

UK Taxe Marks for International Mail
1875-2000
Usage and Listing

By
Ken Snelson

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Published by: Ken Snelson
 1000 King Street West #205
 Toronto, Ontario
 Canada M6K 3N1

Obtainable from: Ken Snelson
 (address above)

 or

 Max Whitlock
 215 High Street
 Marske By The Sea
 Redcar
 UK TS11 7LN

Cover Illustration

Mailed in Batley Yorkshire on June 5, 1936 1d underpaid on the 2½d UPU rate to France. It was taxed in Leeds where the 1d deficiency was doubled to 2d and converted to 20 gold centimes indicated by one of two known uses of the Leeds L-1-20 tax mark. In France 20 gold centimes was converted to 1 franc 20 centimes which was collected by a 1 franc recouvrements label and 20 centimes in postage due stamps.

Foreword and Acknowledgments

The subject of this book is the tax marks of the United Kingdom (UK). These were applied on underpaid international mail to indicate that postage due should be collected from the addressee as required by the Universal Postal Union (UPU) and its predecessor the General Postal Union (GPU). The period covered is from the formation of the GPU in 1875 until the practice was discontinued in the late 1990s. It is based on my own collection plus contributions from many other collectors from around the world who have recorded the use of these marks.

Starting in the late 1970s I expanded from collecting Great Britain stamps to postal markings. I soon found that I had acquired a number of unrecorded UK tax marks. There are comprehensive books on paquebot markings, squared circle postmarks, machine and slogan cancellations etc. The tax marks of some other countries have been studied. For example Collyer and Peck have published books on the tax marks of Australia and Sören Andersson and the Swedish Postal History Society maintain a list of Swedish tax marks on their web site. However, the previous articles on UK tax marks (see Bibliography) were far from comprehensive. As far as I have been able to determine there has been no thorough study of UK tax marks. This book attempts to fill this gap.

Initially I sent my findings to James A. Mackay who published them in his *Postal History Annuals* in the 1980s. About that time I began to list the tax marks and their dates of use. In 1990 I started to publish articles on UK tax marks in the *British Postmark Society Quarterly Bulletin* (BPSQB). I always asked for contributions from others and distributed the current version of the list to those who responded. In 1997 the Postage Due Mail Study Group was formed and I have continued to publish the results of my findings on UK tax marks and their use.

Over the years I have received information and encouragement from too many philatelists to give detailed acknowledgements of their contributions. However, I must mention the late Ed Leahy and Michael Furfie. I received encouragement and assistance from Ed Leahy who attempted the Herculean task of listing the tax marks of the world. At the time I made his acquaintance I was pleased to discover that I was not the only collector of tax marks. Michael Furfie has contributed to this work in many ways. He has searched the Post Office Archives for the issue dates of the tax marks, the rules for Offices of Exchange, the rates from other countries to the UK etc. His books on *British Postage Due Mail* and *British Civilian Postage Rates of the 20th Century* have been important references. In addition as the editor of the *Postage Due Mail Study Group Journal* (PDMSGJ) from 1997 to 2004 he has fostered the interest in postage due mail in general including tax marks.

Some of the information in this book has been previously published in various pieces in the BPSQB and the PDMSGJ. This book assembles all that information and additional material into a comprehensive discussion of the use of UK tax marks.

I hope this book will be of interest to many philatelists and postal historians in addition to collectors of UK postage due mail. Those who collect the postal markings of a particular town or county may find a listing of the marks for their particular area. Collectors of other countries may find the information on UPU regulations useful in understanding international postage due covers in general and in particular those originating in the UK.

Throughout the book statements such as “only two known” and “not yet reported used” are applicable as of January 1, 2007. However, the publication of this book is not the end of the study of these marks and some of these statements will become out of date. There will be reports of the usage of marks which are known to have been issued but have not yet been reported used. The range of dates of use will be extended and some as yet unknown marks will be found. I will continue to update the listing as new information becomes available and I would welcome photocopies of covers that add to the listing. Please send them to:

Ken Snelson
1000 King Street West #205
Toronto, Ontario, Canada M6K 3N1

Acknowledgments

I want to acknowledge the assistance of the Postage Due Mail Study Group in the publishing of this book. In particular John Rawlins has been a guide through the whole process and has managed the UK finances, Max Whitlock has taken on most of the work for distribution in the UK and Michael Furfie has been a diligent proof reader. The British Philatelic Trust has made a grant to cover part of the publishing costs. Without the contribution from the Trust the price of this volume would have been considerably more. The British Postmark Society has given assistance and encouragement and helped to publicize this book. The Great Britain Philatelic Society distributed the advance publicity for this book with its Journal.

In addition I want to acknowledge the following individual collectors who have contributed. These contributions have been spread over about 20 years. I may have missed some. If so, I apologize.

David Allison, Hugh Amooore, Sören Andersson, George Arfken, Patrick Awcock, Derek Ballard, Bill Bartlett, Robert H. Bartlett, Dr. P. M. G. Bavin, John Beard, Ole Constantine, V. Brian Crookes, Paul Davey, Bernard Doherty, Dr. Mark Doughty, Ray Downing, Peter A. Forrestier Smith, Patrick Frost, Michael Furfie, Michael Goodman, Michael Gould, Tom Green, Tim Hadley, Roger Hosking, Alan Howard, Rowland Jacques, Ed Leahy, Michael H. Lockton, Roy Maltson, Graham Mark, Gerald Marriner, Joe McCully, John Moy, Malcolm Murphy, Bob Murton, John Newcomb, Stanley Newman, Jean Pierre Noirot, Peter O’Keefe, Colin Peachey, Richard Peck, Bill Pipe, Vojtech Rais, John Rawlins, Paul Rayner, John Sacher, Michael Sanig, Eric Smith, Martin Stempien, Tim Stephens, Charles J. Verge, Martin Walker, Ron Wedgerfield, David M. Williams, Peter Williams, Harold Wilson.

Ken Snelson
Toronto
August 2007

How to Use this Book

The book is divided into three inter-related parts to cover different aspects of UK tax marks.

The chapters of Part A provide a chronological discussion of the rules for taxing mail, the practices of the UK Post Office in taxing mail and the development of UK tax marks. This part uses 70% full size colour reproductions of covers to illustrate the marks and their usage. Some of the illustrations have had the relevant marks strengthened or have been cleaned to make the illustrations clearer. Part A should give a reader a good understanding of how UK mail was taxed from the formation of the Postal Union until taxing ceased in the late 1990s. Part A refers to the tax marks according to the listing and numbering system from Part B. To understand the numbering system it is necessary to refer to Part B.

Part B is the listing of all UK tax marks that have been identified to the end of 2006. It starts with introductory matter covering the scope of the listing, the numbering system and the meaning of scarcity ratings. To assist in identifying the office of use of tax marks with telegraphic codes, office numbers or other identifiers, this introductory material includes Table B-1 (Page 95), which shows the correlation between offices of use and identifiers.

The bulk of Part B is the listing, which has full size illustrations of each mark, the earliest and latest dates of use and the date of issue, where known. Marks which include identifiers are listed by office of use. Anonymous marks are classified by the shape of the frame: circular, rectangular etc. Scarcity ratings are included based on the number of examples seen and the author's judgement. A reader trying to determine where a tax mark was used, whether it is scarce and whether its use is within the known range of dates should refer to Part B.

Part C contains other materials to support Parts A and B. Part C includes tables summarizing British postage rates from 1875 to 1999. An understanding of postage rates is fundamental to explaining the treatment of postage due mail. This section also includes tables showing the amounts of tax in centimes or Sterling that would have been marked for a variety of different reasons for underpayment. For the period after decimalization, Table C-4 gives the denominators that should be used in tax fractions and the numerators for some deficiencies. Taken together, the material in the tables should allow a person with an understanding of the taxing rules to determine the correct taxing for most circumstances.

Part C also contains the Bibliography which lists official documents, books and articles that are relevant to this book. Parts A and B include references to publications in the footnotes. If the item referred to is not in the Bibliography the reference includes the full information. If the reference is to a publication in the Bibliography the footnote has an abbreviated title in **bold** type that is sufficient to identify the item in the Bibliography where the full publication information can be found.

The last section of Part C is the Index to Parts A and B.

Abbreviations

A	Anna (Indian currency)
BPS	British Postmark Society
BPSQB	British Postmark Society Quarterly Bulletin
b/s	Backstamp
CP	Cross Post
ctms	Centimes (French or UPU currency depending on context)
def	Deficiency (in pre-payment)
DO	District Office (in London)
EEC	European Economic Community
F	First (in Part B the first year of reported usage)
fr	Franc
FRPSL	Fellow of the Royal Philatelic Society London
FB	Foreign Branch (alternate name for London FS)
FS	Foreign Section (in London)
F&CP	France and Colonies Philatelist
g. ctms	UPU gold centimes
GPO	General Post Office in London
GPU	General Postal Union
HMSO	His/Her Majesty's Stationery Office
I	Issued (in Part B the year of issue)
L	Last (in Part B the last year of reported usage)
LP	London Philatelist
m/s	Manuscript
Mks	Marks (German currency)
oz	Ounce
P	Pie (Indian currency)
PDMSG	Postage Due Mail Study Group
PDMSGJ	Postage Due Mail Study Group Journal
pf	Pfennig (German currency)
PHJ	Postal History Journal
PO	Post Office
RMSP	Royal Mail Steam Packet
SC	Stamp Collecting (Journal) or Sorting Carriage depending on context
TPO	Travelling Post Office
UK	United Kingdom
UP	L'Union Postale (the journal of the UPU)
UPU	Universal Postal Union
US	United States
USA	United States of America

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Part A

Chapter 1

General Postal Union Period: 1875-79

Prior to 1875 - The Need for Rationalization of International Mail

In 1840 postal reforms were introduced in Britain that revolutionized the mail system within the United Kingdom. The primary purpose of the post changed from collecting revenue for the government to providing an efficient, cost effective service to encourage trade, literacy and personal communication. Postal service had been a privilege of the rich and well connected. The service was free, if you knew the right people to give you a Free Frank, or very expensive if you did not. Most people could not afford to indulge in correspondence outside the penny posts available within many towns.

The reforms proposed by Rowland Hill and others aimed to simplify the system and reduce the amount of labour required to handle each letter. Prepayment reduced the time-consuming task of finding the addressee at home and collecting payment. Postage stamps and postal stationery provided convenient methods of prepayment. Uniform rates reduced the effort required to determine the correct rate for each letter and charge it accordingly. With uniform rates, the sender knew the rate without needing to talk to a postal clerk and could stamp it correctly. Later correspondents could put their prepaid letters into letter boxes at many locations on public streets. Lower rates would eventually lead to increased volumes to restore the lost revenue, but not as soon as Hill predicted.

Over the next decade, these reforms were copied in many countries in their internal mails. However, comparable reforms were not made in international mails until the formation of the General Postal Union in 1875.

Prior to 1875 rates and regulations were set by bilateral agreements among the major post offices. The sending, receiving and any intermediate postal jurisdictions all had to be paid the correct fee for their part in handling the letter. Different countries used different weight steps for their rates. The result was a large number of different rates, even to the same destination, according to the weight and the route to be taken. E. Keith Parker illustrates the complexity in his articles on International Postage Due.¹ It is hard to imagine the amount of work that was required to individually account for each letter so that each post office in the chain could be paid its correct rate. The study of rates has been a major activity of postal historians and many books have been written to document the information.²

Attempts were made to reduce the high cost of international mail and rates were reduced by changes to the bilateral agreements. An early attempt to ease the problems on a multilateral basis was made by the United States on the initiative of the Postmaster General, Montgomery Blair. The result was the Paris Conference of 1863 which resulted in a number of general principles to guide postal administrations in negotiating bilateral agreements.

In the late 1860s the German postal administration, on the suggestion of Heinrich von Stephan, the director of posts for the North German Confederation, proposed a conference to negotiate a

¹ **Parker SC Dec 29, 1977** Page 1571.

² Rate studies for British mails in the Bibliography include **Moubray, Tabcart and Furfie Rates**

binding postal treaty. International events such as the Franco-Prussian war caused the conference to be delayed until the Postal Congress in Berne in 1874. The result was the General Postal Union which came into effect for many nations including most European nations in 1875. For international mail this was the radical cutting of the Gordian Knot, comparable to the reforms of 1840 for internal mail. Like the 1840 reforms it eliminated unnecessary bureaucracy, led to uniform low rates, provided increased access to international mail service and encouraged trade and personal correspondence.³

The General Postal Union – July 1, 1875

The Treaty and Detailed Regulations for the General Postal Union came into effect on July 1, 1875 for the original members in Europe, Turkey, Egypt and the United States. France delayed joining until January 1, 1876.

The new system allowed most accounting for individual letters to be discontinued. Rates were set at a uniform level. For prepaid letters the sending post office kept the full postage paid. For unpaid letters the rate was twice the prepaid rate and the receiving country kept the full postage collected. Provision was made for countries carrying letters in transit to be paid by the aggregate weight of the letters they carried. Assuming approximately the same amount of mail went from country A to B as was sent in the opposite direction from B to A, this gave an equitable distribution of revenues with little accounting and transfer of funds. Some exceptions were made to these principles and countries had flexibility to set rates within a defined band above or below the uniform rate. Additional charges could be made for long sea routes. Over time these exceptions were gradually reduced or eliminated.

The GPU adopted the Franc of the Latin Monetary Union as its currency. A number of European nations including France, Belgium, Switzerland, Italy, Spain and Greece maintained their currencies at par with the French Franc based on a common gold standard. This currency was used for the settlement of accounts between postal administrations, the definition of the agreed uniform rates and also for the calculation of postage due amounts.

In addition to the rules for paid and unpaid mail, it was necessary to have a system to deal with partly paid mail. This system enabled postal clerks in the receiving country to calculate the charge to the addressee without requiring a detailed knowledge of the postal rates and exchange rates of every country of origin.

The GPU System for Underpaid Mail

The system for underpaid mail was defined in the Articles of the GPU Treaty and the Detailed Regulations.⁴ There is no single section to examine. Different parts of the system are found in a number of different areas. The regulations required that:

Unpaid or insufficiently paid correspondence shall, in addition, be impressed with the stamp "T" (tax to be paid), the application of which shall devolve upon the office of the country of origin. (Regulation III 2.)

This is the origin of the GPU/UPU requirement for tax marks including the letter 'T'. The British Post Office's response to this requirement is the subject of this book.

³ For more information on the circumstances leading to the formation of the GPU see **Codding** Chapter 1.

⁴ The English text was taken from HMSO translations of the **GPU Treaty** and **GPU Regulations**.

The number of rates had to be indicated on underpaid mail:

Indication of the Number of Rates

1. *When a letter or other postal packet shall be liable, by reason of its weight, to more than a single rate of postage, the despatching office shall indicate in the upper left hand corner of the address, in ordinary figures, the number of rates paid, or to be paid.*
2. *This regulation shall not be obligatory in the case of correspondence addressed to a country of the Union fully prepaid. (Regulation IV.)*

This requirement was kept by the Universal Postal Union and by the 1890s the British Post Office and several other offices had tax marks that included a '2' for a double rate letter.

The rule for the amount to be charged for an unpaid letter was simple:

The charge on unpaid letters shall be double the rate levied in the country of destination on prepaid letters. (part of Treaty Article III.)

An unpaid single rate letter was charged twice the prepaid single rate and an unpaid double rate letter was charged four times the prepaid single rate etc.

The rules for partly paid letters were more complex. The Treaty included:

ARTICLE VI

Prepayment of postage on every description of article can be effected only by means of postage stamps or stamped envelopes valid in the country of origin.

Newspapers and other printed papers unpaid or insufficiently paid shall not be forwarded. Other articles when unpaid or insufficiently paid shall be charged as unpaid letters, after deducting the value of the stamped envelopes or postage stamps (if any) employed.

More detail was included in the Regulations:

Insufficient Prepayment.

1. *When an article shall be insufficiently prepaid by means of postage stamps, the despatching office shall indicate in figures, in black ink, placed by the side of the postage stamps, their total value. That value shall be expressed in francs and centimes.*
2. *In case postage stamps may be used which are not of any value in the country of origin, no account shall be taken of them. This fact shall be indicated by the figure "0" placed by the side of the postage stamps.*
3. *The office of the country of destination shall charge the insufficiently paid articles with the amount of the deficient postage, calculated at the rate of an unpaid letter of the same weight. In case of need, fractions may be raised to the monetary unit of charge in force in the country of destination. (Regulation V)*

To implement these requirements the sending office would mark the number of rates and the value of the valid postage stamps in centimes of the Latin Monetary Union. The receiving office would calculate the amount due if the letter was totally unpaid. It then converted the value of the prepaid stamps into its own currency and deducted that value from the amount due if unpaid. The resulting amount was charged to the addressee as postage due. The postal clerk in each country

needed to know the postal rates in his country and the conversion rate between his country's currency and the franc of the Latin Monetary Union.

There were also rules for the treatment of mail that became underpaid because of redirection:

ARTICLE VII

No additional postage shall be charged for the retransmission of postal articles within the interior of the Union.

But in case an article which has only passed through the inland service of one of the countries of the Union should, by being redirected, enter into the inland service of another country of the Union, the Post Office of the country of destination shall add its inland rate.

This rule is significantly different to the later UPU rules where mail becoming underpaid through redirection was charged a single deficiency on the foreign rate. The rule does not say whether the amount to be added is the inland rate for a paid or unpaid letter but the few examples reported are consistent with it being the paid rate.

The British Post Office Application of the GPU System for Underpaid Mail

Figure 1-1 illustrates the application of the GPU rules as they applied to incoming mail. This cover was a double rate letter posted in Madeira paid at the single rate. Madeira and the Azores had joined the GPU along with mainland Portugal on July 1, 1875. There is a clear manuscript '2' beside the stamp to indicate double rate as required by Regulation IV (1). Also beside the stamp is '25' in manuscript, indicating that the 50 Reis stamp was equivalent to 25 centimes of the Latin Monetary Union, as required by Regulation V(1). In England the rate for an unpaid double rate letter would have been 10d. The equivalent of 25 ctms, the value of the stamps, was 2½d. Therefore, in accordance with Article VI, the net amount due was 7½d as indicated in manuscript. Note that in this case the due amount is three times the deficiency. The notion of double deficiency postage due was not introduced until the UPU came into existence.

Jane and Michael Moubray in their book on British rates have a different interpretation of the GPU regulations.⁵ After accurately quoting the GPU regulations they say "The last regulation was translated as 'Deficiency plus the postage rate'." In the case of Figure 1-1 this would produce the same result. The deficiency is 2½d and the postage rate for a prepaid double rate letter in the UK was 5d, leading to a total charge of 7½d.

Under the GPU rules, some postage due amounts were common enough to justify the issue of new due marks. Mail from the USA would sometimes be paid at the internal 3¢ rate rather than the 5¢ GPU rate. In this case the amount due in the UK is 3½d, the 5d single unpaid GPU letter rate less 1½d, the Sterling equivalent of 3¢. Figure 1-2 shows a cover with a 3½d mark issued to Liverpool in 1875. Patrick Frost shows additional examples of the treatment of underpaid mail from the USA under GPU rules in a PDMSG article.⁶

⁵ Moubray Page 303.

⁶ Frost PDMSGJ Dec 1999

<p>Figure 1-1: Jul 4, 1877 Madeira: Double rate letter paid at 50 Reis (25 cts) single rate, Circular tax mark, ‘2’ m/s indicates double rate ‘25’ m/s indicates 25 cts paid.</p> <p>In UK: Double unpaid rate 10d 25 cts credit for stamps $\frac{2}{2}d$ Net charge (m/s) ‘7½’</p>	
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	<p>Figure 1-2: Dec 10, 1878 New York (on back) 2¢ short on 5¢ GPU rate, ‘Opera glass’ tax mark indicated that 15 cts (3¢) had been paid.</p> <p>In Liverpool: Unpaid letter single rate 5d 15 cts credit for stamps $\frac{1}{2}d$ Net charge $\frac{3}{2}d$.</p>
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In this case ‘deficiency plus the postage rate’ also gives the same result as ‘unpaid rate less postage paid’. The Sterling equivalent of the 2¢ deficiency is 1d plus the prepaid single GPU rate of $2\frac{1}{2}d$ leads to a charge of $3\frac{1}{2}d$. However, as discussed below with reference to Figure 1-6, there are cases where the two formulations give different results.

There were many countries that did not join the GPU on July 1, 1875. The GPU rules did not apply to mail between one Union country and a country that was not part of the Union.⁷ This category of mail continued to be handled under bilateral arrangements between the Union and non-Union country.

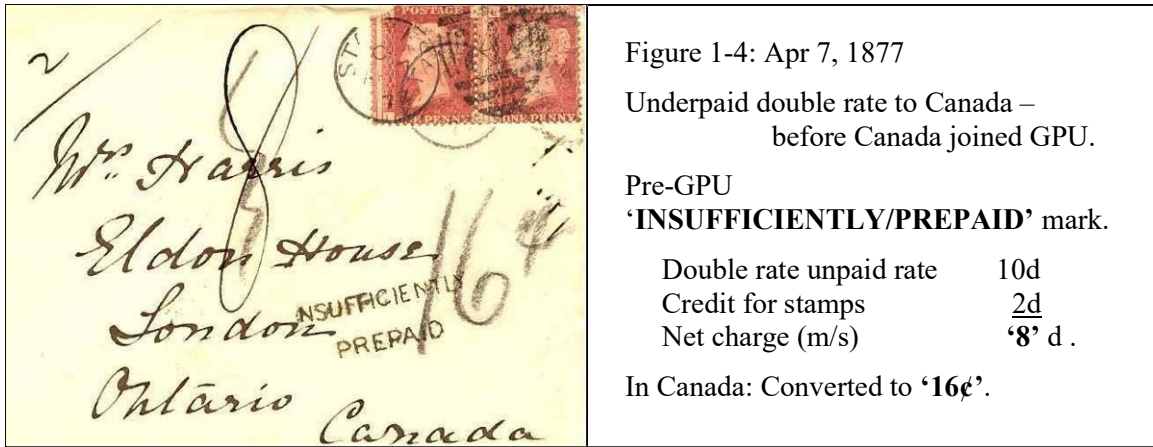
	<p>Figure 1-3: Oct 12, 1875 to France – pre-GPU rules, Pre-GPU ‘INSUFFICIENTLY/PREPAID’ mark, 3d short on 6d double rate plus 6d fine, Total amount due of 9d, converted to 9 decimes.</p>
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France did not join the Union until January 1, 1876. Figure 1-3 shows an underpaid cover to France prior to this date. The pre-GPU rate to France was 3d per $\frac{1}{3}$ oz. For underpaid mail the charge was the deficiency plus 3d per $\frac{1}{3}$ oz.⁸ This is equivalent to the ‘deficiency plus the postage rate’ formula. This rate continued until France joined the Union.⁹ For this double rate letter paid at the single rate the charge becomes 9 decimes which is equivalent to 9d.

⁷ Chapter 2 discusses the GPU rules for mail transiting more than one GPU country.

⁸ Tabart Pages 173-4

⁹ Tabart Page 177



Colonies and dominions of the European nations were not invited to the 1874 Berne Conference; instead they were represented by their parent country. There were concerns about voting rights and the costs of long sea transits. As a result most colonies and dominions were not founding members of the GPU. Canada did not join the GPU until July 1, 1878.¹⁰ However, the British Post Office reduced the rate to Canada to the GPU rate of 2½d prepaid, 5d unpaid on October 1, 1875. On the same date the Canadian Post Office reduced its rate to the UK to 5¢, equivalent to 2½d. The British Treasury Warrant also said “If partly prepaid, the amount prepaid to be allowed to count. e.g. a letter under ½ oz if prepaid 1d would be liable to 5d less 1d from the recipient.”¹¹ Although the rules were the same as GPU rules, the British Post Office continued to use the old ‘INSUFFICIENTLY/PREPAID’ marks rather than the ‘T’ marks required by the GPU.

Figure 1-4 shows an example of this usage where a double rate letter prepaid only 2d results in a charge of 16¢ in Canada.

To comply with GPU regulations, the British Post Office had to issue marks including the letter ‘T’ for use on outgoing underpaid mail to GPU countries. Prior to the start of the GPU, two tax marks are shown in the Impression Books as being issued on June 10 and 12, 1875 (Fig. 1-5).¹²

The circular mark in Figure 1-5 (Type C-1) has not been seen used by the author although Mackay reports that it was used at several offices in the late 19th century.¹³

The unframed ‘T’ mark became the standard tax mark (Type T-1) until the late 1880s. There are a wide variety of different sizes and proportions of these marks. Similar marks were also issued to many colonial offices.

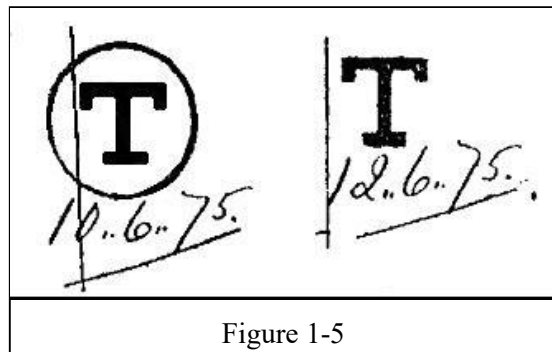


Figure 1-5

¹⁰ Officially Canada joined the GPU on July 1, 1878. However, the more “significant date is August 1, 1878, the date on which Canada adhered to the postal union rates and regulations.” Arfken, George B., *Canada and the Universal Postal Union* (Unitrade Press 1992) Pages 15-21

¹¹ **Tabcart** Page 61.

¹² Information from **Stempien F&CP Jan 1982** Page 6.

¹³ **Mackay Surcharged Mail** Page 114 & Plate LXI.

Figure 1-6: Aug 30, 1876,
Double rate to Italy paid at single rate.

In UK: Type T-1 tax mark,
‘25’ m/s indicates 25 ctms (2½d) paid
‘2’ m/s indicates double rate.

In Italy: GPU rate 30 centesimi paid,
60 centesimi unpaid.

Double unpaid rate	120 centesimi
Credit for UK stamps	<u>25 centesimi</u>
Net due	95 centesimi.

Figure 1-6 shows an 1876 usage of the T-1 tax mark on a double rate letter to Italy paid at the single rate. The rating of this cover shows a case where the ‘unpaid rate less postage paid’ gives different results to the ‘deficiency plus the postage rate’ calculation. Although the standard GPU prepaid rate was 25 ctms, the Treaty allowed a range from 20 ctms to 32 ctms.¹⁴ Italy made use of this provision and maintained a GPU rate of 30 centesimi (equivalent to 30 ctms) from the start of the GPU until the UPU regulations came into force on April 1, 1879.¹⁵ The ‘unpaid rate less postage paid’ formula results in a charge of 95 centesimi as explained in the caption to the figure. The deficiency in the UK was 2½d, equivalent to 25 centesimi, while the prepaid rate in Italy for a double rate letter was 60 centesimi. The ‘deficiency plus the postage rate’ formulation only results in a charge of 85 centesimi.

Figure 1-7 shows a usage of the T-1 tax mark to France. When France joined the GPU on January 1, 1876 it also set its GPU rate to European countries at 30 ctms. This was reduced to the standard 25 ctms on May 1, 1878. The ‘SHORT PAID’ mark may have been applied by Monroe & Co in Paris, who probably operated a mail forwarding service for Americans in Europe.

Figure 1-7: In UK Aug 18, 1878:
½d short on 2½d single GPU rate,
T-1 mark, ‘20’ ctms m/s - 2d paid.

In France: GPU rate from May 1, 1878
25 ctms paid, 50 ctms unpaid,

Unpaid rate	50 ctms
Credit for UK stamps	<u>20 ctms</u>
Net due	30 ctms

or ‘3’ decimes due.

¹⁴ GPU Treaty Article III

¹⁵ The Postal Tariffs of the Italian Area 1850-1985, Italy & Colonies Study Circle Page 10

<p>Figure 1-8: In Liverpool Apr 22, 1878: 2½d short on 5d double GPU rate, Type O-2-25 tax mark indicates 25 ctms (2½d) paid.</p> <p>In New York::</p> <table border="0"> <tr> <td>Double rate unpaid letter</td> <td>20¢</td> </tr> <tr> <td>25 ctms credit for stamp</td> <td><u>5¢</u></td> </tr> <tr> <td>Net due amount</td> <td>15¢.</td> </tr> </table>	Double rate unpaid letter	20¢	25 ctms credit for stamp	<u>5¢</u>	Net due amount	15¢.	
Double rate unpaid letter	20¢						
25 ctms credit for stamp	<u>5¢</u>						
Net due amount	15¢.						

Some tax marks came into use in Britain during the GPU period that are distinctly different to the standard T-1 marks. Two ‘opera glass’ tax marks were issued to Liverpool on November 1, 1877 with values of 10 and 25 centimes (Types O-2-10 & O-2-25). Figure 1-8 shows a scarce usage of the O-2-25 mark during the GPU period for which it was issued. In this case the due calculation results in a charge of 15¢ in the USA, equivalent to three times the deficiency.

	<p>Figure 1-9: In Scotland Mar 19, 1879: 2½d short on 5d double GPU rate, Type T-2 tax mark. ‘2’ m/s for double rate ‘25’ m/s for 25 ctms (2½d) paid.</p> <p>In Canada:</p> <table border="0"> <tr> <td>Double rate unpaid letter</td> <td>20¢</td> </tr> <tr> <td>25 ctms credit for stamp</td> <td><u>5¢</u></td> </tr> <tr> <td>Net due amount</td> <td>15¢</td> </tr> </table>	Double rate unpaid letter	20¢	25 ctms credit for stamp	<u>5¢</u>	Net due amount	15¢
Double rate unpaid letter	20¢						
25 ctms credit for stamp	<u>5¢</u>						
Net due amount	15¢						

Another distinctly different tax mark used in the GPU period is Type T-2 without serifs to the ‘T’. The only usages of this mark in this time period originate in Scotland suggesting that the mark may have been used at a Scottish office such as Glasgow. Figure 1-9 shows the use of this mark to Canada after Canada joined the GPU on July 1, 1878. Like the cover to the USA in Figure 1-8, this is double rate paid at the single rate, leading to 15¢ due from the addressee. Since the UPU regulations came into force on April 1, 1879, the GPU regulations only applied to mail to Canada for 9 months.

There were still many countries that did not belong to the GPU. The Treaty and Regulations contained provisions for mail originating outside the Union, which are discussed in Chapter 2.

The GPU arrangements made substantial simplifications to the accounting and handling of international mail. However, there were a number of areas where improvement was

considered desirable. Another Congress was held in Paris in 1878 where some of the rules were rewritten and the name was changed to the Universal Postal Union. These changes came into effect on April 1, 1879. The UPU rules are discussed in Chapter 3.

Chapter 2 Mail From Outside the Union

GPU (UPU) Rules for Underpaid Mail from Outside the Union

Chapter 1 discusses the GPU rules for the uniform treatment of unpaid and underpaid mail from one Union country to another. The Union did not need to make rules for mail exchanged directly between a Union and non-Union country. The treatment of this mail did not concern the Union as a whole because this mail could continue to be handled according to agreements between the Union and non-Union jurisdictions. However, when the interchange of mail with a non-Union country involved more than one Union country, the Union as a whole had an interest. The rules for exchange of mails between Union members and transit across Union territories were affected. This is clear from the Treaty:

ARTICLE II

*The stipulations of this Treaty shall extend to letters, postcards, books, newspapers, and other printed papers, patterns of merchandize, and legal and commercial documents originating in one of the countries of the Union and intended for another of those countries. **They shall also apply to the exchange by post of the articles above mentioned between the countries of the Union and countries foreign to the Union whenever such exchange takes place over the territory of two at least of the contracting parties.** (Emphasis added)*

A full discussion of the GPU regulations for underpaid mail from outside the Union crossing the territory of more than one Union member is contained in three series of articles by Martin F. Stempien Jr. in the *France and Colonies Philatelist*, the *Postal History Journal* and the *Postage Due Mail Study Group Journal*.¹⁶ These articles are with particular reference to mail to France but many examples include British tax marks for mail entering the Union in the UK and the principles apply to all GPU countries.

Union countries with postal relations with non-Union countries were required to make those services available to other Union members.

Regulation XIV

Correspondence with Foreign Countries

1. *The Offices of the Union which have regular relations established with countries situated beyond the Union shall admit all the other Offices to take advantage of those relations for the exchange of their correspondence, on payment of the charges due for the conveyance beyond the limits of the Union.*
2. *They shall, consequently, furnish the Offices interested with a table similar to the specimen C. appended to the present Regulations, which shall indicate the conditions as to payment under which may be exchanged the correspondence to be sent or received by the said routes.*
3. *Due notice shall be given of any alterations introduced into these conditions.*

The tables issued in accordance with Regulation XIV 2. are referred to as Table Cs. Stempien found in the British Post Office archives the Table Cs that were sent to the British Post Office by other administrations and published them.¹⁷ Michael Furfie has found some of the Table Cs

¹⁶ Details of these articles are contained in the Bibliography.

¹⁷ **Stempien PHJ Jun 1992 and Oct 1992**

issued by the British Post Office to other postal administrations. These are discussed later in this Chapter since they define the rates for which the tax stamps were issued.

The rates and apportionment of revenues for mail to, or from, non-Union countries are defined in the Treaty:

ARTICLE XI

The relations of the countries of the Union with countries foreign to the Union shall be regulated by the separate conventions which now exist or which may be concluded between them.

The rates of postage chargeable for the conveyance beyond the limits of the Union shall be determined by those conventions; they shall be added, in such case, to the Union rate.

In conformity to Article IX, the Union rate shall be appropriated in the following manner:-

- 1. The dispatching office of the Union shall keep the whole of the Union rate for prepaid correspondence addressed to foreign countries.*
- 2. The receiving office of the Union shall keep the whole of the Union rate for the unpaid correspondence originating in foreign countries.*
- 3. The Office of the Union which exchanges closed mails with foreign countries shall keep the whole of the Union rate for the paid correspondence originating in foreign countries and for the unpaid correspondence addressed to foreign countries.*

In the cases mentioned under the numbers 1, 2, and 3, the Office which exchanges the mails is not entitled to any payment for transit. In all other cases the transit rates shall be paid according to the stipulations of Article X.

Note that the rate for transmission of a letter beyond the limits of the Union was determined by the convention between the Union and non-Union countries which were exchanging mails directly and the Union rate was added to this rate to cover transmission within the Union.

Regulation VI required records to be kept on the letter bills of the amount of foreign postage due for which credits were to be given to the dispatching office for unpaid correspondence from non-Union countries. This regulation also required the amount of postage to be paid for transit to the border of the Union to “be indicated on each article, in blue ink, on the front of the envelope at the lower left hand corner of the address.” Since the currency of the GPU was the Latin Monetary Union Franc, this value would be in this currency.

As discussed in Chapter 1, Regulation III required unpaid and underpaid correspondence to be impressed with a ‘T’ stamp. The GPU Regulations do not specifically include, or exclude, mail from non-Union countries. However, the corresponding regulation of the 1878 documents regarding the formation of the UPU is more explicit. The ‘T’ mark must be applied by the office of the country of entry in cases of correspondence originating in non-Union countries.

These regulations continued with little change when the GPU became the UPU in 1879.

Based on these regulations the treatment of mail entering the UK from non-Union countries that is not fully paid to destination and is addressed to another Union country is:

- The British Post Office must mark each item of mail with the letter ‘T’.
- The British Post Office must mark on each item of mail the amount due to the British Post Office for the transport of the mail to the border of the Union.
- The Union office delivering the mail must collect from the addressee the Union rate for an unpaid letter plus the amount due for that letter to the British Post Office.
- The Union office delivering the mail must give credit on the postal accounts to the British Post Office for the amounts for transport to the Union boundary.

British Table Cs

The British Table Cs show the British charges on underpaid mail entering the Union in Britain for delivery in another Union country. As discussed below, these tables explain most, but not all, of the services for which the ‘T’ marks were intended. These tables also show the charges on prepaid mail to non-Union countries. This aspect is beyond the scope of this book.

The British Post Office prepared two separate Table Cs. One was for the charges to be paid by Union members in Europe,¹⁸ for the use of British services. The other was for charges to be paid by Union members in America. The charges were significantly different because of the transatlantic crossing. This book does not cover the table for American Union members. The covers with tax marks are usually for charges to the European Union members.

The May 1877 issue of Table C has been found. The original table is in French. The author’s translation has been assisted by the similar American table which is in English.

May 1877 British Table C: Charges to European Union Members

Rate	Countries from which it applied
20 ctms	British West Indies (Antigua, Bahamas, Barbados, Carriacou, Dominica, Grenada, Montserrat, Nevis, St. Kitts, St. Lucia, St. Vincent, Tobago, Tortola and Turks Islands) by Private Ship. Jamaica, (British) Guiana and Trinidad were explicitly excluded.
30 ctms	Canada (British Columbia, Canada, New Brunswick, Nova Scotia, Prince Edward Island and Vancouver Island) by packet or Private Ship. St. Helena by Private Ship.
50 ctms	Africa West Coast, British Possessions (Accra, Gold Coast, Gambia, Lagos and Sierra Leone); Ascension; Cape of Good Hope and Natal; Falkland Isles; Liberia.
70 ctms	Cape Verde Islands (to be deleted as of July 1, 1877).
1 fr 10 ctms	Bolivia, Chile & Peru via Liverpool. Columbia & Venezuela; Argentina; Costa Rica, Guatemala, Nicaragua & El Salvador; Haiti; British Honduras; Honduras; British West Indies by packet (see 20 centimes rate for list of countries); Mexico; Paraguay & Uruguay; St. Helena by packet; and St. Croix and St. Thomas.
1 fr 20 ctms	Brazil (to be deleted as of July 1, 1877).
1 fr 70 ctms	Bolivia, Chile & Peru via Southampton; Ecuador

¹⁸ The Table also covers Union members in Asia and Africa. On the formation of the GPU this would have been only Turkey and Egypt.

The title is:

Table showing the conditions on which the Post Offices of the Postal Union (in Europe, Asia and Africa) may exchange, in open mails, with the Post Office of the United Kingdom letters and other articles of correspondence originating in or addressed to Foreign Countries to which the United Kingdom serves as the route.

The charges for the use of British services for unpaid letters from non-Union countries are listed in the table on the previous page. All the rates from the Table C are included for completeness although some have no relevance to the tax marks that are the subject of this book. All rates are per 15 grammes.

There is a note

As regards letters forwarded by Private Ships, the general rate to be credited is 50 centimes per 15 grammes, except where otherwise stated in this Table.

Although this Table C was issued in 1877, the rates probably applied from the formation of the GPU. Most of the changes from July 1875 to May 1877 would have been the exclusion of countries as they became GPU members. The note that Brazil and the Cape Verde Islands were to be deleted as of July 1, 1877 is because this is the date that Brazil joined the GPU and Cape Verde became a member as a Portuguese colony. The exclusion of Jamaica, British Guiana and Trinidad is because they were among a number of British colonies that joined the Union on April 1, 1877, shortly before this table was issued.

The main features of this table relevant to British tax marks are:

- the 50 centime rate applied to mail from West Africa and was also the general rate for ship letters,
- the 1 franc 10 centime rate applied to most mail from the West Indies and the east coast of South America,
- the 1 franc 20 centime rate applied to mail from Brazil, and
- the 1 franc 70 centime rate applied to mail from the west coast of South America via Southampton. The latter would have been carried by the Royal Mail Steam Packet Company from the West Indies after transit at Panama.

Additional Table Cs have been found for later dates. One table was issued in January 1879 and the other was proofed in April 1879. The main features remain the same except that:

- The 1 franc 70 centime rate no longer existed. The countries on the west coast of South America that were still outside the Union were subject to the 1 franc 10 centime charge, the same as the West Indies and the east coast of South America. This is consistent with the ending on August 1, 1878 of the extra 60 centime charge for carriage up the west coast of South America and Panama transit.¹⁹
- There were fewer countries because of the expanding membership of the Union. For example Canada joined the Union on July 1, 1878. By April 1879 there was no 30 centime rate.
- The rates from Paraguay were changed.

¹⁹ **Stempien PDMSGJ, Sep 1999** Page 10. This is one month after the July 1, 1878 Treasury Warrant authorizing the 6d reduction in the rate via Panama to the UK. (**Tabcart** Page 83).

As discussed later in this chapter, it is significant that Peru does not appear in the January 1879 table even though Peru did not join the Union until April 1, 1879.

The rates in these tables show a close relationship with the rates for the same services for delivery in the UK. If 1d is taken as equivalent to 10 centimes, all the principal rates for transmission to the Union boundary can be determined by subtracting the inland British postal rate from the rate for the use of the same service for delivery in the UK. For example the British packet rate from most countries in Central and South America (not requiring Panama transit) was 1s for delivery in the UK. This could be considered to be a charge of 11d for carriage to the GPU boundary plus 1d for internal UK service. A charge of 11d for transit to the Union boundary became 1 franc 10 centimes to be paid by another postal administration.²⁰

British Tax Marks On Mail From Outside the Union

On some mail from non-Union countries the British Post Office used Type T-1 marks with the amount due from other Union members indicated in manuscript. Figure 2-1 shows an early GPU cover from the British Post Office in Porto Rico to Italy. A tax mark was applied in London and the amount due to the British PO for transport to the Union boundary is indicated in blue manuscript. The amount is 1 franc 10 centimes as charged from most countries in the Caribbean, Central and South America that did not need to transit at Panama. However, the Italian rate is 7 decimi which is unusual. The normal addition for an unpaid GPU letter would have been 60 centesimi or 6 decimi. However, some post offices charged higher rates for transit through France until France joined the GPU on January 1, 1876.²¹ Other covers that have been seen with the 7 decimi rate were handled before that date.



