

'SEAHORSE' STAMPS OVERPRINTED

for use in
IRELAND
1922 – 1937



Study
by
Barry Cousins

The focus of this article is to examine the various issues of high value GB stamps, commonly known as Seahorses, which were overprinted for use in Ireland during its transition, from the Provisional Government period onto its recognition as the Irish Free State and beyond.

The main use of high value stamps can be summarised as follows - 2/6 & 5s. airmail packets, customs duties, parcel post and the 10s. for telegraph fees. Whereas with low value stamps from 1/2d. to 1s. Ireland released dedicated definitive stamps, on diverse dates from December 1922 through to December 1923, due to a low demand high value overprinted Seahorse stamps remained in use in Ireland until September 1937.

The objective of this first article is to enable Philatelists, who are collectors of Irish material, to distinguish the various issues, in terms of the basic stamp and the overprint characteristics and to gain basic background information.

PROVISIONAL GOVERNMENT OVERPRINT ISSUES 3T & 7T

GB 2/6, 5s. & 10s. high value stamps were printed by Bradbury, Wilkinson & Sons in sheets of 40 stamps.

ISSUE 3T

Date of release 1922 (February 17)

Four line overprint with black ink by the Dollard Printing House using a 4 x 5 stereo setting, which required two press passes to overprint a full 4 x 10 pane.



T12

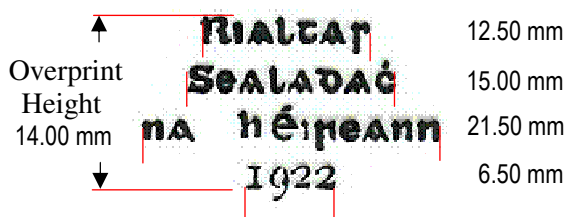


T13



T14

Overprint Dimensions



Overprint by Dollard Printing House

Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T12	2/6	Sepia - brown	1,000
		Reddish - brown	
T13	5s.	Rose - carmine	650
T14	10s.	Dull grey - blue	500

Features - wide setting of 'h' and é of 'héireann'.

- T12 panel frame line above 'AL' of 'HALF' worn.

ISSUE 7T

Date of release 1922 (October 17 - 25)

Four line overprint with shiny blue-black ink by Alex. Thom & Co. using an integral 4 x 10 stereo, enabling a full sheet to be printed with one press pass. Thom overprint bolder & sharper compared with Issue 3T.



T39



T40



T41

Overprint Dimensions



Overprint by Alex. Thom

Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T39	2/6	Sepia - brown	125
T40	5s.	Rose - carmine	125
T41	10s.	Dull grey - blue	100

Features - close setting of 'h' and é of 'héireann'.

- T39 panel frame line above 'AL' of 'HALF' worn.

After twelve months the 26 counties in Ireland, under the terms of the independence treaty, were duly recognised as forming the Irish Free State. To reflect its change of status the overprint was reworded to read “Free State Ireland 1922”, a translation from the Gaelic “Saorstát Éireann 1922”. Both low value and high value stamps were released with the new three line overprint from December 1922 to January 1923.

IRISH FREE STATE OVERPRINT ISSUES 9T, 11T, 12T, 13T

GB 2/6, 5s. & 10s. high value stamps were printed by Bradbury, Wilkinson & Sons in sheets of 40 stamps.

ISSUE 9T

Date of release 1922 (December 21 & 28)

Three line overprint with shiny blue-black ink by Alex. Thom & Co. using an integral 4 x 10 stereo.



T59



T60



T61

Overprint Dimensions

Overprint	SAORSTÁT	15.00 mm
Height	ÉIREANN	12.50 mm
8.50 mm	1922	6.00 mm

Overprint by Alex. Thom

Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T59	2/6	Chocolate - brown	Total number of sheets overprinted for this Issue 8,840
		Pale Brown	
T60	5s.	Rose - carmine	
T61	10s.	Dull grey - blue	

Features - all values display a squared foot to the ‘1’ and with a more rounded top to the ‘9’ of ‘1922’.

- T59 panel frame line above the ‘AL’ of ‘HALF’ worn.
- T60 the helmet visor occurs with and without a break.
- T61 the ‘S’ in ‘POSTAGE’ occurs, both in a broken and perfect state.

ISSUE 11T

Date of release 1925 (August 25), with take up by Somerset House in 1926 (February)

Three line narrow overprint setting with glossy black ink initially undertaken by the Government Printing House at Dublin Castle, onto the Inland Revenue Stamping Department at Somerset House, London, at the insistence of the British Government. Stereo setting made up of 20 clichés arranged in five alternate rows, therefore to overprint a full sheet of 40 stamps, two press passes were necessary.



T66



T67



T68

Overprint Dimensions

Overprint	SAORSTÁT	15.00 mm
Height	ÉIREANN	12.50 mm
8.50 mm	1922	5.00 mm

Overprints by Dublin Castle & the Inland Revenue Stamping Department, Somerset House

Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T66	2/6	Chocolate - brown	Sheets overprinted by the Government Printing House 3,325 & I.R.S. Dept.14,233*
T67	5s.	Rose - carmine	
T68	10s.	Dull grey - blue	

* Includes repaired settings from ‘Composite Sheets’ from Issue 12T

Features - foot of ‘1’ in ‘1922’ rounded.

- alternate rows commonly display light dull and more intense glossy ink overprint impressions.
- T66 occurs with panel frame line above ‘AL’ of ‘HALF’ worn and repaired.
- T66 occurs with a broken & perfect ‘R’ in ‘CROWN’.
- T68 occurs with a broken & perfect ‘S’ in ‘POSTAGE’.

ISSUE 12T

Date of release 1927 (May & June)

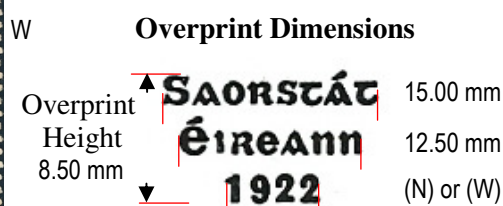
Three line 'Composite' overprint using black ink by Somerset House.

Stereo setting made up of 20 clichés arranged in five alternate rows, requiring two press passes to overprint a full sheet of 40 stamps, were in use with normal composite settings. However in the case of abnormal stereo settings it is promulgated that Somerset House undertook a few trial printings, adopting the use of a 40 cliché stereo, which was to be adopted for Issues 13T & 14T - hence the non repetitive occurrence of wide and narrow date clichés on alternate rows.

This issue is referred to as 'Composite' as it is made up of both wide and narrow date clichés. The reason for this being that initially the setting was all 5.00 mm narrow date clichés, as in use with Issue 11T. However due to wear Somerset House replaced worn clichés, but were inadvertently supplied with wide date (6 mm) clichés from Issue 9T, by the Government Printing Works. Composite settings are known to exist in what is termed a normal setting and for the 2/6 & 5s. values, with scarce abnormal settings, see detail below.



T69/VP Vertical Composite Pair



(N) Narrow Date 5.00 mm (ex Issue 11T)

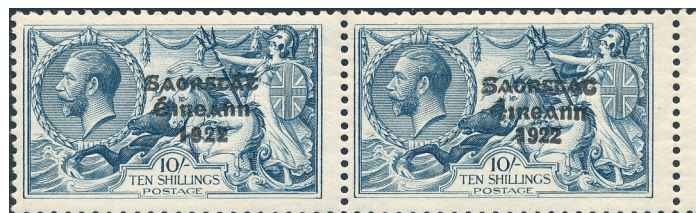
(W) Wide Date 6.00 mm (ex Issue 9T)



T70/VP Vertical Composite Pair

Features

- T69 frame over 'AL' of 'HALF' repaired.
- T69 broken 'R' in 'CROWN'.
- T71 broken 'S' in 'POSTAGE'.



T71/HP Horizontal Composite Pair

Overprint by the Inland Revenue Stamping Department, Somerset House

Overprint Reference	Combination Wide & Narrow	Overprint Reference	Combination Wide & Narrow	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T69/VP	Vertical Pair	T69/HP	Horizontal Pair	2/6	Chocolate - brown	Sheets overprinted by Somerset House circa 3,000
T70/VP	Vertical Pair	T70/HP	Horizontal Pair	5s.	Rose - carmine	
T71/VP	Vertical Pair	T71/HP	Horizontal Pair	10s.	Dull grey - blue	

Normal Composite Settings

2/6 - T69 NORMAL COMPOSITE OVERPRINT SETTING				5s. - T70 & 10s. - T71 NORMAL COMPOSITE OVERPRINT SETTING			
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

Abnormal Composite Settings

2/6 - T69 ABNORMAL OVERPRINT SETTING				2/6 - T69 ABNORMAL OVERPRINT SETTING				5s. - T70 ABNORMAL OVERPRINT SETTING			
N	N	N	N	N	N	N	N	N	N	N	N
W	W	N	N	W	W	N	N	N	N	N	N
N	N	N	N	W	W	W	N	N	N	N	N
W	W	W	W	W	W	W	W	W	W	W	N
N	N	N	N	N	W	N	N	N	N	N	N
N	W	N	W	N	W	N	W	N	W	N	N
N	N	N	N	W	W	N	N	N	N	N	N
W	W	N	N	W	W	N	N	W	W	N	N
N	N	N	N	N	N	N	W	N	N	N	N
W	W	N	W	W	W	N	W	N	N	N	N

ISSUE 13T

Date of release 1927 (December) to 1928 (February)

Three line overprint, with black ink by Somerset House, using an integral 4 x 10 stereo made up of 40 wide date clichés, enabling a full sheet to be printed with one press pass.

