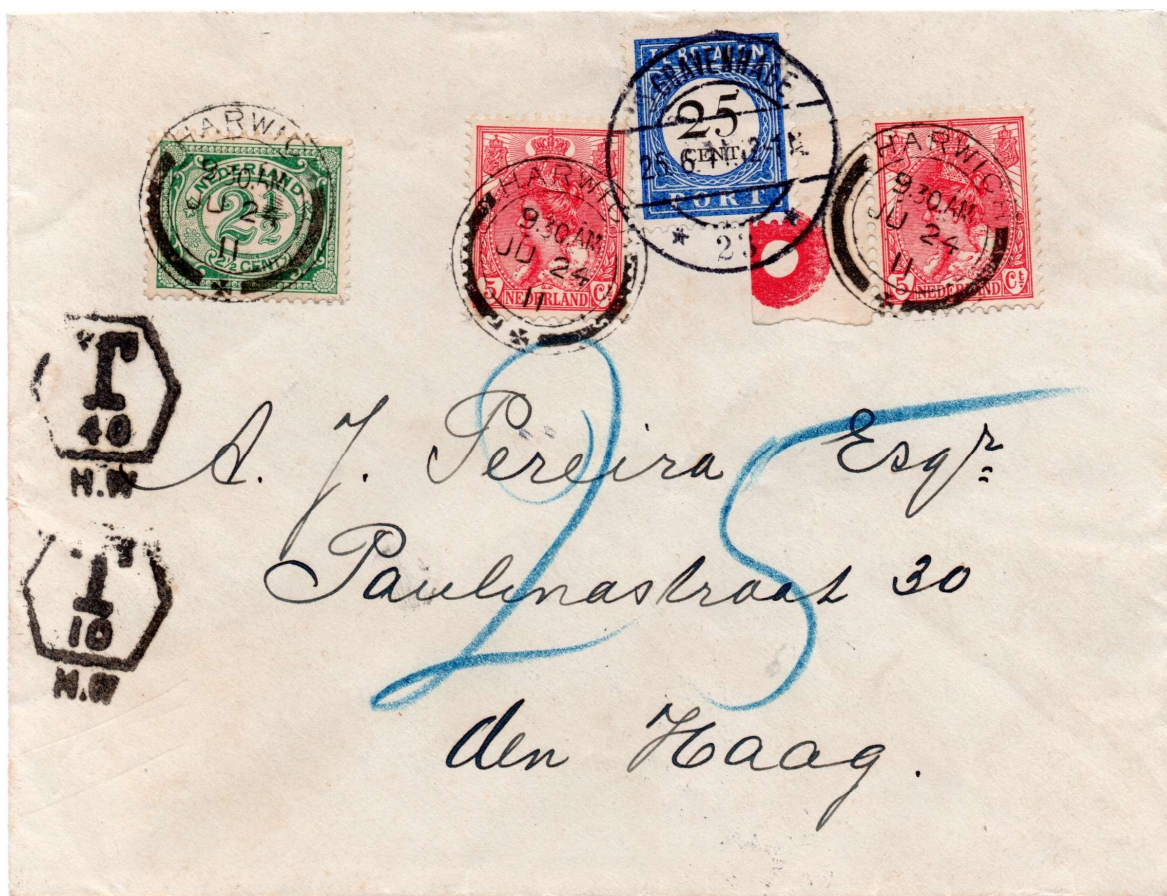


UK Tax Marks for International Mail 1875-2000 - *Usage & Listing* Update 2022 by Ken Snelson



**Types HW-1-10 & HW-1-40
Harwich 10 & 40 centimes tax marks.
Only known use.**

Cover Illustration:

Types HW-1-10 & HW-1-40 only recorded uses.

24 June 1911 probably written on ferry from Netherlands to Harwich.

12½ cents would have been sufficient postage if accepted as Paquebot mail.

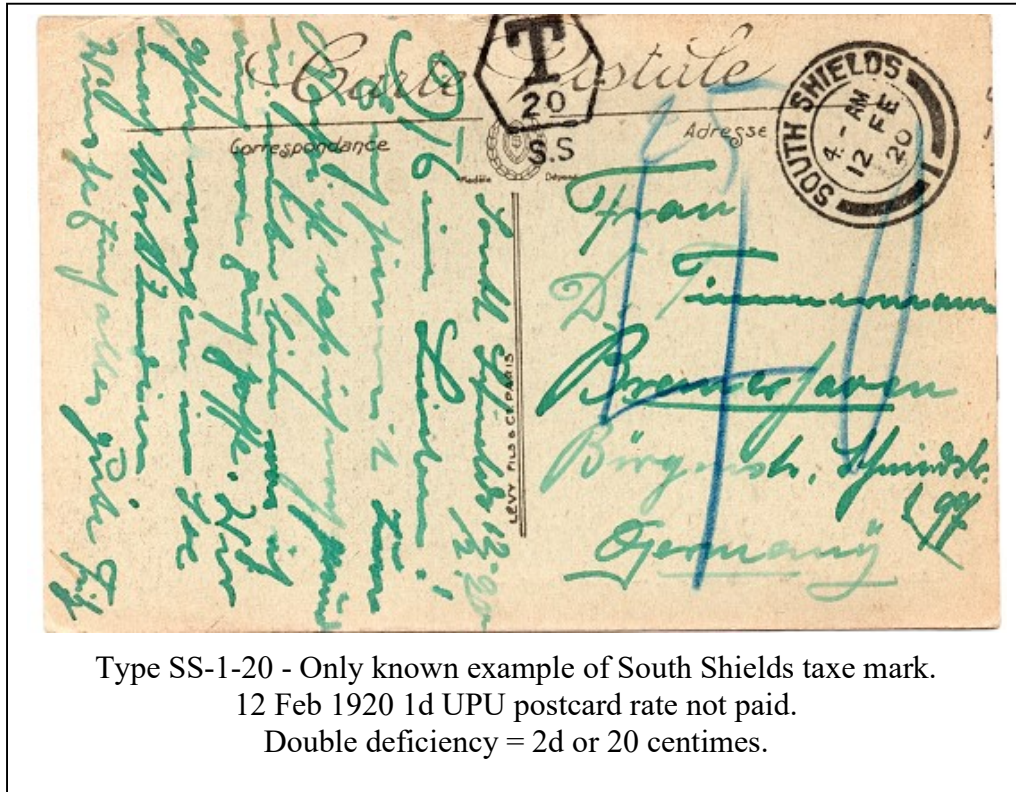
Not accepted as Paquebot mail and treated as 2½d UPU letter rate unpaid.

If Dutch stamps were not accepted, they should not have been cancelled in Harwich.

Double deficiency = 5d or 50 centimes.

10 and 40 centimes tax marks combined to indicate 50 centimes due.

In Netherlands 50 centimes converted to 25 cents postage due.



Type SS-1-20 - Only known example of South Shields tax mark.

12 Feb 1920 1d UPU postcard rate not paid.

Double deficiency = 2d or 20 centimes.

Update 2022
UK Tax Marks for International Mail 1875-2000
Usage and Listing

By Ken Snelson

It is now about 15 years since the cut-off date of 1 January 2007 for new information for this Book. Since then, additional information has accumulated. This Update includes all the information previously distributed as Updates 2009, 2012, 2014 and 2018 plus additional information up to February 2022.

Attachment 1: The Genesis of the UK Hexagonal Tax Marks

This is the main substantive source of additional information. It is based on a file in the British Post Office Archive showing the considerations that went into the hexagonal design in 1888 and it lists the marks that are recorded as being issued at that time. This article was published in the Postage Due Mail Study Group Journal No. 44 December 2007 and was part of the earlier Updates. The text and table have some minor revisions to recognize newly found items with the first issue of hexagonal tax marks.

Attachment 2: Tax Marks – New Types

This shows illustrations of all the new types that have been seen that were not illustrated in the Book. The marks are listed in the order of the sections where they would occur in the Book.

Attachment 3: List of Tax Marks with New Information

This includes all the marks with new information including, new issue dates from Attachment 1, reclassified types based on Attachment 1, new types from Attachment 2, earlier first dates, later last dates, and a few corrections. This list does not include marks, known from Attachment 1 to have been issued, where no image of the mark has been seen either in the archives or from a use on cover.

As reported in the Postage Due Mail Study Group Journal June 2011 and in Update 2012, I did a thorough re-evaluation of scarcity using a data base of about 9,000 records of covers with these marks. Categories A, B, and C retained the same significance as in the Book. Since a very large number of

marks would have been given a D scarcity rating, I decided I had enough data to separate the scarce from the very scarce and I separated the D group into scarce, D, and a new very scarce E rating. All marks where only one or two examples had been recorded were put in category E. Of the 569 marks recorded at that time 240 were rated scarcity E. This is a large proportion, but it reflects the reality that there are many marks where only one or two have been seen. The Book contains the caution that scarcity does not directly relate to market value. That caution remains valid.

No substantial change has been made in the scarcity ratings for this Update. Newly recorded items where only one or two have been seen have been rated scarcity E and a few marks previously classified as scarcity E have been reclassified as D because several additional examples have been found.

Update 2022 – Attachment 1 The Genesis of the UK Hexagonal Tax Marks

On a visit to the Royal Mail Archive I found a file on the design and issue of the first UK tax marks in the distinctive British hexagonal design.ⁱ This design has the ‘T’ and a value, if any, within a hexagonal frame and the office of use identified by letters under the hexagon, usually the telegraph code of the office. This file adds substantially to the information on the design and issue of these marks given in my Bookⁱⁱ This article summarizes the information from the file and the implications for the listing of tax marks.

The Book records information from the Impression Books and from the covers that have been seen. Briefly summarized, this is that on 28 April 1888, four tax mark types were issued to London as shown in Figure 1.ⁱⁱⁱ The numbers issued were 20 to 24 of each type and the first known usage was Type L-1 on 9 May 1888. Later in 1888 and in

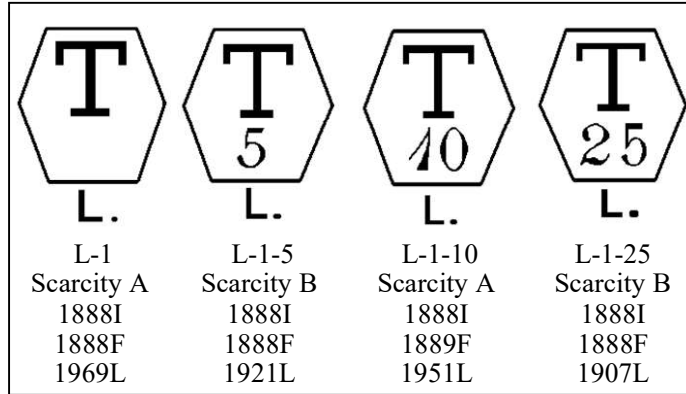


Figure 1

1889 the Book records the use of a few tax marks at Dublin, Glasgow, Liverpool, and Manchester but no information was available on the issue of these marks. The archive file shows that four marks, similar to those illustrated in Figure 1, were issued to these four offices and to 13 other offices at about the same time as the issue to London.

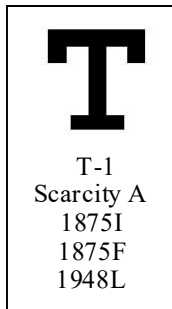


Figure 2

The file starts in early 1887 with correspondence between the British and US Post Offices regarding mail to the US that was taxed in the UK. The US Post Office wanted to know why and where the tax marks were applied. The British Post Office replied with general information on why the items were taxed but could not say where they were applied because most of the Offices of Exchange were using the same style of tax mark (Fig. 2).

Internal memoranda during March 1887 show Mr. Grey from London Foreign Section arguing to retain the status quo but the Secretary asks Mr. Rich, the Liverpool Head Postmaster, to comment.