Figure 2-1: Mailed in British Post Office in Porto Rico, Nov 27, 1875 RMSP Packet Mersey to St. Thomas Nov 28-Dec 13 RMSP Packet Nile to Plymouth.

Dec 14 in London: Type T-1 tax stamp, '110' in blue m/s for 1 fr 10 ctms due to British PO.

In Italy:
 Due to British PO (1 fr 10 ctms) 11 decimi
 Charge on unpaid GPU mail through France 7 decimi
 Total due 18 decimi

Dec 18, 1875 delivered in Genoa.

²⁰ Rate data in this article is taken from **Tabcart**. The rates quoted by Tabcart appear to be from the UK to the destinations shown. It is assumed that the rates in the reverse direction are the same.

²¹ **Tabcart** Page 177 quotes the GPO Notice 25/75 dated 14 June 1875 - after indicating that France would not join the Union until January 1, 1876 "... and it will be necessary in some cases to levy temporarily higher rates than the union rates on letters forwarded via France"



Figure 2-2: Dec 7, 1875,
 Mailed in British PO in Havana,
 Dec 10-14 RMSP Packet Corsica
 Havana to St. Thomas,
 Dec 16-29 RMSP Packet Para
 St. Thomas to Plymouth,
 Dec 30 in London,
 1 fr 60 ctms accountancy mark
 (per 30g)
 (1857 Anglo-French Convention)

In France:
 Dec 31 Ambulant Calais
 24 decimes for double rate.

January 1, 1876
Delivered in Jarnac
on day France joined GPU.

Until France joined the Union, mail carried by British packets for delivery in France continued to be carried under the previous bilateral arrangements using accountancy marks instead of tax marks. Figure 2-2 shows an example which is almost a last day usage of the pre-GPU system. It was handled in London on December 30, 1875, entered France on December 31 and was delivered on January 1, 1876.



Figure 2-3: Oct 27, 1876,
 Mailed in Buenos Aires,
 5 centavo inland rate paid.

Nov 1-30 RMSP Packet Guardianio
 Buenos Aires to Southampton.

Nov 30 in London
 Blue m/s 1.10 due to British PO.

Dec 9 in New York:
 GPU unpaid letter rate 10¢
 1fr 10ctms due to British PO 22¢
 Total due (gold currency) 32¢
 Equivalent to 35¢ in depreciated
 currency.

Figure 2-3 shows an 1876 cover from Argentina to the USA via London. This also shows the 1 franc 10 centimes charge for transatlantic service which converts to 22¢ in US gold currency. Together with the 10¢ US charge for an unpaid GPU letter, the total due would have been 32¢ in gold currency. However, the currency in circulation in the USA was not convertible into gold. The October 1874 US Postal Guide was clear that foreign postage due was to be collected in gold or its equivalent in depreciated currency:

The Postmaster General is by law authorized to collect unpaid postages due on correspondence from foreign countries, in gold or its equivalent in currency, in order to secure the Department from loss on balances due foreign offices.

In 1876 depreciated currency was about 10% less in value than the nominal gold currency. The 35¢ due marked on the cover is the depreciated currency equivalent of 32¢ in gold currency. The USA returned to a gold standard by January 1, 1879.²²

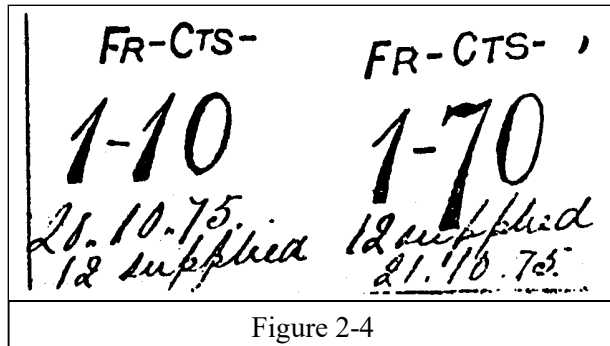


Figure 2-4

The charges of 1fr 10ctms and 1fr 70ctms for mail from the Caribbean, Central and South America were common enough that the British Post Office prepared stamps with these values. Figure 2-4 shows marks from the Impression Books.²³ Twelve each were issued on October 20 and 21, 1875. Figure 2-5 shows the only recorded use of the 1Fr 10Cts mark. There is also one recorded use of the 1Fr 70Cts mark. This was also applied in London in November 1875.²⁴ The **T-10** family of marks which combined the 'T' with the value were not issued in any quantity until December 16, 1875. It seems likely that the marks in Figure 2-4 were only used on mail that passed through London between October 20 and December 16, 1875.

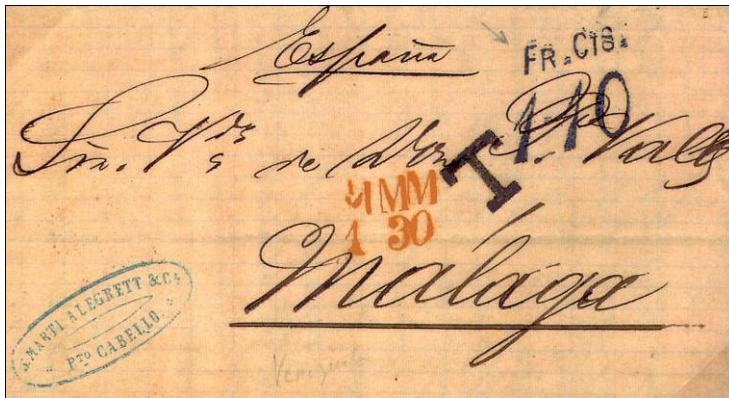


Figure 2-5:
From Venezuela.
In London : 1fr 10ctms payable to the British PO.
In Spain - backstamps
Dec 2, 1875 Madrid
Dec 7, 1875 Malaga.
Figure courtesy M. Stempien

²² The US currency became convertible into gold at par in 1879. For further details of the effect of depreciated currency see Chapter 10 of History of Letter Post Communication Between the United States and Europe 1845 -1875, Smithsonian Studies in History and Technology, 1975.

²³ Stempien F&CP Jan 1982 Page 8.

²⁴ Stempien PDMSGJ Mar 2001 Pages 21-23.

On November 30, 1875 the British Post Office proofed the marks shown in Figure 2-6 from the T-10 family.²⁵ The use of these marks must have been approved because twelve of each were issued on December 16.²⁶

These marks have a different usage to normal tax marks and are similar to the previous accountancy marks because they relate to the transfer of money between postal administrations rather than the amount of postage to be collected from the addressee.

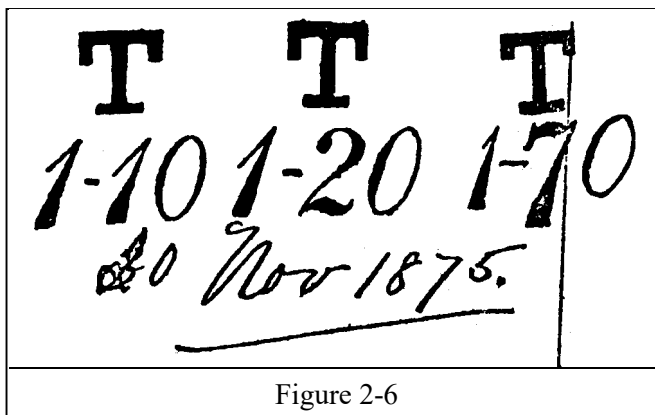


Figure 2-6

Type T-10-1.10 is the least scarce of this group of marks. All recorded uses are from South America or the West Indies between 1876 and 1881 for transatlantic service to GPU members other than the UK. After the extra charge for Panama transit was withdrawn on August 1, 1878, this mark can be found on mail from both the east and west coasts of South America. This is consistent with the Table C data. Figure 2-7 shows an 1876 usage of this mark on mail from Haiti to France. In this case the total due came to 17 decimes because it was while France maintained a GPU rate of 30 centimes paid, 60 centimes unpaid.



Figure 2-7:
Sept 25, 1876 Mailed in British PO
Jacmel Haiti (backstamp).

In London: T-10-1.10 tax mark.

In France:

Oct 16, Ambulant Calais.	
Unpaid French GPU rate	60ctms
To British PO	<u>1fr 10ctms</u>
Total due	1fr 70ctms
	or 17 decimes.

The tax mark in Figure 2-7 was struck in black. This does not conform to the GPU regulation that the amount due for transit to the Union boundary should be marked in blue. However, the use of black ink is typical for the application of these tax marks.

The T-10-1.20 mark is likely for transit from Brazil to the GPU boundary as indicated in the May 1877 Table C. Stempien had suggested its use for this rate based on a letter from the Postmaster-General in London to his counterpart in Paris.²⁷ The letter dated February 21, 1876 says:

The rate to be accounted for to the British Office on unpaid letters from Brazil would be Fr. 1.20c per 15 grammes.

²⁵ Stempien F&CP Jan 1982 Page 8.

²⁶ Ibid, the marks issued on December 16, 1875 were slightly smaller than those proofed on November 30th.

²⁷ Ibid, Page 6.



Figure 2-8:
 Jan 15, 1876 (b/s) Mailed in British PO, Valparaiso Chile.
 Mar 1, 1876 (b/s) In London:

Payable to the British PO	1fr 70ctms
French Unpaid GPU rate	<u>60ctms</u>
Total due	2fr 30ctms or 23 decimes.

Stempien illustrates a December 1875 cover from Brazil to New York via London with 1 franc 20 centimes charge in manuscript²⁸ and the only recorded cover with the T-10-1.20 mark on a September 1876 letter on the same route.²⁹ This mark may have been used from its issue date, December 16, 1875, until Brazil joined the GPU on July 1, 1877.

The T-10-1.70 mark was used on mail from the west coast of South America via Panama. From the formation of the GPU until August 1, 1878 the British packet rate, including Panama transit, was 1s 6d. The extra 6d

over the rate from the east coast of South America was to cover the cost of land transit at Panama. Removing the 1d for internal delivery in the UK results in a charge to the boundary of the GPU of 1s 5d or 1 franc 70 centimes. This is consistent with the Table C data. At least two covers are known where this charge is marked with 1s 5d Sterling marks, contrary to GPU regulations.

The cover shown in Figure 2-8 was mailed from Valparaiso, Chile in 1876 to France. The T-10-1.70 mark was applied in London. With the French 60 ctms GPU charge for an unpaid letter, the total due comes to 23 decimes or 2 fr 30 ctms. In this case the ink used is blue, conforming to GPU requirements.

Figure 2-9 shows an 1880 cover from the west coast of South America after the August 1, 1878 reduction in charge payable to the British PO to 1 fr 10 ctms per 15 grammes. This cover also shows that the GPU rules for mail from outside the Union were maintained after the GPU became the UPU on April 1, 1879. This cover from Ecuador must have been over 15 grammes and was charged 2 fr 20 ctms for double rate. The French GPU/UPU rate had been reduced to 25 ctms paid, 50 ctms unpaid on May 1, 1878 leading to a total charge of 3fr 20ctms.

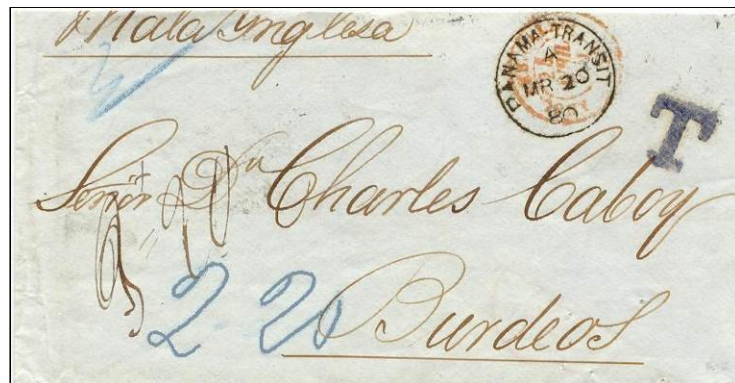


Figure 2-9: Mar 15, 1880 (b/s) Mailed in British PO
 Guayaquil, Ecuador.

Mar 20	Panama Transit.	
Apr 23, 1876 (b/s)	In London:	
	Double rate payable to the British PO	2fr 20ctms
	Unpaid double French GPU rate	<u>1fr</u>
In France total due		3fr 20 ctms or 32 decimes.

²⁸ Stempien PDMSGJ Sep 1999 Page 7, Fig 9.

²⁹ Stempien PDMSGJ Mar 2001 Page 22, Fig 3.

The Use of the 50 Centimes Marks

The T-10-50 mark was not proofed until January 27, 1879³⁰, much later than the other T-10 marks (Fig. 2-10). Following the pattern of the previous marks it might be expected that this mark would be used for a British service that had a normal rate of 6d for delivery in the UK. The initial candidates for this use were the rates using British Packets from West Africa which by 1875 were mostly set at 6d and the general ship letter rate which was 6d for most mail received from private ships in the UK. The Table C data confirms that the charge to other GPU members for the use of these services was 50 centimes. There are covers with T-1 tax marks and an indication of 50 centimes in manuscript for these services, but none use the T-10-50 mark.

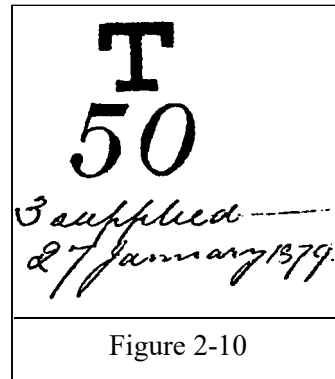


Figure 2-10

John Sacher wrote an article in 1991 entitled “50 What?” describing a number of covers to and from West Africa that had ‘50’ marks on them from the 1876 to 1879 period.³¹ With the help of a number of philatelists, Sacher answered his own question in a later article.³² The ‘50’ is the indication of the amount of postage due to the British Post Office for transportation to the Union boundary. There is no indication that a mark including the ‘50’ value was issued for this use.

Figure 2-11 shows a July 1877 example of the 50 centimes charge for a ship letter.³³ The manuscript at the top left indicates it was carried on the “Vapor, Lisbonense” – presumably a Portuguese steamer. Either in Liverpool or in London it received a black T-1 mark and a blue manuscript ‘50’. The letter was addressed to Paris where a charge of 12 decimes was raised. The French charge could have been calculated two ways. Using the GPU rules gives a total charge of 1fr 10ctms. However, there was an inclusive French rate of 1fr 20ctms for mail received from ships from outside the GPU. Not surprisingly they used the higher charge.



Figure 2-11:
July 12, 1877 Received as a ship letter at Liverpool.

July 13	London Ship Letter.
Payable to British PO	50 ctms (blue m/s)
French GPU unpaid rate	<u>60 ctms</u>
Total payable by GPU rules	1fr 10ctms or 11 decimes

Charged 12 decimes, higher rate for mail received from ships from outside the GPU.

³⁰ Stempien F&CP Jan 1982 Page 9.

³¹ John Sacher FRPSL LP Jun 1991.

³² John Sacher FRPSL LP May 1992.

³³ The rating on Figure 2-11 is similar to Stempien PDMSGJ Sep 1999 Figure 35.

If the T-10-50 mark had been required for these services it would probably have been issued in 1875 rather than in 1879. However the few covers recorded with this mark were all used from Peru during a period of confusion about its GPU membership. All uses of this mark originated in Peru in December 1878 or early 1879 and were prepaid 6d in British stamps, arriving in London on or after January 27, 1879, when this mark was issued.

There were unusual changes in the postal rates to Peru at about that time.³⁴ A GPO Notice of October 1, 1878 indicated that Peru had joined the GPU and that the rate to Peru would be 6d postage paid by any route. Since this was a GPU rate it would have been sufficient for transport via the UK to any GPU member.

A GPO notice dated December 28, 1878 indicated that the entry of Peru to the GPU had been delayed and that the rates would revert to those prior to October 1, 1878.³⁵ A more extensive explanatory notice on March 25, 1879 said:

The entry of Peru into the Postal Union having been further postponed, the reduction of postage recently made on letters to and from that country on the understanding that it became a member of the Union, is necessarily withdrawn; and the rates chargeable on and after 1st April next will be those that were in force previous to the 1st Oct, 1878, viz: via Southampton, Liverpool or French Packet, 1/- Post Paid. Unpaid letters cannot be forwarded.

The official date recorded for the entry of Peru into the GPU is April 1, 1879.³⁶ However, it was not until June 17, 1879 that a GPO notice was issued saying that Peru had joined the Postal Union and the rate would be 4d prepaid, 8d unpaid.

The T-10-50 mark was likely issued for mail that was paid according to the reduced 6d rate introduced on October 1, 1878 in anticipation of Peru joining the Union but was considered underpaid when the rates reverted to the pre-October 1, 1878 level. Mail prepaid at the 6d rate in GB stamps would be 5d or 50 ctms underpaid on the 1fr 10ctms British rate for transport to the Union boundary. This situation would have persisted from some time in December 1878 to April or June 1879.

All the recorded covers fall into the right time period. The earliest cover was received at the British Post Office in Callao on December 19, 1878 and the latest on March 27, 1879. The records of these uses are mostly from old auction catalogues and the arrival dates in London are not easily discernable. However, a transit time of up to five weeks to London is reasonable.³⁷

There is still a problem with dates. Several of these covers were charged extra even though they were mailed in Peru before the GPO notice of December 28th that the lower rate was being discontinued. Transit times for notices etc. must have been several weeks and they would have had difficulty bringing regulations into force simultaneously in Peru and London. It may be that mail was charged in London according to the regulations in force there when the mail was received even though notice of the change had not reached Peru until after the mail was posted.

³⁴ **Tabcart** Page 83.

³⁵ This only makes sense to me if it is interpreted as the rates prior to the October 1st notice.

³⁶ **L'Union Postale Universelle, Sa Fondation et Son Développement 1874-1949.**

³⁷ The issue of the Type T-10-50 mark was about five weeks after the first example was mailed in Peru. A similar cover with 50 centimes in manuscript was date-stamped December 12, 1878 in Callao and may have been received in London before the combined stamp was issued.



Figure 2-12 shows a cover mailed in Peru with a 10 centavos stamp for internal Peruvian postage to the British Post Office at Callao. The cover also has a GB 6d stamp cancelled with the 'C38' barred oval of Callao. It was received in London on February 27, 1879, a transit time from Callao of about five weeks, and the T-10-50 mark was applied. A manuscript '10' indicates that 10 decimes was to be collected from the addressee, made up of the 50 centimes due to the British Post Office plus 50 centimes for the French rate for an unpaid GPU letter.

The number of countries subject to the rates for British transatlantic service to the border of the Union diminished as the countries in the Caribbean, Central and South America became part of the Union. By 1881 most of these countries were UPU members either directly or as colonies of European countries.

Figure 2-12: 10 centavos Peru internal postage.
 Jan 22, 1879 British PO Callao.
 Feb 6 - 27 RMSP Packet Don - Colon to Plymouth.
 Feb 27 in London: T-10-50 tax stamp.
 In France: Due to British PO 5 decimes
 Unpaid GPU rate 5 decimes
 Total due 10 decimes
 Mar 1, 1879 delivered in Thoissey.

Chapter 3 UPU Mail to World War II

The Transition from the GPU to the UPU

There were a number of issues that arose following the start of the GPU in 1875. Some of these concerned the membership of the Union. Many colonies of European countries were proposed for membership. It was difficult to satisfy the desire to extend the membership of the Union without creating massive voting blocks for some countries. Another issue was a simplified mechanism for additional sovereign countries to join. The details of how these issues were settled are beyond the scope of this book. It is sufficient to know that they were solved and the General Postal Union was well on its way to becoming universal.³⁸

The Paris Congress of 1878 changed the name from the General to the Universal Postal Union to emphasize the objective of including all countries. The Treaty was revised and renamed the Convention. There were many changes in the text to fine tune the arrangements of the Union. The basic letter rate remained 25 centimes per 15 grammes but the room to set higher and lower rates was reduced. The changes affecting underpaid mail are discussed below. The UPU came into effect on April 1, 1879.

This chapter discusses the use of British tax marks from the start of the UPU on April 1, 1879 to the first rate change during World War II on May 1, 1940.

UPU Rules for Unpaid and Underpaid Mail – April 1, 1879

The rules of the UPU Convention and Detailed Regulations for underpaid mail were less convoluted than the GPU rules. All underpaid mail had to be marked with a ‘T’ for tax and the number of rates that were due, similar to the previous GPU rules. However, instead of marking the value of the postage paid, the sending office marked the deficiency in postage and the receiving office doubled the deficiency to calculate the amount to be collected from the addressee.

Article V

.....In case of insufficient prepayment, correspondence of every kind is liable to a charge equal to double the amount of the deficiency, to be paid by the addressees.....

Regulation VIII

- 1. When an article is insufficiently prepaid by means of postage stamps the despatching office indicates in black figures, placed by the side of the postage stamps, the amount of the deficiency, expressed in francs and centimes.*
- 2. According to this indication, the office of exchange of the country of destination taxes the article with double the deficiency ascertained.*
- 3. In case use be made of postage stamps not available for prepayment, no account is taken of them. This circumstance is indicated by the cipher (0) placed by the side of the postage stamps.*

³⁸ For more information on the transition from the GPU to the UPU see **Coding** pages 34-45.

The resulting charge was double deficiency except for mail becoming underpaid because of redirection.

The rules for redirected mail were clarified. Redirected mail that was fully paid at the UPU rate was not subject to additional charges:

Article X

No supplementary postage is charged for the redirection of postal packets within the interior of the Union.

However, mail with insufficient postage for its first transmission was charged double deficiency and mail that was fully paid for its first transmission becoming underpaid through redirection was charged only single deficiency. Mail that was redirected kept the full charge even if eventually returned to the country of origin:

Regulation XX

Correspondence Re-transmitted

1. *In execution of Article X. of the Convention, and subject to the exceptions specified in §2 of the present article, correspondence of every kind circulating in the Union addressed to persons who have changed their residence is treated by the delivering office as if it had been addressed directly from the place of origin to the place of the new destination.*
2. *With regard to articles of the inland service of one of the countries of the Union, which enter, in consequence of redirection, into the service of another country of the Union, the following rules must be observed:-*
 1. *Articles unpaid or insufficiently paid for their first transmission are treated as international correspondence and subjected by the delivering office to the charge applicable to articles of the same nature addressed directly from the country of origin to the country in which the addressee may be:*
 2. *Articles regularly paid for their first transmission, and of which the proportion of the charge relating to the further transmission has not been paid previous to despatch are subjected, according to their nature, by the delivering office to a charge equal to the difference between the prepaid rate already paid and that which would have been chargeable if the articles had been originally despatched to the new destination. The amount of this difference must be expressed in francs and centimes by the side of the stamps by the re-forwarding office.*

In both cases the charges contemplated above remain to be defrayed by the addressees, even if, owing to successive re-directions, the said articles should return to the country of origin.

The regulation requiring the use of tax marks was modified but the intent remained the same:

Regulation VI

Application of the Stamps

3. *Unpaid or insufficiently paid correspondence is in addition impressed with the stamp "T" (tax to be paid), the application of which devolves upon the office in the country of origin in cases of correspondence originating in the Union, and upon the office of the country of entry in cases of correspondence originating in countries foreign to the Union.*

6. Every article of correspondence which does not bear the stamp "T" is considered as paid and treated accordingly, unless there be an obvious error.

As discussed later in this Chapter the British Post Office made extensive use of the right to tax incoming mail where there was an obvious error.

The GPU rules for mail from outside the Union did not change but were used less as most countries joined the UPU and it became truly Universal.

The system for charging underpaid mail established in 1879 remained substantially unchanged until the provisions of the Rome Convention came into effect on October 1, 1907.³⁹

British Application of UPU Rules – April 1, 1879 to December 31, 1898

Until 1907, the UPU required the deficiency in postage to be shown in centimes of the Latin Monetary Union. The British Post Office considered 1d equivalent to 10 centimes. For example, a UPU letter incorrectly paid the inland letter rate of 1d would be 1½d underpaid on the 2½d UPU rate. The 1½d deficiency was converted to 15 centimes.⁴⁰



Figure 3-1: Dec 16, 1885 Triple rate letter mailed in Ballaghaderin Ireland paid at 2½d single rate, T-1 tax mark and '3/50' m/s fraction to indicate triple rate and 50 ctms (5d) underpaid. In USA: Double deficiency 100 ctms = 20¢ due.

The UPU also required the number of rates to be indicated. This is often written as the numerator of a fraction with the deficiency as the denominator. Figure 3-1 shows a triple rate letter to the USA, paid at the single rate. It is 5d (50 centimes) underpaid on the 7½d UPU triple rate, hence the 3/50 fraction.

Few tax marks with centimes indications were issued before 1888. As discussed in Chapter 1 Liverpool had 10 and 25 centimes marks (Types O-2-10 & O-2-25) issued in 1877, during the GPU period. Type O-2-25 has been seen used up to 1888. There was a substantial need for 25 centimes marks since a double rate letter paid at the single rate was a common deficiency until the weight unit for international mail was raised from ½ oz to 1 oz in

1907.

³⁹ For a fuller discussion of the UPU rules up to 1921 and the effects on postage due mail see **Furfie PDMSGJ Dec 1997**.

⁴⁰ Table C-2 Page 163 lists the tax markings in centimes for a range of deficiencies on the UPU rates from the formation of the UPU up to World War II. This table explains the centimes indications for many covers within the period covered by this chapter.

Figure 3-2 shows the use of another binocular mark with a 25 centimes value (Type DN-1-25). This mark includes a 'D' which is believed to indicate Dublin because all known uses originated in Ireland. If so, it is the first UK tax mark to have an indication of the office of use.



Figure 3-2: May 2, 1887 in Waterford Ireland:
 Paid at 2½d single UPU rate,
 2½d (25ctms) short on double UPU rate,
 Type DN-1-25 tax mark with 'D' for Dublin.
 In USA: Double deficiency 50ctms =10¢,
 M/s '10' for 10¢ due.

The Australian Colonies, New Zealand and British possessions in Southern Africa did not join the UPU until the early 1890s. The colonies were invited to join several times from 1877 up to the Lisbon Congress of 1885. There were many difficult issues including the rates for long sea conveyance, the sharing of the costs of competing mail contracts by the different colonies and the degree to which the British PO would assist in reducing the impact of lost revenue for the colonial postal administrations. However, most issues were resolved by 1885 except that the Australasian and Colonies insisted on a vote each in the UPU while the European UPU members only offered one vote for the group. There were similar disagreements as to the voting representation for the Cape Colony and Natal. As a result the Australasian Colonies did not join until October 1, 1891 and Natal and Cape Colony joined on July 1, 1892 and January 1, 1895 respectively.⁴¹ Up to that time the old practices continued for underpaid mail between these colonies and the UK. Taxe

marks were not required as no other UPU country was involved. Figure 3-3 shows an old style Deficiency/Fine marking on an under-paid cover to Australia.



Figure 3-3: Nov 6, 1883 Paid at 2½d UPU rate,
 Colonial style due mark,
 Shortage on 6d rate to New South Wales 3½d
 Plus fine 6d
 Total due 9½d

marks were not required as no other UPU country was involved. Figure 3-3 shows an old style Deficiency/Fine marking on an under-paid cover to Australia.

The UPU allowed higher rates for long sea passages and special services such as the overland route to India via Brindisi. Figure 3-4 shows a double rate cover to India from 1881. The 5d rate for up to ½ oz including the surcharge is paid. The small manuscript '2' indicates a double rate letter. In the 1880s, for underpaid mail to India, the British Post Office frequently did not indicate the deficiency in centimes as required by the UPU even though India had been a member of the Union since 1876.

⁴¹ The reasons for the long delay in New Zealand and the Australian colonies joining are discussed at length in **Capill**. The reasons why the South African and Australasian colonies delayed joining the UPU are discussed in **A Brief Account of the Formation of the Universal Postal Union, its Gradual Extension to the Various Parts of the British Empire**.



Figure 3-4: Jan 6, 1881 5d single rate to India paid at Lynedoch Place, Edinburgh, 5d short on 10d double rate.

In Sea PO between Suez and Bombay:
Sea Post Office C backstamp
Double 5d = 8A 6P
OVERLAND POSTAGE/DUE mark.

Instead there was a series of marks showing the 'VALUE OF STAMPS' and the 'DEFICIENCY' in pence. These marks did not fit the pattern of the colonial marks (Fig. 3-3 to Australia) or the UPU requirements. Ironically it is believed that the "Overland Postage/Due" marks were applied in the sea post office between Suez and Bombay.⁴²

On April 28, 1888 hexagonal tax marks were issued to London, starting the design used for most marks over the next 75 years. The standard features are a hexagonal frame with letters or numerals under the hexagon identifying the office of use. Many marks also include a value in centimes within the hexagon. The initial values were blank, 5, 10, 15 and 25 centimes of the L-1 family, covering the most common deficiencies at the time. Figure 3-5 shows Type L-1 hexagonal tax mark used on May 9, 1888, 11 days after it was issued.



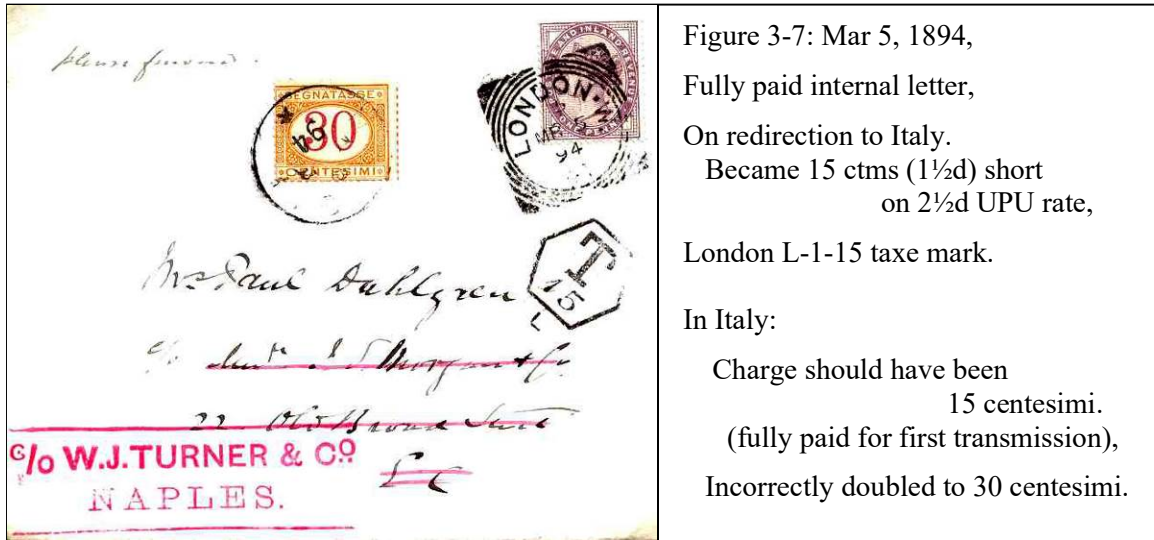
Figure 3-5: May 9, 1888, First known use of hexagonal tax mark, Type L-1 mark with m/s '5' ctms for ½d short on 1d UPU postcard rate.
In France:
Double deficiency of 10 ctms collected.

Figure 3-6: 1889,
Rate from Netherlands Indies to Europe 25 cents (50 ctms) including surcharge for long sea passage.
Double rate paid at single rate.
In London: L-1 tax mark, Double deficiency 10d (100 ctms), 10d/FB mark issued July 2, 1887.



⁴²For details of the Overland Postage Due marks see **Graham PDMSGJ Jun 1998**.

The UPU required the receiving country to consider all items not taxed in the country of origin as fully paid except in the case of obvious error. Figure 3-6 shows an example where the British PO used this loophole to tax an incoming double rate item from the Netherlands Indies. It was charged 10d to cover double the deficiency including the surcharge for a long sea passage.



The UPU rule that mail becoming underpaid because of redirection should be charged only a single deficiency was not always observed. Figure 3-7 shows a letter fully paid at the inland 1d letter rate which, on redirection to Italy, became underpaid on the UPU rate. In London a Type L-1-15 tax mark was correctly applied. However the Italian post office incorrectly collected 30 centesimi, double the deficiency. It was difficult for the receiving office to know whether the item was fully paid for its first transmission and therefore only liable to a single deficiency.

In the 1890s hexagonal tax marks were issued to other Offices of Exchange including Dublin, Glasgow, Guernsey, Jersey, Liverpool and Manchester. The standard values were blank, 5, 10, 15 and 25 centimes. These marks are scarce before 1900. Figure 3-8 shows the 25 centimes mark of Dublin (DN-2-25). I have only seen one of the Jersey marks used before 1900 and none from

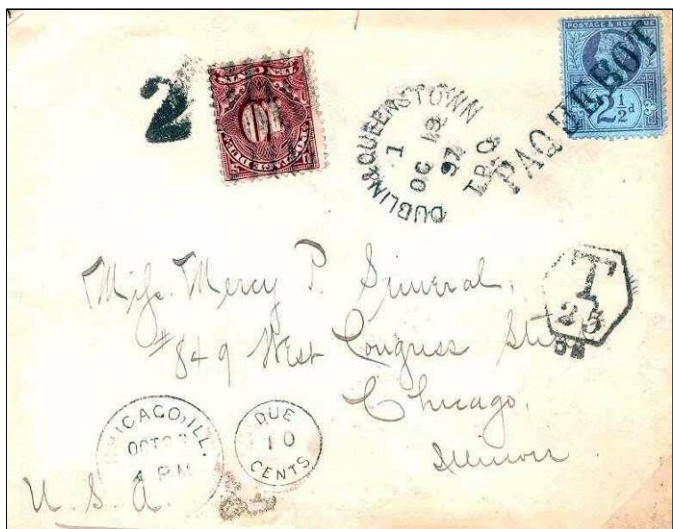


Figure 3-8: Oct 19, 1897, Type DN-1-25, Paquebot mark of Dublin & Queenstown TPO (Same rate as Fig. 3-2).

Guernsey. The only confirmed use of a Manchester mark before 1900 is shown in Figure 3-9.

There were so many double rate covers paid at the single rate that Liverpool had a special mark including the 2/25 fraction within the hexagon (LV-2-25\2). I have only seen this mark on mail to North America, as shown in Figure 3-10. Dublin also had a 2/25 fractional mark in a rectangular frame (R-1-25\2). No other British office is known to have had a 2/25 fractional tax mark although 2/25 tax marks have been seen from the USA and Sweden.

In the 1890s tax marks were being used in some TPOs that handled a lot of international mail. A tax mark (L&H-1) was issued to the London and Holyhead TPO in 1895⁴³ while the Dublin and Cork TPO hexagonal mark (D&C-1) has been recorded as early as 1891.

During the 1890s the popularity of postcards was increasing and substantial numbers were underpaid or classed as letters because of infringements of the tight UPU rules for postcards. Until 1899 unpaid postcards were to be taxed as letters; they are not common. However, as shown in Figure 3-5, underpaid postcards were taxed with the deficiency relative to the postcard rate.

Washington Convention Changes & Empire Mail January 1, 1899 – September 30, 1907

Taxing patterns changed with the establishment of lower Empire rates on December 25, 1898.⁴⁴ Seven days later on January 1, 1899 there were additional changes to implement revised UPU rules under the Washington Convention.



Figure 3-9: Dec 16, 1896, Type MR-1-25, Only known use of Manchester tax mark before 1900 (Same rate as Fig. 3-2).
Figure courtesy P. Davey



Figure 3-10: Dec 4, 1903, Liverpool fractional mark LV-2-25/2 (Same rate as Fig. 3-2).

The lower Empire rates were allowed by the UPU as a restricted postal union having lower rates than the UPU rates. Not all Empire countries joined on Christmas Day 1898.⁴⁵ For example the UK did not extend Empire rates to Australia until April 1, 1905.⁴⁶

⁴³ Wilson Page 79.

⁴⁴ Table C-2 Page 163 also lists the tax markings in centimes for a range of deficiencies relative to Empire rates.

⁴⁵ The dates when Empire rates applied to each country are tabulated in **Furfie Rates**.

⁴⁶ Australia did not apply a 1d per ½ oz rate to the UK and other Empire countries until May 1, 1911.

The first weight step for the Empire rate was still ½ oz compared to 4 oz for the inland letter rate. There continued to be many overweight letters. The tax indication for a double rate Empire letter paid at the single rate became 10 centimes. Liverpool (LV-2-10\2) and London South Western District Office (SW-2-10\2) had 2/10 fractional marks for this purpose. The Liverpool mark is scarce. The only known use of the London SW mark is shown in Figure 3-11.



Figure 3-11: Oct 5, 1905 in Battersea:
1d Empire letter rate paid
1d (10 ctms) short on 2d double rate.
London SW fractional mark SW-2-10\2,
Double deficiency, 2d due, charged in Durban.

The Empire postcard rate remained the same as the UPU postcard rate.

Under the Washington rules unpaid postcards were taxed at twice the postcard rate. Postcards that infringed the postcard rules were treated as underpaid letters. Particularly from 1902-06, large numbers of divided back postcards, acceptable in the internal mail, were considered underpaid letters in international mail. Other common infringements of postcard regulations included tinsel, oversize cards and labels stuck to the card. These were considered 1½d (15 centimes) short on the UPU letter rate. The British Post Office made increased use of the UPU rule allowing it to tax incoming mail and taxed many incoming postcards that had not been penalized in the sending jurisdiction.

New tax marks were issued to the offices that already had tax marks and to additional offices. The new marks tend to be smaller with sans-serif numbers as in the London Eastern District Office mark shown in Figure 3-12.

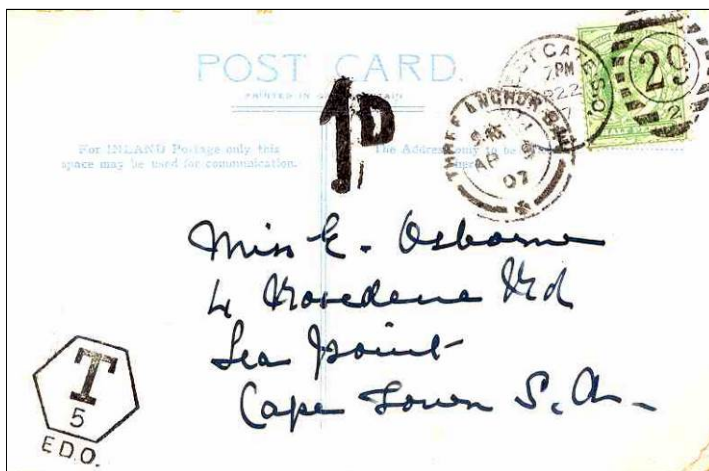


Figure 3-12: Apr 9, 1907
½d (5 ctms) short on 1d Empire postcard rate,
Only known use London Eastern District mark E-1-5.
Double deficiency, 1d due, charged in Capetown.

The following additional Provincial offices are known to have used tax marks in this time period: Belfast (C-6), Birmingham, Bristol, Dover, Folkestone, Hull, Plymouth, and Southampton.

Figure 3-13 shows the Plymouth PY-1 mark used in 1906. Although this was posted at Plymouth and is fully paid at the inland postcard rate, paquebot mail had to be paid at the international rates. It was taxed with a manuscript '5' at Plymouth. The card also has a strike of the 1D/B16 mark of the Plymouth and Bristol TPO (Foreign Mails).⁴⁷

⁴⁷ Wilson Page 118.

Starting in 1905 tax marks were issued to some London District Offices. London Eastern and London SW had marks with the District initials under the hexagon. Figure 3-11 shows the use of SW-2-10/2 while Figure 3-12 shows the only recorded use of a tax mark with the initials E.D.O. for Eastern District Office. London Paddington had a circular mark (C-5) which does not fit the standard pattern.

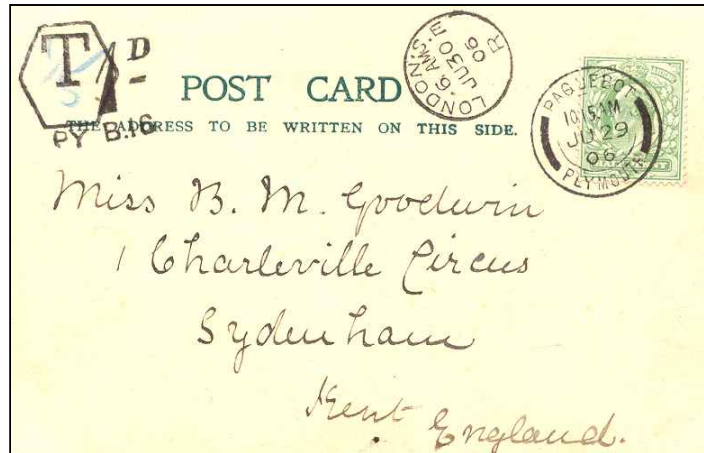


Figure 3-13: Jun 29, 1906, Plymouth paquebot, ½d (5 ctms) short on 1d international postcard rate, Plymouth tax mark PY-1. Double deficiency, 1d/B.16 due mark applied on TPO.