This issue was introduced as the composite overprint stereotypes from Issue 12T were damaged and worn beyond repair.



T72



T73



T74

Overprint Dimensions

Overprint	SAORSTÁT	15.00 mm
Height	ÉIREANN	12.50 mm
8.50 mm	1922	6.00 mm

Overprint by Inland Revenue Stamping Department, Somerset House

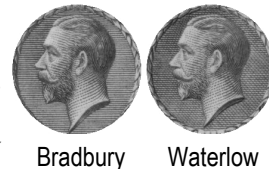
Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)
T72	2/6	Chocolate - brown	Sheets overprinted by I.R.S. Department 50,280
T73	5s.	Rose - carmine	
T74	10s.	Dull grey - blue	

Features - overprint impression frequently more intense than earlier issues.

- frequent occurrence of a small ink dot between the 'S' and 'a' of 'Saorstát'.
- T72 frame over 'AL' of 'HALF' repaired.
- T72 occurs with a broken & perfect 'R' in 'CROWN'.
- T74 occurs with a broken & perfect 'S' in 'POSTAGE'.

IRISH FREE STATE HIGH VALUE ISSUE 14T

GB 2/6, 5s. & 10s. high value stamps were printed by Waterlow & Sons in sheets of 40 stamps. These printings are easily distinguished from the previous Bradbury series by the background behind the King's portrait. With the Waterlow printings, which are termed 're-engraved' the lines behind the King's portrait consist of cross-hashed horizontal and diagonal lines, whereas the Bradbury printings display only horizontal lines.



Bradbury

Waterlow

ISSUE 14T

Date of release 1935 (March)

Three line overprint, with black ink initially undertaken by Harrison & Sons until July, followed by Somerset House from 1935 (August) until 1937. Stereo & cliché arrangement as per Issue 13T.



T75



T76



T77

Overprint Dimensions

Overprint	SAORSTÁT	15.00 mm
Height	ÉIREANN	12.50 mm
8.50 mm	1922	6.00 mm

Overprint by Harrison & Somerset House (SH)

Overprint Reference	Stamp Value	Basic Stamp Colour	Sheets Printed (est)	
			Harrison	SH
T75	2/6	Chocolate - brown	4,250	6,045
T76	5s.	Bright rose - red	2,375	3,790
T77	10s.	Indigo	1,375	2,189

Feature - frequent occurrence of a small ink dot between the 'S' and 'a' of 'Saorstát'.

EXPLANATORY NOTES - OVERPRINTED 'SEAHORSE' HIGH VALUE STAMPS

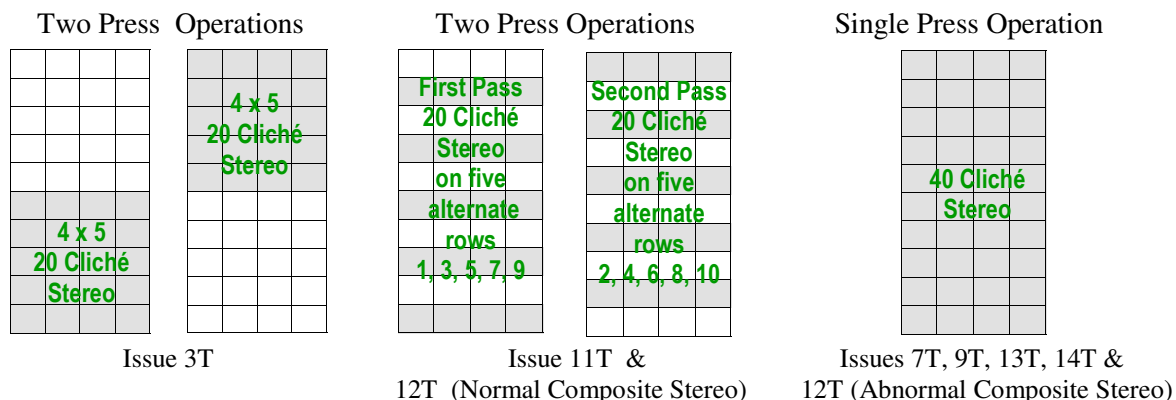
a) In this article the author uses the term issue. Issue numbers are not sequential as low value overprinted stamps were released at different time intervals and follow the same numbering process.

For 'Seahorse' overprints seven issues are examined - being 3T, 7T which are applicable to the Provisional Government period and 9T,11T,12T,13T,14T, which apply to the Irish Free State. Issue numbers follow the Set numbers introduced by David Feldman.

b) Individual stamp 'T' references follow the Feldman allocations, which are now commonly used by Irish philatelists and in the renowned 'Hibernian' Handbook and Catalogue of the Postage Stamps of Ireland.

c) In the main text the term stereo and cliché is widely used. For those with little knowledge of these terms, what follows may help explain meanings, in connection with the overprinting high value sheets, using the letterpress printing process.

Overprint Stereo & Cliché Arrangements



Each cliché displays an overprint inscription in relief, which is either 'Rialtas Sealadac na hÉireann 1922' (for Issues 3T, 7T) or 'Saorstát Éireann 1922' (for Issues 9T,11T,12T,13T,14T).

For issue 3T the first press operation applies overprints to rows 6 to 10 and the second press operation overprints to rows 1 to 5. As a result if overprint variants occur, they will be replicated in the same position in each 4 x 5 stereo. In the case of issue 11T including the normal composite settings from issue 12T, when overprint variants occur they will be replicated on vertically adjacent overprints from alternate rows.

For issues 7T,9T,13T,14T and abnormal overprints from issue 12T, overprint variants, if they occur, will be attributable to specific clichés in a stereo without vertical repetition.

d) For each issue 'Features' are highlighted as they apply to either the stamps or the overprints in a sheet. In the case of stamp features, in most cases, they arise from the use of different printers plates, with a particular value. Printers plates and their individual characteristics, will be set out in a future article.

e) The design of the Seahorse engraved stamps originated from Sir Bertram Mackennal.

Sheets of 40 high value stamps were recess printed in a two pane format, whereby the paper is pressed into the engraved recesses of the printing plates containing the ink.

Bradbury, Wilkinson & Sons used rotary presses to accommodate their curved printers plates which were made from roller dies, which were from the Royal Mint engravers.

Waterlow & Sons for the re-engraved issue 14T, whilst adopting the recess printing process used flat plates, which were also produced from Royal Mint roller dies.

Due to the use of curved and flat plates it is worthy of note that the Bradbury printings display a stamp image which is taller in height 22.6 - 23.1 mm versus that of Waterlow which is shorter, being 22.1 mm. However with Waterlow printings the gutter margin between stamps measures 4.9 mm versus that of Bradbury, which measures 3.9 - 4.2 mm.

All stamps covered in this article display a single cypher watermark, Stanley Gibbons reference W17.

After printing the 4x10 sheets were perforated 11x12, for Post Office counter use, using Grover comb perforating machines.

Note - In this article some explanations reflect the author's opinion, if readers have differing viewpoints they will be welcomed and given mention in future articles.

Acknowledgements - Andy Ballard & Roy Hamilton-Bowen for their valued input.

This second article sets out to list the printers plates in use with the printing of the 2/6, 5s. & 10s. values overprinted for use from the Provisional Government onto the Irish Free State periods.

The article then evaluates the plate features attributable to each issue, culminating with a review of the most significant and recurrent stamp varieties, arising from the plates in use.