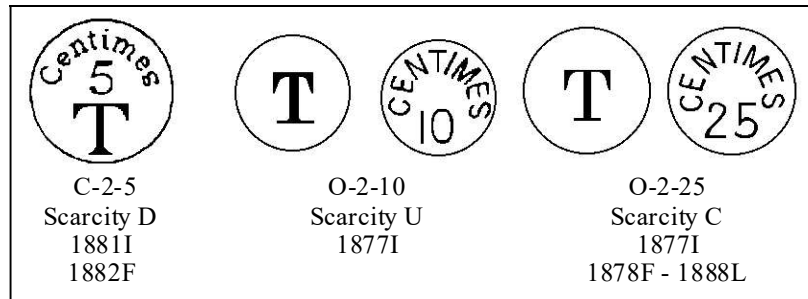


Figure 3

Mr. Rich in his reply indicates that Liverpool, in addition to Type T-1, is already using the three marks illustrated in Figure 3 and provides proof marks in the margin. He says that “as the amount of the deficiency is marked, the stamps are found to be very useful and time is saved.” He says that “it might be expedient to supply a number of stamps of uniform pattern to each of the offices concerned, say four similar to the following.”

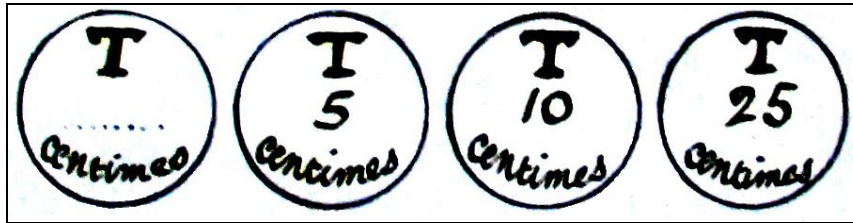


Figure 4

His hand drawn essays are shown in Fig. 4.^{iv} This is the original suggestion of the four values that were eventually issued.

On 12 May 1877, Mr. Tombs from the London Postal Service responds by listing 18 offices which would need these marks and then objects to the issue as:

- Too expensive to issue four stamps each to 18 offices
- Misleading resemblance to stamps used in other countries
- Increased risk of the wrong charge due to the wrong stamp being used
- Contrary to UPU regulations

On 21 January 1888 Mr. Rich responds to Mr. Tombs:

- The expense of the marks is small compared to the saving in time in not having to write in the amount each time.
- He proposed some alternative frame shapes as shown in Figure 5 and a more detailed essay with double circle ‘opera glasses’ including the ‘LV’ telegraph code for Liverpool (Fig. 5). This is the first suggestion to show a telegraph code.

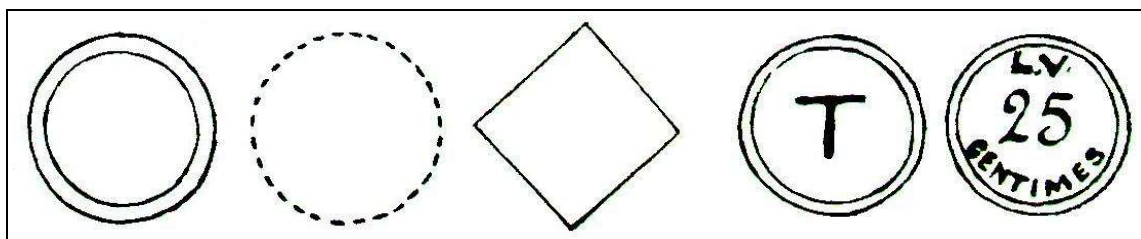


Figure 5

- The experience in Liverpool has been that marks with values do not introduce any significant risk of marking the wrong value and the marks in the stamps are more likely to be legible than handwritten numbers.
- He disputes Mr. Tombs’ interpretation of UPU regulations. Tombs seems to think that “indicated in ordinary figures” means that the figures must be written. Marks applied by a stamp meet this requirement.^v

There is some further correspondence with a note from the Secretary indicating in part “The tendency lately has been to substitute stamped for written indications of deficient postage on correspondence generally.”

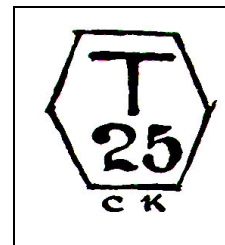


Figure 6

With it beginning to appear that the proposal would go ahead, on 22 February 1888 Mr. Tombs comes up with a suggestion of his own. He accepts some of Mr. Rich’s suggestions but maintains that the proposed designs are too similar to the marks used in the United States. He repeats his list of 18 offices and includes the telegraph codes (Table 1). He also shows a hand drawn essay in a hexagonal frame with the ‘CK’ telegraph code of Cork (Fig. 6). Apart from the ‘T’ having no serifs, this is the design which was used.

London Foreign Branch - L	Hull - HU
Cork - CK	Jersey - JE
Dartmouth - DH	Leith - EGL
Dover - DR	Liverpool - LV
Dublin - DN	Londonderry - LD
Folkestone - FO	Manchester - MR
Glasgow - GW	Newcastle - NT
Greenock - GT	Plymouth - PY
Guernsey - GU	Southampton - SO

Table 1

The stores department estimates that the stamps will cost two shillings each and on 13 March 1888 the Secretary approves the adoption of this scheme and the order of a set of stamps for London. When these are produced a letter is to be sent to the remaining 17 offices asking them how many of each stamp they need. The Secretary asks Mr. Grey for suggestions to improve the design in Figure 6. Mr. Grey responds that the ‘T’ should be more similar to that in current use (i.e. Fig. 2). He orders 24 of each of the four values and indicates that when these come into use the existing stamps will be withdrawn from use.

We know from the Impression Books that the four London types were issued on 28 April 1888. The letters were sent to each office and on 5 June 1888 the Controller of Postal Stores writes “the stamps needed at the whole of the offices referred to have now been supplied” and “the stamps they supersede have been returned to this office.”

There is an interesting 14 May 1888 letter from Dublin in response to the request for numbers of each mark required. The request is for two sets with the code letters ‘DN’ for Dublin and two sets with the code letters ‘D&C’ for the Dublin and Cork TPO. After an initial refusal, the extra sets for the TPO were supplied. On 9 June 1888 Dublin made an additional request to add 15 and 20 centimes marks to the series. This request was denied by the Secretary’s office in London. However, marks with these values appeared shortly afterwards in some of the bigger offices.

The list of offices and telegraph codes contains an error. The telegraph code for Greenock was GK and not GT. GT was the code for Gosport. Marks were actually produced and proofed as indicated in Figure 7.

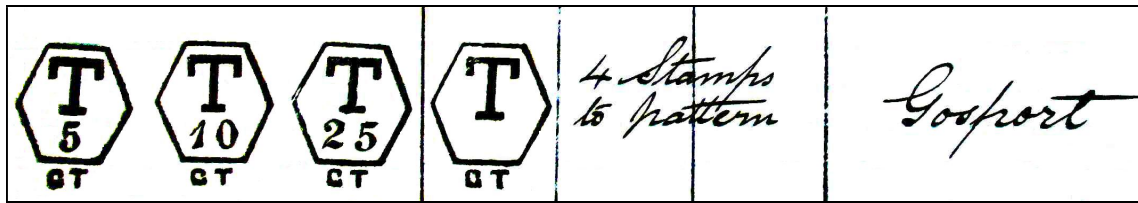


Figure 7

On 8 June 1887 the postmaster of Gosport wrote “Will you kindly say for what purpose these stamps are intended; I have as yet received no instructions as to their use.” The mistake was recognized, and the stamps recalled from Gosport, modified to GK and issued to Greenock. Since the Gosport stamps were never used, they do not form part of the tax mark listing.

Table 2 (Dates updated to Feb 2022)

Value	Blank	5 ctms	10 ctms	25 ctms
London	L-1 1888F	L-1-5 1888F	L-1-10 1889F	L-1-25 1888F
Cork CK	<i>CK-0</i>	<i>CK-0-5</i>	<i>CK-0-10</i>	<i>CK-0-25</i>
Dartmouth DH	<i>DH-1</i>	<i>DH-1-5</i>	<i>DH-1-10</i>	<i>DH-1-25</i>
Dover DR	DR-0 1898F	DR-0-5 1893F	<i>DR-0-10</i>	DR-0-25 1893F
Dublin DN	DN-2 1889F	DN-2-5 1899F	DN-2-10 1907F	DN-2-25 1888F
Folkestone FO	<i>FO-0</i>	<i>FO-0-5</i>	FO-0-10 1912F	<i>FO-0-25</i>
Glasgow GW	GW-1 1888F	GW-1-5 1888F	GW-1-10 1914F	GW-1-25 1888F
Greenock GK	<i>GK-0</i>	<i>GK-0-5</i>	<i>GK-0-10</i>	<i>GK-0-25</i>
Guernsey GU	<i>GU-1</i>	GU-1-5 1890F	GU-1-10 1890F	GU-1-25 1890F
Hull HU	HU-0 1901F	<i>HU-0-5</i>	<i>HU-0-10</i>	<i>HU-0-25</i>
Jersey JE	JE-1 1893F	JE-1-5 1888F	JE-1-10 1890F	JE-1-25 1890F
Leith EGL	EGL-1 1888F	<i>EGL-1-5</i>	<i>EGL-1-10</i>	<i>EGL-1-25</i>
Liverpool LV	LV-1 1889F	LV-1-5 1895F	LV-1-10 1902F	LV-1-25 1888F
Londonderry LD	LD-1 1922F	<i>LD-1-5</i>	<i>LD-1-10</i>	<i>LD-1-25</i>
Manchester MR	MR-1 1904F	MR-1-5 1888F	MR-1-10 1906F	MR-1-25 1889F
Newcastle NT	NT-0 1898F	NT-0-5 1905F	<i>NT-0-10</i>	<i>NT-0-25</i>
Plymouth PY	PY-1 1906F	<i>PY-1-5</i>	PY-1-10 1909F	<i>PY-1-25</i>
Southampton SO	SO-1 1903F	<i>SO-1-5</i>	SO-1-10 1908F	<i>SO-1-25</i>
Dublin & Cork TPO D&C	D&C-1 1889F	<i>D&C-1-5</i>	<i>D&C-1-10</i>	<i>D&C-1-25</i>

Table 2 gives the implications for the tax mark listing. In this table the type numbers are identified or assigned for all 76 marks that were issued by mid-June 1888. Where the marks have not yet been seen used, the type number is in italics. Where the mark has been seen, the first recorded date is shown. A few of these are renumbered from the Book as discussed below. Where this information establishes a family of marks that precedes the earliest family in the Book, I have given them the family number ‘0’.

All four marks from London, Dublin, Glasgow, Jersey, Liverpool and Manchester have been seen used. However, there is considerable scope for finding earlier dates. For example, Dublin Type DN-2-10 has not been seen used before 1907, nearly 20 years after it was issued.

None of the marks from Cork, Dartmouth and Greenock, have been seen. Some marks from Cork are known starting in 1909 with a different design. The Londonderry LD-1 mark that has been seen is from 1922 and may be an issue after 1888. For the other offices it is a surprise that they had tax marks issued. Dartmouth is not far from Plymouth. Why did Greenock have marks when Glasgow is so close? Leith and Londonderry are both ports, but the larger post offices nearby are Edinburgh and Belfast. Both these offices had tax marks by the early 1900s but apparently not in 1888.

For Dover, DR-0 is a renumbering of some marks previously included in the general type number of DR-1.

FO-0-10 is a renumbering of the mark previously given the type number FO-2-10. There is a Folkestone mark with no value, FO-1, first used in 1904. It is hard to say whether this is the 1888 type.

Guernsey Type GU-1 has not been seen used. The other Guernsey and Jersey marks have earliest use dates of 1890. These dates are from the Stanley Gibbons Postal History Catalogue of the Channel Islands. I have not been able to confirm use on these dates and they could be from a postal archive.

Newcastle Type NT-0 is a renumbering of the mark previously listed as NT-1. This mark appears to be of an earlier vintage than the other marks in the NT-1 family.

At least some of the marks have been seen from Plymouth, Southampton and the Dublin & Cork TPO. For these no renumbering was necessary. The new marks fit into the previously identified series.

