, 74	Defective or deformed lettering - unspecified.	1, 2, 3



T73 / UF13a

Out of Alignment Horizontal Pairs

Reference	Face Value
T72BR / OAP	2 x 2/6
T72PR / OAP	
T73 / OAP	2 x 5/-
T74BS / OAP	2 x 10/-
T74PS / OAP	

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants	
				Recorded	Subject to Validation
T72	86	2/6	(3) Chocolate - brown	(1) Olive - brown	(4), (5)
T73	87	5/-	(1) Rose - carmine	(2) Pale rose - carmine (3) Rose - red	
T74	88	10/-	(2) Dull grey - blue	(1) Dull - blue	(3)

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Irish Free State Overprints

Issue 14T - 1935 (March - July)

Overprint by Harrison & Sons and Somerset House in Black Ink



T75



T76



T77

Following the release by the British Post Office of the re-engraved series of high value stamps by Waterlow & Sons, these stamps were subsequently overprinted with the wide overprint plate setting, in use with the previous series - issue 13T.

These British stamps are easily distinguished from the previous Bradbury series by the background behind the King's portrait. In the Waterlow re-engraved series the lines behind the King's portrait consist of cross-hashed horizontal and diagonal lines, whereas the Bradbury series consist of horizontal lines only - see fig. 25.



Bradbury



Waterlow

fig. 25

Other differences include changes to the basic stamp colours and minor design variations.

From March till July 1935 the overprinting was undertaken by Harrison & Sons and from August 1935 until 1937 by the stamping department at Somerset House.

Overprint Dimensions

Line Widths



15.00mm
12.50mm
6.00mm

Overall height of overprint 8.50mm

As with issue 13T, the overprint with this issue frequently displays a small black dot between the 'S' and 'A' of 'SAORSTÁT'.

Overprints by Harrison and Somerset House

Overprint Reference	(SG) Cross Reference	Stamp Face Value	Basic Stamp Colour	Sheets Overprinted	
				Harrison	Somerset House
T75	99	2/6	Chocolate	4,250	6,045
T76	100	5/-	Bright rose - red	2,375	3,790
T77	101	10/-	Indigo	1,375	2,189

For details of Waterlow & Sons printer's plates in use, refer to Appendix 8.

Stamp Errors and Overprint Errors

Stamp Reference	Face Value	Error Reference	(SG) Reference	British Stamp Error Description
T75	2/6	T75a		Minor re-touches (various positions).
Overprint Error Description				
T75	2/6	T75b	99a	Flat accent over 'Á' of 'SAORSCÁC' - stamp R9/2 ‡.
T76	5/-	T76a	100a	Flat accent over 'Á' of 'SAORSCÁC' - stamp R9/2 ‡.
T77	10/-	T77a	101a	Flat accent over 'Á' of 'SAORSCÁC' - stamp R9/2 ‡.
		T77b		Missing accent over 'Á' of 'SAORSCÁC' - stamp R9/2 ‡.
		T77c		Double impression of overprint.



T75b



T76a



T77c



T77c Used

T75b - Flat accent characteristics - accent inked heavier on left side, top of 'Á' slightly damaged and small indent in the top bar of the final 'c' in 'SAORSCÁC'.

T77c - comes from either column 2 or 4, each having ten stamps.

All known used examples are with a Telegraph cancel 'PO NA DTELEGRAF' dated 12 VII 35. Forgeries of this overprint error are common.

Provenance double overprint and authenticity of cancelled examples is subject to validation.

Overprint Varieties

Variety Reference	Stamp Reference	Overprint Variety Description
V14a	T75, 76, 77	Faint, almost missing impression of accent over 'Á' of 'SAORSCÁC'.
V14b	T75, 76, 77	'1929' for '1922'.
V14c	T76	Short tail to second '2' in '1922'.
V14d	T75, 76, 77	Flat tailed '9' in '1922' - stamps R3/4, R8/1 ‡.

Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
F14a	'c' for 'o' in 'ΣΑΟΡΣΤΑΤ' - stamp R5/4 ‡. Identified in 1977/78 by <i>Patrick Williams</i> and <i>Bernard Woods</i>	1

Unlisted Overprint Flaws

Flaw Reference	Overprint Flaw Description	Overprint Line
UF14a	Most of 'ΑΤ' in 'ΣΑΟΡΣΤΑΤ' missing.	1
UF14b	Worn flat accent, due to wear of overprint setting - stamp R9/2.	1
UF14c	Dot for accent, due to deterioration of overprint setting - stamp R9/2.	1
UF14d	Defective or deformed lettering - unspecified.	1, 2, 3



UF14b

Out of Alignment Horizontal Pairs

Reference	Face Value
T75 / OAP	2 x 2/6
T76 / OAP	2 x 5/-
T77 / OAP	2 x 10/-

Basic Stamp Colour Shades

Stamp Reference	(SG) Reference	Face Value	Basic Stamp Colour	Shade Variants Recorded
T75	99	2/6	(1) Chocolate	(2) Reddish - brown
T76	100	5/-	(1) Bright rose - red	
T77	101	10/-	(1) Indigo	

Numerals in brackets are shade references assigned by Stanley Gibbons - see Appendix 12 for details.

Specimens

Overprinted Waterlow high value stamps with a sans-serif 'SPECIMEN' hand stamp have been recorded.

It has been promulgated that overprinted stamps with such a hand stamp were either prepared by Harrison & Sons, for registration purposes, with the Department of Posts and

Telegraphs, or were part of a specimen collection for presentation to a high ranking official. The provenance of these stamps is therefore subject to validation.

This set of three stamps sold at auction in January 2012, for Euro 4,700.



T75 Specimen



T76 Specimen



T77 Specimen

CHAPTER 5

Perfins

Perfins in use with Overprinted Stamps

Background Information

'Perfin' is the abbreviation for 'Perforated Initials' and refers to stamps with punched holes in either a letter or design configuration indicating the user Authority or Company.

Users adopted perfins as a measure to counter stamp pilferage.

The perforating concept was invented and patented by Joseph Sloper in 1857 and subsequently approved for use on postage stamps, by the British Postal Authority.

Whilst in later years competitors came into the market, the machines produced by J. Sloper & Co. Ltd., a London based firm, remained the dominant force.

In general the majority of perfins applied to overprinted stamps, used the Sloper process, with the perforating being undertaken either by the user Companies, or by specialist printing contractors, including Sloper & Co.

Inverted and reversed perfins are common, as sheets were often folded, before being perforated.

Perfin mirror pairs are very collectable.

Shifts resulting in incomplete perfins are not uncommon, these are known as partials, if part can be matched with a known perfin. Partial were as a result of poor sheet alignments or inaccurate settings of the perforating machines.

The data in this section only includes perfins where known examples have been recorded with the overprinted stamps of Great Britain, following the formation of the Provisional Government and the recognition of the Irish Free State in 1922.

Some perfin entries have been omitted as no examples are recorded to validate if they were applied to overprinted stamps, albeit they are known to have been in use either prior to the transitional period or just after the issue of the first definitive stamps of Eire in 1923.

As regards to valuing perfins, as a general comment they were first considered to be damaged stamps and as such commanded prices in the order of 20 to 30% of their un-perforated counterparts.

However this said, the rule of supply and demand, coupled with the growing interest in postal history, have seen perfin prices escalate dramatically in recent years.

In the past two or three years the author of this Compendium has noted that overprinted stamps with perfins, have been marked up and subsequently sold for prices considerably higher than their un-perforated counterparts.

At this juncture the author is unable to verify the full range of basic low value stamps, by value and type, which were in use with each perfin and secondly the extent of usage of perfins with Harrison coils, as used by firms with stamp affixing machines.

Acknowledgements

The substance for this section is derived from all Ireland perfin studies conducted by the late Norah Wright and published in 'The Revealer' in 1979, and the early 80's and from a 1994 publication produced by The Perfin Club, USA, from a 1984 study, by Richard Mewhinney.

The author also wishes to acknowledge the invaluable input by Roy Gault & Jeff Turnbull, prominent members of the GB Perfin Society.

Perfin Listings by User

The user listings covered in this section are divided into seven columns -

Column (1)

Perfin reference in alphabetical and numerical order, as allocated by the author.

Column (2)

Outline of the perfin layout format, as viewed from the face of the stamp.

Column (3)

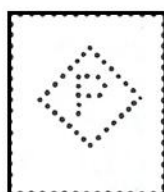
Number of rows, with letters being used to highlight notable design characteristics.

This column also highlights key measurements which are important, when identifying some perfins.

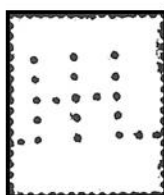
- D - diagonal perfin
- E - letter(s) enclosed in frame
- J - joined letters
- M - monogram



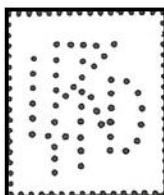
D - Diagonal



E - Enclosed



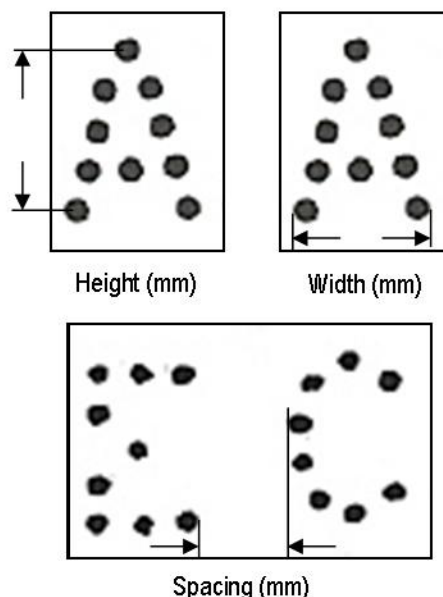
J - Joined



M - Monogram

Column (4)

Dimensions, with all measurements being in millimetres. Heights are taken centre to centre of the upper and lower holes. Widths are taken from the outside of the holes, whereas spacing distance between characters is taken from the outer of the nearest adjacent holes.



Column (5)

Number of holes in each character.

Column (6)

Overprinted stamp issues in use with perfins :

- A - Dollard Printing House
'Provisional Government of Ireland'
- B - Alex. Thom
'Provisional Government of Ireland'
- C - Alex. Thom
'Irish Free State'



A



B



C

Column (7)

User identifications.

Perfin Reference PN/ A to Z	Perfin Outline	Rows & Design	Height of Impressions	Impression Holes	Issues in use with Perfin	User Identification
1	2	3	4	5	6	7

Perfins in use with Overprinted Stamps

A	1	2	3	4	5	6	7
PN/A001	AA CoLd	2	5,5 5,3,5,3½	10,10 8,4,7,7	A,B,C	Alliance Assurance Co. Ltd.	
PN/A002	AAO Co.	2	5½,5½,5½ 5½,3	10,10,10 8,6	A,B	Anglo American Oil Company	
PN/A003	AAO Co	2	4,4,4 4,2	8,8,8 7,4	A,B	Anglo American Oil Company	
PN/A004	AC LD	2	5,5 5,5	10,8 7,11	A,B,C	Arnott & Co. Ltd., Dublin	
PN/A005	A N J S L	3	4,4 9 4,4	10,11 14 9,7	A,B,C	Junior Army & Navy Stores Ltd., Dublin	



PN/A001



PN/A002



PN/A003



PN/A004



PN/A005

B	1	2	3	4	5	6	7
PN/B001	BASS	1	5,5,5,5	14,10,10,10	A,B,C	Bass, Ratcliff & Gretton Ltd.	
PN/B002	B&D	1	5,5,5	15,14,11	A,B,C	Bewley & Draper Ltd., Dublin	
PN/B003	B Ld	2	5 5½,2½	14 7,7	A,B,C	Bolands Ltd., Dublin	
PN/B004	BP CoLd	2	5,5 5,3½,5,3½	14,10 8,6,7,7	A,B,C	British Petroleum Co. Ltd.	
PN/B005	B.T D	2	4½,4½ 4½	13,7 11	A,B,C	Brown,Thomas & Co., Dublin	
PN/B006	B.T&Co Ltd.	2	4,4,4,4,2½ 4,2½,2½	13,7,13,8,6 7,5,7	C	Brown, Thomas & Co. Ltd.	
PN/B007	B T H	2	5 5,5	14 7,12	C	British Thomson - Houston Co. Ltd.	
PN/B008	B T H	2	7 7,7	15 7,12	C	British Thomson - Houston Co. Ltd.	



PN/B001



PN/B002



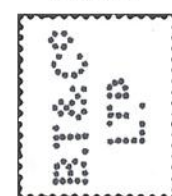
PN/B003



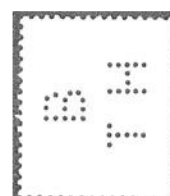
PN/B004



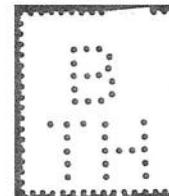
PN/B005



PN/B006



PN/B007



PN/B008

Perfins in use with Overprinted Stamps

C	1	2	3	4	5	6	7
PN/C001		C.B	1	7,7	10,13	B,C	Cleeve Bros. Ltd., Limerick & Dublin
PN/C002		C &Co	2	4½ 4½,4½,3	8 12,8,6	A,B,C	Clery & Co. Ltd., Dublin
PN/C003		CP Co	2	4½,4½ 4½,1½	8,10 8,4	B,C	The Caxton Publishing Co. Ltd.
PN/C004		C.S	1	8,8	10,12	A,B,C	Cherry & Smallridge Ltd., Dublin
PN/C005		C.S.P Co	2	4½,4½,4½ 4½,2½	8,10,10 8,6	B	Cork Steam Packet Co.



PN/C001



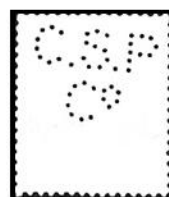
PN/C002



PN/C003



PN/C004

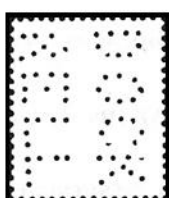


PN/C005

D	1	2	3	4	5	6	7
PN/D001		D.E C.I	2	5½,5½ 5½,5½	11,10 8,5	B	The Dairy Engineering Co. of Ireland Dublin
PN/D002		DOCK RELL	2	5½,5½,5½,5½ 5½,5½,5½,5½	9,8,7,9 9,9,6,6	A,B,C	Thomas Dockrell Sons & Co., Ltd. Dublin
PN/D003		D.RC Ltd.	2	5½,5½,5½ 5½,2½,2½	11,12,9 7,5,7	A,B,C	Dunlop Rubber Co. Ltd.
PN/D004		D.R Co	2	4,4 4,2½	10,11 8,6	B	Dunlop Rubber Co. Ltd.
PN/D005		DRCo Ltd	2	4½,4½,4½,2½ 4½,2½,2½	10,11,8,6 7,5,7	C	Dunlop Rubber Co. Ltd.
PN/D006		DD CLtd	2	4½,4½ 4½,4½,2½,2½	11,11 8,7,5,7	A,B	The Dublin Distillers Co. Ltd., Dublin



PN/D001



PN/D002



PN/D003



PN/D004



PN/D005



PN/D006

Perfins in use with Overprinted Stamps

E/F 1	2	3	4	5	6	7
PN/E001	EC I	2 E to C 3.50mm	5½, 5½ 5½	10, 8 5	A, B, C	Educational Company of Ireland
PN/F001	FP & Co. D	3	5, 5 5½, 5½, 3 6	8, 10 12, 8, 6 11	C	Ferrier Pollock & Co. Ltd., Dublin
PN/F002	F.R.Y	1D	4½, 4½, 4½	8, 12, 8	A, B, C	J.S. Fry



PN/E001



PN/F001



PN/F002

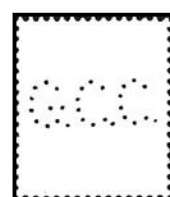
G 1	2	3	4	5	6	7
PN/G001	G	1	7½	19	A, B, C	Arthur Guinness Son & Co., Inc.
PN/G002	GA Co	2	4½, 4½ 4, 1½	10, 10 8, 4	A, B, C	Guardian Assurance Co. Ltd.
PN/G003	G.C.C.	1	5½, 5½, 5½	11, 8, 8	A, B, C	Grand Canal Co., Dublin
PN/G004	G.J.B Ld	2	5½, 5½, 5½ 5½, 3	10, 7, 13 7, 7	A, B, C	G & J Burns Ltd., Dublin
PN/G005	GS WR	2	4½, 4½ 4½, 4½	10, 10 15, 11	A, B	Great Southern & Western Railway, Dublin Cork
PN/G006	GS WR	2	5, 5 5, 5	10, 11 14, 12	A, B, C	Great Southern & Western Railway Dublin Cork
PN/G007	M G & S	2	4½, 4½ 4½, 4½	15, 10 12, 11	B	M. Glynn & Sons Clare



PN/G001



PN/G002



PN/G003



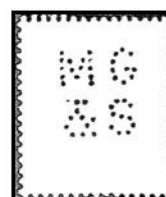
PN/G004



PN/G005



PN/G006



PN/G007

Perfins in use with Overprinted Stamps

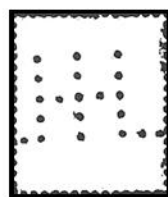
H	1	2	3	4	5	6	7
PN/H001		HD &S	2	4½, 4½ 4½, 4½	12, 11 14, 10	A, C	Henry Denny & Son Ltd., Limerick
PN/H002		HD+S	1	4½, 4½, 4½	12, 11, 5, 10	A, B	Henry Denny & Son Ltd., Limerick
PN/H003		HHL	1J	11, 11, 11	19	A, B, C	Hely's Ltd., Dublin (Acme Printing Works)
PN/H004		HL D	2	5½, 5½ 5½	11, 7 11	A, B, C	Hely's Ltd., Dublin (Acme Printing Works)



PN/H001



PN/H002



PN/H003

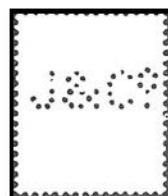


PN/H004

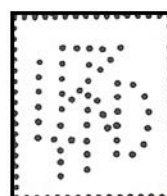
I, J, K	1	2	3	4	5	6	7
PN/I001		IAO Co.	2	5½, 5½, 5½ 5½, 2	9, 10, 10 8, 6	C	Irish American Oil Co. Dublin
PN/J001		J&Co.	1	4½, 4½, 4½, 3	7, 12, 8, 6	A, B, C	W.R. Jacob & Co. Ltd., Dublin
PN/K001		K LTD	M	14x17	49	B, C	Kodak Ltd., Dublin



PN/I001



PN/J001



PN/K001

L	1	2	3	4	5	6	7
PN/L001		LAF AYE TTE	3	4½, 4½, 4½ 4½, 4½, 4½ 4½, 4½, 4½	7, 10, 8 11, 7, 10 7, 7, 10	A, B	Lafayette Photographers, Dublin
PN/L002		L. G.A.	2	6½ 6½, 6½	8 10, 10	B, C	London Guarantee & Accident Co. Ltd., Dublin
PN/L003		LSS Co	2	5, 5, 5 5, 2	7, 10, 10 8, 4	C	Limerick Steamship Co., Dublin
PN/L004		L&EE	1	5	7, 14, 10, 10	B	L & E Egan, Dublin



PN/L001



PN/L002



PN/L003



PN/L004

Perfins in use with Overprinted Stamps

M	1	2	3	4	5	6	7
PN/M001	McB &Co	2	6,3½,6 6,6,4	19,7+3,12 12,8,8	B	McBimey & Co. Ltd. Dublin	
PN/M002	McK	1	5½,3,5½	15,6,10	A,B,C	Thomas McKerzie & Sons Ltd., Dublin	
PN/M003	MG &S	2	4½,4½ 4½,4½	15,10 12,11	B,C	Kilrush, Limerick	
PN/M004	M G.W.R	2	4½ 4½,4½,4½	15 10,16,13	A,B,C	Midland Great Western Railway of Ireland	
PN/M005	MR CoLd	2 M to R 2.50mm	4,4 4,2½,4,2½	15,12 8,6,7,7	B	May Roberts & Co. Ltd.	
PN/M006	MR CoLd	2 M to R 4.50mm	4,4 4,2½,4,2½	15,12 8,6,7,7	A,B,C	May Roberts & Co. Ltd.	
PN/M007	M.W	1	5½,5½	15,15	B,C	Maxwell Weldon & Co., Dublin	



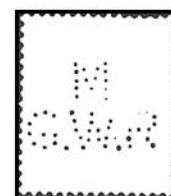
PN/M001



PN/M002



PN/M003



PN/M004



PN/M005



PN/M006



PN/M007

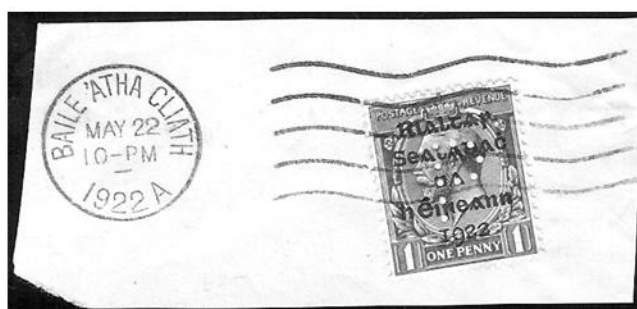
0	1	2	3	4	5	6	7
PN/O001	O'M Maltese Cross	2	5½,6	12,2,21 24	A,B	O'Meara Bacon Curers, Limerick	



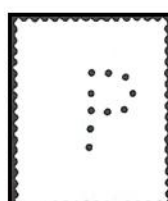
PN/O001

Perfins in use with Overprinted Stamps

P	1	2	3	4	5	6	7
PN/P001	P	1	9½	10	A,B,C	John C. Parkes & Sons Ltd., Dublin	
PN/P002	P	1E	5, 12x12	10,28	B	John Power & Son Ltd., Dublin	
PN/P003	PACO	M	14½x10	27,33,15,20	A,B,C	Patriotic Assurance Co.	
PN/P004	PB Ld	2	5,5 5,2½	10,14 7,6	A,B,C	Pim Brothers Ltd., Dublin	
PN/P005	P &Co.	2	5½ 5½,5½,3½	11 14,10,8	A,B,C	Purcell & Co., Cork	
PN/P006	PDM L	2	4½,4½,4½ 4½	8,8,11 6	B,C	Perfect Dairy Machine Co. Ltd., Dublin	
PN/P007	PP &Co	2	4½,4½ 4½,4½,3½	10,10 12,8,6	A,B,C	Philip Pierce & Co., Wexford	
PN/P008	P.V. Ld	2	5½,5½ 5½,3	10,9 7,7	A,B,C	Paul & Vincent Ltd., Dublin	



T2/PN/P001
John C. Parkes & Sons Ltd.,
Dublin



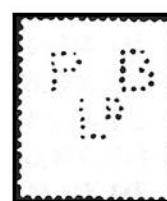
PN/P001



PN/P002



PN/P003



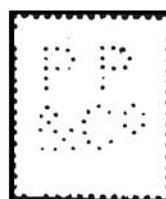
PN/P004



PN/P005



PN/P006



PN/P007



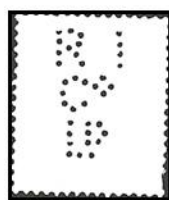
PN/P008

Perfins in use with Overprinted Stamps

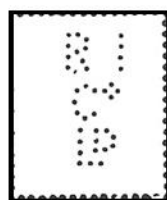
R	1	2	3	4	5	6	7
PN/R001	R.B.I Ld.	2	5,5,5 5,2½	12,13,5 7,5,7	B	Royal Bank of Ireland, Ltd., Dublin	
PN/R002	RI Co Ld	3 R to l 9.00mm	4½,4½ 4½,2 4½,2	10,4 7,4 6,6	B	Royal Insurance Co. Ltd.	
PN/R003	RI Co Ld	3 Ld 5.00mm wide	4½,4½ 4½,2 4½,2	10,4 7,4 6,7	B,C	Royal Insurance Co. Ltd.	
PN/R004	RI Co Ld	3 Ld 6.00mm wide	4½,4½ 4½,2 4½,2	10,4 7,4 6,7	C	Royal Insurance Co. Ltd.	



PN/R001



PN/R002



PN/R003



PN/R004

S	1	2	3	4	5	6	7
PN/S001	S.S	1	5,5	10,10	A,B,C	Stubbs (Mercantile Office), Dublin	
PN/S002	S.Ld.	1	5,5,3	11,7,7	A,B,C	Switzer & Co. Ltd., Dublin	



PN/S001



PN/S002

T	1	2	3	4	5	6	7
PN/T001	TH D	2	4½,4½ 4½	7,12 11	A,B,C	Thomas Henshaw & Co. Ltd., Dublin	
PN/T002	T&Co	1	5,2	7,14,8,4	A,B	Tuck & Co. Ltd., Dublin	



PN/T001



PN/T002

Perfins in use with Overprinted Stamps

W	1	2	3	4	5	6	7
PN/W001		W.B.	1	5½, 5½	15, 13	A, B, C	Walpole Brothers Ltd., Dublin
PN/W002		W.B. F.	2	5½, 5½ 5½	15, 13 8	B	Unidentified
PN/W003		WEIR	1	6, 6, 6, 6	15, 10, 5, 12	B	Weir & Sons Jewelers, Dublin
PN/W004		WJP	1	6, 6, 6	15, 7, 9	A, B, C	Watkins Jameson & Pim, Dublin
PN/W005		W.J.S	1	4½, 4½, 4½	16, 7, 10	A, B, C	W.J Shaw & Sons, Limerick
PN/W006		W.T. L.	2	5½, 5½ 5½	15, 7 8	A, B, C	William Todd & Co. Ltd., Limerick



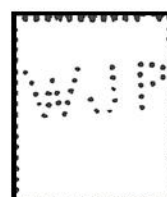
PN/W001



PN/W002



PN/W003



PN/W004



PN/W005



PN/W006

Y	1	2	3	4	5	6	7
PN/Y001		YIC	1	6, 6, 6	7, 5, 8	A, B, C	Yorkshire Insurance Co. Ltd., Dublin



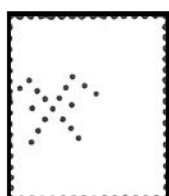
PN/Y001

DESIGNS

	1	2	3	4	5	6	7
PN/DES 1		Three Castles	2	5½, 5½ 5½	34, 34 34	A, B, C	Dublin Corporation
PN/DES 2		Crossed Flags	1	8½	19	B	Francis Falkner, Dublin



PN/DES 1



PN/DES 2

CHAPTER 6

Appendix Listing

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Appendix 1

Watermarks in use with Overprints

The Simple (Royal) Cypher watermark type W14, was in use with all low value GB stamps, which were overprinted, for use by the Irish Postal Authority.

Three watermark type styles are recorded, which are given philatelic references - I, II and III.

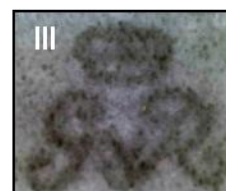
Type I was in use during the 1912 to 1913 period and is therefore not applicable to GB stamps overprinted for use in Ireland in the 1920's.

Type II was in general use until 1917 and reappeared as the general watermark, with later issues from 1922 until 1924, whereas type III was in general use from 1917 to 1922 and occasionally after this date.

To differentiate between the characteristics of the types II and III watermark variants is not easy. This is partly due to a combination of secondary factors such as - the dandy rolls in terms of supply source and condition, alterations by the mill to its production process and settings, or changes to the paper stock.

The main recurrent features attributable to each type variant is as follows:

- Type II the upper scroll of 'G' displays a larger curved area, whereas with type III the scroll is narrow and downward stroke of the 'G' is more upright.
- Type II the 'v' in 'GvR' is normally larger in size compared with type III.
- Outline of crown with type II is more defined.
- Back loop of the 'R' is more pronounced, with type III.
- Top of the 'G' and 'R' with type II is close to the lower rim of the crown, whereas with type III there is a wider spacing.
- Height of 'R' type II - 7.5mm and type III - 7.0mm.



Stamp Face Value	Overprinted Stamp Reference	Printers Sheet Controls in Use		W14 Watermark Types
		Control	Sheet Perforation	
½d.	T1	R21, S21, S22	Perf. & Imperf.	III
	T25, T47	T22	Perf. & Imperf.	III
	T42	U22	Perf. & Imperf.	II,III
	T47	U22, U23	Perf. & Imperf.	II,III
1d.	T2	S21, S22, T22	Perf. & Imperf.	III
	T26	S22, T22	Perf. & Imperf.	III
	T43, T48	T22	Perf. &/or Imperf.	III
	T43	U22	Perf. & Imperf.	II,III
	T48	U22, U23	Perf. & Imperf.	II
	T48	U22, U23	Perforate	III
1½d.	T15	Q20, Q21, T22	Perf. & Imperf.	III
	T27, T44, T49	T22	Perf. & Imperf.	III
	T49	U22	Perf. & Imperf.	II
2d. Die 1	T16	S21, S22, T22	Perf. & Imperf.	III
	T28	S22	Perf. & Imperf.	III
	T28	T22	Perf. & Imperf.	II,III
2d. Die 2	T17	S22	Perf. & Imperf.	III
	T29	S22, T22	Perf. & Imperf.	III
	T45	T22	Perf. & Imperf.	II,III
	T50	T22	Perforate	II
	T50	T22	Perf. & Imperf.	III

Watermarks in use with Overprints

Stamp Face Value	Overprinted Stamp Reference	Printers Sheet Controls in Use		W14 Watermark Types
		Control	Sheet Perforation	
2½d.	T3, T9	S21, S22	Perf. &/or Imperf.	III
	T9A	S22	Perf. & Imperf.	III
	T30, T51	T22	Perf. & Imperf.	III
	T51	T22	Imperforate	III
	T51	U23	Perf. & Imperf.	II
3d.	T4	S21, S22	Perf. & Imperf.	III
	T31	T22	Perf. & Imperf.	III
	T52	U22	Perf. & Imperf.	II
4d.	T5, T10	R21	Perf. &/or Imperf.	II, III
	T5, T10, T10A	S21	Perf. &/or Imperf.	III
	T5, T10A	S22	Perf. &/or Imperf.	III
	T32	S22, T22	Perf. &/or Imperf.	III
	T53	T22, U23	Perf. &/or Imperf.	III
	T53	U22, V23	Perf. &/or Imperf.	II
5d.	T6	S21, S22	Perf. &/or Imperf.	III
	T33, T54	T22	Perf. &/or Imperf.	III
	T54	U23	Imperforate	II, III
6d.	T18	S21	Imperforate	II, III
	T18	T22	Imperforate	III
	T34	T22, U22	Perf. &/or Imperf.	III
	T55	U22	Imperforate	III
	T55	V23	Imperforate	II, III
	T55	W23	Imperforate	II
9d. Agate	T7, T11	S21, S22	Perf. &/or Imperf.	III
	T11A, T35	S22	Perf. &/or Imperf.	III
9d. Olive Green	T36, T56	T22	Perf. & Imperf.	III
	T56	U23	Perf. & Imperf.	II
10d.	T8	Q21, S21, S22	Perf. &/or Imperf.	III
	T37	S22, T22	Perf. & Imperf.	III
	T57	T22	Perf. & Imperf.	III
1s.	T19	R21	Perf. & Imperf.	II, III
	T19	S21, S22	Perf. & Imperf.	III
	T38	S22, T22	Perf. & Imperf.	III
	T46, T58	T22	Perf. &/or Imperf.	III
	T58	U22, U23	Perf. & Imperf.	II
	T58	U23	Perforate	III

Under the heading **Sheet Perforation** where '&/or' is adopted then both Perforate and Imperforate options may not apply to all **Overprinted Stamp References**, or with all **Sheet Controls**, which are listed for that particular value.

Dandy Roll Watermark Varieties

Broken Dandy Roll varieties, attributable to low value stamps in use during the period that sheets were released for overprinting, are listed below.

However it is beyond the scope of this Compendium to link varieties to the individual overprint issues.

Secondly the extent of occurrence with stamps from the low value issues, is subject to verification.



Normal Simple 'Royal' Cypher Watermark
(as viewed from the face of the stamp)

Varieties (as viewed from the back of the stamp)



Normal



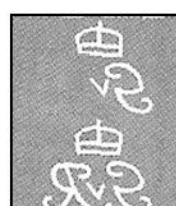
DRa - Missing 'Crown'



DRb - Missing 'G'



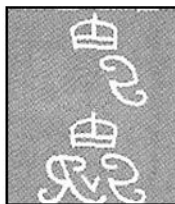
DRc - Missing 'V'



DRd - Missing 'R'



DRe - Missing 'G' & 'V'



DRf - Missing 'R' & 'V'



DRg - Missing 'Crown',
'R' & 'V'

British Stamp Reference (SG)		N14	N16	N18	N19	N20	N21	N22	N23	N25	N26	N29	N30	N31	N32
Stamp Face Value		½d.	1d.	1½d.	2d. Die 1	2d. Die 2	2½d.	3d.	4d.	5d.	6d.	9d. A	9d. G	10d.	1/-
Dandy Roll Varieties   Least Common	DRa														
	DRb														
	DRc														
	DRd														
	DRe														
	DRf														
	DRg														



N20 / DRc Missing 'V'
Issue 4T - T17 2d. Die 2 Printer's Plate 6, Control S22 Perforate

Appendix 2

Printers Plates and Sheet Controls

This appendix sets out a listing of printer's plates and sheet controls in use with low value GB stamps, which were consigned to Dollard and Thom for overprinting.

In this compendium any reference to printer's plates, relates to the philatelic numbering system established by Stanley Gibbons.

It should be noted that sheets from many printers plates, whilst being in use during the overprint period, were not consigned to the overprint contractors.

In this compendium 'TC' control references, which were established by *Hibernian*, are used to reference sheet controls for each overprint issue by value - see fig. 26.

The 'TC' references adopted differentiate between imperforate and perforate bottom margins for each control. It should be noted that the sheets are not always found, with both imperforate and perforate margins from the same control and in the case of plates highlighted in brackets, their use is subject to validation.

Where a 'TC' reference is highlighted in **bold** the control is considered to be scarce.

Listings highlighted using the prefix 'PT' relate to printing trials undertaken by the two overprint contractors.

Rationale for use of Stanley Gibbons Philatelic Plate References

The author of this compendium contacted *Douglas Muir*, Senior Curator Philately at the British Postal Museum & Archives, on the subject of plates in use and the identification of these printers plates. The transcript of his reply dated the 5 October 2009 reads:

"Firstly, the plate references which you quote are what are known as 'philatelic plate numbers'. They normally bear no relation whatsoever to the official plate numbers. They were concocted by philatelists some time ago when the official numbers were not known.