PROVISIONAL GOVERNMENT OVERPRINT ISSUES 3T & 7T

Bradbury, Wilkinson (BW) Printers Plates

Overprint Issue	2/6 Overprinted Stamp		5s. Overprinted Stamp		10s. Overprinted Stamp	
	Hib. Ref.	BW Plate & (State)	Hib. Ref.	BW Plate & (State)	Hib. Ref.	BW Plate
3T	T12	2/4 L (1&2) & R (1)	T13	1/2 L (1)* & R (1)	T14	1/3 L & R
* Ribbed (laid) paper variant with 5s. value from plate 1/2L						
7T	T39	2/4 L (1*&2), 3/5 R (1)	T40	1/2 L (1)	T41	1/3 L & R

IRISH FREE STATE OVERPRINT ISSUES 9T, 11T, 12T, 13T & 14T

Overprint Issue	2/6 Overprinted Stamp		5s. Overprinted Stamp		10s. Overprinted Stamp	
	Hib. Ref.	BW Plate & (State)	Hib. Ref.	BW Plate & (State)	Hib. Ref.	BW Plate
9T	T59	-1 R (2&3) 2/4 L (2) & R (1) 3/5 L (1&2) & R (1&2)	T60	1/2 L (1) & R (1) 3/4 L	T61	1/3 L & R 2/7 L & R
11T	T66	-1 L (2&3) & R (2&3) 2/4 L (1)* & R (1) 5/7 L, 6/8 L	T67	3/4 L & R 4/5 L & R	T68	1/3 R 2/7 L & R
12T	T69	6/8 L & R	T70	4/5 L & R	T71	3/8 L & R
13T	T72	6/8 L & R, 7/9 L & R 9/11 L & R	T73	4/5 L & R 5/6 L (1&2) & R (1&2)	T74	3/8 L & R 4/9 L & R

Waterlow & Sons Re-engraved Printers Plates

Overprint Issue	2/6 Overprinted Stamp		5s. Overprinted Stamp		10s. Overprinted Stamp	
	Hib. Ref.	W&S Plate	Hib. Ref.	W&S Plate	Hib. Ref.	W&S Plate
14T	T75	38549 'A' & 'B'	T76	38550 'A' & 'B'	T77	38551

CONSISTENT BW PLATE FEATURES

2/6 Stamp

Printers Plate -1 L & R, States 2 & 3 (Series I).

- Worn frame line over 'AL' of 'HALF', see fig.1.
- Perfect 'R' in 'CROWN', see fig. 3.
- Stamp height - Average 22.6mm, see fig. 5.

Printers Plate 2/4 L & R States 1 & 2 (Series I).

- Worn frame line over 'AL' of 'HALF', see fig.1.
- Perfect 'R' in 'CROWN', see fig. 3.
- Stamp height - Average 22.6mm, see fig. 5.

Printers Plate 3/5 L & R, States 1 & 2 (Series I).

- Worn frame line over 'AL' of 'HALF', see fig.1.
- Perfect 'R' in 'CROWN', see fig. 3.
- Stamp height - Average 22.75mm, see fig. 5.

Printers Plate 5/7 L (Series II).

- Repaired frame line over 'AL' of 'HALF', see fig 2.
- Perfect 'R' in 'CROWN', see fig. 3.
- Stamp height - Average 23.1mm, see fig. 5.



fig. 1



fig. 2



fig. 3



fig. 4

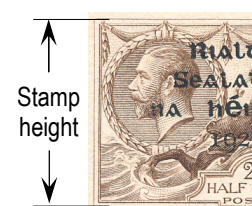


fig. 5

CONSISTENT BW PLATE FEATURES (continued)

2/6 Stamp

Printers Plates 6/8 L & R & 7/9 L & R (Series II).

- Repaired frame line over 'AL' of 'HALF', see fig. 2.
- Broken 'R' in 'CROWN', see fig. 4.
- Frequent occurrence of a break in the 'O' of 'CROWN' and/or the 'P' of 'POSTAGE'.
- Stamp heights -
Plate 6/8 Average range 22.9 to 23.1mm, see fig. 5.
Plate 7/9 Average 22.9mm, see fig. 5.

Printers Plate 9/11 L & R (Series III).

- Repaired frame line over 'AL' of 'HALF', see fig. 2.
- Perfect 'R' in 'CROWN', see fig. 3.
- Stamp height - Average 22.9mm, see fig. 5.

5s. Stamp

Printers Plate 1/2 L & R (Series I).

- Complete visor in 'Britannia' helmet, see fig. 6.
- Stamp height - Average range 22.6 to 22.75mm, see fig. 5.

Printers Plate 3/4 L & R (Series I).

- Broken visor in 'Britannia' helmet, see fig. 7.
- Stamp height - Average range 22.6 to 22.75mm, see fig. 5.

Printers Plate 4/5 L & R (Series II).

- Broken visor in 'Britannia' helmet, see fig. 7.
- Stamp height - Average range 22.9 to 23.1mm, see fig. 5.

Printers Plate 5/6 L & R, States 1 & 2 (Series III).

- Broken visor in 'Britannia' helmet, see fig. 7.
- Stamp height - Average 22.9mm, see fig. 5.

10s. Stamp

Printers Plate 1/3 L & R (Series I).

- Broken 'S' in 'POSTAGE', see fig. 8.
- Stamp height - Average range 22.6 to 22.75mm, see fig. 5.

Printers Plate 2/7 L & R (Series I).

- Perfect 'S' in 'POSTAGE', see fig. 9.
- Stamp height - Average range 22.6 to 22.75mm, see fig. 5.

Printers Plate 3/8 L & R (Series II).

- Broken 'S' in 'POSTAGE', see fig. 8.
- Stamp height - Average range 22.9 to 23.1mm, see fig. 5.

Printers Plate 4/9 L & R (Series III).

- Perfect 'S' in 'POSTAGE', see fig. 9.
- Stamp height - Average 22.9mm, see fig. 5.

BW PLATE SERIES

Plates from Series I printings were in use from 1919 to 1925 adopting the 'damp printing' process, whilst Series II and III printings in use from 1926 to 1929/30 and 1929/30 to 1934 respectively, adopted the 'dry printing' process.

BW SHEET PERFORATIONS

Panes of 40 (4x10) stamps were perforated by bottom fed (PU) and top fed (PL) sheets into the Grover perforators, see fig 10.

2/6 Stamp Printers Plates:

- Bottom fed (PU) -1, 2/4, 3/5, 7/9, 9/11. • Top fed (PL) 5/7, 6/8.

5s. Stamp Printers Plates:

- Bottom fed (PU) 1/2, 3/4, 5/6. • Bottom & Top fed (PU/PL) 4/5.

10s. Stamp Printers Plates:

- Bottom fed (PU) 1/3, 2/7, 4/9. • Bottom & Top fed (PU/PL) 3/8.

Consistent BW Plate Features

With BW printings the basic stamps for each value display consistent plate features -

2/6 Perfect or Broken 'R' in 'CROWN'.

5s. Complete or Perfect visor in helmet.

10s. Broken or Perfect 'S' in 'POSTAGE'.

It is the author's view when referencing overprinted high value stamps philatelists should acknowledge these features.

This can be simply achieved by the addition of suffix letters, to the basic stamp 'T' references, as follows -

PR - Perfect 'R' or BR - Broken 'R'.

CV - Complete visor or BV Broken visor.

BS - Broken 'S' or PS - Perfect 'S'.

Example

With the introduction of the suffix letters, taking 5s. overprinted stamp T60, as an example. If the stamp displays a complete visor, it arises from plate 1/2, and its reference will be T60CV. Whereas with a broken visor it occurs with plates 3/4, 4/5, 5/6 and its reference will T66BV.



fig.6



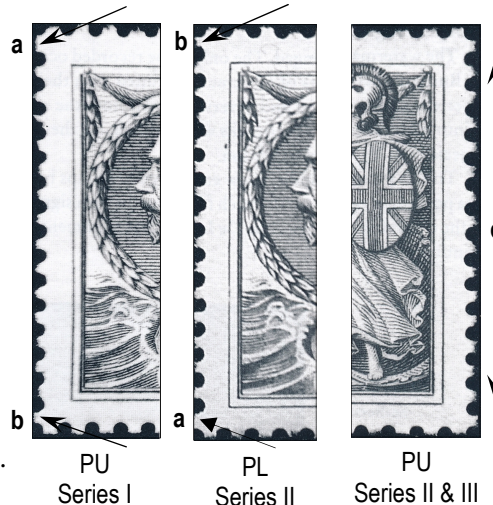
fig.7



fig.8



fig.9



a) wide b) narrow c) even perforations

fig.10

PROVISIONAL GOVERNMENT ISSUES - RECURRENT STAMP VARIETIES

Issue 3T Dollard 4 Line Overprint. Basic Overprint Stamp References - 2/6 T12PR, 5s. T13CV, 10s. T14BS													
Hib. Ref.	Variant Description	Plate > State > Pane > Sheet Position				Scan	Hib. Ref.	Variant Description	Plate > State > Pane Sheet Position				Scan
		Pl.	St.	L/R	SP				Pl.	St.	L/R	SP	
T12aPR	'Nissen' re-entry	2/4	1	R	R1/3	M3	T14aBS	'Nissen' re-entry	1/3	-	L	R1/1	M6
T12bPR	'Brennan' re-entry	2/4	1	R	R7/1	M4	T14aaBS	strokes over 'T' of 'TEN'	1/3	-	L	R1/2	F2
T12cPR	'Read' re-entry	2/4	1	L	R1/4	M1	T14bBS	letter re-entries	1/3	-	L	R2/1	M7
T12caPR	major re-entries	2/4	1	L	R10/2	M2	T14cBS	strokes over 'E' of 'TEN'	1/3	-	L	R4/2	E3
T12gPR	unspecified re-entries	2/4	1	tbc	tbc	-	T14iBS	plate flaw 'T.EN'	1/3	-	tbc	tbc	F3
T13bCV	'Howard' ribbed paper	1/2	1	L/R	all	-	T14jPS	perfect 'S' (two positions)	1/3	-	R	R1/3,1/4	-
T13fCV	re-touch to '5/-'	1/2	1	L	R6/3	V2	T14jaPS	T14j + curved line from '0'	1/3	-	R	R1/4	E4
T13faCV	T13b + re-touch to '5/-'	1/2	1	L	R6/3	V2	T14kBS	flaw line on '0'	1/3	-	R	R8/1	E5
T13gCV	extended 'I' of 'FIVE'	1/2	1	tbc	tbc	-							