To summarize: In 1888 4 types were issued to 18 offices making a total of 76 different types. Of these 45 have been seen used on cover and most retain the same type numbers used in the Book. 35 types have not yet been seen used. There is a huge scope to add to the listing by identifying uses of these as yet unknown marks and finding earlier usages of the marks that have already been seen. Good hunting!

ⁱ Finding No. Post 29/459C T Stamp indicating unpaid or insufficiently paid items. New distinctive pattern adopted. c1888.

ⁱⁱ UK Tax Marks for International Mail 1875-2000 – Usage & Listing, Ken Snelson, published by the Author in association with the PDMSG 2007.

ⁱⁱⁱ The Type Numbers, Scarcity Ratings, and Dates (Issued, First and Last) are from the UK Tax Mark Book.

^{iv} The illustrations of essays are not necessarily to scale.

^v There is also some confusion because the regulation being referred to covers the marking the number of rates rather than the amount of the deficiency.

Taxe Mark – New Types 2022

This illustrates all the new tax marks found since the issue of the Book. It includes those in Updates 2009, 2012, 2014 and 2018 and others found up to Feb 2022.

T 22

T-15-22\
Scarcity E
1986F
1987L

Type T-15-22\ like the similar T-15-23\ was used in Jersey.

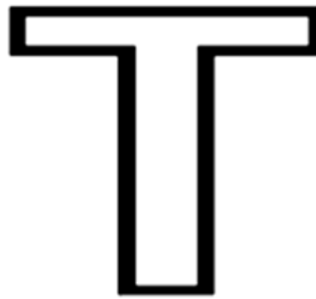
This listing does not attempt to list all variations of large plain ‘T’s (T-20) or hollow ‘T’s (T-21). There are many variations, and they are used mostly on internal mail.

Type T-20(iii) One of several variations on the large plain ‘T’. This one was used on mail from Cheltenham to the Gilbert Islands in 1975.

Types T-21(i) & 21(ii) are variations on the Type T-21 hollow ‘T’ but there are others.



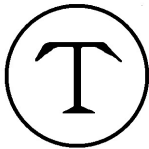
T-20(iii)



T-21(i)



T-21(ii)



C-6(i)
Scarcity E
1903F



C-18
Scarcity E
1989F
1993L



C-18(i)
Scarcity E
1961F



C-19
Scarcity E
1991F

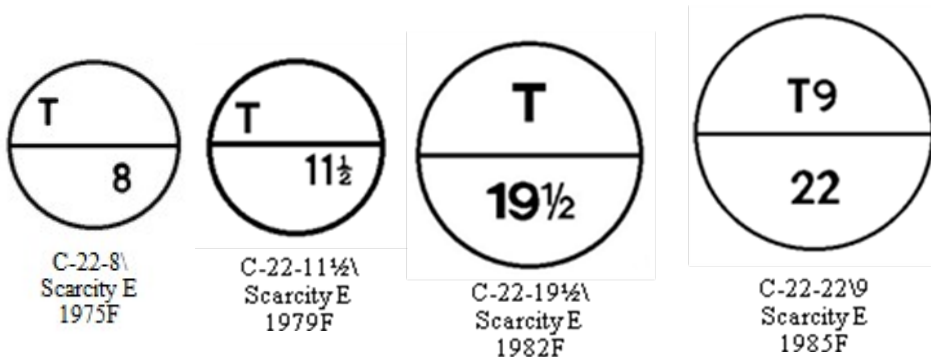
Type C-6 is identified as being from Belfast. Two uses have now been found from 1904 and 1906 which were mailed close to Cork. Cork could have had a similar mark.

Type C-6(i) is a similar to C-6 and was also probably used in Belfast. The difference is that C-6 is 15mm in diameter while C-6(i) is 18mm in diameter.

Type C-18 was used in 1989 from Derby to Dublin in 1993 from S Devon to the Netherlands.

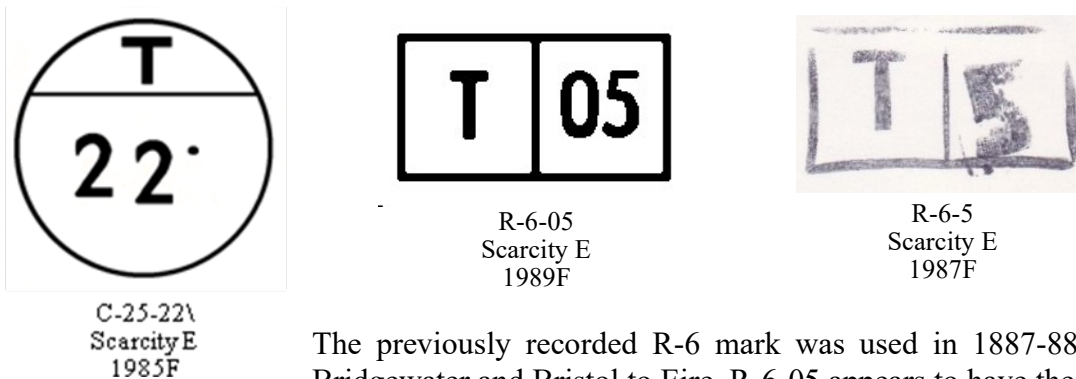
Type C-18(i) was used in 1961 from Cricklewood to Germany.

C-19 in red ink was used from London EC1 to Eire.

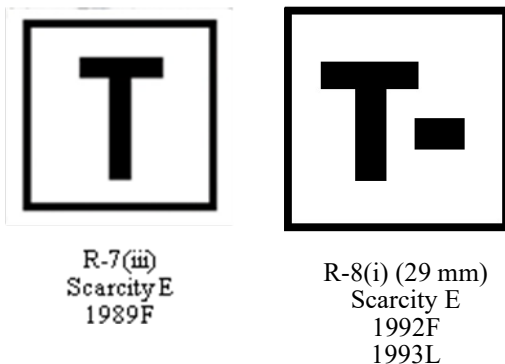


Types C-22-8\
C-22-11½\
and C-22-19½\
continue the series of marks used at Edinburgh. Marks may exist with denominators of 23, 24 and 26 but these have not yet been seen. Type C-22-22\9 is similar to the previously recorded C-22-22\5 mark and was also used in Edinburgh

Type C-25-22\
seems to have replaced the previously recorded C-25-20½\
mark when the UPU rate increased to 22p. The recorded examples of both marks are all from northern England and could be Manchester.



The previously recorded R-6 mark was used in 1887-88 from Bridgewater and Bristol to Eire. R-6-05 appears to have the '5' as part of the marks. R-6-5 appears to have had the '5' added by a separate handstamp. All the R-6 marks seen are from the Southwestern England to Eire which suggests that they may have been used in Bristol.



Like the plain and hollow 'T's there are several variations of boxed 'T's. The mark shown as R-7(iii) was used on a letter from Basingstoke to Germany and also has a Reading RG-5 tax mark. Both tax marks are struck in a similar shade of red.

Type R-8(i) is a smaller version of the previously listed R-8. Both recorded examples originate in Cambridge, one to Eire and the other to the Netherlands.

R-10 was struck on an 1898 postcard from Brighton to Paris. The cancellation on the French due stamp is a forgery and the tax mark may also be a forgery.



R-10
Scarcity E
1898F

Type R-11 is a similar format to Type R-3 but different dimensions. Both R-3 and R-11 were used in London WC.



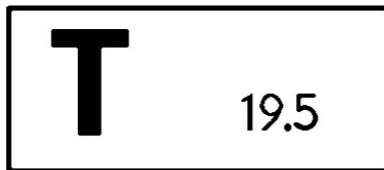
R-11
Scarcity E
1978F



R-17-10\
Scarcity E
1976F



R-17-18\
Scarcity D
1981F-82L



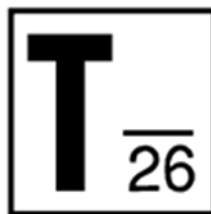
R-17-19.5\
Scarcity E
1982F

Types R-17-10\, R-17-18\, R-17-19.5\, R-18-24\, R-18-26\, R-18-28\ and R-18-30\ were all used in Jersey and are additional values to those in the Book.

Type R-17-13.5\ illustrated in the Book has a flat top to the '3'. A variation was used in 1981 with a curved top to the '3'. It has been given the number R-17-13.5\ (i).



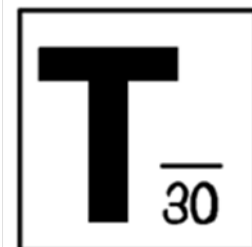
R-18-24\
Scarcity E
c1993F



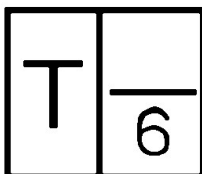
R-18-28\
Scarcity E
1991F



R-18-28\
Scarcity E
1993F

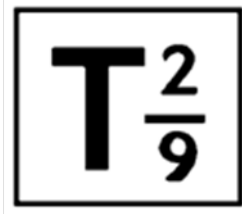


R-18-30\
Scarcity E
1996F

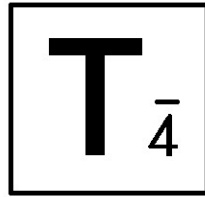


R-20-6\
Scarcity E
1968F

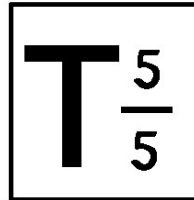
Two examples of R-20-6\ have been seen from Manchester to Gibraltar used in 1968. This was long after the UK 6d UPU rate ended in Oct 1966. Both covers appear to be contrived philatelic covers. It is possible that the mark was applied in Gibraltar.



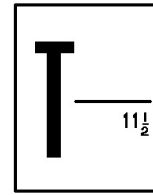
R-22-9\2
Scarcity E
1970F



R-23-4\
Scarcity E
1971F

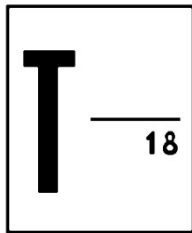


R-23-5\5
Scarcity E
1972F

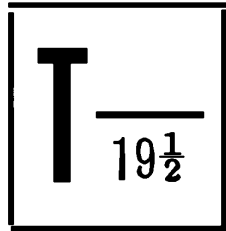


R-24-11\1/2\
Scarcity E
1980F

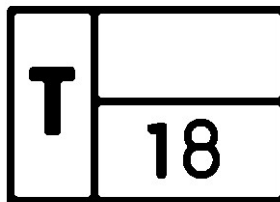
Types R-22-9\2, R-23-4\, R-23-5\5, R-24-11\1/2\, R-24-18\, and R-24-19\1/2\ are additional values in the series of rectangular marks used at Paddington District Office in London also known as London Western DO.



R-24-18\
Scarcity D
1981F



R-24-19\1/2\
Scarcity E
1983F

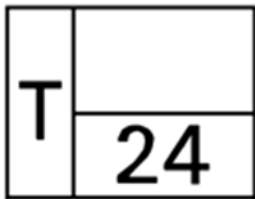


R-26-18\
Scarcity E
1986?F – 87L



R-26-20\1/2\
Scarcity D
1983F – 84L

Types R-26-18\ and R-26-20\1/2\ were used in London WC District Office. Type R-26-2\ in the Book appears to be R-26-20\1/2\ with the '0\1/2\ ' cut away when the UPU rate went up to 22p.



R-26-24\
Scarcity E
1990ishF



R-31-22p\
Scarcity E
1984F -88L



R-35-18\5
Scarcity E
1987F

Type R-26-24\ is another mark in a similar style.

R-31-22p\ is an interesting mark which was probably an error in Southampton. The UPU fraction is a ratio that has no units. The 'p' could be misleading. I think the 'p' was removed creating Type R-31-22(ii) with the extended fraction bar.

R-35-18\5 was used from Ealing to Eire in 1987 when the rate to Eire was 18p. At this time the correct denominator would have been 22p.



