The Revenue Stamps of Ireland

THE IMPRESSED DUTY STAMPS

By S.B. Frank and J. Schonfeld

Supplement No. 37 EIRE PHILATELIC ASSOCIATION July, 1968

PREFACE

This article is concerned with the Impressed Duty Stamps of Ireland and it will be followed by a comprehensive listing of these stamps. This is a modified version of the Irish part from a catalogue covering also the impressed duty stamps of England and Scotland, which is in the process of being prepared. The modification of that catalogue does not reduce the number of listed stamps however; it merely condenses the material into a format which is acceptable to this journal.

The assembly of data has been a long and difficult task and the list of stamps is far from complete, except for the period during which the stamp duties in Ireland were administered in London. The registers of the Stamp Office there contain a complete record of all embossing dies, and it was due to the unceasing efforts of Mr. Marcus Samuel of London, who extracted all necessary data from these records, that we are able to present a complete list of all stamps that were in use in Ireland between 1838 and 1922. It is unfortunate that no such records for the preceding era are available; they were almost completely destroyed during the fiery days of 1921 and 1922 in Dublin. The listing of these dies was therefore entirely dependent on the actual stamps in our collections and on the data and stamps supplied by Mr. F. E. Dixon, who also contributed valuable information for later issues. A similar situation exists concerning the dies and stamps used by the Irish Provisional Government and for those used in the Irish Republic. The official records are closed to us ; therefore we had to rely again on our collections and to lists of such stamps supplied by Messrs. F.E. Dixon, J. J. Walsh and W.P. Hickey.

HISTORY

There are a number of different ways by which taxes, and other fiscal duties and fees can be collected; one such means is in the form of a STAMP DUTY, whereby the amount of the charge is stamped visibly on a document (for instance a lease, a bond, an agreement, an insurance policy,etc.) The beginnings of duty stampings are hidden in antiquity; we know only that the year 1624 is the earliest date which marks the introduction of stamps in Holland. These stamps were made by impressing an embossing die into paper or parchment, with the essential parts of the die design reproduced on the document in a raised effect. The principle of embossing a symbol of authority or ownership was not new, of course, because circular and cylinder seals were already used more than 5000 years for such purpose.

Other countries followed Holland with stamp duties of their own: Spain in 1637, Brabant in 1648, France in 1655, Sweden in 1661, Saxony in 1682, Austria in 1686 and Bavaria in 1690. All these were stamped in black ink and not embossed, however. In 1694 England introduced a stamp duty which employed embossing dies patterned after the Dutch model, and continued with this documentary tax in a somewhat modified form until the present day.

Ireland was exempt from any stamp duty for the next eighty years. By an Act of the Irish Parliament various stamp duties came into force beginning on the 25th March 1774 under the administration of a newly created Irish Stamp Office located in Dublin. The commissioners who were in charge worked apparently quite independently from the Stamp Office in London, but technical procedures were followed in close conformity. Yet it is interesting to observe, that the designs of the embossing dies made during this period of the Irish administration do not resemble their British counterparts at all. This is particularly true of dies which show a portrait of the King, or the inscription GEORGE REX etc., because no such designs were used on English dies.

The Irish Stamp Office continued to operate after the Union of Ireland with Britain (in 1801) until 1827, when its affairs were taken over by the Stamp Commissioners for the United Kingdom in London. The old embossing dies were still in use until the 10th. August 1838, however. New dies made in London came into use in April of the same year; these dies do not differ much in general appearance from those for use in England and Scotland, except that they show the name IRELAND and that they have a small harp as a die indicator. Furthermore, there were still other dies assigned for use in Ireland which did not even have these distinguishing marks, and the only way to tell these apart from those which were used in Britain is by their die letters or the numerals used.

Beginning early in 1895 all new dies provided for the Stamping Department and to be used in England, Scotland and Ireland respectively, were of a more or less uniform design. A new series of die letters was begun, whereby each die letter was accompanied by a small rose, or thistle, or shamrock. These symbols (balancing devices) are the only means by which these new dies of the three countries can be distinguished from each other. Shamrock dies were still used by the Provisional Government and well into 1924. During an intervening period lasting almost two years (viz. from May 1921 until early 1923) all Irish documents had to be shipped to London for stamping because of the destruction of the Dublin Stamping Office with its records, dies and embossing presses. British "Rose" dies had to be used for stamping these documents and some of the impressed stamps received also an additional handstamp SOUTHERN IRELAND.