Since then some students have tried to equate them with the official numbers from the Royal Mint with varying success. I ignore 'philatelic' numbers completely and concentrate on the official ones alone. The Royal Mint number consists of two sections and never distinguishes the various repairs to a plate. What exists for the official numbers generally speaking are the black proof sheets when the plates were first made, and then sometimes when they were repaired. Normally, these proofs do not bear control numbers, so I fear there is no question of checking something from the control numbers. Equally, sheets were only kept when such a thing took place, so there is no collection of sheets with the different control numbers.

However, the Royal Collection does have a very good collection of controls, but with no indication of which plates were used.

What can be done is say when particular plates were at the contractors. From this you can look at the relevant black proofs either at the British Library or here and possibly work out which plate it was, though this is by no means certain."

As a result of this response, the author decided to adopt, as a reference point the philatelic printer's plate numbering system adopted by Stanley Gibbons, as this appears to be the only method presently known, to identify a link between low value printer's plates and the controls in use. This approach complements the research undertaken by the late *Cyril Dulin*, whose studies majored on control characteristics, together with cross references to the philatelic plates in use.

In his studies some plates were identified, in addition to those presently listed by Gibbons.

These unclassified plates were assigned alpha letters U, V, W, X, Y and Z. It is possible that these alpha plates are listed by Gibbons, but display no jubilee line markings in corner control blocks made up of six stamps.

Issue 1T	Dollard	February	TC1 - 34	Issue 6T	Thom (Blue Black)	July	TC72 - 109
Issue 2T	Dollard/Thom	April/July	TC35- 48	Issue 8T	Thom (Wide Date)	November	TC110 - 120
Issue 4T	Thom (Black)	February	TC49 - 55	Issue 9T	Thom (Saorstat)	December	TC133 - 176

fig. 26

Printers Plates and Sheet Controls in use with Overprinted Stamps

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp N14 Green - Value 1½d.			
TC1	1T	R21 (Imp)	68,72
TC2		R21 (Perf)	70,71
TC3		S21 (Imp)	68,72,V
TC4		S21 (Perf)	70,71,76
TC5		S22 (Imp)	68,72,W
TC6		S22 (Perf)	70,71
TC72	6T	T22 (Imp)	(48), 66b,68, (70),72,76
TC73		T22 (Perf)	48, 66b,(68),70,71,(74),75,76
TC110	8T	U22 (Imp)	68,72,73,75
TC111		U22 (Perf)	68,72,74,75,X
TC133	9T	T22 (Imp)	68,72,(73),76
TC134		T22 (Perf)	66b,(72),73,(76)
TC135		U22 (Imp)	48,58,68,72,73,(74),75,(X)
TC136		U22 (Perf)	(48),(58),66b,70,71,72,73,74,75,76,X
TC137		U23 (Imp)	48,68,72,73,(X)
TC138		U23 (Perf)	64,66b,75,76,X
GB Stamp N16 Scarlet - Value 1d.			
TC7	1T	S21 (Imp)	75b,87b,90,95,(96),106,(114a)
TC8		S21 (Perf)	(116),122
TC9		S22 (Imp)	(83),(86),91b,94,96,97b
TC10		S22 (Perf)	(114a),(W)
TC11		T22 (Imp)	(83),(86),(94)
TC12		T22 (Perf)	
TC74	6T	S22 (Imp)	(83),(86),87b,(91b),94,96,97b
TC75		S22 (Perf)	(106),(114a)
TC76		T22 (Imp)	(86),87b,91b,(92),(93),(94),96
TC77		T22 (Perf)	(106),(114a)
TC112	8T	T22 (Imp)	86,87b
TC113		U22 (Imp)	87b,91b,92,93,97b,(116)
TC114		U22 (Perf)	
TC139	9T	T22 (Imp)	(86),(87b),91b,(92),(94),96
TC140		T22 (Perf)	(106),(X)
TC141		U22 (Imp)	(87b),91b,93,(97b),(116),(Y)
TC142		U22 (Perf)	
TC143		U23 (Imp)	91b,(92),(93),97b,(Y)
TC144		U23 (Perf)	
GB Stamp N18 Reddish Brown - Value 1½d.			
TC49	4T	Q20 (Imp)	(21),23,40,X
TC50		Q20 (Perf)	(20a),21,25
TC51		Q21n (Imp)	12b,29,Y

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp N18 Reddish Brown - Value 1½d.			
TC52	4T	Q21n (Perf)	(18),(19),24,29,Z
TC51/1		Q21w (Imp)	12b,(29)
TC52/1		Q21w (Perf)	20a,29,(21),(26)
TC78	6T	T22 (Imp)	8b,18,20a,22,24b,27,29,U,W
TC79		T22 (Perf)	12b,26,35,(36)
TC115	8T	T22 (Imp)	8b,24b,27
TC116		T22 (Perf)	12b
TC145	9T	T22 (Imp)	29
TC146		T22 (Perf)	12b
TC147		U22 (Imp)	20a,27
TC148		U22 (Perf)	25,(27),(31)
GB Stamp N19 Orange - Value 2d. Die 1			
TC53	4T	S21 (Imp)	7b,8b,16,19b
TC54		S21 (Perf)	8b,12,18b
TC55		S22 (Imp)	6,9b,17a,18b,19b
TC56		S22 (Perf)	6,12,16,19b
TC80	6T	S22 (Imp)	6,9b,16,(19b),20
TC81		S22 (Perf)	6,12,16,17a,19b,18b
TC82		T22 (Imp)	9b,12,16,19b
TC83		T22 (Perf)	6,(15),17b,18b
GB Stamp N20 Orange - Value 2d. Die 2			
TC57	4T	S22 (Imp)	1,3
TC58		S22 (Perf)	1,2,6
TC84	6T	S22 (Imp)	1,3
TC85		S22 (Perf)	1,2,(3),6
TC86		T22 (Imp)	1,(2),3
TC87		T22 (Perf)	2,3,(5),6
TC117	8T	T22 (Imp)	2,3
TC118		T22 (Perf)	2,5,X
TC149	9T	T22 (Imp)	1,2,3,(4)
TC150		T22 (Perf)	1,2,5,(6),X
GB Stamp N21 Blue - Value 2½d.			
TC13	1T	S21 (Imp)	11b
TC14		S21 (Perf)	10
TC15		S22 (Imp)	8b
TC35	2T	S21 (Imp)	11b
TC36		S21 (Perf)	10
TC37		S22 (Imp)	11b
TC38		S22 (Perf)	10

Printers Plates and Sheet Controls in use with Overprinted Stamps

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp N21 Blue - Value 2½d.			
TC37/1	2T	S22(imp)	11b
TC38/1		S22(Perf)	10
TC88	6T	T22(imp)	8b
TC89		T22(Perf)	11b
TC151	9T	T22(imp)	8b
TC152		T22(Perf)	11b
TC153		U23(imp)	11b
TC154		U23(Perf)	10
GB Stamp N22 Violet - Value 3d.			
TC16	1T	S21(imp)	11
TC17		S21(Perf)	8a
TC18		S22(imp)	11
TC19		S22(Perf)	8a
TC90	6T	T22(imp)	5,8a,11
TC91		T22(Perf)	8a,(11),(X),Y
TC155	9T	U22(imp)	8b
TC156		U22(Perf)	11
GB Stamp N23 Grey Green - Value 4d.			
TC20	1T	R21(imp)	1e
TC21		S21(imp)	1e
TC22		S21(Perf)	2d
TC23		S22(imp)	1e
TC24		S22(Perf)	2d
TC39	2T	R21(imp)	1e
TC40		R21(Perf)	2d
TC41		S21(imp)	1e
TC46		S22(imp)	1e
TC47		S22(Perf)	2d
TC92	6T	S22(Perf)	2d
TC93		T22(imp)	1e
TC94		T22(Perf)	2d
TC157	9T	T22(Perf)	1e
TC158		U22(imp)	1e
TC159		U23(imp)	3b
TC160		V23(perf)	3b
GB Stamp N25 Yellow Brown - Value 5d.			
TC25	1T	S21(imp)	2c
TC26		S21(Perf)	2c
TC27		S22(imp)	2c,3

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp N25 Yellow Brown - Value 5d.			
TC95	6T	T22(imp)	3
TC161	9T	T22(imp)	3
TC162		T22(Perf)	4
TC163		U23(imp)	3
GB Stamp N26 Reddish Purple - Value 6d.			
TC59	4T	S21(imp)	4,6
TC60		T22(imp)	6,7
TC96	6T	T22(imp)	6,7
TC97		U22(imp)	6,7
TC164	9T	U22(imp)	6,7
TC165		V23(imp)	6,7
TC165/1		W23(imp)	6
GB Stamp N29 Agate - Value 9d.			
TC28	1T	S21(imp)	1f,2b
TC29		S21(Perf)	3b
TC30		S22(Perf)	2b
TC42	2T	S21(imp)	2b
TC43		S21(Perf)	3b
TC44		S22(imp)	3b
TC45		S22(Perf)	2b
TC48		S22(Perf)	2b
TC98	6T	S22(imp)	3b
TC99		S22(Perf)	2b
GB Stamp N30 Olive Green - Value 9d.			
TC100	6T	T22(imp)	2b
TC101		T22(Perf)	3b
TC166	9T	T22(imp)	2b,3b
TC167		T22(Perf)	1f,2b
TC168		U23(imp)	1f,3b
TC169		U23(Perf)	1f,2b
GB Stamp N31 Blue - Value 10d.			
TC31	1T	Q21(Perf)	2b
TC32		S21(imp)	2b
TC33		S21(Perf)	1c
TC34		S22(Perf)	1c
10d. value continued on page 146			
Notes Control References highlighted in bold type are scarce. Use of plates in brackets () are subject to validation.			

Printers Plates and Sheet Controls in use with Overprinted Stamps

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp N31 Blue - Value 10d. Cont. from page 145			
TC102	6T	S22(Imp)	2b
TC103		S22(Perf)	1c
TC104		T22(Imp)	(2b)
TC105		T22(Perf)	(2b)
TC170	9T	T22(Imp)	2b
TC171		T22(Perf)	2b
GB Stamp N32 Bistre Brown - Value 1s.			
TC61	4T	R21(Imp)	4
TC62		R21(Perf)	3
TC63		S21(Imp)	4
TC64		S21(Perf)	3
TC65		S22(Imp)	4
TC66		S22(Perf)	3
TC106	6T	S22(Imp)	4
TC107		S22(Perf)	3
TC108		T22(Imp)	4,Z
TC109		T22(Perf)	3,4,Z
TC119	8T	T22(Imp)	3
TC120		T22(Perf)	4,Z
TC172	9T	T22(Imp)	3
TC173		U22(Imp)	3
TC174		U22(Perf)	3
TC175		U23(Imp)	3
TC176		U23(Perf)	4
Printing Trials (PT)			
GB Stamp - Value 1/2d. Overprint Ref. (PR8 & PR8a)			
TC121PT	1T	S22(Imp)	68
TC121/1PT		S22(Imp)	68 (with backstamp)
GB Stamp - Value 1/2d. Overprint Ref. T25DB (PR15)			
TC122PT	6T	T22(Imp)	72
TC122/1PT		T22(Perf)	75
GB Stamp - Value 1d. Overprint Ref. T26DB (PR16)			
TC123PT	6T	T22(Imp)	87b
GB Stamp - Value 1 1/2d. Overprint Ref. T15DB & T27DB			
TC124PT	4T	T22(Imp)	(29), U
TC125PT		T22(Perf)	12b, (25)
TC124/1PT	6T	T22(Imp)	(20a), (29)
TC125/1PT		T22(Perf)	12b, (25)

Control Reference	Issue	Sheet Control	GB Plates in use with Overprints <i>Philatelic References</i>
GB Stamp - Value 2d. Die 1 Overprint Ref. T16DB			
TC126PT	4T	T22(Imp)	19b
TC127PT		T22(Perf)	18b
GB Stamp - Value 2d. Die 2 Overprint Ref. T17DB			
TC128PT	4T	T22(Imp)	3
GB Stamp - Value 3d. Overprint Ref. T31DB (PR17)			
TC129PT	6T	T22(Imp)	8a
TC129/1PT		T22(Perf)	X
GB Stamp - Value 5d. Overprint Ref. T33DB (PR18)			
TC130PT	6T	T22(Imp)	(3)
GB Stamp - Value 10d. Overprint Ref. T37DB (PR19)			
(TC131/1PT)	6T	S22(Perf)	(2b)
or (TC131PT)		T22(Perf)	(2b)
GB Stamp - Value 1/4d. Overprint Ref. T42DB (PR21)			
TC132PT	8T	U22(Perf)	68
GB Stamp - Value 1/4d. Overprint Ref. T47DB (PR22)			
TC181PT	9T	T22(Imp)	(68)
TC182PT		U22(Imp)	73
TC183PT		U23(Perf)	(66b)
GB Stamp - Value 1d. Overprint Ref. T48DB (PR23)			
TC184PT	9T	T22(Imp)	94
TC185PT		T22(Perf)	106
TC185/1PT		U22(Perf)	93
TC186PT		U23(Perf)	91b
GB Stamp - Value 1 1/2d. Overprint Ref. T49DB (PR24)			
TC187/1PT	9T	T22(Imp)	29
TC187PT		T22(Perf)	12b
GB Stamp - Value 2d. Die 2 Overprint Ref. T50DB (PR25)			
TC188PT	9T	T22(Imp)	1
GB Stamp - Value 3d. Overprint Ref. T52DB (PR26)			
TC189PT	9T	U22(Imp)	8b
GB Stamp - Value 5d. Overprint Ref. T54DB (PR27)			
TC190PT	9T	T22(Perf)	4
GB Stamp - Value 6d. Overprint Ref. T55DB (PR28)			
TC191PT	9T	U22(Imp)	6
TC191/1PT		U22(Imp)	7
TC192PT		V23(Imp)	6
TC192/1PT		W23(Imp)	6
GB Stamp - Value 10d. Overprint Ref. T57DB (PR29)			
TC193PT	9T	T22(Perf)	2b

Plates in italics are notional selections, which are subject to validation

Appendix 3

Sheet Control and Plate Characteristics

This appendix highlights the characteristics and variants, which have been recorded from printers plates and sheet controls which were in use, during the period that low value stamps were consigned to the overprint contractors, by Harrison & Sons and Somerset House.

The plate distinguishing features, are generally as recorded by Stanley Gibbons and as a result of studies undertaken by Cyril Dulin.

In most instances control blocks with a minimum of six stamps, from rows 19 and 20 will be required, for identification purposes.

Plates which are identifiable from control blocks of six stamps, are highlighted in the tables with a grey infill  for each value.

As a general rule this appendix only evaluates plate and jubilee line characteristics, as they occur in rows 18, 19 and 20.

For details of characteristics arising from row 1 through to row 17, reference should be made to Stanley Gibbons specialised publications.

For low value stamps the use of the Gibbons philatelic plate numbers has been adopted.

In addition to the philatelic plate numbers the tables cross reference to the official plate numbers, as listed by Gibbons, if an equivalent plate reference has been established.

The official plate numbers in some cases agree with the records which were maintained by the stamping department at Somerset House. However in several cases the allocation by Gibbons of official numbers in conjunction with the philatelic plate numbers, cannot be reconciled.

Plate Characteristics

The characteristics listed focus on the jubilee line variants, which have been recorded from the printers plates in use.

With jubilee lines the positioning terms used, when describing characteristics are as follows - 'base' or 'base line' which relates to the horizontal jubilee line below the stamps in row 20, being R20/1 to R20/12.

References to 'left side rule' or 'right side rule' refers to the vertical jubilee lines adjacent to stamps from columns 1 or 12.

In this appendix the analysis is restricted to jubilee lines adjacent to stamps 1, 2 and 3 from rows 18, 19 and 20, for all low values except the 1d. stamp. For the 1d. value, due to the positioning of the control the characteristics are taken from jubilee lines adjacent to stamps 10, 11 and 12, from rows 18, 19 and 20.

Control Characteristics

The sheet control characteristics which are highlighted focus on the variants found in association with the control letter and numerals, including any markings on the adjacent 'base (jubilee) line'.

Under the heading 'Plate Characteristics' the variants, associated with the 'base (jubilee) line' under stamp R20/2 (or R20/11 for the 1d. value) are repeated.

For examples of control block stamp positions and the terms in use refer to figs. 27a, 27b and 27c, on page 148.

Whilst the plate characteristics are a finite aid when identifying printer's plates in use, the control characteristics are less precise and to a degree subjective. As such the use of control characteristics should be supported by the plate features.

This approach is quite workable for all values excepting the 1d. value where the positioning of the sheet control is problematic, with many jubilee line features occurring outside the confines of the control block.

Provenance

At the outset the findings by Cyril Dulin were taken as a start point. Subsequently further research by Patrick Williams coupled with work by Tony Best and the author have taken the data contained in this appendix a stage further.

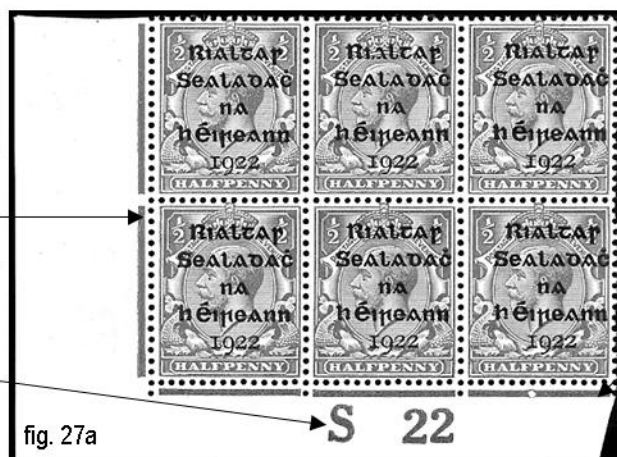
However much work has still to be undertaken on this subject matter and therefore it is acknowledged that errors and omissions do prevail.

Sheet Control and Plate Characteristics

Harrison Printing
Control block of six stamps
from R19/1 to R19/3 &
R20/1 to R20/3.

Left Side Rule
(Jubilee Line)
adjacent to stamps
R19/1 & R20/1

Sheet Control
Warrant letter 'S'
'22' 1922

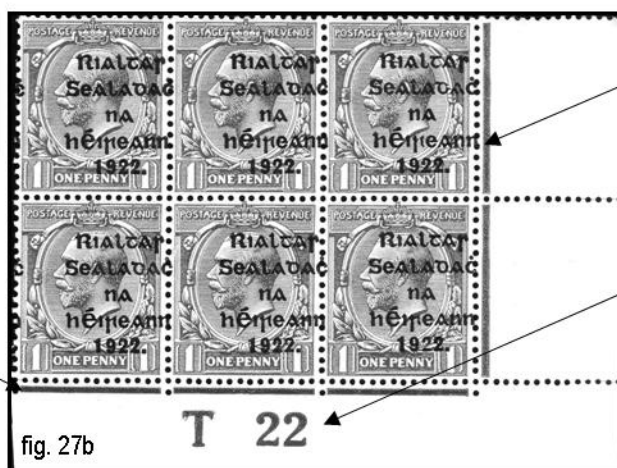


Base Line
(Jubilee Line)
adjacent to stamps
R20/1 to R20/3

Stamp T1 Control S22 Imperforate (TC5). Printer's Plate 72, Overprint Setting 1.
Plate Characteristics - Oval dot in Base Line, under 'FP' of stamp R20/3.
Control Characteristics - End of Jubilee Line just over curve of second '2'.

Harrison Printing
Control block of six stamps
from R19/10 to R19/12 &
R20/10 to R20/12.

Base Line
(Jubilee Line)
adjacent to stamps
R20/10 to R20/12



Right Side Rule
(Jubilee Line)
adjacent to stamps
R19/12 & R20/12

Sheet Control
Warrant letter 'T'
'22' 1922

Stamp T26 Control T22 Imperforate (TC76). Printer's Plate 91b, Overprint Setting 6.
Plate Characteristics - Half cut R19 right side rule and nick in frame of stamp from R19/12, both at 12.75mm.
Control Characteristics - Crossbar of 'T' damaged at both ends.

Somerset House Printing
Control block of six stamps
from R19/1 to R19/3 &
R20/1 to R20/3.



Sheet Control
Warrant letter 'U'
'22' 1922

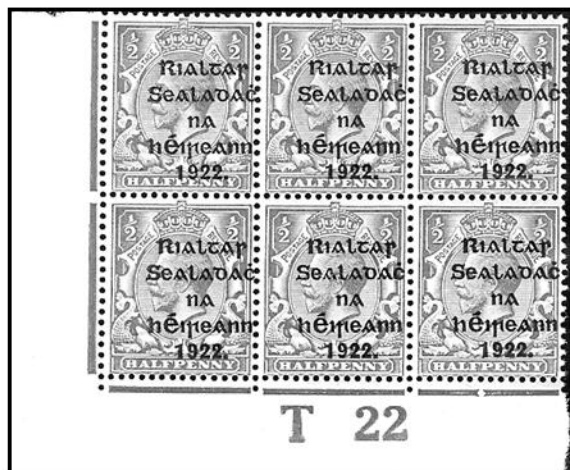
Dot between
warrant letter
and numeral
characteristic of
printings by
Somerset House

Stamp T55 Control U22 Imperforate (TC164). Printer's Plate 6, Overprint Setting 4.
Plate Characteristics - Projection in base line under 'X' of 'SIX' of stamp R20/1.
Control Characteristics - Dot in control lower than level of first '2' and control near to jubilee line with slope down to the left.

Sheet Control and Plate Characteristics

British Stamp N14 ½d. Green

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 18, 19, 20)
S.G. Plate Number	Official Number		
48	158	T22,U22,U23	Two minute dots in base under 'LF' and 'NN' of R20/2, scan G18. Large oval dot breaking base line under 'PE' of R20/1. Base of R20 left side rule with damaged outer. Two minute dots under 'A' and '(N)' of R20/5.
58	-	U22	Bevel in base of right side rule R20.
64	-	U23	Three dots breaking inner R19 right side rule at 6, 8, 11mm. (Waterlow plate 52)
66b	154	T22,U22,U23	Two fine cuts R19 left side rule at 11.5 & 13.3mm, and with dot below cuts at 9.5mm. Small chip base outer, left side rule, R20.
68	153	R21,S21,S22,T22,U22,U23	Dot inner R20 left side rule at 11.5mm.
70	-	R21,S21,S22,(T22),U22	½ dot (base) under 'P' and nick under 'NY' both from R20/4.
71	164	R21,S21,S22,T22 U22	Large oval dot breaking top and bottom under 'PE' of R20/2, scans G3, G6, G11. R20 left rule, lower part narrows towards the base.
72	163	R21,S21,S22,T22 U22,U23	Nick left (lower) in base line under R20/4. Lower outer bevel, R19 right side rule. Oval dot in base, under 'FP' of R20/3.
73	-	T22,U22,U23	Minute dot in centre of base line, under 'FP' of R20/1.
74	160	T22,U22	Oval dot, breaking top of base, to right of 'P' of R20/2, scan G23.
75	-	T22,U22,U23	Large oval dot either bulging or just breaking top of base line, under 'PE' of R20/2, scan G24.
76	-	(R21),S21,T22	No Jubilee line markings adjacent to rows 19 and 20. Dot (outer) R18 left side rule at 11mm.
V	-	S21	No Jubilee line markings adjacent to rows 19 and 20.
W	-	S22	No Jubilee line markings adjacent to rows 19 and 20.
X	-	U22,U23	Small indentation in top side of base line, under 'EN' of R20/1.
Y	-	T22	No Jubilee line markings adjacent to rows 19 and 20.
Z	-	U23	No Jubilee line markings adjacent to rows 19 and 20.



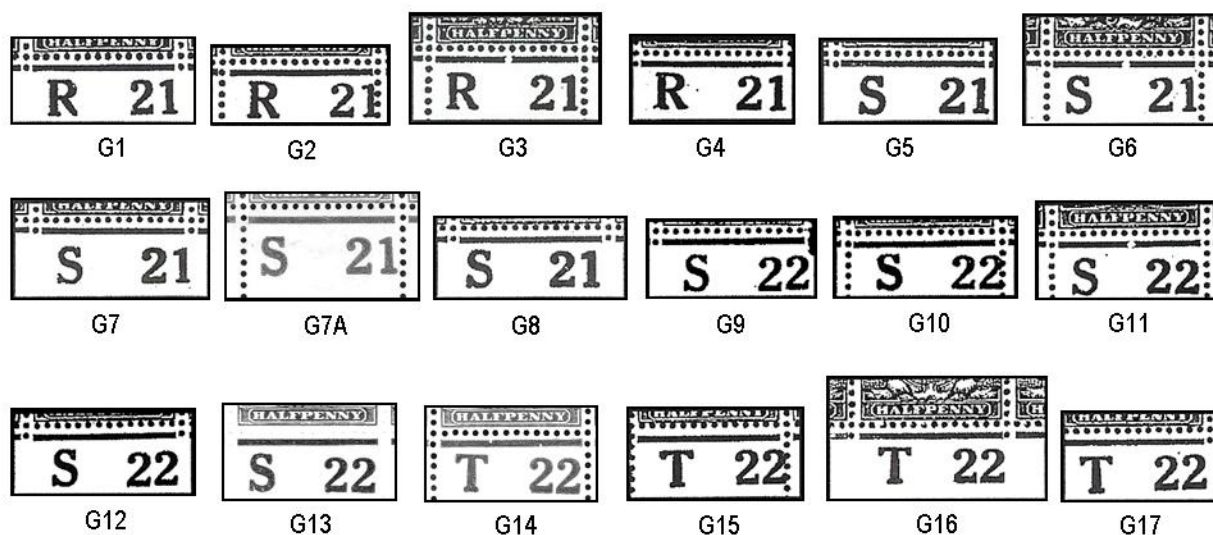
Stamp T25 Control T22 Imperforate (TC72)
Printer's Plate 72, Overprint Setting 10



Stamp T25 Control T22 Perforate (TC73)
Printer's Plate 66b, Overprint Setting 9

British Stamp N14 ½d. Green

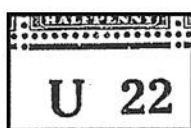
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
R21	68	G1	Vertical cut in lower section of limb in 'R'. Leading edge of curve in 'R' damaged, with white flaw. Vertical of '1' in '21' just within the jubilee line.
R21	70	G2	Lower section of limb in 'R' clipped. Control near to jubilee line. Vertical of '1' in '21' slightly to right of end of jubilee line.
R21	71	G3	Large oval dot breaking top and bottom of base line under 'PE'.
R21	72	G4	Base of upright of 'R' curved inward.
S21	68	G5	'S' of 'S21' perfect. Vertical of '1' in '21' slightly to the right of jubilee line.
	71	G6	Large oval dot breaking top and bottom of base line under 'PE'.
	72	G7	Chip top of 'S' near serif and chip in bottom serif of 'S'. Vertical in '1' of 'S21' to right of jubilee line, shift more pronounced than in plate 68.
	76	G7A	Flattened top to the 'S' and '1' just inside jubilee line.
	V	G8	'1' in '21' within the confines of the adjacent jubilee line..
S22	68	G9	Nick in base of second '2' and '2' more to the right of the jubilee line than with plate 72.
	70	G10	Top of 'S' flattened. White mark in curve of first '2'. End of jubilee line almost over middle of second '2'.
	71	G11	Large oval dot breaking top and bottom of base line under 'PE'.
	72	G12	Right edge of jubilee line just over curve of second '2', with plate 68 the control is further right.
	W	G13	Cut in tail of 'S' and blunted leading edge on first '2'.
T22	48	G14	Two half dots in jubilee line under 'LF' (upper) and 'NN' (lower). Bevel on leading edge of first '2'. Control slopes down to the right.
	66b	G15	Control well to the right, with end of jubilee line well over second '2'.
	68	G16	Chip out of base of first '2'. Control slopes down to the right.
	72	G17	Control with slight upward slope from left to right, curve of '2' just beyond jubilee line.
	73	-	First '2' has slight bevel in its base from the left and the serifs on each of the '2's' differ. Curve of '2' under edge of adjacent jubilee line.
	75	-	Large oval dot, bulging or just breaking top of jubilee line, under 'PE' of R20/2.



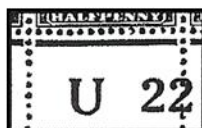
British Stamp N14 ½d. Green

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
U22	48	G18	Two half dots in jubilee line under 'LF' (upper) and 'NN' (lower).
	66b	G19	Control well to the right, with end of jubilee line over the middle of the second '2'.
	68	G20	End of jubilee line exactly in line with the second '2'. No chips and therefore can be differentiated from plate 72, where the control is similar, but not as far right, or as close to the adjacent jubilee line.
	72	G21	Tiny chip out of top left serif of 'U'. Tiny chip out of the base of the first '2'.
	(73)	G22	Control is very low and far to the right. Nick in upright of 'U'. Nominally similar in shifted right position to plate 66b, but this control is lower in respect to the jubilee line and has no markings in the R19 left side rule. Plate 66b has two fine cuts and a dot in R19 left side rule.
	74	G23	Oval dot breaking top of jubilee line, to right of 'P'. Control 4mm. below jubilee line and second '2' extends beyond the jubilee line.
	75	G24	Oval dot either bulging or breaking top of jubilee line, under 'PE' of R20/2. Control 2mm below the jubilee line and second '2' within confines of jubilee line.
	X	-	Control extends beyond jubilee line. 'U' 1.5mm. and '22' 1mm. from jubilee line. First '2' with sloping leading edge.
U23	48	G25	Two half dots in jubilee line under 'LF' (upper) & 'NN' (lower). '3' raised in respect to '2' in '23'.
	66b	G26	Control well to the right, with end of jubilee line over middle of '3'.
	68	G27	Control perfect and just within the confines of the jubilee line and is closer to the jubilee line compared with other plates in use with this control.
	73	-	'3' in '23' shift to the right and more pronounced than with plate Z.
	75	-	Large oval dot either bulging or just breaking top of jubilee line, under 'PE' of R20/2
	X	-	Control extends beyond the jubilee line. 'U23' 2mm below jubilee line. First '2' leading edge with indent.
	Z	G28	Control shift to the right beyond confines of adjacent jubilee line. '3' raised with respect to the '2', but unlike plate 48 there are no dots in the adjacent jubilee line.

Reference page 149 the use of controls in brackets with the listed plates, is subject to validation.



G18



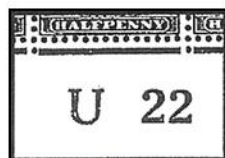
G19



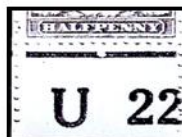
G20



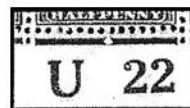
G21



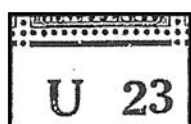
G22



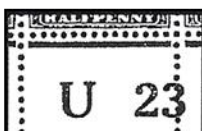
G23



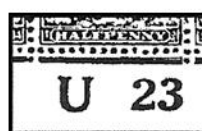
G24



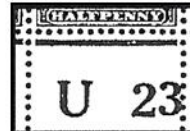
G25



G26



G27



G28

Sheet Control and Plate Characteristics

British Stamp N16 1d. Scarlet

S.G. Philatelic Plate	Sheet Control	Plate Characteristics (Characteristics are in the main applicable to Rows 17,18,19,20)
(75b)	S21	Central dot, joined by small ½ cut, base line, to left of 'O', R20/9. Dot (sometimes breaking base) to left of 'P' of R20/10. Two dots, left of 'O' and under '(N)E' of R20/2. Slanting ½ cut R18, inner right side rule.
(83)	S22,T22	Dot R20 left side rule breaking outer at 10.5mm. Bevel in base of left side rule R20. Tiny nick (base) under 'EP' of R20/4. Nick below '(N)N' of R20/6.
86	S22,T22	Cut in base line under '(P)E' of R20/2.
87b	S21,S22 T22,U22	Dot breaking inner right side rule R20 at 12mm.. Added dot under 'PE' of R20/10.
(90)	S21	Tall dot R17 right side rule at 12.5mm.
91b	S22,T22 U22,U23	Dot R18 right side rule at 9.5mm. Half cut R19 right side rule and frame of stamp from R19/12 with nick, both at 12.75mm.
92	T22,U22 U23	Three cuts R20 right side rule at 8,12.5,17mm. Minute dot R20 left side rule at 6.5mm.
93	T22,U22 U23	Four half cuts (outer) R20 right side rule at 5, 8.75, 12.25,15.5mm. Dot right side rule of R18 at 10.5mm.
(94)	S22,T22	Tiny dot (inner) R20 left side rule at 12mm.
(95)	S21	Large dot (breaking left) R18 right side rule at 11.5mm.
96	S21,S22 T22	Left of base line adjacent to R20/12 thinner. Stamp R19/12 displays frame break in right vertical at 8.5mm. More than one printing of T22, with variations in control positioning. (horizontal & sloping)
97b	(S22),U22,U23	Half dot (base) under '(P)E' of R20/1 and with tiny joined dots in R20 left side rule at 9.5mm.
(106)	S21,T22	Large oval ½ dot (top of base line) under 'PE' of R20/9. Dot breaking inner of right side rule R18 at 11.5mm.
(114a)	S21,S22,T22	Base line cut, together with central dot under 'O' of R20/3.
(116)	S21,U22	Dot in right side rule of R18 at 10mm.
(122)	S21	Small dot under 'PE' of R20/8.
W	S22	Dot in right side rule and a bulge in rule breaking outer R20 at 13.5mm.
(X)	T22	Two small cuts (outer), left side rule of R19 at 12.5 & 15.75mm.
(Y)	U22,U23	Slanting oval left side rule of R20 at 14mm and three half cuts (outer) R19 left side rule at 12.25, 15.5 & 16.5mm.
-	TBC	Half dot in top of jubilee line under 'P' of R20/6 . <i>Plates 42a & 42b display a full dot in approximately the same position, but these plates were not in use after control H16.</i>
No comparative 'Official Plate Numbers' available for this value. TBC - Controls in use to be validated. Plates W, X, Y assigned by the author with cross references to Gibbons philatelic plate listings yet to be established.		

For this value it is difficult in many cases to establish a direct correlation between the printer's plates and the sheet controls in use. Part reason being that with most plates very few jubilee line variants occur with control blocks, made up of stamps from rows 19 and 20 stamps 10, 11 and 12.

The use of both plates and controls highlighted in brackets, is subject to validation.

