

Fiscal Commercial

Overprints

1853-1867



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Introduction



1853
Receipt Stamp



1855
Draft/ Receipt



1860
Inland Revenue



1867
Inland Revenue

This catalogue covers the period of fiscal stamps between 1853 and 1867, referred to in Stanley Gibbons catalogues as postally valid (albeit only many years after they were obsolete).

This is the very first version of this catalogue. It is hoped that it will prompt reports of additional overprints and future versions of this catalogue will include a numbering system and a clearer picture of what might be natural variations in overprints verses true differences.

The author is indebted to many people who have helped by supplying information for this catalogue. In particular, mention must be made of Paul Green who has maintained a database of overprints over many years and was the source of over half of the overprints illustrated in this catalogue.

If you have additional information for this catalogue or better quality pictures for some of the illustrations in this catalogue then I would be pleased to here from you.

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December 2023

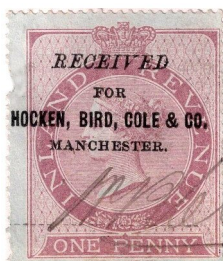
Catalogue Notes

With so many overprints starting with “For” or “Received”, overprints are listed starting with the company name , using ‘/’ to separate each line. Once the end of the overprint is reached, the text preceding the company name is added between “[“ and “]” characters.

Many overprints include lines where values and signatures would be written. Where these are broken lines, either dots or dashes, it can be difficult to accurately count the dots or dashes and hence only a representative number is used. For example:



(1)



(2)



(3)

1. C. & J. Weldon, [186 / Recd. / £ , , / For]
2. HOCKEN, BIRD, COLE & CO. / MANCHESTER. / _ _ _ _ _ [RECEIVED / FOR /]
3. SILBER & FLEMING. / / £..... / [RECEIVED FOR /]

The order in which overprints are listed is based upon the initials of the company name. By itself, this is not enough to set the ordering and hence the following scheme is used:

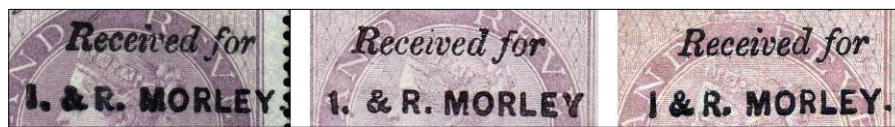
1. Order by company company initials, minus any embellishments such as “sir” and “&”. This ensures the following 3 overprints will be grouped together as “RWCC”
 - a) Sir R. W. C. & Co. [CONTRACT. //]
 - b) Sir R. W. Carden & Co. / STAMP [CONTRACT /]
 - c) R. W. C. & CO. / STAMP [CONTRACT /]
2. Where the initials are the same, they are sorted by the text in the surname
 - a) S. HANNINGTON & SONS, / best thanks. [..18.. / Received with /]
 - b) S. HANSON & SON. [For /]
3. Where 2 & 3 are identical, they are sorted by longest line
 - a) R. W. KENNARD & CO. / £ _____ / _____ [Recd.for /]
 - b) R. W. KENNARD / & Co. // £ _____ / _____ [Received for /]



It should be noted that there is usually some variation between examples of the same overprint, in the case of large format 1d Inland Revenue it is actually unusual to find two examples that match perfectly.

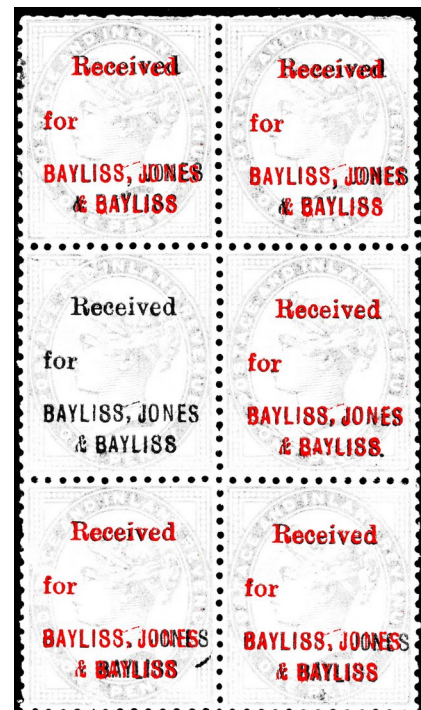


Typically the vertical spacing is consistent but there is variation in the horizontal alignment of the characters between rows, which is consistent with the use of printing press plate where individual characters or perhaps words would be assembled.



With the above Morley overprint, the second shows no dot after 'MORLEY' and the third no dot after 'I'. Whilst this could be due to variations within the layout of a plate, it could also be argued that they are from separate batches – it is unlikely that a user would buy a batch that would last some years and for each batch the plate would be re-created, naturally leading to some variation. Unfortunately there are not enough examples of any particular overprint to say whether this was variation with a plate or else a separate batch.

For the purposes of this catalogue, minor differences in horizontal positioning of characters is ignored, whilst the 'I. & R. MORLEY' are considered varieties of the same overprint.



Whilst no blocks for the stamp issues listed in this catalogue have been seen, these two illustrations from later issues show the natural variation that can be expected within one printing. In each image, the black overprint has been overlaid in red on the other stamps in that block. The 8x2 block illustrates overprint variations horizontally but consistent vertically, whereas the 6x2 block illustrates variations vertically but consistent horizontally.

1d Receipt - 1853



Released on 10th October 1853, this stamp was surface printed in sheets of 240 by De La Rue and perforated 15½ x 15 at Somerset House. The first printing die was replaced by a second in December 1853. The paper has an inverted anchor watermark and has various levels of bluing.

To date, only one hand stamp has been seen on these issues and it is not clear which of the two stamp dies were used. It also appears on the later 1855 Draft issues and in every case has been struck centrally on the stamp and at a slight angle so it is currently assumed that the hand stamp was applied in advance of the stamp being attached to a document.

CODE	OVERPRINT	NOTES
JBS	J.BRYDEN & SONS/BELL/HANGERS/65/GEORGE ST.EDINR_	Hand stamp

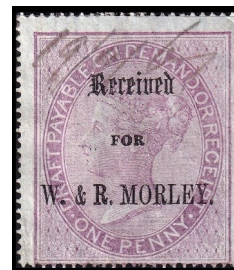
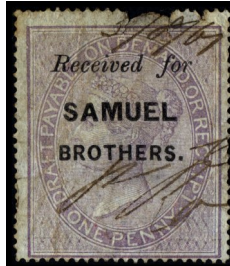
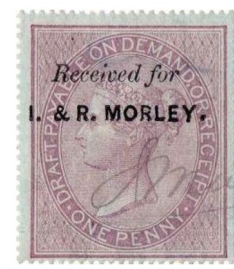
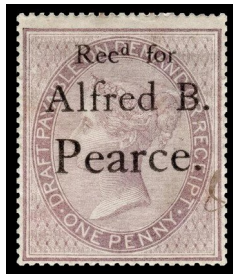


1d Draft Or Receipt - 1855



Released on 25th March 1855, this stamp was surface printed in sheets of 240 by De La Rue and perforated 15½ x 15 at Somerset House. The paper had an inverted anchor watermark of which there were two types, with the paper being white or blued.