Tax marks were issued in 1906 to the London & Dover Sorting Carriage Day & Night Mails identified by 'C.68' and 'C.72' under the hexagon.⁴⁸ These were often used to tax incoming postcards that infringed the UPU regulations but had not been taxed in the country of origin. The London & Queenborough Sorting Carriage was issued with tax marks identified by 'L.01' under the hexagon in early 1907. This series was extended with additional values in late 1907. Only a few of these marks have been seen used. Figure 3-14 shows the use of L&Q-1-25 on a cover from the Netherlands.

All of the additional Provincial Office, London District Office and TPO marks are scarce in this time period, except for the lower values of the London & Dover Sorting Carriage series. There were marks issued to other offices that have not yet been reported used.

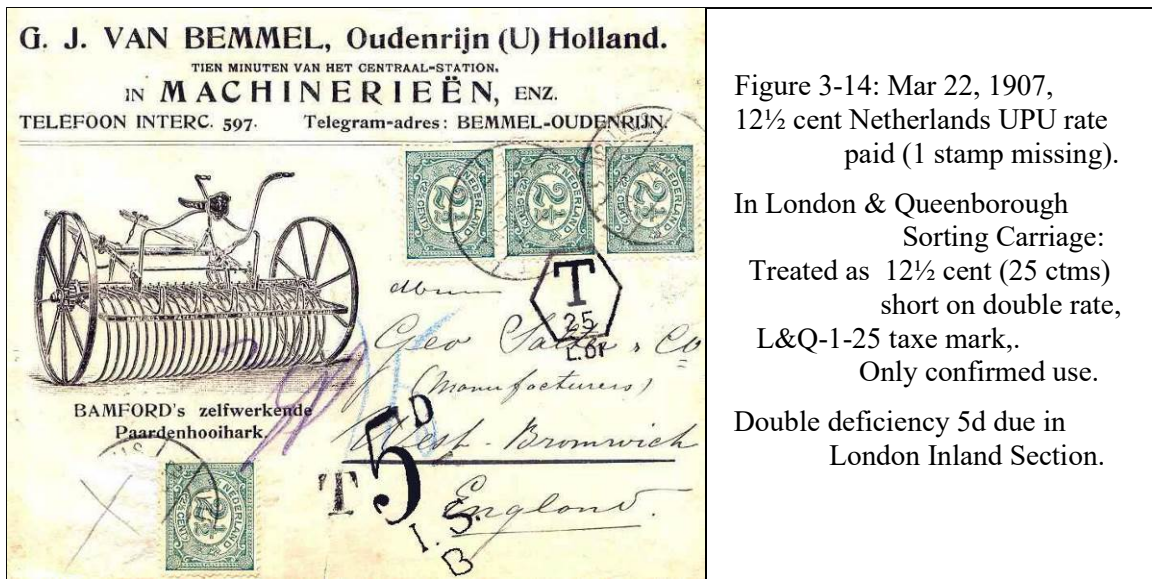


Figure 3-14: Mar 22, 1907, 12½ cent Netherlands UPU rate paid (1 stamp missing). In London & Queenborough Sorting Carriage: Treated as 12½ cent (25 ctms) short on double rate, L&Q-1-25 tax mark, Only confirmed use. Double deficiency 5d due in London Inland Section.

⁴⁸ There is some confusion over which designation applies to the Day Mail and which applies to the Night Mail. **Wilson** Page 138.

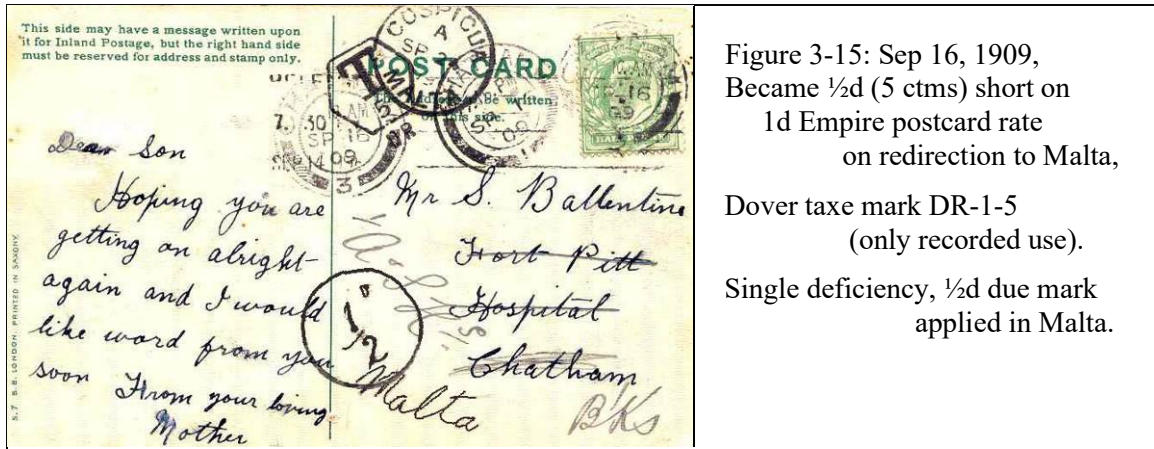


Figure 3-15: Sep 16, 1909,
Became ½d (5 ctns) short on
1d Empire postcard rate
on redirection to Malta,
Dover tax mark DR-1-5
(only recorded use).
Single deficiency, ½d due mark
applied in Malta.

Rome Convention Changes October 1, 1907 – June 2, 1918

There was a major change in taxing practice as a result of the Rome Convention. In most cases the centimes indication became twice the deficiency rather than a single deficiency. Redirected underpaid mail was still taxed a single deficiency if it was fully paid for its first transmission. The receiving country charged the amount indicated rather than usually charging twice the amount indicated. For an item that was originally underpaid this procedure still led to a charge of double the deficiency.

The reason for this change can be seen by referring to Figure 3-7. The item was fully paid for its first transmission but the Italian post office failed to recognize this and incorrectly charged double the deficiency. The new rules gave the sending office the role of determining whether to charge single or double deficiency. The sending office is in a better position to judge whether an item is fully paid for its first transmission.

Figure 3-15 shows an internal postcard becoming underpaid on redirection to Malta. It is taxed at a single deficiency using the Dover tax mark (DR-1-5).

On October 1, 1908 a reciprocal arrangement for reduced rates between the UK and the USA came into effect. The US rate to the UK was reduced from the 5¢ UPU rate to 2¢ and the UK 1d Empire rate was extended to the USA.

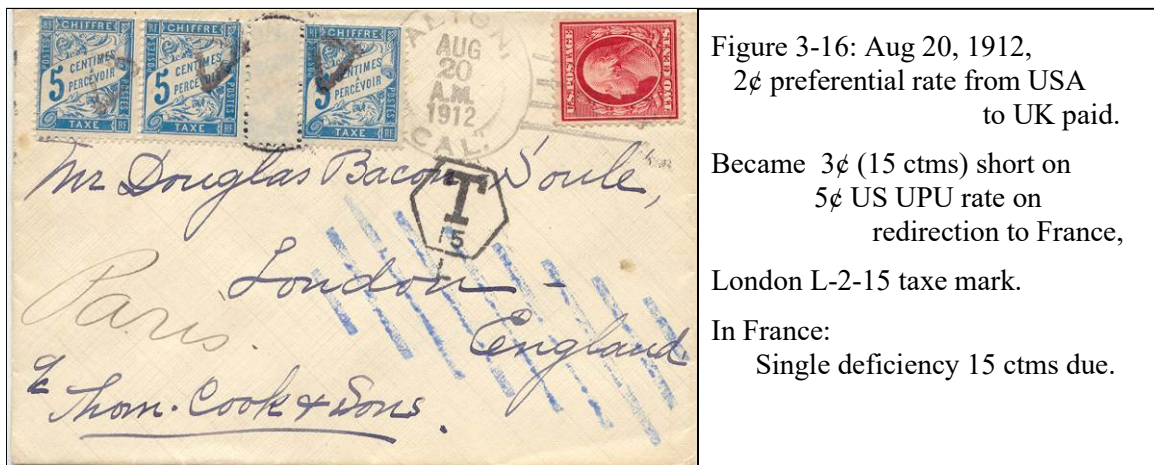


Figure 3-16: Aug 20, 1912,
2¢ preferential rate from USA
to UK paid.
Became 3¢ (15 ctns) short on
5¢ US UPU rate on
redirection to France,
London L-2-15 tax mark.
In France:
Single deficiency 15 ctns due.

Figure 3-16 shows another redirected cover. It is fully paid at the 2¢ preferential rate from the USA to the UK. On redirection to France, it became underpaid on the 5¢ UPU rate. The 3¢ deficiency is equivalent to 15 centimes. A London 15 centimes tax mark was applied and 15 centimes due was collected in France.

The Rome Convention also increased the weight step to 1oz⁴⁹ and overweight letters became less common. The extra charge for the additional weight steps was reduced from 2½d to 1½d, a significant reduction in rates for heavier letters. For example a 2oz letter would have been charged four rates or 10d before 1907 while after 1907 it was only double weight subject to a charge of 4d. The reduction in rates and the higher weight step had been a primary objective of the British delegation to the Rome Congress. The British delegation claimed credit for this reduction. The weight step for the Imperial penny post was also raised to 1 oz.⁵⁰

The Rome Convention also liberalized the postcard rules to more closely match the internal regulations in most countries. There was a great reduction in postcards taxed as underpaid letters.

The change to double deficiency taxing changed the values of tax marks needed. Only redirected mail needed 5, 15 and 25 centimes tax marks. These marks are scarce after October 1907. There was an increased need for 10, 20 and 30 centimes marks and many new marks were issued in these values.

Figure 3-17 shows the 30 centimes Bristol mark (BS-1-30) used in October 1907 shortly after double deficiency taxing was introduced. The Gold Coast Empire rate of 1d was paid but it was 1½d underpaid on the UPU rate. The plain 'T' was probably applied in the Gold Coast. In Bristol it was taxed the double deficiency of 30 centimes. This is an example of the British PO taxing mail in transit.⁵¹ Another interesting aspect is that the first Bristol tax marks in the Impression Books were issued in 1909. The proofed examples have the 'BS' close together and with no stops. I have similar examples of the 10 and 20 centimes marks with the stops 'B.S.'. Clearly there was a set of marks in use before the first examples in the Impression Books.



Figure 3-17: Oct 15, 1907 in Gold Coast:
 1½d (15 ctms) short on 2½d UPU rate, plain 'T' tax mark.
 In Bristol: Double deficiency 30 ctms, BS-1-30.
 In USA: 6¢ (30 ctms) due collected.

New marks were also issued to several offices with 40 and 50 centimes values, but these are rare before the 1920s.

⁴⁹ The UPU set the weight step at 20 grammes. As an exception, the British PO was allowed to use a 1 oz weight step, about 28 grammes. Some countries e.g. Australia did not increase the weight step until later.

⁵⁰ **Report of the British Delegates at the Sixth Congress of the UPU.**

⁵¹ As indicated earlier the UPU allowed taxing of incoming mail in case of obvious error. The UPU rules were silent as to whether mail in transit could be taxed.

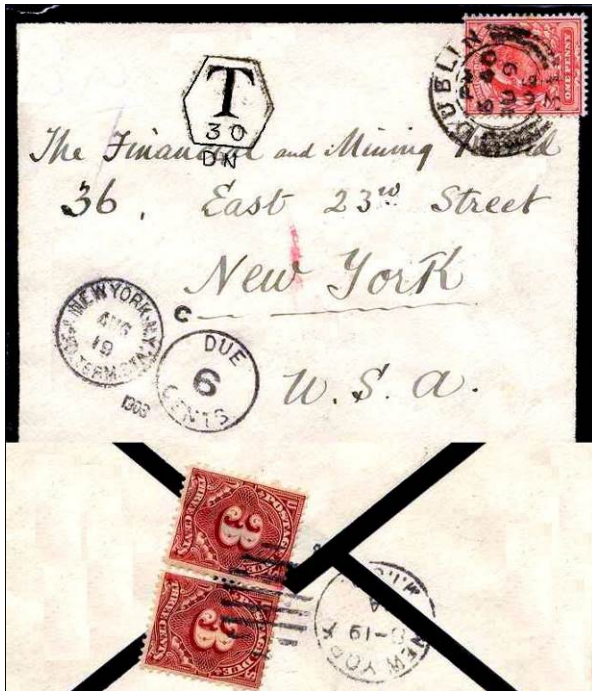


Figure 3-18: Jun 8, 1908 in Dublin:
 1½d (15 ctms) short on 2½d UPU rate,
 Double deficiency 30 ctms, DN-3-30 tax mark.
 In USA: 6¢ (30 ctms) due collected.

Tax marks from the following additional Provincial offices have been seen used in this period; Aberdeen (C-7), Cardiff, Cork, and Newcastle-on-Tyne. The Cardiff and Newcastle-on-Tyne marks closely follow the standard pattern with a small neat hexagon, a square seriffed 'T' and the telegraph code under the hexagon to indicate the office.

From about 1908, a new style of tax mark started to appear with sloping serifs to the 'T'. While this style became quite common in the 1920s, all earlier examples originate from Belfast, Cork or Dublin, all Irish offices. None of these marks have been found in the Impression Books in London. Figure 3-18 show the only known usage of the Dublin mark in this style (DN-3-30).

Identifiable Edinburgh marks also start in this time period. Like the Aberdeen mark (C-7) these are in a circular frame. The Edinburgh marks were distinctive small circles with values from 5 to 40 centimes. The 10 centimes mark (C-20-10) is relatively common. The 20 (C-20-20) and 30

(C-20-30) centimes marks are very scarce and the others have not yet been seen. Figure 3-19 shows C-20-20 on an unpaid postcard to the USA.

During this time many marks were issued to London District offices but few have been seen used in this period. Unlike the earlier issues, the District Office was identified by its office number in the London offices series of numbers.⁵² In this time period the London District office numbers were always in italics although later some marks were issued without this feature. Figure 3-20 shows an early use of the SW-3-10 mark on an underpaid postcard to India.



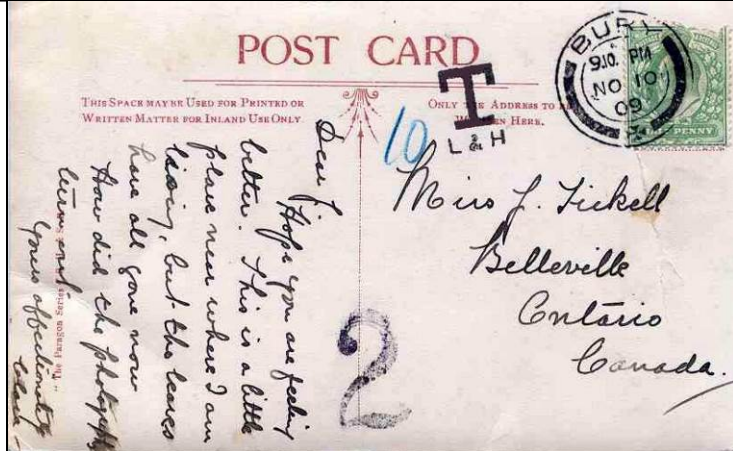
Figure 3-19: Sep 9, 1908 in Edinburgh:
 1d postcard rate unpaid,
 Double deficiency, 20 ctms, C-20-20 tax mark.
 In New York: 4¢ (20 ctms) postage due.

⁵² Brumell Pages 19-21.



Figure 3-20: Nov 26, 1909,
 $\frac{1}{2}$ d short on 1d postcard rate,
 Double deficiency 10 ctms.
 London South West tax mark
 SW-3-10.
 In Suez-Bombay Sea PO:
 10 ctms converted to 1A
 OVERLAND POSTAGE/DUE
 mark applied.
 In India:
 Green oval Amballa Unpaid.

Figure 3-21: Nov 10, 1909,
 $\frac{1}{2}$ d short on 1d postcard rate,
 Double deficiency
 10 ctms (m/s).
 London & Holyhead TPO
 Type L&H-2.
 In Canada:
 10 ctms converted to 2¢.



Additional marks were issued to the TPOs. The London & Holyhead TPO had a new mark (L&H-2) smaller than the earlier L&H-1 mark. Wilson had not seen this mark used.⁵³ At least two examples have now been reported (Fig. 3-21). New values were issued in the London & Dover and the London & Queenborough series with 20, 30 and 40 centimes values.

Figure 3-22 shows a use of the 20 centimes value (L&D-1-20) in 1911 on a cover from Italy.

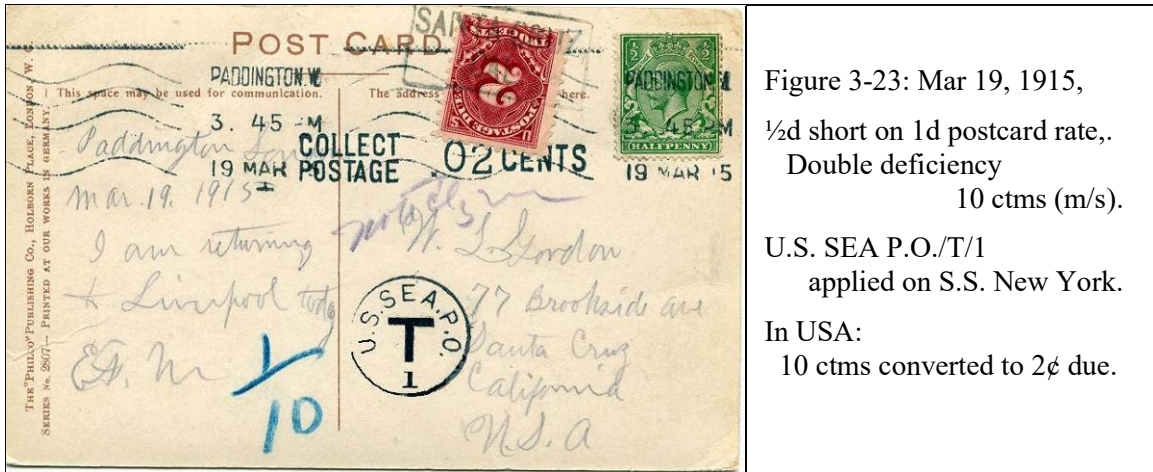
In 1911 the London & Queenborough SC became the London & Folkestone SC. The same tax marks were used.⁵⁴



Figure 3-22: Oct 1911 in Italy: Not taxed
 In London & Dover SC: Treated as
 10 centesimi short on 25 centesimi UPU rate,
 Double deficiency, 20 ctms, L&D-1-20 tax mark.
 In Foreign Branch: 2d due mark.

⁵³ Wilson Page 79.

⁵⁴ Ibid Pages 141-2.



In 1913 the sea post offices on the Union Castle steamers to South Africa changed from South African to joint UK and South African jurisdiction and the UK PO issued a special tax mark (SP-1). Tax marks were also used in this period on the joint British-US transatlantic sea post offices. Figure 3-23 shows an example of the use of one of these marks. These were all issued by the US post office and are outside the scope of the listing of UK tax marks.⁵⁵

World War I caused substantial disruptions to overseas mail. Mail to Germany and its allies was not allowed. The routing of mail to other countries was changed as mail was sent for censorship before leaving the UK. During this time most taxable mail was taxed in London.

Mail from the active service forces in France to the UK was delivered free after August 30, 1914. However, the free mail privilege did not extend to the USA and it is common to find unpaid mail from the forces to the USA that was taxed in London.

Increased British Rates

June 3, 1918 – May 31, 1920 & June 1, 1920 – June 12, 1921

World War I caused a loss in value of many currencies. The UPU did not have a good mechanism to handle varying exchange rates. In particular, it could not handle variations in the value of the French currency and other Latin Monetary Union currencies. The British Post Office was able to move more quickly in raising inland postage rates than it could in changing international rates that required changes to the UPU agreements. On June 3, 1918 the inland letter and postcard rates were raised to 1½d and 1d respectively.

The inland, Empire and UPU postcard rates all became the same. Any postcard paid the inland rate was fully paid for international service.

The difference between the inland and UPU letter rates was reduced to 1d from 1½d. UPU mail paid at the inland rate was taxed at 20 centimes. Figure 3-24 shows a front to France with this rate. It could not be delivered and was returned to the UK where 2d postage due was collected from the sender.

The inland letter rate was increased again on June 1, 1920 to 2d, ½d less than the UPU rate. Five centimes tax marks came back into use for letters redirected abroad.

⁵⁵ Tax marks of the transatlantic sea post offices are listed in **Hosking**.



Figure 3-24: Sep 30, 1918,
 1d short on 2½d UPU rate.
 Double deficiency 20 ctms,
 L-2-20 tax mark.
 In France: 20 ctms due,
 returned to sender.
 In UK:
 2D/FB mark applied,
 2d collected.

**Madrid Convention Rates: June 13, 1921 – May 28, 1922,
 May 29, 1922 - May 13, 1923 and May 14, 1923 – September 30, 1925**

The Madrid Convention was the UPU’s first attempt to deal with devalued currencies. It was not entirely satisfactory.

The British Post Office applied Madrid UPU rates starting June 13, 1921 when the UPU rate was raised to 3d, the first increase since 1875. Other postal authorities started applying Madrid rates on different dates.⁵⁶ This is a complicated period for postage due mail. This section discusses the main points but is not exhaustive.

The Madrid convention allowed the UPU letter rate to be raised to 50 centimes and set a minimum surcharge of 30 centimes. Although the standard rate was raised to 50 centimes, countries were allowed to fix their rates anywhere between the rate in effect on October 1, 1920 and the new rates. The UPU was in effect setting maximum and minimum rates rather than one uniform standard. In later conventions these maxima and minima were explicitly recognized and the UPU never returned to a single standard rate. This complicated the calculation of postage due charges because it was no longer correct to assume that a country’s UPU rate was equivalent to the standard UPU rate in gold centimes.⁵⁷ One way to deal with this confusion was to eliminate the use of a standard UPU currency in postage due calculations and instead base the conversion on the ratio of the rates. This solution was eventually adopted by the UPU in 1966 with the use of the fractional system of tax marks. However, as early as the Madrid period the British PO was using this system, initially for incoming underpaid mail that was not marked with a due amount in centimes in the sending country.

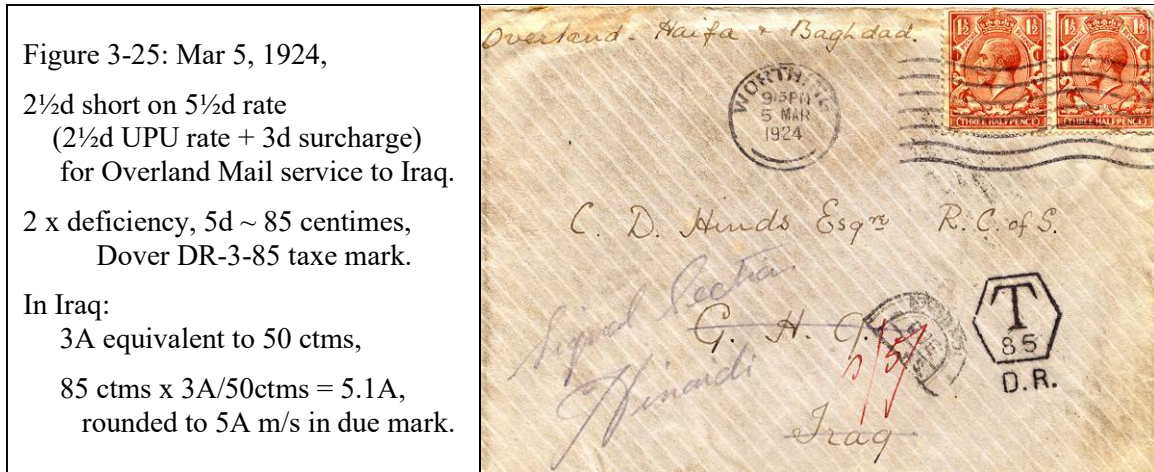
During this time most foreign (not Empire) surcharges were based on setting the 3d UPU rate to be equivalent to the 50 centimes Madrid UPU rate. Double deficiency taxes were usually:⁵⁸

Deficiency	½d	1d	1½d	2d	2½d	3d
Taxe in centimes	30 (minimum)	35	50	65	85	100

⁵⁶ The implementation date for the Madrid Convention was January 1, 1922 but countries could vary this date. For more details and the effect on postage due mail see **Furfie PDMSGJ Dec 1998**.

⁵⁷ **UPU Mail: Annual Tables of Exchange Rates & of Postage Rates to the US, 1881-1953** lists all the rates from foreign countries to the US (often UPU rates) including the equivalence in centimes.

⁵⁸ Further details can be found in **Furfie Rates** Page 29.



To implement these taxes a number of offices had new 35 centimes marks. Some 50 centimes marks, that had been issued about 1907, came into more frequent use and some new 50 centimes marks were issued. Dover had the only known mark with an 85 centimes value (DR-3-85). Figure 3-25 shows this mark used on an underpaid Overland Mail item to Iraq.⁵⁹ Like most new marks issued in the 1920s, this mark has the sloping serifs to the ‘T’ similar to the earlier Irish marks such as the Dublin mark shown in Figure 3-18. Birmingham and Manchester had 100 centimes marks, BM-1-100 and MR-3-100 respectively.

Figure 3-26 shows a letter to Germany from August 1922 with the 1½d inland letter rate paid. It was 1½d underpaid on the 3d UPU rate and was taxed at 50 centimes. In Germany, despite the inflation, the due was correctly calculated.

The 30 centimes minimum did not apply to redirected mail. Hence, the redirected items in Table C-2 (Page 163) are not limited by this requirement. Not enough redirected mail from this period has been seen to know whether these rules were consistently applied.

Figure 3-27 shows a fully paid internal postcard during August 1922 that was redirected, initially to France, and then to Switzerland. It has the correct use of the London South Western 5 centimes mark. The French attempted to incorrectly collect 30 centimes minimum surcharge. In Switzerland 10 Swiss centimes was collected, the correct charge rounded up to the nearest 5 centimes.

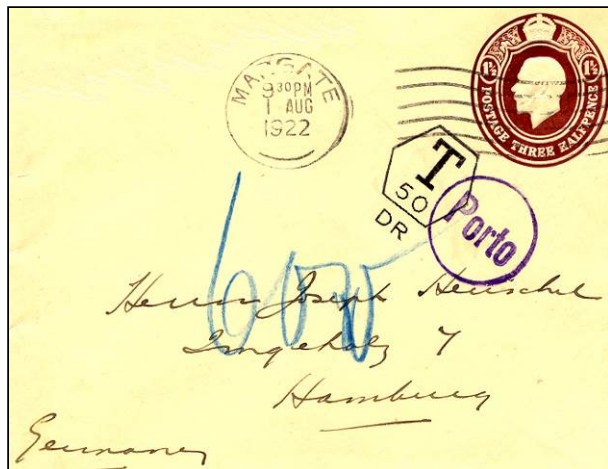


Figure 3-26: Aug 1, 1922,
 1½d short on 3d UPU rate,
 2 x deficiency 3d ~ 50 centimes, Dover DR-1-50.
 In Germany: Jul 1–Sep 30, 1922 UPU rate 6 Mks,
 Based on ratio of rates:
 3d x 6 Mks/3d = 6 Mks or 600 pf m/s mark.

⁵⁹ For details of the Iraq Overland Mail see Snelson PDMSGJ Jun 2001 and Mark PDMSGJ #19 Sep 2001.



Figure 3-27: Aug 12, 1922, Became ½d short on 1½d UPU postcard rate on redirection to France, Single deficiency tax with no minimum - SW-1-5 mark. Incorrectly charged 30 ctms minimum due in France. Redirected to Switzerland: UPU rate 40 Swiss centimes. Due based on ratio of rates ½d x 40 Swiss ctms/3d = 6.7 rounded up to 10 Swiss ctms.

For Empire destinations, the old equivalence of 1d equal to 10 centimes was retained and the 30 centimes minimum was not applied to outgoing mail although a minimum 1½d charge was applied to incoming underpaid Empire and UPU mail.

Figure 3-28 shows a postcard to New Zealand from August 1923. The British Post Office did not apply the 30 centimes minimum charge to outgoing mail but New Zealand applied a minimum 1½d charge to incoming mail.

On May 29, 1922 the inland rates for letters and postcards were reduced to 1½d and 1d respectively.



Figure 3-28: Aug 3, 1923, ½d short on 1½d international postcard rate. Double deficiency at 1d=10 ctms for Empire destinations (no 30 centimes minimum) Manchester MR-2-10. In New Zealand: 1½d due, the equivalent of 30 centimes UPU minimum due.

On May 14, 1923, the UPU letter rate was reduced from 3d to the old amount of 2½d. The taxes continued to be calculated assuming an equivalence of 3d = 50 centimes for partly paid mail. However an unpaid UPU letter continued to be taxed 100 centimes, rather than 85 centimes that would have applied for a 2½d deficiency.

Figure 3-29 shows a letter to France paid at the 1½d inland rate after the UPU rate had been reduced to 2½d. It was taxed at London Western District Office using a 35 centimes tax mark, one of many that came into use in the 1920s with the sloping serifs to the 'T'. The French centime was no longer equivalent to the UPU centime. The 35 UPU centimes converted to 60 French centimes but the item was redirected to the USA where the 35 centimes tax was converted to 7¢.

If the letter in Figure 3-29 had been addressed to the USA directly it would have been fully paid with no postage due. It is not clear how this would have been treated under the pre-Madrid rules where the tax was based on the rate from the initial place of posting to the final destination. However the Madrid rules were explicit that if a packet passed through a country to which a higher rate applied than the rate to the final destination, the higher rate applied.⁶⁰

During this period the London District Offices returned to using district initials in tax marks rather than their numbers. These marks have sloping serifs to the 'T' and are known from North Western (NW1), Paddington (W2), South Eastern (SE1), South Western (SW1) and West Central (WC1). Figure 3-30 shows an underpaid letter with the Paddington W2 mark (P-2-35).



Figure 3-29: Apr 15, 1925,
 1d short on 2½d UPU rate to France,
 2 x 2d converted to 35 ctsms,
 London Western DO (W-2-35).
 In France: UPU rate = 75 ctsms,
 Using ratio of rates 2d x 75 ctsms/2½d = 60 ctsms,
 Redirected to USA, 7¢ due based on 1¢ = 5 ctsms.

On January 16, 1922 the British Government handed over power in Eire to the “Provisional Government of Ireland”. The British Post Office operated postal services in Eire on an agency basis until March 31, 1922. The transfer and the effects on postage due mail are complicated and thoroughly discussed by Peter Wood.⁶¹ There was some doubt whether Eire was an international destination subject to UPU rules or an internal destination subject to the same rules as internal mail. Wood illustrates the use of a tax mark, IS-1, on an underpaid letter to Ireland in July 1924, suggesting UPU treatment. However, a November 6, 1924 Post Office memorandum was clear that surcharges on underpaid mail from the UK to Eire were to be marked in pence.⁶² In addition



Figure 3-30: Aug 6, 1924,
 1d short on 2½d UPU rate to Tunisia,
 2d double deficiency equals 35 ctsms.
 In London Paddington:
 P-2-35 mark (only recorded use).
 In Tunisia: French rates applied,
 UPU rate was 75 ctsms,
 Based on ratio of rates
 2d x 75 ctsms/2½d = 60 ctsms due.

⁶⁰ Madrid Convention, Detailed Regulations, Article XXVI, Paragraph 3.

⁶¹ Wood PDMSGJ Sep 2003.

⁶² Ireland’s Transition, The Postal History of the Transitional Period 1922-1925, Dr. C. I. Dulin, MacDonnell Whyte Ltd, Page 172 cites the November 6, 1923 memorandum as being in Minute No. 458/1924 in the G.P.O. Archives London..

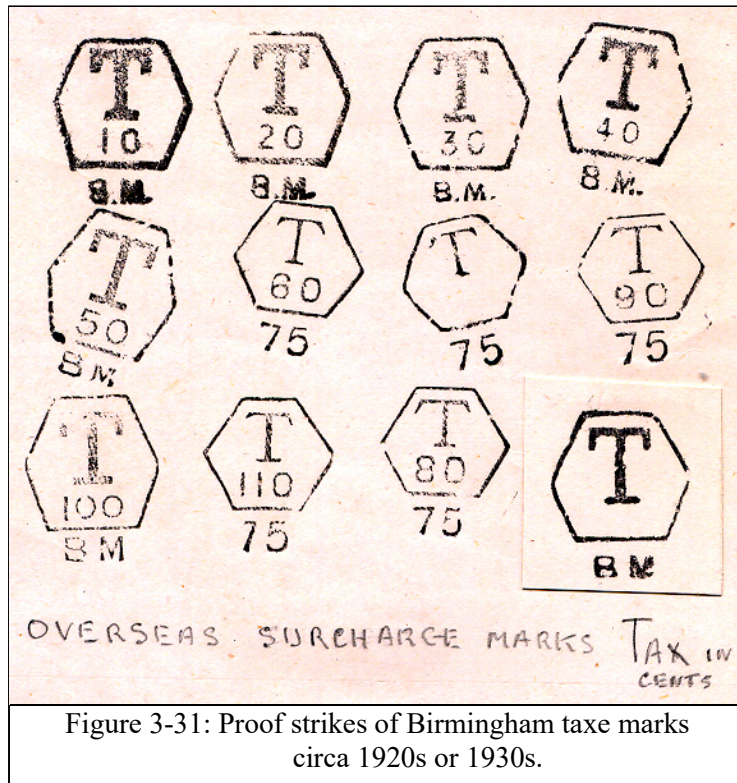
a G.P.O. Circular of November 18, 1925 specifically states that the "T" marking and international procedure do not apply.⁶³ Underpaid mail to Eire was surcharged in pence using surcharge marks used on internal mail until October 20, 1986, as discussed in Chapter 6.

Stockholm Convention Rules October 1, 1925 – June 14, 1935
June 15, 1935 – April 30, 1940

The Stockholm Convention came to terms with varying exchange rates. The UPU centime was based on a gold standard, independent of any country's currency. By the 1930s currency stability had largely been re-established following the disruptions of World War I and the post-war inflation in various countries. The new gold centime system could accommodate relatively infrequent adjustments to the value of currencies.

The UPU set its letter rate at 25 gold centimes and the minimum surcharge was reduced to 10 gold centimes.⁶⁴ Variation in the UPU rate was allowed from a minimum of 20 gold centimes to a maximum of 40 gold centimes. The UK UPU letter rate of 2½d was considered equivalent to 25 gold centimes. Once again all UK taxing was based on the equivalence of 1d = 10 gold centimes for both UPU and Empire mail, the same as in 1879 when the UPU was formed.

The use of 35 and 85 centimes tax marks was no longer required. Higher value tax marks may still have been required particularly as air mail surcharges came into use. Figure 3-31 shows unusual proof strikes of the tax marks in use in Birmingham. It is not dated but the style of the marks suggests the 1920s or 1930s. None of these marks with the Birmingham office number '75' have been seen used. No other marks have been recorded with values of 60, 80, 90 or 110 centimes.



During the 1920s and 1930s a wide range of offices taxed mail. To expedite the mail, the Post Office had established an elaborate system of directing mail by the earliest available train to a variety of Offices of Exchange. This system was disrupted by World War II and was not re-established, presumably because airmail would be used for the rapid transport of mails, where needed.

⁶³ Ibid, Page 172 cites the British GPO Circular No. 2814 of November 18, 1925.

⁶⁴ For a fuller discussion of the Stockholm rules and the effects on postage due mail see **Furfie PDMSGJ Sep 2001**.

The Post Office Archives include a list of Offices of Exchange for Letter Mails dated April 1921. The London District Offices shown for dispatching are Eastern DO, Northern DO, North Western DO, Paddington DO, South Eastern DO, South Western DO, Western DO and West Central DO. The Offices of Exchange for dispatching outside London were: Aberdeen, Belfast, Birmingham, Bradford, Bristol, Cardiff, Cork, Dover, Dublin, Dundee, Edinburgh, Exeter, Glasgow, Hull, Leeds, Liverpool, Manchester, Newcastle-on-Tyne, Nottingham, Plymouth, Queenstown and Southampton.

Tax marks have been seen used in the 1920s and 1930s from all these offices except Northern DO, Bradford, Dundee and Queenstown. Marks may still be found from these offices.

There are a few offices that are not in the list that were using tax marks in the 1920s and 1930s. These include Exeter, Folkestone, Jersey, Leeds, Peterborough, Sheffield and the London & Dover Sorting Carriage. While no Guernsey marks are known from this period, Guernsey still had its turn-of-the-century style tax marks in the 1960s (Fig. 5-32).

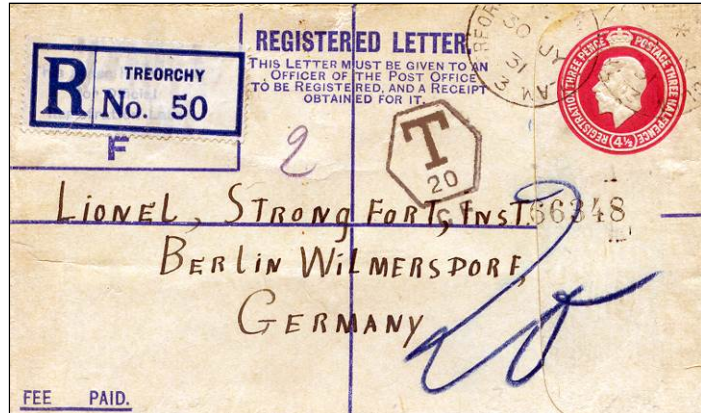


Figure 3-32: Jul 30, 1931 to Germany,
1d short on 2½d UPU + 3d Registration rate,
2d double deficiency – taxed with Cardiff C-1-20.

In Germany: UPU rate = 25 pf,
20 ctms converted to 20 pf due.



Figure 3-33: Dec 31, 1934 in Newcastle:
2d short on 5½d UPU rate for 2 oz to 3 oz,
2 x deficiency 4d = 40 ctms, NT-1-40 tax mark.

Antwerp is in Belgium not Holland.

In Belgium: UPU rate 1.75 fr,
Based on ratio of rates 4d x 1.75 fr/2½d = 2.80 fr due.

The Post Office Archives have a copy of a survey of the taxing of mail for a two week period in early October 1929. In addition to London Foreign Section there were 8 London Districts taxing mail and 23 taxing offices outside London with a large variation in the number of items taxed in each office. About half the 100,000 underpaid Imperial & Foreign letters and postcards were taxed in London FS. Some offices handled very few items, explaining why tax marks from these offices are scarce. For example, Nottingham and Jersey taxed only 39 and 3 items respectively. The list shows mail being taxed at Bradford, Dundee and Lewes although no tax marks have been identified from these offices.

Taxed registered mail is unusual because it should be handed over a post office counter where the clerk should check the postage. Figure 3-32 shows a registered letter to Germany in July 1931. This is paid the 4½d inland registered rate (letter rate 1½d plus 3d registration) and is 1d short on the 5½d UPU registered rate. It is taxed at double deficiency with the Cardiff 20 centimes mark (CF-1-20), one of two reported uses of this mark.

The UPU Rules were changed on January 1, 1935 to require registered mail to be charged only a single deficiency.

In 1907 and the next few years a number of marks were issued with 40 and 50 centimes values. None of these is known used before 1917. They are occasionally seen used in the 1920s and 1930s. Figure 3-33 shows the only known use of the 40 centimes mark of Newcastle-on-Tyne. Although this mark is not recorded in the Impression Books, the style suggests a 1907 vintage. It is on a cover to Belgium that is 2d underpaid on the 5½d UPU triple rate for 2oz to 3oz. In Belgium the 40 gold centimes was converted to 2 francs 80 centimes, an indication of the devaluation of the Belgian currency.



Figure 3-34: Nov 11, 1926,
 2d short on 2½d Empire rate for 1 oz to 2 oz.
 In London West Central:
 4d double deficiency converted to
 40 ctms - WC-1-40c mark.
 In South Africa: 4d due.

There were also newer 40 and 50 centimes marks including those from the London District Offices. Figure 3-34 shows the London West Central mark WC-1-40c on an underpaid double rate cover to South Africa.

On January 1, 1935 the provisions of the 1934 Cairo UPU convention came into effect. The minimum surcharge was reduced to 5 gold centimes. This had no effect on the taxing of outgoing mail from the UK. A double deficiency surcharge would always be at least 10 centimes while redirected mail with a ½d deficiency was not subject to the minimum surcharge rules and should continue to be taxed at 5 centimes.

There was a minor change in taxing on June 15, 1935 when the Empire postcard rate was reduced from 1½d to 1d, the same as the inland postcard rate.

During this period airmail became more prevalent and special postage due rules were developed. There was also a period where All Up Service was provided to many Empire destinations. These rules and their effects on the taxing of underpaid mail are discussed in Chapter 4.