R-42-5(i)
Scarcity E
1989F



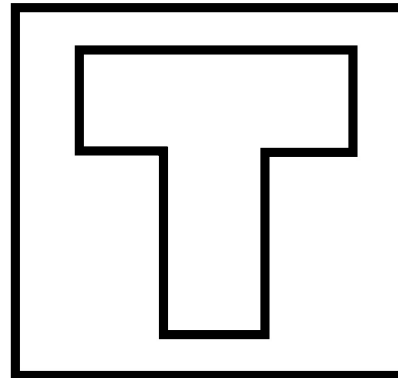
R-42-6
Scarcity E
1992F

Types R-42-5(i), used in Kensington, and R-42-6, used at Paddington, were both on mail to Eire when the difference between the 2nd class UK rate and the preferential rate to Eire was 5p and 6p respectively.

All examples of R-44 are on mail from the UK to Eire. This mark is similar to R-44-6p which was also used on mail to Eire. The covers where the office of origin can be identified were all mailed in Liverpool.

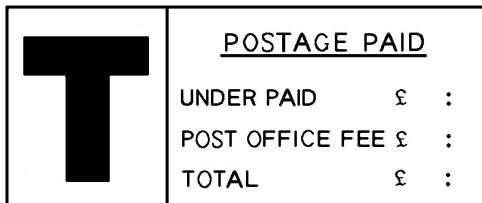


R-44 Scarcity E 1987F-1990L



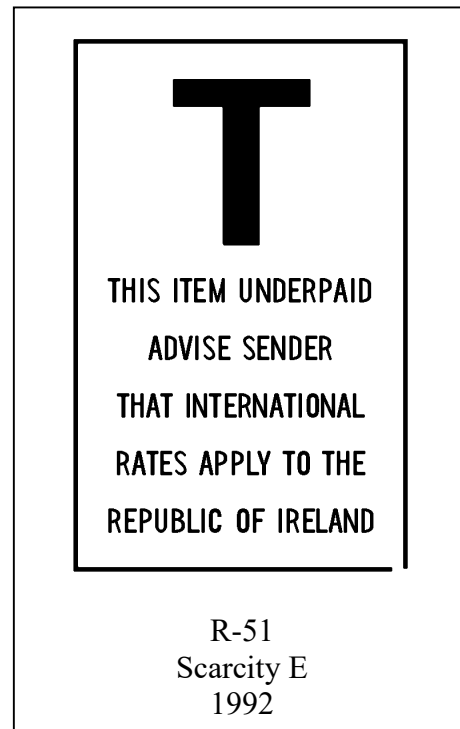
R-47(i)

Type R-47(i) is similar to the previously illustrated R-47 but a much squatter shape. It was used on local mail at Keighley.



R-50
Scarcity D
1992F

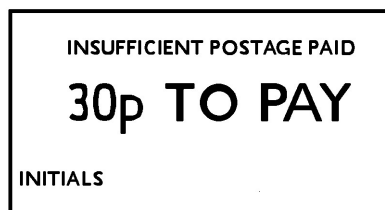
Types R-50 and R-51 were both used in 1992 on mail to Eire. R-50 was used in Londonderry and R-51 was used in Lancashire.



R-51
Scarcity E
1992

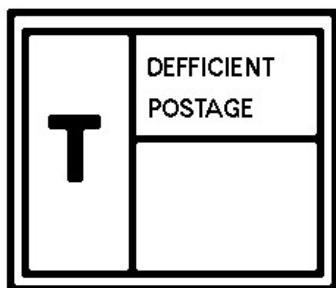


R-52-5p
Scarcity E
1987

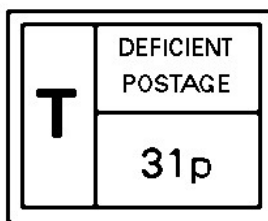


R-52-30p
Scarcity D
1987

The R-52 marks do not include the letter 'T' as required by the UPU for international mail. However, they were used in 1987 in Northern Ireland on international, underpaid mail to Eire. The 5p mark correctly shows the deficiency when a cover was mailed in the UK to Eire paid at the 13p second class letter rate instead of the 18p concessionary rate to Ireland. The correct procedure was for the Eire post office to add their postage due fee of 17p to give a total postage due of 22p. The 30p mark is more common than the 5p mark but is incorrect. The 30p results from adding the 25p UK postage due handling fee to the 5p deficiency.¹



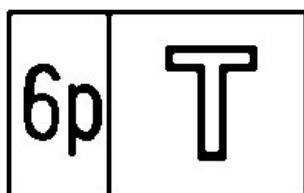
R-53 Scarcity E
1990F



R-53-31p
Scarcity E
1993F

One example of R-53 has been seen on a July 1990 cover from Gloucester to Dublin.

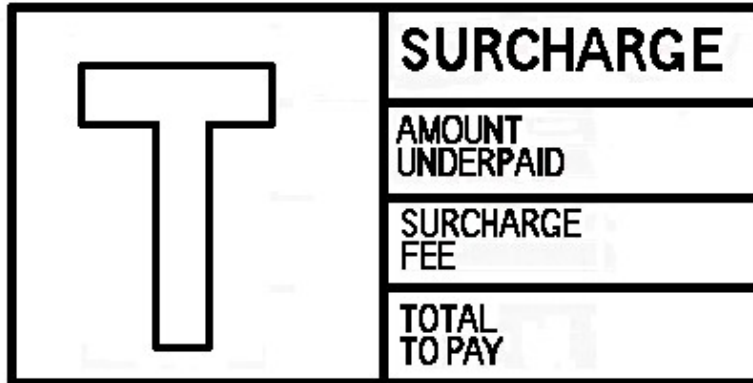
One example of the smaller mark R-53-31p has been seen on a Feb 1993 cover from Gloucestershire to Eire.



R-54-6p
Scarcity E
1993

R-54-6p was used at York in 1993 on a cover to Eire.

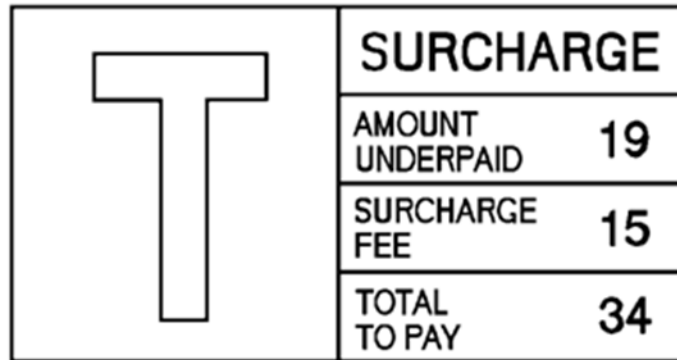
¹ See Rodney Greer and Ken Snelson *GB Underpaid Concessionary Mail to Eire 1986-1998* PDMSG Journal No 90 June 2019 pp 3-29 and Dr K. R. Young *Feedback* PDMSG Journal No 91 Sep 2019 pp 3-7.



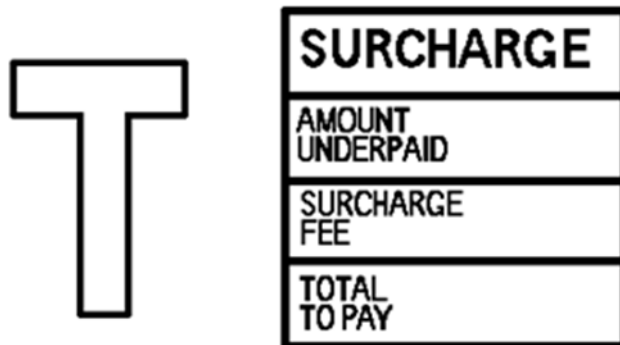
R-60

There are a large number of marks similar to R-60 with a hollow 'T' on the left and the Surcharge etc on the right. There are too many of these to try an exhaustive list and they are also usually used on internal mail. I group them into three general classifications; R-60 with a full frame around the 'T' and no values in the surcharge, R-61 with a full frame and values and R-62 with no frame around the 'T' and no values.

R-61-34\15\19 is a renumbering of the same mark which was listed in the original Book a R-48-34\15\19.



R-61-34\15\19



R-62



H-3-30(i)
Scarcity D
1916F
1923L

Several examples have been seen of H-3-30(i), a hexagonal mark with no identifier that is wider than H-3-30 in the Book.

H-9 has been seen from the British Army Post Office at Wiesbaden, British Army of the Rhine.

Type H-11 has been seen used In January 1999. It appears to have been used at Plymouth.



H-9
Scarcity E
1927F



H-11
Scarcity E
1999F



O-3
Scarcity E
1928F -29L



O-3(i)

Type O-3 is also from the BAOR. Two examples have been seen, one with heavy smudgy marks at the bottom. This may be a heavily distorted rubber mark.

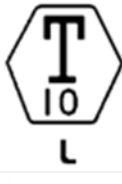
Type O-4-30 may be a UK mark. All uses are on All Up Empire Airmail.



O-4-30
Scarcity E
1939F



L-1-5(v)
Scarcity E
1898F



L-2-10(i)

Type L-1-5(v) is another 15 centimes mark with the '1' removed and used as a 5 centimes mark. It is distinctly different to Type L-1-5(iv) in the Book.

Type L-2-10(i) is narrower than the normal L-2-10.

Type L-2-50(i) may have been a rubber stamp. Two slightly different examples have been seen used in 1922.



L-2-50(i)



L-3-35(iii)
1924F



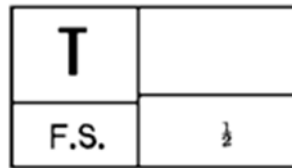
I. S.
IS-2
Scarcity U

Type L-3-35(iii) is another mark that is probably rubber. Proof strikes have been seen from 1923 and 1924.

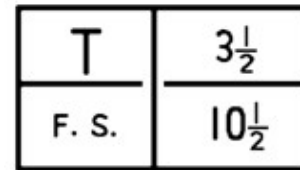
Type IS-2 was destroyed on Mar 15 1973 but has not been seen used.



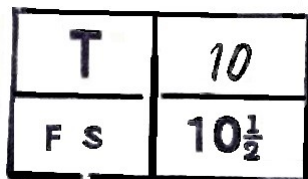
FS-20(iv)
1992ishF



FS-20-1/2
Scarcity E
1977-79?



FS-20-10 1/2 3 1/2(i)



FS-20-10 1/2 10

A number of new boxed FS marks have been found. Most add new values to the series already identified.

Type FS-20(iv) has the same box shape as the 23p marks and may be one of these marks with the '23' removed.

Type FS-20- $\frac{1}{2}$ \ may be one of the marks for the 10 $\frac{1}{2}$ p or 11 $\frac{1}{2}$ p rate with the rest of the value removed.

In FS-20-10 $\frac{1}{2}$ \10 it is not clear whether the '10' numerator is part of the mark or a later handstamp.

T	3 $\frac{1}{2}$
F.S.	11 $\frac{1}{2}$

FS-20-11 $\frac{1}{2}$ \3 $\frac{1}{2}$
Scarcity E
1980F

T	
F. S.	13 $\frac{1}{2}$

FS-20-13 $\frac{1}{2}$ \(ii)

T	
F.S.	20

FS-20-20\
Scarcity E
1983F-84L

T	
F.S.	20

FS-20-20\(\i)

T	
F.S.	22

FS-20-22\(\i)
Scarcity D
1987F

T	5
F. S	22

FS-20-225(\i)

T	
F.S.	23

FS-20-23\
Scarcity E
1985F 87L

T	4
F.S.	23

FS-20-23\4
Scarcity E
1989F

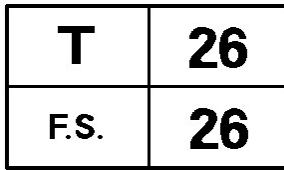
T	
F.S.	24

FS-20-24\
Scarcity E
1990ishF

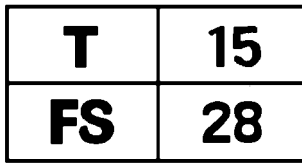
T	5
F.S.	24

FS-20-24\5
Scarcity E
1990F

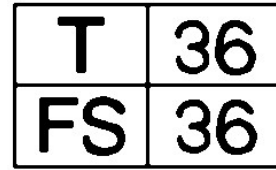
Type FS-20-20\ is interesting because 20p was never the correct denominator for tax fractions. The Book illustrated FS-20-20 $\frac{1}{2}$ \ with the note that the ' $\frac{1}{2}$ ' appeared to be in manuscript. Two clear strikes have now been seen of different 20p marks with no ' $\frac{1}{2}$.' It seems that London FS incorrectly ordered 20p marks when the UPU rate went up to 20 $\frac{1}{2}$ p.