CODE	OVERPRINT	NOTES
ABP	Alfred B. / Pearce. [Recd for]	
ACSH	A C S & H Crowley [FOR /]	
BS	BEVINGTONS & SONS / £ [Received / for /]	"for" in italics
BTS	BRECKNELL / TURNER & SONS [FOR /]	Reading upwards
CMC	Chas. Meeking & Co. / _____ / £ _____ [____ / Recd for /]	
DC	DENT & CO. [RECEIVED FOR /]	
GHC	G. HITCHCOCK & Co/_____/£[Received for]	
GS	GUNDRY & SONS [<i>Received for /</i>]	"Received for" in italics
IRM	I. & R. MORLEY [<i>Received for /</i>]	"Received for" in italics
IBWNC	IB & W. NEVILL & CO. [Received / for /]	"for" in italics
IV	ISLINGTON / VESTRY	
JBS	J.BRYDEN & SONS/BELL/HANGERS/65/GEORGE ST.EDINR_	Handstamp
JCB	J&C.BOYD & Co./£.....[Received For]	
JLD	J. L. DENMAN [FOR /]	Blue ink
LSC	LEAF, SONS & Co. / £ [Received for /]	
JWC	R.WOTHERSPOON / AND CO. // FOR	
PS	PFIEL AND / STEDALL. / £ : : / 1862 [RECEIVED FOR/]	
SB	SAMUEL / BROTHERS. // <i>Received for</i>	
SC	SIMPSON & Co. / £ /186 [<i>For /</i>]	"For" in italics
SHS	S. HANSON / AND SON.	
WRM	Received / FOR / W. & R. MORLEY	
WSB	WILLIAM.S.BURTON/39 OXFORD ST.T.	
WMS	Wm. Smee & Sons / £___ / ___ / ___ [<i>Received for /</i>]	"Received for" in italics



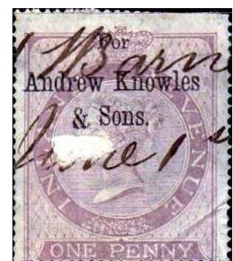
1d Inland Revenue - 1860



Released during May 1860, this stamp was surface printed in sheets of 240 by De La Rue and perforated $15\frac{1}{2}$ x 15 at Somerset House. The watermark was either cabled anchor or large anchor, the latter being either 16mm or 18mm tall. Given the sources used in this catalogue are mostly only images, it has not been practical to attempt to list these variations.

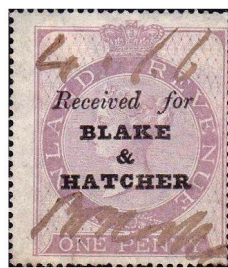
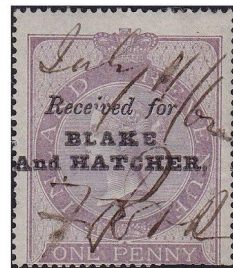
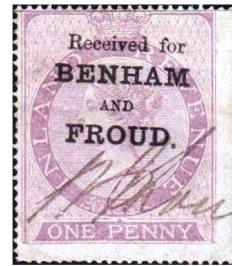
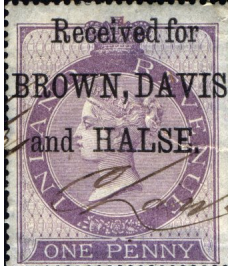
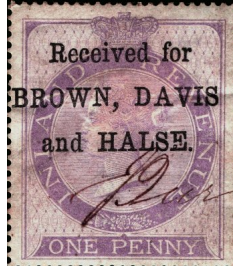
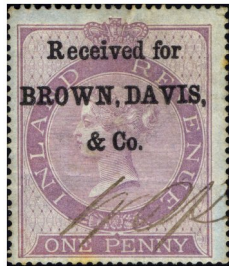
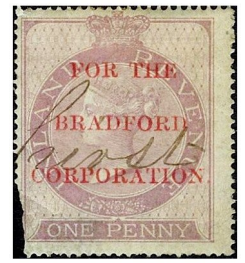
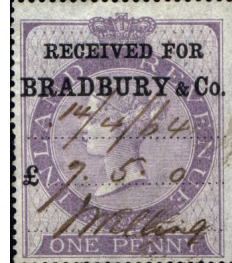
Letter 'A'

CODE	OVERPRINT	NOTES
AB	AITKEN BROTHERS. [RECEIVED / £ / FOR /]	
ABF	Alfred B. / Pearce. [Recd for]	
ACSHC	A C S & H Crowley [FOR /]	
AKE	ARTHUR, KAY / AND EVANS, // _____ [Received / for /]	
AKS	Andrew Knowles / & Sons [For]	
ATGM	A. T. GECK & MOIR, [Received / .. 186 / FOR /]	



Letter 'B'

CODE	OVERPRINT	NOTES
BB	BLUNDELL BROS. / £___ / _____ [Received pro /]	
BB	BLUNDELL, BROS., / £___ / _____ [Received pro /]	Different Font
BC	BLUMBERG & Co / £[Received for /]	
BC	BRADBURY & Co. / / £..... / [RECEIVED FOR /]	
BC	BRADFORD / CORPORATION [FOR THE /]	
BDC	BROWN, DAVIS, / & Co. [Received for /]	
BDH	BROWN, DAVIS / and HALSE [Received for /]	
BDH	BROWN, DAVIS / and HALSE [Received for /]	Different font
BF	BENHAM / AND / FROUD. [Received for /]	
BFC	B. F. & C.	
BH	Blake & Hatcher [DATE___ / RECEIVED / £___ / FOR /]	
BH	BLAKE / And HATCHER, [Received for /]	
BH	BLAKE / & / HATCHER [Received for /]	
BHC	BARRON, HARVEYS, / & Co.	
BHC	BARTRUM, / HARVEY & Co. / £ [Received for /]	
BHS	B. HYAM & SON / £.. [...186 / Received / for /]	
BJC	BRIDGWATER, / JONES & CO. [RECEIVED / FOR /]	
BLC	BULLOCH, LADE, & Co.	Reading upwards
BPCAC	<i>British Prudential / and Consolidated / Assurance Compy. / £ [Received for /]</i>	
BS	BELOE & SPRCKLEY, / £ [Received / for /]	
BS	BENHAM & SONS // / £ [Received for /]	
BS	BEVINGTONS & SONS. / £..... / [Received / for /]	
BTS	BRECKNELL / TURNER & SONS [RECEIVED FOR /]	Reading upwards
BW	BULL & WILSON [Received for /]	
BW	BENJAMIN WYATT. / £_____ [Received for /]	
BWHH	B. W. & H. HORNE / £..... / [RECEIVED FOR /]	
BWMC	BROWN - WESTHEAD, MOORE & CO, / ... [...186 / RECEIVED FOR /]	

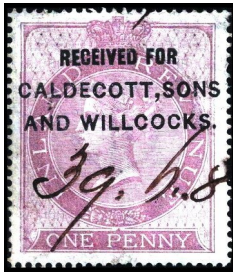




Letter 'C'