On May 1, 1940 postage rates were increased. The British Post Office abandoned the equivalence of 1d = 10 gold centimes. This equivalence was never re-established. The effects of the continuing post-war decline in the value of Sterling are detailed in Chapters 5 and 6.

Chapter 4 Air Mail to World War II

The Introduction of Air Mail

Soon after the invention of the airplane there were experimental airmail flights, for example the 1911 London to Windsor service. Regular airmail came later. The first regular international airmail service from the UK was the London to Paris route which started in 1919. Other routes followed and by the late 1930s airmail services were available to most countries.

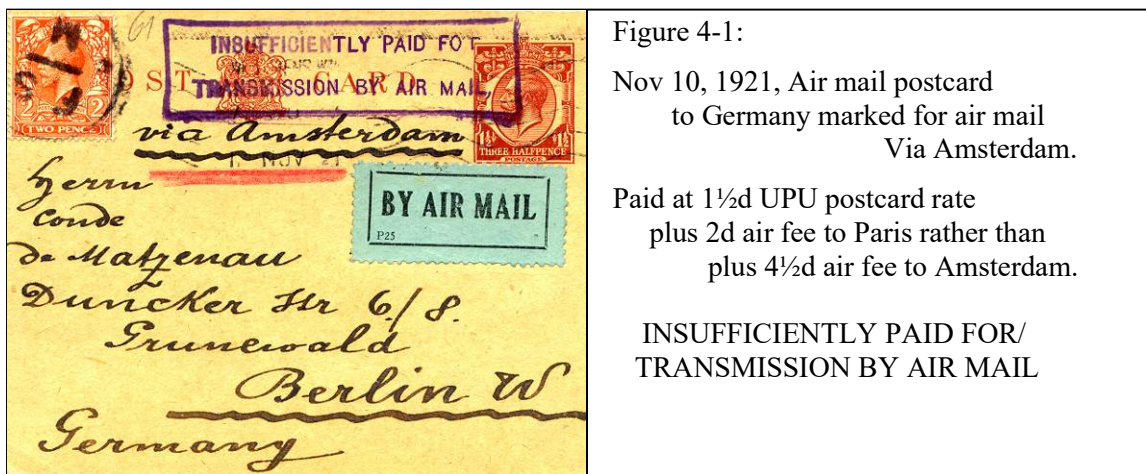
Initially there were no UPU rules for airmail. Rates were set on a bilateral basis for particular services. As additional services were added there could be several different airmail services to a particular destination, all with different rates. Through the 1920s and 1930s various steps were taken to reduce the complexity and coordination was established through the UPU.

Many airmail services ceased or were severely disrupted during World War II. As normal air service was resumed after the war, the rates and rules were rationalized and simplified. This Chapter discusses the treatment and taxing of underpaid airmail up to World War II including the 1937-39 All-Up Empire Air Mail period which had a significant impact on the taxing of mail.

Full details on the development of airmail can be found in the literature on this subject including books by Proud and Newall listed in the bibliography. Understanding the treatment of underpaid airmail in this period requires information on the rates. Unlike some other books on British postal rates, Furfie provides detailed information on most airmail rates from 1919.⁶⁵

Airmail up to 1928

Prior to 1928 there were no UPU regulations covering the treatment of underpaid airmail. Initially, if the postage and air fee were not fully paid, the item would be diverted to surface mail. Figure 4-1 shows a 1921 postcard fully paid for air service via Paris that was diverted to surface mail because it was underpaid for air service via Amsterdam, the marked route. However, there were exceptions.



⁶⁵ Furfie Rates

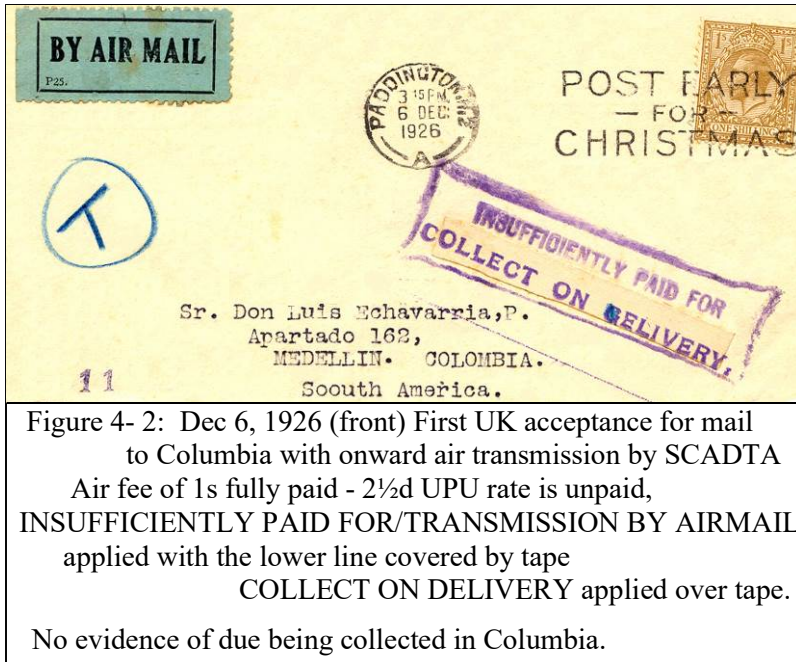


Figure 4-2 shows a front from the December 6, 1926 first UK acceptance of mail for onward air transmission in Columbia by SCADTA (Sociedad Colombo – Alemana de Transportes Aereos). The air fee is paid but the UPU surface rate is not. The item is marked for due to be collected on delivery even though Newall says of this flight “...even a minimal under-payment would cause rerouting and a cachet *INSUFFICIENTLY PAID FOR /TRANSMISSION BY AIRMAIL.*”⁶⁶

Figure 4- 2: Dec 6, 1926 (front) First UK acceptance for mail to Columbia with onward air transmission by SCADTA Air fee of 1s fully paid - 2½d UPU rate is unpaid, **INSUFFICIENTLY PAID FOR/TRANSMISSION BY AIRMAIL** applied with the lower line covered by tape **COLLECT ON DELIVERY** applied over tape. No evidence of due being collected in Columbia.

Proud shows the results of a 1924 survey showing that small numbers of underpaid incoming airmail items were being received in the London Foreign Section and that some were taxed.⁶⁷

At the end of 1923 the British Post Office entered into an agreement with the Iraqi Post Office that underpaid airmail letters on the Cairo to Baghdad route were to be taxed at double deficiency and sent by air.⁶⁸ This may have only been for inward mail from Iraq as the Rules for Offices of Exchange in 1926⁶⁹ required all outward mail that was not fully paid, except for most registered air mail, to be diverted to surface mail. The exception for Baghdad to Cairo air service was for inward mail. The rule for incoming mail was that, if taxed in centimes by the office of origin, this was to be followed except that the charge could not exceed double the ordinary postage. If incoming airmail was short-paid the charge was double deficiency to a maximum of double the ordinary postage. Exceptionally, for Baghdad to Cairo air service the full double deficiency was charged counting both the air fee and the regular postage.

Airmail from 1928 to All-Up Empire Airmail

In 1927 the International Air Mail Conference was held at The Hague. The resulting agreement came into effect on January 1, 1928. Articles 3 and 4 contain provisions for underpaid mail:⁷⁰

⁶⁶ Newall Page 80.

⁶⁷ Proud Page 557.

⁶⁸ Ibid.

⁶⁹ This information is from notes taken from PO Archives by Michael Furfie.

⁷⁰ Translation of the original French by Michael Furfie and quoted from **Furfie PDMSGJ Sep 2000** Pages 15-16.

Article 3.

5. *The (air) fees must be paid before dispatch. They may not be collected from the addressee except in the cases defined in Article 6 (relating to correspondence redirected by air at the addressee's request).*

Article 4.

1. *Wholly unpaid correspondence is treated according to articles 35 and 36 of the UPU Convention. Items whose prepayment is not mandatory are sent by ordinary routes.*
2. *Insufficiently paid airmail correspondence is sent by air when the amount paid is at least the air surcharge. The provisions of article 36 of the UPU Convention govern the collection of postage due.*
3. *When sending airmail correspondence by ordinary routes, the office of origin or the office of exchange must cross out all markings on it relating to carriage by air.*

These rules were repeated in the London UPU Convention which came into effect July 1, 1930 and are consistent with the 1926 Rules discussed above. Air fees had to be fully paid and so the maximum underpayment was the ordinary postage.

Furfie describes the controversy over the application of these rules to underpaid mail to and from India in 1929 and 1930.⁷¹ There were complaints about the lengthy delays when airmail was diverted to surface mail because it had been inadvertently underpaid due to being slightly overweight. There was a period of inconsistent treatment in different offices with some allowing slightly overweight airmail items to go by air without surcharge with higher weight items being diverted to surface. Some offices would forward the underpaid item by air and ask the sender to make up the deficient postage. Other offices were charging double deficiency on both air and surface rates. Some limited the surcharge to double the surface rate, consistent with the Hague rules, and some did not. The surcharge on the cover shown in Figure 4-3 appears to have been limited to double the surface rate.⁷² The tax mark is from the L-3 family with sloping serifs to the 'T', which frequently occur on underpaid airmail.

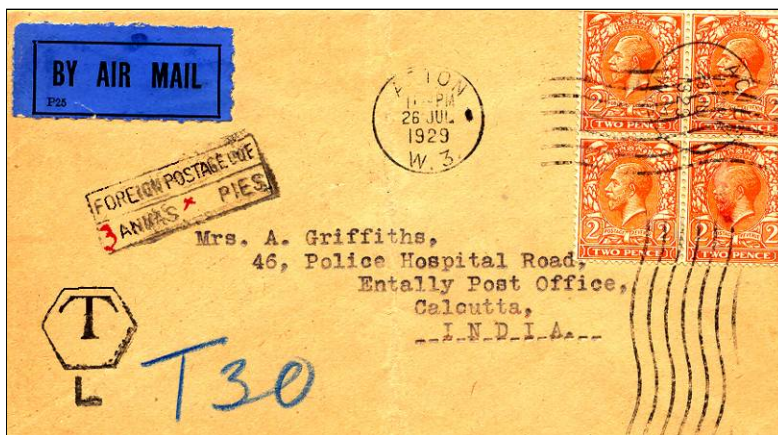


Figure 4-3: Mar 30 to Nov 4, 1929 total air rate to India
7½d for ½ oz, 1s 1½d for 1 oz.
Mailed Jul 26, 1929, if over ½ oz, 5½d short,
double deficiency would have been 110 ctms.
30 ctms tax - limited to double the 1½d (15 ctms) Empire rate?

In July 1931, initially as a six-month experiment, the UK and Indian Post Offices agreed to forward all underpaid airmail by air as long as the prepayment exceeded the surface postage. The tax would be double the deficiency on the combined air and surface postage and would be collected from the addressee on delivery. If undelivered, the airmail item was returned by surface mail and the tax collected from the sender. These rules were extended beyond the initial

⁷¹ Furfie PDMSGJ Sep 2000 Pages 18-21.

⁷² For further discussion of the rate on this cover see Furfie PDMSGJ Sep 2000 Page 17.



Figure 4-4: Nov 1, 1933 to Nov 16, 1934
 Air rate to South Africa 10d per ½ oz.
 Mailed Sep 11, 1934, 10d short on double rate.
 In South Africa: 2 x deficiency 200 ctms = 1s 8d due.

six-month period, at least up to the introduction of the Cairo Convention UPU rules in 1935. Underpaid airmail from India is more common than to India.

On February 23, 1931 the British airmail charges were changed from air fees to inclusive air rates. Prior to this date the total postage required was the air fee plus the normal surface rate. After this date the air rate quoted in the airmail leaflet was the total postage required. This eliminated the errors where the air fee was paid but the surface rate was not. However, this complicated the application of UPU rules which were stated in terms of 'air fees' since the air fee was no longer separately stated.

The British Post Office had similar agreements with other post offices for transmission of all or most underpaid items by air but I have not seen details of these agreements.⁷³ Mail to these countries marked for air transmission was forwarded by air, even if substantially unpaid. For example, Figure 4-4 shows a cover to South Africa paid at the 10d per ½ oz rate but taxed at double the 10d deficiency on the 1s 8d rate for 1 oz. Figure 4-5 shows a December 1934 item carried on the second regular airmail flight to Australia that was paid less than the ½ oz rate and



Figure 4-5: Dec 8, 1934 to Jul 24, 1938 air rate to Australia 1s 3d per ½ oz.
 Mailed Dec 12, 1934, 11½d paid, 2s 9½d short on triple rate.
 Double deficiency, 5s 7d collected in Australia.

⁷³ Towards the end of 1934, in anticipation of the Cairo UPU Convention, applicable from January 1, 1935, the British Post Office wrote to all overseas administrations with which it had made agreements similar to that with India for transmission of all or most underpaid airmail by air suggesting that the agreements should remain in force. **Furfie PDMSGJ Sep 2000 Page 26.**

taxed at double deficiency on the 1½ oz rate leading to a charge in Australia of 5s 7d. Both these covers use the basic London L-2 tax mark. This is the most common tax mark on underpaid airmail in the 1930s.

This UPU rule was varied in the Cairo Convention which came into force on January 1, 1935.

Article 5.

Unpaid or insufficiently prepaid Air Mail Correspondence.

- 1. In the case of entire absence of prepayment, Air Mail correspondence is treated in conformity with the provisions of Articles 35 and 36 of the Convention (the provisions for dealing with underpaid surface mail). Articles on which the prepayment of postage is not compulsory before dispatch are transmitted by ordinary routes.*
- 2. In the case of insufficient prepayment, Air Mail correspondence is transmitted by Air Mail if the charges prepaid represent at least the amount of the Air Mail fee. Administrations of origin have the option of forwarding this correspondence by air when the charges prepaid represent 25 per cent. at least of the amount of the Air Mail fee.*

The provisions of Article 36 of the Convention (requires double deficiency to be charged with a minimum of 5 centimes) apply as regards the collection of postal charges not prepaid at the time of dispatch.

- 3. When articles not prepaid at least 25 per cent. of the Air Mail fee are forwarded by ordinary route, the office of posting or the office of exchange must strike out all notes relating to transmission by Air Mail and indicate briefly the reasons for the transmission by the ordinary route.*

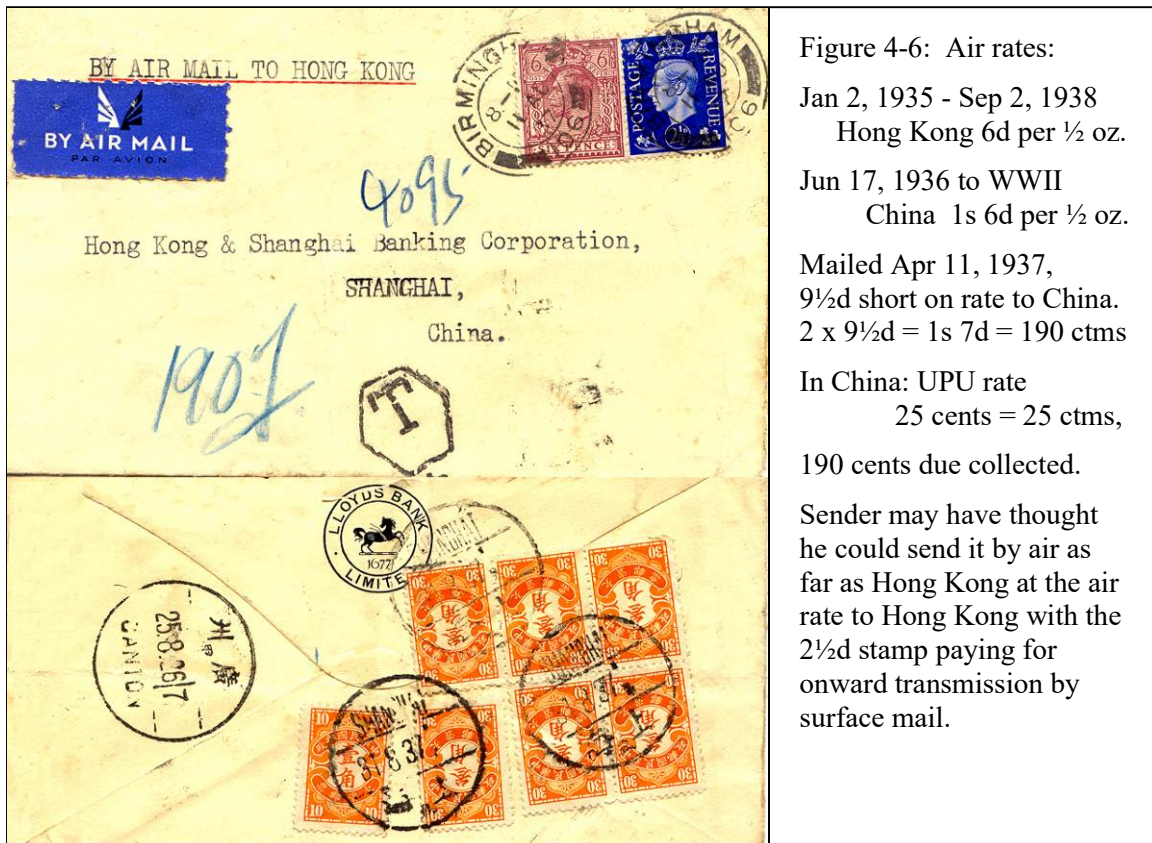




Figure 4-7: Jan 2, 1935 to Sep 2, 1939,
 Air rate to Dutch East Indies 1s per ½ oz.
 Mailed Oct 7, 1937, 9½d short on 1s rate,
 Double deficiency 190 ctms (1s 7d).
 In Dutch East Indies: UPU rate 15 cents = 25 ctms,
 190ctms x 15 cents/25ctms = 114 cents,
 Rounded up to 115 cents due collected.

Underpaid airmail could be forwarded by air as long as at least 25% of the air fee was paid. This replaced the Hague requirement that 100% of the air fee must be prepaid to avoid being diverted to surface mail. This had the effect of greatly reducing the amount of airmail that would be diverted to surface according to UPU rules. However, as indicated in the previous paragraphs, some post offices had already made comparable changes through bilateral agreements. It is unclear whether the British Post Office interpreted the 25% rule to be 25% of the total inclusive airmail rate or 25% of the notional air fee i.e. the difference between the inclusive air rate and the surface rate.

The British Post Office concentrated on developing airmail services to Empire destinations through collaboration with Imperial Airways along the routes to India and South Africa. The India route was extended to Malaya, Singapore, Hong Kong and Australia. This service could also be used for non-Empire destinations. Figure 4-6 shows a cover to China marked “BY AIR TO HONGKONG”. The airmail rate to Hong Kong is paid with an additional 2½d presumably to cover a UPU rate from Hong Kong to China. This is taxed as the airmail rate to China was 1s 6d per ½ oz compared to just 6d per ½ oz to Hong Kong.

The British Post Office could also forward airmail, including underpaid airmail, by the air services of other postal administrations. Figure 4-7 shows a cover to the Dutch East Indies which may have gone by Imperial Airways as far as Singapore or the full way by K. L. M., the Dutch airline. This is on the borderline of the application of the Cairo 25% rule. The 2½d postage paid is less than 25% of the combined 1s air rate but more than 25% of the implied 9½d air fee on top of the 2½d UPU surface rate.



Figure 4-8 shows a 1937 cover to Tunisia using French air services. It is paid 4d which would have been sufficient for an airmail letter to France up to 1 oz. It was taxed as underpaid on the double 6d per ½ oz rate to Tunisia.

Background to All-Up Empire Airmail

In the late 1930s the British Post Office, in conjunction with the post offices in many Empire countries, instituted a bold experiment. All letter mails on certain routes would be sent by air.

By 1935 the Post Office had been offering airmail service at premium rates for 16 years but less than 15% of the mail that could benefit from the acceleration of air mail was actually sent by air. D. O. Lumley, an official of the Postal Services Department, in his book in the bibliography states:

Considerations such as these indicated that the time was soon coming when, so far as the carriage of first class mail was concerned, "the aeroplane would have to be regarded, not as an extraordinary vehicle, but simply as a train or steam boat of exceptional speed."

In other words, instead of leaving it to the poster to decide whether a letter could best go by air or surface route, the Post Office should, if financial and other considerations permitted, arrange to send all letters to specified destinations by whichever means of transport offered the earliest useful delivery.

A first step in implementing this change in policy was the carriage of mail by air at surface rates on some internal routes such as from Scotland to the Orkneys (from May 1934). This was followed by all-up service to some European destinations starting in March 1936.

Figure 4-9 shows a 1938 underpaid letter to Italy marked for airmail. The airmail designation has not been obliterated and it was taxed on the deficiency compared to surface rates, presumably because all-up air was in operation and no extra postage was required for air service.

The provision of all-up service to Empire destinations was more difficult. The distances were longer and bigger aircraft were required to handle the volume. Both factors made the service too expensive to consider at the existing Empire surface rates of 1½d for the 1st ounce and 1d for each additional ounce. Lumley indicated that, to cover the cost, the rate would have had to be 2½d per ½ oz. Instead the Post Office fixed the rate from the UK as 1½d per ½ oz with postcards being

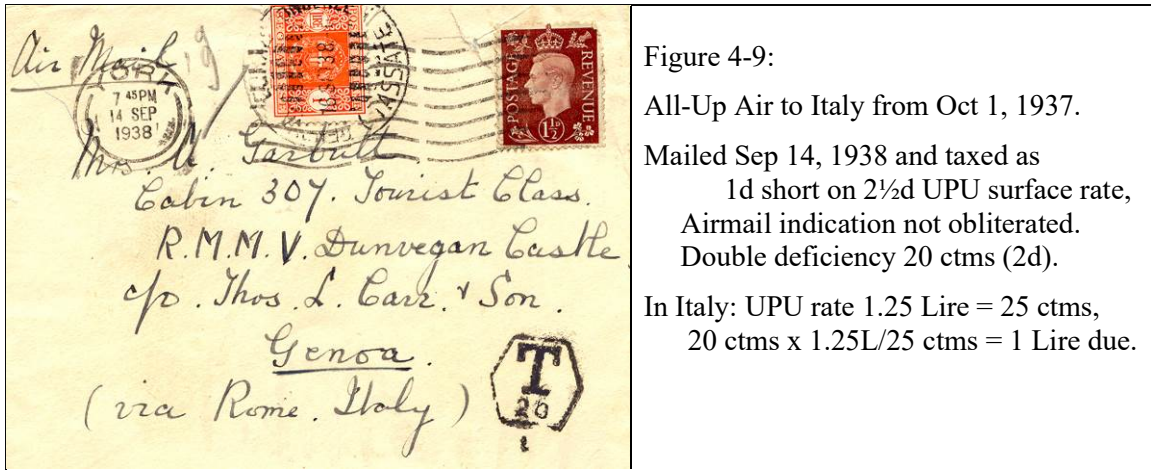


Figure 4-9:
 All-Up Air to Italy from Oct 1, 1937.
 Mailed Sep 14, 1938 and taxed as
 1d short on 2½d UPU surface rate,
 Airmail indication not obliterated.
 Double deficiency 20 ctms (2d).
 In Italy: UPU rate 1.25 Lire = 25 ctms,
 20 ctms x 1.25L/25 ctms = 1 Lire due.

carried for 1d. This had the advantage of maintaining the same rate for the lightest letters. 70% of the letters posted weighed less than half an ounce. The increase for higher weights was considerable. A 1oz letter increased from 1½d to 3d and a 4oz letter increased from 4½d to 1s. It was this increase that led to a large increase in underpaid mail. The public found that many letters that had previously gone as single rate were now double rate but paid only the single rate. Hence this period is of particular interest from a postage due point of view.

The Introduction of All-Up Empire Service

Planning for the All-Up Empire service started in 1933 and was approved in principle by the UK Government in 1934. A 15-year agreement was entered into with Imperial Airways including financial guarantees. Other Empire post offices would contribute, depending on the volume of mail from those countries, with the UK Post Office liable for the balance of the financial guarantees. It was hoped that, over time, the growth in traffic would bring the cost and revenue of the UK Post Office into balance.⁷⁴

To address the need for larger aircraft, Imperial Airways ordered the famous Empire Flying Boats from Short Brothers. The first plane, Canopus, was delivered in September 1936. In total five planes were delivered in 1936 with an additional 22 planes in 1937.⁷⁵ The stages of All-Up Empire service followed the introduction of the Empire Flying Boats on those particular routes.

Stage 1: June 29, 1937⁷⁶ South and East Africa

Basutoland, Bechuanaland, Kenya, Mauritius, Northern Rhodesia, Nyasaland, South Africa, Southern Rhodesia, South West Africa, Tanganyika, Uganda and Zanzibar.

Stage 2: February 23, 1938 Middle East, Indian Subcontinent and Malaya

Aden, Bahrain, Brunei, Burma, Ceylon, Dubai, Egypt, India, Labuan, Malay States, Muscat, North Borneo, Palestine, Sabah, Sarawak, Seychelles, Straits Settlements, Tibet and Trans-Jordan.

⁷⁴ Lumley.

⁷⁵ Proud Pages 137-145.

⁷⁶ The dates used are from Lumley. In some cases these differ by a day or two from dates in other sources. The confusion may arise from whether the date quoted is the date of the Post Office notice, the first date when mail was accepted for all-up service or the date of the first flight carrying all-up airmail.

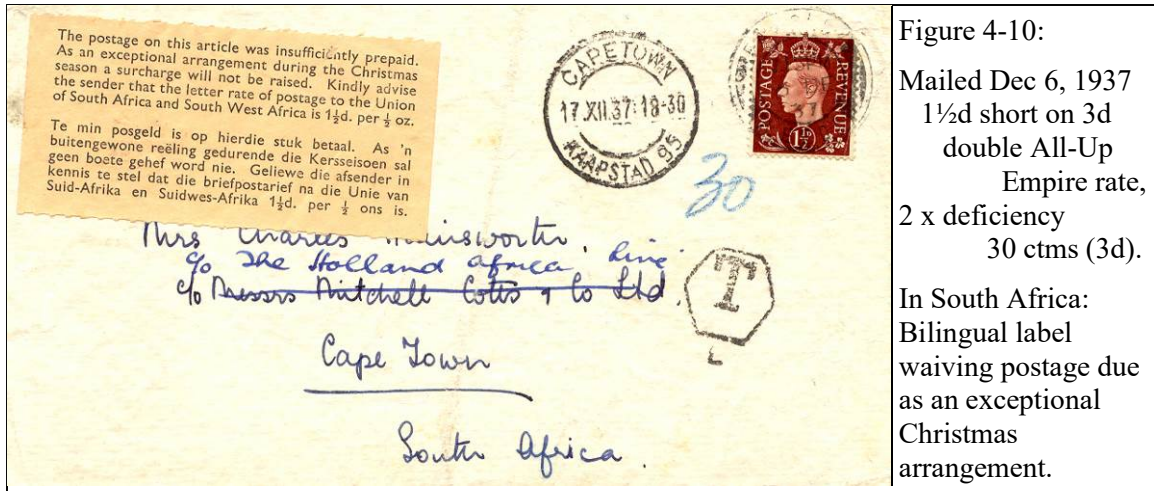


Figure 4-10:
 Mailed Dec 6, 1937
 1½d short on 3d
 double All-Up
 Empire rate,
 2 x deficiency
 30 ctms (3d).
 In South Africa:
 Bilingual label
 waiving postage due
 as an exceptional
 Christmas
 arrangement.

Stage 3: July 28, 1938 Australasia and the Pacific

Australia, Banks Island, Cook Islands, Fanning Island, Fiji Islands, Gilbert & Ellice Islands, Nauru, New Guinea, New Hebrides, New Zealand, Norfolk Island, Papua, Samoa (British), Solomon Islands and Tonga.

On September 2, 1938 the service was extended to Hong Kong using the British feeder service connecting at Bangkok with the main route through Malaya to Australia.

The last addition to All-Up Empire service was made on May 21, 1939 with service to Iraq and Kuwait.

All-up service was never extended to West African countries such as Nigeria although by this date there was a British feeder service from the South African route at Khartoum to Lagos.

The service to New Zealand was by air to Sydney with sea transportation across the Tasman Sea. A Trans-Tasman air service was planned but did not start until after the All-Up Empire service had ended.

Christmas Mails 1937

During the period prior to Christmas 1937 there were large volumes of underpaid All-Up Empire airmail. A number of postal administrations in Stage 1 decided to waive the surcharges but to indicate this by applying a label indicating that the surcharge had been waived as an exceptional arrangement during the Christmas period and asking the recipient to request that the sender ascertain the correct rate of postage.



Figure 4-11: Mailed in UK,
 1½d short on 4½d triple All-Up Empire rate,
 Double deficiency 30 ctms (3d).
 In Southern Rhodesia: Label waiving postage
 due as an exceptional Christmas arrangement.

These labels are fully described by Baldwin in his book on British Airmails.⁷⁷

Figure 4-10 shows a cover from the UK to Cape Town with the bilingual, English-Afrikaans South African label. Unlike the other labels which were imperforate singles, the South African labels were produced in strips of five, separated by rouletting.

Figure 4-11 shows a piece of a front with the Southern Rhodesian label while Figure 4-12 shows the Kenyan label.

All of these labels could be found on covers with British tax marks.

For completeness Figure 4-13 shows the British label although it was used on incoming mail and would be unlikely to receive a British tax mark.

These are all the labels that have been seen by the author but Baldwin also illustrates labels from Mauritius, Northern Rhodesia, Nyasaland and Zanzibar.

This practice of waiving the surcharges was not repeated in the Christmas period of 1938.

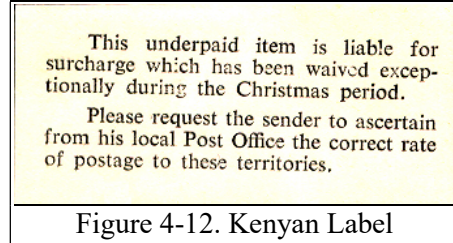


Figure 4-12. Kenyan Label

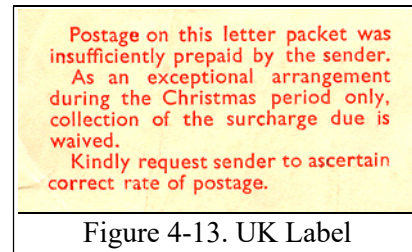


Figure 4-13. UK Label

Machine Tax Marks in London

The Post Office in London used a cancelling machine to apply tax marks to underpaid All-Up Empire mail. Presumably this was done to ease the handling of the large volume of mail that required taxing. The tax mark, Type H-2, is always applied at the bottom left of the front of the cover as shown in the usages on cover in Figures 4-15, 4-16 & 4-17. The cancellation is usually parallel to the bottom of the cover and there are often vertical marks caused by the box on the machine.

The earliest use that has been recorded for the Type H-2 tax mark is May 4, 1938. The mark probably remained in use until the end of All-Up Empire mail. Type H-2 is the only tax mark before the 1980s known to have been applied by a cancelling machine.

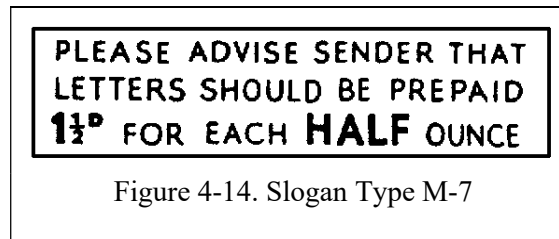


Figure 4-14. Slogan Type M-7

All the covers recorded with Type H-2 also have a machine applied slogan Type M.⁷⁷⁸ (Fig. 4-14) applied to the back of the cover. Parsons et al. record several other machine marks associated with All-Up Empire mail, Types M.4, M.5 and M.6. These marks were applied to incoming mail, most of which was not underpaid, while Type M.7 was used on underpaid outgoing mail.

⁷⁷ British Airmails 1784-1946, N.C. Baldwin published by Francis J Field 1947, Pages 84-86.

⁷⁸ The slogan type number is from Collecting Slogan Postmarks, Parsons, Peachey and Pearson, 1986 edition.



Figure 4-15:
 Mar 5, 1939 in UK:
 1½d short on 3d
 double All-Up rate,
 2 x def 30 ctms (3d),
 Type H-2 tax mark
 unframed '30' (ctms)
 handstamp in red.
 Fig 4-14 on back.
 In Palestine:
 12 mils due.

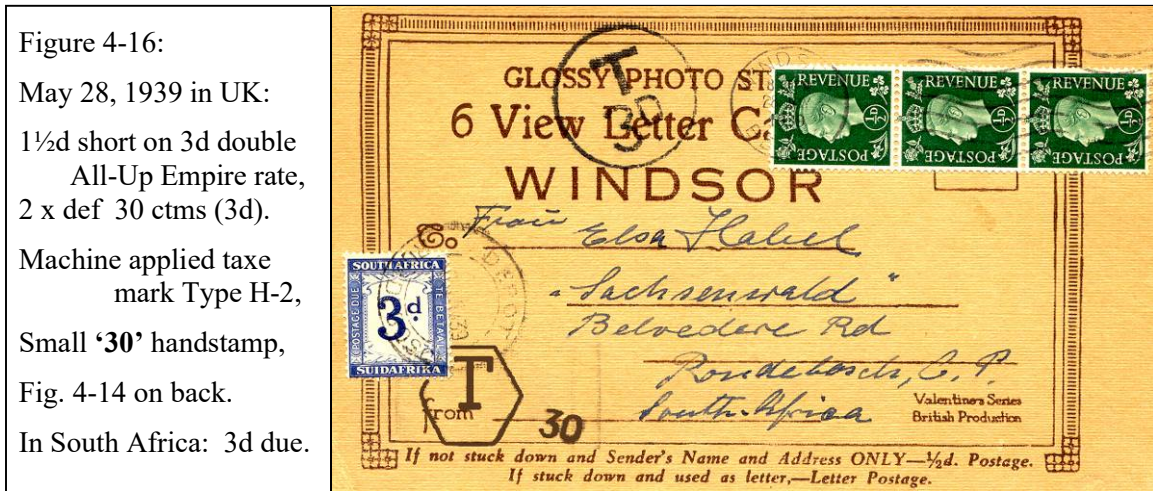


Figure 4-16:
 May 28, 1939 in UK:
 1½d short on 3d double
 All-Up Empire rate,
 2 x def 30 ctms (3d).
 Machine applied tax
 mark Type H-2,
 Small '30' handstamp,
 Fig. 4-14 on back.
 In South Africa: 3d due.

For underpaid All-Up Empire mail the most common deficiency was 1½d, leading to a double deficiency of 30 centimes. The Post Office had handstamps to show 30 centimes due. Figure 4-15 shows a cover to Palestine with an unframed '30' handstamp applied in red. A similar but slightly smaller mark has been recorded applied in black on a September 1938 cover with Type H-2 to Egypt. Figure 4-16 shows a May 1939 cover to South Africa which has a small unframed '30' handstamp. Figure 4-17 shows a July 1938 cover to Singapore with a '30' handstamp with a distorted rectangular frame.

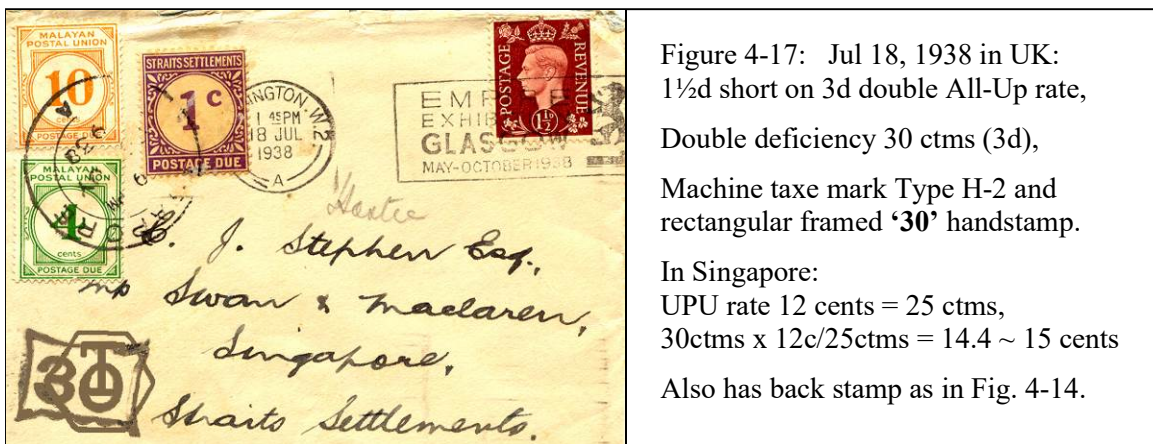


Figure 4-17: Jul 18, 1938 in UK:
 1½d short on 3d double All-Up rate,
 Double deficiency 30 ctms (3d),
 Machine tax mark Type H-2 and
 rectangular framed '30' handstamp.
 In Singapore:
 UPU rate 12 cents = 25 ctms,
 30ctms x 12c/25ctms = 14.4 ~ 15 cents
 Also has back stamp as in Fig. 4-14.

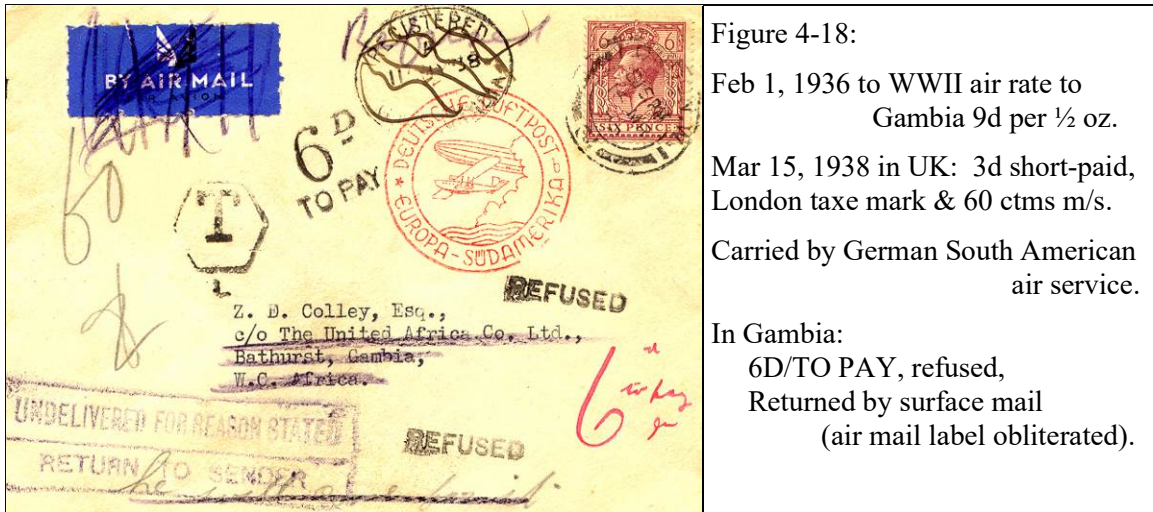


Figure 4-18:
 Feb 1, 1936 to WWII air rate to Gambia 9d per ½ oz.
 Mar 15, 1938 in UK: 3d short-paid, London tax mark & 60 ctms m/s.
 Carried by German South American air service.
 In Gambia:
 6D/TO PAY, refused,
 Returned by surface mail (air mail label obliterated).

With All-Up Empire mail, there was also a large volume of incoming underpaid mail. Like the UK, most participating post offices reduced their weight steps. A lot of mail became underpaid because it was overweight. Incoming mail did not usually receive a UK tax mark and is not within the scope of this book.

The End of All-Up Empire Service

Although the Post Office had plans to extend the All-Up Empire service, the service came to a sudden stop on September 2, 1939, shortly after the outbreak of World War II. The 1½d per ½ oz rate was replaced by a 1s 3d per ½ oz rate to most of the countries previously served by the All-Up Empire service. Airmail again became an expensive alternative to surface mail. It is likely that, if the war had not happened, the experiment would have continued and been extended. Air may have become the normal method of transport for letters and postcards at a much earlier date.

Atlantic Airmails to World War II

Transatlantic airmails were slower to develop than routes across Europe, Asia and Africa because of the long distances over water. The French and Germans pioneered air service across the South Atlantic to South America in the early 1930s. Airmail could be sent from Britain by these services. The German air service used Bathurst in the Gambia as a staging point. Figure 4-18 shows an underpaid cover to Gambia carried by the German South Atlantic service.

Regular airmail service across the North Atlantic did not start until May 31, 1939. Prior to this date mail was accepted for onward air transmission from New York. Figure 4-19 shows a 1937 cover to Trinidad that likely went by sea to New York with onward air transmission.



Figure 4-19:
 Feb 23, 1931 to Jan 31, 1938 air to Trinidad 1s 3d.
 May 13, 1937 in UK:
 8½d short-paid,
 L-2 tax mark
 170 ctms m/s.
 Probably sea to New York & onward air transmission.
 In Trinidad:
 2 x 8½d = 1s 5d due.



Figure 4-20: Jan 10, 1934 mailed in London with 1½d surface rate to USA paid and 8¢ in US stamps to pay internal US 8¢ air rate. UK rate for onward air transmission via New York was 5½d per ½ oz which had to be prepaid in UK stamps. Treated as 4d underpaid and manuscript double deficiency tax of 80 ctms. In USA 80 ctms = 16¢ due less 8¢ credit for prepaid US stamps leaving a net 8¢ due to be collected.