Issue 7T Thom 4 Line Overprint. Basic Overprint Stamp References - 2/6 T39PR, 5s. T40CV, 10s. T41BS													
T39aPR	'Read' re-entry	2/4	1	L	R1/4	M1	T41bBS	letter re-entries	1/3	-	L	R2/1	M7
T39bPR	major re-entries	2/4	1	L	R10/2	M2	T41cBS	strokes over 'E' of 'TEN'	1/3	-	L	R4/2	E3
T40bCV	re-touch to '5/-'	1/2	1	L	R6/3	V2	T41dBS	flaw line on '0'	1/3	-	R	R8/1	E5
T40cCV	unspecified re-entries	1/2	1	L	R10/1	-	T41ePS	perfect 'S' (two positions)	1/3	-	R	R1/3,1/4	-
T41aBS	'Nissen' re-entry	1/3	-	L	R1/1	M6	T41eaPS	T41e + curved line from '0'	1/3	-	R	R1/4	E4

IRISH FREE STATE ISSUES - RECURRENT STAMP VARIETIES

Issue 9T Thom 'Saorstat' Overprint. Basic Overprint Stamp References - 2/6 T59PR, 5s. T60CV & BV, 10s. T61BS & PS													
T59aPR	major re-entries	3/5	2	L	R1/2	M5	T61aaBS	strokes over 'T' of 'TEN'	1/3	-	L	R1/2	F2
T59bPR	'Nissen' re-entry	2/4	1	R	R1/3	M3	T61bBS	letter re-entries	1/3	-	L	R2/1	M7
T59cPR	'Brennan' re-entry	2/4	1	R	R7/1	M4	T61baBS	flaw line on '0'	1/3	-	R	R8/1	E5
T59caPR	distinctive re-entries	3/5	2	L	R8/1,8/2	F4	T61cBS	strokes over 'E' of 'TEN'	1/3	-	L	R4/2	E3
T59cbPR	frame re-entry	3/5	2	L	R9/4,10/4	F5	T61jPS	perfect 'S' (two positions)	1/3	-	L/R	R1/3,1/4	-
T59ccPR	distinctive re-entries	3/5	2	R	R10/1	F6	T61jaPS	'Runnals' re-entry	2/7	-	L	R6/1	E6
T60hCV	re-touch to '5/-'	1/2	1	L	R6/3	V2	T61jgPS	T61j + curved line from '0'	1/3	-	R	R1/4	E4
T61aBS	'Nissen' re-entry	1/3	-	L	R1/1	M6	T61jhPS	re-touch to '0' & bar in '10/-'	2/7	-	R	R1/3, 2/3	V4

Issue 11T Narrow Date Overprint. Basic Overprint Stamp References - 2/6 T66BR & PR, 5s.T67CV & BV,10s. T68BS & PS													
T66aPR	'Nissen' re-entry	2/4	1	R	R1/3	M3	T67aBV	inverted 'r' in margin	4/5	-	L	R2/1	E1
T66bPR	'Brennan' re-entry	2/4	1	R	R7/1	M4	T67bBV	inner frame notch	4/5	-	L	R3/3	E2
T66ecPR	re-touch to crest of helmet	-/1	2	R	R1/4	V1	T68aPS	'Runnals' re-entry	2/7	-	L	R6/1	E6
T66edPR	'Read' re-entry	2/4	1	L	R1/4	M1	T68cPS	perfect 'S' (two positions)	1/3	-	L/R	R1/3,1/4	-
T66eePR	re-entry to dark hoof	2/4	1	L	R1/1	-	T68cdPS	design blurred - kiss print	2/7	-	tbc	tbc	-
T66efPR	minor re-entries	tbc	tbc	tbc	tbc	-	T68cePS	T61j + curved line from '0'	1/3	-	R	R1/4	E4
T66egPR	re-entries top left corner	-/1	3	L	tbc	-	T68cfPS	re-touch to '0' & bar in '10/-'	2/7	-	R	R1/3,2/3	V4
T66gBR	letter breaks 'n', '0' & 'P'	6/8	-	L	many	F1							

Notes - Hibernian 'T' references, descriptions and plate allocations are used in this article and if possible matched to the plate variants highlighted in the specialist publication titled "Discovering Seahorses".

Listings shown in italics represent the author's opinion and are therefore subject to validation.

The Hibernian references are given suffixes - BR &/or PR, CV &/or BV or BS &/or PS to highlight consistent features arising from the plates in use, for each issue and stamp value, for more information see previous page.

- In the columns headed 'Scan', the three high value stamps are colour coded - **Brown** for 2/6, **Red** for 5s. and **Blue** for the 10s. value. Scan call backs M1-M7, E1-E6 & V1-V4 are as first used in the author's Compendium and in this article the call backs F1-F6 are added, to take into account new scans.

Issue 12T Composite Date Overprint. Basic Overprint Stamp References - 2/6 T69BR 5s. T70BV, 10s. T71BS

Hib. Ref.	Variant Description	Plate > State > Pane > Sheet Position				Scan	Hib. Ref.	Variant Description	Plate > State > Pane > Sheet Position				Scan
		Pl.	St.	L/R	SP				Pl.	St.	L/R	SP	
T70cBV	inverted 'r' in margin (in pair)	4/5	-	L	R2/1	E1	T70dBV	inner frame notch (in pair)	4/5	-	L	R3/3	E2
T70caBV	inverted 'r' in margin (single)	4/5	-	L	R2/1	E1	T70daBV	inner frame notch (single)	4/5	-	L	R3/3	E2

Issue 12T is an extension to issue 11T, with stamp variants of note only arising from the plate in use with the 5s. value.

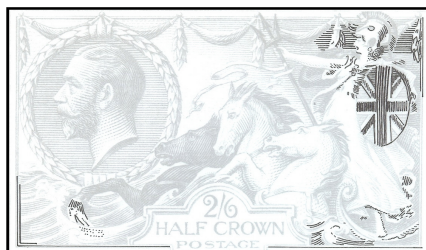
The overprint clichés in use with this issue are a mix between the original narrow date and replacement wide date clichés, see setting information in the author's first article, together with explanations regarding normal and abnormal setting layout arrangements.

Issue 13T Wide Date Overprint. Basic Overprint Stamp References - 2/6 T72BR&PR 5s. T73BV, 10s. T74BS&PS

T72eBR	letter breaks in 'O' & 'P'	6/8	-	L	many	F1	T73bBV	inner frame notch	4/5	-	L	R3/3	E2
T73aBV	inverted 'r' in margin	4/5	-	L	R2/1	E1	T73fBV	line added left of frame	5/6	1	L	9/2,10/2	V3

Issue 14T Waterlow Re-engraved with Wide Date Overprint. Basic Overprint Stamp References - 2/6 T75 5s. T76, 10s. T77

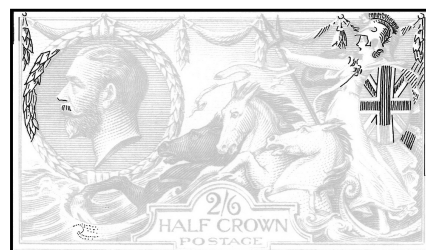
No plate varieties of note recorded.