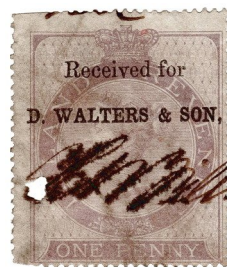
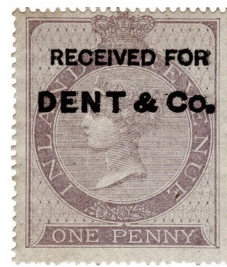
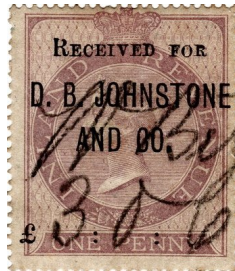
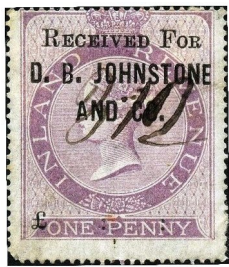
CODE	OVERPRINT	NOTES
CB	Crosse & Blackwell // £... [Received for /]	
CBC	COOPER, BOX / & Co. // £ [Received for /]	
CBC	COPE BRO.s & CO. / LIVERPOOL	
CC	CARRON / COMPANY. [Received for /]	
CC	CHRISTY & CO. [Received for /]	
CC	COURAGE & CO. [Received for /]	
CC	COURAGE & CO. [Received for /]	Reading downwards
CC	CRAMER & CO. / (LIMITED,) // £ [Received / for /]	
CHL	COOKE, HINDLEY & LAW / £ / [Received / for /]	
CHL	COOKE, HINDLEY & LAW. / £_____ [Received / for /]	
CJM	C. J. MEADOWS, / 26, Tavern Street, / IPSWICH.	
CJW	C. & J. Weldon, / _____ [186 / Recd. / £ _____ /]	
CMC	Chas Meeking & Co / ___ / £___ [___ / Recd for /]	
CMC	Chas. Meeking & Co / ... / £... [..... / Rec.d for /]	
CMC	Chas. Meeking & Co. / / £... [Received for /]	
CMCC	Copestake, Moore, / Crampton & Co. / LONDON. //186	
CPC	Carliles, / Pittman & Co. / £.. [Received for /]	
CPC	Carliles, / Pittman & Co. / £.... / [Received for /]	Reading upwards
CPC	Carliles, / Pittman & Co. / £.... / [Received for /]	Reading downwards
CS	(Collier and sons fancy design) London Chocolate Powder	
CSC	CALDECOTT, SONS, / AND CO., // £ [Received for //]	
CSC	Capper Son & Co. // £_____ [Received for /]	
CSC	Cassell, Smith & Co [Received / for /]	
CSC	COOK, SON & CO. [Received for /]	
CST	Crocker, Sons / & Turner, / London.	
CST	Crocker, Sons / & Turner [Received / £ _____ / for /]	
CSW	CALDECOTT, SONS / AND WILLCOCKS. [RECEIVED FOR /]	
CTC	C. TANQUERAY & Co. / £ [RECEIVED FOR /]	Reading Downwards
CWT	C. W. TANNER, / £___ / ___ [RECEIVED for /]	





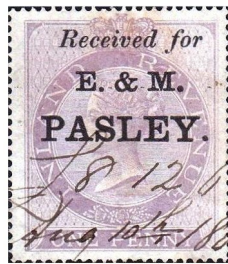
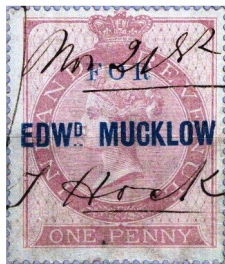
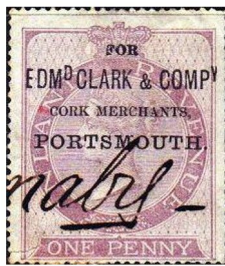
Letter 'D'

CODE	OVERPRINT	NOTES
DBJC	D. B. JOHNSTONE / AND CO. / £ : : [RECEIVED FOR /]	
DBJC	D. B. JOHNSTONE / AND CO. // £ : : [RECEIVED FOR /]	Different font
DC	DENT & Co. [RECEIVED FOR /]	
DC	DENT & Co. [RECEIVED FOR /]	Bold Font
DHC	D. HULETT & CO., / £..... [Received for /]	
DRC	DEVAS. / ROUTLEDGE & Co. / £ [Received for /]	
DRC	DEVAS. / ROUTLEDGE & Co. // £ [Received for /]	
DWS	D. WALTERS & SON / Received For	



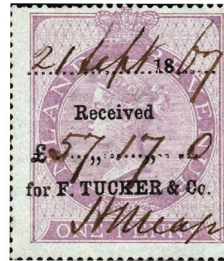
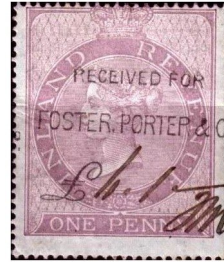
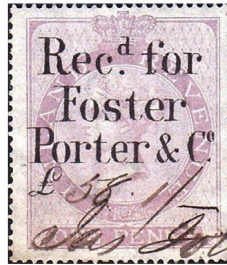
Letter 'E'

CODE	OVERPRINT	NOTES
ECC	EDMD CLARK & COMPY / CORK MERCHANT / PORTSMOUTH. [FOR /]	
ECC	EDMD CLARK & COMPY / CORK MERCHANT / PORTSMOUTH. [FOR /]	Also wider spacing of PORTSMOUTH
ELBL	EAST / LONDON / BANK / LIMITED	
ELC	E. Lees & Co [RECEIVED / FOR/]	
ELC	E. Lees & Co. [RECEIVED / FOR /]	Different '&'
EM	EDWD MUCKLOW [FOR /]	
EMP	E. & M. / PASLEY. [Received for /]	
EMR	E. M. REILLY & Co. [By / £ /]	
ER	ELLINGTON & RIDLEY / £__ / __ / 186 [Received for /]	
ES	EVANS & STAFFORD, / LEICESTER. // £ , , ,	
ETB	E. & T. Bird, / £..... [186 / Received for /]	



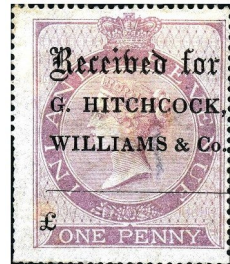
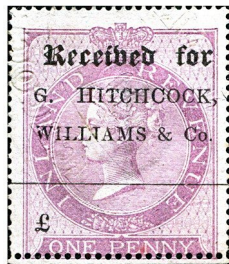
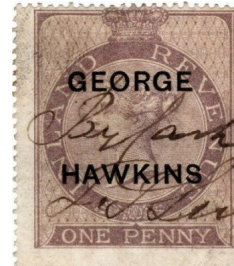
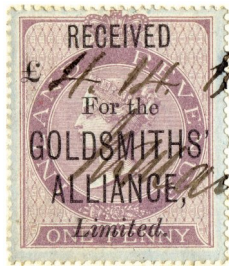
Letter 'F'