FS-20-26\26
Scarcity E
c1990F

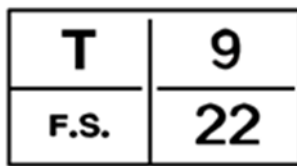


FS-20-28\15
Scarcity E
1992F



FS-20-36\36
Scarcity E
2000F

Type FS-20-36\36 is the only mark seen for period when the UPU rate was 36p from 27 April 2000 to 3 July 2002 and is the last known use of a Taxe Mark.



FS-21-22\9
Scarcity E
1985F

FS-21-22\9 is another value in the series of marks that were applied by machine.

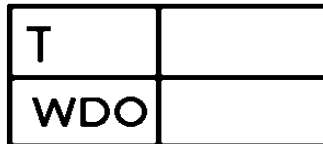
FS-26-2\ is probably FS-26-20½\ with numbers '0½' removed when the UPU rate went up to 22p.



FS-26-2\
Scarcity E
1984F



W-3
Scarcity D
1988F – 1991L



W-4
Scarcity E
1992F



WC-1-15c
Scarcity E
1927F
1937L

London Western District Office had two rectangular marks similar to the Foreign Section marks which have been seen used on mail to Eire..

London WC had a 15 centimes mark in the same series as the other WC marks.



BAPO-1
Scarcity U

Two marks similar to BAPO-1 were scrapped on November 23, 1975. These were for use in the British Army Post Office. No use has been recorded.

Two examples of BE-2-20 have been recorded. This mark is the 20 ctms value in the same series as BE-2-10.



I. 5
BE-2-20
Scarcity E
1926F
1943L



BM-17-26p\51p
Scarcity E
1990F

BM-17-26p\51p was used on a philatelic cover to the Falklands in 1990. It seems likely that this series of marks had moveable numbers and so other values likely exist.



BD
BD-0
Scarcity E
1922F-26L



134
BS-3-35
Scarcity E
1924F
1925L



134
BS-5-10
Scarcity E
1947F



CK
CK-1
Scarcity E
1959F

BD-0 is the first mark recorded with the telegraph code BD for Bradford.

Bristol has two additional marks. BS-3-35 was undoubtedly issued for the Madrid period when 2d was considered equivalent to 35 centimes. BS-5-10 is a 10 centimes mark similar to the previously recorded BS-5.

CK-1 has been seen used in 1959, long after the partition of Ireland. However, the style makes it clear that it was one of the series of Cork marks that have been seen used from 1909.



DR
DR-0
Scarcity C
1888I
1898F
1907L



DR
DR-0-5
Scarcity E
1888I
1893F



DR
DR-0-25
Scarcity E
1888I
1893F



D. R.
DR-2
Scarcity E
1930F

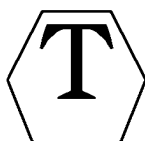


DR
DR-5-35
Scarcity E
1922F

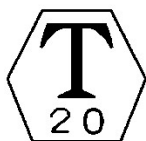
Dover marks DR-0, DR-0-5 and DR-0-25 are part of the original 1888 issue. This issue had smaller letters 'DR' than later issues. Some DR-1 marks have been reclassified as DR-0.

DR-2 is the mark with no value in the previously identified DR-2 series.

DR-5-35 is a partial strike of a distinctively different mark.



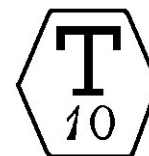
DN
DN-3
Scarcity E
1922F



DN
DN-3-20
Scarcity E
1920F

DN-3 and DN-3-20 are additional marks in the same series as DN-3-30.

Type FO-0-10 is one of the original issue of 1888. It was classified in the Book as FO-1-10.



FO
FO-0-10
Scarcity E
1888I
1912F



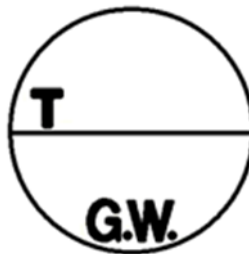
GW-5-20
Scarcity E
1926F



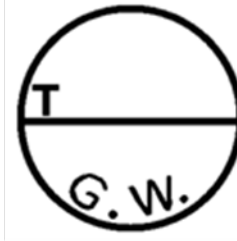
GW
GW-10
Scarcity C
1950F
1961L



GW
GW-10-7c
Scarcity E
1945F
1949L



GW-16(i)



GW-16(ii)



GW-17(i)

One example of GW-5-20 has been seen used on a postcard to Luxembourg but the mark is not really clear. GW-10 is similar to GW-13 in the Book but with a larger 'GW.' Some of the early marks previously classified as GW-13 have been reclassified as GW-10. GW-10-7c is a Glasgow mark used in the period when 1d = 7 gold centimes.

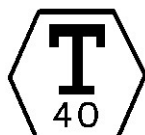
GW-16(i) is larger than GW-16 and has heavier figures 'T' and 'G.W.' GW-16(ii) has the 'G.W.' following the shape of the circular frame. GW-17(i) has periods 'G.W.' and has the lower diameter breaking up.



H.W
HW-1-10
Scarcity E
1911F

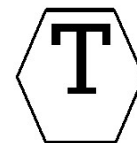


H.W
HW-1-20
Scarcity E
1912F
1920L

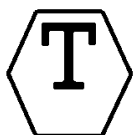


H.W
HW-1-40
Scarcity E
1911F

There are now three reported marks with the 'H.W' telegraph code of Harwich. The '10' and '40' ctms marks are on the same cover illustrated on the front of this Update. All covers with 'H,W.' tax marks appear to have been posted in the port of Harwich.



H U
HU-0
Scarcity D
1888I
1901F
1952L



EGL
EGL-1
Scarcity E
1888I
1888F

Covers posted in the port of Harwich have also been seen with anonymous tax marks similar to Type T-1.

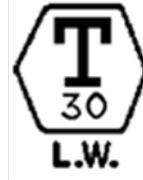
HU-0 is one of the original 1888 issue of hexagonal marks to Hull. It was previously classified as HU-1.

EGL-1 is an original 1888 hexagonal mark issued to Leith. Only one cover with a Leith tax mark has been seen. It was mailed on 13 August 1888 on a Norwegian ship with a Norwegian stamp which was disallowed in Leith.

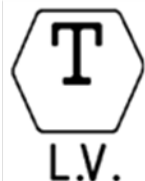
Lewes was identified as an office of exchange in the 1929 Post Office survey of outgoing taxed mail. However until recently no tax mark had been seen with the 'LW' telegraph code of Lewes. The December 2017 and March 2018 PDMSG Journals report 20 and 30 centimes tax marks from Lewes.



LW-1-20
Scarcity E
1921F



LW-1-30
Scarcity E
1922F



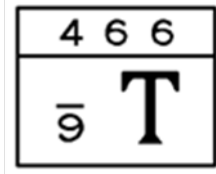
LV-6(i)



LV-15-20
Scarcity E
1939F



LV-15-35
Scarcity E
1924F



LV-20-9\2
Scarcity E
1970F?



LD-1
Scarcity E
1888I
1922F
1945L

Type LV-6(i) is similar to LV-6 the hexagonal mark with a broad bottom. It has a more regular hexagon and has been seen used in 1968-69 with taller 'LV' as illustrated.

Types LV-15-20 and LV-15-35 are the first hexagonal Liverpool marks using the '466' telegraph code to identify the office of use.

LV-20/9 was used about 1970 and is similar to LV-20-9\2 but with no numerator to the fraction.

Londonderry was issued hexagonal tax marks in 1888. There are now two known uses. One on a 1922 postcard to the USA with an invalid Free State stamp and the other used in error in 1945.



MR-4-16
Scarcity E
1947F



MR-4-24
Scarcity E
1947F



MR-9-24
Scarcity E
1959F

Types MR-4-16 and MR-4-24 are additional value in the series used in the 1940s when 1d = 8 g ctms.

Type MR-9-24 was used in 1959 and may have been issued for use

during the short period where 1d was equivalent to 4 g ctms.

MR-18(i) is similar to MR-18 except that the font in the outer ring is smaller.



MR-18(i)
Scarcity D
1993F - 1994L



MR-19-23\4
Scarcity E
1989F



MR-20-24\6
Scarcity E
1991F



MR-20-26\5
Scarcity E
1991F



MR-23-24\4
Scarcity E
1990F



MR-23-26\4
Scarcity E
1991F



MR-23-26\5
Scarcity E
1991F

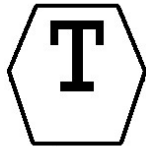
Several new types have been found similar to the MR-19 and MR-20 families in the Book. It is now clear that there are three distinctly different hubs probably with moveable numbers.

MR-19-23/4 is in the same series as MR-19-23/ which is in the Book. This family has 'Manchester International Letter' around the top half.

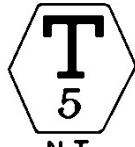
The MR-20 family has 'Royal Mail International Manchester' around the top. Two examples from this family were shown in the Book.

Two additional values have been found MR-20-24\6 and MR-20-26\5.

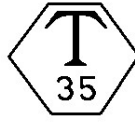
The newly identified MR-23 family is similar to the MR-19 family except that 'Letters' at the top is plural and 'Insufficient Postage Paid' at the bottom is smaller. Three values have been seen but there may be others.



NT
 NT-0
 Scarcity D
 1888I
 1922F
 1950L



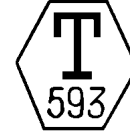
NT
 NT-0-5
 Scarcity E
 1888I
 1905F



545
 NT-2-35
 Scarcity E
 1924F



545
 NT-2-50
 Scarcity E
 1937F



OR-1
 Scarcity E
 1952F

Types NT-0 and NT-0-5 were issued as part of the original issue of hexagonal tax marks in 1888. NT-0 was previously classified as NT-1.

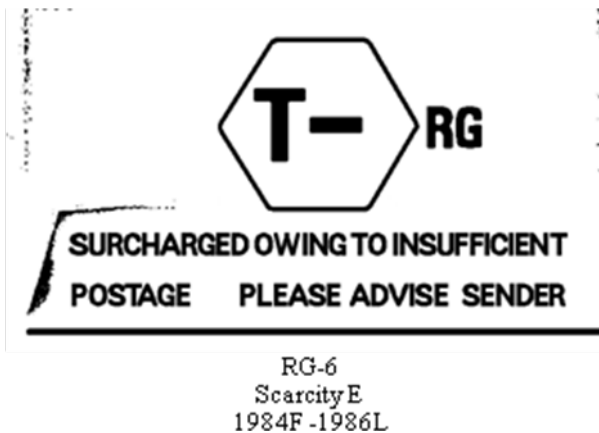
Types NT-3-35 and NT-3-50 are new values in the series including 10 and 20 centimes values.

593 Is the office number of Ormskirk. One example has been seen used to Switzerland in 1952.

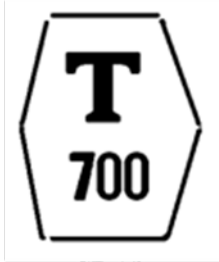
PE-0 is the only mark seen with the 'PE' telegraph code of Peterborough.



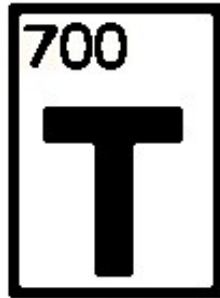
PE
 PE-0
 Scarcity D
 1923F
 1933L



For Type RG-6 it is thought that the 'Surcharged etc' is attached to the hexagonal mark. All known examples have the two parts in the same relative position and are struck in red ink. The mark is probably made of rubber as some of the examples show considerable distortion. There may be more than one hammer as the degree of distortion varies



SF-4(i)



SF-7
Scarcity E
1997F

SF-4(i) is similar to SF-4 but larger.