2/6 VALUE VARIETY SCANS

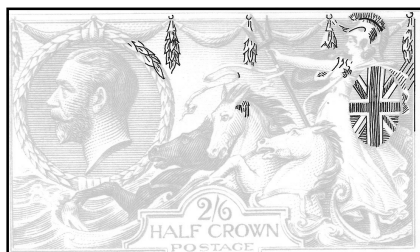
M1 - 'READ' re-entries
Plate 2/4 State 1 left pane - R1/4
T12cPR, T39aPR, T66edPR



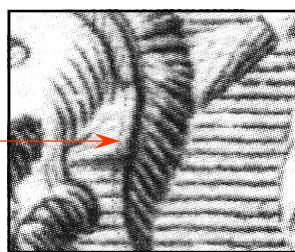
M2 - Major re-entries
Plate 2/4 State 1 left pane - R10/2
T12caPR, T39bPR



M3 - 'NISSEN' re-entries
Plate 2/4 State 1 right pane - R1/3
T12aPR, T59bPR, T66aPR



M4 - 'BRENNAN' re-entries
Plate 2/4 State 1 right pane - R7/1
T12bPR, T59cPR, T66bPR

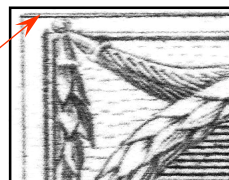


V1 - Re-touch to crest of helmet
Plate -/1 State 2 right pane - R1/4
T66ecPR

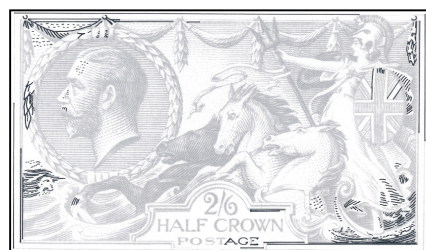


M5 - Major re-entries
Plate 3/5 State 2 left pane - R1/2
T59aPR

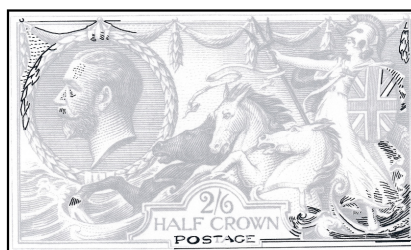
F1 - 'O' of 'CROWN' broken
& 'P' in 'POSTAGE'
Plate 6/8 with Broken 'R'
T66gBR, T72eBR



F5 - Frame re-entry
Plate 3/5 State 2 left pane
- R9/4 & R10/4
T59cbPR



F4 - Distinctive re-entries
Plate 3/5 State 2 left pane - R8/1
T59caPR

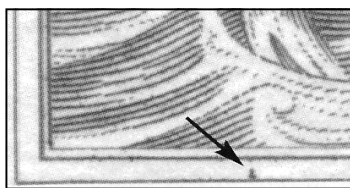


F4 - Distinctive re-entries
Plate 3/5 State 2 left pane - R8/2
T59caPR



F6 - Distinctive re-entries
Plate 3/5 State 2 right pane - R10/1
T59ccPR

5s. VALUE VARIETY SCANS



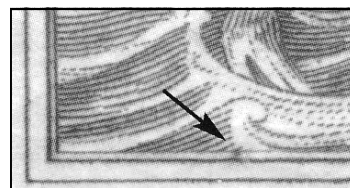
E1 - inverted 'T' in margin
Plate 4/5 left pane - R2/1
T67aBV, T70cBV, T70caBV, T73aBV



V2 - re-touch to 5/-
Plate 1/2 State 1 left pane - R6/3
T13fCV, T13faCV, T40bCV, T60hCV

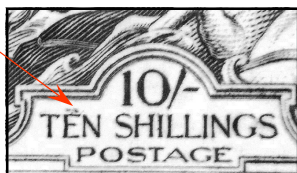


V3 - line added left of frame line
Plate 5/6 State 1 left pane - R9/2 & R10/2
T73fBV

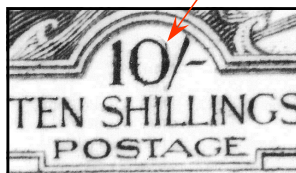


E2 - inner frame notch
Plate 4/5 left pane - R3/3
T67bBV, T70dBV, T70daBV, T73bBV

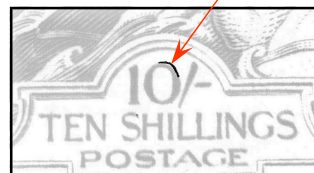
10s. VALUE VARIETY SCANS



E3 - Strokes over 'TEN'
Plate 1/3 left pane - R4/2
T14cBS, T41cBS, T61cBS



E4 - Curved line emerging from '0' of '10/-'
Plate 1/3 right pane - R1/4
Perfect 'S' from Broken 'S' plate
T14jaPS, T41eaPS, T61jgPS, T68cePS



E5 - Flaw on '0' of '10/-'
Plate 1/3 right pane - R8/1
T14kBS, T41dBS, T61baBS



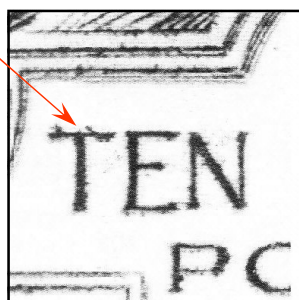
E6 - 'RUNNALS' re-entries
Plate 2/7 left pane - R6/1
T61jaPS, T68aPS



M6 - 'NISSEN' re-entries
Plate 1/3 left pane - R1/1
T14aBS, T41aBS, T61aBS



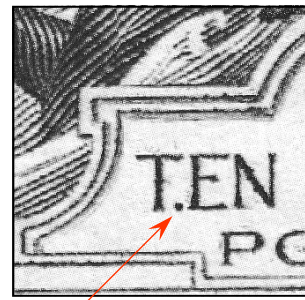
M7 - Re-entries to 'SHILLING' & 'POSTAGE'
Plate 1/3 left pane - R2/1
T14bBS, T41bBS, T61bBS



F2 - Strokes over 'T' of 'TEN'
Plate 1/3 left pane - R1/2
T14aaBS, T41cBS, T61cBS



V4 - Re-touch to 'O' & bar in '10/-'
Plate 2/7 right pane - R1/3 & R2/3
T61jhPS, T68cPS



F3 - plate flaw 'T.EN'
Plate 1/3 pane tbc
T14iBS

In the next edition the final article in this series will highlight consistent overprint features and overprint varieties arising from Provisional Government and Irish Free State issues.

Acknowledgements

- *Hibernian Handbook and Catalogue - Postage Stamps of Ireland 2020 edition.*
- *Discovery Seahorses* by Bryan Kearsley FRPSL.
- *Compendium - Overprinted Stamps of Ireland 1922 to 1935* by Barry Cousins.
- *IPC Journal Dec. 2012 - Time to Ditch Those Irish Seahorse Plate Numbers* by Bryan Kearsley FRPSL.
- *IPC Journal Sept. 2010 - High Value 'SAORSTAT' Overprints* by Barry Cousins.

This final article in the series sets out to examine the consistent overprint features encountered with the Provisional Government and the Irish Free State issues, followed by listings and scans of the most significant and recurrent overprint varieties, arising from the various overprint settings in use.

CONSISTENT OVERPRINT FEATURES

Overprint features for each issue in this section apply to all three high values.

ISSUES 3T & 7T

Overprints by Dollard issue 3T and by Thom issue 7T were in use during the Provisional Government period, the overprint scans and basic information is as detailed in the first article. Issue 3T & 7T scans are shown opposite, see figs. 1 & 2.

Distinctive features found with these issues are:

- Dollard overprint line dimensions - 'Rialtar', Sealadac', 'na héireann' are slightly longer compared to the Thom overprints.
- Wider spacing of 'h' and é of héireann with Dollard overprint, compared with Thom.
- Dollard overprints used a black ink, whereas Thom used a shiny blue-black ink and generally the Thom overprints are bolder and sharper.

ISSUES 9T, 11T, 12T, 13T, 14T

Overprints for use during the Irish Free State period were undertaken by four firms, namely - Thom issue 9T, Government Printing Works (GPW), Dublin & Inland Revenue Stamping Department, Somerset House (SH) issue 11T, Somerset House (SH) issues 12T & 13T, Harrison & Sons (HS) and Somerset House (SH) issue 14T.

For five issues the 'Saorstát' and 'heireann' line lengths and overall heights are identical, the difference being the use of either 6mm or 5mm date line '1922' widths, see figs. 3 & 4.

In the case of issue 12T, both wide and narrow date clichés were in use, hence its recognition as the 'composite' overprint issue.

Distinctive features found with these issues are:

- Issue 9T - '1' with squared foot and a rounded top to the '9' of '1922', see fig. 3.
- Issue 11T - foot of '1' in '1922' rounded and top of '9' less rounded, see fig. 4.
 - overprints frequently display either dull or more bold overprint impressions on alternate rows, see fig. 5.
 - example shown in fig. 6 clearly demonstrates the overprinting of alternate rows in a pane.