Figure 4-20 shows a 1934 cover where the sender attempted to pay the air fee within the USA with US stamps. The fee for onward air transmission from the UK had to be paid in British stamps. It was taxed at the British rate for onward air transmission. This service could also be used to Canadian destinations. Figure 4-21 shows a 1938 cover with the only known use of the Southampton SO-2-20 tax mark.

The start of North Atlantic air service allowed all-air transmission to destinations in North America and beyond. Figure 4-22 shows a cover from the first North Atlantic flight to Hawaii. It is fully paid for North Atlantic service but underpaid for combined transatlantic and transpacific service. North Atlantic air service continued through the war with some interruptions and diversions to different routes which are beyond the scope of this book.

British access to German services stopped on the outbreak of war. After being suspended on September 6, 1939, access to the French South Atlantic service was resumed on October 4, 1939 and continued until the fall of Paris in June 1940. Figure 4-23 shows an underpaid cover to Brazil which may have been carried on the last French flight to South America.



Figure 4-21:

From Jan 2, 1935 rate to Canada by onward air transmission from New York was 5d per ½ oz,

Mailed Jan 19, 1938 1d short-paid, double deficiency 20 ctms (2d),

Only recorded use of Southampton SO-2-20 tax mark.

In Canada: 20 ctms = 4¢.



Figure 4-22: Mailed May 30, 1939 by first flight of regular North Atlantic air service. 1s 3d North Atlantic air rate paid but 1s 3d short on 2s 6d rate for combined transatlantic and transpacific air service to Hawaii. Double deficiency = 300 ctms (2s 6d).

In Hawaii: 300 ctms = 60¢ due.



Figure 4-23:

Was this on the last French flight to South America which left Paris on Jun 23, 1940?

UK air rates to Brazil per ½ oz:
3s 6d By North Atlantic,
4s 6d by French South Atlantic service.

Jun 10, 1940 in UK:

Paid 3s 6d for North Atlantic air service.

If underpaid on double rate North Atlantic service the shortage would have been 3s 6d.

Brazilian UPU rate
1,200 Reiss = 25 ctms.
12,000 Reiss due = 250 ctms
or double a shortage of 1s ½d
at 1d = 10 ctms.

Due amount is too small for 3s 6d shortage but is consistent with 1s deficiency on French service.

Due stamps cancelled Jul 11, 1940.

Date consistent with last airmail from Paris of Jun 23, 1940.

Chapter 5 Usage from May 1, 1940 – October 2, 1966

Tax Mark Indications During and After World War II

With the start of World War II currency instability returned and many countries found it necessary to increase postal rates. The British Post Office increased postal rates and changed its taxing rules on May 1, 1940, defining the start of the period covered by this Chapter. Up until January 1, 1966 the UPU rules remained substantially as described in previous chapters. On this date the UPU changed to a fractional tax marking as discussed in Chapter 6. The British Post Office officially adopted the new system on January 1, 1966 but in practice did not change to the fractional system until October 3, 1966, defining the end of this period.

Between 1940 and 1966, British rates changed several times, changing the exchange rate to the UPU gold centime. Tax marks were applied in gold centimes to underpaid mail to foreign destinations enabling the receiving country to convert the gold centimes into its own currency to determine the postage due from the addressee.⁷⁹ For outgoing underpaid mail to Empire countries, the British Post Office ignored UPU rules during most of this period and taxed in Sterling (British currency in shillings and pence). Table C-3 (Page 164) summarizes the main reasons why mail was underpaid and the corresponding tax indications.

May 1, 1940: Change to 1d = 8 ctms Due to Rate Increases



Figure 5-1: Mar 1943, ½d short on 3d UPU rate,
2 x deficiency 1d = 8 gold ctms m/s.

In Switzerland: 30 ctms UPU rate = 25 gold ctms,
8 g ctms x 30 S ctms/25 g ctms ~ 10 Swiss ctms

On May 1, 1940 the British Post Office had a general increase in inland, Empire and UPU rates. The UPU letter rate, which had been 2½d most of the time since 1875⁸⁰, was increased to 3d. The Empire and inland letter rates increased from 1½d to 2½d.

At the same time the equivalence between the penny and the gold centime changed. The exchange rate of 1d = 10 centimes had been in effect for most of the time since 1875 based on the equivalence of the 2½d British UPU rate and the 25 centimes UPU approved rate. The UPU 1939 Buenos Aires Convention had approved a reduction in the UPU letter rate to 20 centimes to be effective on July 1, 1940. However, the changes from this Convention were largely pre-empted by

the war and the British Post Office calculated its exchange rate based on the old UPU rate. Treating the British UPU rate of 3d as equivalent to 25 centimes implied an equivalence of 1d =

⁷⁹ The British Post Office usually did not follow this UPU practice on incoming postage due mail. The British PO usually calculated a due amount based on double the deficiency and the ratio of the letter rate from the country of origin and the British rate to that country.

⁸⁰ The rate was 3d from June 13, 1921 to May 13, 1923.

8.33 ctms which was rounded down to 8 centimes. Instructions were given to Offices of Exchange to calculate the tax on outgoing mail to all countries based on 1d = 8 ctms.

In this period, correctly taxed mail with the postage due collected in the country of destination is relatively scarce. Postal officials had more important matters to deal with than collecting a few pennies of postage due revenue.

The most common deficiency is a UPU letter underpaid by ½d because it was paid at the old rate or the inland/Empire rate. Figure 5-1 shows a March 1943 cover to Switzerland. Double deficiency is 1d which is shown as 8 centimes. Like most wartime mail, it was taxed in London.

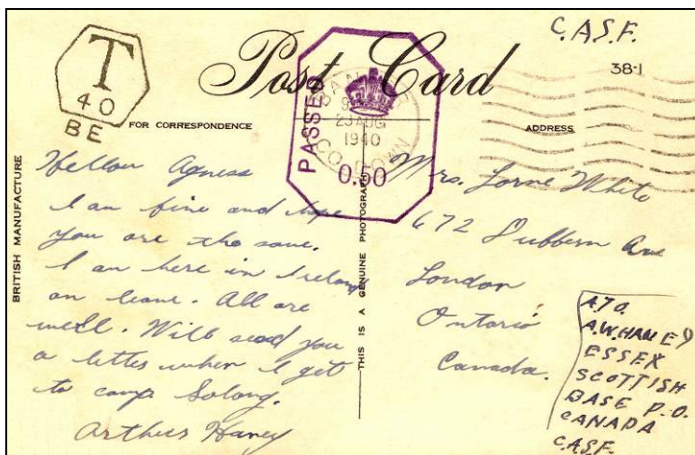


Figure 5-2: Aug 1940, ineligible for free Forces postage, 2d Empire postcard rate unpaid, 2 x deficiency 4d converted to 40 ctms at 1d = 10 ctms, Only known use of BE-1-40, Belfast.

Figure 5-2 shows a postcard taxed in Belfast in August 1940. It was taxed as unpaid on the 2d Empire postcard rate incorrectly using the old equivalence of 1d = 10 ctms to set a tax of 40 centimes instead of the correct value of 32 centimes. This postcard was probably intended to make use of the free mailing privilege for Canadian troops but was incorrectly posted in the civilian postal system.

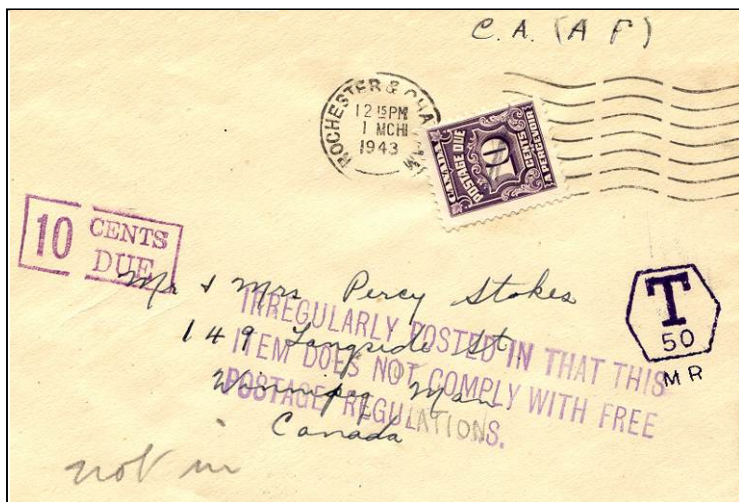


Figure 5-3: Mar 1943, Special mark IRREGULARLY POSTED IN THAT THIS/ITEM DOES NOT COMPLY WITH FREE/ POSTAGE REGULATIONS, 2½d Empire letter rate unpaid, Double deficiency 5d, converted to 50 ctms at rate of 1d = 10 ctms using Manchester MR-3-50. In Canada: 1¢ = 5 ctms, 50 ctms = 10¢ due.

Figure 5-3 shows another example with a mark explaining that it did not comply with the free postage regulations. This was taxed in Manchester in March 1943 and also uses the old 1d = 10 ctms equivalence.

The war disrupted airmail services but service to some destinations continued, often at substantially increased rates. From March 18, 1942 to March 30, 1943 the air rate to Sweden was increased to 1s 3d per ½ oz.

Figure 5-4 shows a December 1942 cover paid at the standard 5d European air rate that was correctly taxed based on the 1d = 8 ctms equivalence. Unusually the tax mark is struck in red ink.

June 1943: Change to Sterling Taxes on Empire Mail

Taxing practices changed in June 1943. The principal change was to require taxes to be shown in Sterling on mail to countries to which Empire rates applied.⁸¹

Figure 5-5 shows a 1946 airmail letter to Canada correctly using Sterling taxing.



Figure 5-4: Dec 1942, normal 5d air rate to Europe paid, 10d short on 1s 3d rate, 2 x 10d x 8 ctms/1d = 160 ctms (m/s).
In Sweden: UPU rate 30 ore = 25 ctms, 160 ctms x 30 ore/25 ctms = 192 ~ 195 ore due.



Figure 5-5:
Jul 1946, 1s 3d short on 2s 6d double air rate to Canada., Double deficiency 2/6 (m/s).
In Canada:
Converted at 1d = 2¢ to 60¢,
Collected by War Issue definitives.

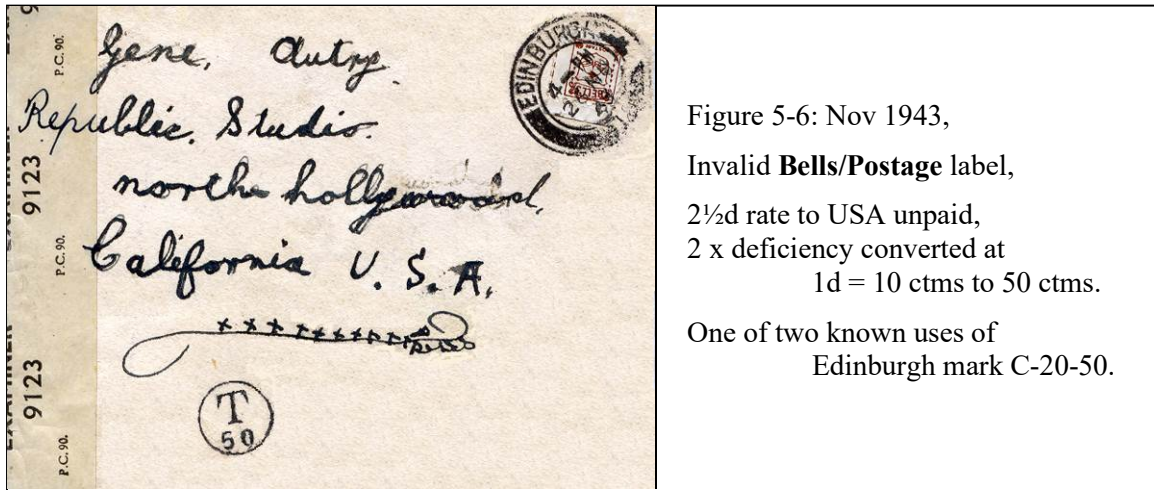
⁸¹ The source of the information on Taxing Rules summarized in **Furfie Rates** Page 29 was a copy of the Rules for Offices of Exchange in the Post Office Archives. This rule book is dated 1932 but has many notes and annotations showing changes up to the early 1950s. The annotations usually show the year and month of the change but not the exact day.

The exchange rate is mostly 1d = 8 ctms but with some specific exceptions:

Deficiency	1½d	2d	2½d	3d	3½d	4d	4½d	5d
Taxe at 1d = 8 ctms	24	32	40	48	56	64	72	80
June 43 Taxe	24	24	40	40	48	48	64	80

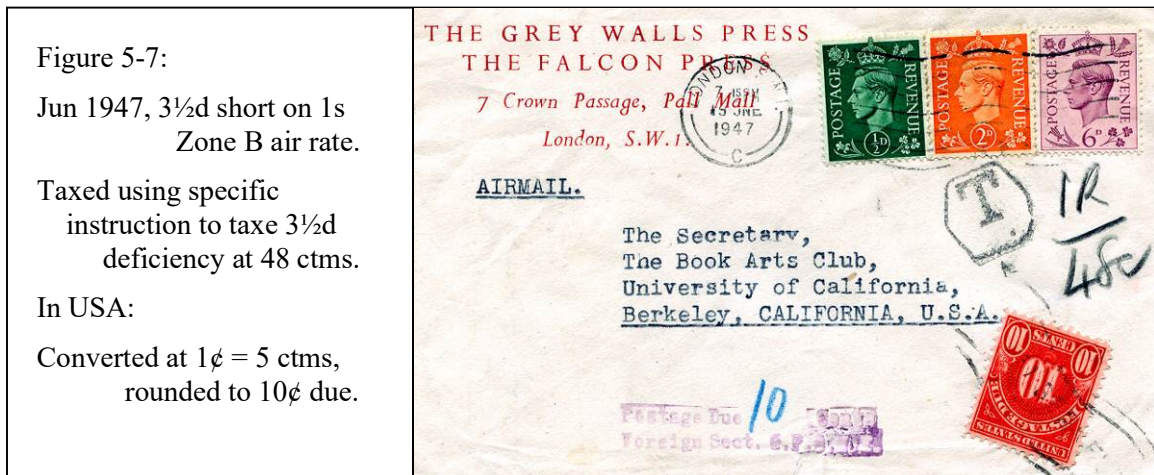
These changes may have been intended to bring the tax more in line with the UPU rates approved in Buenos Aires in 1939. As previously mentioned, the Buenos Aires rate for a letter was reduced to 20 centimes. At the same time the UPU postcard rate was reduced to 12 centimes. With the adjustments, the tax on an unpaid letter (3d deficiency) or postcard (2d deficiency) becomes exactly double the Buenos Aires UPU rate.

Initially the rule made no distinction between the USA and other countries to which Empire rates applied. This created confusion. Some mail would be taxed in Sterling while other items were taxed in centimes, sometimes incorrectly. Figure 5-6 shows an unpaid 1943 letter to film star Gene Autry in the USA taxed in Edinburgh. It is taxed in centimes rather than Sterling and the unpaid 2½d Empire rate is taxed 50 centimes instead of the required 40 centimes.



In September 1947 there was an amendment to the rules to specify that mail to the USA was to be taxed in centimes and not in Sterling. Given the confusion, it is not clear whether this was intended as a formalization of existing practice or as a change in practice. Both before and after this date US mail was sometimes taxed in Sterling and sometimes in centimes.

Figure 5-7 shows an underpaid airmail cover to the USA, mailed in June 1947, taxed in centimes before the September 1947 notice. It correctly uses the equivalents shown in the table above. It



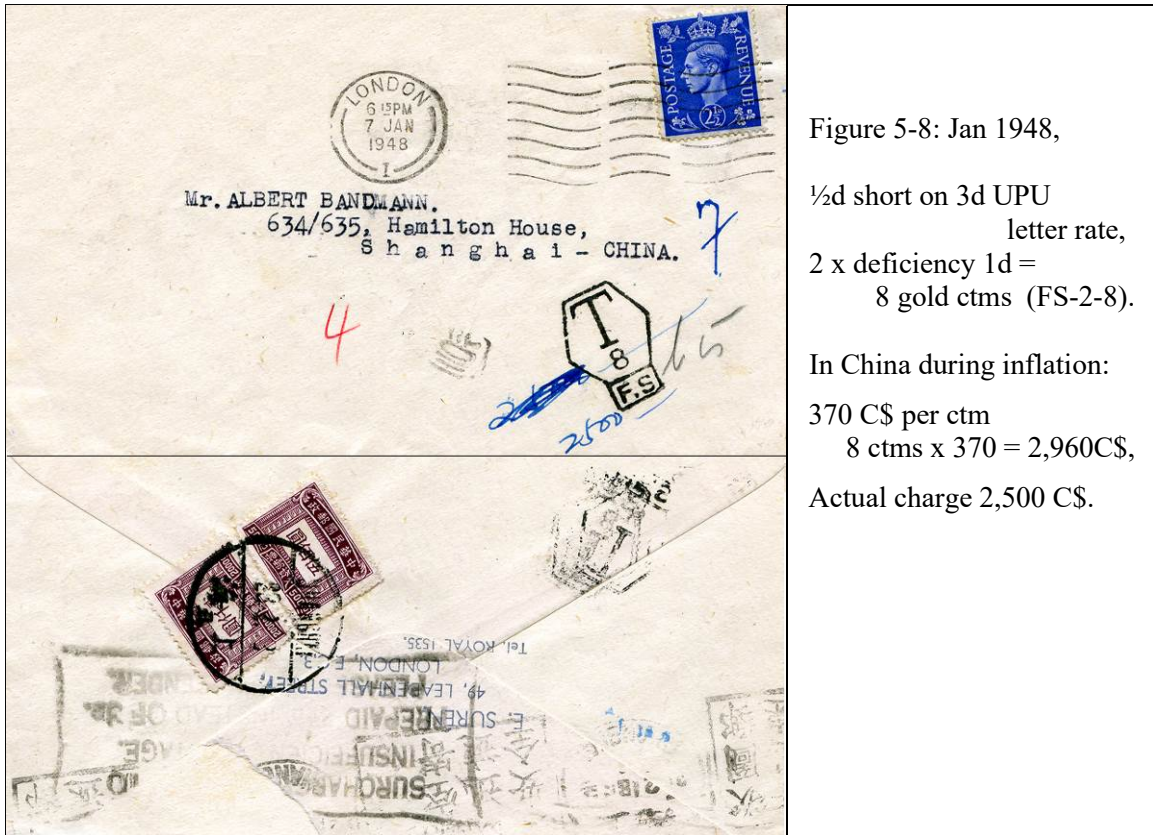


Figure 5-8: Jan 1948,
 $\frac{1}{2}$ d short on 3d UPU
 letter rate,
 2 x deficiency 1d =
 8 gold ctms (FS-2-8).
 In China during inflation:
 370 C\$ per ctm
 8 ctms x 370 = 2,960C\$,
 Actual charge 2,500 C\$.

is $3\frac{1}{2}$ d short on the 1s Zone B airmail rate. The tax is correctly shown as 48 centimes rather than the 56 centimes that would result from a 1d = 8 ctms equivalence.

The most common tax this period is 8 centimes for mail paid at the $2\frac{1}{2}$ d inland/Empire rate rather than the 3d UPU rate. As the effects of the war wound down in 1945-46, the taxing of mail became more common and marks were issued including the 8 centimes value. The most common are Types FS-1-8 and EC-1-8 from London East Central District Office. Type FS-1-8 has a sans-serif 'T' which became the norm for new marks. Figure 5-8 shows a scarcer Foreign Section mark (FS-2-8) on mail to China during a period of severe inflation.⁸² From this time on most London marks use the initials of the Foreign Section rather than 'L' for London.

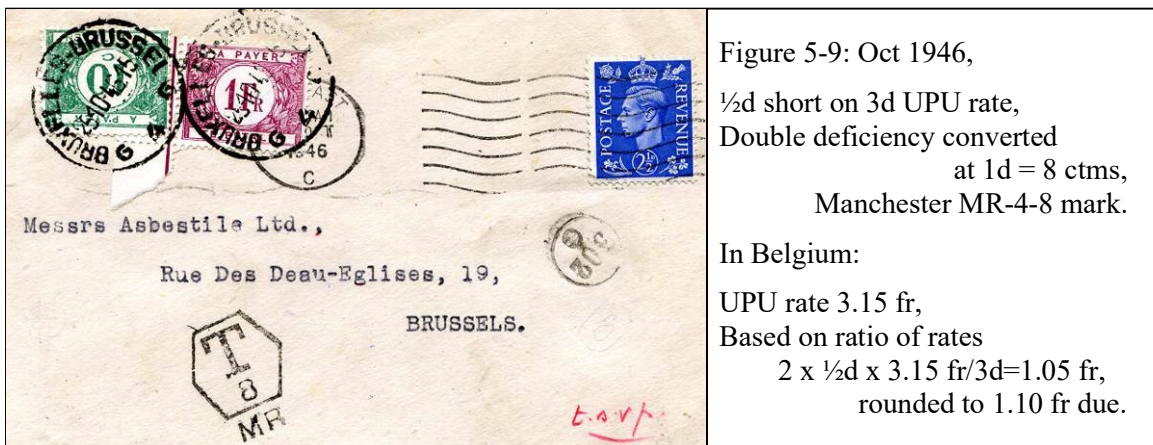


Figure 5-9: Oct 1946,
 $\frac{1}{2}$ d short on 3d UPU rate,
 Double deficiency converted
 at 1d = 8 ctms,
 Manchester MR-4-8 mark.
 In Belgium:
 UPU rate 3.15 fr,
 Based on ratio of rates
 $2 \times \frac{1}{2} \times 3.15 \text{ fr}/3\text{d} = 1.05 \text{ fr}$,
 rounded to 1.10 fr due.

⁸² According to Postage Rates of China, Ping-wen Sieh and J. Lewis Blackburn the gold franc was worth 37,000C\$ from Jan 16 to Feb 29, 1948.

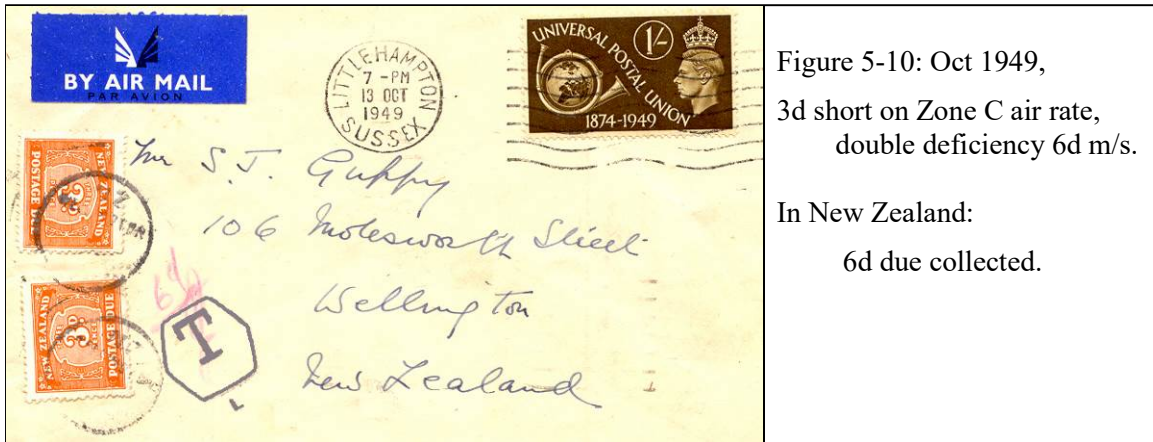


Figure 5-10: Oct 1949,
3d short on Zone C air rate,
double deficiency 6d m/s.
In New Zealand:
6d due collected.

Manchester (MR-4-8, Fig. 5-9) and Bristol (BS-4-8) also had 8 centimes marks but these are scarce. No tax mark from this period has been recorded with any value incorporated into the mark other than 8 centimes.

On January 17, 1947 the Zonal air rate system was introduced, greatly simplifying airmail rates. Table C-3 (Page 164) shows some of the deficiencies that arise, for example for overweight letters. Figure 5-10 shows a 1949 letter to New Zealand paid at the 1s Zone B rate rather than the correct 1s 3d Zone C rate. New Zealand was always Zone C. However, the situation in the Americas was more unusual. While most of North and South America were Zone B from the start of the Zonal system, a number of countries in Central America and the Caribbean were initially in Zone C and did not become Zone B until May 1, 1948. Figure 5-11 shows an April 1948 letter to Trinidad paid at the Zone B rate and taxed as short-paid on the Zone C rate.

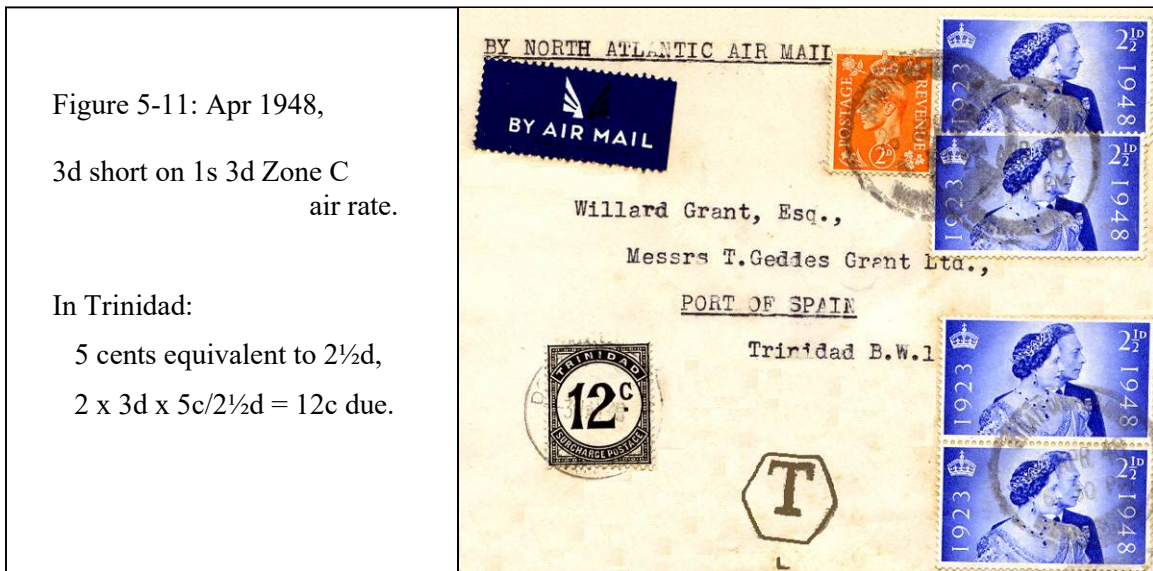


Figure 5-11: Apr 1948,
3d short on 1s 3d Zone C
air rate.
In Trinidad:
5 cents equivalent to 2½d,
2 x 3d x 5c/2½d = 12c due.

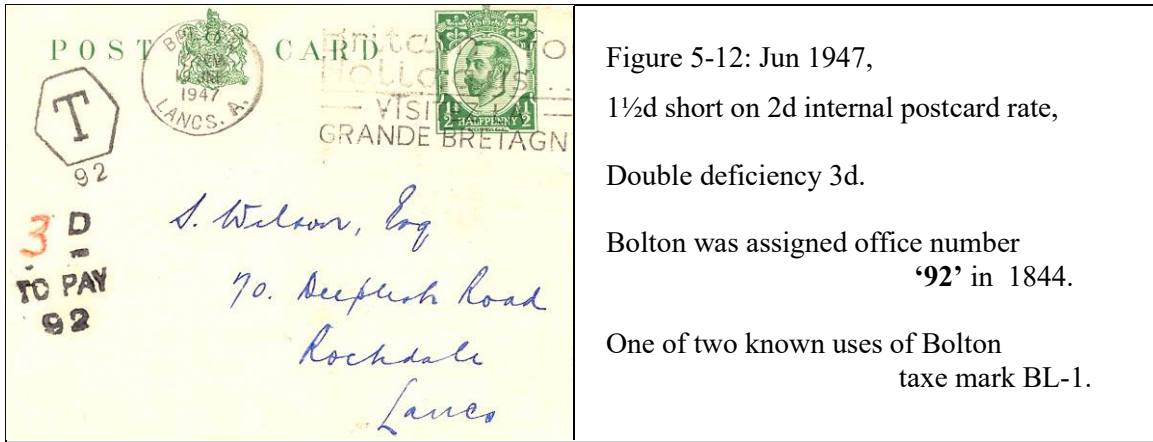


Figure 5-12: Jun 1947,
 1½d short on 2d internal postcard rate,
 Double deficiency 3d.
 Bolton was assigned office number
 '92' in 1844.
 One of two known uses of Bolton
 tax mark BL-1.

In this post-World War II period fewer taxing offices were in operation than in the prewar period. Most taxing occurred in London with significant amounts in offices such as Bristol, Birmingham, Glasgow, Liverpool, Manchester and, increasingly in the 1950s, Southampton. Other offices such as Belfast, Edinburgh, Nottingham and Newcastle are occasionally recorded.

In addition there were a few taxing offices that have not been seen pre-World War II. Figure 5-12 shows a mark including the office number of Bolton used in 1947. Figure 5-13 shows the only recorded use of a tax mark including the office number of Portsmouth. Neither of these marks has been seen used on international mail.⁸³

September 1948: Change to 1d = 7 ctms

Starting in September 1948 most mail taxed in centimes used the equivalence of 1d = 7 ctms. This is the rate implied by setting the Buenos Aires UPU rate of 20 centimes equivalent to the 3d British UPU rate. The Buenos Aires rates had been confirmed at the June 1947 Paris UPU Convention and were more generally adopted.

All underpaid mail to UPU countries and the USA was to be taxed at the rate of 1d = 7 ctms. However, exceptions were made for completely unpaid mail.

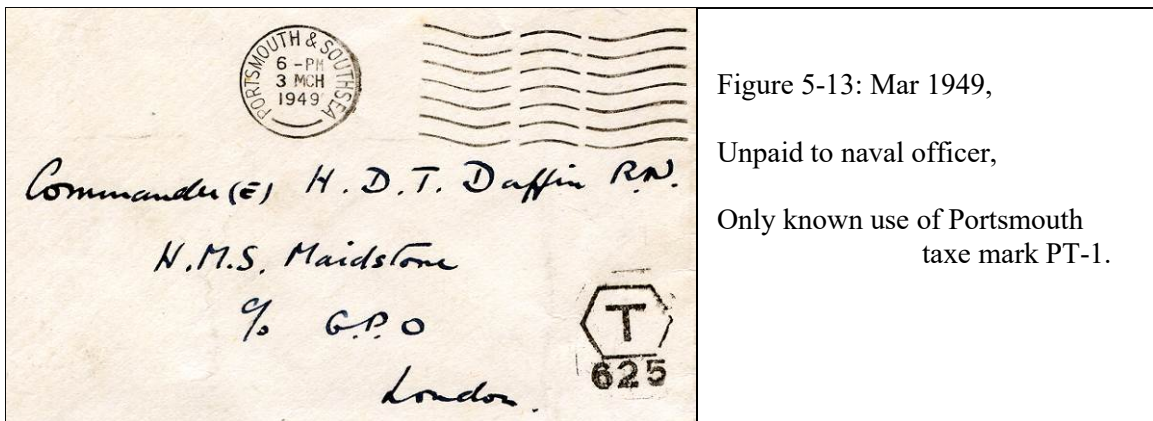


Figure 5-13: Mar 1949,
 Unpaid to naval officer,
 Only known use of Portsmouth
 tax mark PT-1.

⁸³ For further discussion see the Bolton and Portsmouth sections of Part B.

Deficiency	2d	2½d	3d	3½d	4d	4½d	5d	5½d
Unpaid Letters & Postcards	24	40	40	64		88	64	112
Taxe at 1d = 7ctms	28	35	42	49	56	63	70	77

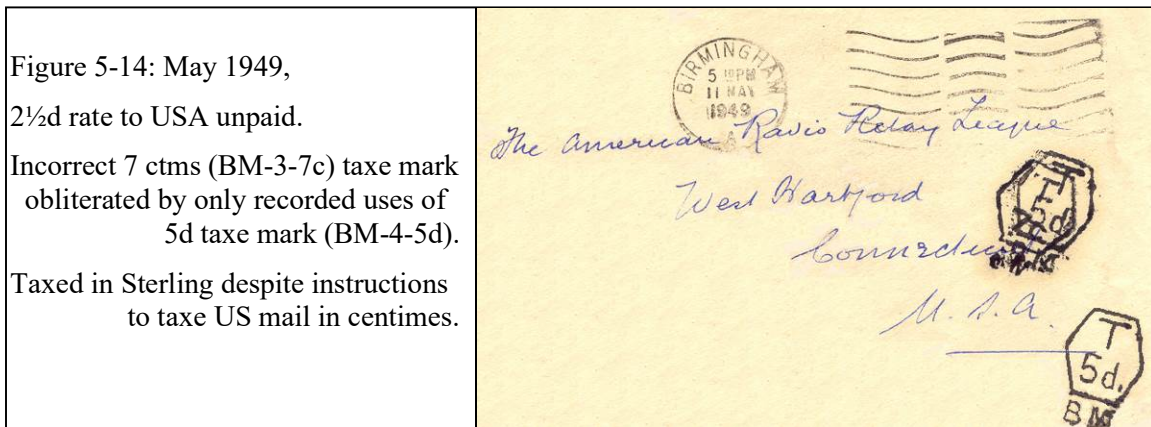
Again a fully unpaid postcard that was 2d deficient was taxed 24 centimes, twice the UPU postcard rate. A fully unpaid letter to a UPU country was 3d underpaid and taxed 40 centimes, twice the UPU letter rate.

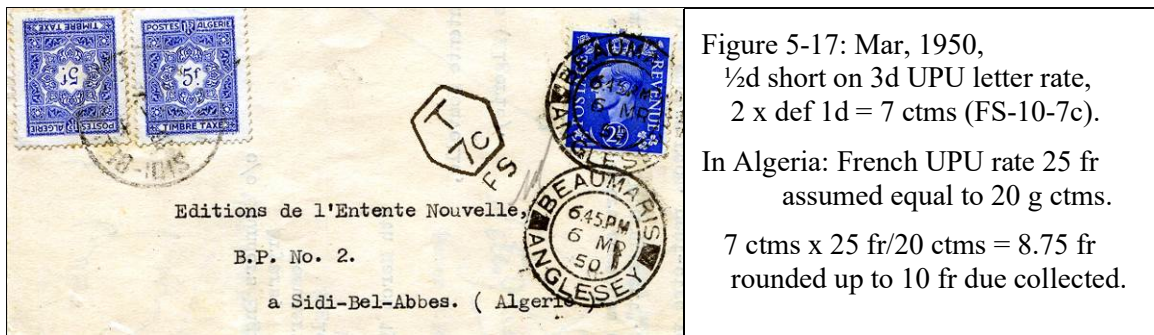
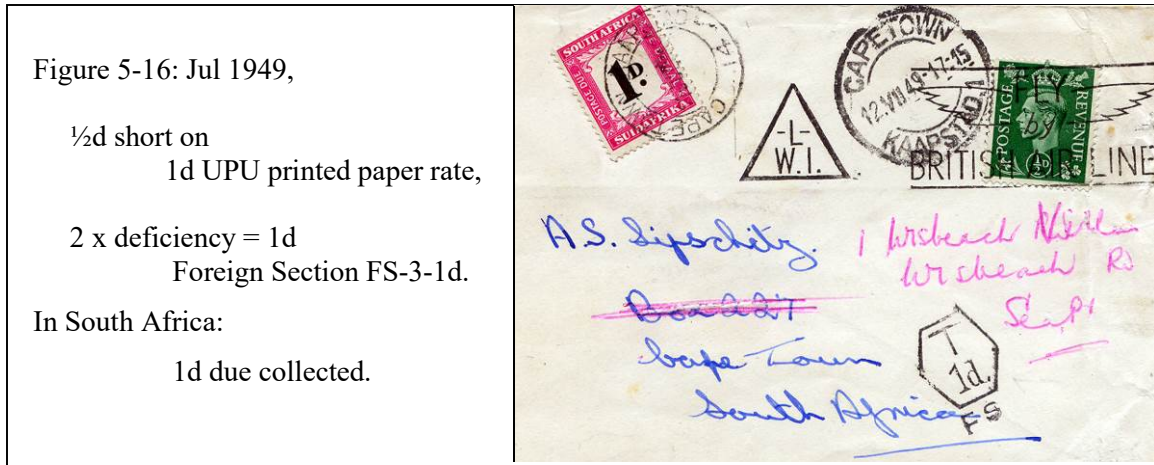
An unpaid letter to the USA which was 2½d deficient would also be charged 40 centimes even though the charge at 1d = 7 ctms would only be 35 centimes. This was changed some time in 1949 when the tax on an unpaid letter to the USA was reduced to 35 centimes.

Some US mail was correctly taxed in centimes. However, confusion continued and some US mail was incorrectly taxed in Sterling. Figure 5-14 shows a cover taxed in Birmingham in Sterling.

Figures 5-15 & 5-16 show underpaid printed papers correctly taxed in centimes and Sterling to UPU and Empire countries respectively.

I have never seen tax marks issued specifically for this period other than marks with 7 centimes. The most common is from London FS (FS-10-7c & Fig. 5-17). Marks with 7 centimes values from this period have been seen from Birmingham (BM-3-7c), Edinburgh (EH-2-7c), and Manchester (MR-6-7c) Marks including a 7 centimes value from Liverpool (LV-13-7c) and Southampton (SO-5-7c) that were likely issued for this use were destroyed in 1964 and 1962

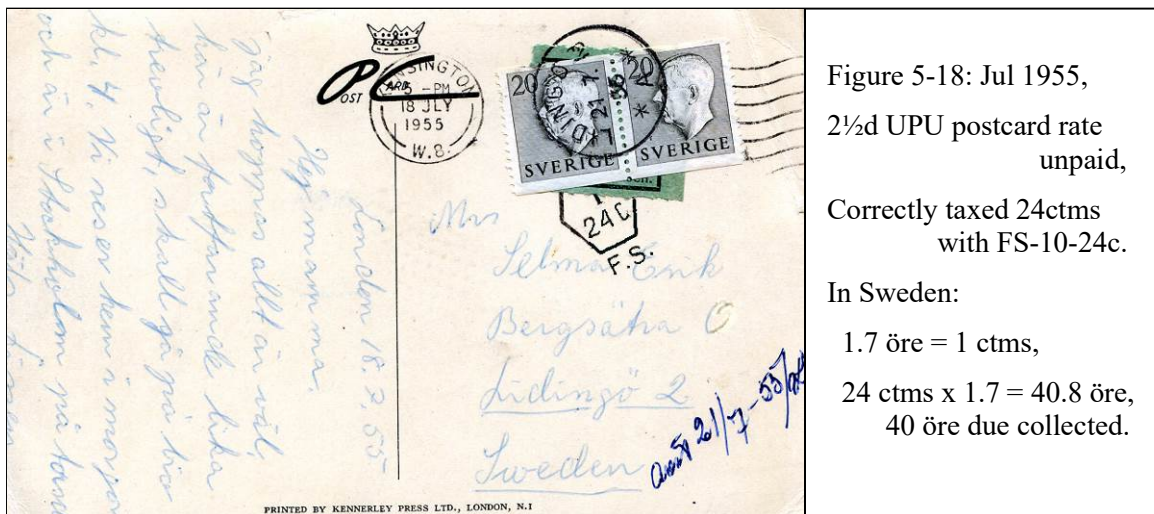


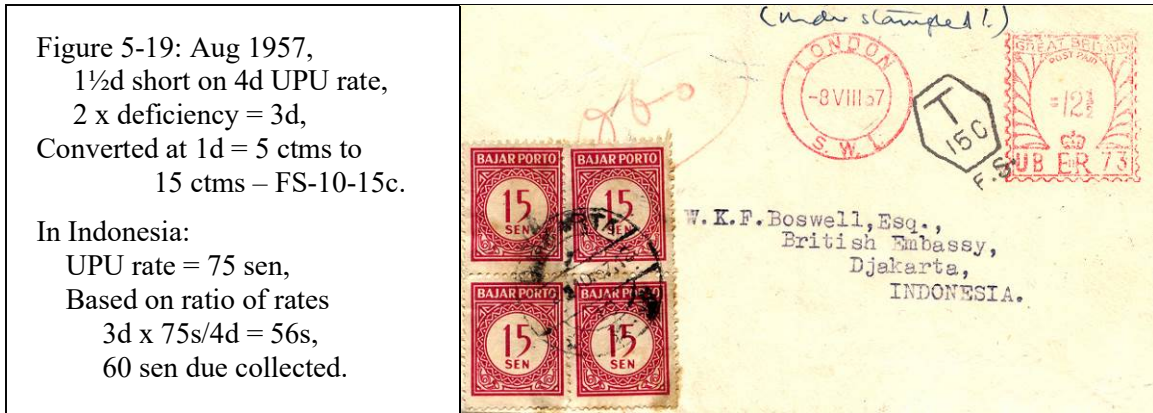


respectively, but have not been seen used. There are also some 40 centimes marks (e.g. FS-10-40c) which are known from later periods but the style of mark suggests they may have been issued at this time or possibly for the previous period.