No exact data are available when the first dies of the Free State and for the Irish Republic came into being, but the earliest stamps known so far are dated January 1923.

Dies inscribed NORTHERN IRELAND are known with an earliest date of November 1923, but it can safely be assumed that these dies were introduced a year or two earlier.

IMPRESSED STAMP DUTY

Embossing dies are impressed or stamped directly onto a document by means of a simple embossing press, and the resultant impression is called a <u>stamp.</u> Stamps were impressed whenever required, that is to say, they were created on demand; it follows therefore that stamps as such had no prior existence. In contrast to this concept are prefabricated labels, commonly also called stamps (postage, revenue, etc.), which are printed in sheet form and which can be used whenever the need arises.

One consequence resulting from this characteristic is, that impressed stamps as such do not have a "date of issue". When a new embossing die was made (e.g. a new denomination), such a die was registered in an official specimen book with the date on which it was received by the stamp commissioners. It was subsequently transferred to the "die box" and became available for stamping from this date. Any individual stamp impression made from this die has therefore its own day-of-issue. When a die became worn out or if it was obsolete for any other reasons, it was defaced officially, and this date was recorded also. The registration and defacement dates mark the limits in the life span of a die, during which impressions could have been made from it. The number of individual stamps thus produced by one die is an unknown factor; accordingly it is impossible to assign a "quantity issued" attribute to these stamps which might serve as indicati on of rarity.

Another peculiarity inherent to impressed stamps is the fact, that there is basically only one individual stamping die in existence for any particular denomination or duty. Hence all stamp impressions showing this denomination will be completely identical to each other. If however one stamping die for a particular denomination was not sufficient to cope with an increased volume of work, one or more replicas were made. Each of these nearly identical dies were given a mark to distinguish them from each other; this mark was usually a letter or a numeral, placed in a conspicious spot of the design. These die letters play an important part when describing, listing or otherwise referring to a specific stamp impression.

An interesting feature which occurs on impressed stamps are "date plugs"; appearing on Irish dies in 1838, they are still in use today. Date plugs are numerals set in three circular holes of the embossing die, representing the day, the month and the year on which the stamp was impressed. The date thus becomes an integral part of the stamp. Dies and the resultant stamps which do not have date plugs were hand cancelled with a circular date stamp, but since this was done often some distance below the impressed duty stamp, many of the date cancels are lost on pieces that were cut out from documents.

STYLES. It has been stated previously that the die impression on a document is called a stamp. This is, however, only true to a certain extent, because the three-dimensional relief of the die impression describes only one component of the stamp; the substance of the material which carries this impression is the other component. Both components are equally important in the description of any particular impressed stamp. All impressions from the same die will always be identical, but the appearance of the impression will vary depending on the second component. Such variations are due to severalcircumstances, for example whether the document consists of parchment or of paper, whether the die was impressed not directly, but indirectly over a piece of paper (base paper), whether stamping was done in colour or without, etc. These variations did not occur in a haphazard manner; they had definite and specific reasons, such as: the purpose of the document, the prevention of forgeries or frauds, the achievement of durability, improved stamping technique, specific usages, etc.

The varying appearances of stamp impressions are called "styles". If one wishes to make a comparison, styles relate to embossed stamps in a similar way, as different colours, perforations, papers,watermarks, relate to postage stamps.

Stamp styles can be classified according to certain characteristics. Basically they fall into these four groups: "Non-Adhesives", "Semi-Adhesives","Intermediates" and "Adhesives".