Issue 3T

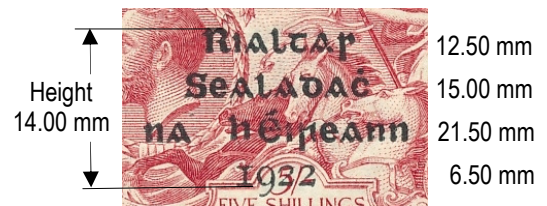


fig. 1

Issue 7T



fig. 2

Issues 9T, 13T, 14T



fig. 3 Wide Date

Issue 11T

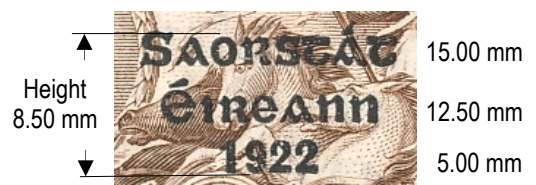


fig. 4 Narrow Date

Issue 11T

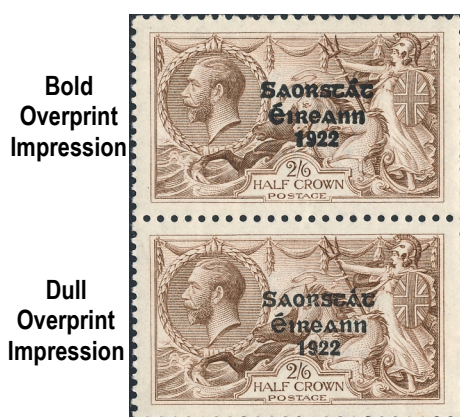


fig. 5 T66PR Pair

Issue 11T



fig. 6 T67BV Row 7 & T67eBV Row 8

Row 7
Stamps
3 & 4

Row 8
Stamps
3 & 4

CONSISTENT OVERPRINT FEATURES

(continued)

- Issue 12T - example shown in fig. 7 displays a normal composite overprint printing made up of a 5 mm and a 6 mm width to the '1922' date line.
This example with the broken 'S' in 'POSTAGE' is from the Bradbury printers plate 3/8L (Series II) - stamp height 23 mm.
- Issue 13T - overprint impressions frequently more intense than earlier issues.
- common occurrence of a small ink dot between the 'S' and 'a' of 'Saorstát', see fig. 8.
- Issue 14T - common occurrence of a small ink dot between the 'S' and 'a' of 'Saorstát', see fig. 8.

Overprint characteristics from issues 13T and 14T are identical. Overprints from issue 14T were applied to Waterlow & Sons re-engraved stamps, which are easily distinguishable from the earlier Bradbury & Wilkinson stamps, see fig. 9.



fig. 7 T71vBS - Plate 3/8R

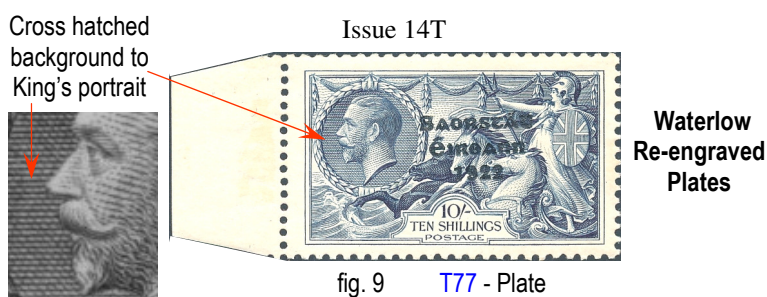


fig. 9 T77 - Plate

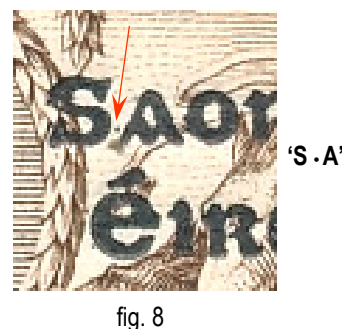


fig. 8

OVERPRINT VARIETIES

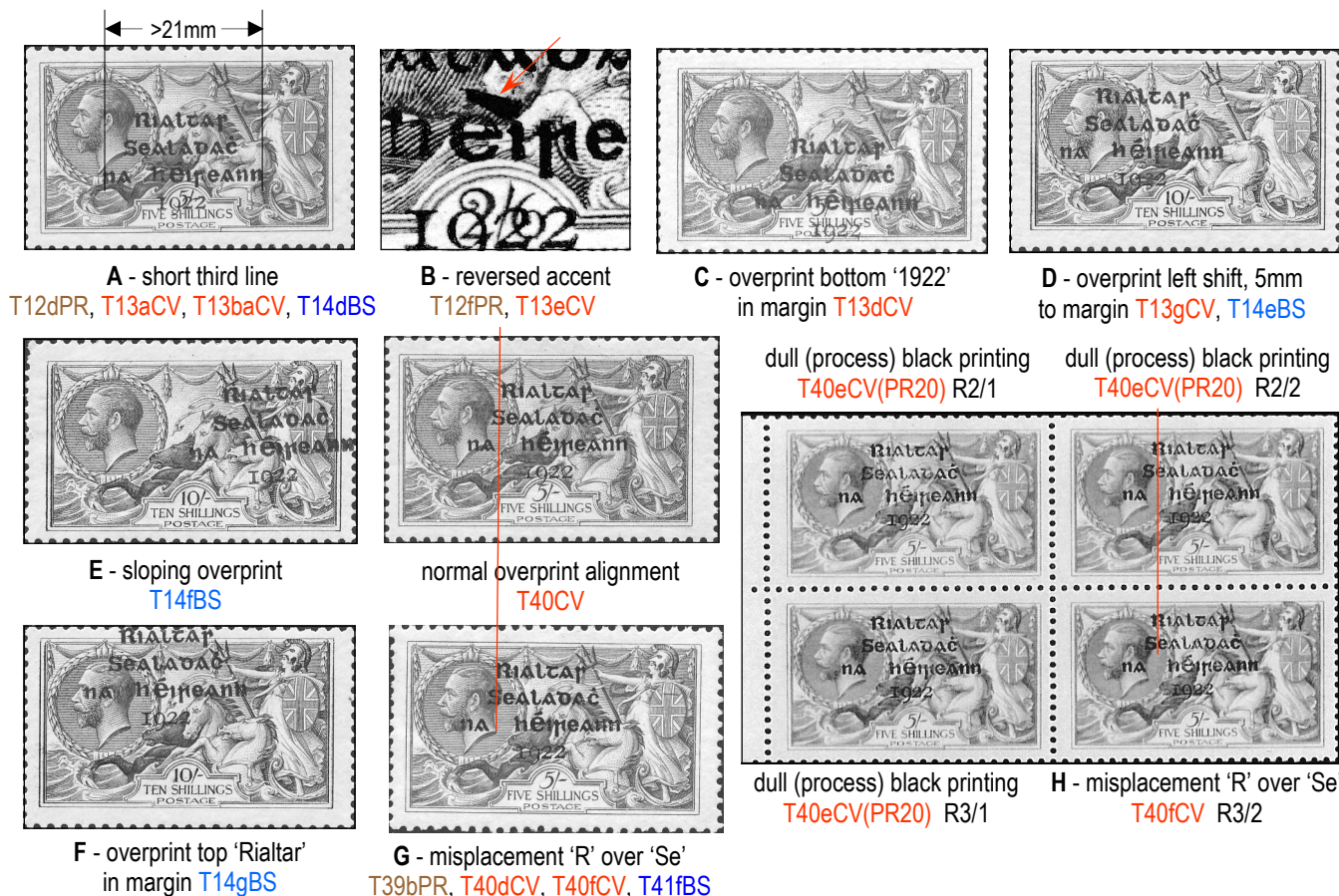
In this section the most significant overprint varieties are listed and follow Hibernian's 'T' references and if known the sheet positions are included, however no attempt has been made to link the plates and panes in use. For minor overprint varieties readers are directed to Hibernian's handbook, page 12 refers. Listings shown in *italics* represent the author's opinion and are therefore subject to validation.

PROVISIONAL GOVERNMENT ISSUES - RECURRENT OVERPRINT VARIETIES

Issue 3T Dollard 4 Line Overprint. Basic Overprint Stamp References - 2/6 T12PR, 5s. T13CV, 10s. T14BS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T12dPR	short third line < 21 mm	see note 1	A	T13dCV	overprint dropped, '1922' in margin	-	C
T12ePR	overprint double once albino	-	-	T13eCV	reversed accent	R1/3 (N/C)	B
T12fPR	reversed accent	R1/3 (N/C)	B	T13gCV	overprint left shift (> 5 mm to margin)	-	D
T13aCV	short third line < 21 mm	see note 1	A	T14dBS	short third line < 21 mm	see note 1	A
T13bCV	'Howard' ribbed paper	all	-	T14eBS	overprint left shift (> 5 mm to margin)	-	D
T13baCV	T13b + short third line < 21 mm	see note 1	A	T14fBS	sloping overprint	-	E
T13cCV	overprint double once albino	-	-	T14gBS	overprint top, 'Rialtar' in margin	-	F
Note: short third line sheet positions - R1, 2, 6, 7/4 and R 7 & 9/1.				T14hBS	overprint double once albino	-	-

Issue 7T Thom 4 Line Overprint. Basic Overprint Stamp References - 2/6 T39PR, 5s. T40CV, 10s. T41BS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T39bPR	misplacement of 'R' over 'Se'	see note 2	G	T40fCV	T40e + misplacement of 'R' over 'Se'	see note 2	H
T40dCV	misplacement of 'R' over 'Se'	see note 2	G	T41fBS	misplacement of 'R' over 'Se'	see note 2	G
T40eCV (PR20)	Dull (process) black experimental printing	all	-	T41gPS	PS with misplacement of 'R' over 'Se'	R1/3	G
					Perfect 'S' occurs twice in BS sheet - R1/3 & R1/4		
Notes: 'R' over 'Se' sheet positions - R1/3, R2/3, R3/2, R3/3, R4/3, R7/3, R8/1, R9/1,2 & 3, R10/2 & 4. NC/* position not constant in all sheets.							