British Stamp N16 1d. Scarlet



Stamp T48 Control U22 Perforated (TC142)
Printer's Plate 93, Overprint Setting 1

Sheet Control and Plate Characteristics

British Stamp N18 1½d. Red - Brown

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 18, 19, 20, exception being plate 36 with a reference to Row 17)
S.G. Plate Number	Official Number		
8b	7c	T22	½ cut (outer) R19 left side rule at 9.5mm. Fine ½ cut in base line under 'FP' of R20/2, scan RB11. Base line cut, may be masked by a worn jubilee line Dot in base line, to the left of 'T' of R20/4.
12b	15b	Q21n,Q21w,T22	Cuts in R20 left side rule at 5.5 and 7mm. Minute dot under 'F' of R20/12. Dot under 'A' of R20/9.
18	23	(Q21n),T22	Large oval dot under 'L' of R20/2 (breaking base line), scan RB14. Tall oval dot R19 left side rule at 11.5mm. (usually breaking right and sometimes also left)
(19)	22	Q21n	Nick (inner) R19 left side rule at 10.5mm.
20a	24a	(Q20),Q21w,T22,U22	Cut R20 left side rule at 6.5mm.
21	28	Q20,(Q21w)	Large ½ dot in base line, under 'L' of R20/2, scan RB1. Fine ½ cut in base line, under 'L' of R20/11.
(22)	NM	(T22)	Double dot under 'A' of R20/10.
24a	25b	Q21n	Dot (outer) R19, left side rule at 6.5mm. Damaged base line above '2', scan RB6.
24b	25c	T22	Dot (outer) R19, left side rule at 6.5mm. Damaged base line above '2', scan RB6. Nick in base line, under 'EN' of R20/2.
25	1b	Q20,U22	Cut in R19 left side rule at 5.5mm.
26	NM	(Q21w),T22	Oval (blurred) cut R20 left side rule at 15mm.
27	NM	T22,U22	Small dot (outer) R19 left side rule at 6.75mm. (Left rule adjacent R19 measures 22.75mm.)
29	14	Q21n,Q21w	Small dot R18 left side rule at 1.5mm. ½ dot (outer) R20 right side rule at 21mm.
29	14	T22	Left side rule R19, thins at bottom and base line thickens below stamp R20/1 under 'REE HAL'.
(31)	NM	(U22)	½ dot (inner) R19 left side rule at 12mm. Nick under 'NC' of R20/4
35	NM	T22	Small dot R20 left side rule at 9mm.
(36)	NM	(T22)	Oval cut R17 right side rule at 9.5mm.
40	NM	Q20	Two cuts R18 right side rule at 8.75 and 10.5mm. Damaged base line above 'Q', scan RB3.

Plates 12b & 29 with sheet control Q21n (narrow), before plate repair - 'PENCF' error.

Plates 12b & 29 with sheet control Q21w (wide), after plate repair - 'PENCF' corrected error.

Plate 29 in conjunction with control T22 was recorded by *Dulin*, in connection with the 'PENCF' corrected stamp error, and unclassified plate V.

Use of plates 19, 22, 31 and 36 with overprinted stamps and use of controls in brackets is subject to validation.

British Stamp N18 1½d. Red - Brown



Stamp T27 Control T22 Imperforated (TC78)
Printer's Plate U, Overprint Setting 6

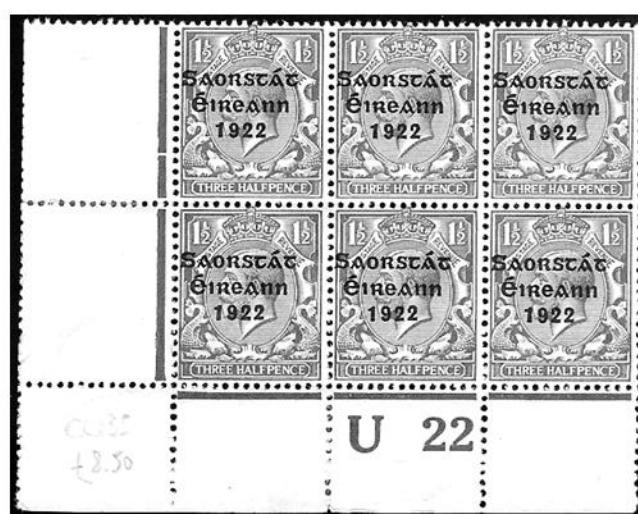
The use of sheet control T22 with issue 6T, raises the question, as to whether or not the Thom February overprints from issue 4T, are in fact stand alone?

With the July overprint issue 6T the use of both black and blue-black inks is recorded, these black ink overprints being listed as trial printings.

In philatelic circles it is generally accepted that issues 4T and 6T were dedicated, but this supposition could well be incorrect.

If issues 4T and 6T were proven to be not stand alone, it would clear the apparent anomaly of overprint setting 9 being used, with the 1½d. stamp T15 and with the 2d. stamps T16 and T17 from issue 4T. In this compendium dull black ink overprints from setting 9 are recorded as trial printings, from issue 4T.

Whilst the question raised is somewhat speculative, if issue 6T was proven to be an extension of issue 4T then some entries in this compendium, would need to be re-evaluated.

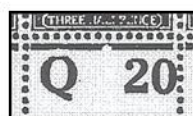


Stamp T49 Control T22 Perforated (TC148)
Printer's Plate 25, Overprint Setting 2

British Stamp N18 1½d. Red - Brown

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
Q20	21	RB1	Large ½ dot (base) under 'L'. Flat top to 'Q'.
	25	RB2	Control well to the right, with right end of jubilee line over 'O'. Nick in 'Q', right side. Base of '2' chipped at left.
	40	RB3	Control much lower below the jubilee line, than for other plates. Control to the left. Jubilee line with damaged base above 'Q'.
	X	RB4	Not plates 20a, 21, 25 or 40. Control to the left and very close to the jubilee line. No damage to the control. Possibly plate 23, whilst not listed by SG as being in use with this control, it is recorded with overprint, by <i>R.H. Sampson</i> .
Q21n Narrow Setting	12b	RB5	Base of '2' chipped away. Base right serif of '1' damaged, with the appearance of being under inked.
	24a	RB6	Control close to the jubilee line, which is damaged above the '2' and more slightly above 'Q'. Base of '2' chipped on the left.
	Y	RB7	Not plates 12b, 20a, 21, 24a, 24b. This leaves either plate 29, or plate Y from unrecorded plates. Control well to the right, with '1' under space between the jubilee lines on R20/2 and R20/3. Base of '2' chipped left.
	Z	RB8	Not plates 12b, 20a, 21, 24a, 24b, 26, or Y. This leaves plate 29, or plate Z, from unrecorded plates. Control well to the right, but within the confines of the jubilee line. Base of '2' chipped off to the left. White marks in '1' in particular in the left side of its base.
Q21w Wide Setting	12b	RB9	Control to the left, with 'Q' extending beyond the jubilee line (left side), more than in plates 20a and 29. Curl to tail of 'Q'.
	20a	RB10	Control to the left, with 'Q' extending just to the end of the jubilee line (left side).
	29	-	Control to the left, with 'Q' extending just to the end of the jubilee line (left side). Curl to tail of 'Q'.

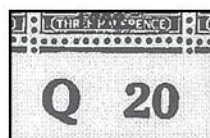
Q21 Wide and Narrow Settings - with the narrow setting the distance between the 'Q' and '2' is less by 1.5mm., compared with the wider control setting.



RB1



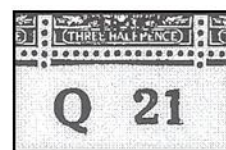
RB2



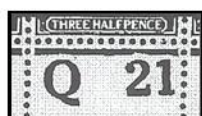
RB3



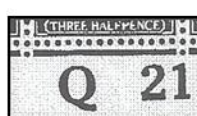
RB4



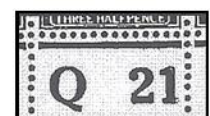
RB5



RB6



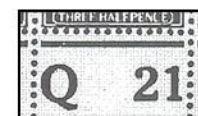
RB7



RB8



RB9

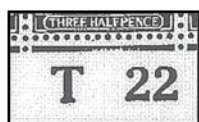


RB10

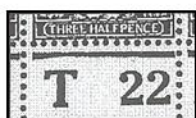
British Stamp N18 1½d. Red - Brown

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
T22	8b	RB11	Jubilee line has a fine cut in base under 'FP'. This may be difficult to distinguish, as the jubilee line is often damaged in its central area. The control is perfect and situated to the right, with the right end above the second '2'. The second '2' is more to the right, than for plate W and further from the jubilee line than in plate 12b.
	12b	RB12	There are at least three different printings of this plate, with T22. In the first printing A the jubilee line is convexly worn, above the 'T'. Also the base of the first '2' is chipped to the left, with a nick in the down-stroke. The second printing B, displays damage to the foot of the 'T' and the base of the first '2' is chipped. In the third printing C, the base of the 'T' displays major damage and the first '2' has been replaced. With all printings the jubilee line is convexly worn.
	18	RB13	Large oval dot under 'L', breaking base of the jubilee line.
	20a	RB14	Control well to the right, with edge of second '2' just under left of R20/3 jubilee line. Tiny nick in upright of 'T'. Top of second '2', slightly flattened.
	26	RB15	Control to the right, with right end of jubilee line above second '2'. Small dent in top of first '2'. Base of 'T' chipped to the right.
	35	RB16	Control to the right, with second '2' just at end of the jubilee line. Bump first '2', at base left. First '2' slightly angled (anti-clockwise) to second '2'.
	W	RB17	Jubilee line is damaged convexly over its entire length. Second '2' has a slightly pointed serif which extends beyond the confines of the jubilee line. Printers plate options could be 22 or 36.
	V(29)	RB18	The control is very close to the adjacent jubilee line, more so than any other T22 controls and furthermore the right shift is only slight. The control is perfect, with minor jubilee line distinguishing features.
	U	RB19	Unidentified. Characteristic shift of the control, well to the left, under R20/1 and R20/2 jubilee lines. Base of first '2' chipped to the left
U22	25	RB20	Base of first '2' pointed.
	27	RB21	Droop in the curvature of the first '2'.

If the Stanley Gibbons plate configurations for T22 are correct and exclusive, then unidentified plates U, W may be linked to plates 22 and 36, or with plates not listed by Gibbons.



RB11



RB12 (Ptg. A)



RB12 (Ptg. C)



RB13



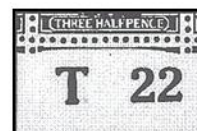
RB14



RB15



RB16



RB17



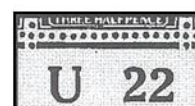
RB18



RB19



RB20

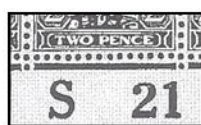


RB21

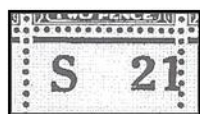
Sheet Control and Plate Characteristics

British Stamp N19 2d. Orange Die 1

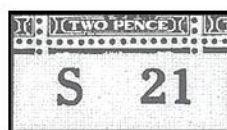
Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 17, 18, 19, 20)
S.G. Plate Number	Official Number		
6	-	S22,T22	Large dot R20 left side rule at 12mm.
7b	15b	S21	R19 dot breaking right side rule. Dot R19 left side rule (breaking outer left) at 8.5mm.
8b	-	S21	Dot R20 left side rule at 14mm. plus a fine dot at 13mm. R18 left side rule slightly damaged to the left.
9b	21b	S22,T22	Oblique dot R20 left side rule at 14mm. Nick (inner) R20 left side rule at 2.2mm. Dot R17 right side rule at 9.5mm.
12	-	S21,S22,T22	Outer base of R19 left side rule, with bevel. Nick (outer) R20 left side rule at 10mm.
15	-	T22	Elongated dot R19 left side rule at 11mm. Large dot R17 left side rule at 13mm.
16	17	S21,S22,T22	Nick in base line under 'W' of R20/1. Nick (outer) R19 left side rule at 2mm. Dot R17 left side rule at 12mm. At least two printings known.
17a	24a	S22	Oval cut R20 left side rule at 11.5mm.
17b	24b	T22	Oval cut R20 left side rule at 11.5mm.
18b	7b	S21,S22,T22	½ dot (outer) R18 right side rule at 18mm. ½ dot (inner) R20 left side rule at 8mm.
19b	23b	S21,S22,T22	Tall oval dot R19 left side rule, usually breaking left and right at 14.5mm. Dot (inner) R18 right side rule at 11.2mm. Dot R20 right side rule at 10mm.
20	12	S22	Dot in left side rule R17 at 13.5mm.



01



02



03



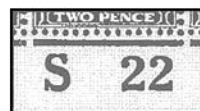
04



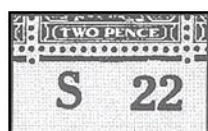
05



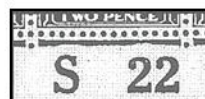
06 (Ptg. A)



06 (Ptg. B)



07



08

British Stamp N19 2d. Orange Die 1

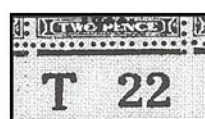
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S21	8b	O1	Control well to the right, with end of jubilee line just above upright of '1'. Tiny bump above curved serif of '2'.
	12	O2	Control to the right, with '1' just beyond jubilee line. Nick in upper curve of '2'.
	18b	O3	Control slightly to right. Jubilee line damaged, particularly above the 'S' and '21'.
	19b	O4	Control almost central. Nick midway in left side of '1'. Distorted base of '1', usual, but not constant.
S22	6	-	Two nicks in the base of the curve in 'S'.
	9b	-	'S' displays broken lower serif. First '2' with blunted leading edge. Second '2' displays chip in base and white flaw in outer curve.
	12	O5	Control to the right of the jubilee line, just above extremity of second '2', which is perfect. Differentiation between this plate and plate 18b is difficult, but with plate 12, there is no damage to the jubilee line, above 'S'. Above '22' the damage is slight and not as apparent, as with plate 17a.
	16	O6	There are at least two printings with this plate. In the first, which appears to be linked issue 4T, the control is to the right, with the right end of the jubilee line above the outer curve of the second '2'. Nick in top of second '2' and ball serif drooping. This characteristic can be differentiated from the ball serif droop of plate 18b, by the absence in this plate of the nick in the '2'. In the second printing, usually associated with issue 6T, the control is centrally placed, the top of the 'S' is flattened and there is a bump at the base left of the first '2', which is also chipped. There is no nick in the second 2.
	17a	O7	Control to the right, with right end of jubilee line just above the curve of the second '2'. Tiny nick in lower curve of 'S'. Jubilee line starting to show signs of damage, especially above the '22'.
	18b	O8	Damage to lower edge of jubilee line, above 'S' and above '22' (greater than for plate 17a). Control to the right, but with '2' within boundary of the jubilee line. Ball serif of second '2' droops.
	19b	-	First '2' with rounded leading edge and with '22' in line, from Printing A.
	19b	-	'22' out of line and second '2' dropped, from Printing B.
T22	6	-	Blunted leading edge to first '2'.
	9b	O9	Nick in outer curve of first '2'.
	17b	O10	Small nick in down-stroke of first '2'. Left base of first '2' chipped and sometimes showing a small bump in the centre.
	18b	O11	Control slightly to left. Nick in top of first '2', just above the ball serif.
	19b	-	Base and serif of first '2' thinned.



O9



O10



O11

Sheet Control and Plate Characteristics

British Stamp N20 2d. Orange Die 2

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 18, 19, 20, exception being plate 3 with a reference to Row 17)
S.G. Plate Number	Official Number		
1	45	S22,(T22)	Oval dot R19 left side rule, sometimes breaking rule to left or right at 13mm. Nick (outer) frame, right side R18 at 12mm.
2	49	S22,T22	Dot (outer) R20 left side rule at 14.25mm. ½ dot (base line) under 'P' of R20/1.
3	-	S22,T22	Lower part of R20 left side rule slightly tapered. Dot (top) under 'OP' of R20/9. Dot (breaking inner), right side rule R17 at 12.5mm. Frame break frequently found under '(E)N' of R20/2. (Waterlow plate 17)
4	-	(T22)	Dot R20 left side rule at 13mm. (Waterlow plate 4)
5	-	T22	Dot R19 left side rule at 12.5mm. Outer scratch line flaw R20 left side rule, flaw not always visible. (Waterlow plate 5)
6	-	S22,T22	Dot under 'P' of R 20/10. R18 dot central in right side rule at 13mm. (Waterlow plate 18)



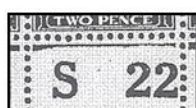
Stamp T29 Control T22 Perforated (TC87)
Printer's Plate 3 Printing B, Overprint Setting 5



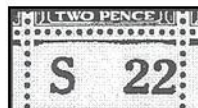
Stamp T45 Control T22 Perforated (TC118)
Printer's Plate 2 Printing A, Overprint Setting 2

British Stamp N20 2d. Orange Die 2

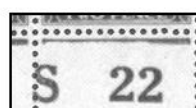
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S22	1	O12	Control to the right, beyond the jubilee line. White marks in control, but with no distinguishing characteristic. Second '2' very slightly lower than the first '2'.
	2	O13	Control to the right. Damage to the base of the second '2'.
	6	O14	Control to the left, 'S' extends beyond the jubilee line.
T22	1	O15	Small nick towards the top of the 'T' upright. Control to the right, but within the confines of the jubilee line.
	2	O16	Top right serif of 'T' chipped away from printing A.
	2	-	Control with no defects. Right edge of jubilee line just over the backward curve of the second '2' from printing B.
	3	O17	Frame break under 'N' in 'PENCE'. Printing A control well to the right, extending to under the left end of the jubilee line of R20/3. Control slopes down to the right. Printing B the control is more centrally placed, with some damage to the upper bar of the 'T' (left side).
	5	O18	Bottom of 'T' right serif chipped. Second '2' appears lower than the first '2'.
	6	O19	At least two printings exist. Printing A the control is just within the confines of the jubilee line and the base of the 'T' is slightly chipped to the right. Printing B the control extends to the right, with the right end of the jubilee line above the curve of the second '2'. The down stroke of the first '2' is weak, especially at the intersection to the base, which usually shows white markings.
	X	Example page 182	Unidentified. Characteristic shift of the control well to the left, under R20/1 and R20/2 jubilee lines. Control slopes down to the right. Jubilee line above control well worn, possibly a further printing of plate 6



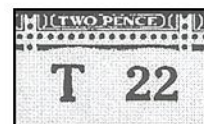
O12



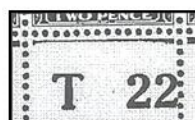
O13



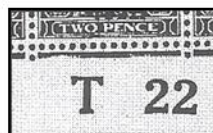
O14



O15



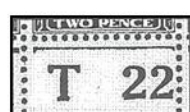
O16



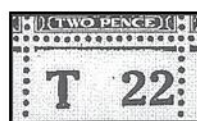
O17 (Ptg. A)



O17 (Ptg. B)



O18



O19 (Ptg. A)



O19 (Ptg. B)

Sheet Control and Plate Characteristics

British Stamp N21 2½d. Blue

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Row 20)
S.G. Plate Number	Official Number		
8b	13b	S22,T22	Circular dot under 'P' of R20/1. (Waterlow plate 6)
10	18	S21	Cut under '(P)E' of R20/1 and jubilee line scooped below '½ HAL' of R20/2 - scan B1. (provisional plate 15)
		S22,U23	As 'S21', but with additional damage to jubilee line of R20/2 - scans B3, B7.
11b	17b	S21,S22, T22,U23	Cut under 'F' of R20/2 - scans B2, B4, B6, B8. Nick in top of jubilee line under 'PE' of R20/12. (Waterlow plate 4)

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S21	10	B1	Jubilee line adjacent to R20/2 damaged.
	11b	B2	Cut in jubilee line under 'F' of stamp R20/2.
S22	10	B3	Jubilee line adjacent to R20/2 damaged. Second '2' raised compared with first '2'. Nick in down stroke of the second '2'.
	11b	B4	Cut in jubilee line under 'F' of R20/2. Second '2' raised compared with first '2'. Nick in down stroke of the second '2'.
T22	8b	B5	Control slopes down to the right and just within the confines of the jubilee line.
	11b	B6	Control slopes down to the right. Cut in jubilee line under 'F' of R20/2.
U23	10	B7	Jubilee line damaged in an undulating form. Base of '2' chipped to the left.
	11b	B8	Cut in jubilee line under 'F' of R20/2, jubilee line otherwise undamaged.



B1



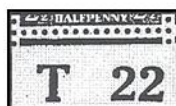
B2



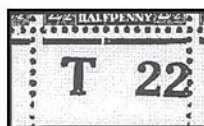
B3



B4



B5



B6



B7



B8

Sheet Control and Plate Characteristics

British Stamp N22 3d. Violet

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 19, 20, exception being plate 11 with reference to Rows 15 and 17)
S.G. Plate Number	Official Number		
5	9	T22	Minute dot in base under 'EN' of R20/11. Diamond shaped cut under 'EP' of R20/2 - scan V5.
8a	13a	S21,S22,T22	Base of R20 right side rule with bevel.
8b	13b	U22	Base of R20 right side rule with bevel. Nick (outer) R19 left side rule at 5.75mm.
11	12	S21,S22, T22,U22	Base line scooped out under 'REE P' of R20/8. Bottom of R17 right side rule with bevel. Two plates possible, first with stamp from R15/12, with frame break and missing accent (reference Royal 65). Second being with no frame break in stamp frame line. (reference Royal 84)
X, Y	-	T22	No jubilee line markings adjacent to R19 and R20.

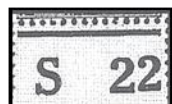
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S21	8a	V1	'S' further from the jubilee line, than with plate 11.
	11	V2	White mark in down stroke of '2'. 'S' closer to the jubilee line, than in plate 8a.
S22	8a	V3	Second '2' raised with respect to the first 2. Flat top to 'S'.
	11	V4	Second '2' slightly lowered, with respect to the first '2'.
T22	5	V5	Cut in jubilee line under 'EP' of R20/2.
	8a	V6	Control slopes down to the right. Base of first '2' chip/bevel to the left.
	11	V7	Left bar of 'T' damaged. Second '2' slightly lowered compared with the first '2'. Control within the confines of the adjacent jubilee line.
	X	V8	Nick in top curve of first '2'.
	Y	V9	Control slopes down to the right. 'T' and '22' display no damage and in line.
U22	8b	V10	Base of first '2' with chip/bevel to the left
	11	V11	Small white mark or marks in the base of the first '2'. (as though under inked)



V1



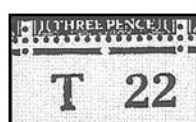
V2



V3



V4



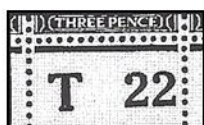
V5



V6



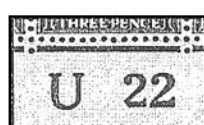
V7



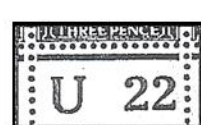
V8



V9



V10



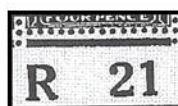
V11

Sheet Control and Plate Characteristics

British Stamp N23 4d. Grey - Green

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 19, 20)
S.G. Plate Number	Official Number		
1e	1e	R21,S21,S22 T22,U22	Dot under 'RP' of R20/1 and base line under R20/3 with bevel, lower left end. Frame break over 'FOUR' of R19/2.
2d	3c	R21,S21,S22,T22,	Dot under 'RP' of R20/2 - scans GG2, GG4, GG6, GG8. (Harrison provisional printing, plate 8)
3b	4b	U23,V23	Dot under 'RP' of R20/1 and base line under R20/3 without bevel. Split R19 left side rule (outer) at 8 to 9mm. (Waterlow plate 4)

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
R21	1e	GG1	Lower end of 'R' limb broken off. Control tilted to the left.
	2d	GG2	Dot in the jubilee line. Lower end of 'R' limb broken off. Control level and nearer to the jubilee line. Nick in upright (outer) of 'R'.
S21	1e	GG3	No dot breaking the jubilee line.
	2d	GG4	Dot in the jubilee line.
S22	1e	GG5	No dot in jubilee line. No nick in second '2'.
	2d	GG6	Dot in the jubilee line. Nick in down stroke of second '2'.
T22	There are two recorded plates with this control. Essentially plate 2d has a marking in the jubilee line, while 1e has not. Further differentiating characteristics are given in case a third plate, or reprint should be found. Plates display a frame line nick (outer) R15/12 at 5mm. Plate 1e is found with a missing accent in the overprint in position R15/12. (reference Royal 64 and 84)		
	1e	GG7	Damage to top bar of 'T'. (left side) No marking in the jubilee line. Control shift well to the left.
	2d	GG8	Dot in the jubilee line. Control shift to the right. Small nick in first '2'. Top bar of the 'T' perfect.
U22	1e	GG9	Base of first '2' chipped away on the left.
U23	3b	GG10	Nick just above the ball of the '2'.
V23	3b	GG11	Control very close to the adjacent jubilee line



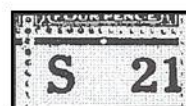
GG1



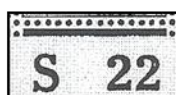
GG2



GG3



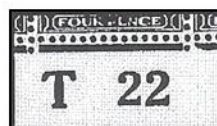
GG4



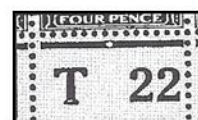
GG5



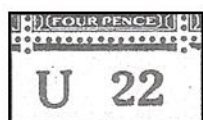
GG6



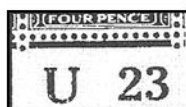
GG7



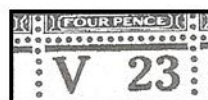
GG8



GG9



GG10



GG11

Sheet Control and Plate Characteristics

British Stamp N25 5d. Brown

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 19, 20)
S.G. Plate Number	Official Number		
2c	2c	S21,S22	Sloping cut under 'P' of R20/2 - scans B1, B2. Minute dot left end of jubilee line under R20/6.
3	3a	S22,T22,U23	Tiny internal cut R19 right side rule at 14mm. (Waterlow plate 1a)
4	4a	T22	No jubilee line markings, adjacent to Rows 19 and 20.

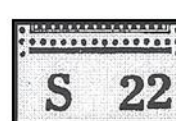
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S21	2c	B1	Sloping cut in jubilee line under 'P' of R20/2.
S22	2c	B2	Sloping cut in jubilee line under 'P' of R20/2. Second '2' level compared with the first '2'.
	3	B3	No cut in the jubilee line. Second '2' raised compared with the first '2'. Nick in the down stroke of the second '2'
T22	3	B4	End of jubilee line just above the left bar of the 'T'. Left serif of 'T' chipped away and to a greater extent than in plate 4. Plate only found in conjunction with 'T22' imperforated.
	4	B5	Control more to the right than with plate 3. Small nick in the top of the first '2'. Plate only found in conjunction with 'T22' perforated.
U23	3	B6	No distinguishing jubilee line or control markings.



B1



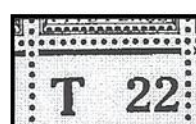
B2



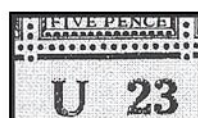
B3



B4



B5



B6

Sheet Control and Plate Characteristics

British Stamp N26 6d. Purple

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Row 20)
S.G. Plate Number	Official Number		
4	4	S21	R20/3 small coloured mark between inner and outer right frames at 9.3mm. Slight splaying of the left side rule, adjacent to R20.
6	7	S21,T22,U22,V23,W23	Projection in base line under 'X' of 'SIX' of stamp R20/1.
7	6	T22, U22,V23	No markings.



Stamp T18 Control S21 Imperforate (TC59)
Printer's Plate 4, Overprint Setting 1a



Stamp T55 Control U22 Imperforate (TC164)
Printer's Plate 6 Printing B, Overprint Setting 4

British Stamp N26 6d. Purple

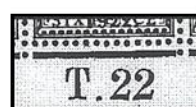
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
S21	Both Gibbons and Sampson associate plates 4 and 6, with this control. To differentiate between the two controls individually is difficult, but possible if examples of both are available.		
	4	P1	Control virtually level. Imprint slightly more delicate than for plate 6, especially in the upward serif of the '2'.
	6	P2	Control slopes down to the right.
T22	Gibbons lists the use of plate 6, with this control.		
	6	P3	Control close to the jubilee line. Top of both '2's' usually damaged, with the first '2' always damaged, just above the ball of the serif. Dot between the 'T' and '22' in the form of a hemisphere, with the lower half chipped away. Down strokes of both '2's' stronger than with plate 7.
	7	P4	Control further from the jubilee line than with plate 6. Dot between the 'T' and '22' whole. This plate displays a slight splaying of the R20 left side rule. Imprint of '22' is more delicate compared with plate 6.
U22	Gibbons lists the use of plate 6, with this control.		
	6	P5A	Printing A control dot lower than level of first '2'. Control near to the jubilee line and control letter and numerals in line. Impression finer than printing B.
		P5B	Printing B control dot lower than level of first '2'. Control impression heavier than printing A. Control near to the jubilee line and with slope down to the left.
	7	P6	Control much lower than for plate 6. Break (inner) top of second '2'. Break in down stroke of first '2'. Dot above the level of the first '2'.
V23	6	P7A	Printing A control dot above the base level of the '2' in '23'. Control impression fine.
		P7B	Printing B control dot above the base level of the '2' in '23'. Control impression displays heavier imprint compared with printing A.
	7	P8	Control dot slightly below the base level of the '2' in '23'.
W23	This is the only 'W' control in use with Irish overprints, appearing as late as December 1923.		
	6	P9	Control dot above the base level of the '2'. Dot and base left of '2' damaged, which appears as a half dot.



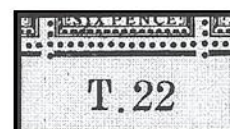
P1



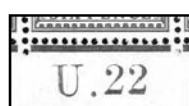
P2



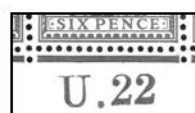
P3



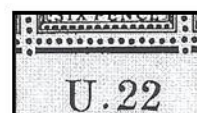
P4



P5A



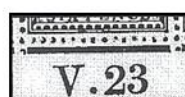
P5B



P6



P7A



P7B



P8



P9

Sheet Control and Plate Characteristics

British Stamps N29 9d. Agate and N30 9d. Olive - Green

Philatelic Plate		British Stamp	Sheet Control	Plate Characteristics (as applicable to Rows 19, 20)
S.G. Plate Number	Official Number			
1f	5c	N29	S21	Dot top of base line under 'EN' and flaw in base of jubilee line under 'CE' of R20/1.
		N30	T22,U23	Minute dot under 'PE' of R20/3. R20 nick top of left side rule.
2b	2c	N29	S21,S22	Tiny nick outer R19 left side rule at 12.8mm. Small nick R19 right side rule at 12 to 12.5mm. Plate 2b is the second printing stage of plate 2a.
		N30	T22,U23	'POSTAGE' flaw appears with this second stage printing.
3b	6b	N29	S21,S22	½ dot in base line, under 'P' of R20/2 - scans A3, A5, OG3, OG6.
		N30	T22,U23	

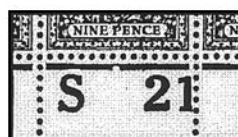
Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
Stamp N29	1f	A1	All parts of '1' of '21', just within the confines of the jubilee line.
	2b	A2	'1' of '21 just outside the boundaries of the jubilee line, especially the serif on base of the '1'.
	3b	A3	Dot breaking base of the jubilee line under 'P'.
Stamp N29	2b	A4	Control to the right. Second '2' raised with respect to the first '2'. Small nick in the down stroke of the second '2'.
	3b	A5	Dot breaking base of the jubilee line under 'P'. No nick in the down stroke of the second '2' and '22' in line.
Stamp N30	1f	OG1	Base of first '2' chipped to the left. Second '2' within the confines of the jubilee line.
	2b	OG2	Both 2's perfect. Second '2' extends beyond the jubilee line to the right.
	3b	OG3	Dot breaking base of the jubilee line, under 'P'.
Stamp N30	1f	OG4	Base serif of '2' almost flat, or slightly rounded. Control is similar to that of plate 2b, making differentiation difficult. Consistently the bottom margin of the sheet is cut quite close to the control, whereas with plate 2b, the margin is much wider.
	2b	OG5	Base serif of '2', more pointed than flat
	3b	OG6	Dot breaking base of the jubilee line under 'P'.



A1



A2



A3



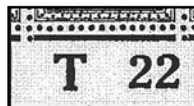
A4



A5



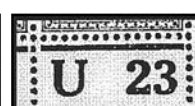
OG1



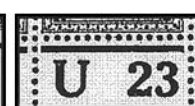
OG2



OG3



OG4



OG5



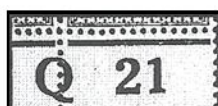
OG6

Sheet Control and Plate Characteristics

British Stamp N31 10d. Turquoise - Blue

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Row 20)
S.G. Plate Number	Official Number		
1c	2b	S21,S22	Large dot in base line under 'P' of R20/2 - scans TB2, TB4. Added two minute dots under 'PE' of R20/1. Base of rule adjacent to R20, left side bends inwards. (Waterlow plate 1c and Harrison provisional printing plate 1c).
2b	3b	Q21,S21, S22,T22	Large dot in base line under 'PE' of R20/1. (Waterlow plate 2b and Harrison provisional printing plate 2b).

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
Q21	2b	TB1	Control shifted to the left, partly under the stamp from R20/1.
S21	1c	TB2	Dot in jubilee line under 'P'.
	2b	TB3	No dot in the jubilee line. White mark in the down stroke of the '2'
S22	1c	TB4	Dot in jubilee line under 'P'. Nick in down stroke of second '2' and with second '2' raised.
	2b	TB5	No dot in the jubilee line. Second '2' slightly lower than the first '2'. Control more to the left compared with plate 1c. Small bump in the down stroke of the first '2'.
T22	2b	TB6	Base of first '2' chipped to the left.