The Non-Adhesive group represents the simplest form of a die impression, namely when the embossing die is directly impressed onto the document. In the Semi-Adhesive group, a piece of paper - called base paper - is glued first on the document and these combined layers are then embossed with the die. Usually the central part of the base paper shows a small piece of metal foil which is threaded through two slits, bent over on the reverse, with a "cypher label" (containing the reigning monarch's monogram) glued over its ends. The Intermediate style has some of the characteristics of both groups just mentioned: a small piece of thin white paper - much smaller than the die itself - replaces the large base paper of the semi-adhesive style; it is also tied with a metal foil and then embossed with the die. The impression of the latter falls partly on the combined thicknesses and partly on the document alone. In the Adhesive style, many impressions of the same embossing die are made on sheets of gummed paper. The individual stamps can then be attached to documents whenever required.

The non-adhesive and the semi-adhesive groups can be subdivided according to specific circumstances, which depend on whether the die is impressed plainly ("dry" embossing) or impressed with pigment (coloured embossing), and furthermore whether either of these impressions is on a parchment or on a paper document. Considering all these possible combinations and, in addition, the use of base papers and pigments in several colours, one should not be surprised that there are so many individual styles.

A system of decimal code numbers is employed as a "short-hand" reference to styles, and these code numbers are used in the catalogue listing of embossed dies and impressed stamps.

In the following, only those styles are described which apply to the impressed duty stamps of Ireland; many more styles occur on British stamps.

Code 11	semi-adhesive:	colourless impressed,	blue base paper,	parchment document
" 14	" "	" "	pink " "	" "
" 16	" "	" "	brown " "	" "
" 21	" "	" "	blue " "	paper "
" 24	" "	" "	pink " "	" "
" 33	" "	impressed in vermilion,	white " "	parchment document
" 34	" "	" " pink,	" " "	" "
" 60	non-adhesive:	colourless impressed		paper document
" 71	" "	impressed in blue		parchment document
" 73	" "	' " vermilion		" "
" 75	" "	" " green		" "
" 81	" "	" " blue		paper document
" 83	" "	" " vermilion		" "
" 85	' "	" " green		" "
" 88	" "	" " black		" "
" 89	" "	" " mauve		" "
" 91	intermediate:	impressed in blue over small paper label,		parchment docu.
" 93	"	" in vermilion " " "		" " "
" A	adhesive			

Note: there exist many distinct varieties in the colours of base papers and in the pigments of coloured die impressions. Due to the restricted space available, these varieties can not be described or listed here. However it should be mentioned, that greyish, beige,and bluish mottled base papers are seen frequently; these are varieties of style 11,which can be described as colour changelings.

It is beyond the scope of this article to explain the significance of each stamp style. For general interest these points should be noted: colourless semi-adhesives were used until 1875 for parchment (11,14,16) and to a small extent also for paper (21,24). Blue base paper served for the majority of general documents (11,21), but pink paper was used for "Duplicates" (14,24), brown paper probably for writs (16). Simple paper documents were plainly stamped (60) until 1882. Coloured die impressions were introduced in Ireland in 1875 and have been in use ever since. The colour for general purposes was vermilion; special uses called for pink, black or blue impressions. The Irish Republic introduced green as the basic colour, but vermilion, blue and mauve were used also. Semi-adhesive styles (33,34) ceased about 1900, and were supplanted by the intermediate styles (91,93) and styles 71 and 73, all for parchment documents, whereas papers were stamped in the colours just mentioned. Embossed adhesive stamps appeared in Ireland in 1858; these earliest impressions were in pink, but significantly two stamps were also in green! Later issues are - like their British counterparts - in various shades of blue. Since all adhesive stamps are listed extensively in several catalogues and also in Supplement #32 of this Journal, no effort was made to repeat any details in this listing. All dies of which adhesive stamps were produced are merely marked with style code A.

GENERAL AND SPECIAL DUTY DIES

An arbitrary distinction can be made between impressed duty stamps, namely General Duty, and Special Duty. This separation is based on the fact whether a die carries a particular inscription or not. Inscriptions such as "Bill of Lading", "Estate Duty", "Law Fund", "Receipt", etc. refer to "appropriated" or Special Duty dies. Dies without inscriptions are called "unappropriated" or General Duty dies. However, some unappropriated dies are used also for special duties, and some appropriated dies are not really meant for special duties. In spite of these apparent inconsistencies, separation into General Duty and Special Duty dies is a convenient means for cataloguing purposes, and it is therefore applied here too.

 (The next supplement will contain the Catalogue)