CODE	OVERPRINT	NOTES
FJF	F. J. FOWNES [Received For /]	Reading Upwards
FPC	Foster / Porter & Co. / £ [Recd. for /]	
FPC	FOSTER PORTER & CO / £ [RECEIVED FOR /]	
FSC	FINNEY, SEAL & Co. / £..... / [Received for /]	
FSWCL	Fore Street Warehouse / Compy. (Limited.) [Received for the /]	
FTC	F. TUCKER & Co. [...18.. // Received / £.,.,.,.,., / for]	



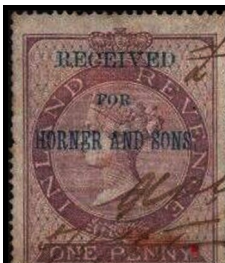
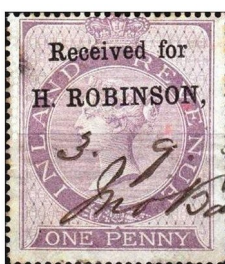
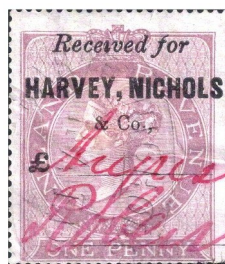
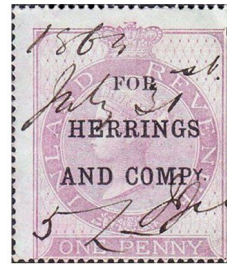
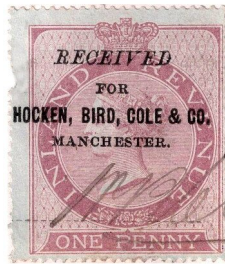
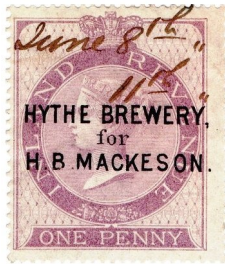
Letter 'G'

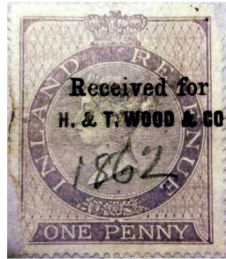
CODE	OVERPRINT	NOTES
GA	GOLDSMITHS / ALLIANCE, / Limited [RECEIVED / £ / For the /]	11 & 12 Cornhill, London
GBC	Geo. Brettle & Co. / LONDON /18	
GBKC	G. B. KENT & Co. / / £.....[Received for /]	
GH	GEORGE / HAWKINS	
GHC	G. HITCHCOCK & Co. / ___ / £.... [Received for /]	George Hitchcock & Co, London E.C.
GHWC	G. HITCHCOCK, / WILLIAMS & Co. / ___ / £ [Received for /]	
GHWC	G. HITCHCOCK, / WILLIAMS & Co. / ... / £ [Received for /]	
GJCC	GEO. J. COCKERELL & Co. / £ / [Received for /]	Reading upwards
GJM	G. & J. MEEK / £ // Date [Received for/]	



Letter 'H'

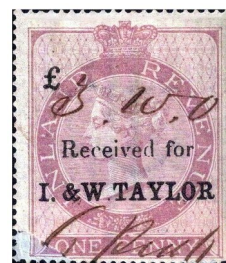
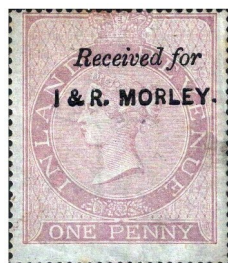
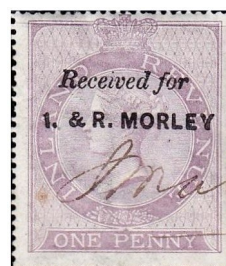
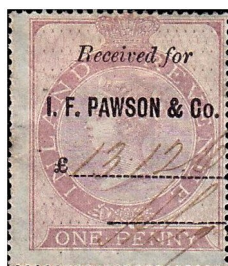
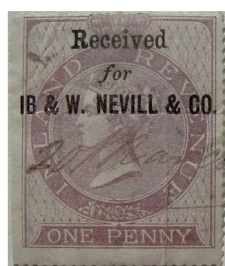
CODE	OVERPRINT	NOTES
HB	HYPHE BREWERY, / for / H. B. MACKESON.	
HBC	H. BROOKS & Co. [Received for /]	
HBCC	HOCKEN, BIRD, COLE & CO. / MANCHESTER // ... [RECEIVED / FOR /]	
HC	HERRINGS / AND COMPY [FOR /]	
HC	HUTTON & Co. / £ s d [Received for /]	
HC	HUTTON & Co. / £ s. d. [Received for /]	Different font
HEH	HIGGINS, EAGLE / & HUTCHINSON. / £	Reading upwards
HEH	HIGGINS, EAGLE, / & HUTCHINSON. / £	Reading downwards
HHSBC	H. H. & S. / Budgett & Co. / LONDON // 186	
HG	HEDLEY & GAMBLE // £ [RECEIVED / FOR /]	
HJW	H. & J. WHITE. / SHOREDITCH. //£ ___ / ___	
HHC	HOBBS, HART & Co. / £ _____ [Received / FOR /]	
HMS	H. Milward / & Sons. [RECEIVED / £ / For]	
HNC	HARVEY, NICHOLS / & Co. / £ ___ / ___ [Received for /]	
HNC	HARVEY, NICHOLS / & Co. / £ ___ / ___ [Received for /]	Different font
HR	HODGE / AND / REED [FOR /]	
HR	H. ROBINSON, [Received for /]	
HS	HAMPER & SON. / £. [RECEIVED / With thanks, / ...186 / FOR /]	
HS	HEAL & SON. / £ _____ [___ 1862 / Received for /]	
HS	HEAL & SON. / £ [_____ 1863 / Received for /]	
HS	HEAL & SON / £ [_____ 1865 / Received for /]	
HS	HEAL & SON. / £ [1866 / Received for /]	
HS	HORNER & SONS [RECEIVED / FOR]	Dark Blue
HTWC	H. & T. WOOD & CO [Received for]	
HWE	HENRY W. EATON / £..... [.....186 / Received for /]	
HWN	H. W. NEVILL, [Received for /]	