October 1, 1950: Change to 1d = 5 ctns as UPU Rates Increase

On October 1, 1950 the British Post Office increased its UPU letter rate from 3d to 4d and the UPU postcard rate from 2d to 2½d but the basic inland and Empire rates remained unchanged. Equating the 4d UPU letter rate to 20 centimes gives the equivalence of 1d = 5 ctns. This equivalence was used for all taxing of UPU and US mail continuing until the next change in UPU rates on October 1, 1957. Empire mail continued to be taxed in Sterling.





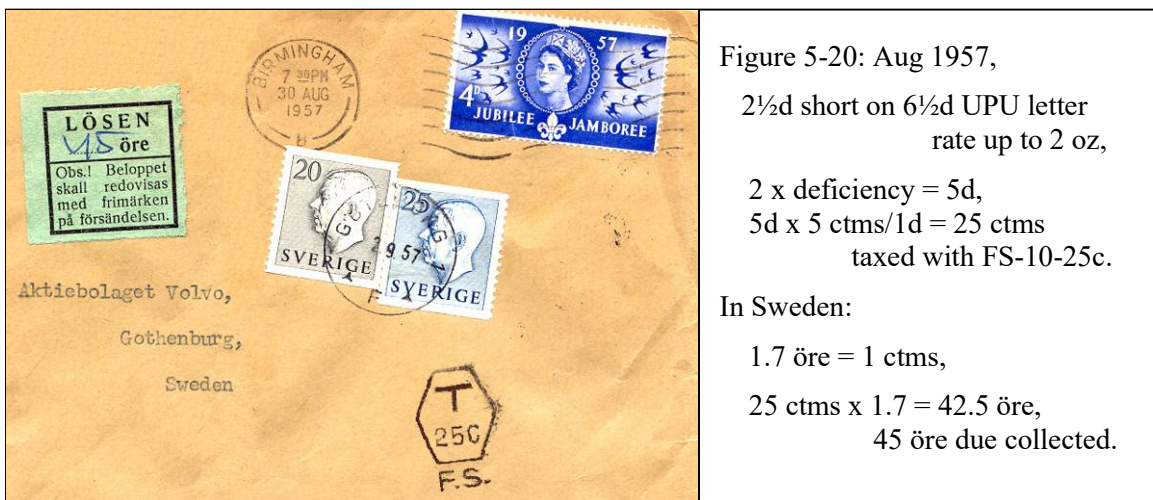
The one exception to the $1d = 5$ ctms equivalence was that an unpaid postcard, $2\frac{1}{2}d$ deficient, was taxed 24 centimes, twice the UPU 12 centimes recommended postcard rate, rather than 25 centimes. London FS had a special tax mark for this use (FS-10-24c) as shown in Figure 5-18.

In this period several tax marks were issued including different values. London FS had the most different values:

- 5 ctms (FS-10-5c) usually on UPU postcards paid at the 2d inland/Empire rate.
- 10 ctms (FS-10-10c) usually on UPU letters paid at the old 3d rate
- 15 ctms (FS-10-15c, Fig. 5-19) usually on UPU letters paid at $2\frac{1}{2}d$ inland/Empire rate.
- 20 ctms (FS-10-20c), 25 ctms (FS-10-25c, Fig. 5-20), 30 ctms (FS-10-30c), 40 ctms (FS-10-40c) and 50 ctms (FS-10-50c) for a variety of uses. All of these higher values are scarce except for the 30 ctms value.

These marks were used on a regular basis until the equivalence between the penny and centime changed in 1957. A similar 35 centimes mark (FS-10-35c) was destroyed in November 1966. Although it has not been recorded used, it was probably issued in this period.

Michael Furfie in his article on concession rates with the USA⁸⁴ illustrates the use of the 25 centimes (FS-10-25c) mark on an unpaid letter to the USA in July 1953.



⁸⁴ Furfie PDMSGJ Sep 1998.



Birmingham is the only other office known to have had special marks issued for the 1d = 5 ctns period. There was a 15 centimes mark (BM-5-15) as shown in Figure 5-21 and a similar 5 centimes mark (BM-5-5).

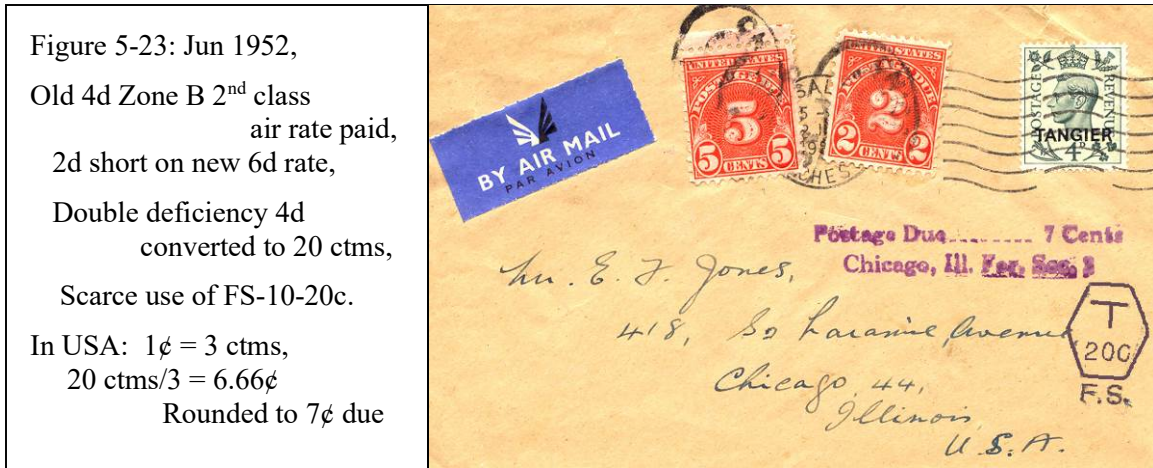
May 1, 1952: Increased Airmail Rates

On May 1, 1952 there was a general increase in airmail rates but no change in UPU surface rates. As usual when there was a rate change, mail can be found paid at the old rate. The rates to all three zones went up by 3d and the tax was 6d for Empire countries and 30 centimes for UPU countries and the USA.

Some underpaid airmail to Empire countries was taxed in Sterling using 6d FB marks instead of tax marks. An example going to New Zealand is illustrated in Figure 5-22.

Between February 1, 1948 and January 6, 1950 2nd class airmail service became available at reduced rates to all destinations outside Europe for which airmail service was available. This service was restricted to printed papers etc. and was not available for letters and postcards. The rates for this service were also increased on May 1, 1952. The 2nd class Zone B rate went up from 4d to 6d leading to one of the uses of the 20 centimes tax mark (FS-10-20c) (Fig. 5-23).





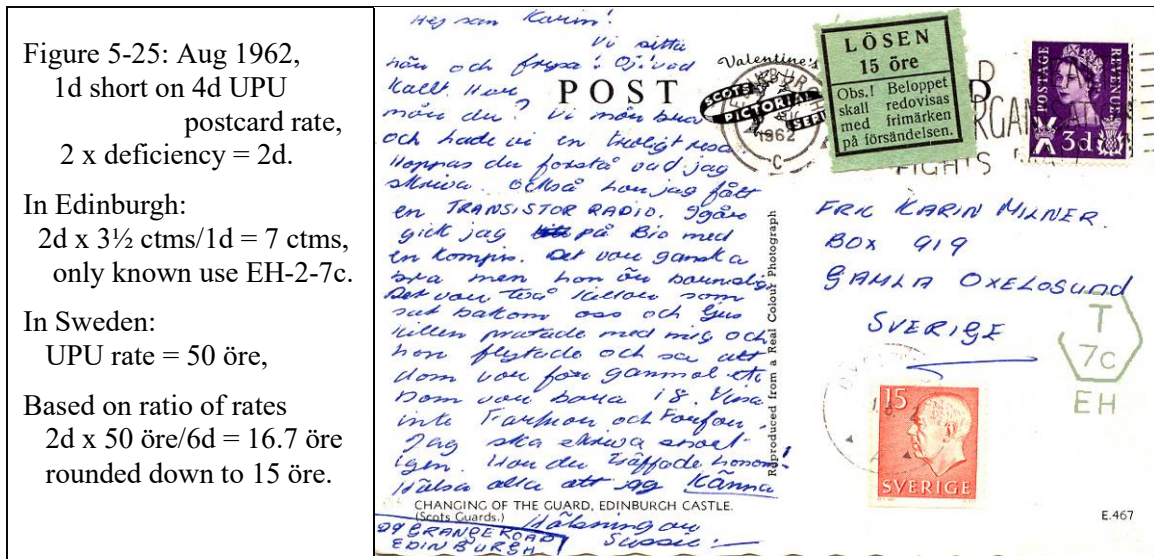
The new 2nd class Zone A rate was 5d. Figure 5-24 shows a letter to Israel paid at the 2nd class rate but treated as 4d underpaid on the 9d Zone A 1st class letter rate. This is taxed in centimes even though Israel was eligible for Empire rates up to September 30, 1957. I have another item to Israel from August 1957 with a manuscript tax indication of 4d in Sterling. This is a further case of confusion between Sterling and centimes taxing.

October 1, 1957: Change to 1d = 3½ ctms as Surface Rates Increased

On October 1, 1957 the UPU rate was raised from 4d to 6d while the inland and Empire rates increased from 2½d to 3d. Equating the new UPU rate to 20 centimes gives an approximate equivalence of 1d = 3½ centimes. This equivalence remained in use for most of the time until the centimes system ended in 1966.

Deficiencies that would have resulted in an odd half centime tax were rounded down. For example a 1½d deficiency generated a tax of 10 centimes not 10½ centimes. Also a ½d deficiency generated a tax of 5 centimes, the UPU minimum, rather than 3½ centimes.





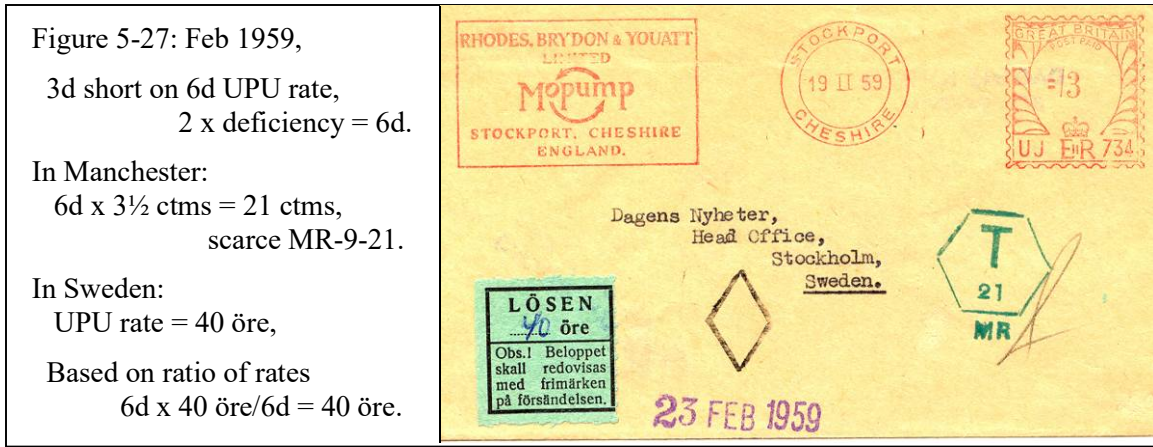
Some of the old 7 centimes marks from the Sept 1948 to October 1952 period when 1d = 7 ctms came back into use. Figure 5-25 shows the use of an Edinburgh mark (EH-2-7c) in 1962 that was probably issued for the earlier period.

In 1958 a series of marks of generally similar appearance were issued to London Foreign Section in a values of 7, 10, 14, 21, 28 and 40 centimes. All had the 'C' for centimes the same size as the numbers. All the marks form part of **FS-10** family. The 40 centimes mark has not been seen used but all the others are relatively common except for the 28 centimes mark. Figure 5-26 shows the 28 centimes mark used in September 1966.

At this time Manchester had a distinctive family of marks, **MR-9**, with no value and values of 21 and 42 centimes. Figure 5-27 shows MR-9-21 used in February 1959 to Sweden on a letter paid at the inland/Empire rate.

The Southampton SO-7-21 mark was also issued at this time. Michael Furfie has extensively analyzed the use of this and other improvised 21 centimes marks at Southampton as many items became underpaid by 3d when Empire rates ceased to apply to the USA.⁸⁵

⁸⁵ Furfie PDMSGJ Sep 2002.



Empire rates also ceased to apply to Israel. Figure 5-28 shows an October 1958 cover to Israel paid at the inland/Empire rate and taxed in London FS.⁸⁶

Michael Furfie's article on Southampton marks also discusses the short period following April 1, 1959 when the Ottawa UPU Convention came into force. The standard UPU letter rate returned to 25 centimes while the UK UPU letter rate remained 6d. This implied an equivalence of approximately 1d = 4 ctms.

Southampton had a 24 centimes mark (SO-7-24) issued at this time for mail that was 3d underpaid. The only known use of this mark in the correct time period is shown in Figure 5-29. Southampton also had marks issued for 8 ctms (SO-7-8), 12 ctms (SO-7-12) and 48 ctms (SO-7-48) but none of these marks has been seen used. No other office is known to have had marks issued for the 1d = 4 ctms period although manuscript tax indications using this equivalence have been seen from London FS, Birmingham and Glasgow. By the end of 1959 the equivalence had reverted to 1d = 3½ centimes.

In 1960 there was a general issue of new marks in a standard design with a neat narrow hexagon and a lower case 'c' for centimes. According to the Impression Books, these marks were issued

⁸⁶ The Israeli rate data for this cover is from **Wawrukiewicz and Beecher** assuming that the surface rate to the UK is the same as the surface rate to the USA. This applies to the rate data for many covers in Chapters 5 and 6 where rate data on that country was not available to the author.



Figure 5-29: Jun 1959 3d internal letter rate from Bolton to Ambleside fully paid, became 3d short-paid on redirection to USA, double deficiency 6d (should be single deficiency) converted at short-lived 1d = 4 ctns to 24 ctns. Scarce SO-7-24 tax mark.

In USA: At 1¢ = 3 ctns due converted to 8¢. Unable to deliver, postage due meter **VOIDED**, returned in Returned Letter Branch envelope.

to the Foreign Section, Birmingham, Bristol, Edinburgh, Glasgow, Manchester, Southampton and Stafford. Most offices received a mark with no value and values of 7, 10, 14, 21 and 42 centimes. London FS had extra values of 28 and 35 centimes. The Edinburgh blank (EH-3) and 7 centimes (EH-3-7c) values were not found in the Impression Books but have been seen used. Manchester was not issued a 42 centimes mark and Southampton was not issued a 14 centimes mark. The Southampton marks were not issued until 1962 although a blank mark in this design (SO-9) has been seen used in 1961. Only about a third of these marks have been seen used on cover.

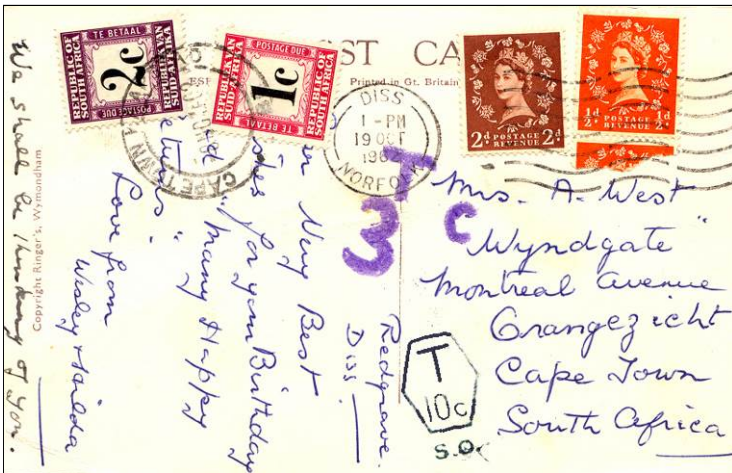


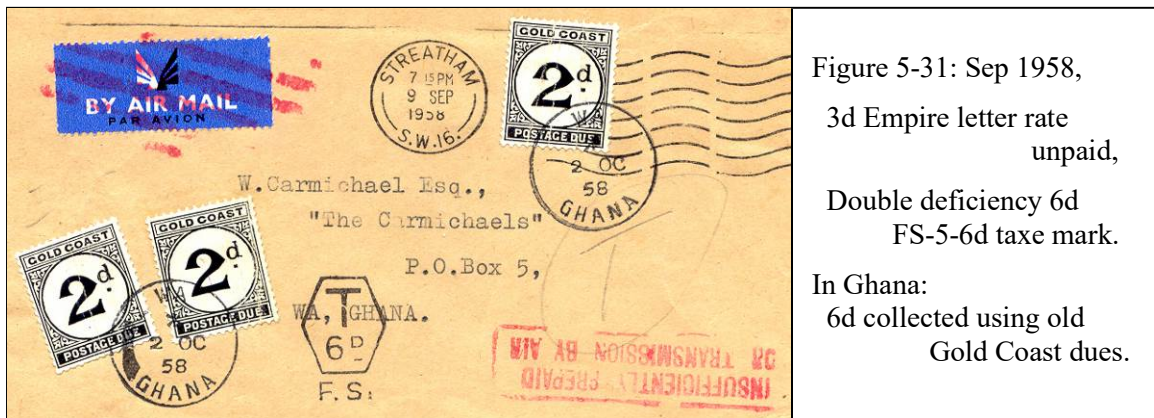
Figure 5-30: Oct 1962,
 2½d Empire postcard rate paid,
 1½d short on 4d UPU rate,
 2 x 1½d x 3½ ctns ~ 10 ctns,
 Scarce mark SO-9-10c.

In South Africa:
 UPU rate 5 cents,
 Based on ratio of rates
 2 x 1½d x 5c/6d = 2½c,
 Rounded to 3 cents due.

Figure 5-30 shows the Southampton 10 centimes mark (SO-9-10c) used on a postcard to South Africa mailed at the Empire postcard rate. On May 31, 1961 South Africa left the British Commonwealth but Empire rates continued to apply until the end of May 1962. Mail to South Africa, taxed because it was franked at Empire rather than UPU rates, is relatively common.

The 1960 issue of tax marks included a complete set with telegraph code XF issued to Stafford. As discussed in the Stafford section of Part B, none of these have yet been reported used.

In this period Empire mail was supposed to be taxed in Sterling. Underpaid covers to Empire countries are not common because the letter and postcard rates were the same for inland and Empire destinations. London Foreign Section had additional Sterling tax marks issued in 1958 in 3d (FS-5-3d) and 6d (FS-5-6d) values ('D' for pence upper case underlined). Figure 5-31 shows the 6d value used to Ghana in 1958.



In 1960, as part of the general issue discussed above, 6d tax marks ('d' for pence lower case not underlined) were issued to Birmingham, Bristol, Edinburgh, Glasgow and Manchester. None of these marks has been seen used. Manchester had an additional mark with 6d value ('d' lower case underlined) (MR-8-6d) issued on the same day, which has been seen used.

At about the same time, the FS-6 family of Foreign Section marks was issued with values from 1d to 6d, all with lower case 'd' underlined. Only the 5d (FS-6-5d) and 6d (FS-6-6d) values have been seen used.

In 1961 John Newcomb helped to set up a new Office of Exchange at Reading to handle mail to/from the nearby Heathrow airport. Outgoing underpaid airmail was often taxed at Reading. The only Reading tax mark seen before 1967 is a hexagon with the telegraph code **'RG'** (RG-1).

Some offices continued to tax mail in this time period in addition to the offices mentioned above. Tax marks from London NW, London Paddington, London SW, Belfast, Folkestone, Liverpool, Plymouth and Sheffield have all been seen from the 1950s and early 1960s. Other offices may still have had their old tax marks. For example Figure 5-32 shows a set of proof impressions of tax and other instructional marks in use in Guernsey. This is on the letterhead of the Head Postmaster but is not dated. It includes a 6D/TO PAY/POSTED/UNPAID mark which suggests that it was during the October 1, 1957 to May 16, 1965 period when the inland letter rate was 3d. Guernsey still had tax marks (GU-1-10, GU-2-20 & GU-2-40) that were likely issued more than 50 years earlier. It is possible that some of the older tax marks will be seen in this time period. The marks with no value are the most likely as the values are unlikely to be correct.

Starting in the 1950s and 1960s some offices, particularly in North East England, used marks including the letter 'T' on internal underpaid mail. These are occasionally seen on international mail (Fig. 5-26). Although outside the scope of this book, a few representative types are shown in Part B (T-20 to T-22 and R-47 to R-49). These marks have continued in use up to at least the 1990s.

Increase in Inland and Empire Rates May 17, 1965

The last rate change before the introduction of the fractional tax system took place on May 17, 1965. Inland and Empire letter rates were increased from 3d to 4d and postcard rates were increased from 2½d to 3d. UPU and airmail rates were not changed.

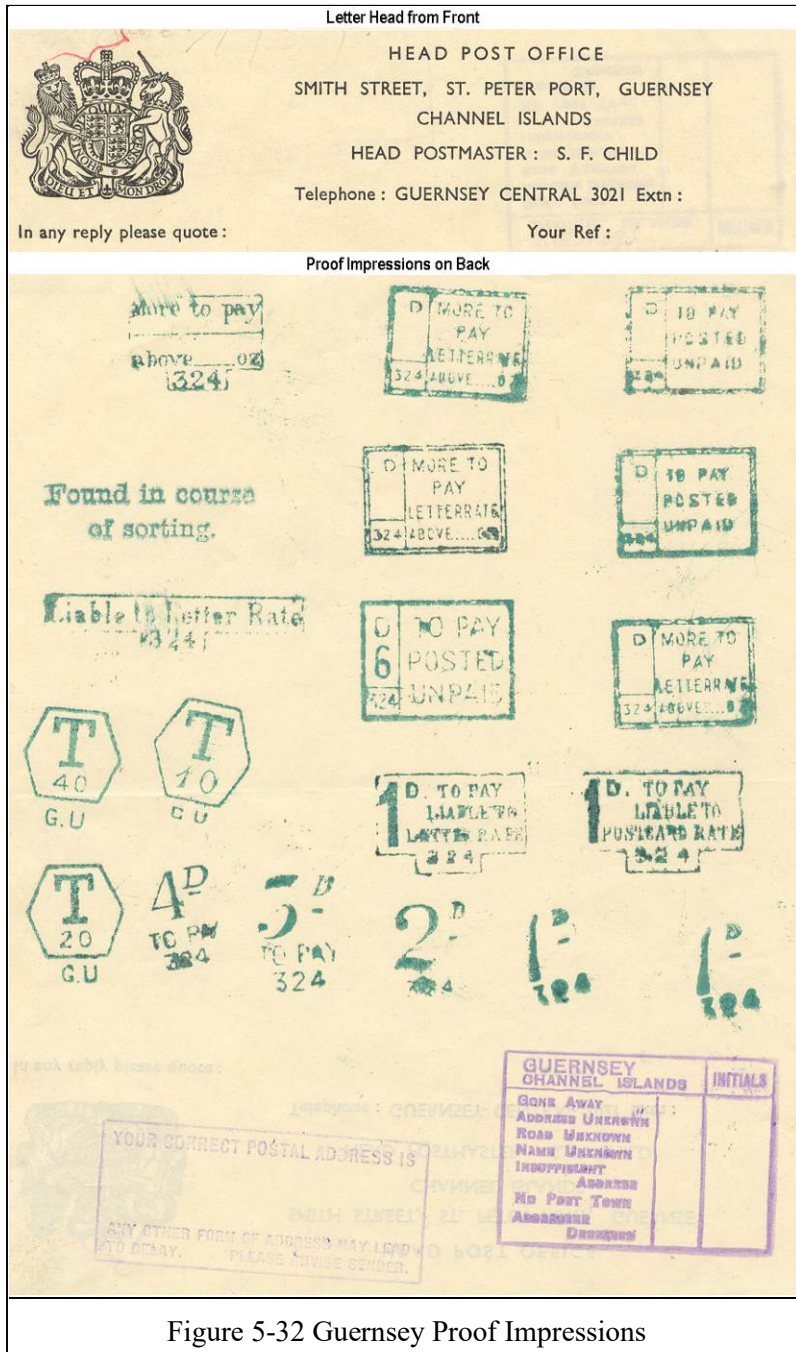
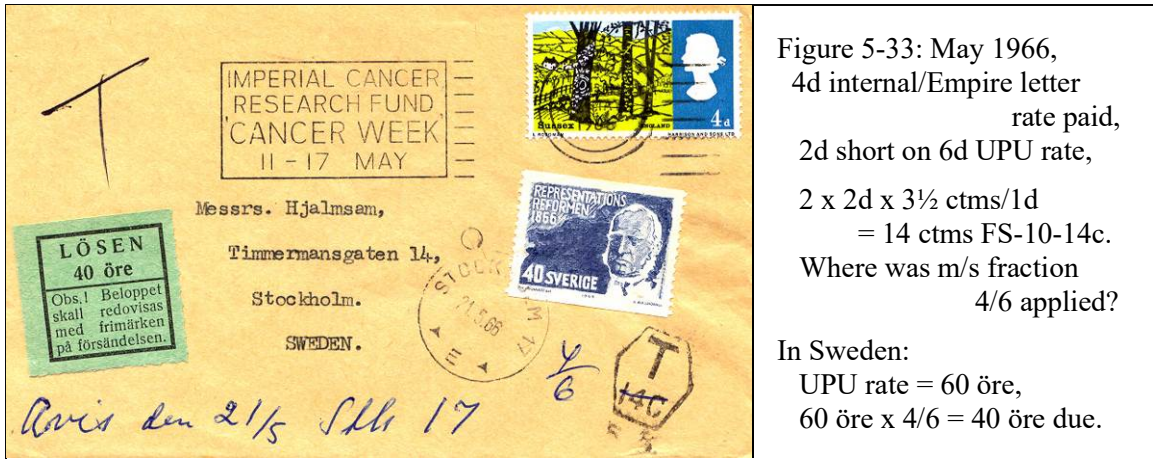


Figure 5-32 Guernsey Proof Impressions

The most common change in usage was that a letter paid at the inland/Empire rate, now 4d, was only 2d underpaid on the 6d UPU rate. The 14 centimes marks already in use can be found for this usage (Fig. 5-33).

An unpaid Empire letter would now be taxed in Sterling at 8d. London Foreign Section had 12 marks with 8d value (FS-5-8d) issued on October 28, 1965 but none have been seen used.

On January 1, 1966 the UPU changed its rules to a tax fraction system. The tax was indicated by a fraction where the numerator was double the deficiency and the denominator was the first weight step of the basic surface UPU letter rate. This system is discussed in Chapter 6.



Until the British Post Office increased rates on October 3, 1966, underpaid mail leaving Britain should have been taxed with fractional indications using the 6d UPU letter rate as the denominator. However, most taxed mail in this period either had a tax stamp with no value and no indication of the tax due or continued to use the old centimes marks. Figure 5-26 shows the use of a 28 centimes mark (FS-10-28c) in September 1966, within a month of the rate change.

I have only seen one cover before October 3, 1966 with a fractional tax marking (Fig. 5-33). This was mailed on May 17, 1966 and taxed in London FS with the old centimes tax mark. Subsequently this was crossed out and replaced with a manuscript $\frac{4}{6}$ fraction. I suspect that this correction was done in Sweden because the pen used for the change has the same colour ink as the Swedish annotation. There is a challenge to find evidence that the British PO actually used the fractional system of tax markings before October 3, 1966.

Once the UPU rate was raised to 9d on October 3, 1966, the British Post Office used the new fractional system on a regular basis with the 9d UPU rate as the denominator. The tax marks issued for the fractional system are discussed in Chapter 6.

The Introduction of the Dutch Scheme

During the 1950s and 1960s the British Post Office made increasing use of the Dutch Scheme as an alternative to taxing underpaid international mail.⁸⁷ The name arose because the Dutch Post Office initiated the practice and described it in detail in 1940 in L'Union Postale, the Journal of the UPU.⁸⁸ The principal characteristics of the Dutch Scheme are:

- The sending post office makes up the postage deficiency initially by adding postage stamps to make up the deficiency.
- The mail is dispatched without intentional delay as fully paid. No tax mark is required and the receiving administration does not collect postage due from the recipient.
- The sending post office contacts the sender and asks the sender to make up the deficient postage. This is usually done by means of a printed card sent to the sender which should be returned with the deficient postage.

⁸⁷ For a full discussion of the usage of the Dutch Scheme by the British Post Office see **Snelson PDMSGJ Dec 2001**.

⁸⁸ **Hofman UP May 1940**.

The Dutch Scheme can only be used if the sender can be identified without opening the envelope and usually collects the single deficiency rather than double the deficiency. It depends on trust. The sending post office does not wait for the sender to make up the deficiency before dispatching the mail. The principal incentive for the sender to make up the shortfall is moral suasion rather than some form of compulsion.

The Dutch Scheme is advantageous to the sending post office because it does not lose the revenue from the postage due and a strong message is sent to the sender that the mail is underpaid. Revenue retention is not a large incentive, given the administration cost involved, unless a mass mailing is underpaid. However, reminding the sender that he is not fully prepaying and encouraging him to fully pay future mailings is likely a big advantage. If mail is taxed and postage due is collected from the addressee, the sender is only made aware that he is underpaying if the addressee complains to the sender. The sender can be unaware of the correct rates and continue to underpay.

Starting in 1952 the British Post Office used the Dutch Scheme for some underpaid mail to Europe. By 1955 the scheme had been extended to other destinations. Figure 5-34 shows a cover mailed in Dundee in 1959 to an unknown international destination. This is clearly a Dutch Scheme cover because the additional 3d postage stamp is applied over the tax mark (C-11). Using the stamp to obscure the tax mark also prevents the receiving administration treating the item as underpaid. The C-11 mark may well have been applied in Dundee as both known covers with this mark originated there. Not all Dutch Scheme covers are this easy to identify. There may be no clear indication that additional stamps have been added after the item was mailed.

In later time periods the Dutch Scheme was used more frequently and other alternatives to taxing mail were developed which eventually led to the end of the use of tax marks. This is discussed further in Chapter 6.

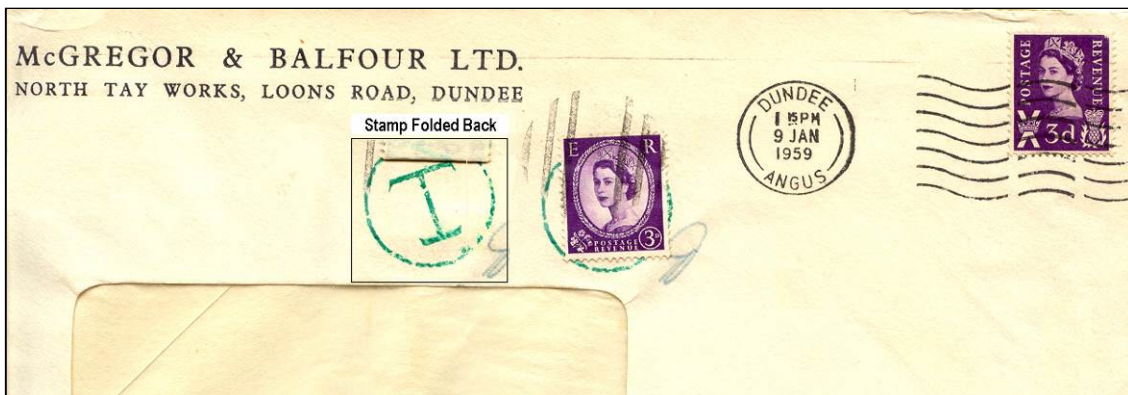


Figure 5-34: Jan 1959 Window envelope probably to foreign destination. 3d internal letter rate paid in Dundee, Type C-11 tax mark applied. Additional 3d stamp added to make up 6d UPU rate for Dutch scheme and placed over tax stamp to avoid taxation in receiving jurisdiction.

Chapter 6

Usage of Fractional Tax Marks from 1966

UPU Fractional Tax Mark System

One reason for the introduction of the tax fraction system was that the UPU was moving away from the use of the Gold Franc as the currency for settling UPU accounts. The use of gold as a monetary standard was falling out of favour and currency instability had returned. By the 1979 Rio Congress the UPU was prepared to use Special Drawing Rights (SDRs) as defined by the International Monetary Fund (IMF) as an alternative to the Gold Franc. The documents of the Washington Congress in 1989 no longer used the Gold Franc as a reference.

The UPU postage rates also became less prescriptive. By the 1953 Brussels Congress, variation of minus 20% to plus 60% about the official rate was allowed. By the 1976 Lausanne Congress, the range had expanded to minus 50% to plus 70%. Double the paid rate in a receiving country with low rates could be less than the paid rate in a high rate sending country, providing no incentive to prepay. Even these ranges became recommendations rather than requirements.

As a result, the system of setting taxes in centimes of the gold franc became less satisfactory. After many years of discussions, the UPU made a radical change to a fractional system on January 1, 1966 when the regulations of the Vienna Convention came into effect.

Article 142

Unpaid and Underpaid mail

1. *Items on which a charge is to be collected after posting, either from the addressee or, in the case of undeliverable items, from the sender, are marked with the T stamp (postage due) in the middle of the upper part of the front: beside the impression of this stamp the Administration of origin enters very legibly in the currency of its Country the double or single amount, as the case may be, of the underpayment, and under a fraction line, that of its charge valid for the first weight step for letters.*
2. *In the case of reforwarding or return, the application of the T stamp and the indication in accordance with §1 of the amounts in the form of a fraction are the responsibility of the reforwarding Administration. However, in the case of items originating in Countries which apply reduced charges in the service with the reforwarding Administration, it rests with the Administration which effects delivery to determine the amount of underpayment.*
3. *The delivering Administration marks the item with the charge to be collected. It determines this charge by multiplying the fraction resulting from the data mentioned in §1 by the amount, in its national currency, of the charge in the international service to the first weight step for letters.*

Paragraph 1 requires the sending administration to apply a fraction with the numerator as double the deficiency, except for items becoming underpaid through redirection. The denominator is the basic UPU letter rate. Both numbers are in the currency of the sending country.

Paragraph 3 requires the receiving administration to multiply this fraction by its own UPU letter rate in its own currency.⁸⁹

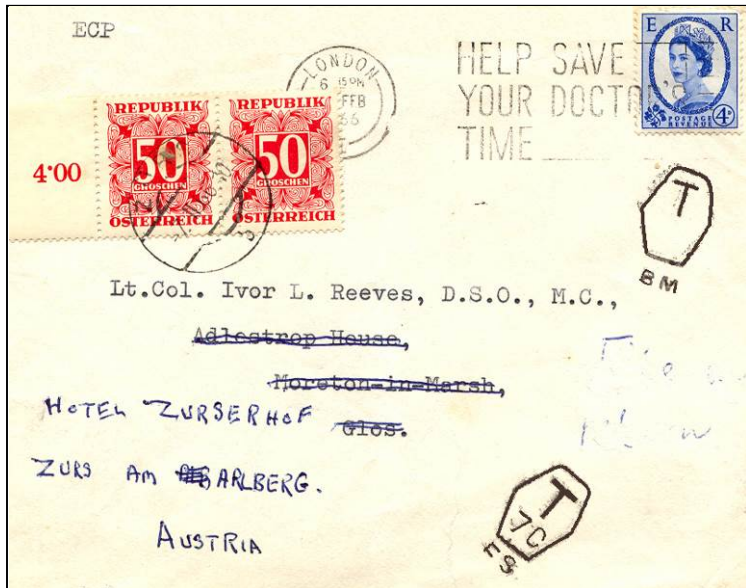
⁸⁹ Paragraph 2 deals with more complicated situations involving reforwarding of mail and lower concessionary rates. It is not often seen applied.

The result was that an unpaid letter was charged in the country of destination at twice that countries UPU letter rate. Similarly a letter that was, for example, 30% short-paid in the country of origin was charged 60% of the UPU letter rate in the country of destination. This maintained the principle of double deficiency surcharges in spite of varying exchange rates and varying UPU rates between countries.

Application of Fractional Tax Marks in the UK

Although this system was adopted by the UPU in 1966, the British Post Office had been using it on some incoming mail from the 1920s (Chapter 3) and all incoming mail since 1943 (Chapter 5). Other countries may also have used the fractional system to calculate due amounts. To the extent that the fractional system was already in use, the centimes tax marks were being ignored. However, until 1966 the British Post Office continued to follow UPU practice and marked taxes on outgoing underpaid mail in centimes except for Sterling marks on Commonwealth mail.

All UK tax marks that included a value in centimes or pence Sterling became obsolete but marks with no value could continue to be used with the fraction in manuscript.



From 1967 to the 1990s the UK Post Office issued many marks for the fractional tax system. These included marks with space for both the numerator and the denominator, marks with a fixed denominator showing the current basic UPU letter rate and marks with fixed values for both the numerator and the denominator. Many marks had a short life as the UPU rates often changed after about one year.⁹⁰

There was no uniformity of tax marks across the country as each office had its own style. The marks were probably ordered and supplied locally and are fully listed in Part B.

This chapter describes the usage of the fractional tax marks until their use was discontinued in the late 1990s.

Figure 6-1: Feb 1966,
 Became 2d short on 6d UPU rate on redirection,
 Birmingham tax mark BM-6,
 Taxed in London FS using old gold centimes,
 $2d (1x \text{ deficiency}) = 7 \text{ ctm}$ s, FS-10-7c(i).
 In Austria: UPU rate = 3 schillings,
 Based on ratio of rates, $2d \times 3s/6d = 1 \text{ schilling due}$.

Pre-Decimal Period

When the UPU introduced the fractional system on January 1, 1966, the UK UPU rate was 6d for the first ounce. This rate was raised to 9d on October 3, 1966. During this 9 month period there could have been fractional taxes applied in the UK with a '6' denominator but none has been reported. During this period some of the old centimes tax marks continued in use.

⁹⁰ The rates during the decimal period are listed in Table C-4 (Page 165). This table also shows the numerator of the tax fraction for some UPU and EEC mail paid at inland rates.

Figure 6-1 shows a cover initially marked for taxation in Birmingham but actually taxed in London FS. This period is discussed in more detail in Chapter 5.

The UK Post Office appears to have started to use fractional tax marks when the UPU rate was increased to 9d. This rate lasted until decimalization on February 15, 1971. A number of tax marks were issued with the '9' denominator as an integral part of the tax mark.

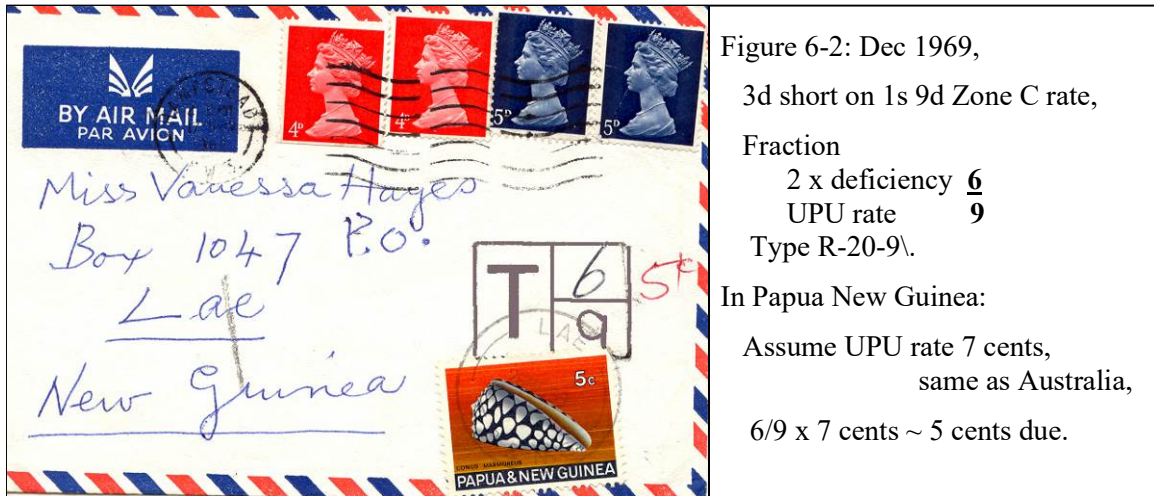


Figure 6-2: Dec 1969,
 3d short on 1s 9d Zone C rate,
 Fraction
 2 x deficiency $\frac{6}{9}$
 UPU rate
 Type R-20-9\.
 In Papua New Guinea:
 Assume UPU rate 7 cents,
 same as Australia,
 $\frac{6}{9} \times 7 \text{ cents} \sim 5 \text{ cents due.}$

Type R-20-9\, used at London Foreign Section, is the most common tax mark with a 9d value. Figure 6-2 shows this mark used on airmail to Papua New Guinea. This illustrates the rule that the denominator is always the UPU surface rate and is not the rate that should have been paid, in this case the 1s 9d Zone C air mail rate.⁹¹

Mail paid at the inland 2nd class letter rate of 4d was 5d short on the 9d UPU rate. The numerator of the fraction would be '10', double the deficiency. No tax mark has been seen with a fixed numerator of '10'.