TB1



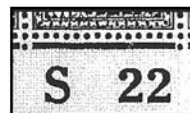
TB2



TB3



TB4



TB5

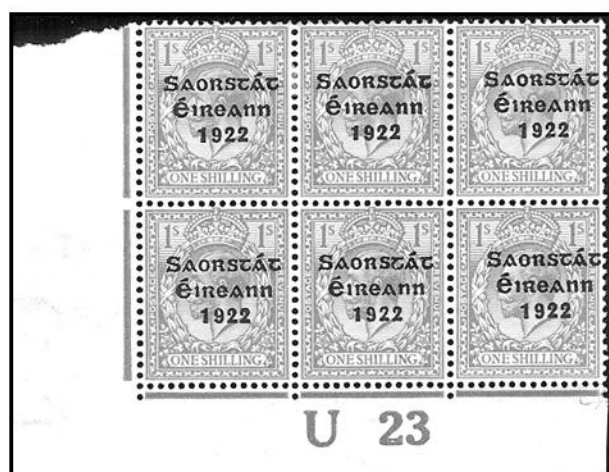


TB6

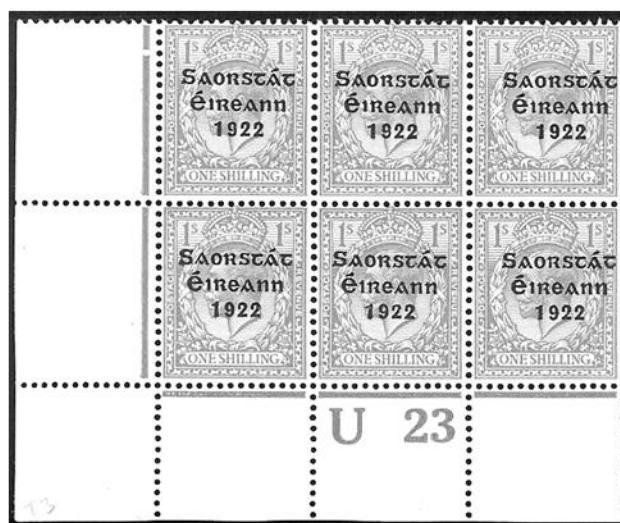
Sheet Control and Plate Characteristics

British Stamp N32 1s. Bistre

Philatelic Plate		Sheet Control	Plate Characteristics (as applicable to Rows 19, 20)
S.G. Plate Number	Official Number		
3	5	R21,S21,S22 T22,U22,U23	Nick outer right frame opposite 'V' of 'REVENUE' of Row 20/1. Nick outer of R19 left side rule at 4mm., sometimes difficult to determine.
4	6	R21,S21,S22 T22,U23	Large cut R19 left side rule at 19mm. Nick outer R20 right side rule at 8mm. (Waterlow plate 2 and Harrison plate 4).
(5c)	1d	R21	Cut under 'S' of R20/1. Nick in base right end, below R20/4. Nick inner R19 left side rule at 14mm. Dash to left, below R20/2 (Waterlow plate 5).
Z	-	T22	No jubilee line markings adjacent to rows 19 and 20.



Stamp T58 Control U23 Imperforate (TC175)
Printer's Plate 3 Printing B, Overprint Setting 4



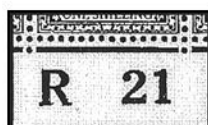
Stamp T58 Control U23 Perforate (TC176)
Printer's Plate 4 Printing A, Overprint Setting 3

British Stamp N32 1s. Bistre

Sheet Control	S.G. Plate Number	Control Scan	Control and Adjacent Jubilee Line Characteristics
R21	3	B1	Small nick in upright (left) of 'R'. Foot of down stroke of 'R' chipped to the right. Control centrally placed.
	4	B2	Control to the left, with upright of 'R', just within the confines of the jubilee line Foot of down stroke of 'R' damaged, but not chipped away.
	(5c)	-	No control and jubilee line markings adjacent to R20/2.
S21	3	B3	Control perfect and just beyond the confines of the jubilee line.
	4	B4	Strong nick mid point of down stroke of '2'. Control just within the confines of the jubilee line.
S22	3	B5	Second '2' raised compared with the first '2'. Nick in down stroke of the second '2'.
	4	B6	Second '2' slightly lower than the first '2'. No damage to the control. Control slightly more to the left than with plate 3.
T22	3	B7	Left top bar of 'T' damaged, chip in leading edge base of first '2' Printing A.
		-	Control to right, but within confines of adjacent jubilee line and +0.5mm lower than found with plate Z. Nick in top curve of first '2' Printing B.
	4	B8	Control central and crossbar of 'T' with rounded end on left Printing A.
		-	Control to right, but within confines of adjacent jubilee line and +0.5mm lower than found with plate Z. Nick in top curve of first '2' Printing B.
	Z	B9	Control to the right, with no damage and closer to base line by 0.5mm compared with plates 3 and 4 Printing B. This plate does not display a nick adjacent to 'V' (plate 3), or a cut in the left side rule R19 (plate 4).
U22	3	B10	Small nick (inner), in left upright of the 'U'.
U23	3	B11	Control to the left, with normal control impression Printing A.
		-	Control to the left, with bold impression of control Printing B.
		-	Control central, with normal control impression Printing A.
	4	B12	Control slopes down to the right Printing B.
		B13	Control central, with bold impression of control Printing C.



B1



B2



B3



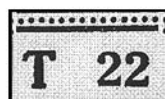
B4



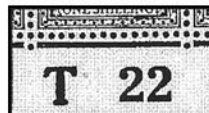
B5



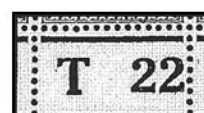
B6



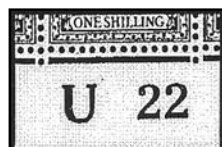
B7



B8



B9



B10



B11



B12



B13

Appendix 4

Dollard Overprint Stereo Settings

Background

Three forme settings were in use by Dollard, from which stereos, for the low value series known as issue 1T, were taken. For issue 2T it is promulgated that Dollard used stereos taken from forme setting 2, together with a composite setting made up of stereos taken from formes 1 and 3.

It is further promulgated that when Dollard's contract was taken up by Thom, that Thom undertook the final overprints for this issue, using overprint stereos, which were taken from forme setting 2.

Differentiation of overprints arising from the three stereos settings in is relatively easy, when viewing blocks of stamps.

With the Dollard process sixteen stereos taken from a 3 x 5 forme were used to overprint a full sheet, which was made up of two panes, each with 120 stamps. Two wood battened sections were in use with each pane, each section having four stereos.

Periodically when stereo clichés became worn or damaged, the faulty sections were removed and replacement sections inserted. It is therefore frequently found that the Dollard stereo varieties are not positioned constantly, as compared to overprints taken from the Thom stereos.

Stereo Setting 1

With the first setting in use, the type blocks making up the 3 x 5 forme, from which the stereos were taken, was accurately aligned, resulting in very few variations between overprints - see fig. 28.

With this first setting the characteristics display no 'R' over 'Se' variants, 'l' of 'Sealavac' is vertically above the 'n' of 'nA' and 'i' of 'hépeann' is over 'I' in '1922'.

These alignments are considered as normal, when evaluating the alignment variants arising from stereo settings 2 and 3.



fig. 28

Stereo Setting 2

In this setting the third stamp in the first row of the stereo has the 'c' of 'Sealavac' slightly raised. A further consistent variety is a diagonal cut to the uprights of the 'R' in 'Rialtar' and 'n' in 'nA' and damage to the top of 'c' in 'Sealavac'. This variety occurs on the first stamp in the first row of each stereo. 'R' over 'Se' occurs six times in each stereo from setting 2, together with other alignment variants - see fig. 29, page 173.

Stereo Setting 3

With this setting, the third stamp in the first row of the stereo, has the 'c' of 'Sealavac' raised, more than in the second setting. A further consistent variety are diagonal cuts to the uprights of 'R' and 'n', as described for setting 2. 'R' over 'Se' occurs eight times in each stereo from setting 3, together with other alignment variants - see fig. 30, page 173.

Overprint Variants from Stereo Settings 2 and 3

Stereo Setting 2

G (V1j/V2j)		A + I (V1h/V2h)
B (V1k/V2k)	A (V1a/V2a)	
		A + C (V1c/V2c)
	A (V1a/V2a)	A + D + E (V1f/V2f)
E (V1m/V2m)	B + E (V1l/V2l)	A + C/D (V1d/V2d)

fig. 29

Stereo Setting 3

A + H (V1g/V2g)	A (V1a/V2a)	A + J (V1i/V2i)
B (V1k/V2k)	A (V1a/V2a)	B + E (V1l/V2l)
C + F (V1n/V2n)		
	A + B (V1b/V2b)	A + D + E (V1f/V2f)
A + E (V1e/V2e)	B + E (V1l/V2l)	A + C/D (V1d/V2d)

fig. 30

'V1' and 'V2' variety references refer to issues 1T and 2T respectively.

Description of Setting Variants

(A) 'R' over 'Se'

This variant can be determined by the positioning of the long stroke of the 'r' in 'ΡΙΔΙΤΑΡ' being almost vertically over, or slightly to the left of the top (centre point) of the third 'α' in 'ΣεΑΛΑΘΑΕ' - see fig. 31.

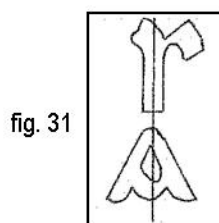


fig. 31

(B) 'l' over left shank of 'n' in 'nΑ'.

(C) 'l' over right shank of 'n' in 'nΑ'.

(D) 'l' over centre point of 'nΑ'.

(E) 'Ε' over 'l'.

(F) 'ιη' over 'l'.

(G) Diagonal cut to upright of 'R' in 'ΡΙΔΙΤΑΡ' and first leg of 'n' of 'nΑ'.

Damaged top to 'ε' in 'ΣεΑΛΑΘΑΕ'

(H) Diagonal cut to upright of 'R' in 'ΡΙΔΙΤΑΡ' and first leg of 'n' of 'nΑ'.

(I) Raised 'ε' in 'ΣεΑΛΑΘΑΕ' (slight).

(J) Raised 'ε' in 'ΣεΑΛΑΘΑΕ'.

Identification of Overprint Stereo Settings from Control Blocks of Six Stamps

Stereo Setting 1

With stamps 1 to 3, from rows 19 and 20 the overprint is accurately aligned. The 'r' of 'ΡΙΔΙΤΑΡ' always appears slightly to the right of the third 'α' of 'ΣεΑΛΑΘΑΕ'.

Stereo Setting 2

In row 19, the overprint on stamps 2 and 3, shows the 'r' of 'ΡΙΔΙΤΑΡ' as being vertically above the third 'α' of 'ΣεΑΛΑΘΑΕ' and from row 20 stamp 3 which display the same characteristics. For the 1d. value, the same alignment variants occur, on stamps 11 and 12 from row 19 and stamp 12 from row 20.

Stereo Setting 3

As setting 2, but in addition to the alignments, detailed above, the first stamp from row 20, also displays the 'r' of 'ΡΙΔΙΤΑΡ', as being over the third 'α' in 'ΣεΑΛΑΘΑΕ'. For the 1d. value, the alignment variants, are as setting 2, with the addition of stamp 10 from row 20.

Appendix 5

Thom Overprint Settings Issues 4T and 6T

Background

Ten individual overprint settings were used by Thom for their five line overprint issues 4T and 6T.

The cliché settings were made up using either 12 x 10 or 4 x 4 stereos. With the basic 4 x 4 stereo it was necessary to sub-divide six stereos into a 4 x 3 arrangement in order to make up a setting suitable for the overprinting of 12 x 10 sheet pane.

As a result of this division of stereos, three stereo patterns were possible. Whilst pattern (1) was the most common, pattern arrangements (2) and (3) are also known to have been used. For stereo pane settings in use - see fig.32.

With some settings the actual stereo pattern arrangement in use, has not been established. As a result it can therefore be difficult to establish the repetition of consistent overprint variants, in panes which make up a full sheet.

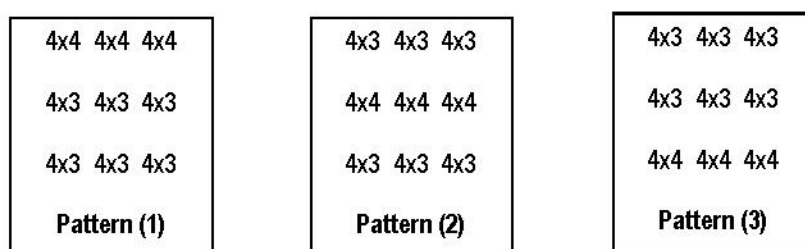


fig. 32

Datum Points for Measurements

- (1) From the left - hand side of the upright of the 'R' in 'Rialtar' on the first stamp of the row to the same point on the 'R' of the second stamp.
- (2) From the left - hand side of the upright of the 'R' on the second stamp of the row to the same point on the 'R' of the third stamp.
- (3) From the left - hand side of the upright of the 'R' in 'Rialtar' on the first stamp of the row to the extreme right - hand side of the 'r' on the third stamp.

For the 1d value the measurements are taken from tenth, eleventh and twelfth stamps from rows 19 and 20, being R19/10,11,12, and R20/10,11,12.

This change is made as the sheet control for the 1d. value is under the eleventh stamp from row 20.

For measurement points, between stamps 1,2 and 3, or stamps 10, 11 and 12 - see fig. 33.

Overprint settings 1, 2 and 3 were not in use with the 1d. value.

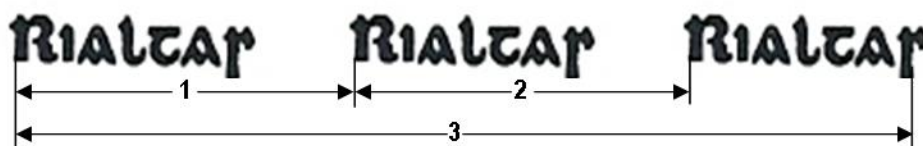


fig. 33

The following sections of this appendix detail the differentiating features between the Thom overprint settings in use with issues 4T and 6T. The listings commence with a tabulation of measurements, together with the stereos in use. Minor measurement discrepancies may arise, which is due to paper shrinkage.

In the setting listings, if the stamp sheet position is highlighted with a grey infill the features specifically relate to variants found with control blocks of six stamps, from rows 19 and 20 and stamps 1 to 3. The exception being with the 1d. value, where the referral is to stamps 10 to 12 in the same rows.

Overprint Setting Measurements and Stereo Formats

Overprint Setting	Row Location	Measurement (mm)			Basic Stereo Format	Overprint Issues in use with Setting
		(1)	(2)	(3)		
1 (a & b)	19	20.0	20.0	50.8	12 x 10	4T
	20	20.0	20.0	50.6		
2 (a & b)	19 & 20	20.1	20.2	51.5	4 x 4	4T & 6T
3	19	20.0	20.0	50.8	4 x 4	4T & 6T
	20	20.0	20.0	50.7		
4	19	19.7	19.8	50.5	4 x 4	6T
	20	19.9	19.9	50.5		
5	19	20.5	19.9	51.3	4 x 4	6T
	20	20.5	19.8	51.3		
6	19 & 20	20.4	20.0	51.4	4 x 4	6T
7	19	19.8	19.8	50.5	4 x 4	6T
	20	19.8	19.8	50.7		
8	19 & 20	19.8	19.8	50.5	4 x 4	6T
9	19	20.5	19.7	51.0	4 x 4	4T & 6T
	20	20.5	19.8	50.9		
10	19 & 20	19.8	20.4	50.8	4 x 4	6T

Setting Features

Overprint Settings 1a and 1b (applicable Issue 4T - Stamps T15, 16, 17, 18, 19)

Sheet Position	Overprint Setting Features
R8/3	Large full-stop after date.
R9/6,7,8	'R' over 'e'.
R9/12	Slightly dropped 'c' in 'SeALAOAC'.
R18/1	Damaged first 'a' in 'SeALAOAC'.
R19/3	'c' of 'SeALAOAC' perfect (Setting 1a)
R19/3	'c' of 'SeALAOAC' damaged and second 'n' in 'hEINEAN', with damage to right leg. (Setting 1b)
R19/6,7,8	'R' over 'e'.
R19/12	Slightly dropped 'c' in 'SeALAOAC'.
R20/2	Second '2' of '1922.' thinned ‡ (Setting 1b) - see page 176, fig. 36.
R20/3	Full-stop after the date is slightly dropped.
R20/2, R20/3 (minor deviations to aid selection of setting)	Right side of '1' in '1922.' almost under centre of 'i' in 'hEINEAN' and stop after date, close to '1922.' (Setting 1a) - see page 176, figs. 34 and 35. Right side of '1' of '1922.' slightly to left side of 'i' in 'hEINEAN' and stop after date, further from '1922.' (Setting 1b) - see page 176, figs. 36 and 37.
R8 to 20/1 to 4	Raised overprint on left stamp, resulting in thirteen out of alignment pairs.
All Stamps	'1' of date normally to the left of the 'i' in 'hEINEAN'. (except stamps R20/2 and R20/3)
Type runs down to the right. Fairly light overprint impression.	

Setting Features

Overprint Setting 1a

Row 20/2



fig. 34

Row 20/3



fig. 35

Rows 20/2 and 20/3 - figs. 34 and 35.

Right side of '1' in '1922.' almost under centre of the 'i' in 'hÉireann'.

Full stop after '1922.' closer to the date than in Setting 1b.

Settings 1a and 1b features only apply to overprinted stamps from issue 4T.

Overprint Setting 2a

Row 20/2



fig. 38

Triangular (right angled) full stop after '1922.'

Overprint Setting 1b

Row 20/2



fig. 36

Row 20/3



fig. 37

Rows 20/2 and 20/3 - figs. 36 and 37.

Right side of '1' in '1922.' slightly to the left of the 'i' in 'hÉireann'.

Full stop after '1922.' is wider spaced than with Setting 1a.

Row 20/2 - fig. 36.

Thinned second '2' in '1922.' (not constant).

Overprint Setting 2b

Row 20/2

Full stop after '1922.' undamaged.

Sub-settings 2a and 2b features apply to overprinted stamps from issues 4T and 6T.

Some of the minor variants highlighted above, whilst being useful for establishing settings, are not significant enough to warrant being classified as varieties or flaws, in the main text accompanying issues 4T and 6T.

Setting Features

Overprint Settings 2a and 2b

(applicable to Issue 4T - Stamps T15, 16, 17, 18, 19 and Issue 6T - Stamps T27, 28, 29, 31, 34, 38)

Sheet Position	Overprint Setting Features
R8/4	Broken 'i' in 'ΡΙΑΥΤΑΡ'.
R9/6,7,8	'R' over 'e'.
R12/1	Damaged 'S' of 'ΣΕΑΛΑΘΑΟ'. (Setting 2a) ‡
R12/2	Break in left arm of 'A' in 'ΗΕΙΠΕΑΝΝ'. (Setting 2a) ‡
R12/3	Chip out of second 'e' of 'ΗΕΙΠΕΑΝΝ'. (Setting 2b) ‡
R12/1,2,3	'R' over 'Se' and 'U' over 'na'.
R12/4	Damaged first 'E' of 'ΗΕΙΠΕΑΝΝ'. (Setting 2b) ‡
R12/4	'R' over 'Se', 'E' over '19' of date, 'U' over 'na' and wide 'E' and 'ea' in 'ΗΕΙΠΕΑΝΝ'.
R12/5	Break in 'U' of 'ΣΕΑΛΑΘΑΟ'. (Setting 2a) ‡
R12/6	Damaged 'e' of 'ΣΕΑΛΑΘΑΟ' and second 'e' of 'ΗΕΙΠΕΑΝΝ'. (Setting 2a) ‡
R12/5,6	'R' over 'Se', 'E' over '19' of date and 'U' over 'na'.
R17/3	'R' of 'ΡΙΑΥΤΑΡ' shows shortened right leg. (Setting 2a) ‡
R17/3	Chip out of 'i' in 'ΡΙΑΥΤΑΡ'. (Setting 2b) ‡
R17/4	Chip out of first 'A' of 'ΣΕΑΛΑΘΑΟ'. (Setting 2a) ‡
R17/4	Second 'A' of 'ΣΕΑΛΑΘΑΟ' with right leg flaw. (Setting 2b) ‡
R17/3,4	'R' over 'Se' and 'U' over 'na'.
R17/6	Damaged second '2' in '1922.'. (Setting 2a) ‡
R17/5,6	'R' over 'S' and 'AU' over 'na'.
R19/3	Overprint heavy type compared to the first two stamps in Row 19. (Setting 2a)
R19/3	'1' of '1922' almost vertically under 'i' in 'ΗΕΙΠΕΑΝΝ'.
R19/4	'R' over 'e'.
R19/5,6	'R' over 'e' and 'E' over '1' of date.
R20/2	Full-stop after date usually damaged in a triangular shape. (Setting 2a) ‡ See page 176, fig. 38
R20/2	Full-stop after date undamaged. (Setting 2b) ‡
R20/3	Top of 'U' in 'ΡΙΑΥΤΑΡ' with chip or crack.
R20/3	Overprint heavy type compared to the first two stamps in Row 20. (Setting 2a)
All Stamps	'1' of date normally to the left of 'i' in 'ΗΕΙΠΕΑΝΝ'. (except R19/3)
	No out of alignment pairs (OAP).

Setting Features

Overprint Setting 3

(applicable to Issue 4T - Stamps T15, 16, 17, 18, 19 and Issue 6T - Stamps T27, 28, 29, 31, 34)

Sheet Position	Overprint Setting Features
R8/1	Damaged 'A' in 'Sealaoac' ‡.
R9/6,7,8	'R' over 'e'.
R12/4	Damaged 'A' in 'Sealaoac' ‡.
R12/5	Damaged left arm of 'A' in 'héineann' ‡.
R12/6	Damaged tip of 'é' in 'héineann' ‡.
R12/5,6	'R' over 'Se', 'é' over '19' of date and 'U' over 'na'.
R17/2	Broken 'r' in 'rialtar' ‡.
R17/3	'R' over 'Se' and 'U' over 'na'.
R17/4	'R' over 'Se' and 'U' over 'na' and wide 'ac' of 'Sealaoac'.
R17/5,6	'R' over 'S' and 'AU' over 'na'.
R19/2	'U' of 'Sealaoac' more to right of 'n' of 'na', in comparison to overprint Setting 2.
R19/3	'i' of 'héineann' over '1' of '1922'.
R19/4	'R' over 'e'.
R19/5,6	'R' over 'e' and 'é' over '19' of date.
R20/1	'h' and/or 'ih' of 'héineann' broken, see fig. 39.
R20/2	'1' of date is shortened and with distorted second '2' in '1922' and stop after date often deformed - see fig. 40.
R1 to R4/9 to 12 R11 to R14/9 to 12	Overprints dropped. Overprints raised. Raised overprint left stamp, resulting in eight out of alignment pairs.
Type runs down to the right	

Row 20/1



fig. 39

Row 20/2



fig. 40

Setting Features

Overprint Setting 4

(applicable to Issue 6T - Stamps T26, 27, 28, 29, 31, 34, 35)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Row 19 (1) 19.9, (2) 20.5, (3) 51.4mm and for Row 20 (1) 19.8, (2) 20.5, (3) 51.3mm
Overprint Setting Features	
R9/5,6	'R' over 'e'.
R19/1,2	'É' directly over '1' of date.
R11 to R14/5 to 8	Raised overprint on left stamp, resulting in eight out of alignment pairs.
R19/10	'19' of the date is under the 'É' of 'hÉIPEANN' in R19/10.
Type runs down to the right	

Overprint Setting 5 (applicable to Issue 6T - Stamps T25, 26, 27, 28, 29, 31, 33, 34, 37, 38)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Rows 19 and 20 (1) 20.5, (2) 19.8, (3) 51.5mm
Overprint Setting Features	
R6/1,2,3	'R' over 'Se' and 'U' over 'nA'.
R6/4	'R' over 'Se', 'É' over '19' of date, 'U' over 'nA' and wide 'É' and 'eA' in 'hÉIPEANN'.
R8/5	Broken 'i' in 'hÉIPEANN'.
R9/5	Chip out of 'U' in 'SeAΛAΘAΘ' ‡.
R9/6	Chips out of 'i' in 'hÉIPEANN' ‡.
R9/5,6	'R' over 'Se', 'É' over '19' of date and 'U' over 'nA'.
R9/9	Broken 'h' in 'hÉIPEANN' (later printings) ‡.
R16/5,6,12	'R' over 'e' and 'É' over '19' of date ‡.
R16/11	'R' over 'e'.
R19/2,3	'É' directly over '1' of date.
R19/1,10	'i' over '1' of date.
R19/11,12	'É' directly over '19' of date.
R20/1	Small circular break in the right leg of the first 'A' in 'SeAΛAΘAΘ'.
R20/4	Split 'r' in 'RiAΛTAp'.
No out of alignment pairs, exception being stamps from rows 19 and 20, where 'RiAΛTAp' is out of alignment on adjacent stamps.	

Setting Features

Overprint Setting 6 (applicable to Issue 6T - Stamps T25, 26, 27, 29, 31, 33, 34, 38)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Rows 19 and 20 (1) 20.5, (2) 19.8, (3) 51.2mm
	Overprint Setting Features (similar to Setting 5, plus variants as listed)
R15/7	Broken 'U' in 'R1ALCAR'.
R19/5	'R' over 'e'.
R19/6,7	'R' over 'e' and 'E' over '19' of date.
R20/1	No circular break in the right leg of the first 'A' in 'SeALADAC'.
	Type runs straight. No out of alignment pairs and stamps in rows 19 and 20, 'R1ALCAR' is in perfect horizontal alignment with adjacent stamps.

Overprint Setting 7 (applicable to Issue 6T - Stamps T25, 26, 28, 29, 33, 37)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Rows 19 (1) 19.8, (2) 19.9, (3) 50.5mm and Row 20 (1) 19.9, (2) 19.9, (3) 50.6mm
	Overprint Setting Features
R1/7,11	'R' over 'Se'.
R1/9	Broken 'S' in 'SeALADAC'.
R1/10	Damaged '9' in '1922'.
R1/8,12	'R' over 'Se' and wide 'AC' in 'SeALADAC'.
R17/8,12	Split 'r' in 'R1ALCAR'. (Common also for bottom half of 'r' to be missing)
R19/10,11,12	'1' of the date is directly under the 'E' in 'hE1neAM'.
R20/1	Small white line flaw (nick) through top of 'S' of 'SeALADAC'.
R1 to R4/ 5 to 8 R11 to R14/ 5 to 8	Overprints raised. Raised overprint on left stamp resulting in sixteen out of alignment pairs.

Overprint Setting 8 (applicable to Issue 6T - Stamps T25, 27, 29, 30, 31, 32, 33, 34, 35, 37, 38)

Sheet Position	Overprint Setting Features
This Setting is promulgated as being the second state printing of Setting 7, as such the variants are replicated. Furthermore the dimensions and characteristics for the 1d. value, for both Settings 7 and 8, are identical.	
R1/7,11	'R' over 'Se'.
R1/9	Broken 'S' in 'SeALADAC'.
R1/10	Damaged '9' in '1922' ‡.
R1/8,12	'R' over 'Se' and wide 'AC' in 'SeALADAC'.
R17/8,12	Split 'r' in 'R1ALCAR'. (Common also for bottom half of 'r' to be missing)
R19/10,11,12	'1' of the date is directly under the 'E' in 'hE1neAM'.
R20/1	'S' in 'SeALADAC' deformed together with white line flaw (nick) through top of 'S' and damaged '9' in '1922'. Extent of flaw (nick) in 'S' more pronounced, than that found with Setting 7.
R1 to 14/9 to 12 R15 to 17/ 5 to 8	Overprints dropped. As a result there are twenty out of alignment pairs. (A sheet has been recorded with a setting pattern, which displays different positions)

Setting Features

Overprint Setting 9

(applicable to Issue 4T - Stamps T15,16,17 and Issue 6T- Stamps T25,26,27,29,30,31,32,34,36,37,38)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Row 19 (1) 20.0, (2) 20.5, (3) 51.4mm and Row 20 (1) 20.0, (2) 20.5, (3) 51.2mm
	Overprint Setting Features
R10/4	Split 'r' in 'ΡΙΑΛΤΑΡ'.
R11/9	Colon for 'i' in 'ΡΙΑΛΤΑΡ'.
R19/2	Small hole in the top of the 'r' in 'hÉIPEANN'.
R19/3	'o' of 'ΣεΑΛΑΘΑĆ' broken, and with hairline through the 'i' in 'hÉIPEANN'.
R19/10	'i' is over '1' of date.
R19/11	'Éi' over '1' of date.
R19/12	'19' of the date is directly under the 'Éi' of 'hÉIPEANN'.
R20/1	Vertical notch in the top of the 'R' in 'ΡΙΑΛΤΑΡ'.
R20/5	Short '1' in '1922'.
R1 to 4/6 to 8 R15 to 17/5 to 8	Overprints raised. Overprints dropped. As a result there are fourteen out of alignment pairs.
	Type runs down to the right.

Overprint Setting 10 (applicable to Issue 6T - Stamps T25, 26, 29, 31,33, 34)

Sheet Position	1d. Stamp T26 Measurements
R19 & R20/10 to 12	Row 19 (1) 19.8, (2) 19.7, (3) 50.4mm and Row 20 (1) 19.9, (2) 19.7, (3) 50.4mm
	Overprint Setting Features
R6/4,5,6	'R' over 'e'.
R19/3,10,11	'Éi' of 'hÉIPEANN' directly over '1' of date.
R20/2	Small inner bulge on the right leg of the first 'A' of 'ΣεΑΛΑΘΑĆ'.
R20/10	'R' of 'ΡΙΑΛΤΑΡ' commonly broken and the 'e' of 'ΣεΑΛΑΘΑĆ' appears as a 'c'.
	There are no out of alignment pairs.

Overprint Alignment Varieties

Appendix 6 sets out in detail alignments, for varieties 'R/S', 'R/Se' and 'Éi/19', which are found with stamps 1 to 6 from settings 2, 3 and 5 and stamps 7 to 12 from settings 7 and 8. Appendix 6 also highlights alignment varieties 'R/e', together with 'Éi' over '19' positions, which are found with stamps 4 to 8 from settings 1,2,3,4,5,6 and 10 and stamps 11,12 from setting 5.

In this compendium stage 1 variants of 'Éi' over '1', 'i' over '1', 'l' over 'na' and 'R' over 'Se' are taken as normal alignments. However they are listed, excepting 'R/Se(1)', if they occur with corner control blocks, as an aid to identifying the settings in use with controls, or if they occur together with other line alignment varieties.

Thom Overprint Settings Issue 8T

Background

Two overprint stereotypes were in use for the wide setting issue by Thom. The stereotypes were arranged in a 240 cliché master plate format, which was electrotyped.

Datum Points for Measurements

- (1) From the left-hand side of the '1' in '1922.' on the first stamp in row 20 (R20/1), to the same position on the second stamp in the same row (R20/2).
- (2) From the left-hand side of the '1' in '1922.' on the first stamp in row 20 (R20/1), to the same position on the third stamp in the same row (R20/3).

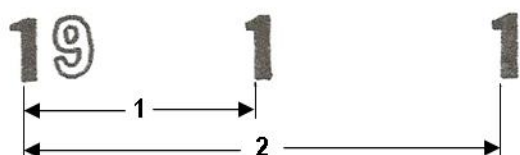


fig. 41

Overprint Setting 1

Dimensions (1) 20mm (2) 40.5mm

Other features: (R20/1) - 'é' of 'Sealadaic' has a long pointed end and frequently found with a flattish bottom.

1d. value dimensions are the same.

Other features for 1d value : (R 20/10, R20/12), left hand side of the base of the second '2' in '1922.' is damaged or blunted.



Stamp T45 Control T22 Perforated (CL117)
Printer's Plate X, Overprint Setting 1

Variants

With issue 8T this compendium does not attempt to classify, minor damage or chips out of letters.

The main distinguishing feature between the two settings, is the measurements of the year date '1922.', on stamps from the twentieth row.

For the 1d. stamp value the datum points for measurements change as follows -

- (1) From the tenth stamp in row 20 (R20/10) to the same position on the eleventh stamp (R20/11)
- (2) From the tenth stamp (R20/10) to the twelfth stamp in the row (R20/12).

The measurement datum points, between stamps 1,2,3 and stamps 10,11,12 are shown in fig. 41.

Overprint Setting 2

Dimensions (1) 20.5mm (2) 40.75mm

Other features: (R20/1) - 'é' of 'Sealadaic' is normal, both ends being equally blunt, not as setting 1.

1d.value dimensions are (1) 20.25mm (2) 40.75mm

Other features for 1d value : (R20/10, R20/12), '22' in '1922.' perfect, not as setting 1.



Stamp T45 Control T22 Perforated (CL117)
Printer's Plate 2, Overprint Setting 2

Whilst these variants are useful as an aid to establishing settings, they are not significant enough to be classified as varieties or flaws.

Thom Overprint Settings Issue 9T

Background

For this issue five different overprint settings were used by Thom.

Setting 1 used a type set 12 x 10 overprint setting for each pane.

Setting 2 used basic 4 x 4 stereos, with six stereos being sub-divided into 4 x 3 units in order to make up a 12 x 10 pane format.

Settings 3, 4 and 5 made use of a basic 10 x 6 stereo. This full stereo was normally placed in the upper right position in a setting.

In order to complete a pane format other stereos were sub-divided into 10 x 4, 2 x 6 and 2 x 4 segments.

The normal configuration is shown in fig. 42, but it is also known that in some cases the positioning of the 2 x 6 and 2 x 4 segments were reversed.

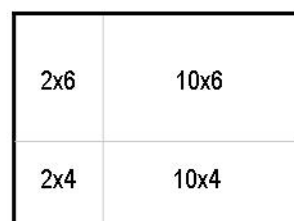


fig. 42

Datum Points for Measurements

- (1) From the left-hand side of the '1' in '1922' on the first stamp in row 20 (R20/1), to the same position on the second stamp in the same row (R20/2).
- (2) From the left-hand side of the '1' in '1922' on the first stamp in row 20 (R20/1), to the same position on the third stamp in the same row (R20/3).

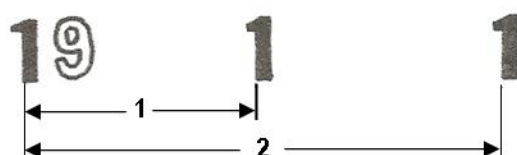


fig. 43

For the 1d. value the datum points for measurements change as follows -

- (1) From the tenth stamp in row 20 (R20/10) to the same position on the eleventh stamp (R20/11)
- (2) From the tenth stamp (R20/10) to the twelfth stamp in the row (R20/12).

The dimensions are recorded against the relevant setting, if attributable to the 1d. value.

For measurement datum points between stamps 1, 2, 3 or stamps 10, 11, 12 - see fig. 43.