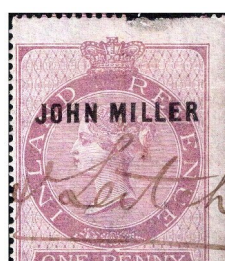
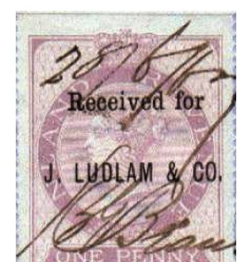
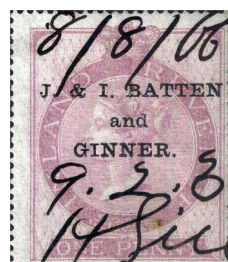
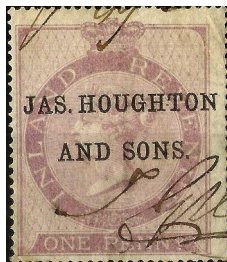
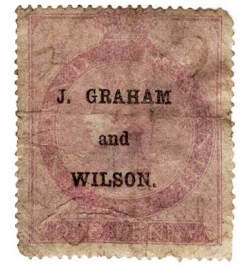
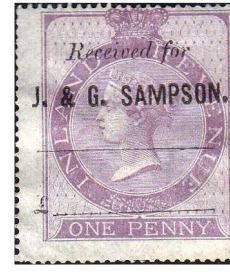
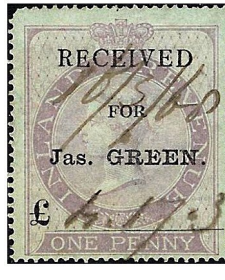
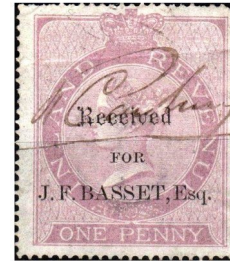
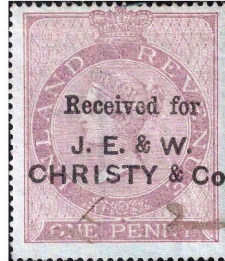
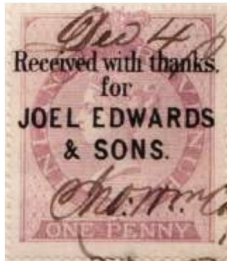
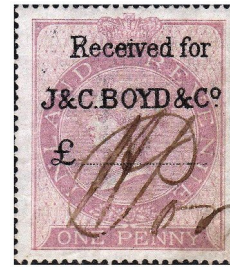
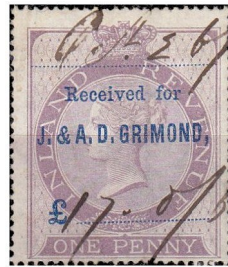
Letter 'I'

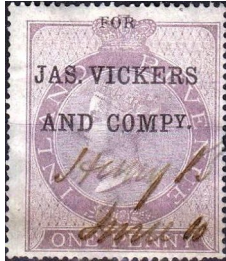
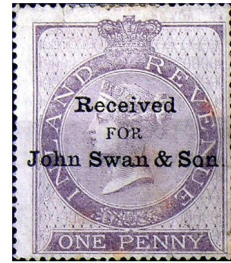
CODE	OVERPRINT	NOTES
IBWNC	IB & W. NEVILL & CO. [Received / for /]	
IFPC	I. F. PAWSON & Co. / £..... / [Received for /]	
IRM	I. & R. MORLEY [Received for /]	
IRM	I. & R. MORLEY // _____ [Received for /]	
IRM	I & R. MORLEY. [Received for /]	
IWT	I. & W. TAYLOR [£ / Received for /]	



Letter 'J'

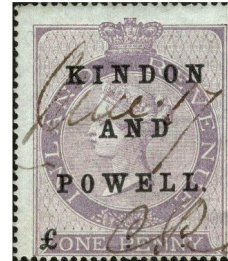
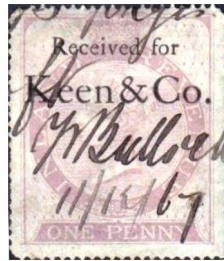
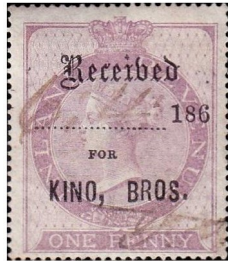
CODE	OVERPRINT	NOTES
JAC	J. & A. Crocker / _____ [Received / £ _____ / FOR /]	
JADG	J. & A. D. GRIMOND, // £ [..... / Received for /]	
JBSC	J. Brown Son & Co. / £..... / [Received For /]	
JCBC	J. & C. BOYD & Co / £ [Received for /]	
JCS	JOSEPH CAUSTON / & SONS, [RECEIVED / FOR /]	
JES	JOEL EDWARDS / & SONS. [Received with thanks / for /]	
JEWCC	J. E. & W. CHRISTY & Co. / £ [Received for /]	
JEWCC	J. E. & W. / CHRISTY & Co. [Received for /]	
JFB	J. F. BASSET, Esq. [Received / FOR /]	
JFH	J. & F. HOWARD. [RECEIVED, / 1867, / ON ACCOUNT OF /]	
JG	JACKSON & GRAHAM / £ [Received / for /]	
JG	JACKSON & GRAHAM / £..... [Received / for /]	
JG	Jas. GREEN. / £ _____ [RECEIVED / FOR /]	
JGS	J. & G. Sampson. / / £..... [Received for /]	
JGW	J. GRAHAM / and / WILSON.	
JHS	JAS. HOUGHTON / AND SONS.	
JIBG	J. & I. BATTEN / and / GINNER.	
JJC	J.&J.Charlesworth [1867. / received for /]	
JKC	J. K. Coppock.	
JLC	J. LUDLAM & CO. [Received for /]	
JLC	J. LUDLAM & Co.[Received for /]	Different Font
JLD	J. L. DENMAN [FOR /]	
JM	JOHN MILLER	
JMS	JOS / MEEK & SONS / £ // Date [Received for /]	
JNS	JOHN NEWLING & SON. [Received for /]	Reading upwards
JRC	Johnson, Roffey & Co. / £ _____ [Received for /]	Reading downwards
JSC	J. SHOOLBRED & CO. / _____ / £ __ „ __ „ __ [Received for /]	
JSC	J. Southgate & Co. [Received / .. 186 / £ „ „ / FOR /]	
JSS	JAMES SPICER & SONS // £ [Received for //]	
JSS	John Swan & Son [Received / FOR /]	
JVC	JAS. VICKERS / AND COMPY [FOR /]	
JWV	J. & W.VOKINS [Received for /]	





Letter 'K'

CODE	OVERPRINT	NOTES
KB	KINO, BROS [Received / ... 186 / FOR /]	
KC	Keen & Co. [Received for /]	
KP	KINDON / AND / POWELL / £	



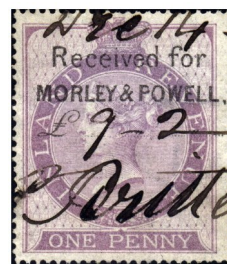
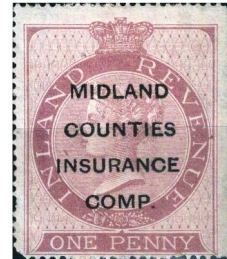
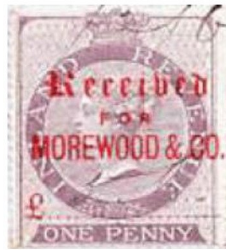
Letter 'L'

CODE	OVERPRINT	NOTES
LB	LONGLEY BROS. [Received / FOR /]	
LCB	LONDON & COUNTY / BANK.	
LM	Lloyd & Muspratt [Received for /]	
LS	LEWIS SOLOMON / Covent Garden Mkt / FOR	
LSC	LEAF, SONS & Co. / £ [Received for /]	(2 variations)



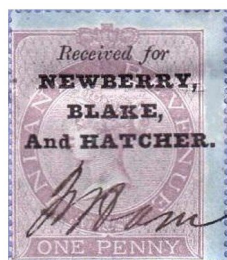
Letter 'M'