Figure 6-3 shows a 10/9 fraction with the numerator in manuscript using, R-22-9\). Similar marks with decimal rate denominators are the **R-23** and **R-24** families.

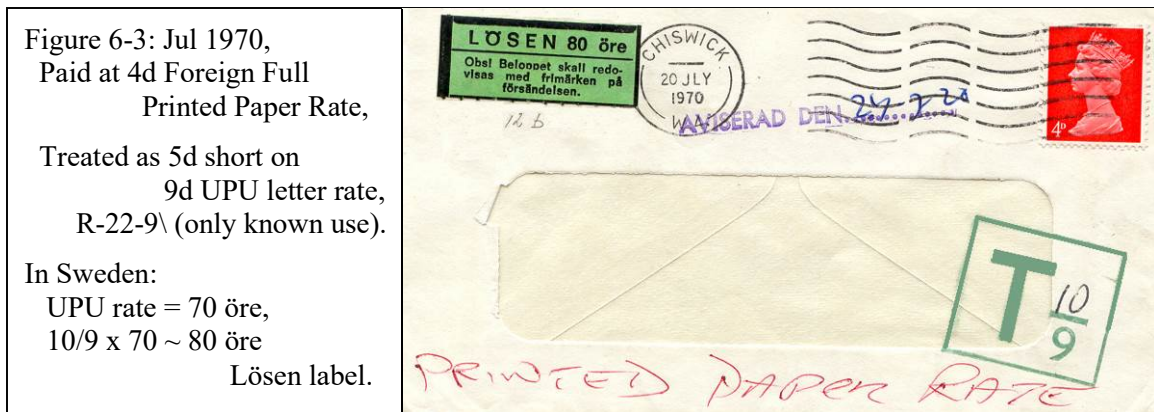


Figure 6-3: Jul 1970,
 Paid at 4d Foreign Full
 Printed Paper Rate,
 Treated as 5d short on
 9d UPU letter rate,
 R-22-9\ (only known use).
 In Sweden:
 UPU rate = 70 öre,
 $\frac{10}{9} \times 70 \sim 80 \text{ öre}$
 Lösen label.

⁹¹ It was a common misunderstanding that the denominator should be the rate that should have been paid. For example the US Post Office used an incorrect tax mark for underpaid postcards with the postcard rate as the denominator, Leahy Vol. II Page 13-5.



Figure 6-4: May 1969,
3d short on 1s 6d
Zone C air rate,
Fraction
2 x deficiency $\frac{6}{9}$
UPU letter rate 9
Reading RG-2-9\6.

One of the rate changes on Oct 3, 1966 was an increase in all airmail rates by 3d. Mail paid at the old rate would be 3d short-paid leading to a 6/9 fraction as shown in Figure 6-2. Reading, which because of its proximity to London Heathrow handled mainly airmail, had a special mark with this fraction, RG-2-9\6. Figure 6-4 shows this mark used to the USA. There is a separate mark SURCHARGED OWING TO INSUFFICIENT/POSTAGE. PLEASE ADVISE SENDER. Mail taxed in Reading frequently has a mark with this text in addition to the tax mark and some Reading tax marks (RG-3 and RG-4) included this text as an integral part of the mark.

The Post Office rules for underpaid airmail are specified in the Post Office Guides. In particular the guide specifies when an underpaid airmail item is forwarded by air with a tax based on the airmail deficiency and when it is diverted to surface with tax, if required, based on the surface rate. Up to January 1, 1976 the guide says that airmail service will be provided as long as 75% of the airmail fee is paid, where the airmail fee is the difference between the air and surface rates. After that date air service would be provided if 50% of the total air rate were paid.⁹²

The RG-2-9\6 mark is consistent with either rule. An item paid 1s 3d is paid more than 50% of the 1s 6d Zone B air rate and is also paid more than 75% of the air fee (1s 6d minus 9d). However, the rule was not uniformly applied. Examples have been seen with no postage paid and taxed according to the air rate (see Fig. 6-12).

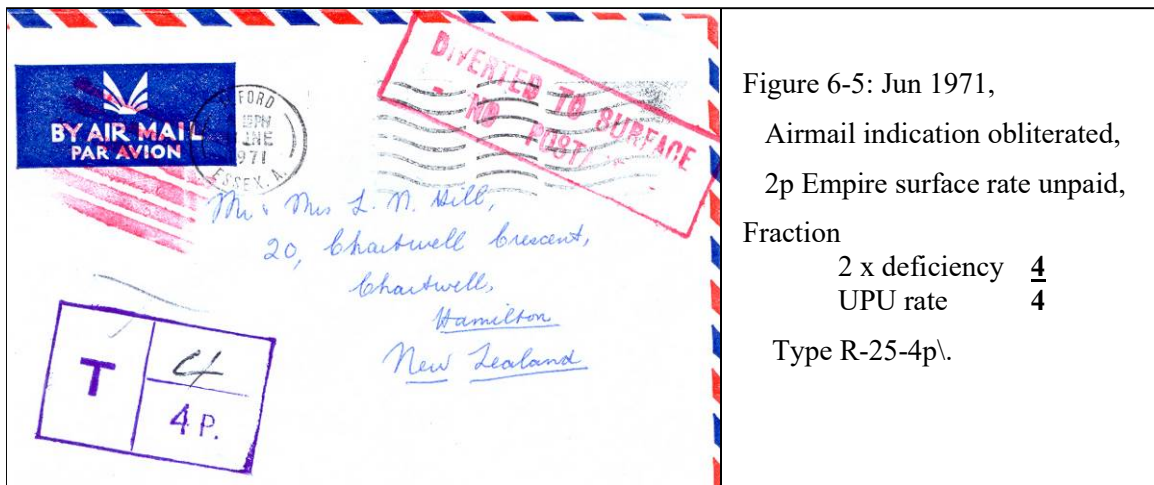


Figure 6-5: Jun 1971,
Airmail indication obliterated,
2p Empire surface rate unpaid,
Fraction
2 x deficiency $\frac{4}{4}$
UPU rate 4
Type R-25-4p\.

⁹² Note to Editor of PDMSGJ by Ray Downing, PDMSGJ #38 Jun 2006 Page 30.

Liverpool had marks with a fixed '2/9' fraction, LV-20-9\2, for use on international postcards 1d short on the 5d international postcard rate, paid at the inland 2nd class rate of 4d (after Sep 16, 1968). Southampton also had a mark with a '9' denominator, SO-15-9\ . There is a similar mark which may be SO-15-9\ with the denominator removed. Many fractional tax marks at a variety of offices appear to have been treated in this way when a rate period ended. As discussed later, the Southampton post office indicated that these marks were made of molded rubber. Removing the denominator from a molded rubber mark would have been relatively easy.

Double Deficiency Decimal Period

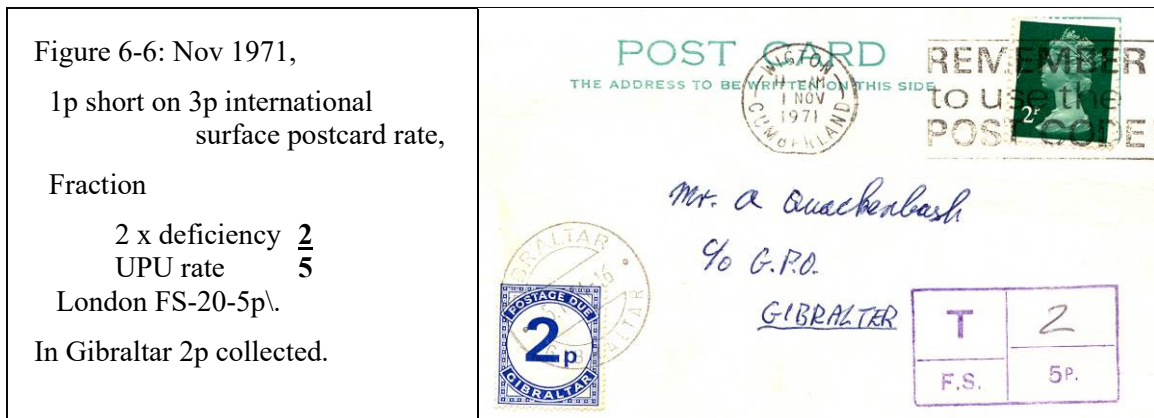
Decimalization took place on February 15, 1971 and the same system of taxing mail continued. Fractional tax marks showed the double deficiency in the numerator and the UPU rate in the denominator. The only change was that both amounts reflected the rates in decimal currency. At decimalization the UPU surface rate was set at 4p, equivalent to 9.6d, a small increase.

Taxing mail using 4p as a denominator did not start on February 15th as the Post Office workers were on strike until March 8th. While some small sub-post offices were open on February 15th, it seems unlikely that any international mail was being taxed in the Offices of Exchange. Therefore the 4p UPU rate period effectively started on March 9, 1971 and lasted less than four months until the UPU rate increased to 5p on July 1, 1971, the shortest rate period.

While covers have been seen with tax marks having the fraction marked in manuscript, there are only two reported tax marks including the 4p denominator, R-23-4\4 and R-25-4p\ . Type R-23-4\4 is probably the continuation of the series including R-22-9\ (Fig. 6-3). In this case the numerator would apply only for a 2p deficiency and there may be other marks to find with a different, or a blank, numerator. Similar marks were used with 5p and 5½p denominators. Figure 6-5 shows the use of R-25-4p\ . The airmail designation is obliterated and the item was diverted to surface mail, consistent with the regulations for underpaid airmail. This also shows the strange situation where the Empire surface rate was only 2p. A letter could be sent as far as New Zealand by surface mail for 2p while it cost 2½p to send a 2nd class letter to the next town.

Other marks were used in the decimal rate periods with no indication of the fraction, the fraction being put on the cover in manuscript. The basic Reading and Glasgow hexagonal marks from the centimes period continued into the 1980s with the Reading mark being common. Sheffield had a number of marks including its office number, '700'. Type SF-3 has been seen during the 4p rate period but continued in occasional use to the early 1980s.

The UPU rate was raised to 5p on July 1, 1971 and lasted over 2 years. A number of offices issued marks for this rate. The London Foreign Section standard design with four boxes (Fig. 6-6) is first known from this time. The 'T' is in the upper left box with 'FS' in the box below. The right hand boxes have space for the numerator and denominator of the fraction.



The London FS marks exist as shown with a fixed denominator. There are also marks with fixed numerator and denominator or with neither numerator nor denominator in the mark. This design continued up to 1995 with many variations as shown in Part B. The mark without fixed values is the most common tax mark in the 1970s and 1980s.

Other offices had marks for this period in a variety of shapes. Edinburgh used a circular mark, C-21-5\, and had circular tax marks for most rate periods up to the 1991-3 28p period. Manchester had an octagonal mark, MR-15-5\. Liverpool had a rectangular mark, LV-21-5\. The rectangular mark, R-27-5\, is the first of a long series believed to have been used at Southampton. These were similar to the earlier SO-15-9\ but with no 'SO' to identify Southampton.

Tax marks from the independent postal administrations of Guernsey and Jersey start to appear in 1971. Guernsey had a number of marks similar to R-15 with no value which continued in use into the 1980s. Jersey used marks including the denominator such as R-17-5\. Jersey needed to produce new marks each time the UPU rate changed. These are listed by Stanley Gibbons⁹³ but only a few values have been seen used by the author. No tax marks have been seen from the independent postal administration of the Isle of Man.



Figure 6-7: Nov 1973,
US stamp invalid,
Fraction
2 x deficiency **11**
UPU rate **5½**
Type R-23-5½\11.
In Puerto Rico:
UPU rate 15¢,
15¢ x 11½/5 = 30¢.
Why 15¢ due?

The UPU rate was raised to 5½p on September 10, 1973 and lasted about 1½ years. Figure 6-7 shows R-23-5½\11 for use on unpaid mail subject to the UPU letter rate. A similar mark with no numerator, R-23-5½\, has also been recorded. The Foreign Section, Edinburgh (C-21-5½) and Liverpool (LV-23-5½) also had marks with this value. All except the Foreign Section mark are relatively uncommon.

The rate was raised again to 8p on March 17, 1975 for about 6 months. Only 3 tax marks have been seen with the 8p denominator: a version of the standard London FS design, a rectangular mark R-24-8\ similar to R-23-4\4, and a circular mark from Glasgow, GW-15-8\ (Fig. 6-8), the first of a number of circular tax marks used at Glasgow and its district offices. This mark was used later with the '8' cut away. Other Glasgow circular marks had no value included. This cover is part of a large correspondence to this address, believed to have been a lottery, which has been a rich source of covers with UK tax marks. As a result, taxed covers to Malta are not as scarce as would be expected by the small size of the country.

On September 29, 1975 the UPU rate was raised to 10p for almost two years.

⁹³ Stanley Gibbons Page 82 Guernsey, Page 67 Jersey.

Change to Single Deficiency Tax Fraction

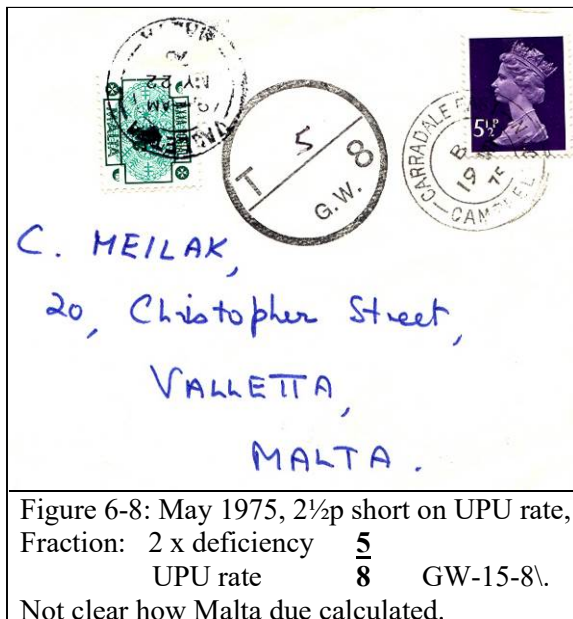
On January 1, 1976, in the middle of the 10p UPU rate period, there was a significant change in the UPU tax system when the decisions made at the Lausanne Congress were put into effect.

For a small deficiency the double deficiency tax system gave postage due amounts that were often too small to be worth collecting. The changes were intended to alter this situation.

The language in the regulations remained very similar to that quoted from the Vienna Convention earlier in this Chapter.⁹⁴ The equivalent to paragraph 1 describing the tax fraction now refers to “the amount of the underpayment” rather than “the double or single amount, as the case may be, of the underpayment”. The system was changed to a single deficiency fractional tax mark – the numerator of the fraction became the deficiency and was not doubled.

The equivalent to paragraph 3 from the Vienna Congress still required the delivering administration to multiply the fraction by its own UPU letter rate but a sentence was added requiring the delivering administration to add the handling charge prescribed elsewhere in the Convention. The handling charge was initially set at a recommended value of 1 gold franc but different countries adopted different levels.

The changes addressed the concern about postage due on small deficiencies being too small to be worth collecting. For example for underpaid mail to the UK a deficiency of 10% of the UPU rate under the old system led to a due amount of 2p, 20% of the UK 10p UPU rate. Under the new system the UK Post Office set its handling charge at 11p. The due amount from the fraction becomes 1p to which the 11p handling charge is added to result in 12p postage due. For incoming underpaid international mail the 11p handling charge became the minimum due amount. The change from double to single deficiency taxing is evident in Table C-4 (Page 165).



These changes ended the general rule that postage due should be double deficiency. This rule had been in effect in UK internal mail since Rowland Hill’s reforms of 1840 and in international mail since the UPU agreements came into effect in 1879.⁹⁵

For the first time the Lausanne Congress explicitly recognized the Dutch Scheme which was discussed in Chapter 5. The regulations allowed the sending administration to make up the deficient postage and to collect the deficiency from the sender. This was more a recognition of existing practices than a new option. However, it did show wider acceptance of the practice and was a step along the path to finding alternatives to taxing underpaid mail and collecting postage due from the addressee.

⁹⁴ I do not have the specific language of the Lausanne regulations but have examined UPU documents on the development of the articles regarding unpaid and underpaid items.

⁹⁵ Double deficiency postage due was retained for internal mail until April 4, 1983.

London FS had marks in its standard design with a 10p denominator. Edinburgh shifted to a modified circular design with a horizontal fraction bar, C-22-10\ (Fig. 6-9), and similar marks have been seen for later rate periods.

The UPU rate was increased to 10½p on June 13, 1977 a rate which lasted about 2 years. During this period London FS took advantage of the new single deficiency fractional system with special marks to indicate small deficiencies even including marks with numerators of ½, 1½, 2½, and 3½.

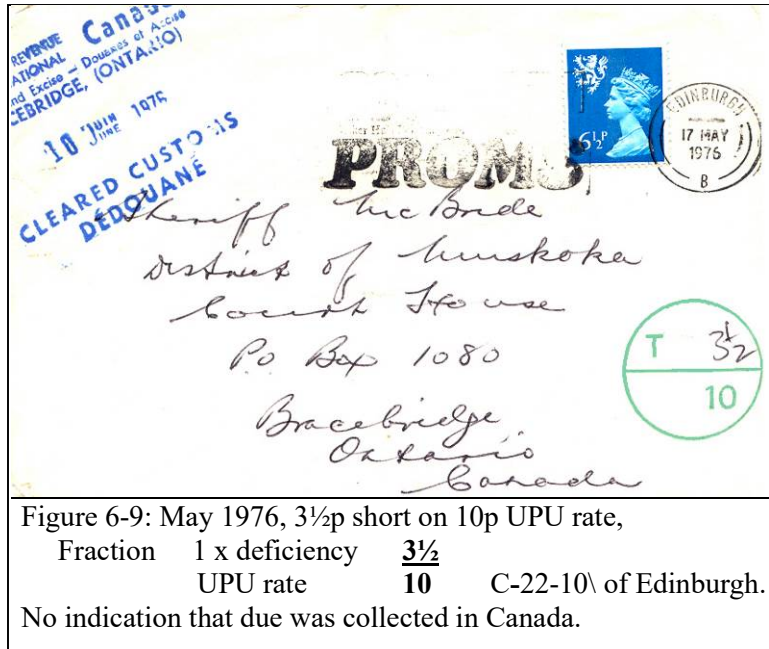


Figure 6-9: May 1976, 3½p short on 10p UPU rate,
 Fraction 1 x deficiency $\frac{3}{2}$
 UPU rate 10 C-22-10\ of Edinburgh.
 No indication that due was collected in Canada.

Figure 6-10 is from the 10½p rate period and shows the use of BE-4 which had been issued to Belfast in 1967. In this mark the '15' is the office number of Belfast although it could easily be misinterpreted as a 15 centimes mark. This mark may have had the 'T' cut away to make H-8-5 for use to indicate 5p deficiency to Eire. Figure 6-10 also shows that Canada continued to charge double deficiency surcharges despite the change in UPU regulations.⁹⁶

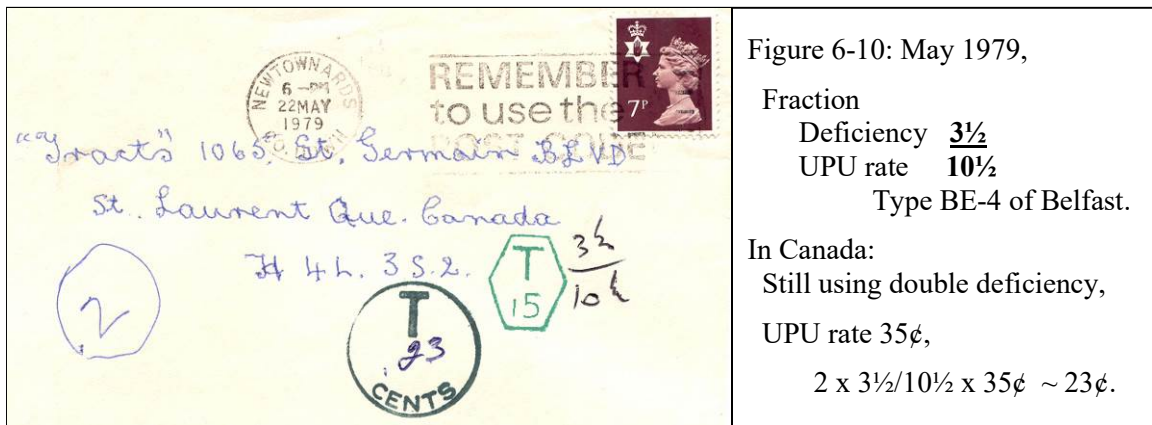


Figure 6-10: May 1979,
 Fraction
 Deficiency $\frac{3}{2}$
 UPU rate 10½
 Type BE-4 of Belfast.
 In Canada:
 Still using double deficiency,
 UPU rate 35¢,
 2 x 3½/10½ x 35¢ ~ 23¢.

The 11½p, 13½p, 18p, 19½p and 20½p periods followed in succession at approximately annual intervals. Most marks including these values as fixed denominators are scarce.

⁹⁶ Canada kept the old system by doubling the fraction before multiplying by its UPU letter rate and adding no handling fee. The Canadian Postage Due Stamps, Chung and Reiche, The Unitrade Press 1985 Page 40.

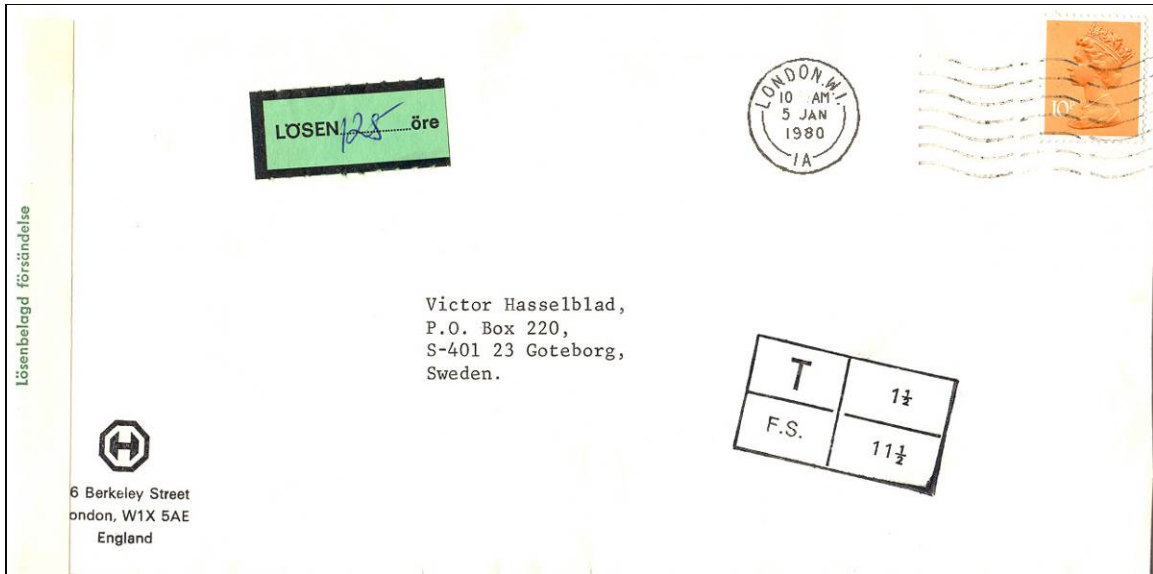


Figure 6-11: Jan 1980, Inland 1st class rate paid, 1½p short on 11½p UPU rate, FS-20-11½\1½.
 In Sweden: UPU rate 170 öre, postage due fee believed to be 100 öre,
 170 öre x 1½/11½ + 100 öre = 122.2 rounded up to 125 öre - lösen label and attached card.

London FS continued to have marks with fixed small numerators in the 11½p and 13½p rate periods. Figure 6-11, showing the use of FS-20-11½\1½, also shows the selvedge of the Swedish card used to collect the postage due. London FS marks have been seen with denominators of '18' and '20½' but have not yet been seen with a fixed '19½' denominator.

Figure 6-12 shows the only recorded use of the 13½p mark from the Jersey series, R-17-13.50\ . This shows an example where the rules for taxing airmail were not applied. This item was treated as unpaid as it was mailed in Jersey with a Guernsey stamp. Although the card does not indicate that the sender wanted air service, it was treated as underpaid airmail. The '14' numerator indicates that the 14p Zone B air postcard rate was not paid. If it had been treated as underpaid surface mail the numerator would have been '10½' for the 10½p UPU surface postcard rate. This analysis assumes that the Jersey international rates and rules were the same as for the UK.

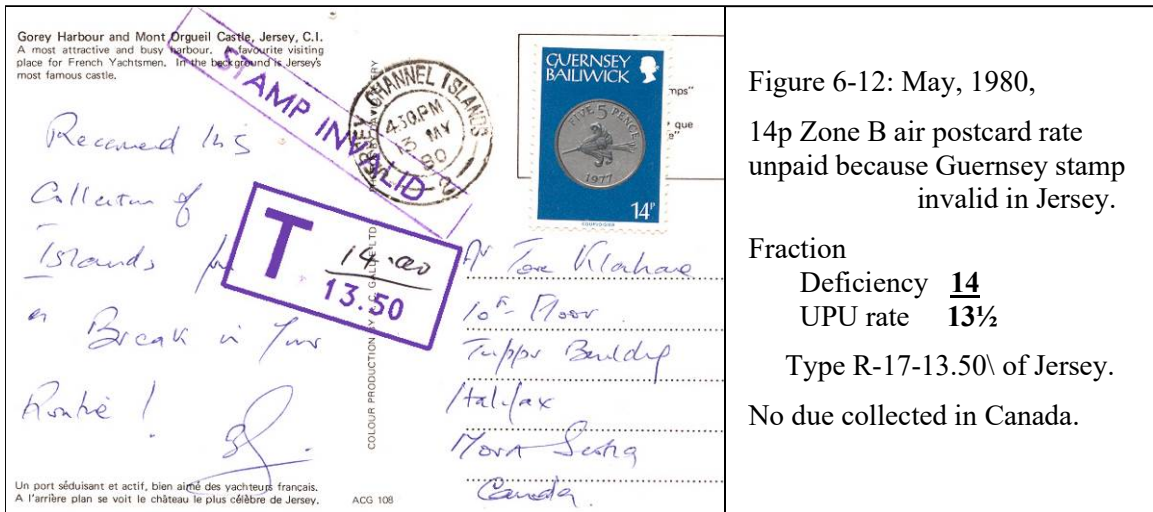
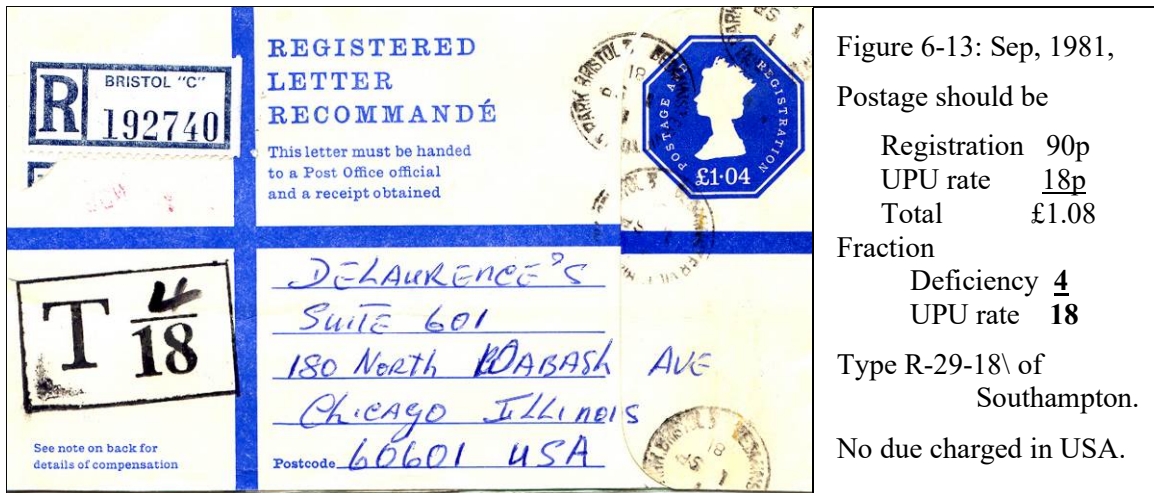


Figure 6-12: May, 1980,
 14p Zone B air postcard rate
 unpaid because Guernsey stamp
 invalid in Jersey.
 Fraction
 Deficiency **14**
 UPU rate **13½**
 Type R-17-13.50\ of Jersey.
 No due collected in Canada.



The rectangular series of marks used at Southampton continued through to the 22p rate period with a shorter format similar to R-29-18, as shown in Figure 6-13. This item is unusual because registered mail should not require taxing. It must be handed over a post office counter and should not be accepted if not fully paid.

Figure 6-14 shows an item from the 19½p rate period taxed in Manchester with an octagonal mark, MR-15. This could be the previous MR-15-5 mark with the '5' cut away. This is a postcard but is taxed relative to the UPU letter rate because separate postcard rates had been abolished with the start of the 18p rate period.



During the 20½p rate period Birmingham tax marks reappear. These are large circular marks including the office identification 'BMZ', believed to be the postal code of the international Office of Exchange. There are a number of variations of these marks with a variety of denominators included in the mark as shown in Part B.

In the 20½p rate period London FS and Manchester started to use large double circle marks with text between the circles 'DELAYED – NOT FULLY PAID'. Figure 6-15 shows the use of a London FS mark which also includes the '20½' denominator, FS-26-20½. Some of these marks continued in use in later rate periods with both the numerator and the denominator inserted in manuscript. The Manchester marks that have been seen are all with a manuscript fraction.



Figure 6-15: 8p short on 20½p UPU rate,
Foreign Section FS-26-20½\.

Not clear how Malta due calculated.

In 1992 I had correspondence with a number of Offices of Exchange with respect to their use of tax marks. London FS gave the following explanation of the tax marks with this **'DELAYED – NOT FULLY PAID'** text. “These are used by a duty which checks large postings of mail. For example a bank may send 5,000 letters at once, but fail to stamp/frank them at a correct rate. In such cases the items are stamped with the circular impression indicating why they are delayed. We

then request the underpayment due by contacting the company by letter for the full amount and not for each individual item.” This explanation does not make sense. The text describes the process of dealing with underpaid mail according to the Dutch Scheme (see Chapter 5), a method of collecting the postage due from the sender rather than taxing mail and collecting postage due from the addressee. These marks were used to collect postage due from the addressee and so do not relate to the Dutch Scheme. It is possible that these marks were used in the section dealing with the Dutch Scheme if for some reason the Dutch Scheme could not be applied. However, for the example in Figure 6-15, the Dutch Scheme section should have been able to identify the sender from the meter licence number.

The 22p UPU rate came into effect on September 3, 1984 and lasted about four years. London FS had about 10 marks including the **'22'** denominator. The 22p UPU rate covered several changes in inland rates, including the 2nd class rate. This gives a variety of deficiency amounts in the numerator contributing to the relatively large number of London FS marks some of which were applied by machine.

Birmingham, Edinburgh (C-22 family), Reading and Southampton (R-30-22\ and R-31/22\)) also had marks with a fixed **'22'** denominator.

During the 22p rate period an unusual mark has been seen from Liverpool, LV-24 (Fig. 6-16). It includes the US term **'SHORT-PAID'**. This is the only British postal marking known to the author including this term. Cabbage Patch Dolls which were a craze in the mid 1980s came with 'Birth Certificates' to be mailed in for 'Certification'. Many children did not know that the address was in the USA needing international postage.

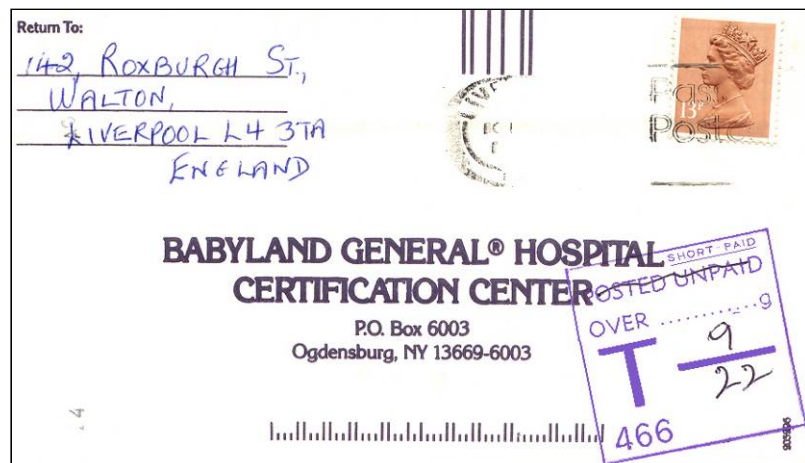


Figure 6-16: 1987, 9p short on 22p UPU rate, Liverpool LV-24.

No indication that due was collected in USA.

EEC Concessionary Rates and Taxing of Irish Mail



Figure 6-17: 1986 Post Office notice

There was a significant change on October 20, 1986 when the British Post Office established a concessionary rate to European Economic Community (EEC) countries. Letter mail items up to 20g could be sent to EEC Countries at the inland 1st class letter rate. This service would be by air, if this was the fastest means of transmission. This relationship was maintained until April 6, 1998. Items posted to EEC destinations prepaid at the inland 2nd class letter rate were taxed at the difference between the 1st and 2nd class inland letter rates. Since the weight limit on EEC letters was 20g, only one third of the 60g limit for an inland 1st class letter, there are also a number of items that were taxed because they were overweight.

The biggest impact of the October 20, 1986 changes on the taxation of underpaid mail arose because Eire, which had previously been treated more or less as an internal destination (see Chapter 3), became subject to EEC rates. Figure 6-17 shows a Post Office notice indicating the change and that underpaid mail to the Irish Republic is subject to a surcharge payable by the addressee. Mackay describes the effects of this change⁹⁷ and quotes official documents to show that the initiative to treat mail between the UK and Eire as international came from the Eire postal authorities and

may have been politically motivated. As a result of this change, a large volume of mail to Eire from Northern Ireland and mainland UK paid at the 13p 2nd class rate was treated as 5p underpaid on the 18p EEC rate (Fig. 6-18). This led to a degree of confusion between the UK and Eire post offices. Mackay examined several hundred covers paid at the 13p rate from the UK to Eire. About two thirds were transmitted by the UK post office with no tax mark and only two had postage due stamps affixed in Eire to collect the due amount. He describes a variety of methods of determining the postage due – most incorrect for international mail.

Over the next few years, the UK post office used a number of marks to indicate the deficiency on mail to Eire. Several of these include a '5' or '5p' to indicate the deficiency. Figure 6-18 shows a rectangular mark, R-42-5. There was a circular type, C-27-5p, and Sheffield had its own rectangular type, SF-5-5p, including '700', its office number. The difference between the inland 2nd class rate and the EEC rate remained 5p until September 16, 1991. The 5p marks likely continued until this time.

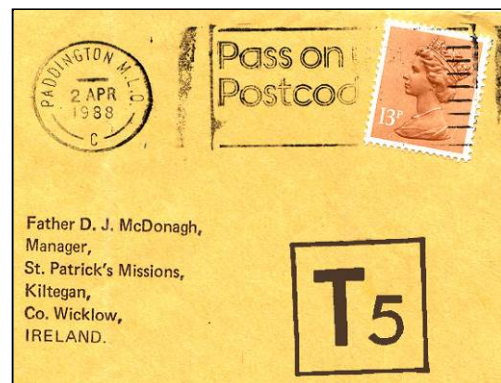


Figure 6-18: Apr 1988,
Inland 2nd class rate paid,
5p short on 18p EEC rate.
R-42-5 tax mark for mail to Eire.

⁹⁷ The Postal History Annual 1988, James A. Mackay Pages 81-84.

These marks include the letter 'T' and are used on underpaid international mail but they do not follow the UPU system of fractional tax marks.

Mackay indicates that the handling fee in Ireland for underpaid international mail was 25p, the same as the UK Post Office fee. The amount that should have been collected was 5p deficiency plus 25p fee giving a total of 30p. Mackay illustrates a number of items with '30 p TO PAY' marks. Figure 6-19 shows a piece with 'IRISH REPUBLIC /SURCHARGE', type R-43, indicating 30p due with postage due stamps to collect that amount.

From September 16, 1991 to April 5, 1998 the differential between the 2nd class inland rate and the EEC rate was 6p. Marks C-27-6p and R-44-6p have been seen specifically for this use.



Figure 6-19: Dec, 1990,
Paid at inland 2nd class rate,
5p short on 22p EEC rate.
Special tax mark for Eire, R-43.
Charged 5p deficiency plus 25p fee.

The Late 1980s and Early 1990s

On September 5, 1988 the UPU rate was raised to 23p. Around this time Glasgow and Manchester were using marks similar to GW-18 and MR-19-23\ respectively. These marks were used as tax marks and were set up for a fractional indication but do not include the letter 'T' and do not meet UPU regulations. The Manchester mark seems to have had moveable numbers for both the numerator and denominator and was used up to the 26p UPU rate period. An example used in the 23p rate period is shown in Figure 6-20. By this time Sweden was charging a fixed fee for international postage due rather than using the tax fraction.

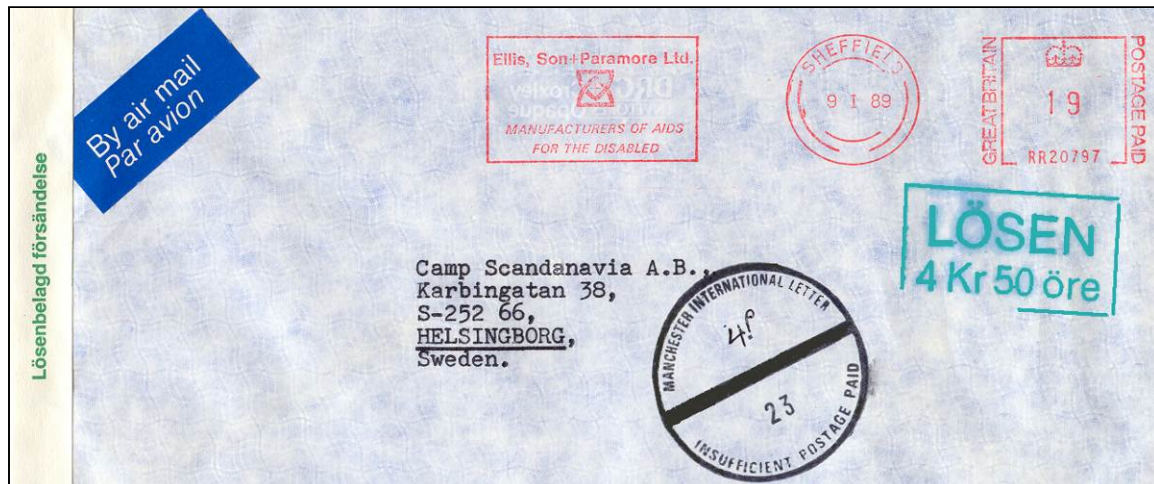


Figure 6-20: Jan, 1989, 4p short on 23p UPU rate, Manchester mark MR-19-23\
In Sweden: Standard postage due fee - 450 öre.

The UPU rate was raised again to 24p on October 2, 1989. During this rate period Birmingham used marks with an incorrect denominator of 25p (Fig. 6-21). There was no period when the UPU rate was 25p. This was confirmed in correspondence with the Birmingham PO in 1992.

The 26p rate period started on September 17, 1990. Only Birmingham, London FS (Fig. 6-22) and Manchester are known to have used marks including the '26p' denominator.

In 1992, during the 28p UPU rate period, which started on September 16, 1991, I drafted letters to all the offices thought to be Offices of Exchange requesting information on the treatment of underpaid international mail. These letters were sent on behalf of the British Postmark Society (BPS) to Birmingham, Glasgow, London FS, Reading and Southampton. A letter was not sent to Manchester because the secretary of the BPS had received information from them earlier in 1992. The responses to these letters were summarized in an article in the BPS Quarterly Bulletin.⁹⁸

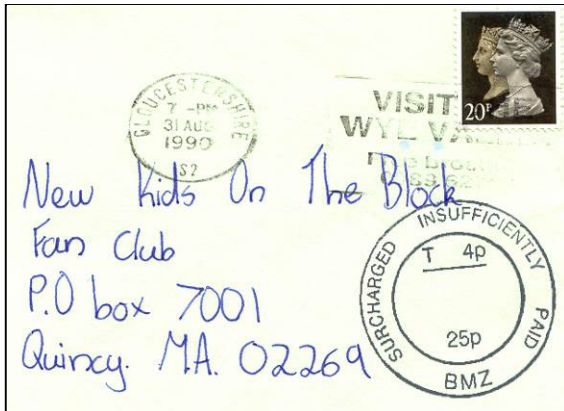


Figure 6-21: Aug 1990,
4p short on 24p UPU rate.
In Birmingham: Incorrect 25p tax mark
BM-16-25p\4p.
No due charged in US.

