

FISCAL PERFINS OF IRELAND AND GREAT BRITAIN

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and Chris Tennant

After the revenue stamp had been affixed to its appropriate document it could be cancelled by perforating through the stamp and the document in one operation.

The following is an attempt to record all known devices and the adhesive revenue issues treated in this manner. Where possible, three catalogue numbers are given. The first is Forbin, the second Lundy and the third Booth (see notes). Dates of issue are as given by Booth. To save confusion, the colours have been grouped, e.g., carmine, rose, scarlet, orange and vermillion are all listed as red.

IRELAND.

At present seven different devices have been noted on the revenues of Ireland.

JUDICATURE: on this series four devices are known:

- Fig. 1. Imperial Crown/L.J. in circle
- Fig. 2. Imperial Crown/RCJ in circle - Royal Court of Justice
- Fig. 3. Imperial Crown/SCJ in circle - Supreme Court of Judicature
- Fig. 4. Imperial Crown/PROBATE

1888 Overprinted on the unappropriated dies.

	F.	L.	B.		1	2	3	4
wmk orb	16	17	14	1d. lilac and black	x			
	17		15	3d. lilac and brown	x			
	18	19	16	4d. lilac and violet	x			
	19	20	17	6d. lilac and green	x		x	
wmk script VR	20	21	18	1/- green and black	x			
	21	22	19	1/6 green and blue	x			
	22	23	20	2/- green and blue	x		x	
	24	25	22	5/- green and violet	x		x	
	25	26	23	10/- green and red				x

1895-97 Additionally overprinted with value in thick type.

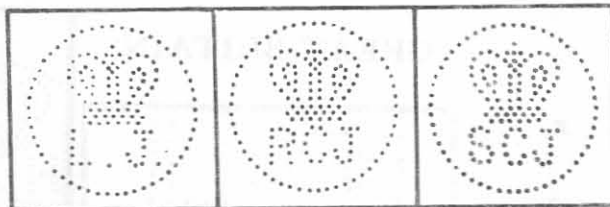
wmk orb	41		27	3d. green and red	x		x	
wmk script VR	44		30	1/- lilac and red				x
	47		33	2/6 lilac and red				x
	48		34	5/- lilac and red				x
	49		35	10/- lilac and red				x
wmk two orbs	50		36	1 green and red				x

1897-02 Additionally overprinted with value in thin type.

wmk orb	28		38	1d. green and red	x			
	30		40	4d. green and red	x			
	31		41	6d. green and red	x			
wmk script VR	32		42	1/- lilac and red	x	x		
	33		43	1/6 lilac and red			x	
	34		44	2/- lilac and red	x			
	36		46	5/- lilac and red	x			
	37		47	10/- lilac and red	x			

1902 King Edward VII.

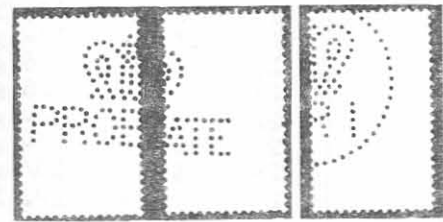
wmk orb	52		50	1d. violet and red	x			
	53		51	3d. violet and red	x			
	54		52	4d. violet and red		x	x	
	55		53	6d. violet and red	x		x	
wmk script IR	56		54	1/- green and red	x	x		
	57		55	1/6 green and red	x			
	58		56	2/- green and red			x	



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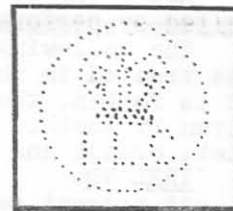
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FISCAL PERFINs OF IRELAND AND GREAT BRITAIN (CONTINUED)

LAND COMMISSION: One device only.

Fig. 7. Imperial Crown/I.L.C. in circle



1881 Overprinted on the unappropriated dies.
 wmk orb 2 2 2 3d. lilac and brown
 3 3 3 6d. lilac and green
 1898-1900 Additionally overprinted with value in thin figures.
 wmk orb 7 12 1/- green and blue

CHANCERY COURT: One device noted.

Fig. 6. REGRS.OFF. in fancy rectangle

1867 Surcharged IRELAND FEE FUND on G.B. Chancery Court stamps.
 11a 2 4d. violet

RECORDS: One device only has been seen on this series. At the moment it is not known to the writers exactly what the full design is. A partial strike shows the Imperial Crown/?RI in circle. This is illustrated as Figure 5.

1902 King Edward VII.
 wmk script IR 8 1/- green and brown

GREAT BRITAIN.

Fifteen different devices, seven of which are of the dated type, have been recorded on issues from six revenue-using sections. Those used by the Mayors Court, Justice Room, Mansion House, Lancaster Palatine Court, Liverpool Cotton Brokers Association, and the Tea Clearing House are at present being researched. It is hoped to publish the results at a later date.

ADMIRALTY COURT: Four different dating devices have been seen on these issues. Taking the central figures as the date of the year, this must rate as some of the earliest security cancels. Figures 20-23 show the four types. Owing to the complexity of allocating these issues to the correct printings and catalogue numbers, only the value and type of device are recorded.

- Fig. 20. 5/-
- Fig. 21. 2/6 10/-
- Fig. 22. 5/- 1 Pound
- Fig. 23. 5/-

BANKRUPTCY: One device only.