SF-7 is an entirely new type used on a letter to France.



S.O.
SO-3-30
Scarcity E
1949F



S. O.
SO-4-20
Scarcity E
1932F
1937L

Types SO-3-30 and SO-4-20 are new values in previously identified families of marks.



S.S
SS-1-20
Scarcity E
1920F

Type SS-1-20 is from South Shields, a newly identifies office,

One example is known on a postcard to Germany which may have been received from an incoming ship.



WF-3

Type WF-3 is another mark from Wakefield that was used on internal mail.

One indistinct example was offered on Ebay. The image is not clear enough to produce a good illustration.

Attachment 3: List of Taxe Marks – New Information Revised Scarcity

This table accumulates all the changes from the Book published in 2007. It includes all the information in Update 2018, revised scarcity based on data up to August 2010 and new dates etc up to February 2022.

The new information is in **bold** the information from the 2007 book is in (*italics in brackets*)

Type	Scarcity	Issued	First	Last	Notes
T-1(v)			1889	1899L	New latest date
T-1(vi)			1939 (<i>1969</i>)	1971	New earliest date
T-2	C		1877 (<i>1878</i>)	1917	New earliest date
T-3	E (<i>D</i>)		1880 (<i>1882</i>)	1882	New scarcity, earliest date
T-4	E (<i>U</i>)	1892	1954		First recorded use
T-7	E (<i>D</i>)		1958	1959	New scarcity
T-8	E (<i>D</i>)		1970		New scarcity
T-10-1.10	B (<i>C</i>)	1875	1876	1881	New scarcity
T-10-1.20	E (<i>D</i>)	1875	1876		New Scarcity
T-12-9/2	E (<i>D</i>)		1969		New scarcity
T-13-5	E (<i>D</i>)		1988	1989 (<i>1988</i>)	New scarcity, last date
T-14	E (<i>D</i>)		1974		New scarcity
T-15-22\	E		1986	1987	New type used in Jersey
T-15-23	E (<i>D</i>)		1989		New scarcity
T-20(iii)					New subtype
T-21(i)					New subtype
T-21(ii)					New subtype
C-2-5	E (<i>D</i>)	1881	1882		New scarcity
C-4	E (<i>D</i>)		1903		New scarcity
C-5-10c	E (<i>U</i>)	1908	1904?		First use but no image
C-6	B	1904	1904	1981 (<i>1979</i>)	New last date
C-6(i)	E		1903		New subtype
C-7	C (<i>B</i>)	1909	1909	1948	New scarcity
C-9	E (<i>D</i>)		1923 (<i>1932</i>)	1934	New scarcity, new first date
C-10	D		1945	1960 (<i>1945</i>)	New latest date
C-11	D		1937 (<i>1959</i>)	1983 (<i>1966</i>)	New first & last dates
C-15	E (<i>D</i>)		1974	1984 (<i>1974</i>)	New scarcity, last date
C-16	D		1989 (<i>1991</i>)	1993	New first date
C-17	E (<i>D</i>)		1994		New scarcity
C-18	E		1989	1993	New type
C-18(i)	E		1961		New type
C-19	E		1991		New type
C-20-10	B	1907	1907 (<i>1908</i>)	1935 (<i>1934</i>)	New earliest & latest dates
C-20-30	D	1907	1908 (<i>1927</i>)	1938 (<i>1932</i>)	New first & latest dates
C-20-40	E (<i>U</i>)	1907	1932		New scarcity, first recorded use
C-20-50	D		1931	1944 (<i>1943</i>)	New latest date
C-21	E (<i>D</i>)		1975 (<i>1976</i>)		New scarcity, corrected first date
C-21-5\	D (<i>C</i>)		1971	1973	New scarcity
C-21-5½\	D		1973 (<i>1974</i>)	1974	New earliest date
C-22-8\	E		1975		New type
C-22-10\	D		1976	1977 (<i>1976</i>)	New latest date
C-22-10½\	D		1977 (<i>1978</i>)	1979 (<i>1978</i>)	New earliest & latest dates
C-22-11½\	E		1979		New type

Type	Scarcity	Issued	First	Last	Notes
C-22-13½\	E (D)		1980	1981 (1980)	New scarcity, last date
C-22-18\	E (D)		1981	1982 (1981)	New scarcity, last date
C-22-19½\	E		1982		New type
C-22-22\	E (D)		1985 (1990)	1990	New scarcity, earliest date
C-22-22½	D		1986	1990 (1989)	New latest date
C-22-229	E		1985		New type
C-22-28\	E (D)		1993		New scarcity
C-22-28½	E (D)		1991 (1994)	1994	New scarcity, earliest date
C-25-22\	E		1985		New type
C-26-31½	D		1996	1998	New latest date
C-27-6p	E (D)		1995		New scarcity
R-3	C		1968	1979 (1973)	New latest date
R-4	E (D)		1973		New scarcity
R-6	E (D)		1987	1988	New scarcity, last date
R-6-05	E		1989		New type
R-6-5	E		1987		New type
R-7	E (D)		1987 (1991)	1991	New scarcity, earliest date
R-7(i)	E (D)		1989 (1995)	1997	New scarcity, earliest date
R-7(ii)	E (D)		1993		New scarcity
R-7(iii)	E		1989		New type
R-8	E (D)		1993		New scarcity
R-8(i)			1992	1993	New type
R-9	E (D)		1996		New scarcity
R-10	E		1898		New type, possible forgery
R-11	E		1978		New type
R-15	E (D)		1971	1981	New scarcity
R-15(i)	E (D)		1978		New scarcity
R-15(ii)	E (D)		1984	1986	New scarcity
R-16	D (C)		1981	1986	New scarcity
R-17	E (D)		1977		New scarcity
R-17-5\	E (D)		1971	1976	New scarcity
R-17-10\	E		1976		New type used in Jersey
R-17-13.50\	E (D)		1980		New scarcity
R-17-18\	D		1981	1982	New type used in Jersey
R-17-19.5\	E		1982		New type used in Jersey
R-18-24\	E		c1993		New type used in Jersey
R-18-26\	E		1991		New type used in Jersey
R-18-28\	E		1993		New type used in Jersey
R-18-30\	E (D)		1996		New scarcity
R-20-6\	E		1968		New type Gibraltar?
R-20-9\	B (A)	1967	1967	1971	New scarcity
R-21-9\	D (C)		1968		New scarcity
R-22-9\	E (D)		1970		New scarcity
R-22-92	E		1970		New type
R-23	E (D)		1975		New scarcity
R-23-4\	E		1971		New type
R-23-44	E (D)		1971		New scarcity
R-23-5\	C (D)		1971 (1972)	1973	New scarcity, earliest date
R-23-55	E		1972		New type
R-23-5½\	E (D)		1974	1975	New scarcity, last date
R-23-5½\11	E (D)		1973		New scarcity
R-24-8\	D		1975 (1986)	1987	New earliest & latest

Type	Scarcity	Issued	First	Last	Notes
R-24-10½\	C (D)		1977	1979	New scarcity
R-24-11½\	E		1980		New type
R-24-13½\	D		1980	1981 (1980)	New latest date
R-24-18\	D		1981		New type
R-24-19½\	E		1983		New type
R-24-20½\	E (D)		1983		New scarcity
R-24-22	E (D)		1984 (1986)	1986	New scarcity, earliest date
R-25-4p\	D (C)		1971		New scarcity
R-26-18\	E		1986ish	1987	New type date not clear
R-26-20½\	D		1983	1985	New type -The original that was modified to make R-26-2\ ?
R-26-2\	D		1985 (1986)	1986	New earliest date
R-26-24\	E		1990ish		New type date not clear
R-27-5\	C (D)		1971	1973 (1972)	New scarcity, latest date
R-28-10½\	D		1978 (1979)	1979	New earliest date
R-28	E (D)		1982		New scarcity
R-29-11½\	E (D)		1979		New scarcity
R-29-13½\	E (D)		1980		New scarcity
R-30-19½\	E (D)		1983		New scarcity
R-30-22\	E (D)		1985		New scarcity
R-30	E (D)		1985		New scarcity
R-31	E (D)		1989		New scarcity
R-31-22p\	E		1984	1988	New type
R-35-18V	E		1987		New type
R-41	C		1973	1989 (1984)	New scarcity, latest date
R-42-5	E (D)		1987	1988	New scarcity
R-42-5(i)	E		1989		New subtype
R-42-6	E		1992		New subtype
R-43	D		1989	1992 (1990)	New latest date
R-44	D		1987	1990	New type
R-45	E (D)		1992	1993	New scarcity
R-46	E (D)		1987		New scarcity
R-50	D		1992		New type Used to Eire
R-51	E		1992		New type Used to Eire
R-52-5p	E		1987		New type Used to Eire
R-52-30p	D		1987		New type Used to Eire
R-53	E		1990		New type Used to Eire
R-53-31p	E		1993		New type Used to Eire
R-54-6p	E		1993		New type Used to Eire
R-60	Generic boxed mark for internal mail - No values				
R-61	Generic boxed mark for internal mail - With values -Previously R-48\15\19				
R-62	Generic mark for internal mail - No box around 'T' No values				
H-1			1923	1942 (1924)	New latest date
H-1-10			1913	1938 (1913)	New latest date
H-2	B (C)		1938	1939	New scarcity
H-3-30(i)	D		1916	1936	A new subtype
H-3-35	E (D)		1922		New scarcity
H-3-50	E (D)		1938		New scarcity
H-4-1d	E (D)		1935		New scarcity
H-4-2d	E (D)		1935	1937 (1935)	New scarcity, latest date
H-9	E		1927		New type
H-11	E		1999		New type
O-3	E		1928	1929	New type

Type	Scarcity	Issued	First	Last	Notes
O-3(i)	E				New sub type
O-4-30	E		1939		New type
L-1	A	1888	1888	1969 (1955)	New latest date
L-1-5(iv)	C		1903 (1904)	1907	New earliest date
L-1-5(v)	E		1897	1898	New type
L-1-20	A (B)	1891	1894	1940	New scarcity
L-2-10(i)					A new subtype with a narrow 'T'
L-2-15	B	1902	1904	1917 (1912)	New latest date
L-2-20	A	1902	1909	1940 (1939)	New latest date
L-2-25	C (B)		1904 (1905)	1917 (1907)	New scarcity, earliest & latest
L-2-50(i)					New subtype with irregular shape
L-3-35(iii)					New subtype with irregular shape
IS-1	E (D)		1924		New scarcity
IS-2	U				New type
FB-1-2d	E (D)		1920s		New scarcity
FS-2-8	C (D)		1945 (1947)	1948	New scarcity, earliest
FS-4-2d	D		1947 (1953)	1957	New earliest date
FS-4-3d	E (D)		1947	1951	New scarcity, latest date
FS-5-3d	E (D)	1958	1960	1961 (1960)	New scarcity, latest date
FS-6-4d	E (U)	1960	1955		First recorded use
FS-6-5d	E (D)	1960	1964	1965 (1964)	New scarcity, latest date
FS-6-6d	D (C)	1960	1961 (1963)	1965	New scarcity, earliest date
FS-10-7c	B		1947(1949)	1966	New earliest date
FS-10-15c	B		1951	1958 (1957)	New latest date
FS-10-20c	D		1952	1957 (1953)	New latest date
FS-10-24c	D		1953	1957 (1955)	New latest date
FS-10-30c	B (C)		1952	1957	New scarcity
FS-10-35c	E (U)		1952	1956	First recorded uses
FS-10-40c	D		1950 (1952)	1957	New earliest date
FS-10-40c(i)	E (U)	1958	1958		First recorded use
FS-10-50c	E (D)		1955		New scarcity
FS-15-14c	E (D)	1960	1964 (1966)	1966	New scarcity & earliest date
FS-15-21c	C	1960	1960(1962)	1965 (1964)	New earliest & latest date
FS-15-35c	E (U)	1960	1960		First recorded use
FS-15-42c	D	1960	1960	1966 (1965)	New latest date
FS-20(iii)			1993	1994 (1993)	New latest date
FS-20(iv)					New subtype-box same as FS-20-23\ marks, about 1992
FS-20-5\	D		1972	1974	New type -could be 5p mark with 'p' cut away
FS-20-5½p\	B (C)		1974	1975	New scarcity
FS-20-8\	E (D)		1975		New scarcity
FS-20-½\	E		1977	1979	New type -1977-79 rate period
FS-20-10½2½	E (D)		1979		New scarcity
FS-20-10½3½	D		1978 (1979)	1979	New earliest date
FS-20-10½3½(i)					New subtype - sans serif Nos
FS-20-10½10					New subtype '10' maybe m/s
FS-20-11½\	D		1979 (1980)	1980	New earliest date
FS-20-11½1	E (D)		1980		New scarcity