CODE	OVERPRINT	NOTES
MBC	MUNT, BROWN & CO., / £.... [..... / Received for /]	
MC	MOREWOOD & CO. / £ ... [Received / FOR /]	
MCIC	MIDLAND / COUNTIES / INSURANCE / COMPANY.	
MCIC	MIDLAND / COUNTIES / INSURANCE / COMPANY.	Larger row spacing
MGW	M. G. WARBURG. [Received for /]	
MMWL	FOR M. & M. W. LAMBERT [_ _ _ 186(?) / RECEIVED]	Date probably 1866
MNT	<i>Mc. Naughtan & Thom</i> [RECEIVED / £ _ _ _ / FOR /]	
MNT	<i>Mc. Naughtan & Thom</i> [RECEIVED / £..... / FOR /]	Different "£" symbol
MP	MORLEY & POWELL. / £ ... ,, ... ,, ... /..... [Received for /]	



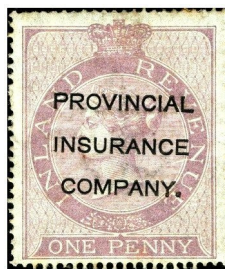
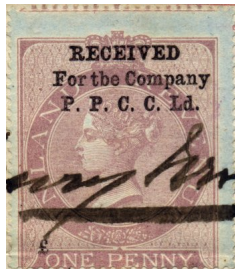
Letter 'N'

CODE	OVERPRINT	NOTES
NBH	NEWBERRY, / BLAKE, / And HATCHER. [Received for /]	
NCS	N. Corah & Sons, / LONDON. / 186	
NDG	(Nottingham DAILY GAURDIAN)	
NJC	NEVILL, JOURDAIN & CO. [Received for /]	



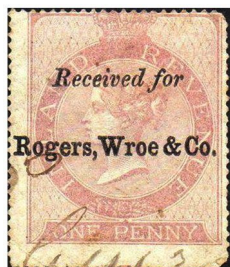
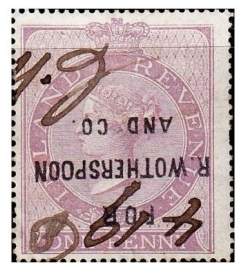
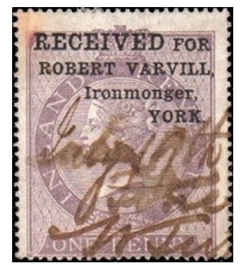
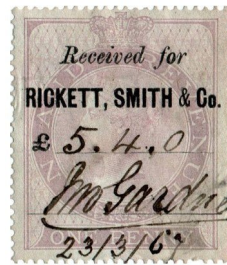
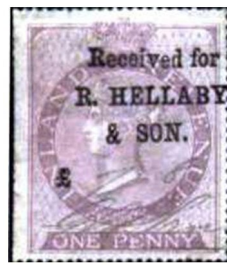
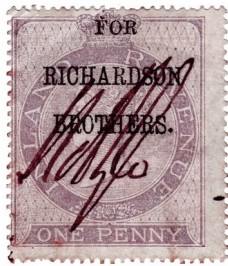
Letter 'P'

CODE	OVERPRINT	NOTES
PC	PALMER & CO. / Green Street, / Bethnal Green, N.E [FOR /]	
PC	PALMER & Co., / Sutton Street, / Clerkenwell, E.C. [FOR /]	
PC	PHILIPS & CO, / £ _____ / _____ [Received for /]	
PC	PICKFORD & CO. / £.... [Received for /]	
PPCCL	P. P. C. C. Ld. // £ [RECEIVED. / For the Company /]	
PPCCL	P. P. C. C. Ld. // £ [RECEIVED / For the Company /]	Also different font (oval shaped 'O')
PR	PETER ROBINSON / £ [RECEIVED FOR /]	
PIC	PROVINCIAL / INSURANCE / COMPANY.	
PIC	PROVINCIAL // INSURANCE // COMPANY.	Wider row spacing and different font
PS	PFEIL AND / STEDALL. / £ / 186 [For /]	
PSC	PONSFORD, SOUTHALL / AND CO. // £ [Received for /]	
PSY	P. S. YAPP / £ [Received / for /]	



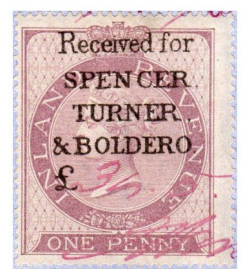
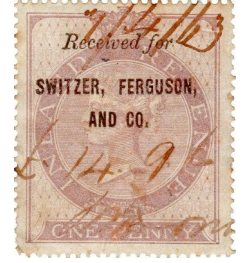
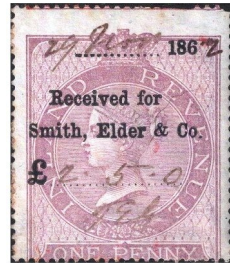
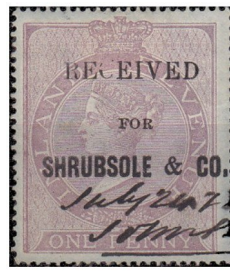
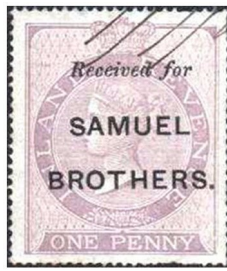
Letter 'R'

CODE	OVERPRINT	NOTES
R	Received	
RB	RICHARDSON / BROTHERS. [FOR /]	
RBS	ROBERT BENTLEY / AND SONS // £ [RECEIVED FOR /]	
RED	R. E. DAVIES. / £.... [Landport Drapery / Bazaar. // RECEIVED // FOR /]	
RFC	R. FALKNER & Co / £ [Received for /]	
RH	ROBERT HEATH. [Received / £.... / Date ... / FOR]	
RHC	Richd. Haworth & Co. [Received for /]	
RHS	R. HELLABY / & SON. / £ [Received for /]	
RSC	RICKETT, SMITH & Co. / £..... / [Received for /]	
RV	ROBERT VARVILL, / Ironmonger / YORK [RECEIVED FOR /]	
RWB	R. W. Bingham, / £ [186 // Received for /]	
RWC	R. Whitworth & Co., [186 / Received / £ _____ / FOR]	
RWC	R. WHYTOCK & CO. [Received for /]	
RWC	R. WOTHERSPOON / & Co. [FOR /]	?????
RWC	R. WOTHERSPOON / AND CO. [FOR /]	
RWC	R. WOTHERSPOON / AND CO. [FOR /]	(Inverted)
RWC	Rogers, Wroe & Co. [Received for /]	
RWCC	R. W. C. & CO. / STAMP [CONTRACT /]	Diagonal
RWCC	R. W. C. & Co. [CONTRACT. / Sir]	
RWCC	R. W. Carden & Co. / STAMP [CONTRACT / Sir]	Diagonal
RWKC	R. W. KENNARD & CO. / £ _____ / _____ [Recd.for /]	
RWKC	R. W. KENNARD / & Co. // £ _____ / _____ [Received for /]	