Overprint Setting Measurements and Stereo Formats

Overprint Setting	Row Location	Measurement (mm)		Basic Stereo Format
		(1)	(2)	
1	20	20.25	40.75	12 x 10
2	20	20.25	40.75	4 x 4
3	20	20.25	42.50	10 x 6
4	20	20.00	42.00	10 x 6
5	20	20.00	43.00	10 x 6

In the overprint setting features tabled on page 184, if the stamp sheet positions are highlighted with a grey infill, the detail specifically relates to variants to be found with control

blocks of three stamps from row 20 stamps 1 to 3.

The exception being the 1d. value, where the reference is to stamps 10 to 12 from row 20.

Setting Features

Overprint Setting 1 (applicable to Issue 9T - Stamps T47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58)

Sheet Position	1d. Stamp T48 Measurements
R20/10 to 12	Row 20 (1) 20.50, (2) 40.60 mm.
	Overprint Setting Features
R15/12	For some printings there is 'no accent' or the 'accent' has been inserted on the second 'Δ' of 'ΣΑΟΡΣΤΑΤ'.
R20/1	Final '2' of date dropped and in some printings the '1' is slightly higher than the '9' in '1922.'. Frequently the '1' from R20/1 is shorter than the '1' from R20/2.
R20/2	Chip out of the first 'τ' of 'ΣΑΟΡΣΤΑΤ' common - see fig. 44 ‡.
R20/11	'1' in '1922.' slightly below '9'.

Overprint Setting 2 (applicable to Issue 9T - Stamps T47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58)

Sheet Position	1d. Stamp T48 Measurements
R20/10 to 12	Row 20 (1) 20.60, (2) 40.40 mm.
	Overprint Setting Features
R7/10, R10/10	'S' over 'Ε' on some printings.
R20/1	Final '2' of the date is raised.
R20/1	Small circular defect in right leg of first 'Δ' in 'ΣΑΟΡΣΤΑΤ'.
R20/2	Final '2' of the date is raised ‡.
R20/2	First 'τ' of 'ΣΑΟΡΣΤΑΤ' perfect - see fig. 45.
R20/11	'1' in '1922.' in line with other numerals.

Overprint Setting 3 (applicable to Issue 9T - Stamps T47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58)

Sheet Position	1d. Stamp T48 Measurements
R20/10 to 12	Row 20 (1) 20.60, (2) 40.40 mm.
	Overprint Setting Features
R20/1	Small hole in the final '2' of the date ‡.
R20/2	Break in tip of upward curve of first 'τ' in 'ΣΑΟΡΣΤΑΤ' - see fig. 46.
R20/11	'9' in '1922.' slightly lower than the '1'.
All	Overprint impressions are usually thicker, than with Settings 1 and 2.

Overprint Setting 4 (applicable to Issue 9T - Stamps T47, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58)

Sheet Position	Overprint Setting Features
R20/1	Figures in '1922.' normal and in line.
R20/2	First 'τ' in 'ΣΑΟΡΣΤΑΤ' is larger and deformed, compared with a normal, see fig. 47.
	Overprint Setting 4 not use with the 1d. stamp.

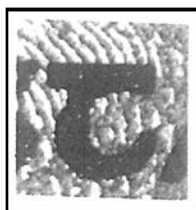
Overprint Setting 5 (applicable to Issue 9T - Stamps T47, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58)

Sheet Position	Overprint Setting Features
R20/1	Figures in '1922.' normal and in line.
R20/2	First 'τ' in 'ΣΑΟΡΣΤΑΤ' is usually split, near to its base - see fig. 48.
	Overprint Setting 5 not use with the 1d. stamp.

Setting Features



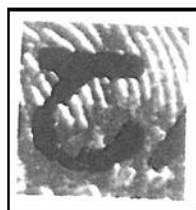
Setting 1
fig. 44



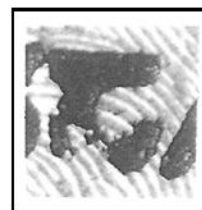
Setting 2
fig. 45



Setting 3
fig. 46



Setting 4
fig. 47



Setting 5
fig. 48

Variants

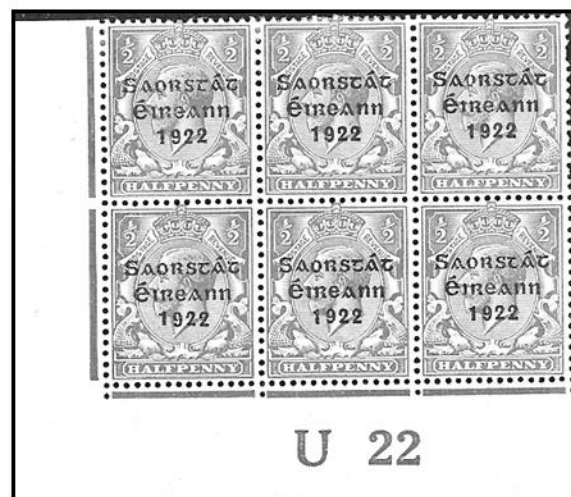
With issue 9T this compendium does not classify, minor damage or chips out of letters.

Whilst these variants are useful for establishing settings, they are not significant enough to be classified as varieties or flaws.

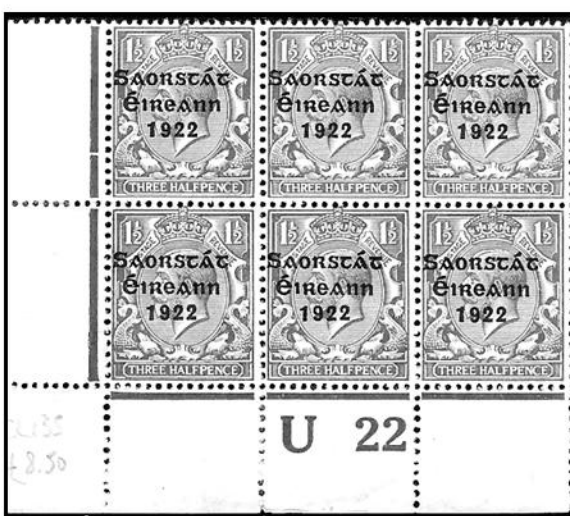
Issue 9T Control Block Examples



Stamp T47 Control U22 Perforate (TC136)
Overprint Setting 1, Printer's Plate 66b



Stamp T47DB Control U22 Imperforate (TC182PT)
Dull Black Ink
Overprint Setting 1, Printer's Plate 73



Stamp T49 Control U22 Perforate (TC148)
Overprint Setting 2, Printer's Plate 25



Stamp T56 Control U23 Imperforate (TC168)
Overprint Setting 3, Printer's Plate 3b

Issue 9T Control Block Examples



Stamp T58 Control U23 Imperforate (TC175)
Overprint Setting 4, Printer's Plate 3



Stamp T54 Control T22 Imperforate (TC161)
Overprint Setting 5, Printer's Plate 3 or 4

Setting Features

Harrison Overprints (Coil Stamps) Issues 5T and 10T

Harrison overprints were confined to stamps which were used for commercial stamp affixing machines, in use with the ½d., 1d., 1½d. and 2d. values.

With the five line overprints the 'r' is always over 'se' and the overprint is longer and broader than found with the Thom issue - issue 5T versus issue 6T.

For the Harrison three line overprint the minor differences compared with the Thom issue is

the overprint height and the fact that the small 'e' of 'ÉIREANN' is significantly raised - issue 10T versus issue 9T.

Since these overprints were only issued in coils, no overprint setting data is available.

For plate preparation the five line overprints used a 3 x 10 stereo, whereas the later three line overprints used a 6 x 5 stereo, both requiring eight stereos to complete a setting for a sheet of 240 overprints.

Appendix 6

Thom Overprint Alignment Varieties Issues 4T and 6T

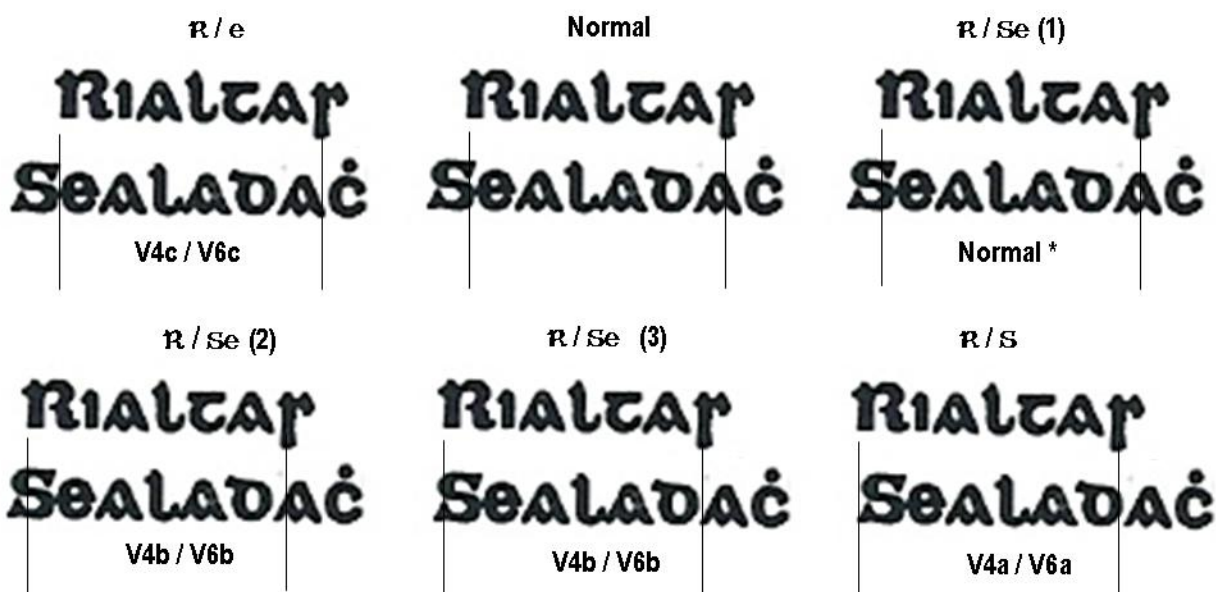
The basic Thom five line overprint in use with issues 4T and 6T is shown in fig. 49.

With some settings line shifts have been recorded, which give rise to a range of varieties - V4a to V4g with issue 4T and V6a to V6g with issue 6T. These variants are due to line shifts, as detailed below:

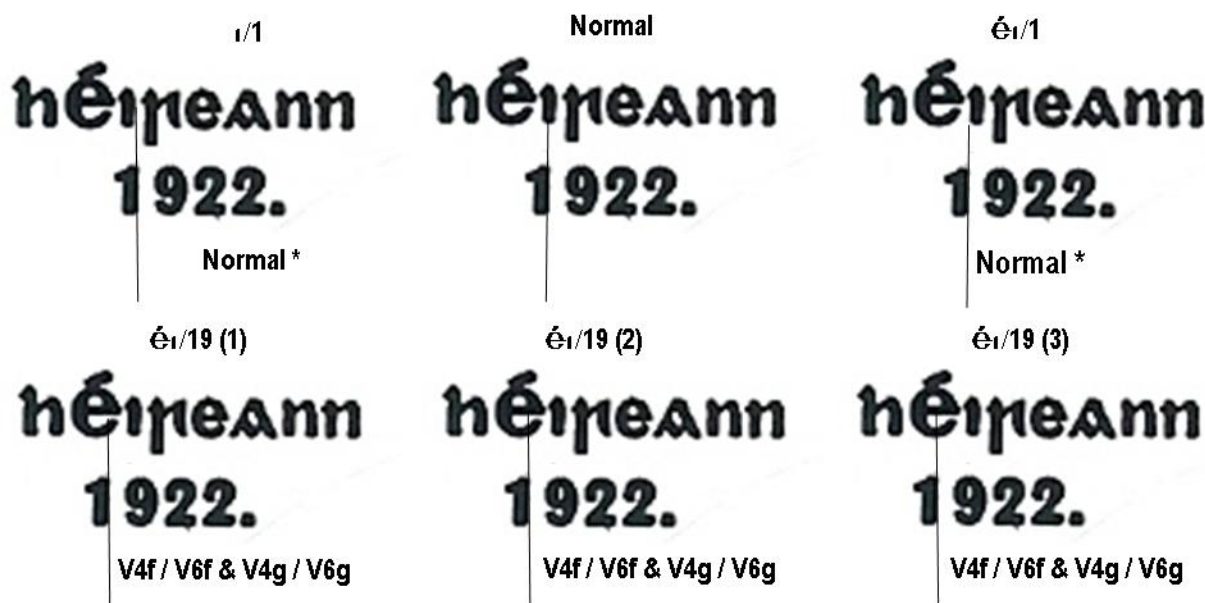


fig. 49

Varieties - R/e, R/Se, R/S (due to relative alignment of lines 1 and 2)



Varieties - Éi/1, Éi/19, i/1 (due to relative alignment of lines 4 and 5)



Alignments 'Éi' over '19' are found in conjunction with 'R' over 'Se' and 'R' over 'e' variants.

* In this compendium 'R/Se (1)', 'i/1' and 'Éi/1' are considered to be normal alignments.

Thom Overprint Alignment Varieties Issues 4T and 6T

Overprint Setting & Issue	Row in Sheet	Stamp Position in Row					
		1	2	3	4	5	6
2 (2a & 2b) 4T / 6T	12	R/Se(2)	R/Se(2)	R/Se(2)	R/Se(3) Éi/19(1) wide 'Éi' & 'eΔ'	R/Se(3) Éi/19(2)	R/Se(3) Éi/19(2)
	17			R/Se(2)	R/Se(3)	R/S	R/S
3 4T / 6T	12					R/Se(3) Éi/19(3)	R/Se(3) Éi/19(2)
	17			R/Se(2)	R/Se(2) wide 'ac'	R/S	R/S
5 6T	6	R/Se(2)	R/Se(2)	R/Se(2)	R/Se(2) Éi/19(1) wide 'Éi' & 'eΔ'		
	9					R/Se(3) Éi/19(3)	R/Se(3) Éi/19(2)
Overprint Setting & Issue	Row in Sheet	Stamp Position in Row					
		7	8	9	10	11	12
7 & 8 6T	1	R/Se(2)	R/Se(2) wide 'ΔC'			R/Se(2)	R/Se(2) wide 'ΔC'

Wide 'Éi' and 'eΔ' in 'hÉiπeΔnn' is found in one position with settings 2a and 2b and once with setting 5, where a stereo from setting 2 was incorporated.

Wide 'ΔC' in 'SeΔΛΔΘΔC' occurs in one position with setting 3 and two positions with settings 7, 8.

Variants only apply if stamps from issues 4T and 6T, were in use with the listed settings.

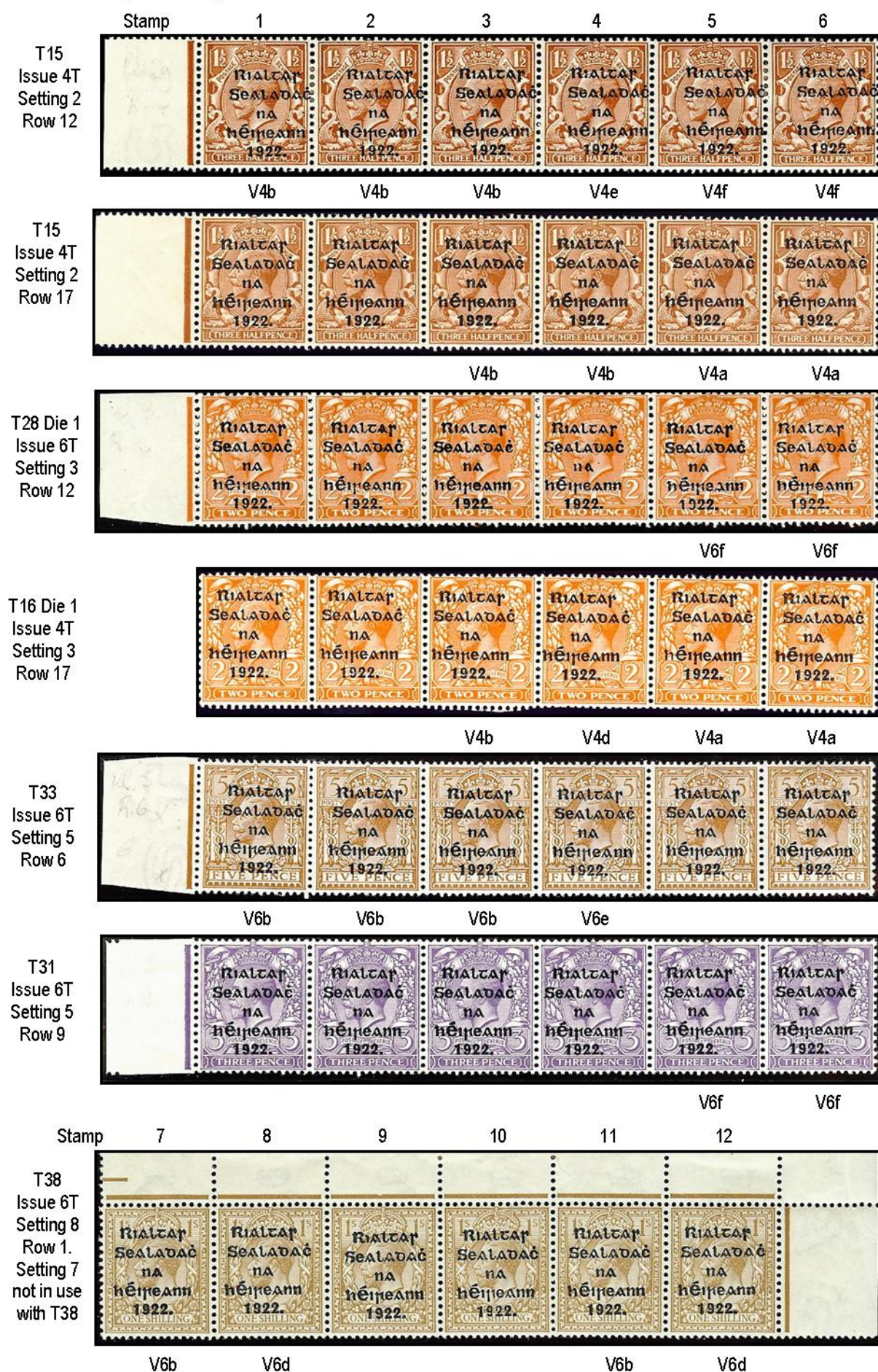
Varieties

Variety Reference		Variety Description
Issue 4T	Issue 6T	
V4a	V6a	'R' over 'S'. In some study papers 'R/Se(3)' is classified as 'R' over 'S'.
V4b	V6b	'R' over 'Se' - Stages (2) and (3).
V4c	V6c	'R' over 'e'.
V4d	V6d	'R' over 'Se' and wide setting of 'ΔC' in 'SeΔΛΔΘΔC'.
V4e	V6e	'R' over 'Se', 'Éi' over '19' and wide setting of 'Éi' and 'eΔ' in 'hÉiπeΔnn'.
V4f	V6f	'R' over 'Se' and 'Éi' over '19' of date - Stages (1), (2) and (3).
V4g	V6g	'R' over 'e' and 'Éi' over '19' of date - Stages (1), (2), and (3).

In some cases the variants occur in different positions to those detailed above. This can be due to a change of the stereo layout pattern or as a result of the alignment varieties occurring in a different sheet position.

No specific reference is made to 'R over Se' Stage (1), 'i/1' and 'Éi/1' in the above listings, these minor alignment shifts are considered to be normal.

Thom Overprint Alignment Varieties Issues 4T and 6T



Thom Overprint Alignment Varieties Issues 4T and 6T

Overprint Setting & Issue	Row	Stamp Position in Row											
		1	2	3	4	5	6	7	8	9	10	11	12
1 (1a & 1b) 4T	9						R/e	R/e	R/e				
	19						R/e	R/e	R/e				
2 (2a & 2b) 4T / 6T	9						R/e	R/e	R/e				
	19				R/e	R/e	R/e						
3 4T / 6T	9						R/e	R/e	R/e				
	19				R/e	R/e	R/e						
4 6T	9					R/e	R/e						
	19												
5 6T	16					R/e	R/e					R/e	R/e
	19					R/e	R/e	R/e					
6 6T	19					R/e	R/e	R/e					
	19					R/e	R/e	R/e					
10 6T	6				R/e	R/e	R/e						
	6												

Positional varieties as a result of studies by *Cyril Dulin*, *Michael Priestley* and *William Fletcher*.

It is probable that 'R/e' occurs in other positions, but presently additional locations are not recorded.



R/e
T31 / V6c



R/e & É/19
T26 / V 6g

Appendix 7

Low Value British Stamp Colours

Typographed low value GB stamps, are notable for the wide range of shades occurring with each value.

However for printings undertaken between 1920 - 1924, which takes into account the overprint period, the shade variants were fairly constant.

This appendix highlights the basic colours and shade variants which have been recorded, as being in use during the period that sheets were consigned to the overprint contractors.

In the main text of this 'compendium' for each issue, an attempt is made to list shades known to have been in use, coupled with a listing of shades recorded as being in use with the basic GB stamp, but whose use with overprinted stamps is subject to validation.

The recorded shades are generally as established by *David Feldman* and published in his book titled 'Handbook of Irish Philately', together with additions which have been extrapolated from Stanley Gibbons 'Four Kings' publication.

In all cases the naming of the shade colours follows the principles adopted by Stanley Gibbons.

Where possible 'the colours follow the terms most familiar to philatelists, and in such a manner that the colour descriptions are self evident'.

The numbers in brackets against each shade variant, both in the listings of this appendix and the main text, are as assigned by Stanley Gibbons.

Where reference numbers are listed in grey and in brackets they relate to scarce shade variants, details of which are given in Gibbons specialist publications. It is considered unlikely, that these particular shades, are to be found with overprinted stamps. In most cases the rarer shade variants occur, in connection with printing trials.

As a guide to aid the identification of colour shades, the use of the Stanley Gibbons 'Stamp Colour Key' - reference 2530, is considered to be a useful tool.

It is worthy of note that when identifying shades, the use of a daylight blue light source is strongly recommended.

To date no satisfactory method has been found, to allow philatelists to measure 'scientifically' shade variants.

As a result we must continue to rely, to a large extent, on the fallibility of the human eye, which can give rise to a degree of subjectivity.

Pages 192 and 193 highlight a listing of the basic colours against the fourteen low value British stamps, which were subsequently overprinted for use by the Irish Postal Authority.

Low Value British Stamp Colours

Stamp Face Value	(SG) British Stamp Reference	Basic Stamp Colour	Overprint Issue	Basic Stamp Shade Variants	
½d.	N14	Green	1T, 5T, 6T 8T, 9T,10T	(1)	Green
				(2)	Deep green
				(3)	Pale green
				(6)	Bright green
				(7)	Deep bright green
				(8)	Yellow - green
				(17)	Cobalt - grey (11), (15), (16), (18)
1d.	N16	Scarlet	1T, 5T, 6T 8T, 9T,10T	(1)	Bright scarlet
				(2)	Deep bright scarlet
				(3)	Scarlet
				(4)	Deep scarlet
				(5)	Brick - red
				(7)	Vermillion
				(8)	Pale red
				(9)	Pale rose - red
				(11)	Carmine - red
				(12)	Bright carmine - red (6), (10), (13)
1½d.	N18	Red - brown	4T, 5T, 6T 8T, 9T,10T	(1)	Red - brown
				(2)	Pale red - brown
				(3)	Deep red - brown
				(5)	Chocolate - brown
				(12)	Bright yellow - brown Issue 4T
				(13)	Chestnut
				(15)	Orange - brown Issue 4T (4), (14)
2d. Die 1	N19	Orange	4T, 5T, 6T	(4)	Pale orange
				(5)	Orange
				(6)	Brown - orange
				(7)	Bright orange
				(8)	Deep bright orange (9)
2d. Die 2	N20	Orange	4T, 5T, 6T 8T, 9T, 10T	(1)	Orange
				(2)	Pale orange
				(3)	Deep orange
				(4)	Bright orange
2½d.	N21	Blue	1T, 2T, 6T, 9T	(10)	Blue
				(12)	Deep blue
				(13)	Dull blue
				(19)	Ultramarine (5)
E&OE					

Low Value British Stamp Colours

Stamp Face Value	(SG) British Stamp Reference	Basic Stamp Colour	Overprint Issue	Basic Stamp Shade Variants	
3d.	N22	Violet	1T, 6T, 9T	(3)	Violet
				(6)	Bright violet
				(8)	Lavender - violet
				(9)	Dull violet (10)
4d.	N23	Grey - green	1T, 2T, 6T, 9T	(1)	Grey - green
				(2)	Pale grey - green
				(3)	Deep grey - green
				(4)	Slate - green
				(5)	Pale slate - green
5d.	N25	Brown	1T, 6T, 9T	(1)	Brown
				(2)	Reddish - brown
				(3)	Yellow - brown (6)
					Bistre - brown Issue 1T
6d.	N26	Purple	4T, 6T, 9T	(3)	Reddish - purple
				(4)	Pale reddish - purple
				(5)	Deep reddish - purple
				(6)	Purple
				(7)	Rosy - mauve
				(8)	Plum
9d.	N29	Agate	1T, 2T, 6T	(1)	Agate
				(2)	Pale agate
				(3)	Deep agate (4)
9d.	N30	Olive - green	6T, 9T	(1)	Olive - green
				(2)	Pale olive - green
				(3)	Deep olive - green
10d.	N31	Turquoise - blue	1T, 6T, 9T	(1)	Bright turquoise - blue
				(2)	Turquoise - blue
				(4)	Greenish - blue
				(5)	Pale greenish - blue (3)
1/-	N32	Bistre	4T, 6T, 8T, 9T	(1)	Bistre (previously known as Olive - bistre)
				(2)	Pale bistre - brown
				(3)	Deep bistre - brown
				(4)	Buff brown
				(5)	Pale buff brown
				(7)	Bistre - brown
				(8)	Pale bistre
E&OE					

Appendix 8

Bradbury Wilkinson Printer's Plates

Identification

All but the first 2/6 and 10/- plates are identifiable by two fractional numbers, prefixed by the letter B.

The example in fig. 50, shows part of a 5/- sheet prior to perforation, from plate 5/6. For this plate the first numeral refers to the number

sequence for this denomination, with the second relating to the number in the series of plates struck for the three high values.

Therefore this plate with the number B5/6 is the fifth 5/- plate, from the sixth high value printing by Bradbury Wilkinson.

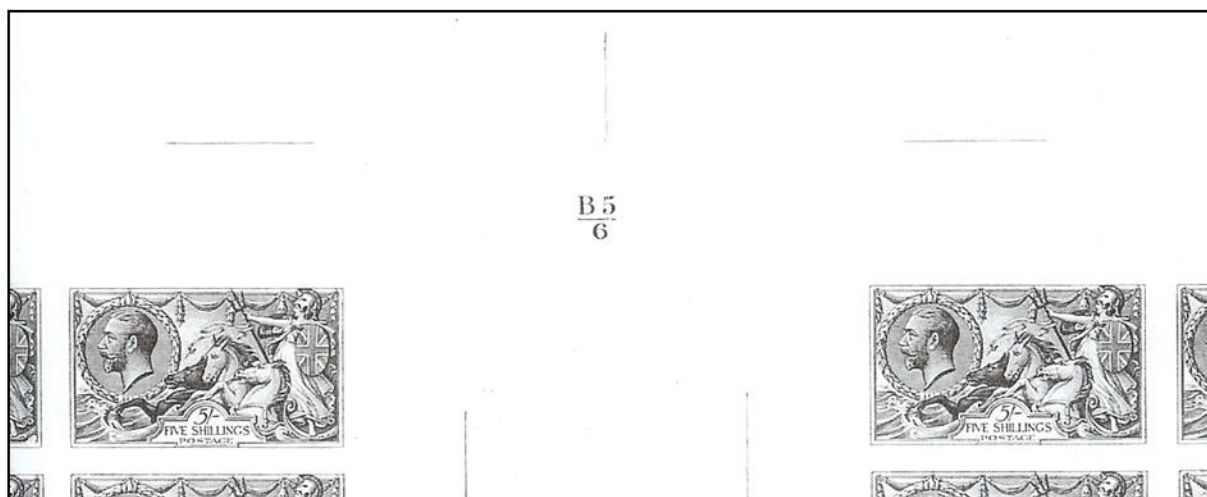


fig. 50

High Value Full Sheet Layout

Left Pane (L) - 5/6L

Right Pane (R) - 5/6R

				$\frac{B\ 5}{6}$							
R1/1	R1/2	R1/3	R1/4		R1/1	R1/2	R1/3	R1/4			
R2/1	R2/2	R2/3	R2/4		R2/1	R2/2	R2/3	R2/4			
R3/1	R3/2	R3/3	R3/4		R3/1	R3/2	R3/3	R3/4			
R4/1	R4/2	R4/3	R4/4		R4/1	R4/2	R4/3	R4/4			
R5/1	R5/2	R5/3	R5/4		R5/1	R5/2	R5/3	R5/4			
R6/1	R6/2	R6/3	R6/4		R6/1	R6/2	R6/3	R6/4			
R7/1	R7/2	R7/3	R7/4		R7/1	R7/2	R7/3	R7/4			
R8/1	R8/2	R8/3	R8/4		R8/1	R8/2	R8/3	R8/4			
R9/1	R9/2	R9/3	R9/4		R9/1	R9/2	R9/3	R9/4			
R10/1	R10/2	R10/3	R10/4		R10/1	R10/2	R10/3	R10/4			

fig. 51

Bradbury Wilkinson Printer's Plates

A full Bradbury Wilkinson printers sheet, comprising two panes for the 5/- value, from plate 5/6, is shown in fig. 51.

'L' and 'R' refers to the left and right panes of Bradbury Wilkinson sheets.

Printer's sheets were made up of two panes, comprising 80 stamps.

For Post Office use the printer sub-divided sheets into single panes, each with 40 stamps.

Naming Parts of the 'Seahorse' Design

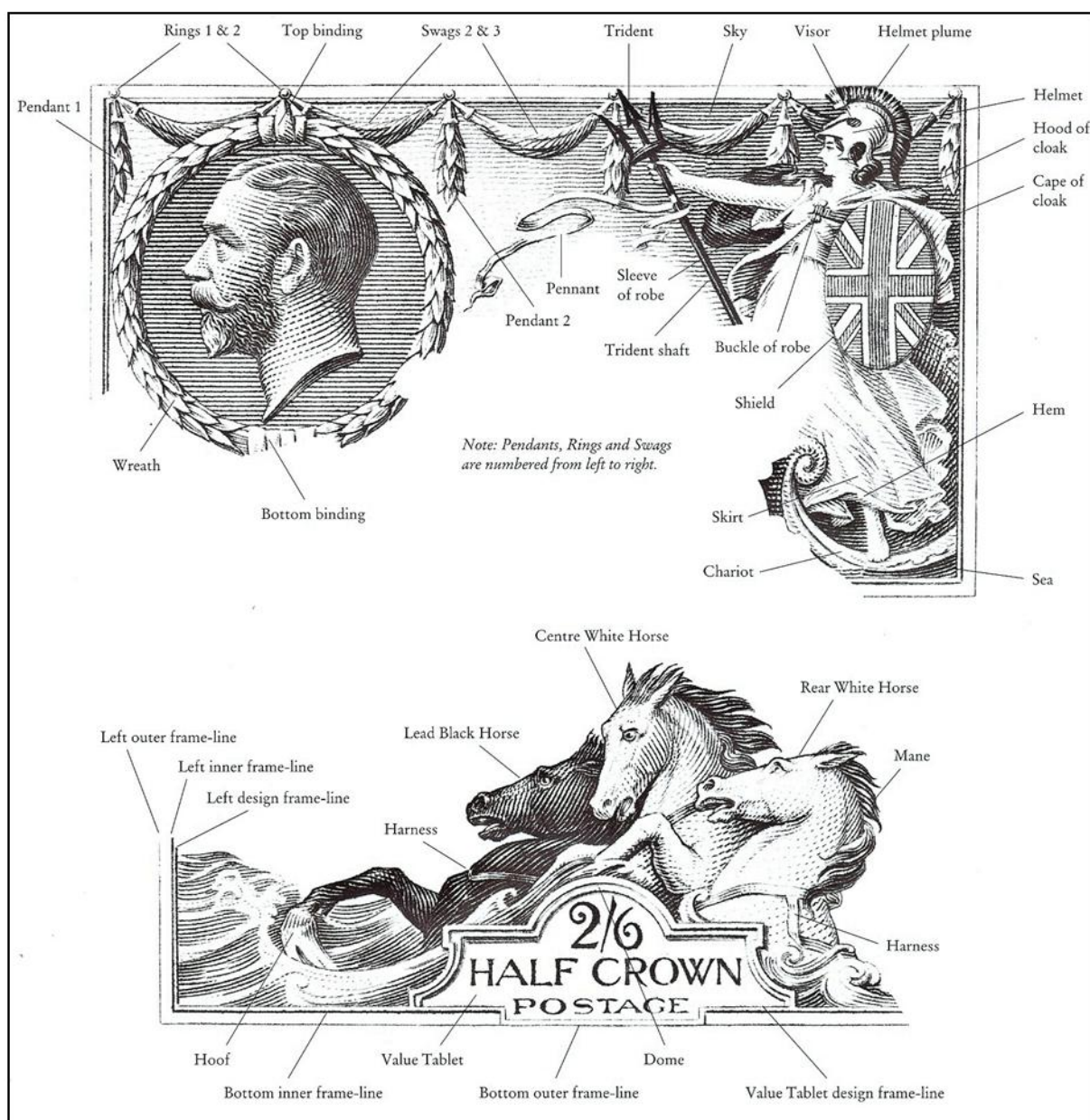


fig. 52

In this publication when describing variants, reference is made to parts of the design which are detailed above - see fig. 52.

Printers Plates in use with High Value Overprints

Printer's Plate numbers used in this compendium are as designated by Messrs Bradbury Wilkinson and Waterlow & Sons. For high values, the use of the actual printer's plate numbers is considered more reliable than

the use of philatelic plate numbers. Plate numbers in brackets () indicate cases where the use of the plate is a possibility, but subject to validation.