ISSUES 3T & 7T VARIETY SCANS

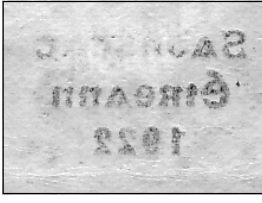


Overprint varieties frequently occur on more than one value. Scans are individual, but 'T' references indicate if the variety occurs with other values. Colour coding by value - **Brown** 2/6, **Red** 5s., **Blue** 10s.

IRISH FREE STATE ISSUES - RECURRENT OVERPRINT VARIETIES

Issue 9T Thom 'Saorstát' Overprint. Basic Overprint Stamp References - 2/6 T59PR, 5s. T60CV & BV, 10s. T61BS & PS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T59dPR	missing accent over 'a'	R3/2, R8/2*	I	T60faCV/BV	accent improved or collapsed	R10/4(NC)	Q/N
T59ePR	T59ca + missing accent over 'a'	R8/2 (NC)	I	T60icV/BV	raised second 'a' of 'Saorstát'	-	R
T59fPR	reversed accent & 't' malformed	R7/4 (NC)	J	T60jcV/BV	overprint offset on back of stamp	-	S
T59gPR	'S' over 'e'	R9/2 (NC)	K	T61dBS	missing accent over 'a'	R3/2, R8/2*	I
T59hPR	'S' over 'e' corrected, 'at' wider spaced	R9/2 (NC)	L	T61eBS	reversed accent & 't' malformed	R7/4 (NC)	J
T59jPR	'Sacrstat' for 'Saorstát'	R5/4 (NC)	M	T61fBS	'S' over 'e'	R9/2 (NC)	K
T59kPR	guide block around overprint	various	-	T61faBS	'S' over 'e' corrected, 'at' wider spaced	R9/2 (NC)	L
T59kaPR	guide block left of 'S'	R10/2(NC)	O	T61gBS	weak accent over 'a'	R10/4(NC)	P
T59lPR	weak accent over 'a'	R10/4(NC)	P	T61gaBS	accent improved or collapsed	R10/4(NC)	Q/N
T59laPR	accent improved	R10/4(NC)	Q	T61hBS/PS	raised second 'a' of 'Saorstát'	-	R
T59mPR	collapsed accent over 'a'	R10/4(NC)	N	T61jbPS	missing accent over 'a'	R3/2, R8/2*	I
T59nPR	raised second 'a' of 'Saorstát'	-	R	T61jcPS	reversed accent & 't' malformed	R7/4 (NC)	J
T60aCV/BV	missing accent over 'a'	R3/2, R8/2*	I	T61jdPS	'S' over 'e'	R9/2 (NC)	K
T60bCV/BV	reversed accent & 't' malformed	R7/4 (NC)	J	T61jePS	'S' over 'e' corrected, 'at' wider spaced	R9/2 (NC)	L
T60cCV/BV	'S' over 'e'	R9/2 (NC)	K	T61jfPS	'Sacrstat' for 'Saorstát'	R5/4 (NC)	M
T60dCV/BV	'S' over 'e' corrected, 'at' wider spaced	R9/2 (NC)	L	T61jjPS	weak accent over 'a'	R10/4(NC)	P
T60eCV/BV	'Sacrstat' for 'Saorstát'	R5/4 (NC)	M	T61jkPS	accent improved or collapsed	R10/4(NC)	Q/N
T60fCV/BV	weak accent over 'a'	R10/4(NC)	P	Note: NC/* variety not always found in sheet position indicated.			

ISSUE 9T VARIETY SCANS

			
I - missing accent over 'a' T59dPR, T60aCV/BV T61dBS, T61jbPS	J - reversed accent & 't' malformed T59fPR T60bCV/BV, T61eBS, T61jcPS	K - 'S' over 'e' T59gPR, T60cCV/BV T61fBS, T61jdPS	L - 'S' over 'e' corrected & 'at' wider spaced T59hPR T60dCV/BV, T61faBS, T61jePS
			
M - 'Sacrstát' for 'Saorstát' T59jPR, T60eCV/BV T61jfPS	N - collapsed accent T59mPR, T60faCV/BV T61gaBS, T61jjPS	O - guide block left of 'S' T59kaPR	P - weak accent over 'a' T59iPR, T60fCV/BV T61gBS, T61jkPS
			
Q - accent improved T59laPR, T60faCV/BV T61gaBS, T61jjPS	R - raised second 'a' in 'Saorstát' T59nPR, T60iCV/BV, T61hBS/PS	S - overprint offset on back of stamp T60jCV/BV	

IRISH FREE STATE ISSUES - RECURRENT OVERPRINT VARIETIES

Issue 11T Narrow Date Overprint. Basic Overprint Stamp References - 2/6 T66BR & PR, 5s. T67CV & BV, 10s. T68BS & PS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T66cBR	'Sacrstát' for 'Saorstát'	R5/1,R7/3	T	T67gBV	<i>hollow accent over 'a'</i>	-	V
T66dBR	'Eircann' for 'Eireann'	R4/2,R5/3*	U	T67hBV	<i>needle eye accent over 'E' of 'Eireann'</i>	R1/1,R2/1	W
T66cPR	'Sacrstát' for 'Saorstát'	R5/1,R7/3	T	T67iBV	<i>base lines of 2's in '22' joined</i>	-	X
T66dPR	'Eircann' for 'Eireann'	R4/2,R5/3*	U	T68aBS	'Sacrstát' for 'Saorstát'	R5/1,R7/3	T
T66fBR/PR	overprint double once albino	-	-	T68bBS	'Eircann' for 'Eireann'	R4/2,R5/3*	U
T66gBR/PR	<i>hollow accent over 'a'</i>	-	V	T68aPS	'Sacrstát' for 'Saorstát'	R7/3	T
T66hBR/PR	<i>needle eye accent over 'E' of 'Eireann'</i>	R1/1,R2/1	W	T68bPS	'Eircann' for 'Eireann'	R4/2,R5/3*	U
T66iBR/PR	<i>base lines of 2's in '22' joined</i>	-	X	T68dPS	double overprint, once inverted	R8/4	Z
T67cBV	'Sacrstát' for 'Saorstát'	R5/1,R7/3	T	T68eBS/PS	<i>hollow accent over 'a'</i>	-	V
T67dBV	'Eircann' for 'Eireann'	R4/2,R5/3*	U	T68fBS/PS	<i>needle eye accent over 'E' of 'Eireann'</i>	R1/1,R2/1	W
T67eBV	diagonally displaced overprint	alt. rows	fig. 6	T68gBS/PS	<i>base lines of 2's in '22' joined</i>	-	X
T67fBV	overprint major upward shift	-	Y	Occurrence of varieties with BR & PR or BS & PS subject to confirmation			

ISSUE 11T VARIETY SCANS

			
T - 'Sacrstát' for 'Saorstát' T66cBR/PR, T67cBV, T68aBS/PS	U - 'Eircann' for 'Eireann' T66dBR/PR, T67dBV, T68bBS/PS	V - hollow accent over 'a' T66gBR/PR, T67gBV, T68eBS/PS	W - needle eye accent over 'E' T66hBR/PR, T67hBV, T68fBS/PS