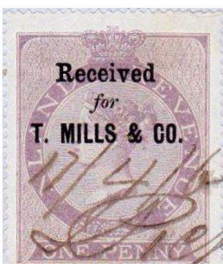
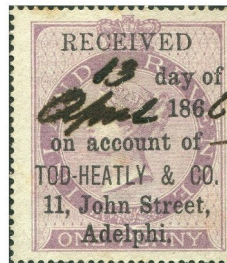
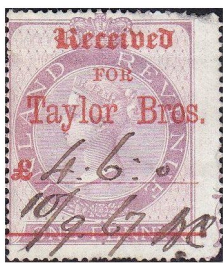
Letter 'S'

CODE	OVERPRINT	NOTES
SB	SAMUEL / BROTHERS. [Received for /]	
SC	SEWELL & CO. / £ [18 / Received for /]	
SC	SHRUBSOLE & CO. [RECEIVED / FOR /]	
SC	SIMPSON & Co / £ /186 [For /]	
SC	SIMPSON & CO. / £ /186 [For /]	
SDS	SAUNDERS, DYET / & SAUNDERS, // £_____ [Received for /]	
SE	SWAN & EDGAR / £_____ / _____ [Received for /] 9,10 & 11 Picadilly and 45,47,59 & 51 Regent Street Silk mercers, linen drapers. haberdashers	
SEC	Smith, Elder & Co. / £.... [...186 // Received for /]	
SF	SILBER & FLEMING / / £..... / [RECEIVED FOR /]	
SFC	SWITZER, FERGUSSON, / & CO. [Received for /]	
SHS	S. HANNINGTON & SONS, / best thanks. [...18.. / Received with /]	
SHS	S. HANSON & SON, / _____ [For /]	Reading downwards
SMM	S. & M. MEYER. [Received for /]	
SMS	S. MAW & SON. /... [RECVD.. .. / £... / FOR]	Reading downwards
SOS	S. OPPENHEIM / & SONS. / _ _ _ _ [Received for /]	
SPS	SMITH, PAYNE / & SMITHS.	
SRS	S. Radcliffe & Sons. [RECEIVED / FOR /]	
SS	SHIRER & SON. [Received for /]	
SSJJ	SHAW & SONS / J. JOHNSON. [1866/]	
STB	SPENCER, TURNER, & BOLDERO, / £..... [Received for /]	



Letter 'T'

CODE	OVERPRINT	NOTES
TB	Taylor Bros. / £___ / ___ [Received / FOR /]	
TBC	T. Bradford & Co. / £... [...186 / Receivd for /]	
TGS	Thos Gabriel & Sons	
THC	TOD-HEATLY & Co. / 11, John Street, Adelphi. [RECEIVED / day of / 186 / on account of /]	
THC	TRUMAN / HITCHCOCK & Co. [Received for/]	
THS	T. Hubbuck / & Son.	
TJJS	T. J. & J. SMITH. [Received for /]	Reading upwards
TJJS	T. J. & J. SMITH. [Received for /]	Reading downwards
TKC	THOS KELSEY & Co. [DATE___ / RECEIVED / £___ / FOR /]	
TLC	T. LEA / & Co.	
TMC	T. MILLS & CO. [Received / for /]	
TMC	T. MILLS & CO. [Received for /]	
TS	T. Sheppard. [Recd. for /]	
TTC	T. TOWNEND & Co. [Received for //]	
TWCR	T.& W.C. RUSSELL / £ ,, ,, / [Received for /]	



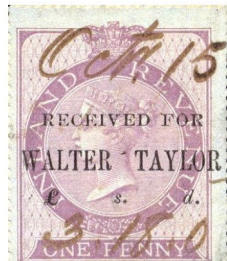
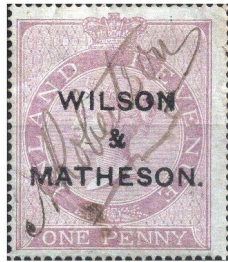
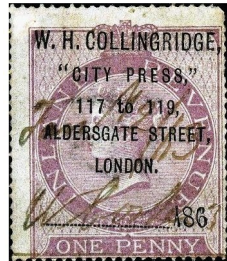
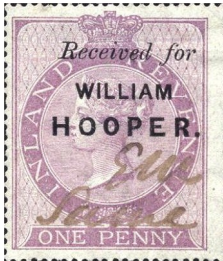
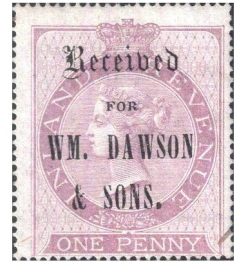
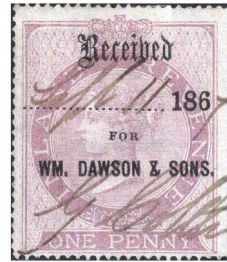
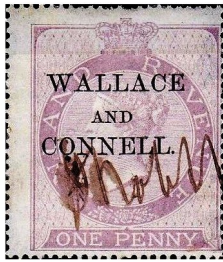
Letter 'V'

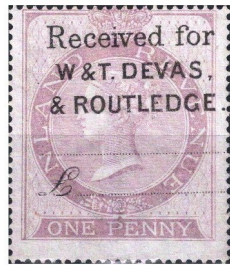
CODE	OVERPRINT	NOTES
VJ	Vnnare & Johnson. / £ [Received / for /]	



Letter 'W'

CODE	OVERPRINT	NOTES
WC	WALLACE / AND / CONNELL.	
WCS	WM. CORY & SON, / £ _____ / _____ [Received for /]	
WDS	WM. DAWSON & SONS	Reading downwards
WDS	WM. DAWSON & SONS. [Received / 186 / FOR /]	
WDS	WM. DAWSON / & SONS. [Received / FOR /]	
WH	WILLIAM / HOOPER. [Received for /]	
WH	Wm. HORNBLow [RECEIVED FOR /]	
WHC	W. H. COLLINGRIDGE, / "CITY PRESS," / 117 to 119, / ALDERSGATE STREET, / LONDON. // 186	
WHSS	W. H. Smith & Son, / £..... [.....186 / Received for /]	
WK	WILKINSON & KIDD, / 5 Hanover Square. / _____ / £ _____ [_____ 1864. / Received for /]	
WM	W. MEYERSTEIN. / £ [Received for /]	
WM	WILSON / & / MATHESON.	
WMC	WELCH, / MARGETSON & Co. / £.... / [Received for /]	
WMC	WELCH, / MARGETSON & Co. / £ [Received for /]	
WRM	W. & R. MORLEY [Received / FOR /]	
WS	WELCH & SONS / £ / [RECEIVED FOR]	
WS	Wm. SMITH. [Received / with thanks /]	
WS	William Stevenson. [FOR /]	Reading upwards
WS	William Stevenson. [FOR /]	Reading Downwards
WSB	WILLIAM. S. BURTON / ??OXFORD STT	
WSB	Wm S. BURTON [£... // Received for //]	
WSJ	W. SANG. JUN. / £..... / [Received for /]	
WT	WALTER TAYLOR / £ s. d. [RECEIVED FOR /]	
WT	WALTER THORNHILL / £ ,, ,, [186 / Received for /]	
WTDR	W & T. DEVAS, / & ROUTLEDGE./ / £ [Received for /]	
WTS	W. Teacher & Sons	
WWC	W. WARD & Co. / £ [Received for /]	





6d Inland Revenue - 1860



As per the 1d value, the 6d value appeared in 1860 and exists with three different watermarks.