Bradbury Wilkinson					
Issue	Overprint Contractor	Overprint	2/6 Plates	5/- Plates	10/- Plates
3T	Dollard Printing House	'RIALCAR' 4 Line	2/4 L State 1 R State 1 L State 2	1/2 L State 1 R State 1	1/3 L & R (2/7 L)
7T	Alex. Thom & Co.	'RIALCAR' 4 Line	2/4 L State 1 L State 2 3/5 R State 1	1/2 L State 1 (1/2 R State 1)	1/3 L & R (2/7 L)
9T	Alex. Thom & Co.	'SAORSCAT' 3 Line	-/1 R State 2 -/1 L State 3 -/1 R State 3 2/4 R State 1 L State 2 3/5 L State 1 L State 2 R State 1 R State 2	1/2 L State 1 R State 1 3/4 L	1/3 L & R 2/7 L & R
11T	Dublin Castle & Somerset House	'SAORSCAT' Narrow date	-/1 L State 2 R State 2 -/1 L State 3 R State 3 2/4 L State 1 R State 1 5/7 L (5/7 R) 6/8 L & R	3/4 L & R 4/5 L & R	1/3 R 2/7 L & R
12T	Somerset House	'SAORSCAT' Composite date	(5/7 L & R) 6/8 L & R	4/5 L & R	(2/7 L & R) 3/8 L & R
13T	Somerset House	'SAORSCAT' Wide date	6/8 L & R 7/9 L & R 8/10 L & R 9/11 L & R (10/12 & / or 11/13)	4/5 L & R 5/6 L State 1 L State 2 R State 1 R State 2	(1/3 R) (2/7 R) 3/8 L & R 4/9 L or R
Waterlow & Sons (Re-engraved Plates)					
14T	Harrison & Sons & Somerset House	'SAORSCAT' Wide date	38549 'A' & 'B'	38550 'A' & 'B'	38551

2/6 value, plate -/1 state 3 re-entered and used for printings in December 1923 and September 1924.

Use of plate 2/7L with the 10/- value from issues 3T and 7T was considered by *Cyril Dulin* as a probability, but subject to validation.

Appendix 9

Bradbury Wilkinson Consistent Plate and Sheet Characteristics

This appendix lists consistent plate, sheet and stamp characteristics attributable to printings of the three high values by Bradbury Wilkinson.

Also highlighted are significant re-entries and varieties to be found with the printer's plates, provided the plates have been validated as being in use with the overprinted stamp issues.

In this publication stamp positions are identified by row and column, as opposed to referencing stamps 1 to 40. For example, if major re-entries occur in stamps 4 and 38, they are notated as arising from R1/4 and R10/2.

This appendix is in a simplified form and lists average dimensions.

If more information is required, reference should be made to a publication written by *Bryan Kearsley's* and titled 'Discovering Seahorses'.

This specialist publication clearly sets out the positioning and dimensions of all marginal guide lines, associated with the printer's plates in use, together with details of supplementary features which are beyond the scope of this compendium.

Plate (Series and States) and Printing (Papers, Perforations and Process)

Plate Series

The term series relates to the period printer's plates were in use with the high value stamps and which is summarised as follows -

Value	Series	Dates in Use
2/6	(I)	1918 - 1925
	(II)	1926 - 1930
	(III)	1930 - 1934
5/-	(I)	1919 - 1925
	(II)	1926 - 1929
	(III)	1929 - 1934
10/-	(I)	1918 - 1925
	(II)	1926 - 1930
	(III)	1930 - 1934

Plate States

Where reference is made in appendices 8 and 9 to states 1, 2 or 3, this call back reflects changes introduced during the use of plates in a date series.

Such changes can relate to plate alterations, such as re-entries, the use of a different papers, or the printing process.

Printing Papers

During the period covering series (I), (II), (III) from 1918 through to 1930, printing papers were sourced from three suppliers, details of which are highlighted in the following table.

Reference	Paper Supplier and Type
H	Howard (Plain and Ribbed)
J	Joynson
PMF	Portals Mixed Furnish

Sheet Perforations

'PU' Perforations in the upper margin - sheets bottom fed.

'PL' Perforations in lower margin - sheets top fed.

Individual stamps from these sheets often display the following features - stamps from series (I) bottom fed sheets have a wider perforation gap, in the upper left and right, first perforations. Whereas stamps from series (II) top fed sheets have a wider perforation gap in the lower left and right, first perforations.

Some sheets from series (I) printings using Howard paper, are also known with non-coincidental perforations. Series (II) and (III) PMF bottom fed sheets, have more even perforations, for details - see page 198, fig. 53.

Printing Process

For series (I) printings Bradbury used a 'damp process' and for series (II), (III) printings a dry process was in use.

Pages 198 and 199 lists papers, perforations and processes attributable to the plates in use. The process together with the type of paper, impacts on the stamp height and gutter widths, for details - see pages 199 and 200.

Plate (Series and States) and Printing (Papers, Perforations and Process)

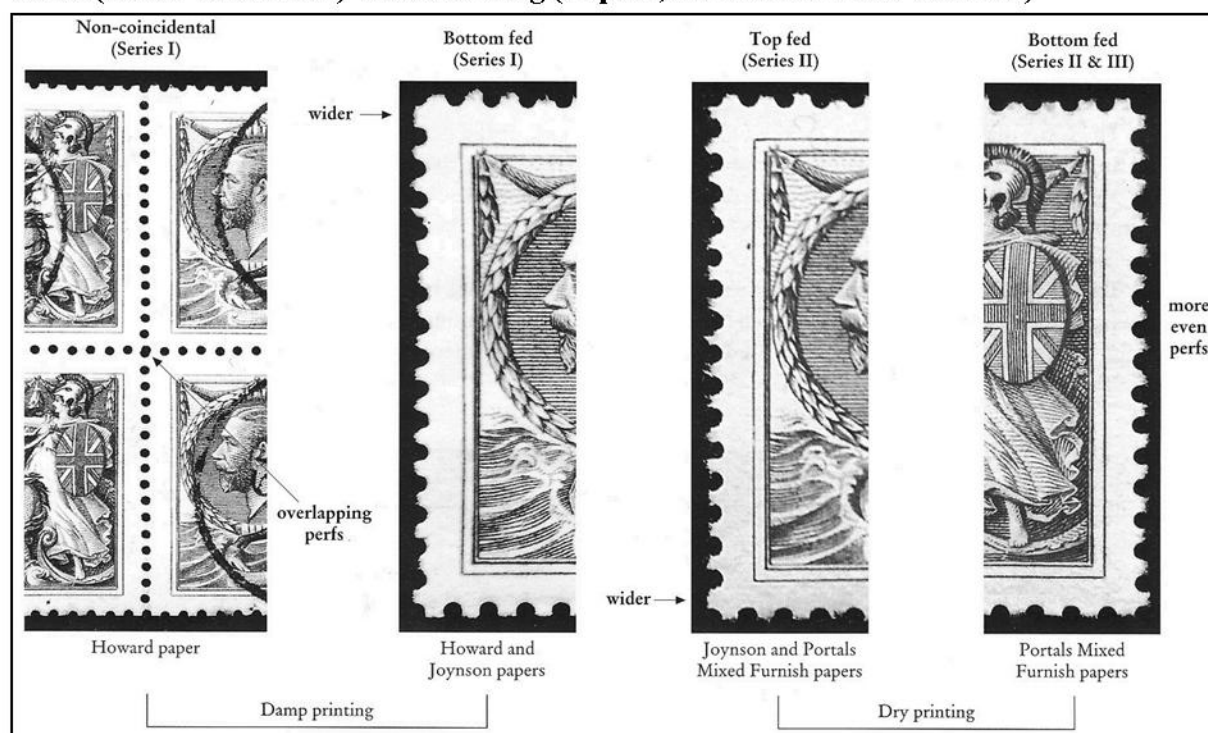


fig. 53

Listing of Papers, Perforation and Process with Plates in Use

Plate Series	Bradbury Plate Numbers	States	Papers	Margin Perforations	Printing Process
2/6 Value with Perfect 'R' in 'CROWN' (PR) - see fig. 55					
(I)	-/1	2	H	PU Upper	Damp
	-/1	3	J	PU Upper	Damp
	2/4	1,2	H	PU Upper	Damp
	3/5	1,2	J	PU Upper	Damp
(II)	5/7	-	J	PL Lower	Dry
(III)	9/11(10/12, 11/13)	-	PMF	PU Upper	Dry
2/6 Value with Broken 'R' in 'CROWN' (BR) - see fig. 56					
(II)	6/8	-	J and PMF	PL Lower	Dry
	7/9, 8/10	-	PMF	PU Upper	Dry

5/- Value with No Break in 'Helmet Visor' (CV) - see fig. 57					
(I)	1/2	1	H, H 'Ribbed', and J	PU Upper	Damp
5/- Value with Break in 'Helmet Visor' (BV) - see fig. 58					
(I)	3/4	1,2	J	PU Upper	Damp
(II)	4/5	-	PMF	PL Lower	Dry
				PU Upper	
(III)	5/6	1,2	PMF	PU Upper	Dry

Listing of Papers, Perforation and Process with Plates in Use

Plate Series	Bradbury Plate Numbers	States	Papers	Margin Perforations	Printing Process
10/- Value with Broken 'S' in 'POSTAGE' (BS) see fig. 59					
(I)	1/3	-	H	PU Upper	Damp
(II)	3/8	-	J and PMF	PL Lower	Dry
				PU Upper	Dry
10/- Value with Perfect 'S' in 'POSTAGE' (PS) see fig. 60					
(I)	2/7	-	J	PU Upper	Damp
	4/9	-	PMF	PU Upper	Dry

Measurements (Stamp Height and Gutter Width)

Plate Series	Bradbury Plate Number	Pane 'L' Left 'R' Right	State	Dimensions (mm) - see fig. 54				Compendium Overprint Stamp Reference(s)
				Average Stamp Height	Height Range	Average Gutter Width	Gutter Range	
2/6 Value with Perfect 'R' in 'CROWN' (PR) - see fig. 55								
(I)	-1	L	2	22.6	22.4 to 22.75	4.2	4.1 to 4.4	T66
		R	2					T59, T66
	-1	L	3	22.75	22.6 to 22.9	4.2	4.1 to 4.4	T59, T66
		R	3					T59, T66
	2/4	L	1	22.6	22.4 to 22.75	4.2	4.1 to 4.4	T12, T39, T66
		R	1					T12, T59, T66
	2/4	L	2	22.75	22.6 to 22.9	4.2	4.1 to 4.4	T12, T39, T59
		R	1					T59
	3/5	L	1					T39, T59
		R	1					T59
3/5	L & R	2						
	(II)	5/7	L	-	23.1	23.0 to 23.2	3.9	3.75 to 4.2
(5/7)		R	-	(T66), (T69)				
(III)	9/11	L & R	-	22.9	22.7 to 23.0	3.9	3.7 to 4.1	T72
	(10/12 & / or 11/13)	-	(T72)					
2/6 Value with Broken 'R' in 'CROWN' (BR) - see fig. 56								
(II)	6/8	L	-	(J) 23.1 (PMF) 22.9	(J) 23.0 to 23.2 (PMF) 22.7 to 23.0	(J) 3.9 (PMF) 3.9	(J) 3.75 to 4.2 (PMF) 3.7 to 4.1	T66, T69, T72
		R	-					T66, T69, T72
	7/9	L & R	-	22.9	22.7 to 23.0	3.9	3.7 to 4.1	T72
	8/10	L & R	-	22.9	22.7 to 23.0	3.9	3.7 to 4.1	(T72)

Measurements (Stamp Height and Gutter Width)

Plate Series	Bradbury Plate Number	Pane 'L' Left 'R' Right	State	Dimensions (mm) - see fig. 54				Compendium Overprint Stamp Reference(s)
				Average Stamp Height	Height Range	Average Gutter Width	Gutter Range	
5/- Value with No Break in 'Helmet Visor' (CV) - see fig. 57								
(I)	1/2	L	1	(H) 22.6	(H) 22.4 to 22.75	(H) 4.2	(H) 4.1 to 4.4	T13, T40, T60
		R	1	(J) 22.75	(J) 22.6 to 22.9	(J) 4.2	(J) 4.1 to 4.4	T13, (T40),T60
5/- Value with Break in 'Helmet Visor' (BV) - see fig. 58								
(I)	3/4	L	-	22.75	22.6 to 22.9	4.2	4.1 to 4.4	T60, T67
		R	-					T67
(II)	4/5	L & R	-	(J) 23.1 (PMF) 22.9	(J) 23.0 to 23.2 (PMF) 22.7 to 23.0	(J) 3.9 (PMF) 3.9	(J) 3.75 to 4.2 (PMF) 3.7 to 4.1	T67, T70, T73
(III)	5/6	L & R	1	22.8	22.7 to 22.9	4.1	4.0 to 4.3	T73
	5/6	L & R	2					T73

10/- Value with Broken 'S' in 'POSTAGE' (BS) - see fig 59								
(I)	1/3	L	-	22.6	22.4 to 22.75	4.2	4.1 to 4.4	T14, T41, T61
		R	-					T14, T41 T61, T68, (T74)
(II)	3/8	L & R	1	(J) 23.1 (PMF) 22.9	(J) 23.0 to 23.2 (PMF) 22.7 to 23.0	(J) 3.9 (PMF) 3.9	(J) 3.75 to 4.2 (PMF) 3.7 to 4.1	T71, T74
10/- Value with Perfect 'S' in 'POSTAGE' (PS) - see fig. 60								
(I)	2/7	L	-	22.75	22.6 to 22.9	4.2	4.1 to 4.4	(T14), (T41), T61, T68, (T71)
		R	-					T61, T68 (T71), (T74)
(III)	4/9	L or R	1	22.8	22.7 to 22.9	4.1	4.0 to 4.3	T74

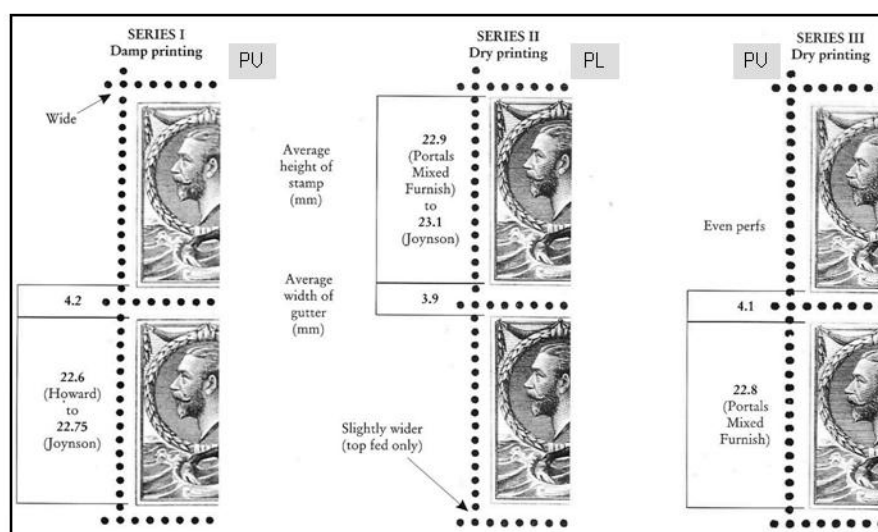


fig. 54

2/6 Value Plate Characteristics

Perfect and Broken 'R' in 'CROWN'

Stamps from series (I), (II), (III) plates, with a perfect 'R' in 'CROWN' (PR) display a further feature. With these plates the 'T' and 'A' of 'POSTAGE' are perfectly in line and the bases of the letters 'T' and 'A' are separated.

This feature applies to plates -/1, 2/4, 3/5, 5/7, 9/11, 10/12 and 11/13 - see fig. 55.

Series (II) plates are found both with perfect and broken 'R' in 'CROWN' (BR).

For plates with a broken 'R', it is also very common to find the 'O' with a nick or fine cut. A further feature is that the 'T' and 'A' of 'POSTAGE' are slightly out of line and the bases of the 'T' and 'A' almost touch. This feature applies to plates 6/8, 7/9 and 9/10 - see fig. 56.



fig. 55

R



fig. 56

R

5/- Value Plate Characteristics

Complete and Broken 'Helmet Visor'

No break in the 'Helmet Visor' (CV) is only found with stamps from plate 1/2, state 1 - see fig. 57.

Broken Visor (BV) is found with stamps from plates 3/4, 4/5 and 5/6 - see fig. 58.



fig. 57



fig. 58

10/- Value Plate Characteristics

Broken and Perfect 'S' in 'POSTAGE'

Broken 'S' in 'POSTAGE' (BS) is found with stamps from plates 1/3 and 3/8 - see fig. 59.

Perfect 'S' in 'POSTAGE' (PS) is found with stamps from plates 2/7 and 4/9 - see fig. 60.



fig. 59

S



fig. 60

S

Identification

In the main text of this compendium, to aid identifications suffix letters are added to the overprint stamp references, to highlight where characteristic variants occur, with Issues 9T, 11T, 12T, 13T and 14T.

For example from issue 9T the 10/- stamp with a broken 'S' in 'POSTAGE', is referenced T61BS and the same stamp with a perfect 'S' is referenced T61PS.

See table for a listing of suffixes.

Value	Suffix	Detail
2/6	PR	Perfect 'R' in 'CROWN'
	BR	Broken 'R' in "CROWN"
5/-	CV	No Break in 'Helmet Visor'
	BV	Break in 'Helmet Visor'
10/-	BS	Broken 'S' in 'POSTAGE'
	PS	Perfect 'S' in 'POSTAGE'

Bradbury Wilkinson Plate and Stamp Features and Variants

In the listings which follow for each value, only Errors (**E**) major re-entries (**M**) and varieties (**V**) are highlighted with examples. Distinctive re-entries (D) are listed by sheet position, as are consistent flaws (F), however

they are not supported by either descriptions or examples.

Minor re-entries and the doubling of frame lines, are similarly not recorded as variants in this compendium.

2/6 Value. Plate and Stamp - Features and Variants

With the 2/6 value, the frame of the value tablet, displays different characteristics associated with plates from series (I) plates -/1, 2/4, 3/5, series (II) plates 5/7, 6/8, 7/9, (8/10) and series (III) plates 9/11, (10/12), (11/13).

These flaws, which are due to plate wear, subsequent strengthening and finally flaw free following the replacement of the worn plate, are not listed, but are useful for stamp identification purposes - see fig. 61.



Series (I)
Weakened frame line above
'AL' of 'HALF'



Series (II)
Strengthened frame line and often broken
letters 'R', 'O' of 'CROWN', sometimes 'C'
and 'P' of 'POSTAGE'



Series (III)
Flaw free, except for faint vertical
hair lines

fig. 61

Plate Series	Plate Number	Pane	State	Description of Stamp Features and Variants	Overprint Stamp Reference
2/6 Value with Perfect 'R' in 'CROWN' (PR)					
(I)	-/1	R	2	F1 R6/4. Dot above left outer frame lines R2/4 and R3/4.	T59, T66
	-/1	L	3	D1 R10/1. Re-entered state. Print dates Dec. 1923 and Sept. 1924.	T59, T66
		R	3	Re-entered state. Print dates Dec. 1923 and Sept. 1924.	T59, T66
	2/4	L	1	M1 R1/4, M2 R10/2, D2 R1/1, D3 R1/3, D4 R2/2, D5 R2/3, D6 R5/2, D7 R5/3, D8 R7/1.	T12, T39, T66
		R	1	M3 R1/3, M4 R7/1, D9 R1/2.	T12, T59, T66
	3/5	R	1	D10 R2/4.	T39, T59
	3/5	L	2	M5 R1/2, D11 R8/1, D12 R8/2.	T59
		R	2	D13 R10/1.	T59
(II)	5/7	L	-	V1 R8/1, F2 R2/3. Row 7 stamps display broken 'R'. Broken 'O' of 'CROWN' and/or 'P' of 'POSTAGE'.	T66, (T69)
	(5/7)	R	-	Use of 5/7R to be validated. Breaks as with plate 5/7L.	(T66), (T69)
(III)	(10/12 or 11/13)	-	-	Use of these plates to be validated.	
2/6 Value with Broken 'R' in 'CROWN' (BR)					
(II)	6/8	L	-	Broken 'O' of 'CROWN' and/or 'P' of 'POSTAGE'.	T66, T69, T72
		R			T66, T69, T72
	7/9	L & R		Broken 'O' of 'CROWN' and/or 'P' of 'POSTAGE'.	T72
	8/10	L & R	-	Frequent occurrence of broken 'O' of 'CROWN' and/or 'P' of 'POSTAGE'.	T72

Plates only listed, if variants or discernable features are recorded.

Use of overprint stamp references shown in brackets, is subject to validation.

2/6 Value. Plate and Stamp - Features and Variants



M1 - R1/4
Plate 2/4 State 1 left pane
Compendium Stamp References
T12c, T39a, T66PRd



M2 - R10/2
Plate 2/4 State 1 left pane
Compendium Stamp References
T12f, T39e, T66PRda



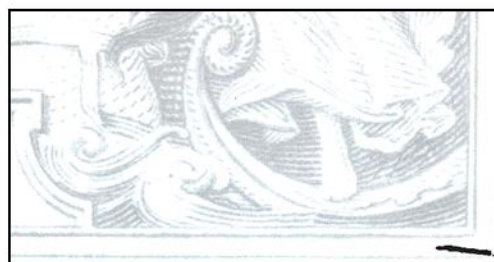
M3 - R1/3
Plate 2/4 State 1 right pane
Compendium Stamp References
T12a, T59b, T66PRa
'NISSEN' RE-ENTRY



M4 - R7/1
Plate 2/4 State 1 right pane
Compendium Stamp References
T12b, T59ba, T66PRb
'BRENNAN' RE-ENTRY



M5 - R1/2
Plate 3/5 State 2 left pane
Compendium Stamp Reference
T59a



V1 - R8/1
Plate 5/7 left pane
Compendium Stamp Reference
T66PRc

5/- Value. Plate and Stamp - Features and Variants

Plate Series	Plate Number	Pane	State	Description of Stamp Features and Variants	Overprint Stamp Reference (s)
5/- Value with No Break in ‘Helmet Visor’ (CV)					
(I)	1/2	L	1	Only plate recorded with non-coincidental perforations and also to have used ‘ribbed paper’. V2 R6/3.	T13, T40, T60
		R	1		T13, (T40),T60
5/- Value with Break in ‘Helmet Visor’ (BV)					
(II)	4/5	L	-	E1 R2/1, E2 R3/3.	T67, T70, T73
(III)	5/6	L	1	V3 R9/2 and R10/2.	T73

Plates only listed, if variants or features are recorded.

Use of stamp reference (T40) in brackets is subject to validation.



E1 - R2/1

Plate 4/5 left pane

Inverted 'T' between the bottom frame lines

Compendium Stamp References

T67a,T70c,T70d,T73a



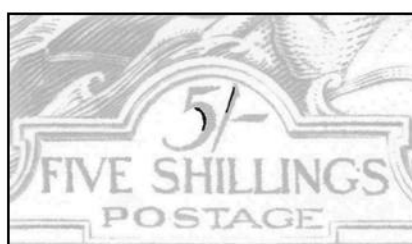
E2 - R3/3

Plate 4/5 left pane

Inner frame notch

Compendium Stamp References

T67b,T70e,T70f, T70g,T73b



V2 - R6/3

Plate 1/2 State 1 left pane

Re- entry to 5/-

Compendium Stamp References

T13f,T13bf,T40a,T60PVa,T60PVc



V3 - R9/2 and R10/2

Plate 5/6 State 1left pane

Additional line to left of stamp frame line

Compendium Stamp Reference

T73f

10/- Value. Plate and Stamp - Features and Variants

Plate Series	Plate Number	Pane	State	Description of Stamp Features and Variants	Overprint Stamp Reference (s)
10/- Value with Broken 'S' in 'POSTAGE' (BS)					
(I)	1/3	L	-	E3 R4/2, M6 R1/1, M7 R2/1.	T14, T41, T61
		R	-	E4 R1/4, E5 R8/1. Perfect 'S' found in two positions R1/3 and R1/4.	T14, T41 T61, T68, (T74)
(II)	3/8	R	-	Perfect 'S' found in two positions R6/3 and R7/1.	T71, T74
10/- Value with Perfect 'S' in 'POSTAGE' (PS)					
(I)	2/7	L	-	E6 R6/1.	(T14), (T41), T61, T68, (T71)
		R	-	V4 R1/3, V5 R2/3.	T61, T68, (T71), (T74)

Plates only listed, if variants or features are recorded. Stamp references in brackets, use to be validated.



E3 - R4/2
Plate 1/3 left pane
Strokes over 'TEN'
Compendium Stamp References
T14c, T41c, T61BSc



E4 - R1/4
Plate 1/3 right pane
Curved line emerging from 'O' of '10/-'
Perfect 'S' from Broken 'S' plate
Compendium Stamp References
(T14ia), T41ea, T61PSb, T68PSb



E5 - R8/1
Plate 1/3 right pane
Flaw on 'O' of '10/-'
Compendium Stamp References
T14h, T41d, T61BSe, T68BSa



E6 - R6/1
Plate 2/7 left pane
Major Re-entries
'RUNNAL'S' RE-ENTRY
Compendium Stamp References
T61PSa, T68PSa



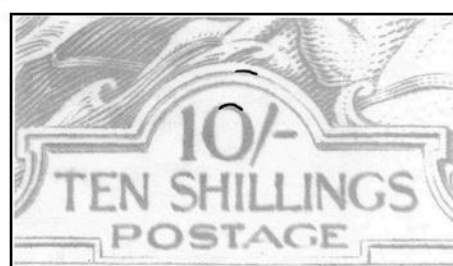
M7 - R2/1
Plate 1/3 left pane
Re-entries to letters in
'SHILLING' & 'POSTAGE'
Compendium Stamp
References
T14b, T41b, T61BSb



M6 - R1/1
Plate 1/3 left pane
Major Re-entries
'NISSEN' RE-ENTRY
Compendium Stamp References
T14a, T41a, T61BSa



V4 - R1/3
Plate 2/7 right pane
Re-touch to 'O', bar of 'I' and face of centre horse
Compendium Stamp References
T61PSc, T68PSc



V5 - R2/3
Plate 2/7 right pane
Re-touch to 'O' and dome of value tablet
Compendium Stamp References
T61PSd, T68PSd

Appendix 10

Bradbury Wilkinson Sheet Guide and Trim Lines

For the three high value stamps the Bradbury Wilkinson plates in use, can be identified in most cases, with access to positional blocks which contain marginal guide or trim lines.

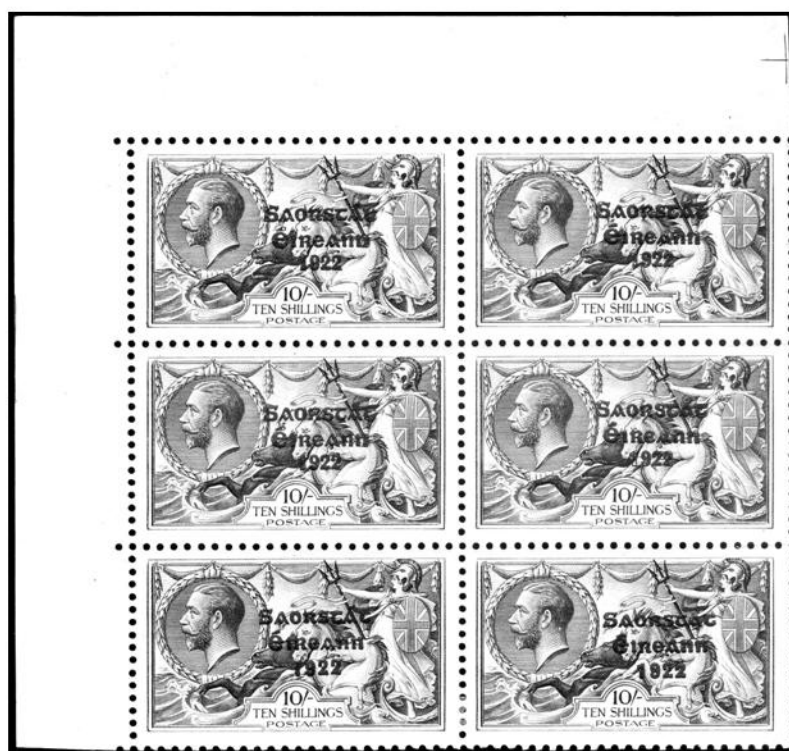
The sheet positions for the 'Cross' and 'Trim Lines' are as highlighted in fig. 62 on page 207. This diagram also defines the key used to pinpoint the location of the guide and trim lines, and as a reference for the dimension and characteristic listings - see pages 208 to 213. This compendium only lists the measurements and characteristics attributable to the major marginal lines. No attempt has been made to list supplementary trim lines. The dimensions tabled are averages and it is stressed that

lengths do vary slightly. The reasons for this being - plate wear, over or under-inking, or shrinkage of the paper in use.

Whilst with positional blocks the marginal cross, is self-evident, at least in part, the occurrence of trim lines are not always so evident. The reason being that as trim lines to aid the guillotine process for dividing and trimming the sheets, trim line may have been cut away and discarded as selvage.

When taking measurements it is important to use a precision flexible stainless steel rule.

All measurements are in millimetres (mm).



Upper Margin Cross 1A

Stamps T71BS
Composite Pairs
Printer's Plate 3/8L
Cross 1A
(a) 3.7mm
(b) 3.1mm
(c) 3.3mm
(e) 12.4mm



Upper Margin Trim Line 1C and Right Margin Trim Line 4B

Stamp T13a
Printer's Plate 1/2R
Upper Margin Trim Line 1C
(f) 11.2mm
doubled with dot on line
(g) 20.0mm

Bradbury Wilkinson Sheet Guide and Trim Lines

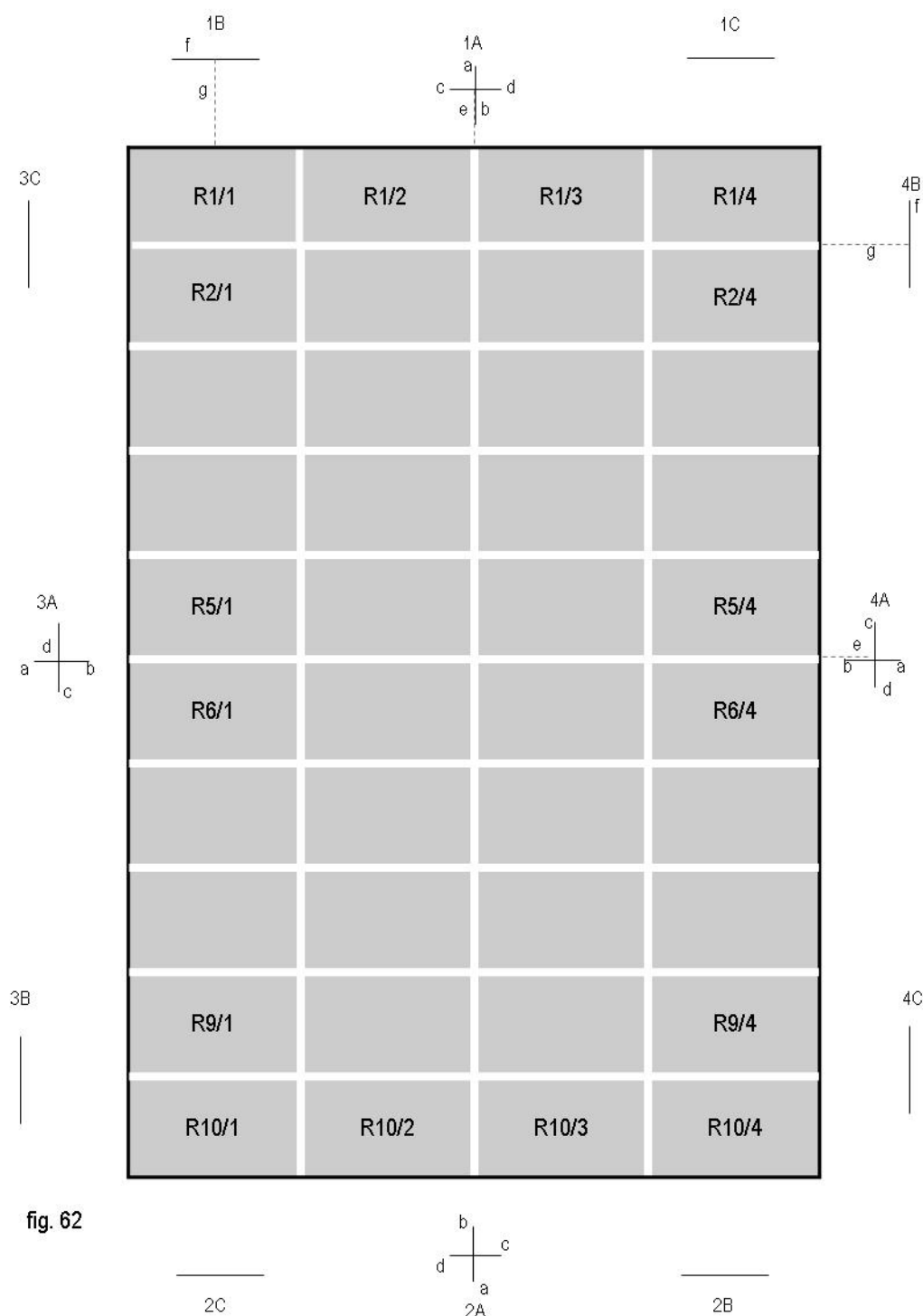


fig. 62

Key to identifying the positioning of marginal Crosses and Trim Lines

Horizontal Crosses and Trim Lines -

Upper margin - 1A Cross, 1B Line, 1C Line and Lower margin - 2A Cross, 2B Line, 2C Line.

Vertical Crosses and Trim Lines -

Left margin - 3A Cross, 3B Line, 3C Line and Right margin - 4A Cross, 4B Line, 4C Line.

Datum points used for measurements

(a) outer limb of cross, (b) inner limb of cross, (c) left limb of cross, (d) right limb of cross, (e) from centre of cross to the stamp outer frame line, (f) length of trim line, (g) mid-point of trim line to the stamp's outer frame line.