X - base lines of 2's in '1922' joined
T66iBR/PR, T67iBV, T68gBS/PS



Y - overprint major upward shift
T67fBV

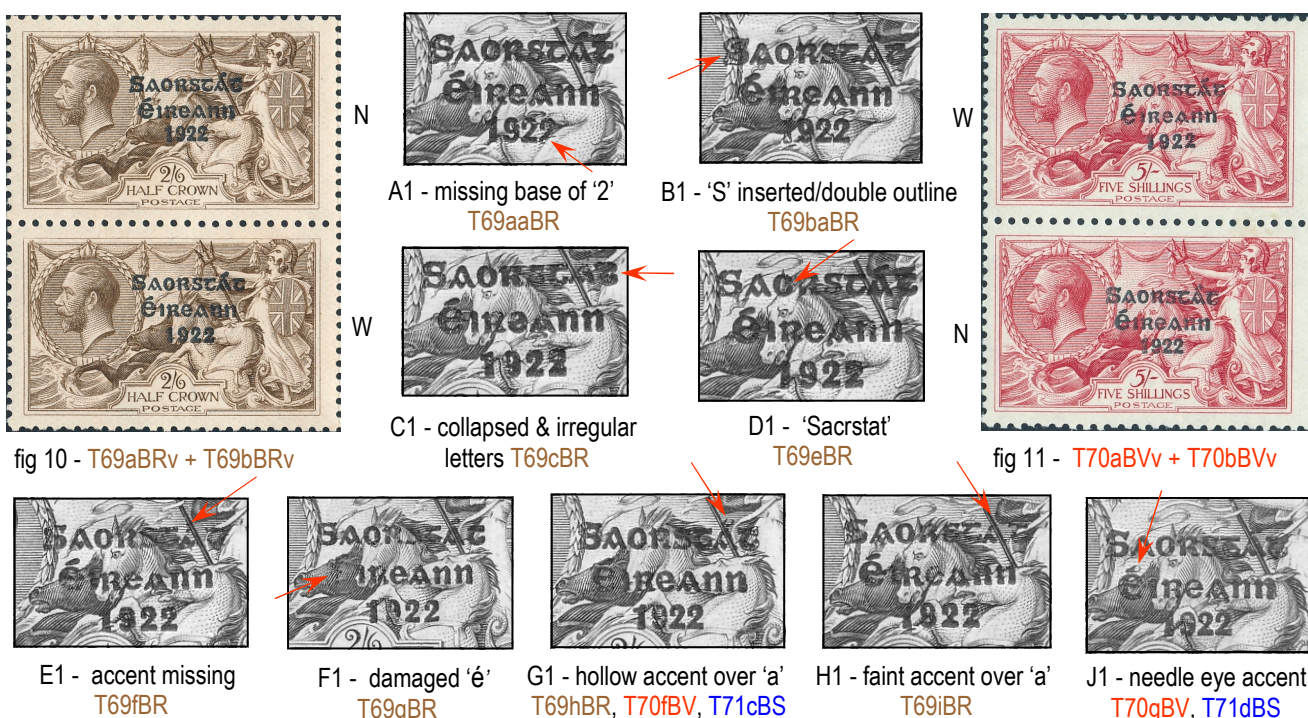


Z - double overprint,
once inverted T68dPS

IRISH FREE STATE ISSUES - RECURRENT OVERPRINT VARIETIES

Issue 12T Composite Overprint. Basic Overprint Stamp References - 2/6 T69BR , 5s. T70 BV, 10s. T71BS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T69aBR	'narrow' date single (N)	various	fig. 10	T70aBV	'narrow' date single (N)	various	fig.11
T69aaBR	missing base of '2' giving '1929'	-	A1	T70bBV	'wide' date single (W)	various	fig.11
T69bBR	'wide' date single (W)	various	fig. 10	T70eBV	pair from an abnormal setting	various	-
T69baBR	'S' in 'Saorstat' inserted (double outline)	-	B1	T70fBV	<i>hollow accent over 'á' (in pair)</i>	-	G1
T69cBR	<i>collapsed & irregular letters in 'Saorstat'</i>	-	C1	T70gBV	<i>needle eye accent over 'é' (in pair)</i>	-	J1
T69dBR	pair from an abnormal setting	various	-	T71aBS	'narrow' date single (N)	various	fig. 7
T69eBR	'Sacstat' (wide single)	-	D1	T71bBS	'wide' date single (W)	various	fig.7
T69fBR	<i>accent missing over 'a' (in pair)</i>	-	E1	T71cBS	hollow accent over 'á' (in pair)	-	G1
T69gBR	<i>damaged 'é' in 'Éireann' (in pair)</i>	-	F1	T71caBS	as T71c (narrow single)	-	G1
T69hBR	<i>hollow accent over 'á' (in pair)</i>	-	G1	T71dBS	<i>needle eye accent over 'é' (in pair)</i>	-	J1
T69iBR	<i>faint accent over 'á'</i>	-	H1	To differentiate vertical pairs add - v & horizontal pairs add - h to reference			
As a result of the poor condition of overprint cliches in settings, numerous overprint variants occur with this issue, arising from both the original narrow date overprint settings and also from the wide date replacement clichés. The table above adopts Hibernian's entries with a few un-listed varieties added. Entries in <i>italics</i> identify additions &/or amendments by the author - noting the additions made to date are not exhaustive.							

ISSUE 12T VARIETY SCANS



IRISH FREE STATE ISSUES - RECURRENT OVERPRINT VARIETIES

Issue 13T Wide Date Overprint. Basic Overprint Stamp References - 2/6 T72BR & PR, 5s. T73BV, 10s. T74BS & PS							
Hib. Ref.	Variant Description	Sheet Position	Scan	Hib. Ref.	Variant Description	Sheet Position	Scan
T72aPR	circumflex accent over 'a'	R9/2 (NC)	A2	T72hPR/BR	'S' of 'Saorstat' part missing	-	H2
T72bPR	missing accent over 'a'	R9/2 (NC)	B2	T73cBV	circumflex accent over 'a'	R9/2 (NC)	A2
T72cPR	flat accent over 'a'	R9/2 (NC)	C2	T73dBV	flat accent over 'a'	R9/2 (NC)	C2
T72dPR	flat tailed '9' of '1922'	R3/4,R8/1*	D2	T73eBV	flat tailed '9' of '1922'	R3/4,R8/1*	D2
T72eaBR	circumflex accent over 'a'	R9/2 (NC)	A2	T73fBV	accent inserted over 'e' of Éireann	-	J2
T72ebBR	missing accent over 'a'	R9/2 (NC)	B2	T74aPS	circumflex accent over 'a'	R9/2 (NC)	A2
T72ecBR	flat accent over 'a'	R9/2 (NC)	C2	T74bPS	flat accent over 'a'	R9/2 (NC)	C2
T72edBR	flat tailed '9' of '1922'	R3/4,R8/1*	D2	T74cPS	flat tailed '9' of '1922'	R3/4,R8/1*	D2
T72eeBR	guide line left of overprint	R4/4 (NC)	E2	T74daBS	circumflex accent over 'a'	R9/2 (NC)	A2
T72fPR/BR	missing base line of '2' of '1922'	-	F2	T74dbBS	flat accent over 'a'	R9/2 (NC)	C2
T72gPR/BR	faint accent over 'a'	-	G2	T74dcBS	flat tailed '9' of '1922'	R3/4,R8/1*	D2

Notes: NC/* variety not always found in sheet position indicated. Many overprint flaws & insertions are observed with all values, but not listed.

ISSUE 13T VARIETY SCANS



A2 - circumflex accent over 'a'
T72aPR, T72eaBR, T73cBV
T74aPS, T74daBS



B2 - missing accent over 'a'
T72bBR, T72ebBR



C2 - flat accent over 'a'
T72cPR, T72ecBR, T73dBV
T74bPS, T74dbBS



D2 - flat tailed '9'
T72dPR, T72edBR, T73eBV
T74cPS, T74dcBS



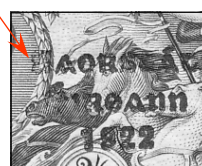
E2 - guide line left of overprint
T72eeBR



F2 - missing base line of '2'
T72fPR/BR



G2 - faint accent over 'a'
T72gPR/BR



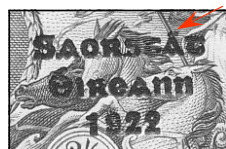
H2 - 'S' part missing
T72hPR/BR



J2 - accent over 'e'
T73fBV

Issue 14T Waterlow Re-engraved with Wide Date Overprint. Basic Overprint Stamp References - 2/6 T75, 5s. T76, 10s. T77							
Hib. Ref.	Variant Description	Position	Scan	Hib. Ref.	Variant Description	Position	Scan
T75a	flat accent over 'a'	R9/2	A3	T77a	flat accent over 'a'	R9/2	A3
T75b	flat tailed '9' of '1922'	R3/4, R8/1	B3	T77b	flat tailed '9' of '1922'	R3/4, R8/1	B3
T76a	flat accent over 'a'	R9/2	A3	T77c	double overprint	-	C3
T76b	flat tailed '9' of '1922'	R3/4, R8/1	B3	T75c/T76c/ T77d	faint accent over 'a'	-	D3

ISSUE 14T VARIETY SCANS



A3 - flat accent
T75a, T76a, T77a



B3 - flat tailed '9'
T75b, T76b, T77b



C3 - double overprint
T75c, T76c, T77d



D3 - faint accent
T75c, T76c, T77d

It is evident that several aspects presently remain unanswered or tbc, as a result if more information comes to light revisions and additions may be warranted, hence E&OE apply to the article as published.

Acknowledgements

- *Hibernian Handbook and Catalogue - Postage Stamps of Ireland 2020 edition.*
- *Compendium - Overprinted Stamps of Ireland 1922 - 1935 by Barry Cousins.*
- *High Value 'Saorstat' Overprints & Stamps May Look The Same, But Are They - IPC Journals Sept 2010 & Sept. 2013 by Barry Cousins.*