Type	Scarcity	Issued	First	Last	Notes
FS-20-11½3½	E		1980		New type
FS-20-13½(ii)					New subtype 'F.S.' wide spacing
FS-20-13½1½	C (D)		1980	1981	New scarcity
FS-20-13½3½	C (D)		1980	1981	New scarcity
FS-20-18\	E (D)		1981		New scarcity
FS-20-20	E		1983	1984	New type - replaces FS-20-20½\
FS-20-20(i)	E				New sub-type
FS-20-22\ (i)	D		1987		New subtype
FS-20-22\4	C (B)		1987	1988	New scarcity
FS-20-22\5	D		1985 (1987)	1987	New earliest date
FS-20-22\5(i)					New subtype
FS-20-22\15	E (D)		1985 (1986)	1987(1986)	New scarcity, earliest, latest date
FS-20-22\22	E (D)		1987		New scarcity
FS-20-23\	E		1989		New type
FS-20-23\4	E		1989		New type
FS-20-23\5	E (D)		1988		New scarcity
FS-20-23\9	E (D)		1989		New scarcity
FS-20-23\20	E (D)		1988		New scarcity
FS-20-24\	E		c1990		New type
FS-20-24\5	E		1990		New type
FS-20-24\9	E (D)		1990		New scarcity
FS-20-26\	E (D)		1991		New scarcity
FS-20-26\4	E (D)		1990		New scarcity
FS-20-26\5	E (D)		1991		New scarcity
FS-20-26\26	E		c1990		New type
FS-20-28\	D		1991	1993 (1992)	New latest date
FS-20-28\4	E (D)		1992	1993	New scarcity
FS-20-28\6	E (D)		1992	1993	New scarcity
FS-20-28\10	E (D)		1992 (1993)	1993	New scarcity, earliest date
FS-20-28\15	E		1992		New type
FS-20-28\24	E (D)		1991(1992)	1992	New scarcity, earliest date
FS-20-30\	E (D)		1994 (1995)	1995	New scarcity, earliest date
FS-20-30\30	E (D)		1994		New scarcity
FS-20-36\36	E		2000		New type
FS-21-22\9	E		1984	1985	New type
FS-21-22\15	E (D)		1986		New scarcity
FS-25	E (D)		1987		New scarcity
FS-25-20½	E (D)		1983	1984	New scarcity
FS-26-2\	E		1984		New type - probably FS-26-20½\ with "0½" removed
FS-27-30\	E (D)		1995		New scarcity
E-1-5	E (D)	1906	1907		New scarcity
E-1-10	E (U)	1906	1926		First recorded use
E-2-10	E (D)	1907	1926	1931	New scarcity
E-2-20	D	1907	1928 (1931)	1937 (1931)	New earliest & last dates
E-2-30	E (D)	1907	1931		New scarcity
N-1	D		1937 (1956)	1962	New earliest date
N-2	D		1991	1993	New latest date
NW-1-10	C	1907	1909 (1924)	1938	New earliest date
NW-1-20	D	1907	1926	1938 (1934)	New latest date
NW-1-40	E (U)	1907	1931		First recorded use -incorrectly shown as NW-1-30 in Book

Type	Scarcity	Issued	First	Last	Notes
NW-2	C		1924	1956 (1964)	Corrected latest date
P-1-30	D	1907	1921	1934 (1929)	New latest date
P-2-35	E (D)		1924	1925 (1924)	New scarcity, latest date
SE-1	D		1923 (1924)	1934c	New earliest and latest dates
SE-1-20	D	1907	1926 (1927)	1938 (1931)	New earliest and latest dates
SE-1-40	E (D)	1907	1930		New scarcity
SE-2-30	D	1921	1922 (1925)	1934	New earliest date
SE-3-35	E (D)		1925		New scarcity
SW-1	E (D)		1905		New scarcity
SW-1-5	D	1905	1905 (1906)	1927	New earliest date
SW-2-10\2	E (D)	1905	1905		New scarcity
SW-3-10	C	1907	1908 (1909)	1937 (1931)	New earliest & latest dates
SW-3-15	D	1908	1909	1924 (1912)	New latest date
SW-3-20	C	1907	1921 (1922)	1937	New earliest date
SW-3-30	D (C)	1907	1922	1938	New scarcity
SW-3-40	E (U)	1907	1927		First recorded use
SW-4-20	E (D)		1927	1932	New scarcity & latest dates
SW-4-50	E (D)		1923		New scarcity
SW-7	D		1924	1958 (1955)	New latest date
SW-7(i)	D		1927 (1946)	1964 (1947)	New earliest & latest dates
SW-7-5	E (D)		1935		New scarcity
SW-7-10	C (D)		1927 (1929)	1938	New scarcity & earliest date
SW-7-15	E (D)		1930 (1958)	1958	New scarcity & earliest date
SW-7-20	D		1929 (1930)	1938	New earliest date
SW-7-50	E (D)		1932	1937 (1932)	New scarcity & latest date
W-1-10	C	1907	1910	1938 (1937)	New latest date
W-1-15	E (U)	1910	1928		First recorded use
W-1-20	C	1907	1919	1938 (1937)	New latest date
W-1-30	D	1907	1913 (1914)	1936	New earliest date
W-1-50	E (D)		1917	1935 (1917)	New scarcity & latest date
W-3	D		1988	1991	New type
W-4	E		1992		New type
WC-1-15c	E		1926	1927	New type
WC-1-30c	C (D)		1924	1933	New scarcity
WC-1-35c	E (D)		1924	1925 (1924)	New scarcity & latest date
WC-1-40c	E (D)		1926	1927	New scarcity
D&C-1	D	1888	1889 (1891)	1910	Issue date & new earliest date
L&D-1	B (C)	1906	1906	1939	New scarcity
L&D-1-5	B (C)	1906	1906	1910	New scarcity
L&D-1-10	B (C)	1906	1906	1914	New scarcity
L&D-1-15	C	1906	1906	1913 (1908)	New latest date
L&D-1-20	E (D)	1907	1909	1911	New scarcity
L&D-1-25	D	1906	1906	1913 (1907)	New latest date
L&D-2	C	1907	1907 (1911)	1938 (1937)	New earliest & latest date
L&D-2-10	D (C)	1907	1907	1913	New scarcity
L&D-2-25	E (D)	1907	1907		New scarcity
L&D-2-30	E (D)	1907	1911		New scarcity
L&H-1	C	1895	1895	1911 (1910)	New latest date
L&H-3	D	1910	1911 (1907)	1913	New first & last uses
L&Q-1-5	E (D)	1907	1909		New scarcity

Type	Scarcity	Issued	First	Last	Notes
L&Q-1-10	E (U)	1907	1907	1908	First recorded uses
L&Q-1-25	E (D)	1907	1907		New scarcity
H & K-1	E		1924		First recorded use
SP-1	C (D)	1913	1913 (1914)	1914	New scarcity & earliest date
BAPO-1	U				New type, destroyed 1975
BE-1	E (D)		1924?		New scarcity
BE-1-10	E (D)		1911		New scarcity
BE-1-30	E (D)		1926 (1934)	1947	New scarcity& earliest date
BE-1-40	E (D)		1940		New scarcity
BE-1-50	C (D)		1943 (1944)	1947 (1945)	New scarcity first & last dates
BE-2-10	B		1924 (1925)	1947	New earliest date
BE-2-20	E		1926	1943	New type
BM-1-20	C		1908 (1912)	1934	New earliest date
BM-1-50	E (D)		1922	1925	New scarcity & last date
BM-3-7c	D		1949	1961 (1949)	New latest date
BM-3-40c	E (U)		1952	1957	First recorded uses
BM-4-1d	E (D)		1957		New scarcity
BM-4-5d	E (D)		1949		New scarcity
BM-5-5	E (D)		1951	1956	New scarcity & last date
BM-6	C	1960	1961 (1965)	1970	New earliest date
BM-6-10c	E (U)	1960	1964		First recorded use
BM-6-14c	E (D)	1960	1962 (1966)	1966	New scarcity, earliest date
BM-6-42c	E (U)	1960	1961	1964	First recorded uses
BM-8-25	E (D)		1957		New scarcity
BM-10-20½\	E (D)		1984		New scarcity
BM-10-2\	E (D)		1990		New scarcity
BM-12-22p\4p	E (D)		1987	1988	New scarcity
BM-13-23p\	E (D)		1988	1989	New scarcity
BM-13-23p\ (i)	E (D)		1990		New scarcity
BM-14-25p\	E (D)		1990		New scarcity
BM-15-2p\	E (D)		1991		New scarcity
BM-16-25p\4p	D (C)		1990	1991	New scarcity, latest date
BM-16-25p\9p	E (C)		1990		New scarcity
BM-17-25p\4p	E (D)		1990		New scarcity
BM-17-25p\9p	E (D)		1990		New scarcity
BM-17-26p\4p	E (D)		1991		New scarcity
BM-17-26p\9p	E (D)		1990	1991	New scarcity
BM-17- 26p\51p	E		1990		New type
BM-18-28p\4p	E (D)		1992		New scarcity
BM-19-p\	E (D)		1993		New scarcity
BL-1	E (D)		1939 (1947)	1947	New scarcity & earliest date
BD-0	E		1922	1926	New type
BS-1	C		1905 (1906)	1907	New earliest date
BS-1(i)	B		1908	1927 (1924)	New latest date
BS-1-20	D		1909	1930 (1926)	New latest date
BS-2	E (C)	1909	1925		New scarcity
BS-2-10	B	1909	1909 (1910)	1924	New earliest date
BS-2-20	D	1909	1910 (1912)	1925	New earliest date
BS-3	C		1955	1960 (1959)	New latest date
BS-3-20	D		1926	1933	New latest date