Dimensions and Characteristics of Guide and Trim Lines

Plate Number Pane State	Overprint Stamp Reference	Upper Margin 1								Lower Margin 2							
		1A				1B		1C		2A				2B		2C	
		Cross R1/2, R1/3				Trim R1/1		Trim R1/1		Cross R10/2, R10/3				Trim R10/4		Trim R10/1	
2/6 Value Perfect 'R'		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g
-1L (2)	T66	5.9	5.9	5.7	5.9	12.2	7.9	19.9	12.5	19.7	5.9	6.0	5.9	5.8	11.8	12.4	19.8
-1R (2)	T59,T66	6.0	6.0	6.0	5.8	11.9	11.5	19.9	11.0	19.8	6.0	6.0	5.9	5.9	12.0	12.0	19.9
Pane Characteristics		L : 1Aa - bends left, 1Bf - bends down, 1Cf - 2 dots on/hear line, 2Af - dot on line, 3Ab - bends down.															
-1L (3)	T59,T66	5.6	5.8	5.7	5.8	12.1	8.0	19.8	12.5	19.5	5.9	5.9	5.9	5.9	11.8	12.4	19.8
-1R (3)	T59,T66	4.3	3.2	6.0	5.8	11.9	11.5	20.0	10.8	19.7	5.0	3.9	5.7	5.8	12.0	9.5	20.0
Pane Characteristics		L : 1A(a,b) - faint broken line, 1Bf - bends down, 1Cf - 2 dots on/hear line, 2A(a,b) - faint line, 2Cf - dot on line, 4A(a,d) - faint lines.															
2/4L (1)	T12, T39 T66	4.6	4.7	4.7	4.2	12.3	21.0	20.3	25.5	20.3	5.0	5.0	4.0	4.3	12.2	13.5	20.3
2/4R (1)	T12, T59 T66	5.8	4.5	4.5	5.5	12.3	21.5	20.2	21.5	20.3	4.5	5.0	4.9	4.1	12.3	12.2	20.2
Pane Characteristics		L : 1A(a,b) - faint tails, 2Aa - bends right, 3Bf - slopes right, 3Cf - faint tail, 4Bf - bends right.															
2/4L (2)	T12,T39,T59	4.5	4.7	4.6	4.2	12.4	21.0	20.2	25.5	20.3	5.0	5.1	4.2	4.3	12.4	13.3	20.5
Pane Characteristics		L : 2A(c) - faint line, 2C - dot below trim line, 4A(a) - line doubled, 4A(b) - bends down, 4B(f) & 4C(f) - line cut. Upper and lower margins have additional cross inserted, between 1A & 1B and 2A & 2C. Cross dimensions shown overpage															
3/5L (1)	T59	4.9	5.1	4.5	5.3	12.6	23.7	21.0	25.0	20.8	5.3	6.0	4.0	4.3	12.6	15.0	21.0
3/5R (1)	T39, T59	5.4	5.1	4.7	4.3	12.6	21.3	21.0	22.0	21.0	5.7	5.5	4.1	4.6	12.7	12.3	20.8
Pane Characteristics		L : 1Ab - bends right, 1Bf - slopes up, 1Cf - bends down, 2Aa - bends right, 2Ab - tail, 2Bf - tail, 2Cf - uneven line, 3Bf - bends right & uneven line, 3Cf - faint & bends right, 4Ac - bends right, 4Cf - faint tail															
3/5L (2)	T59	4.9	5.1	4.6	5.4	12.6	23.8	20.9	25.3	20.8	NR	6.1	4.0	4.5	12.7	NR	NR
3/5R (2)	T59	5.0	5.0	4.8	4.3	12.8	21.4	21.1	21.8	21.3	5.7	5.4	4.2	4.7	12.8	12.5	21.0
Pane Characteristics		L : 3Cf - very faint line & bends right, 4Aa - faint line & bends down, 4Cf - very faint line & broken at end															
5/7L	T66 (T69)	4.7	4.6	4.5	4.4	12.6	15.0	20.9	NR	NR	3.5	8.7	4.2	4.5	12.9	14.0	20.5
(5/7R)	(T66) (T69)	6.8	4.3	4.3	5.1	12.6	NR	NR	21.2	20.5	3.8	6.1	5.0	4.0	12.6	NR	NR
Pane Characteristics		L : 1Aa - doubled, 1Ac - tail, 2Aa - tail, 2Ab - very long faint tail, 2Bf - tail & slopes down, 2Cf - slopes down, 3A(a,d) - long tails 3A(b - c) - dot in between, 4A(a,c) - doubled, 4Ac - slopes left & tail, 4Ad - tripled, 4Bf - doubled & long tail, 4Cf - tail															
9/11L	T72	NR	NR	NR	8.2	13.4	11.8	21.5	21.5	21.4	3.8	2.8	3.8	3.5	13.3	NR	NR
9/11R	T72	NR	NR	NR	NR	NR	NR	NR	NR	NR	3.2	3.2	4.1	3.6	13.2	NR	NR
Pane Characteristics		L : 2A(a,b) - faint line.															
(10/12) (11/13)	(T72)	Pane Characteristics Details of measurements and characteristics not available Use of these plates with overprints is subject to validation															

Plate Number Pane State	Overprint Stamp Reference	Left Margin 3								Right Margin 4							
		3A				3B		3C		4A				4B		4C	
		Cross R5/1, R6/1				Trim R9, 10/1		Trim R1,2/1		Cross R5/4, R6/4				Trim R1,2/4		Trim R9,10/4	
2/6 Value Perfect 'R'		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g
-1/L (2)	T66	5.7	5.8	5.9	5.9	9.3	10.6	17.2	6.7	17.2	5.6	5.7	5.9	5.9	9.3	7.4	16.9
-1/R (2)	T59,T66	6.0	5.8	6.0	5.8	9.2	8.3	17.3	9.2	17.1	5.7	5.9	5.9	6.0	9.2	9.2	17.2
Pane Characteristics		R : 1A(a,b) - very faint line, 1Bf - bends down, 1Cf - dot on line, 2A(a,b) - faint line, 2Ac - bends up, 2Cf - dot on line & bends up, 3A(c,d) - faint line, 4A(c,d) - faint line with kink (4c), 4Bf - faint tail															
-1/L (3)	T59,T66	5.9	4.5	6.0	6.0	9.0	10.5	17.3	6.7	17.2	4.5	5.8	6.0	6.0	9.0	7.3	16.8
-1/R (3)	T59,T66	4.0	4.0	5.1	5.2	9.3	9.5	17.4	10.0	17.2	5.9	4.3	3.7	3.3	9.4	7.3	17.3
Pane Characteristics		R : 1A(a,b) - slopes to right, 1Ac - long tail, 1Cf - dot on line, 2Ab - faint tail, 2Cf - dot on line, 3Ac - bends right, 3Bf - faint tail & tripled, 3Cf - tails, 4Aa - bends up, 4Ad - bends right, 4Bf - line tripled & doubled, 4Cf - faint tail															
2/4L (1)	T12, T39 T66	3.9	3.8	4.2	4.0	9.2	14.4	17.3	14.4	17.3	5.0	3.3	4.0	4.5	9.2	17.2	17.3
2/4R (1)	T12, T59 T66	3.6	3.4	5.0	4.2	9.1	12.5	17.5	15.1	17.4	4.5	3.5	4.8	4.6	9.2	12.8	17.3
Pane Characteristics		R : 1Ad - tail & slopes upwards, 3Aa -tail & bends down, 3Ab - long tail, 3Ac - long faint tail, 3Ad - doubled, 3Cf - bends right, 4Ab - tail & doubled, 4Bf - slopes left															
2/4L (2)	T12,T39,T59	3.0	3.0	3.5	4.0	9.5	NR	NR	NR	NR	3.0	3.0	4.0	3.5	NR	5.4	17.2
Inserted Cross Dimensions		Upper Margin a) 2.1, b) 2.9, c) 17.0, d) 15.5, e) 20.5mm. Upper cross with dot at intersection Lower Margin a) 2.1, b) 1.8, c) 16.2, d) 19.7, e) 20.5mm															
3/5L (1)	T59	3.3	3.3	4.7	3.8	9.3	14.3	17.5	14.3	17.5	3.3	3.4	4.5	3.7	9.3	14.5	17.5
3/5R (1)	T39, T59	3.5	3.5	4.5	3.8	9.1	14.5	17.3	-	17.5	3.3	4.0	4.7	3.7	9.2	12.3	17.4
Pane Characteristics		R : 1A(c,d) - thicker line & bends down, 1Bf - uneven line, 2Ad - bends up, 2Cf - doubled & slopes up, 3Ac - slopes left, 3Cf - cut, 4Ac - bends right, 4Ad - slopes left. 4Bf - faint tail															
3/5L (2)	T59	3.3	3.4	4.8	3.8	9.3	14.3	17.4	14.1	17.4	3.3	3.3	4.5	3.6	9.2	14.5	17.5
3/5R (2)	T59	3.6	3.6	4.6	3.9	9.2	14.5	17.5	13.8	17.5	3.4	3.9	4.8	3.7	9.2	NR	NR
Pane Characteristics		R : 1A(a,b) - very faint line, 1Bf - uneven line, 1Cf - slopes up, 2A(a,b) - very faint line, 2Ad - bends up, 3Aa - faint line, 3Ac - bends left, 3Bf - faint & broken line, 3Cf - bends right & very faint, 4A(c,d) - slopes right															
5/7L	T66 (T69)	3.5	3.8	4.0	5.0	9.3	13.8	17.4	11.8	17.6	6.7	3.4	3.8	4.4	9.5	17.3	17.6
(5/7R)	(T66) (T69)	3.5	3.5	5.4	4.3	9.4	14.9	17.2	NR	NR	4.5	2.8	4.3	4.6	9.2	13.5	17.3
Pane Characteristics		R : 1A(a,b) - thick line & bends right, 1Ac - bends down, 2A(a,b) - thick line & bends right, 3A(c,d) - bends right, 3Bf - uneven line with right slope, 4A(c,d) - bend & right slope, 4Bf - slopes left, 4Cf - very long tail															
9/11L	T72	3.3	3.1	5.3	2.9	9.3	15.2	17.6	NR	NR	7.2	NR	8.2	NR	9.2	16.4	17.6
9/11R	T72	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Pane Characteristics		R : 2A(a,b) - very faint line, 2Ac - slopes up															
(10/12) (11/13)	(T72)	NR = No Record														E&OE	

Dimensions and Characteristics of Guide and Trim Lines

Plate Number Pane State	Overprint Stamp Reference	Upper Margin 1								Lower Margin 2									
		1A				1B		1C		2A				2B		2C			
		Cross R1/2, R1/3				Trim R1/1		Trim R1/1		Cross R10/2 , R10/3				Trim R10/4		Trim R10/1			
2/6 Value Broken 'R'		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g	f	g
6/8L	T66,T69 T72	3.9	4.1	4.3	3.4	13.1	21.2	21.0	19.3	20.3	4.3	5.2	4.1	4.0	12.8	4.5	20.4	NR	NR
6/8R	T66, T69,T72	3.0	4.8	5.3	4.2	12.7	NR	NR	NR	NR	4.3	3.8	4.0	4.0	12.7	13.8	20.7	13.4	20.8
Pane Characteristics		L : 1Aa - bends right, 1A(c,d) - slopes down, 1Bf - slopes down & doubled, 1Cf - bends up, 2Aa - bends right, 3Ad - slopes left, 4Aa - bends right																	
7/9L	T72	4.7	4.6	4.9	4.6	12.6	15.2	21.0	24.5	21.0	3.6	5.0	3.8	4.2	13.0	NR	NR	NR	NR
7/9R	T72	6.7	4.0	4.3	5.0	12.7	18.6	21.0	21.2	20.6	3.7	5.4	5.0	3.8	12.8	NR	NR	NR	NR
Pane Characteristics		L : 1Ac - bends up, 2A(a,b) - bends right, 3Ab - bends up, 4Aa - slopes down, 4Ab - slopes down, 4Ad - bends right, 4Bf - slopes left																	
8/10L	T72	4.7	4.7	4.7	4.6	13.2	NR	NR	5.5	21.2	4.8	4.7	4.4	4.8	13.2	NR	NR	NR	NR
8/10R	T72	NR	NR	NR	NR	NR	NR	NR	NR	NR	5.1	4.4	3.9	4.6	12.0	NR	NR	NR	NR
Pane Characteristics		L : 1Ab - bends right, 3Bf - bends right, 3Cf - uneven line																	
5/- Value																			
1/2L(1)	T13,T40 T60	4.0	3.7	4.4	4.2	12.2	10.0	20.0	9.8	20.0	6.0	6.0	5.8	6.2	12.0	8.5	20.0	9.0	20.0
1/2R(1)	T13, (T40) T60	6.0	6.0	6.0	6.0	12.1	7.7	20.0	11.2	20.0	6.0	6.0	6.0	6.0	12.0	8.0	20.0	7.8	20.0
Pane Characteristics		L : 1A(a,b) - bifurcated & tripled, 1Cf - doubled, with dot, 2A(b,c) - doubled, 2Ad - bends up, 2Aa - faint tail, 3A(a,c) - dot between, 3Ac - faint long tail, 3Ad - faint tail,																	
3/4L	T60, T67	3.3	3.4	3.7	3.5	12.4	9.9	20.4	10.3	20.5	3.3	3.3	3.4	3.5	12.2	10.0	20.2	10.0	20.2
3/4R	T67	NR	NR	NR	NR	12.3	11.0	20.4	NR	NR	3.5	3.4	3.5	2.8	12.5	10.1	20.2	NR	NR
Pane Characteristics		L : 1A(a,b) - faint line, 1A(c,d) - thick line, 1Bf - thick line, 1Cf - thick line with dot & bends down, 2Bf - thick line, 4Bf - bends left																	
4/5L	T67, T70,T73	4.8	4.9	4.5	4.2	12.7	21.0	20.8	24.5	21.0	4.4	4.4	3.3	4.3	12.5	10.8	20.7	14.5	20.9
4/5R	T67, T70,T73	5.2	3.1	4.7	5.2	12.5	21.3	20.6	20.6	20.6	4.5	4.0	4.3	4.5	12.7	10.8	20.7	13.0	21.0
Pane Characteristics		L : 1Ab - doubled, 1Ac - slopes up, 1Bf - slopes up, 2Aa - doubled, 2Ab - bifurcated, 2Ac - tail, 2Bf - bends up, 2Cf - uneven line & slopes up, 3Ac - bends right, 3Ad - tail, 3Bf - bends right, doubled & tail, 3Cf - long tail, 4Ac - kink & right bend, 4Ad - tail, 4Cf - doubled, uneven & right bend																	
5/6L(1)	T73	3.4	4.0	3.9	4.8	12.8	22.5	21.0	20.9	21.0	4.2	3.4	3.9	3.8	12.5	11.8	20.8	14.7	20.9
5/6R(1)	T73	3.7	4.0	3.1	3.3	12.6	20.1	21.0	19.0	20.7	4.3	3.7	3.1	3.5	12.6	11.1	20.9	13.6	21.0
Pane Characteristics		L : 1Ad - bends down, 2Ad - slopes & thick line, 2Bf - bends up, 3Ad - bends left, 3Bf - bends right & uneven, 3Cf - bends to right & part doubled, 4Ac - bends left																	

Plate Number Pane State	Overprint Stamp Reference	Left Margin 3									Right Margin 4								
		3A					3B		3C		4A					4B		4C	
		Cross R5/1, R6/1					Trim R9,10/1		Trim R1,2/1		Cross R5/4, R6/4					Trim R1,2/4		Trim R9,10/4	
2/6 Value Broken 'R'		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g	f	g
6/8L	T66,T69 T72	2.1	4.3	3.2	3.7	9.5	14.9	17.3	12.2	17.5	4.6	3.5	4.5	4.3	9.0	17.9	17.9	12.9	17.8
6/8R	T66,T69,T72	4.0	3.5	4.4	4.5	9.0	13.0	17.7	14.7	17.5	2.8	4.1	4.8	4.6	9.4	12.9	17.2	12.6	17.3
Pane Characteristics		R : 1Ab - kink, 1Ac - slopes up, 2Aa - faint tail, 3Aa - bends up, 3Cf - bends left, 4Ac - bends right, 4Ad - tail, 4Bf - bends left																	
7/9L	T72	2.9	4.2	3.8	4.1	9.0	13.8	17.3	11.5	17.6	6.5	3.0	4.1	4.4	9.5	17.0	17.7	11.4	17.2
7/9R	T72	3.4	3.6	5.3	3.9	9.4	15.0	17.2	13.5	17.4	4.6	1.8	4.0	4.5	9.3	17.8	17.8	11.9	17.7
Pane Characteristics		R : 1Aa - bends right, 1Ab - bends right, 1Cf - bends down, 2A(a,b) - slopes to left & faint, 2A(c,d) - doubled, 3A(c,d) - slopes to left, 3Bf - slopes right, 3Cf - slopes right & with bend right, 4Bf - bends left, 4Cf - uneven line.																	
8/10L	T72	4.5	3.0	4.0	4.0	9.0	16.3	17.5	14.5	17.3	4.2	3.5	3.5	4.8	9.0	NR	NR	NR	NR
8/10R	T72	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Pane Characteristics		R : 2Aa - bends right.																	
5/- Value																			
1/2L(1)	T13,T40 T60	3.6	4.4	4.6	5.4	9.2	13.0	17.4	9.6	17.4	6.0	6.0	6.0	6.0	9.2	11.2	17.3	11.2	17.3
1/2R(1)	T13, (T40) T60	6.0	5.9	6.0	5.9	9.2	14.0	17.5	11.6	17.3	5.8	5.7	6.1	5.9	9.3	9.4	17.3	11.7	17.2
Pane Characteristics		R : 1Ac - bends up, 1Ad - doubled, 1Cf - doubled, with dot on line, 2A(a,b) - faint & uneven line 2Ab - bends right, 2Ad - bends down, 3Ad - tail, 3Bf - doubled with tail, 4Ac - bends left, 4bf - bifurcated, slopes right & part doubled																	
3/4L	T60, T67	NR	NR	NR	NR	NR	1.3	17.3	10.7	17.1	3.3	3.5	3.4	3.5	9.3	10.4	17.3	1.5	17.3
3/4R	T67	NR	NR	3.2	NR	9.3	10.5	17.2	13.8	17.1	NR	NR	NR	3.6	9.2	NR	NR	NR	NR
Pane Characteristics		R : 2A(c,d) - thick line, 3Cf - slopes left, 4Ad - cut																	
4/5L	T67, T70,T73	3.0	3.5	4.0	3.2	9.4	15.0	17.6	21.5	17.5	4.7	3.6	4.2	4.4	9.3	17.0	17.5	11.5	17.3
4/5R	T67, T70,T73	2.5	3.5	5.0	3.3	9.2	12.5	17.3	8.0	17.8	4.3	3.5	4.4	3.6	9.3	12.6	17.4	13.2	17.4
Pane Characteristics		R : 1Aa - doubled & bends right, 1Ac - doubled, 2A(a,b) - doubled, 2Ac - doubled & bends up, 2Bf - doubled, 3Ab - doubled, 3Ad - tail, 3Bf - bends right & tail, 3Cf - cut, 4A(a,b) - doubled, 4Cf - bends right & long tail																	
5/6L(1)	T73	3.2	3.4	3.3	2.7	9.3	15.5	17.3	15.0	17.3	3.2	3.8	3.8	3.7	9.2	15.7	17.4	12.6	17.4
5/6R(1)	T73	3.1	3.2	3.8	4.1	9.1	12.5	17.6	16.2	17.4	3.9	3.8	4.5	3.5	9.1	13.3	17.1	14.0	17.0
Pane Characteristics		R : 1Aa - bends right, 1Ac - bends up, 2Ab - bends right, 2Cf - doubled & uneven, 4Aa - slopes up 4Cf - bends left																	
NR = No Record																		E&OE	

Dimensions and Characteristics of Guide and Trim Lines

Plate Number Pane State	Overprint Stamp Reference	Upper Margin 1									Lower Margin 2								
		1A					1B		1C		2A					2B		2C	
		Cross R1/2, R1/3					Trim R1/1		Trim R1/1		Cross R10/2, R10/3					Trim R10/4		Trim R10/1	
5/- Value		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g	f	g
5/6L(2)	T73	3.1	4.5	4.0	4.0	12.8	22.5	21.0	20.9	21.1	4.1	3.3	4.0	3.9	12.6	10.8	21.1	15.0	21.1
5/6R(2)	T73	NR	NR	NR	NR	NR	NR	NR	NR	NR	4.3	3.8	NR	3.5	NR	NR	NR	NR	NR
Pane Characteristics		L : 1Aa - faint long tail, 1Ac - slopes down, 1Ad - bifurcated & faint, 2A(a,b) - faint line, 2Aa - slopes right, 2Ad - slopes up, 2Bf - very faint line, 3Ac - bends up, 3A(c,d) - uneven line, 3Bf - bends right, 4A(c,d) - faint line, 4Ac - thick tail, 4Ad - bends left																	
10/- Value Broken 'S'																			
1/3L	T14, T41 T61	6.5	5.9	6.0	5.9	12.2	15.2	19.9	15.4	20.0	6.0	6.1	5.9	6.0	12.1	15.4	20.2	15.3	20.0
1/3R	T14, T41 T61, T68, (T74)	6.4	6.0	6.0	5.8	12.2	15.5	19.9	15.1	20.0	5.9	6.0	5.9	6.0	12.0	15.2	20.0	15.1	20.0
Pane Characteristics		L : 1A(a,b) - doubled line, 1Aa - long tail, 1Bf - doubled, 1Cf - bends down & dot on line, 2B - bends up, 2Cf - doubled & bends up, 3Aa - long faint tail, 3A(a-c) - dot between lines, 3Ac - tail, 3Ad - doubled, 3C f - uneven line, 4Ad - faint tail, 4Bf - uneven line & tail, 4Cf - doubled & faint long tail																	
3/8L	T71, T74	3.7	3.1	3.3	3.8	12.4	21.5	20.8	27.5	20.8	2.2	5.0	4.0	4.5	12.8	12.4	20.9	14.5	21.0
3/8R	T71, T74	5.3	3.2	3.4	4.0	12.5	16.8	20.7	19.8	20.8	4.5	5.2	5.5	3.6	12.5	12.5	20.4	11.6	20.8
Pane Characteristics		L : 1Aa - tail & bends left, 1Ab - bends left, 1Ad - doubled, 1Bf - tail, 1Cf - tail, 2Aa - bends right, 2Ac - slopes up, 2Ad - slopes down, 2Bf - tail, 2Cf - very long tail, 3Aa - bends up, 3Ad - tail, 3Bf - tail, 4Ab - bends up & doubled, 4Bf - tail, 4Cf - bends right, doubled & tail																	
10/- Value Perfect 'S'																			
2/7L	(T14), (T41) T61, T68, (T71)	6.8	5.6	6.3	6.7	12.3	14.8	20.2	NR	NR	6.3	5.8	5.9	6.0	12.2	16.3	20.5	10.5	20.3
2/7R	T61, T68 (T71), (T74)	7.4	6.2	6.0	6.0	12.4	15.5	20.2	15.4	20.1	6.0	5.8	5.8	5.9	12.2	NR	NR	NR	NR
Pane Characteristics		L : 1Ac - doubled, 1A(c,d) - thick line, 1Bf - cut, 2Bf - uneven line, 2Cf - cut, 4Aa - bends down																	
4/9L or 4/9R	T74	2.0	2.9	3.4	-	12.7	14.7	20.8	NR	NR	4.1	3.4	4.3	-	12.6	11.0	21.0	13.6	21.1
	T74	NR	NR	3.4	NR	12.5	NR	NR	NR	NR	2.2	3.4	2.6	5.2	12.7	NR	NR	2.8	NR
Pane Characteristics		L : 1Ad - perforated & cut, 2Ac - cut, 3Ac - cut, 3Ac - bends right, 3Cf - cut, 4Bf - cut, 4Cf - bends left Plate 4/9 - details restricted to the examination of photographic records																	

Definitions

Bifurcated - a line or arm with end split into two sections.

Cut - a line which has been guillotined.

Perforated - where an arm has been perforated making full measurements impossible.

Datum for Cross and Trim Line Dimensions

Measurements are as viewed from the face of a sheet or block towards the margin.

Measurements are in all cases 'averages'.

In some cases sheets from the same plate have differing measurements to the norm, these variations are not listed.

Plate Number Pane State	Overprint Stamp Reference	Left Margin 3								Right Margin 4											
		3A				3B		3C		4A				4B		4C					
		Cross R5/1, R6/1				Trim R9,10/1		Trim R1,2/1		Cross R5/4, R6/4				Trim R1,2/4		Trim R9,10/4					
5/- Value		a	b	c	d	e	f	g	f	g	a	b	c	d	e	f	g	f	g		
5/6L(2)	T73	3.2	3.4	3.3	2.8	9.4	15.5	17.4	15.2	17.5	3.2	3.8	3.8	3.7	9.2	15.7	17.5	12.8	17.5		
5/6R(2)	T73	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR		
Pane Characteristics R : 2A(a,b) - faint & uneven line																					
10/- Value Broken 'S'																					
1/3L	T14, T41 T61	8.0	5.9	5.7	6.2	9.3	15	17.2	15.4	17.1	6.0	6.0	6.0	5.9	9.3	16.4	17.2	16.3	17.1		
1/3R	T14, T41 T61, T68, (T74)	6.0	5.9	6.0	6.0	9.1	14.3	17.1	15.4	17.0	5.9	6.0	6.2	5.9	9.3	15.6	17.0	15.4	17.1		
Pane Characteristics R : 1Aa - bends left & long tail, 1Cf - bends down, dot on line & doubled, 2Aa - bends right, 3A(b-c) - dot between lines, 3Bf - faint tail, 3Cf- doubled & tails, 4Ad - faint tail, 4Bf - doubled & long tail, 4Cf - faint tail																					
3/8L	T71, T74	3.5	3.2	2.9	4.0	9.7	14.3	17.4	14.4	17.6	5.0	4.3	3.9	4.7	9.5	17.4	17.8	12.7	17.6		
3/8R	T71, T74	4.2	3.1	4.5	4.5	9.2	11.0	17.7	19.2	17.4	3.0	3.5	4.7	4.5	9.5	12.8	17.4	12.0	17.2		
Pane Characteristics R : 1Ac - long tail, 1Bf - very long tail & doubled, 1Cf - tail, 2Aa - bends right, 2Ab - slopes right, 2Ad - doubled, 3Ac - line extended, 3Cf - bends right & doubled, 4Aa - tail, 4Ac - tail & bends left, 4Cf - tail																					
10/- Value Perfect 'S'																					
2/7L	(T14),(T41), T61,T68,(T71)	7.0	5.3	5.6	5.5	9.3	NR	NR	NR	NR	6.0	6.0	5.8	6.5	9.3	15.2	17.2	16.2	17.0		
2/7R	T61, T68 (T71), (T74)	7.0	5.2	5.6	5.5	9.3	NR	NR	NR	NR	5.5	6.0	6.1	6.1	9.3	17.8	17.4	14.3	17.2		
Pane Characteristics R : 1Ad - uneven line, 1Cf - dot on line & cut, 2Aa - slopes right, 3Aa - bends up & line uneven, 3Ac - very long tail, 3Cf - uneven line, 4Ad - bends right, 4Cf - bends right & uneven line																					
4/9L or 4/9R	T74	NR	NR	3.5	NR	9.8	10.7	17.2	7.5	17.2	3.1	2.8	3.1	3.7	9.6	5.7	17.5	12.3	17.1		
	T74	3.0	3.0	NR	3.7	9.6	12.9	17.3	NR	NR	3.4	2.5	-	4.2	9.5	NR	NR	12.0	17.1		
Pane Characteristics R : 1Ac - perforated, 2A - cut, 2Ac - cut, 2Cf - cut, 3Ad - tail, 4Ac - cut, 4Cf - tail																					
																		NR = No Record		E&OE	

Use of Brackets

Printer's plates in brackets where the use of plate with overprint issues is subject to validation.

Stamp references in brackets where the use of plate with a particular stamp is subject to validation.

Listings

The data in Appendices 9 and 10 is provided as a guide for plate identification purposes.

By a process of elimination non attributable plates can be ruled out and in conjunction with the characteristics listed, in most cases it should be possible to establish the plates in use.

Appendix 11

High Value Overprint Settings

Issue 3T

The first high value series, was overprinted by Dollard using a single 4 x 5 stereo setting. The overprinting process therefore required two press passes to overprint a full 4 x 10 pane.

As a result of this process, consistent overprint variants are replicated, in identical cliché positions, in the upper and lower half of a sheet, rows 1 to 5 and rows 6 to 10 respectively.

Issue 7T

For the first Thom overprint on high values, one overprint setting was used. Thom by using an integral 4 x 10 stereo setting, enabled a full sheet to be overprinted with one press pass.

R' over 'Se' is to be found in the following sheet positions - R1/3, R2/3, R3/2,3, R4/3, R7/3, R8/1, R9/1,2,3 and R10/2, 4.

Issue 9T

For the second series by Thom two identical 4 x 5 stereos were placed adjacent to each other making up a full setting, thus enabling a sheet to be overprinted in one operation.

Whilst not validated it is considered possible that a second set of stereos may have been put to and which display different characteristics.

The most prominent variants with this issue are 'accent omitted', 'accent reversed' and 'S' over 'e'.

Issue 11T

For the Dublin Castle (narrow date) overprints a 4 x 5 array was used, with alternate rows empty.

Two press passes were therefore required to overprint a full sheet.

As a result, with this process, overprint variants were repeated twice, but on consecutive sheet rows

Somerset House initially adopted the same process, when they assumed responsibility for the overprinting of the high values.

Issue 11T

For the Dublin Castle (narrow date) overprints a 4 x 5 array was used, with alternate rows empty.

Two passes were therefore required to overprint a full sheet. As a result with this process, overprint variants were repeated twice, but on consecutive sheet rows

Somerset House initially adopted the same process, when they assumed responsibility for the overprinting of the high values.

Issue 12T

This issue in the strictest terms was an extension of issue 11T, but with the replacement of damaged narrow date clichés, with wide date clichés.

The process adopted by Somerset House for the normal setting 'composite' overprints, made up of both wide and narrow date clichés, was similar to that of the previous issue.

As a result of further wear, some clichés were again replaced, but in a different sequence of wide and narrow placements. This gave rise to a few sheets, which are rare, and in philatelic terms known as 'abnormal' settings.

Issue 13T

With the composite settings becoming unusable, Somerset House issued a new series, late in 1927, but using only wide date clichés.

This issue used a full 4 x 10 cliché setting, enabling the overprinting of a full sheet to be undertaken with one press pass.

Issue 14T

Waterlow re-engraved stamps were released in 1935.

Harrison & Sons initially undertook the overprinting for this issue, followed by Somerset House, using the same 4 x 10 wide date overprint setting, which was in use with issue 13T.

Appendix 12

High Value British Stamp Colours

For additional information the write up accompanying the listings for low value stamp colours, also applies to high value stamps. For details see appendix 7, page 191.

High values were recess printed stamps and as a result the range of shades occurring with overprinted issues, is more confined, compared with low value stamps.

With high values an area of particular difficulty, relates to the 2/6 value. In many publications, attempts have been made to redefine the basic stamp colour for this value,

ranging from sepia-brown, reddish-brown, grey-brown, pale-brown and chocolate-brown, however these classifications are to a degree subjective.

In the main text selectively sub-classifications have been adopted, in line with the listings adopted by Stanley Gibbons.

For determining shade variants for high values stamps the part of the design, which best conveys the stamp colour, is the area adjacent to the lead horse and to the right of the King's portrait.