Fig. 17. Imperial Crown/H.C.J/B in circle

1881-96 Overprinted on the unappropriated dies.
 wmk two orbs 78 110 75 1 Pound lilac and black

COMPANIES WINDING UP: One device only.

Fig. 15. Imperial Crown/C.W.U in circle

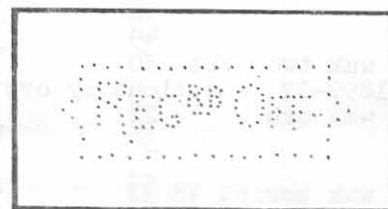
1890-92 Overprinted on the unappropriated dies.
 wmk orb 2 2 2d. lilac and blue
 3 1 3 4d. lilac and violet

JUDICATURE: Six devices, one in common with Ireland, have been seen cancelling this series: the items marked J are listed by Jennings*

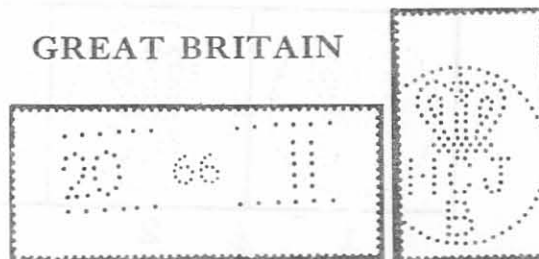
- Fig. 2. Imperial Crown /RCJ in circle - Royal Court of Justice
- Fig. 8. Imperial Crown/A.O.C in circle - Accountant of Court
- Fig. 9. C O. - Chancellor's Office
- Fig. 10. C.R.O with date - Company Registrations Office
- Fig. 11. Imperial Crown/H.C.J in circle
- Fig. 12. TM/Chy

1876
 wmk scales 16 15 16 4d. lilac 2 8 9 10 11 12
 17 16 17 6d. lilac J x
 18 17 18 1/- green J
 19 18 19 1/6 green J
 21 20 21 2/6 green J
 22 21 22 3/- green J
 23 22 23 5/- green J x
 24 23 24 10/-green J
 25 25 26 1P. lilac J

1881
 wmk orbs 30 27 28 2d. lilac x
 32 29 30 6d. lilac x
 33 30 31 1/- green x
 34 31 32 1/6-green x
 35 32 33 2/- green x
 36 33 34 2/6 green x x x
 37 34 35 3/- green x x x



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FISCAL PERFINs OF IRELAND AND GREAT BRITAIN (CONTINUED)

1881 (continued)					2	8	9	10	11	12
wmk orbs	38	35	36	5/- green	x	x			x	
	39	36	37	10/- green	x					
	41	38	39	1P. lilac	x					
	42	39	40	2P. lilac	x					x

POLICE COURTS: Cancelled by perforating with date.

Two types have been seen (Figs. 13 and 14).

1876 Overprinted on the unappropriated dies.

wmk VR	3	3	2	1/- green		
				& black	J	
	4	4	3	2/- green		
				& blue		

1882 Overprinted on the unappropriated dies.

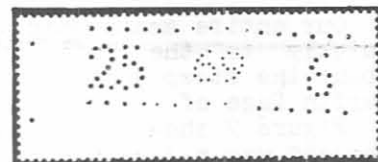
wmk script VR	9	9	8	1/- green		
				& black		
	10	10	9	2/- green		
				& blue	J	

1895 Additionally overprinted with value in red.

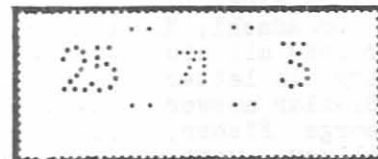
wmk script VR13		12	1/- green		
			& red		

1902 King Edward VII.

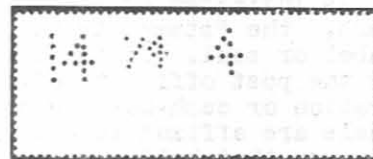
wmk script IR 19		18	1/- green		
			& red		



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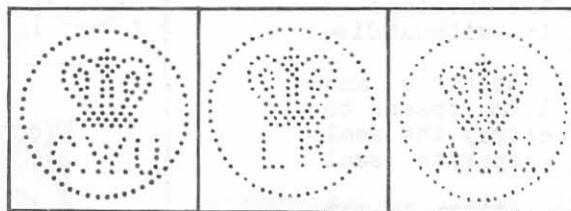
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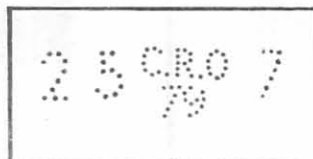
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13



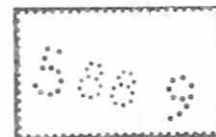
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Notes: F - Catalogue Prix Courant de Timbres Fiscaux, A. Forbin, Paris 1915.
 L - Handbook of the Revenue Stamps of Great Britain and Ireland. Fred. Geo. C. Lundy. Published by Walter Morley, London, 1894.
 B - Catalogue of the Adhesive Revenue Stamps of the U.K., Isle of Man and Channel Islands, R. G. Booth, 1976.
 J - The History of British Security Stamps, 1966.
 Comments, additions and corrections are most welcome.