Type	Scarcity	Issued	Issued	Last	Notes
BS-3-30	E (D)		1927 (1932)	1932	New scarcity & earliest date
BS-3-35	E		1924	1925	New type
BS-4-8	E (D)		1947		New scarcity
BS-5	D		1947	1954 (1953)	New latest date
BS-5-10	E		1947		New type
BS-6	D (U)	1960	1960	1964	First confirmed uses -indistinct strikes all in Bristol catchment
BS-6-21c	E (U)	1960	1964		First recorded use
CF-1	D		1913 (1915)	1924 (1915)	New earliest & latest dates
CF-1-5	E (D)		1913		New scarcity
CF-1-10	C (B)		1926	1934	New scarcity
CF-1-20	E (D)		1930	1931	New scarcity
CF-1-30	E (D)		1923	1927	New scarcity
CK-1	E		1956	1959	New type
CK-1-10	C (D)		1909	1939 (1937)	New scarcity & latest date
CK-1-20	E (D)		1935		New scarcity
CK-1-30	E (D)		1935		New scarcity
DR-0	C	1888	1898	1907	New type -some uses were previously listed as DR-1
DR-0-5	E	1888	1893		New type - only use was mailed at Dover Station Office
DR-0-25	E	1888	1893		New type
DR-1	D (B)	1910	1905 (1903)	1934	New scarcity & adjusted earliest date for introduction of DR-0
DR-1-5	E (D)		1909		New scarcity
DR-1-10	C	1908	1908	1925 (1924)	New latest date
DR-1-20	D		1925 (1927)	1936 (1931)	New earliest & latest dates
DR-1-50	D (C)		1922	1927	New scarcity
DR-2	E		1930		New type
DR-2-30	E (D)		1921	1925?	New scarcity
DR-2-35	E (D)		1924	1925	New scarcity & latest date
DR-3-85	E (D)		1924	1925	New scarcity
DR-4-10	B (C)		1924	1935 (1936)	New scarcity & correct last date
DR-4-20	D		1926	1934 (1929)	New latest date
DR-5-35	E		1922		New type
DN-2	B (C)	1888	1889	1907	New scarcity & issue dates
DN-2-5	E (D)	1888	1899	1907 (1902)	New scarcity, issue, last dates
DN-2-10	C	1888	1908	1915	Issue date added
DN-2-25	C (D)	1888	1888 (1892)	1897	New scarcity, issue date added & new earliest date
DN-3	E		1922		New type
DN-3-20	D		1909	1920	New type
DN -3-30	E (D)		1908		New scarcity
EH-2-7c	E (D)		1962		New scarcity
EH-3-7c	E (D)		1966		New scarcity
EH-3-14c	E (U)	1960	1966		First recorded use
EH-3-21c	E (U)	1960	1960	1964	First recorded uses
EH-3-42c	E (U)	1960	1965		First recorded use
FO-0-10 (FO-2-10)	E (D)	1888	1912		Reclassified, new scarcity & issue date added
FO-1-20	E (D)		1915	1921	New scarcity

Type	Scarcity	Issued	Issued	Last	Notes
GW-1	D	1888 (1895)	1888 (1903)	1905	Earlier issue & earliest dates
GW-1-5	C	1888 (1893)	1888	1907	Earlier issue date
GW-1-10	E (D)	1888 (1895)	1914	1915	New scarcity & issue date
GW-1-15	C (D)	1892	1895	1905	New scarcity
GW-1-25	C (D)	1888 (1891)	1888	1904 (1900)	New scarcity, earlier issue date & new latest date
GW-2-10	B	1895	1900	1930 (1923)	Now includes GW-3-10
GW-3	C	1899	1920 (1921)	1958	New earliest date
GW-3-10			Not different enough from GW-2-10		
GW-4-50	E (U)	1907	1912		First recorded use
GW-5-20	E		1926		New type
GW-6-10	B (C)		1924	1948	New scarcity
GW-7	C (D)		1929	1983 (1953)	New scarcity, latest date
GW-7-20	C (D)		1909	1939	New scarcity (includes GW-7-20(i))
GW-7-30	D (C)		1907 (1908)	1939	New scarcity, earliest date
GW-7-35	E (D)		1924	1925	New scarcity
GW-10	C		1950	1961	New type -some uses were previously listed as GW-13
GW-10-7c	E		1949	1949	New type
GW-13	C	1960	1968 (1954)	1987	Adjusted earliest date for introduction of GW-10
GW-13-7c	E (D)	1960	?		New scarcity
GW-13-10c	E (D)	1960	1960		New scarcity
GW-13-14c	E (U)	1960	1960		First recorded use
GW-13-21c	E (D)	1960	1960		New scarcity
GW-15-8\	D		1975	1978	New latest date
GW-15	C		1976	1980 (1979)	New latest date
GW-16	D		1980 (1981)	1984 (1982)	New earliest & latest dates
GW-16(i)					New sub-type
GW-16(ii)					New sub-type
GW-17	E (D)		1981 (1983)	1984 (1983)	New scarcity, earliest & last
GW-17(i)					New sub-type
GW-18	C (B)		1985 (1986)	1988	New scarcity & earliest date
GW-19	D (B)		1987	1988	New scarcity
GW-20	D (B)		1988	1992	New scarcity
GU-1-5	E (D)	1888	1890?	1905	New scarcity & issue dates
GU-1-10	E (U)	1888	1890?	1960s	New scarcity, Issue date added
GU-1-15			Removed, the reported example is GU-1-5 modified in m/s		
GU-1-25	E (U)	1888	1890?	1896	Issue date added & first confirmed use
HW-1-10	E		1911		New type
HW-1-20	E		1912	1920	New type
HW-1-40	E		1911		New type
HU-0 (HU-1)	D	1888	1901	1952 (1928)	Reclassified, issue date added. new earliest & latest date
JE-1	C	1888	1893 (1896)	1920 (1913)	Issue date added & new earliest and latest dates
JE-1-5	D	1888	1888 (1890?)	1905	New issue & first dates
JE-1-10	D	1888	1890?	1933	Issue date added

Type	Scarcity	Issued	Issued	Last	Notes
JE-1-25	D	1888	1890	1952 (1890)	New issue date & last date
JE-2-30	E (U)	1907	1931		New scarcity, first use
JE-2-50	E	1907	1910	1931	New first uses
LS-1-20	E (D)	1907	1927	1936	New scarcity
LS-1-30	E (D)	1907	1927		New scarcity
EGL-1	E	1888	1888		New type
LW-1-20	E		1921		New type
LW-1-30	E		1922		New type
LV-1	B	1888	1889	1926	Issue date added
LV-1-5	B	1888	1895	1908	Issue date added
LV-1-10	B	1888	1902 (1905)	1934	New issue date & first date
LV-1-25	C (D)	1888	1888	1907 (1896)	New scarcity & issue & latest dates
LV-2-25½	C		1893 (1895)	1906 (1905)	New earliest & latest dates
LV-3-15	B		1895 (1896)	1937 (1906)	New earliest & latest dates
LV-4-15	C (B)		1904	1907 (1906)	New scarcity & latest date
LV-4-20	D		1912	1937 (1936)	New latest date
LV-5-30	D	1907	1908 (1909)	1946 (1938)	New earliest & last date
LV-5-50	D	1907	1922 (1936)	1944	New earliest date
LV-6	B		1922	1981 (1972)	New latest date
LV-7-10	C (B)		1931	1947	New scarcity
LV-9	D		1946	1964 (1961)	New latest date
LV-9-20	E (U)		1940		First recorded use
LV-15-20	E		1939		New type
LV-15-35	E		1924		New type
LV-20-9\	E		1970?		New type -no date, rate consistent with 1969-70
LV-21-5\	D		1970 (1971)	1973	New earliest date
LV-23-5½\	D		1974	1975 (1974)	New latest date
LD-1	E	1888	1922	1945	New type
MR-1	D	1888	1904 (1906)	1909	Issue date & new earliest date
MR-1-5	E (D)	1888	1888 (1907)	1908	Scarcity, issue & earliest date
MR-1-10	D (C)	1888	1906	1915 (1913)	New scarcity, issue, last dates
MR-1-25	E (D)	1888	1889?	1896	New scarcity, issue date added
MR-3-20	C	1909	1910 (1926)	1946	New earliest date
MR-3-40	D	1909	1928 (1937)	1942	New earliest date
MR-3-50	D		1922 (1935)	1943	New earliest date
MR-3-100	E (D)		1922		New scarcity
MR-4-16	E		1947		New type
MR-4-24	E		1947		New type
MR-5	E (D)		1965 (1970)	1970	New scarcity & earliest date
MR-7-7c	E (U)	1960	1961	1964	First recorded uses
MR-7-10c	E (U)	1960	1963	1981	First recorded uses
MR-7-21c	D	1960	1961	1983 (1966)	New latest date
MR-9-24	E		1959		New type
MR-9-42c	E (D)		1961	1962	New scarcity
MR-10-9	E (U)	1967	1967		First use
MR-15	C (D)		1975	1983 (1982)	New scarcity & latest date
MR-15-5\	D		1973	1975 (1973)	New latest date
MR-16	D		1978 (1981)	1981	New earliest date

Type	Scarcity	Issued	Issued	Last	Notes
MR-17	D		1983	1994	New latest date
MR-18	B		1984	1994 (1993)	New latest date
MR-18(i)	D		1993	1994	New subtype
MR-19-23\4	E		1989		New type
MR-19-24\4	E (D)		1990		New scarcity
MR-19-24\14	E (D)		1990		New scarcity
MR-19-26\	E (D)		1990	1991	New scarcity
MR-20	E (D)		1991	1992	New scarcity
MR-20-24\6	E		1991		New type
MR-20-26\5	E		1991		New type
MR-20-28\	E (D)		1991		New scarcity
MR-21-30	E (D)		1995		New scarcity
MR-22-30\30	E (D)		1996		New scarcity
MR-23-24\4	E		1990		New type
MR-23-26\4	E		1991		New type
MR-23-26\5	E		1991		New type
NT-0 (NT-1)	D	1888	1898 (1922)	1950	Reclassified, Issue date new first
NT-0-5	E	1888	1905		New type
NT-1-10	E (D)	1907	1908	1914	New scarcity & latest date
NT-1-30	E (D)		1922	1939	New scarcity & latest date
NT-1-40	E (D)		1934		New scarcity
NT-2-20	D		1926	1933 (1930)	New latest date
NT-2-35	E		1924		New type
NT-2-50	E		1937		New type
NT-3-20	D		1936	1940 (1938)	New latest date
NG-1	D		1927	1948 (1947)	New latest date
OR-1	E		1952		New type
PE-0	D		1923	1933	New type
PE-2	E (D)		1988		New scarcity
PY-1	C	1888	1906	1977	Issue date added
PY-1-10	C	1888	1909	1936	Issue date added
PY-2-20	E (D)	1907	1930 (1935)	1935	New scarcity & earliest date
PY-2-30	E (D)	1907	1922 (1929)	1929	New scarcity & earliest date
PT-1	E (D)		1949		New scarcity
RG-1	B	1961	1962 (1963)	1987	New earliest date
RG-2-9\	D		1970 (1971)	1971	New earliest date
RG-4	E (D)		1982	1983	New scarcity
RG-5	B (C)		1982	1999 (1997)	New scarcity & latest date
RG-6	D		1984	1986	New type
SF-1	C (B)	1921	1923	1936	New scarcity
SF-2	D		1949 (1960)	1969	New earliest date
SF-3	C (D)		1969	1981	New scarcity
SF-4(i)					New larger sub-type
SF-5-5p	E (D)		1988	1996	New scarcity & latest date
SF-6	E (D)		1990		New scarcity
SF-7	E		1999		New type
SO-1	C	1888	1903	1972	Issue date added
SO-1-10	D (C)	1888	1908	1914	New scarcity, issue date added
SO-1-25	U	1888			Issue date added

Type	Scarcity	Issued	Issued	Last	Notes
SO-2	D (C)		1909 (1912)	1954	New scarcity & earliest date
SO-2-5	E (D)		1905		New scarcity
SO-2-20	E (D)		1932 (1938)	1938	New scarcity & earliest date
SO-2-21	D		1959	1963 (1961)	New latest date
SO-3	D (C)		1951	1958	New scarcity
SO-3-20	E (D)		1924		New scarcity
SO-3-30	E		1949?		New type -approx date from rate
SO-4	C (D)		1933	1956 (1949)	New scarcity & latest date
SO-4-10	C (B)		1929 (1930)	1935	New scarcity & earliest date
SO-4-20	E		1932	1937	New type
SO-4-30	E (D)		1934	1937	New scarcity & latest date
SO-6-1d	E (U)		1952		First recorded use
SO-7	B	1958	1958	1977 (1967)	New latest date
SO-7-21	D (C)	1958	1959	1964 (1962)	New scarcity & latest date
SO-7-24	E (D)	1959	1959	1980	New scarcity
SO-9	E (D)		1961?	1975 (1967)	New scarcity & latest date
SO-9-10c	D	1962	1962	1964 (1963)	New latest date
SO-9-21c	D (C)	1962	1962	1965	New scarcity
SO-9-42c	E (D)	1962	1962		New scarcity
SO-10	E (D)		1962		New scarcity
SO-15	D (C)		1968	1980 (1979)	New scarcity & latest date
SS-1-20	E		1920		New type
WF-3			c1993		New type- for internal mail