Stamp Face Value	(SG) British Stamp Reference	Basic Stamp Colour	Overprint Issue	Basic Stamp Shade Variants	
2/6	N65	Sepia - brown	3T, 7T	(1)	Olive - brown
		Reddish - brown		(2)	Dull sepia - brown
		Chocolate - brown	9T,	(3)	Chocolate - brown
		Pale - brown		(4)	Reddish - brown
		Chocolate - brown	11T, 13T	(5)	Pale brown
	N73	Chocolate	14T	(1)	Chocolate
				(2)	Reddish - brown
5/-	N68	Rose - carmine	3T, 7T, 9T 11T, 12T, 13T	(1)	Rose - carmine
				(2)	Pale rose - carmine
				(3)	Rose - red
	N74	Bright rose - red	14T	(1)	Bright rose - red
10/-	N71	Dull grey - blue	3T, 7T, 9T 11T, 12T, 13T	(1)	Dull - blue
				(2)	Dull grey - blue
				(3)	Blackish - blue 'steel - blue'
	N75	Indigo	14T	(1)	Indigo

E & OE

Appendix 13

Overprint References & Cross References - Compendium versus other Publishers

Compendium Reference (X suffixes not used in text - use optional)	Stamp Face Value & Colour Variants	Feldman, MacDonnell Whyte, Hibernian	Stanley Gibbons	Michel	Scott	Yvert
Issue 1T - Dollard 'Rialtas' Low Values Overprint with Black Ink						
T1	½d.	T1	1	1	1	1a
T2	1d. Scarlet	T2	2	2	2	2a
T2/T2X	1d. Carmine - red	T2	3	2	2	2a
T3	2½d.	T3	4	3a	3	5a
T4	3d.	T4	5	4	4	6a
T5	4d.	T5	6	5a	5	7a
T6	5d.	T6	7	6	6	8a
T7	9d.	T7	8	7a	7	10a
T8	10d.	T8	9	8	8	11a
Issue 2T - Dollard 'Rialtas' Low Values Overprint with Red Ink Thom 'Rialtas' Low Values Overprint with Carmine Ink						
T9	2½d. Red Ink	T9	4a	3b	9	16a
T9A	2½d. Carmine Ink	Not listed				
T10	4d. Red ink	T10	6a	5b	10	17a
T10A	4d. Carmine ink	T10A	6b	5c	10A	-
T11	9d. Red ink	T11	8b	7b	11	18a
T11A	9d. Carmine ink	T11A	8c	7c	-	-
Issue 3T - Dollard 'Rialtas' High Values Overprint with Black Ink						
T12	2/6 Sepia - brown	T12	17	9I	12	13n
T12/T12X	2/6 Reddish - brown	T12	18	-	-	-
T13	5/-	T13	19	10I	13	14n
T14	10/-	T14	21	11I	14	15n
Issue 4T - Thom 'Rialtas' Overprint Narrow Date with Black Ink						
T15	1½d.	T15	10	14 IV	15	-
T16	2d. Die 1	T16	12	15 IV/I	16b	-
T17	2d. Die 2	T17	13	15 IV/II	16	-
T18	6d. Reddish - purple	T18	14	20 IV	17	-
T18/T18X	6d. Deep reddish - purple		14a			
T19	1s.	T19	15	23 IV	18	-
Issue 5T - Harrison 'Rialtas' Overprint Coil Stamps						
T20	½d.	T20	26	12 II	19	-
T21	1d.	T21	27	13 II	20	-
T22	1½d.	T22	28	14 II	21	-
T23	2d. Die 1	T23	29	15 II/I	22	-
T24	2d. Die 2	T24	29a	15 II/II	22a	-

Overprint References & Cross References - Compendium versus other Publishers

Compendium Reference (X suffixes not used in text - use optional)	Stamp Face Value & Colour Variants	Feldman, MacDonnell Whyte, Hibernian	Stanley Gibbons	Michel	Scott	Yvert
Issue 6T - Thom 'Rialtas' Low Values Overprint with Shiny Blue-Black or Red Ink						
T25	½d.	T25	30	12 I	23	1b
T26	1d.	T26	31	13 I	24	2b
T27/T27X	1½d. Red - brown	T27	32	14 I	25	-
T27	1½d. Chestnut		32a			
T28	2d. Die 1	T28	33	15 I/I	26b	-
T29	2d. Die 2	T29	34	15 I/II	26	-
T30	2½d	T30	35	16 I	27	16b
T31	3d. Violet	T31	36	17 I	28	6b
T31/T31X	3d. Dull violet		36a			
T32	4d.	T32	37	18 I	29	17b
T33	5d.	T33	38	19 I	30	8b
T34	6d. Reddish - purple	T34	39	20 I	31	-
T34/T34X	6d. Deep reddish - purple		39a			
T35	9d. Agate	T35	40	21 I	32	18b
T36	9d. Olive green	T36	41	24	33	19b
T37	10d.	T37	42	22 I	34	11b
T38	1s.	T38	43	23 I	35	-
Issue 7T - Thom 'Rialtas' High Values Overprint with Shiny Blue-Black Ink						
T39	2/6	T39	44	9 II	36	13bn
T40	5/-	T40	45	10 II	37	14bn
T40DB	5/- Dull black overprint		45a			
T41	10/-	T41	46	11 II	38	15bn
Issue 8T - Thom 'Rialtas' Overprint Wide Date with Shiny Blue-Black Ink						
T42	½d.	T42	47	12 III	39	20
T42DB	½d. Dull black overprint		47a			
T43	1d.	T43	48	13 III	40	21
T44	1½d.	T44	49	14 III	41	22
T45	2d. Die 2	T45	50	15 III	42	23
T46	1s.	T46	51	23 III	43	24
Issue 9T - Thom 'Saorstat' Overprint Shiny Blue-Black or Red Ink						
T47	½d.	T47	52	25 I	44	25
T48	1d.	T48	53	26 I	45	26
T49	1½d.	T49	54	27 I	46	27
T50	2d. Die 2	T50	55	28 I	47	28

Overprint References & Cross References - Compendium versus other Publishers

Compendium Reference (X suffixes not used in text - use optional)	Stamp Face Value & Colour Variants	Feldman, MacDonnell Whyte, Hibernian	Stanley Gibbons	Michel	Scott	Yvert
Issue 9T - Thom 'Saorstat' Overprint Shiny Blue Black or Red Ink						
T51	2½d.	T51	56	29 I	48	29
T52	3d. Violet	T52	57	30 I	49	30
T52/T52X	3d. Dull Reddish - violet					
T53	4d.	T53	58	31 I	50	31
T54	5d.	T54	59	32 I	51	32
T55	6d.	T55	60	33 I	52	33
T56	9d. Olive - green	T56	61	34 I	53	34
T56/T56X	9d. Pale olive - green		61aa			
T57	10d.	T57	62	35 I	54	35
T58	1s.	T58	63	36 I	55	36
T59	2/6 Chocolate - brown	T59	64	37 I	56	37
T59/T59X	2/6 Pale - brown		64aa			
T60	5/-	T60	65	38 I	57	38
T61	10/-	T61	66	39 I	58	39
Issue 10T - Harrison 'Saorstat' Overprint Coil Stamps						
T62	½d.	T62	67	25 II	59	-
T63	1d.	T63	68	26 II	60	-
T64	1½d.	T64	69	27 II	61	-
T65	2d. Die 2	T65	70	28 II	62	-
Issue 11T - 'Saorstat' High Values Overprint Narrow date						
T66	2/6	T66	83	37 II	77	52
T67	5/-	T67	84	38 II	78	53
T68	10/-	T68	85	39 II	79	54
Issue 12T - 'Saorstat' High Values Overprint Composite - Wide & Narrow Date						
T69	2/6	T69	83a	37 IV	77a	-
T70	5/-	T70	84a	38 IV	78a	-
T71	10/-	T71	85a	39 IV	79a	-
Issue 13T - 'Saorstat' High Values Overprint Wide Date						
T72	2/6	T72	86	37 III	77b	-
T73	5/-	T73	87	38 III	78b	-
T74	10/-	T74	88	39 III	79b	-
Issue 14T - Waterlow Re-engraved High Values Overprint Wide Date						
T75	2/6	T75	99	A61	93	65
T76	5/-	T76	100	B61	94	66
T76	10/-	T76	101	C61	95	67

Appendix 14

Variety References & Cross References - Meredith versus Compendium

Meredith	Compendium	Meredith	Compendium	Meredith	Compendium	Meredith	Compendium
Issue 1T Dollard							
V11	T2a	V160	T8/F1a	V191	T6/F1h	V223	T2/V1q
V29	T1a	V161	T1/F1b	V193	T8/F1h	V224	T8/V1q
V30	T2b	V162	T2/F1b	V194	T1/F1ia	V225	T1/F1s
V117	T1b	V164	T4/F1b	V195	T2/F1ia	V226	T2/F1s
V118	T2c	V167	T6/F1b	V196	T1/V1h	V227	T3/F1s
V122	T1c	V170	T8/F1b		T1/V1i	V229	T4/F1s
V123	T2da	V171	T1/F1d	V197	T2/V1h	V230	T5/F1s
V126	T7c	V172	T2/F1d		T2/V1i	V233	T6/F1s
V127	T1/V1o	V173	T3/F1d	V199	T4/V1h	V234	T7/F1s
V128	T2/V1o	V175	T4/F1d		T4/V1i	V237	T8/F1s
V135	T7/V1o	V176	T5/F1d	V202	T6/V1h	V238	T1/V1r
V137	T1d	V177	T6/F1d	V205	T8/V1h	V239	T2/V1r
V138	T2d	V178	T1/F1g	V206	T1/F1m	V240	T3/V1r
V140	T2ca	V178a	T2/F1g	V207	T2/F1m	V241	T4/V1r
V141	T1/V1p	V179	T1/F1f	V209	T4/F1m	V242	T5/V1r
V142	T2/V1p	V180	T2/F1f	V212	T6/F1m	V244	T6/V1r
V145	T1e	V181	T4/F1f	V215	T1/F1k	V245	T7/V1r
V153	T1/F1a	V182	T8/F1f	V216	T2/F1k	V246	T8/V1r
V154	T2/F1a	V183	T1/F1l	V217	T6/F1k	V247	T1/V1s
V155	T3/F1a	V184	T2/F1l	V218	T8/F1k	V248	T2/V1s
V156	T4/F1a	V185	T8/F1l	V219	T1/F1n	V250	T4/V1s
V157	T5/F1a	V186	T1/F1h	V220	T2/F1n	V632	T1/V1u
V158	T6/F1a	V187	T2/F1h	V221	T8/F1n	V634	T2/V1u
V159	T7/F1a	V189	T4/F1h	V222	T1/V1q	V641	T5/V1u
Issue 2T Dollard & Thom							
V163	T9A/F2a	V192	T11/F2e	V208	T9A/F2h	V235	T11/F2n
V165	T10/F2a	V198	T9A/V2h	V210	T10/F2h	V236	T11A/F2n
V166	T10A/F2a		T9/V2i	V211	T10A/F2h	V243	T10/V2o
V168	T11/F2a	V200	T10/V2h	V213	T11/F2h	V249	-
V169	T11A/F2a		T10/V2i	V214	T11A/F2h	V251	-
V174	T9/F2c	V201	T10A/V2h	V228	T9/F2n	V252	-
V188	T9A/F2e	V203	T11/V2h	V231	T10/F2n	V638	T9/V2q
V190	T10A/F2e		T11/V2i	V232	T10A/F2n		
Issue 3T Dollard							
V59	T12d	V60	T13a	V61	T14d		

Meredith	Compendium	Meredith	Compendium	Meredith	Compendium	Meredith	Compendium
Issue 4T Thom Narrow Setting							
V1	T15b	V80	T19/V4a	V131	T17/V4i	V328	T16/F4e
V12	T15a		T19/V4b	V134	T18/V4i	V329	T17/F4e
V13	T16a	V87	T15/V4d	V143	T17/V4h	V334	T18/F4e
V14	T17a	V89	T16/V4d	V265	T15/F4a	V336	T19/F4e
V31	T16b	V90	T17/V4d	V267	T16/F4a	V348	T15/F4f
V32	T17b	V98	T18/V4d	V268	T17/F4a	V350	T15/F4g
V65	T15/V4a	V102	T19/V4d	V273	T18/F4a	V351	T16/F4g
	T15/V4b	V119	T15d	V275	T19/F4a	V352	T17/F4g
V67	T16/V4a	V120	T16c	V315	T15/F4b	V353	T17/F4h
	T16/V4b	V121	T17c	V317	T16/F4b	V388	T16/F4i
V68	T17/V4a	V124	T15e	V318	T17/F4b	V389	T17/F4i
	T17/V4b	V125	T16d	V323	T18/F4b	V404	T15/F4n
V76	T18/V4a	V129	T15/V4i	V325	T19/F4b		
	T18/V4b	V130	T16/V4i	V326	T15/F4e		
Issue 5T Harrison Coil Stamps							
V2	T22a	V16	T24a	V23	T23/T24VCJ		
Issue 6T Thom Narrow Setting							
V3	T27a & T27aa	V77	T34/V6a	V136	T35/V6i	V277	T25/F6e
V8	T26b		T34/V6b	V139	T35c	V278	T25DB/F6e
V15	T34a	V78	T35/V6b	V144	T35/V6h	V279	T26/F6e
V17	T31a	V79	T37/V6b	V253	T25/F6g	V280	T27/F6e
V33	T28a	V81	T38/V6a	V254	T26/F6g	V281	T28/F6e
V34	T29a		T38/V6b	V255	T27/F6g	V282	T29/F6e
V62	T25DB/V6b	V85	T25/V6d	V256	T28/F6g	V283	T30/F6e
V63	T25/V6b	V86	T26/V6d	V257	T29/F6g	V284	T31/F6e
V64	T26/V6b	V88	T27/V6d	V258	T30/F6g	V285	T32/F6e
V66	T27/V6a	V91	T28/V6d	V259	T31/F6g	V286	T33/F6e
	T27/V6b	V92	T29/V6d	V260	T32/F6g	V287	T34/F6e
V69	T28/V6a	V93	T30/V6d	V261	T34/F6g	V288	T35/F6e
	T28/V6b	V94	T31DB/V6d	V262	T36/F6g	V289	T37/F6e
V70	T29/V6a	V95	T31/V6d	V263	T37/F6g	V290	T38/F6e
	T29/V6b	V96	T32/V6d	V264	T38/F6g	V291	T25/F6f
V71	T30/V6b	V97	T33/V6d	V266	T27/F6a	V292	T26/F6f
V72	T31DB/V6a	V99	T34/V6d	V269	T28/F6a	V293	T27/F6f
	T31DB/V6b	V100	T35/V6d	V270	T29/F6a	V294	T29/F6f
V73	T31/V6a	V101	T37/V6d	V271	T31DB/F6a	V295	T31/F6f
	T31/V6b	V103	T38/V6d	V272	T31/F6a	V296	T33/F6f
V74	T32/V6b	V132	T28/V6i	V274	T34/F6a	V297	T34/F6f
V75	T33/V6b	V133	T29/V6i	V276	T38/F6a	V298	T38/F6f

Meredith	Compendium	Meredith	Compendium	Meredith	Compendium	Meredith	Compendium
Issue 6T Thom Narrow Setting							
V299	T25/F6d	V333	T31/F6h	V365	T37/F6s	V392	T27/F6x
V300	T25DB/F6d	V335	T34/F6h	V366	T38/F6s	V393	T25/V6k
V301	T26/F6d	V337	T25/F6l	V367	T25/F6t	V394	T26/V6k
V302	T27/F6d	V338	T26/F6l	V368	T26/F6t	V395	T27/V6k
V303	T28/F6d	V339	T27/F6l	V369	T27/F6t	V396	T29/V6k
V304	T29/F6d	V340	T29/F6l	V370	T28/F6t	V397	T30/V6k
V305	T30/F6d	V341	T30/F6l	V371	T29/F6t	V398	T31/V6k
V306	T31/F6d	V342	T31/F6l	V372	T31/F6t	V399	T32/V6k
V307	T32/F6d	V343	T32/F6l	V373	T33/F6t	V400	T34/V6k
V308	T33/F6d	V344	T33/F6l	V374	T34/F6t	V401	T36/V6k
V309	T34/F6d	V345	T34/F6l	V375	T29/F6q	V402	T37/V6k
V310	T35/F6d	V346	T35/F6l	V376	T38/F6q	V403	T38/V6k
V311	T36/F6d	V347	T38/F6l	V377	T25/F6o	V405	T27/F6u
V312	T37/F6d	V349	T29/F6i	V378	T25DB/F6o	V406	T28/F6u
V313	T37DB/F6d	V354	T29/F6k	V379	T26/F6o	V407	T29/F6u
V314	T38/F6d	V355	T25/F6r	V380	T27/F6o	V408	T31/F6u
V316	T27/F6b	V356	T25/F6s	V381	T28/F6o	V409	T26/F6v
V319	T28/F6b	V357	T25DB/F6s	V382	T29/F6o	V410	T28/F6v
V320	T29/F6b	V358	T26/F6s	V383	T31/F6o	V411	T29/F6v
V321	T31DB/F6b	V359	T27/F6s	V384	T33/F6o	V412	T31/F6v
V322	T31/F6b	V360	T28/F6s	V385	T34/F6o	V413	T34/F6v
V324	T34/F6b	V361	T29/F6s	V386	T37/F6o	V414	T38/F6v
V327	T27/F6h	V362	T31/F6s	V387	T38/F6o	V635	T26/V6l
V330	T28/F6h	V363	T33/F6s	V390	T29/F6p	V637	T29/V6l
V331	T29/F6h	V364	T34/F6s	V391	T34/F6p	V640	T31/V6l
V332	T31DB/F6h						
Republican Re-Gummed Stamps							
V630	T26/RG	V640	T28/RG				
Issue 7T Thom High Values							
V82	T39b	V83	T40DBa	V84	T41f	V648	T40d
V83	T40c						
Issue 8T Thom Wide Setting							
V4	T44a	V54	T42a	V147	T42b	V150	T45c
V6	T46a						
Issue 9T Thom 'Saorstat'							
V5	T49a	V18	T55a	V35	T47a	V39	T52a
V7	T58a	V20	T59a	V36	T48b	V40	T53d
V9	T48a	V21	T59aa	V37	T48d	V41	T56b
V10	T56a	V25	T61PS	V38	T51a	V42	T58b

Meredith	Compendium	Meredith	Compendium	Meredith	Compendium	Meredith	Compendium
Issue 9T Thom 'Saorstat'							
V43	T59c	V112	T57b	V433	T55/V9b	V464	T51/F9i
V44	T60d	V113	T58d	V434	T57/V9b	V465	T52/F9i
V45	T61BSf	V113a	T58da	V435	T58/V9b	V466	T53/F9i
	T61PSf	V114	T59e	V436	T47/V9a	V467	-
V46	T47b	V115	T60g	V437	T48/V9a	V468	T55/F9i
V46a	T47ba	V116	T61BSi	V438	T51/V9a	V469	T56/F9i
V47	T48c		T61PSH	V439	T53/V9a	V470	T57/F9i
V47a	T48ca	V146	T47/V9k	V440	T54/V9a	V471	T58/F9i
V48	T55b	V148	T48/V9k	V441	T55/V9a	V472	T47/V9h
V49	T58c	V149	T49/V9k	V442	T56/V9a	V473	T48/V9h
V50	T48e	V151	T51/V9k	V443	T57/V9a	V474	T49/V9h
V51	T59d	V152	T59/V9k	V444	T58/V9a	V475	T50/V9h
V52	T60f	V415	T47e	V445	T59/V9ac	V476	T51/V9h
V53	T61BSH	V416	T48j	V446	T60/V9ac	V477	T52/V9h
	T61PSg	V417	T49c	V447	T61/V9ac	V478	T53/V9h
V55	T47c	V418	T50b	V448	T47/V9f	V479	T55/V9h
V56	T48h	V419	T51c	V449	T48/V9f	V480	T56/V9h
V57	T51b	V420	T52c	V450	T49/V9f	V481	T57/V9h
V58	T56c	V421	T53e	V451	T50/V9f	V482	T58/V9h
V104	T47d	V422	T54b	V452	T51/V9f	V633	T47/V9j
V104a	T47da	V423	T55d	V453	T52/V9f	V636	T48/V9j
V105	T48i	V424	T56e	V454	T53/V9f	V639	T51/V9j
V105a	T48ia	V425	T57c	V455	T54/V9f	V642	T53/V9j
V106	T49b	V426	T58e	V456	T55/V9f	V643	T54/V9j
V107	T50a	V427	T59f	V457	T56/V9f	V644	T55/V9j
V107a	T50aa	V428	T60j	V458	T57/V9f	V645	T56/V9j
V108	T52b	V429	T61BSj	V459	T58/V9f	V646	T57/V9j
V109	T54a		T61PSj	V460	T47/F9i	V647	T58/V9j
V110	T55c	V430	T47/V9b	V461	T48/F9i	V649	T60/V9j
V111	T56d	V431	T48/V9b	V462	T49/F9i		
V111a	T56da	V432	T51/V9b	V463	T50/F9i		
Harrison 'Saorstat' Coil Stamps Issue 10T							
V19	T62a	V485	T64/V10a	V490	T65/V10c	V495	T62/F10c
V482a	T63/V10b	V486	T65/V10a	V491	T62b/F10b	V496	T65/F10c
V482b	T64/V10b	V487	T62/V10c	V492	T63a/F10b	V497	T62b/VP
V483	T62/V10a	V488	T63/V10c	V493	T64a/F10b	V498	T62b/HP
V484	T63/V10a	V489	T64/V10c	V494	T65a/F10b		Cont.

Meredith	Compendium	Meredith	Compendium	Meredith	Compendium	Meredith	Compendium
Issue 10T Harrison ‘Saorstat’ Coil Stamps							
V499	T63a/VP	V501	T64a/VP	V503	T65a/VP		
V500	T63a/HP	V502	T64a/HP	V504	T65a/HP		
Issue 11T ‘Saorstat’ High Values Narrow Date							
V22	-	V514	T68/V11g	V525	T66/V11d	V538	T67/V11e
V24	T66PR	V515	T66/V11h	V526	T67/V11d	V539	T68/V11e
V26	T68PS	V515a	T67/V11h	V527	T68/V11d	V541	T67/F11f
V505	T66/F11b	V515b	T68/V11h	V528	T66/V11i	V542	T69/F11f
V506	T67/F11b	V516	T66BRf/PRf	V529	T67/V11i	V544	T68/F11c
V507	T68/F11b	V517	T67c	V530	T68/V11i	V545	T66/F11d
V508	T66/V11f	V518	T68BSe/PSe	V531	T66/V11b	V546	T67/F11d
V509	T67/V11f	V519	T66BRg/PRg	V532	T67/V11b	V547	T68/F11d
V510	T68/V11f	V521	T68BSf/PSf	V533	T68/V11b	V548	T66/F11g
V511	T67/V11a	V522	T67/F11e	V534	T66/V11c	V549	T67/F11g
V512	T66/V11g	V523	T68/F11e	V536	T68/V11c	V550	T68/F11g
V513	T67/V11g	V524	T69/F11e	V537	T66/V11e		
Issue 12T ‘Saorstat’ High Values (Composite) Wide and Narrow Date							
V27	T70c	V553	T71 (W&N)	V561	T70/F12c	V568	T69/V12b
	T70d	V554	T69/V12c	V562	T69/F12d	V569	T70/V12b
V28	T70e	V555	T69/F12b	V563	T69/V12e	V570	T71/V12b
	T70f	V556	T69/F12a	V564	T70/V12e	V571	T69/V12l
	T70g	V558	T69/V12d	V565	T71/V12e	V572	T69/F12e
V551	T69 (W&N)	V559	T69/V12i	V566	T69/V12f		
V552	T70 (W&N)	V560	T69/V12k	V567	T70/V12f		
E&OE							

Variety references are taken from the fourth edition of the publication by *W. G. Meredith* titled ‘The Postage Stamps of Ireland 1922 - 1927’. This publication was reprinted in ‘The Revealer’ in the April and July 1978 issues. These articles were submitted with revisions, by the late *Joe E. Foley*.

As the publication only covers the period up to 1927, varieties attributable to issues 13T and 14T, are not covered.

This cross reference appendix has been included, as the *Meredith* studies, are still in many circles used as a guideline, despite the fact that over 85 years have elapsed.

In the compilation of this compendium the groundwork established by *Meredith* has been used as one of the key benchmarks.

In conclusion, the author of this publication pays tribute to the outstanding studies undertaken by *Meredith*, in the 1920’s.

It is worthy of note that these studies were prepared before the advent of computers and scanners, so the process of recording data and compiling a reference book, must have been very painstaking.

Appendix 15

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Dollard February Issue				
TC1	½d.	R21 Imperf.	CL1	C3
TC2		R21 Perf.	CL2	C4
TC3		S21 Imperf.	CL3	C5
TC4		S21 Perf.	CL4	C6
TC5		S22 Imperf.	CL5	C7
TC6		S22 Perf.	CL6	C8
TC7	1d.	S21 Imperf.	CL7	C9
TC8		S21 Perf.	CL8	C10
TC9		S22 Imperf.	CL9	C11
TC10		S22 Perf.	CL10	C12
TC11		T22 Imperf.	CL11	C13
TC12		T22 Perf.	CL12	C14
TC13	2½d.	S21 Imperf.	CL13	C15
TC14		S21 Perf.	CL14	C16
TC15		S22 Imperf.		
TC16	3d.	S21 Imperf.	CL15	C17
TC17		S21 Perf.	CL16	C18
TC18		S22 Imperf.	CL17	C19
TC19		S22 Perf.	CL18	C20
TC20	4d.	R21 Imperf.	CL19	C21
TC21		S21 Imperf.	CL20	C22
TC22		S21 Perf.	CL21	C23
TC23		S22 Imperf.	CL22	
TC24		S22 Perf.	CL23	C24
TC25	5d.	S21 Imperf.	CL24	C25
TC26		S21 Perf.	CL25	C26
TC27		S22 Imperf.	CL26	C27
TC28	9d.	S21 Imperf.	CL27	C28
TC29		S21 Perf.	CL28	C29
TC30		S22 Perf.	CL29	C30
TC31	10d.	Q21 Perf.	CL30	C31
TC32		S21 Imperf.	CL31	C32
TC33		S21 Perf.	CL32	C33
TC34		S22 Perf.	CL33	C34

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References		
			MacDonnell & Feldman	Meredith	
Dollard April Issue					
TC35	2½d.	S21 Imperf.	CL34	C59	
TC36		S21 Perf.	CL35	C60	
TC37		S22 Imperf.	CL36	C61	
TC38		S22 Perf.	CL37	C62	
TC39	4d.	R21 Imperf.	CL38	C63	
TC40		R21 Perf.	CL39	C64	
TC41		S21 Imperf.	CL40	C65	
TC42	9d.	S21 Imperf.	CL43	C66	
TC43		S21 Perf.	CL44	C67	
TC44		S22 Imperf.	CL45	C68	
TC45		S22 Perf.	CL46	C69	
Thom June Issue (Dollard Stereos in use by Thom)					
TC37/1	2½d.	S22 Imperf.			
TC38/1		S22 Perf.			
TC46	4d.	S22 Imperf.	CL41	C70	
TC47		S22 Perf.	CL42	C71	
TC48	9d.	S22 Perf.	CL47	C72	
Thom February Issue					
TC49	1½d.	Q20 Imperf.	CL48	C35	
TC50		Q20 Perf.	CL49	C36	
TC51		'n' narrow control setting	Q21n Imperf.	CL50	C37
TC52			Q21n Perf.	CL51	C38
TC51/1	'w' wide control setting	Q21w Imperf.			
TC52/1		Q21w Perf.			
TC53	2d. Die 1	S21 Imperf.	CL54	C41	
TC54		S21 Perf.	CL55	C42	
TC55		S22 Imperf.	CL56	C43	
TC56		S22 Perf.	CL57	C44	
TC57	2d. Die 2	S22 Imperf.	CL60	C47	
TC58		S22 Perf.	CL61	C48	
TC59	6d.	S21 Imperf.	CL63	C1 & C51	
TC60		T22 Imperf.	CL64	C52	

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Thom February Issue - Black Ink				
TC61	1s.	R21 Imperf.	CL65	C2 & C53
TC62		R21 Perf.	CL66	C54
TC63		S21 Imperf.	CL67	C55
TC64		S21 Perf.	CL68	C56
TC65		S22 Imperf.	CL69	C57
TC66		S22 Perf.	CL70	C58
Harrison 5 Line Coils - Part Controls				
TC67PC	½d.	T22		
TC68PC	1d.	T22 Imperf.		
TC69PC	1½d.	T22		
TC70PC	2d. Die 1	S22		
TC71PC	2d. Die 2	S22		
Thom July/November Issue - Blue black Ink				
TC72	½d.	T22 Imperf.	CL71	C79
TC73		T22 Perf.	CL72	C80
TC74	1d.	S22 Imperf.	CL73	C81
TC75		S22 Perf.	CL74	C82
TC76		T22 Imperf.	CL75	C83
TC77		T22 Perf.	CL76	C84
TC78	1½d.	T22 Imperf.	CL77	C85
TC79		T22 Perf.	CL78	C86
TC80	2d. Die 1	S22 Imperf.	CL79	C87
TC81		S22 Perf.	CL80	C88
TC82		T22 Imperf.	CL81	C89
TC83		T22 Perf.	CL82	C90
TC84	2d. Die 2	S22 Imperf.	CL83	C91
TC85		S22 Perf.	CL84	C92
TC86		T22 Imperf.	CL85	C93
TC87		T22 Perf.	CL86	C94
TC88	2½d.	T22 Imperf.	CL87	C106
TC89		T22 Perf.	CL88	C107
TC90	3d.	T22 Imperf.	CL89	C95
TC91		T22 Perf.	CL90	C96

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Thom July/November Issue - Blue black Ink				
TC92	4d.	S22 Perf.	CL91	C108
TC93		T22 Imperf.	CL92	C109
TC94		T22 Perf.	CL93	C110
TC95	5d.	T22 Imperf.	CL94	C97
TC96	6d.	T22 Imperf.	CL95	C98
TC97		U22 Imperf.	CL96	C99
TC98	9d. Agate	S22 Imperf.	CL97	C111
TC99		S22 Perf.	CL98	C112
TC100	9d. Olive Green	T22 Imperf.	CL99	C113
TC101		T22 Perf.	CL100	C114
TC102	10d.	S22 Imperf.	CL101	C100
TC103		S22 Perf.	CL102	C101
TC104		T22 Imperf.	CL103	
TC105		T22 Perf.	CL104	
TC106	1s.	S22 Imperf.	CL105	C102
TC107		S22 Perf.	CL106	C103
TC108		T22 Imperf.	CL107	C104
TC109		T22 Perf.	CL108	C105
Thom November/December Issue - Wide Overprint				
TC110	½d.	U22 Imperf.	CL109	C115
TC111		U22 Perf.	CL110	C116
TC112	1d.	T22 Imperf.	CL111	C117
TC113		U22 Imperf.	CL112	C118
TC114		U22 Perf.	CL113	C119
TC115	1½d.	T22 Imperf.	CL114	C120
TC116		T22 Perf.	CL115	C121
TC117	2d. Die 2	T22 Imperf.	CL116	C122
TC118		T22 Perf.	CL117	C123
TC119	1s.	T22 Imperf.	CL118	C124
TC120		T22 Perf.	CL119	C125
Thom 'Wide' Printing Trial - Dull Black Ink				
TC132PT	½d.	U22 Perf.		

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Dollard - Printing Trials - Grey Black Ink				
TC121PT	½d. PR8	S22 Imperf.		
TC121/1PT	½d. PR8a	S22 Imperf.		
Thom 5 Line Printing Trials - Dull Black Ink				
TC122PT	½d.	T22 Imperf.	CL71	C73
TC122/1PT		T22 Perf.	CL72	C74
TC123PT	1d.	T22 Imperf.	CL75	C75
TC124PT	1½d.	T22 Imperf.	CL52	C39
TC124/1PT		T22 Imperf.		
TC125PT ⁽³³⁾		T22 Perf.	CL53	C40
TC125/1PT ⁽³⁴⁾		T22 Perf.	CL78	
TC126PT	2d. Die 1	T22 Imperf.	CL58	C45
TC127PT		T22 Perf.	CL59	C46
TC128PT	2d. Die 2	T22 Imperf.	CL62	C49
TC129PT	3d.	T22 Imperf.	CL89	C76
TC129/1PT		T22 Perf. ⁽³⁵⁾	CL90	C77
TC130PT	5d.	T22 Imperf.	CL94	
(TC131/1PT) or	10d.	S22 Perf ⁽³⁵⁾		C78a
TC131PT		T22 Perf.	CL104	
Thom December 1922/January 1923 ‘Saorstat’ Issue				
TC133	½d.	T22 Imperf.	CL120	C126
TC134		T22 Perf.	CL121	C127
TC135		U22 Imperf.	CL122	C128
TC136		U22 Perf.	CL123	C129
TC137		U23 Imperf.	CL124	C130
TC138		U23 Perf.	CL125	C131
TC139	1d.	T22 Imperf.	CL126	C132
TC140		T22 Perf.	CL127	C133
TC141		U22 Imperf.	CL128	C134
TC142		U22 Perf.	CL129	C135
TC143		U23 Imperf.	CL130	C136
TC144		U23 Perf.	CL131	C137
⁽³³⁾ Printer's Plate U. ⁽³⁴⁾ Printer's Plate 12b. ⁽³⁵⁾ Noted by Meredith as overprinted with S22 perforate, but subject to validation. (Hibernian lists only control T22)				
CL references do not differentiate between the use of blue black or dull black ink overprints.				

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Thom December 1922/January 1923 'Saorstat' Issue				
TC145	1½d.	T22 Imperf.	CL132	C138
TC146		T22 Perf.	CL133	C139
TC147		U22 Imperf.	CL134	C140
TC148		U22 Perf.	CL135	C141
TC149	2d.	T22 Imperf.	CL136	C142
TC150		T22 Perf.	CL137	C143
TC151	2½d.	T22 Imperf.	CL138	C159
TC152		T22 Perf.	CL139	C160
TC153		U23 Imperf.	CL140	C161
TC154		U23 Perf.	CL141	C162
TC155	3d.	U22 Imperf.	CL142	C144
TC156		U22 Perf.	CL143	C145
TC157	4d.	T22 Perf.	CL144	
TC158		U22 Imperf.	CL145	C164
TC159		U23 Imperf.	CL146	C165
TC160		V23 Perf.	CL147	C166
TC161	5d.	T22 Imperf.	CL148	C146
TC162		T22 Perf.	CL149	C147
TC163		U23 Imperf.	CL150	C148
TC164	6d.	U22 Imperf.	CL151	C149
TC165		V23 Imperf.	CL152	C150
TC165/1		W23 Imperf.	CL154	C151
TC166	9d.	T22 Imperf.	CL155	C167
TC167		T22 Perf.	CL156	C168
TC168		U23 Imperf.	CL157	C169
TC169		U23 Perf.	CL158	C170
TC170	10d.	T22 Imperf.	CL159	C152
TC171		T22 Perf.	CL160	C153
TC172	1s.	T22 Imperf.	CL161	C154
TC173		U22 Imperf.	CL162	C155
TC174		U22 Perf.	CL163	C156
TC175		U23 Imperf.	CL164	C157
TC176		U23 Perf.	CL165	C158

Sheet Controls & Cross References

Control References (Hibernian)	Stamp Face Value	Sheet Control	Cross References	
			MacDonnell & Feldman	Meredith
Thom 'Saorstat' Printing Trials - Dull Black Ink				
TC181PT	½d.	T22 Imperf.	CL120	C171
TC182PT		U22 Imperf.	CL122	
TC183PT		U23 Perf.	CL125	C173
TC184PT	1d.	T22 Imperf.	CL126	C174
TC185PT		T22 Perf.	CL127	C175
TC185/1PT		U22 Perf. ⁽³⁷⁾	CL129	
TC186PT		U23 Perf.	CL131	C176
TC187/1PT	1½d.	T22 Imperf.	CL132	
TC187PT		T22 Perf.	CL133	
TC188PT	2d.	T22 Imperf.	CL136	C177
TC189PT	3d.	U22 Imperf.	CL142	C178
TC190PT	5d.	T22 Perf.	CL149	
TC191PT	6d.	U22 Imperf.	CL151	C179
(TC191/1PT)		U22 Imperf. ⁽³⁶⁾		
TC192PT		V23 Imperf.	CL152	C180
(TC192/1PT)		W23 Imperf. ⁽³⁶⁾	CL154	C181
(TC193PT)	10d.	T22 Perf. ⁽³⁶⁾	CL160	
Harrison 3 Line 'Saorstat' Coils - Part Controls				
TC177PC	½d	U23 Perf.		
TC178PC	1d.	V23 Perf.		
TC179PC	1½d.	U23 Perf.		
TC180PC	2d.	V23 Perf.		
(36) Use of controls with overprinted stamps not listed by Hibernian				
Occurrence of TC control references in brackets () to be validated.				
CL references do not differentiate between the use of blue black or dull black ink overprints.				

Appendix 15

Scarce Controls



Proof Stamp PR8a Control S22 Imperforate (TC121/1PT)
Backstamp with no initials
Printers Plate 68, Overprint Setting 2

A



Proof Stamp PR9 Control S22 Imperforate (TC121/1PT)
Backstamp with no initials
Printers Plate 68, Overprint Setting 2
Variant - misplaced overprint with date at top

B



Stamp T3 Control S22 Imperforate (TC15)
Printers Plate 8b, Overprint Setting 2

C



Stamp T5 Control S22 Imperforate (TC23)
Printers Plate 1e, Overprint Setting 2

D

The examples shown appeared in a Cherrystone Auction held in New York on the 3 December 2015 and formed part of the John Pedneault collection.

Prices realised including buyers commission :

A - €1,900, B - €1,050, C - €1,150, D - €1,250

Examples A, B are in the collection of the author of this Compendium.