Two of the three overprints are applied via a hand stamp so it is not 100% certain they are pre-cancels. However, so far all examples have been struck reasonably centrally and horizontal which would be unlikely to occur if struck after the stamp was applied to a document.

CODE	OVERPRINT	NOTES
CTC	CHARLES TENNANT & CO.	Purple handstamp
HCC	H. C. & Co. H. Clarkson & Co., Leadenhall St., London EC2	Reading downwards
PC	PELTON COLLIERY [P. PRO OWNERS OF]	Purple handstamp



1d Inland Revenue - 1867



This stamp appeared on the 1st September 1867. It was surface printed by De La Rue on paper with a small anchor watermark. Unlike the previous issues, the perforation was now performed by De La Rue themselves using a gauge of 14.

The design must have been unsatisfactory as only 9 months later it was replaced by cleaner design that would go on to be used for 13 years.

CODE	OVERPRINT	NOTES
AHC	A. Howden & Co. [Received / for /]	
AKC	ARTHUR, KAY / AND COMP.Y [Received / for /]	
AM	A. McLAREN / & Co. // £ [Received for /]	
BC	BRADFORD / CORPORATION [FOR THE /]	
BC	BLUMBERG & CO. / £ : : / [RECEIVED / FOR /]	Reading upwards
BJC	BRIDGEWATER / JONES & CO. [RECEIVED / FOR /]	
BS	BELOE / AND / SPRECKLEY. / £___ [Received for /]	
C	CONTRACT / 1868	
CB	CROSSE & BLACKWELL, / £ : : / ___ [Received for /]	Reading Upwards
CC	CHRISTY & Co. [Recd. For /]	
CC	CRAMER & CO. / LIMITED / £..... [Received / for /]	Reading Upwards
CFHSC	C. F. HANCOCK, / SON & CO. [Received for /]	
CMC	CHAs. MEEKING & Co. / / £.. [Received for /]	
CMCC	COPESTAKE, / MOORE, / CRAMPTON & CO. / London [Received for /]	
CSC	CALDECOTT, / SONS AND CO., / £ [Received for //]	
CST	CROCKER, SONS / AND TURNER [Received / £ / for /]	
CT	C TANQUERAY / & Co. / £ [Received for /]	
DC	DENT & CO. [RECEIVED FOR /]	
DF	DEBENHAM & / FREEBODY // £ [RECEIVED FOR /]	
DTS	Danl. Taylor & Sons. [Received. /] (Also known on 1d venetian)	Reading upwards
EC	Easten & Co [Received For /]	
FCO	F. & C. OSLER, / £ [...1868 / Received for /]	
FPC	Foster / Porter & Co / £ [Recd. for /]	
FSC	Faulding, / Stratton & Co. [Received for /]	
FT	F. TUCKER & Co. [.....18.. / Received / £..... /]	Reading upwards
GA	GOLDSMITHS' / ALLIANCE, / Limited [RECEIVED / £ / For the]	
GG	GRANT & GASK / / £..... [Recd. for /]	
GG	GRANT, GRANT / & Co.	
GJC	GEO .J.COCKERELL&Co. / £___,__,___ [Received for]	Reading Upwards
HB	HEDGES / AND / BUTLER. [Received for /]	
HS	HORNER & SONS [RECEIVED // FOR /]	
HTW	H.&T.WOOD. / &Co. [Received for /]	
HWC	H. WATSON & Co. / _____ / _____ [Received for /]	Reading downwards
HWC	HITCHCOCK / WILLIAMS, / & Co. [Recd. for/]	
ICC	IND, / COOPE & Co. / £___ / ___ [Received for /]	
IRM	I. & R. MORLEY [Received for /]	
JB	John Bennett [Received / FOR /]	
JCB	J&C.BOYD&Co. [Received For /]	
JCS	JOSEPH CAUSTON / & SONS, [RECEIVED / FOR /]	

JFH	J. & F. HOWARD [RECEIVED, / 1868, /]	Reading Upwards
JFH	J. & F. HOWARD / 1868. [Received for /]	Reading Downwards
JHG	J. & H. Girling [1868. / Received for /]	
JIBG	J. & I. / BATTEN / and / GINNER.	
JKS	JAMES KELLER / & SON, // for /	
JKS2	John Kynaston / & Sons. / _____ [Received for /]	
JS	John Swan. [Received, /]	
JTS	J. TRAVERS / and / SONS.	
JWS	JOHN WILSON / & SONS. [Received for /]	
KJ	KENNINGTON / AND / JENNER / £ [RECD. / FOR]	
LCB	LONDON & COUNTY / BANK	
LSC	LEAF, SONS / & Co. / £ [Received for /]	
MP	MORLEY & POWELL / £ ... / ... [Received for /]	
NH	NESTLE / AND / HUNTSMAN	
NS	NEWSOM / & / SON / £ [PAID / ____ /]	
	PEEK BROS. & CO.	
PC	PELLATT & Co. / £ [Received for /]	Reading upwards
PIC	PROVINCIAL // INSURANCE // COMPANY.	
PPCCL	P.P.C.C.Ld. [RECEIVED / For the Company /]	
PY	PETER YAPP / £ : : [RECEIVED / WITH THANKS / For /]	
RB	RICHARDSON / BROTHERS. [FOR /]	
RC	REDMAYNE / & Co. / £ [Received for /]	
RHC	Richd. Haworth / & Co. [Received for /]	
RHS	R. Hovenden & Sons [Received for /]	
RSC	Rickett Smith. / and Co // _____ // _____ [Received for /]	
RSM	Rylands & Sons, / Manchester.	
SB	SAMUEL BROS. / _____ [Received // FOR /]	
SC	SIMPSON & CO. / £ / 186 [For /]	
SD	S. DOTTRIDGE, (???) / 186 [Received for /]	(3 characters unreadable)
SMS	S.MAW & SON [RECD.// L ,, ,, / FOR /]	Reading Upwards
SPLC	Sales, Pollard, / Lloyd & Co., / 57 Redcross St., / London E.C. [Received For /]	
STB	SPENCER. / TURNER. / & BOLDERO. / £..... [Received for]	
THC	TRUMAN, / HITCHCOCK & Co. [Receievd for /]	
WCJC	W. C. JAY & Co. [Received / with thanks, / for /]	
WDS	W.DAWSON & SONS [Received for /]	Reading downwards
WHS	W. H. Smith & / Son, / £..... [.....186 // Received for /]	
WMC	WELCH, / MARGETSON & Co. / £.... / [Received for /]	





Samuel Allsopp & Sons



The brewers Samuel Allsopp and Sons, who were based in Burton-on-Trent, were authorised by the Inland Revenue to incorporate the large format 1d Inland Revenue stamp into receipt labels. The paper included the same watermark as the Inland Revenue stamp.

Strictly speaking the author does not consider this to be a commercial overprint but rather a custom label. However, years later, the company were using a similar overprint on a receipt label but this time using a standard 1d Lilac stamp of 1881 affixed to the label prior to overprinting.