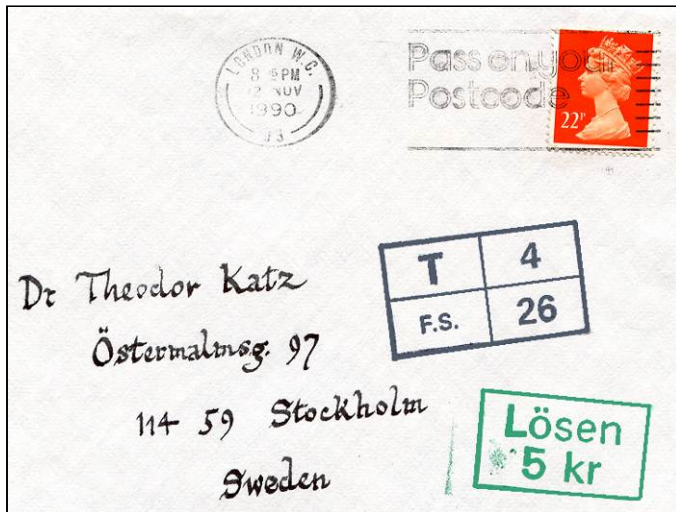


Figure 6-22: Nov 1990, 4p short on 26p UPU rate,
London FS mark FS-20-26\4.
In Sweden: Standard postage due fee = 500 öre.

Birmingham confirmed that the '25p' marks were ordered in error and also sent a proof copy of BM-17-p/p which appears to be set up for moveable values. This mark is similar to marks seen from Birmingham with 25p, 26p and 28p denominators. Glasgow sent a proof strike of a mark similar to GW-18. Reading sent proofs of a number of marks similar to RG-5. Southampton confirmed that some of the rectangular marks (R-27, R-28, R-29, R-30 and R-31 families) were used at that office and that these marks were made of molded rubber. Southampton also indicated that it ceased to be an Outward Office of Exchange earlier in 1992. However, I have not seen a cover taxed in Southampton after 1989.

London FS sent proof strikes of three 28p marks with different numerators similar to FS-20-28\28 shown in Figure 6-23. London FS also indicated that these were separate marks which did not have moveable figures. Since that time three other marks in this series have been found. The numerators known are blank, 4, 6, 10, 24 and 28.

⁹⁸ Snelson, BPSQB Jul 1993.



Figure 6-23: Feb 1993, 28p UPU rate unpaid.
 Watford R-45 mark to alert the Office of Exchange.
 Taxed in London Foreign Section with FS-20-28\28.
 Partial strike of
 UNDERPAID/DIVERTED TO/SURFACE/LONDON FS.
 No due charged in Canada.

London FS also sent maps showing Office of Exchange catchment areas for airmail, Figure 6-24, and surface mail, Figure 6-25. These show the division of England, Wales and Scotland into five airmail catchment areas for London FS, Reading, Birmingham, Manchester and Glasgow.

Surface mail was split between just two offices, London FS and Birmingham. The maps did not show which Office of Exchange served Northern Ireland. It is possible that Belfast was

still an Office of Exchange. It is clear that at this time Liverpool was not an Office of Exchange which is consistent with the last recorded used of a Liverpool tax mark in 1990. Edinburgh is not shown as an Office of Exchange although covers have been seen taxed in Edinburgh in 1993 and 1994.

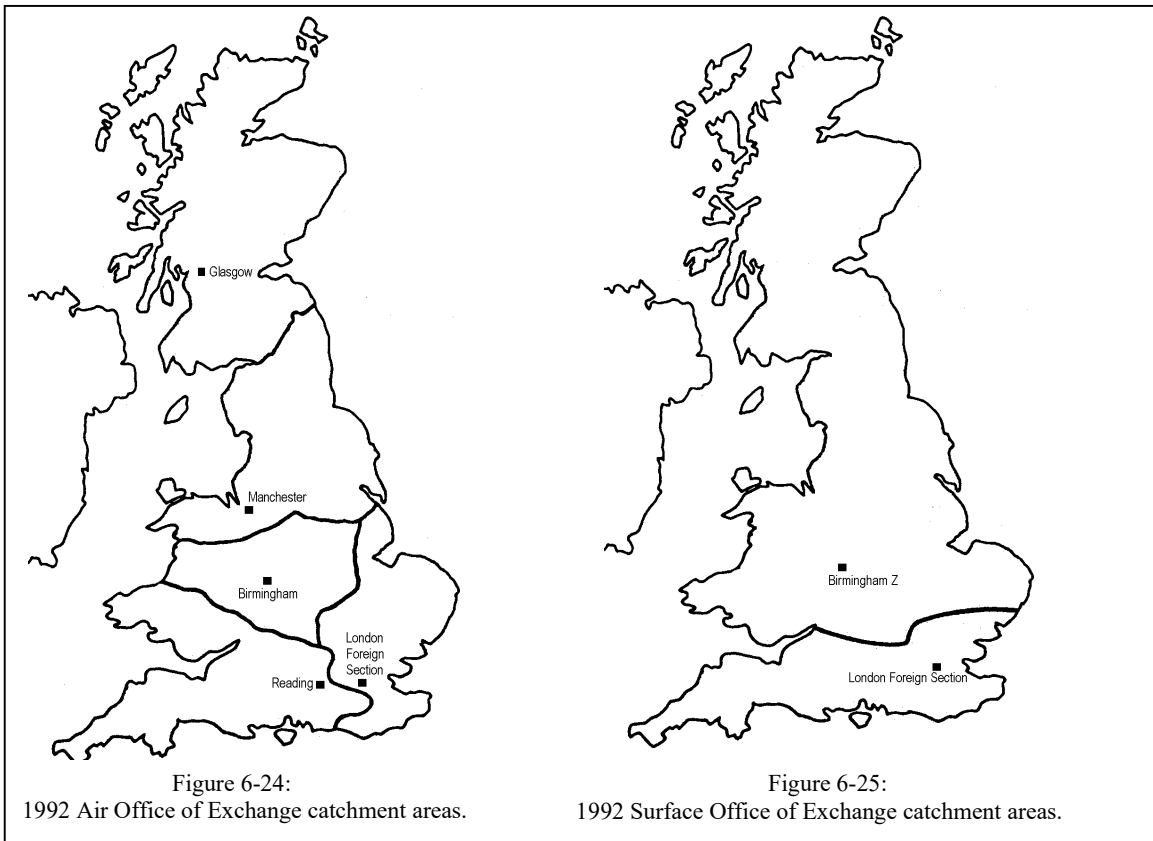


Figure 6-24:
 1992 Air Office of Exchange catchment areas.

Figure 6-25:
 1992 Surface Office of Exchange catchment areas.



Figure 6-26: Mailed in Jersey Aug 25, 1996 (faint handstamp) after airmail rate raised from 41p to 43p and UPU rate raised from 30p to 31p on Jul 8, 1996. Taxed on old rates as air rate unpaid with R-18-30. Not diverted to surface because it was received in New Zealand on Sep 5, 1996 (backstamp).

While most tax marks in this period were applied at the identified Offices of Exchange, there are tax marks that are known to have been used in other offices. It is believed that most of these were applied to alert the Office of Exchange that items needed to be taxed. Sometimes the Office of Exchange taxed the item and applied an additional tax mark but often they did not bother to tax the item. Type C-16 was used at Chester in 1993 and a letter from Chester Post Office confirms that the purpose was to alert the Office of Exchange. Figure 6-23 shows a mark used at Watford in the early 1990s that is clearly for overseas underpaid mail. A number of other marks were used for this purpose.

As discussed in Chapter 5, there are other marks including the letter 'T' that were intended for internal underpaid mail. These may be just a large hollow 'T'. More recently they often include the hollow 'T' within a rectangular frame similar to R-34\15\19. Some of these marks have no values, allowing the values to be added in manuscript. These marks may occasionally be used on international mail to Eire or elsewhere. For example Type PE-2 has been seen on underpaid mail to the USA, but may have been intended primarily for underpaid internal mail.

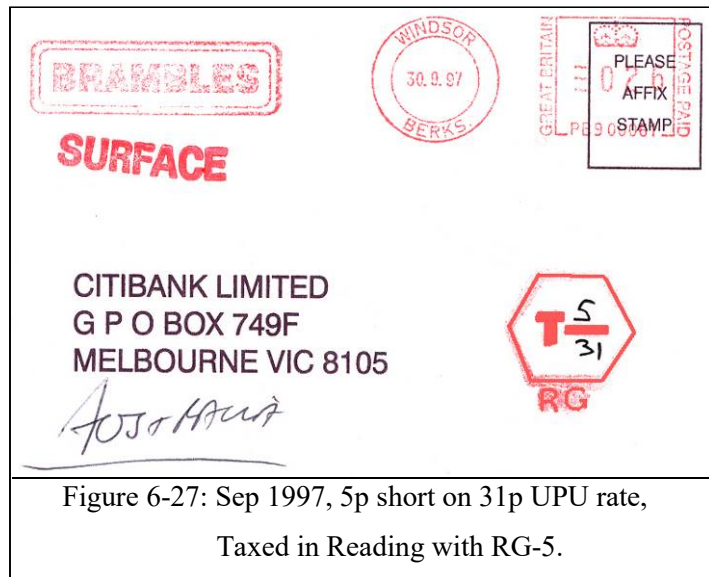


Figure 6-27: Sep 1997, 5p short on 31p UPU rate, Taxed in Reading with RG-5.

The Mid 1990s and the End of UK Tax marks

The UPU rate was raised to 30p on November 1, 1993. Taxed covers from this rate period are scarce as the taxing system was gradually being abandoned. Even if a UK tax mark was applied, there is usually no indication that the tax was collected in the destination country. London FS and Manchester had marks including the '30' denominator and Birmingham and Reading had marks with '30' in manuscript.

Figure 6-26 shows a cover with a 30p tax mark, R-18-30, from Jersey to New Zealand.

The last tax marks that I have seen on international mail were in the 31p UPU rate period which started on July 8, 1996. Two examples of C-26-31\6 have been seen used to Eire. The last usage seen with a tax fraction to an international destination is a Reading RG-5 mark used on September 9, 1997 used to Australia (Fig. 6-27).

Examination of current UPU documents shows that the UPU allows considerable latitude in the treatment of underpaid international mail.⁹⁹ The sending office can:

- Return unpaid and underpaid mail to the sender to have the deficiency made up
- Send mail on as paid and collect the deficiency plus a handling fee from the sender (Dutch Scheme)
- Send the mail on with no indication that postage due is to be collected
- Apply a fractional tax marking based on single deficiency and the basic UPU rate

Only the last option would require the use of a tax mark. Even if the sending office chooses to apply a tax mark, the collection of the due amount by the receiving office is also optional.

I was interested to know the official position of the British Post Office with regard to underpaid international mail and wrote a letter to them in 2006. The key paragraph of the response from Toby Thomas at Royal Mail Headquarters was:

I was interested to read your comments about the use of Tax marks within the British postal network. I have therefore contacted Trevor Sayer, Marketing Manager. Trevor tells me that Royal Mail does not use Tax marks on underpaid international mail. If I may explain that this is because the delivery postal system has no incentive to collect the underpaid postage because they will receive full Terminal Dues for the item whether the correct postage has been paid or not. Added to this, the delivery administration would have difficulty in determining how much surcharge to collect. If I may add that we currently use a combination of collecting deficient postage from the sender, returning underpaid items to the sender and when the sender cannot be identified the items are sent via a slower more cost effective service marked up accordingly so that the recipient is aware of the reasons for any delay. It is difficult to determine an exact date when the use of Tax marks by Royal Mail ceased; however, they have not been used since 2000 or possibly earlier. It is doubtful that we would revert to using Tax marks in the future.

The reply confirmed that the use of tax marks had ended before the year 2000. Maybe covers will be found after the current latest use in 1997.

⁹⁹ For a full discussion of 2001 Beijing Congress Regulations see **Snelson PDMSGJ Mar 2005**.

Part B

Listing of UK Tax Marks

Introduction

Scope

The listing includes all the known tax marks used in the United Kingdom to indicate underpaid mail according to Universal (initially General) Postal Union rules from 1875 to date. For small offices each identifiable mark is illustrated. For larger offices with many similar marks, one or more representative samples are illustrated. It is not practicable to list and illustrate each individual mark.

The United Kingdom includes all offices in England, Wales, Scotland and Northern Ireland. Marks used in southern Ireland are included if they are believed to have been issued before 1922 when Ireland was partitioned eventually becoming Eire. Marks issued after 1922 are not included because Eire became a separate country with its own post office (see Chapter 3). Marks from the independent postal administrations of Jersey and Guernsey are included. Although the Channel Isles are technically not part of the United Kingdom, they are still dependencies of the British Crown. No marks are known from the independent postal administration of the Isle of Man, but if some were found they would be included.

The UPU requires tax marks to include the letter ‘T’. The listing includes a few tax marks without a ‘T’ because it is clear from their use that they perform the function of tax marks.

Since the late 1950s some marks with a ‘T’ have been issued for use on internal underpaid mail. These marks are outside the scope of this listing because they do not relate to international mail. However, the listing includes a representative sample of such marks to aid in separating them from the tax marks for international mail. In these cases the accompanying notes indicate that the mark is mainly used on internal mail. The listing of these internal ‘T’ marks is not complete.

Dates of Use

Each tax mark has up to three dates associated with it. The issue date, where known, from the Post Office Impression Books, is indicated with a date followed by ‘I’. The first and last known dates of use are indicated by dates followed by ‘F’ and ‘L’ respectively. The first and last dates are those known as of January 1, 2007. It is expected that the range of known use will expand as more covers are found. Where all known examples of a mark were used in the same year, the year is indicated as the first date with an ‘F’.

For some marks the issue date is known from the Impression Books in the Post Office Archives. These cover the dates up to the 1960s but with a gap between the 1920s and the mid 1950s. Even for the date range covered, the Impression Books are not complete. There are marks which came into use during periods covered by the Impression Books that are not recorded in them. The Archives also include Security Scrap Books which show marks that were destroyed during the period April 1962 to January 1982. Where this data is available it is recorded in these notes.¹⁰⁰

¹⁰⁰ Most of the data on the Impression and Security Scrap Books was collected by Michael Furfie.

In many cases, where there are a number of similar marks, the listing includes the combined range of use of the group with the basic listing of the mark. It would not be practicable to try to identify the range of use of each individual mark.

Numbering system

Listings of tax marks were distributed by the author to interested collectors from the 1980s to 2004 using a consistent unchanging set of numbers. Prior to assembling this listing for publication, the numbers have been thoroughly revised to make the sequence of numbering appear logical and to allow for new discoveries without the need to renumber again.¹⁰¹

The numbers used in this listing are made up of three parts separated by dashes, e.g. FS-10-15c.

The first part identifies the office of use or the shape, if no office of use is indicated. In this case 'FS' indicates the Foreign Section in London.

The second part indicates the family of similar marks to which it belongs. For each office the families are numbered, as far as possible, in the date order in which they were introduced. The family numbers may have gaps to allow space for families that have not yet been identified. In this case 'FS-10' is a family of similar Foreign Section marks.

The third part indicates the value shown in the tax mark. In this case '15c' is for 15 centimes. Where the value is a fraction it is indicated as denominator\numerator. For marks with no value this third part of the number is not used.

Sometimes more than one identifiable variation of a mark would have the same number. In this case the variations are identified by (i), (ii), (iii) etc at the end of the number. Sometimes it is not reasonable to list all variations of similar marks because many marks were in use. The marks illustrated are intended to show the range of variation of similar marks.

In the text references to families of marks are in bold. For example **FS-10** refers to the whole family while FS-10 refers to the mark in that family with no value.

Anonymous marks classified by shape: Many marks do not contain office numbers or codes to indicate the office of use. These marks are classified by the shape of the frame. The following letters identify the shape as the first part of the number:

T - Unframed 'T' marks
R - Rectangular frame.
O - Other shaped frames

C - Circular frame
H - Hexagonal frame

If the office of use not indicated in the mark but is known, the office is noted in the text.

¹⁰¹ The earlier set of numbers was used in articles in the BPSQB and the PDMSGJ which are listed in the Bibliography. For a particular office of use the numbers were in the order in which the marks were identified. Over time this numbering system became difficult to work with. If the marks were placed in a logical order, the numbers in the listing appeared to be random numbers.

Marks including office identification: Most marks that identify the office of use include the telegraph code of the office. This is usually two letters e.g. Liverpool is 'LV'. Marks with the office identified are given the telegraph code as the first part of the number. However some marks used other identifiers, e.g. office numbers.¹⁰²

Table B-1 gives a complete listing of the offices with identified tax marks, the letters used as the first part of the number and the telegraph codes or other identifiers used in the marks to indicate the office of use. This table should assist in assigning marks to offices.

Scarcity Ratings

There are a number of general factors that affect the scarcity of a tax mark. A large proportion of underpaid mail is taxed in London therefore the London marks are usually much more common than similar values of marks from Provincial offices. Another factor is the value, if any, included in the mark. The marks with no value or with a 10 centimes value were widely used on underpaid postcards from the early 1900s to World War II. These are much more common than higher value marks. After 1965 there are many marks that include as denominator the UPU rate. Since the UPU rate changed many times some of these marks had a relatively short life as discussed in Chapter 6. The relative scarcity by usage is indicated in Part C in Tables C-2 and C-3 where the more common usages are indicated in **bold** type.

The listing includes scarcity ratings for each mark based on the number of covers that have been seen or reported. The ratings are:

- A: Very Common
- B: Common
- C: Scarce
- D: Rare
- U: Unknown on cover

These ratings are somewhat subjective and are liable to change. THESE SCARCITY RATINGS ARE NOT A GOOD INDICATION OF THE MONETARY VALUE OF A COVER WITH THIS MARK. There are several reasons for this.

Firstly, the tax mark on a cover is rarely the main determinant of value, which is often based on an unusual destination, the rate that should have been paid, or the usage of a particular postage due stamp on cover.

Secondly, demand is as much a determinant of value as scarcity. A cover with a tax mark from a highly sought after area such as Traveling Post Offices or the Channel Islands may command a price many times higher than an equally scarce mark from a less collected Provincial office.

Thirdly, the scarcity rating may not be a true indication of scarcity. Some tax marks that are highly sought after will come to attention every time they are sold. They appear as individually illustrated lots in auctions e.g. the **T-10** family of marks on underpaid mail from Latin America before these countries joined the Union. In contrast there are many modern marks which are found from time to time in dealers' boxes of cheap covers. There are likely many more of these to be reported. For this reason the scarcity ratings on many of the fractional marks since the 1970s may not be definitive.

¹⁰² The office numbers are listed in **Brumell** and **Mackay British PO Numbers**.

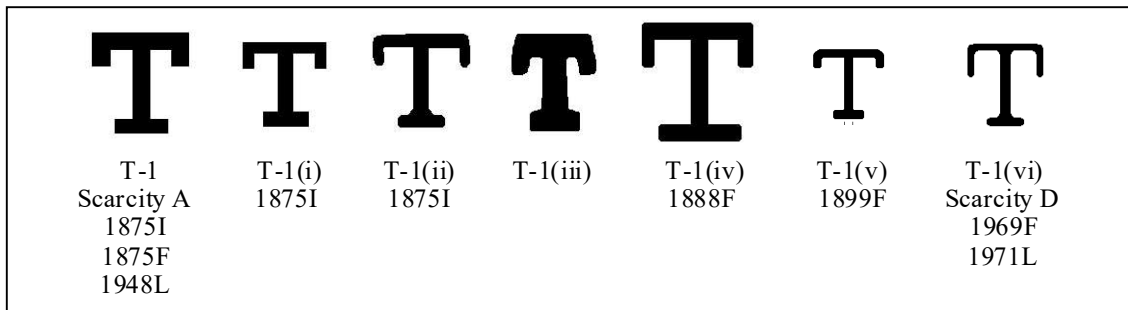
Table B-1 Identification of Office of Use

Office	Letters in Number	Telegraph Code	Office Number	Other Identifier
London	L			L
London – Foreign Section	FS			FS
London – Eastern District Office (DO)	E		88	EDO
London – East Central DO	EC			EC1
London – Northern DO	N			N1
London – North Western DO	NW		86	NW1
London – Paddington DO	P		75	W2
London – South Eastern DO	SE		78	SE1
London – South Western DO	SW		79	SW1
London – Western DO	W		89	
London – West Central DO	WC			WC1
London & Dover Sorting Carriage (SC)	L&D		C68 or C72	
Dublin & Cork Traveling Post Office (TPO)	D&C			D&C
London & Holyhead TPO	L&H			L&H
London & Queenborough SC	L&Q		L.01	
Holyhead & Kingston Packet	H&K			Pkt
UK – South Africa Sea Post Office	SP			UK-SA Sea Post
Belfast	BE	BE	1.5	
Birmingham	BM	BM	75	BMZ
Bolton	BL		92	
Bradford	BD		107	
Bristol	BS	BS	134	
Cardiff	CF	CF		
Cork - Corcaigh	CK	CK		
Dover	DR	DR	258	
Dublin	DN	DN		D
Edinburgh	EH	EH		
Exeter	EX	EX		
Folkestone	FO	FO		
Glasgow	GW	GW		
Guernsey	GU	GU		
Hull	HU	HU		
Jersey	JE	JE		
Leeds	LS	LS		
Liverpool	LV	LV	466	
Manchester	MR	MR	498D	M
Matlock	ML		520	
Newcastle On Tyne	NT	NT	545	
Nottingham	NG	NG		
Peterborough	PE		612	
Plymouth	PY	PY		
Portsmouth	PT		625	
Reading	RG	RG		
Sheffield	SF	SF	700	
Southampton	SO	SO		
Stafford	XF			XF
Wakefield	WF			
Worksop	WW		922	

Anonymous Marks Classified by Shape

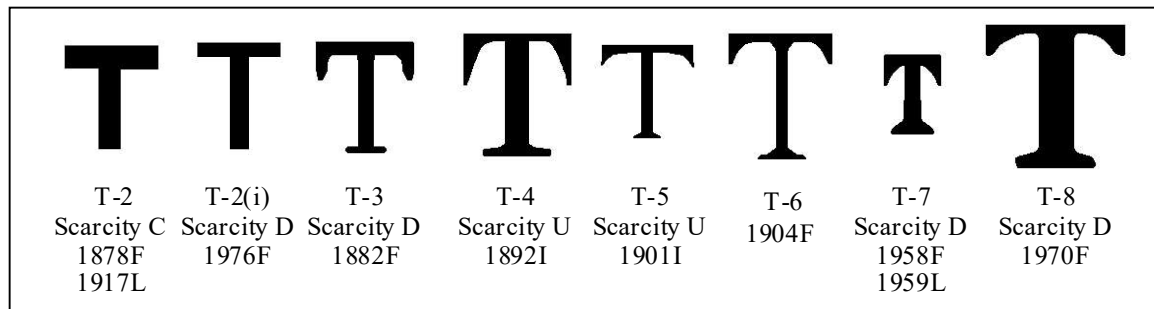
Unframed ‘T’ Taxe Marks

Type **T-1** covers many similar marks with rectangular serifs to the ‘**T**’. The basic type, T-1, was issued to the London Foreign Branch (FB) on June 24, 1875. Types T-1(i) and (ii) were also issued to London FB on June 18 and July 17, 1875 respectively. It is probable that London FB had many such marks prior to 1888. Many similar marks were used at other UK offices and were issued to many Crown Colonies as they joined the UPU. T-1 marks can be regarded as the standard British design of taxe mark until the hexagonal marks were issued starting in 1888. After this date the use of T-1 marks started to decline in the UK but T-1 marks continued in regular use in some Crown Colonies for many more years.



There are a variety of different sizes of marks with this general shape. A representative selection is illustrated. Type T-1(iv) is the largest T-1 mark that has been reported but it may not be from a UK office. It was used in 1888 with a 10d Foreign Branch mark on a cover from an unidentified origin. At the other end of the range T-1(v), the smallest T-1 mark seen, was used in 1899 from London to Switzerland.

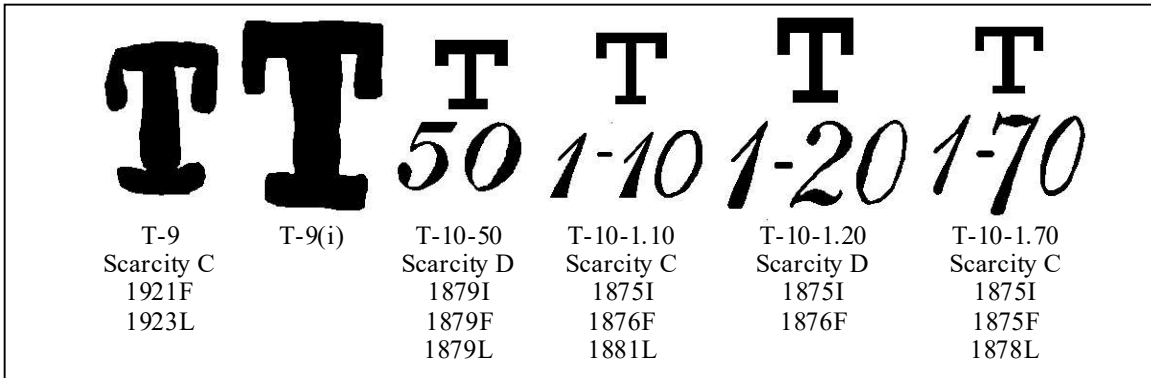
Type T-1(vi) is a modern variation, used in 1969 and 1971 struck in green on mail from Bradford.



Type **T-2** covers frameless marks with no serifs to the ‘**T**’. Type T-2 has been seen used between 1878 and 1888, all on mail originating in Scotland. A similar mark has been reported used on mail with a military connection between 1912 and 1917. The 1912 examples were on mail from Marlborough Line, Aldershot, a civilian PO near the army camp, while the 1917 examples were on mail to the BEF in France. The 1917 examples could have been applied at the Army PO in London or the Base Army PO in France.

Type T-2(i) has been seen on philatelic covers from Shetland to Tristan Da Cunha in 1976.

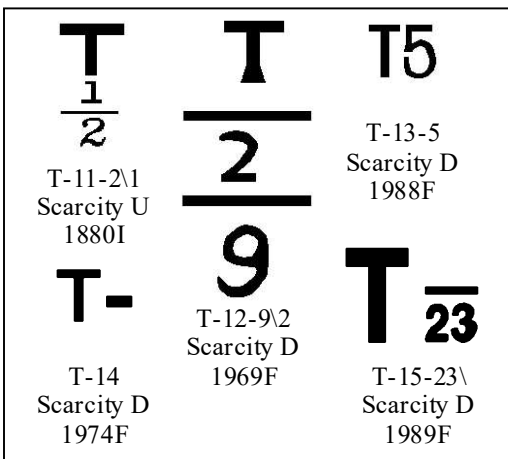
Types T-3 to T-8 cover a mix of marks with pointed serifs to the ‘T’ but with little else in common. Type T-3 has been seen on an 1882 postcard from Rugby to Mexico with US due marks. It may not be British. The Impression Books show T-4 as being issued on June 6, 1892 to Grangemouth and T-5 as being issued on April 4, 1901 to Mr. Landray - whoever he was. Neither mark has been reported used. Type T-6 may not be British. It was used in 1904 on a postcard with a picture of a ship and no postmark indicating the place of posting. The post card is franked with a British stamp and addressed to Canada. Types T-7 and T-8 are more modern marks. Type T-7 is probably Scottish. The two examples seen originated in Glasgow (1958) and Dundee (1959). The only reported used of T-8 is in 1970 on mail from Nottingham to Austria.



Type T-9 covers a number of what appear to be large rubber marks with the rubber deteriorating and distorting probably in a reaction to the ink. Two examples are illustrated of distinctly different size. Owing to the distortion it is not clear how many different marks there were. They are believed to have been used at London West Central DO in the 1921-23 period.

The T-10 family of marks were issued for use on mail from Central or South America and the Caribbean before these countries joined the Postal Union. The marks were used on mail that entered the Union in Britain for transit to another member of the Union. The value in francs and centimes is the amount owed to Britain for transit to the Union (see Chapter 2).

According to Mackay Type T-11-2\1 was issued to Foreign Branch in 1880.¹⁰³ It has not been reported used and it is not known what the ‘½’ means – possibly ½d Sterling for incoming mail?

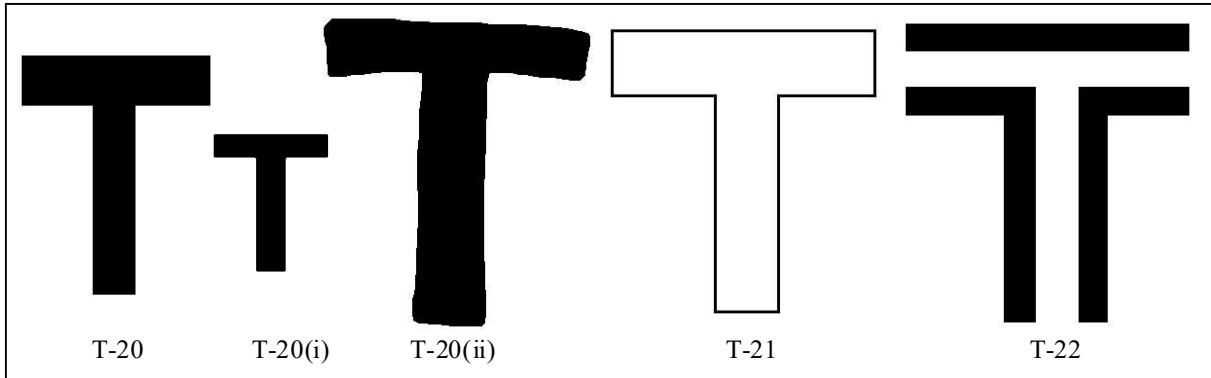


The only recorded example of T-12-9\2 was used in 1969 from Lytham St. Annes to Canada in the double deficiency tax fraction period with a numerator of 2 x 1d deficiency and the denominator of the 9d UPU rate. From the route it could be from Liverpool.

T-13-5 was used in 1989 indicating 5p underpaid on the 18p EEC rate to Eire (Chapter 6 Page 86).

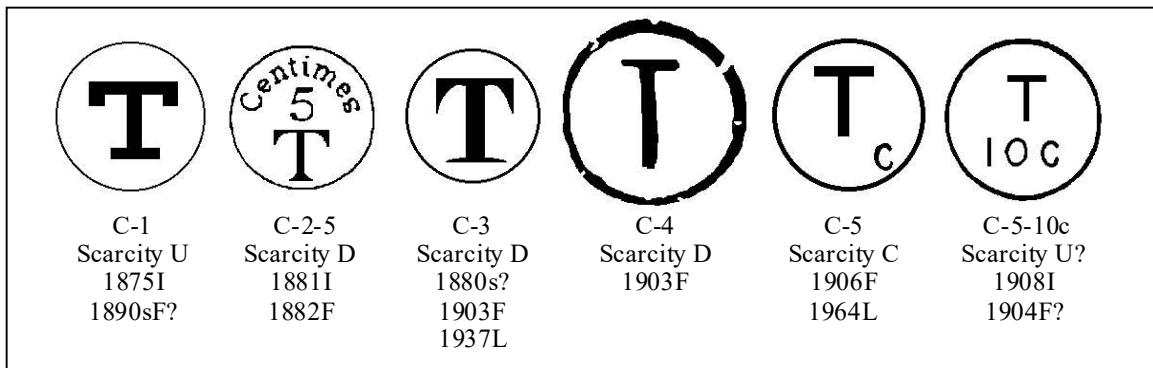
T-14 has been seen on mail from the UK to Switzerland in 1974 while T-15-23\
was used in Jersey during the 23p UPU rate period.

¹⁰³ Mackay *Surcharged Mail* Page 114 & Plate LXI.



Types T-20 to T-22 are not for international mail. They are used mostly in NE England to highlight inland surcharged mail. As indicated in the Scope section (Page 92), this is not a comprehensive list of internal ‘T’ marks. Type T-20 covers a range of solid ‘T’s with three of several different sizes illustrated. Type T-21 is the most common of these marks with many internal uses having been seen. Some examples of T-21 have much thicker lines that are closer to T-22 which has open ends to the ‘T’.

Circular Framed Taxe Marks



Taxe marks with circular frames are uncommon from England but seemed popular in Scotland and Ireland. The Impression Books record the issue of Type C-1 to London F.B. on June 10, 1875. Mackay indicates that it was used at several offices in the late nineteenth century.¹⁰⁴ However, no covers have been reported with this mark. Type C-2-5 was issued to Liverpool on April 20, 1881. The only known use was to indicate ½d (5 centimes) underpayment on a newspaper wrapper to the USA.¹⁰⁵

Type C-3 is similar to, but smaller than, the standard tax marks used in India. Mackay indicates that it was used in London in the 1880s but no cover has been reported from that period.¹⁰⁶ A handful of examples have been seen in the 1903-37 time period. These strikes were not made in India but it is possible that they were applied on entrance to the USA.¹⁰⁷

¹⁰⁴ Mackay Surcharged Mail Page 114 & Plate LXI.

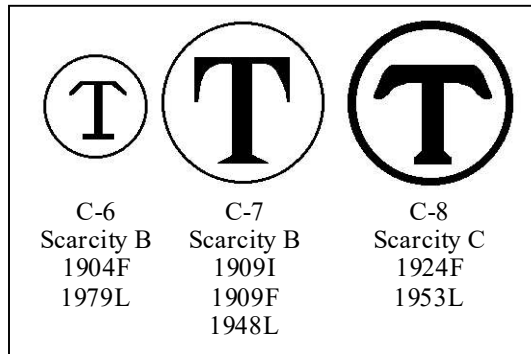
¹⁰⁵ Mark illustrated in Leahy Vol. I, Page 6-31.

¹⁰⁶ Mackay Surcharged Mail Page 114 & Plate LXI.

¹⁰⁷ All known uses were initially mailed to the USA and Leahy shows similar marks as used in the USA.

Type C-4 is a mystery. One example has been reported used in Driffield, Yorkshire on local mail. Driffield was not an Office of Exchange.

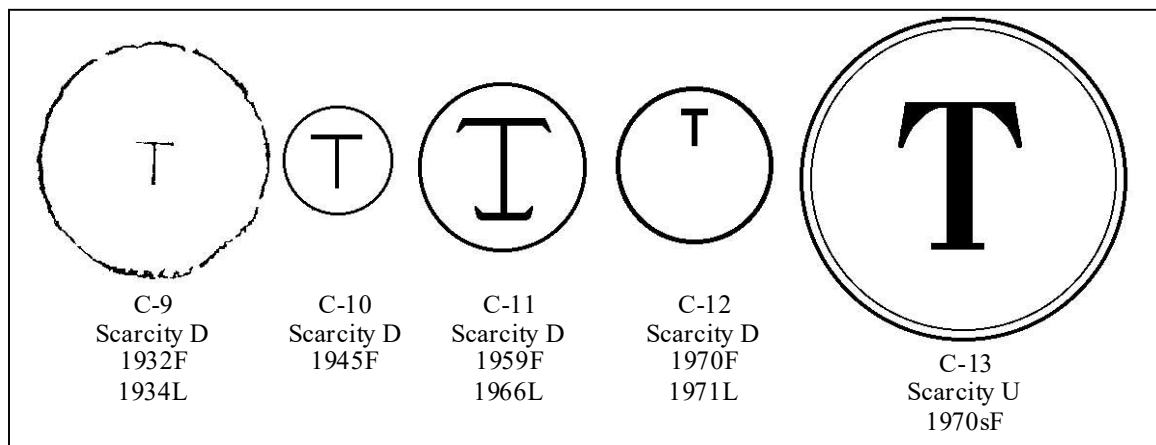
Type C-5 contains the ‘c’ for centimes but no value. It has been seen on a number of covers mostly originating in west London. It may have been used at Paddington which had a similar mark, C-5-10c, with a 10 centimes value. This mark is reported as having been issued in 1908 to Paddington. There is an unconfirmed report of its use in 1904.



Type C-6 was used over a long period at Belfast. There were likely several different marks in different time periods all about the same size. The marks used in the early 1900s have fine lines similar to the illustration. Those used in the 1920s and 1930s have slightly thicker lines while the uses since World War II have much thicker lines and may be rubber rather than metal marks.

Type C-7, was issued to Aberdeen on March 3, 1909 and has been seen used up to 1948. Mackay illustrates a 1936 proof impression of this mark from Aberdeen Post Office.¹⁰⁸

Type C-8 may not be within the scope of this listing. It was used in Cork (Corcaigh). The earliest cover with a clear date is 1924 which is after partition. If the mark had been brought into use while Cork was still in the United Kingdom, it would belong in this listing.

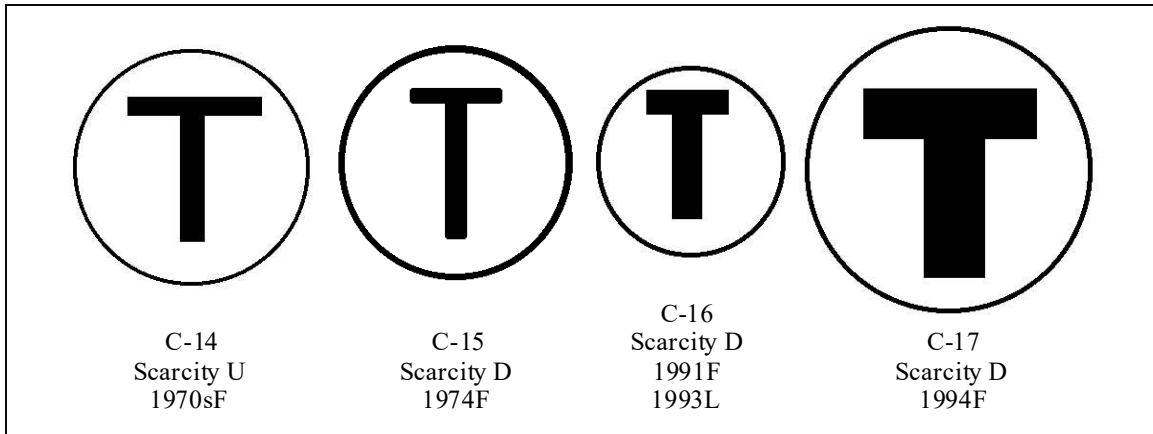


Two examples of Type C-9 have been reported, both to Canada. Because the mail originated in the UK, the mark is assumed to be British, unless evidence to the contrary is found. Both known examples of Type C-10 are on fan mail from Portsmouth to US film stars.

Both reported examples of Type C-11 are on mail from Dundee. One of them is on a Dutch Scheme cover (Fig. 5-34). All examples of Type C-12 are from Scotland. This mark may have been used at Edinburgh.

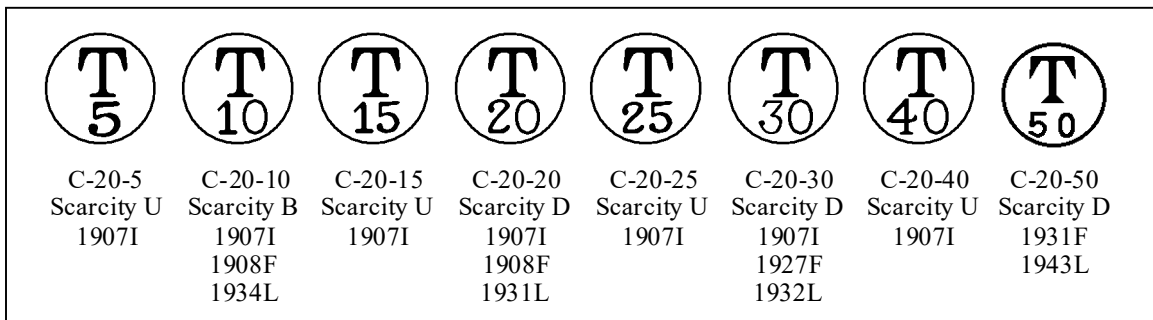
Mackay reports that C-13 was used at G21 Glasgow District Office in the 1970s.

¹⁰⁸ The Postal History Annual 1985, Mackay (published by the author) Pages 42-43.



Mackay also records C-14 as being used at Glasgow District Offices in the 1970 but no covers have been reported with C-13 or C-14.¹⁰⁹ Type C-15 has slightly different proportions to C-14. It is probably Scottish as the reported use was in 1974 on mail from St. Andrews.

Types C-16 and C-17 were not used at Offices of Exchange. They were used at other offices to alert the Office of Exchange that the item should be taxed. (See Chapter 6 Page 90). Type C-16 was used in Chester.¹¹⁰ The office of use of C-17 is not known but the cover with this mark was taxed in London FS.



The C-20 family were all used at Edinburgh or Leith. Two or three of each mark, except C-20-50, were issued on September 27, 1907. The marks in the Impression Books show slight differences between each mark which are not illustrated here.

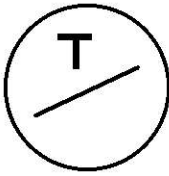
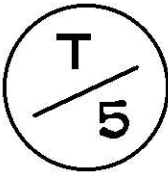
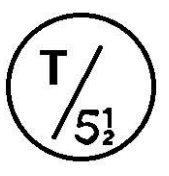
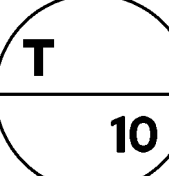
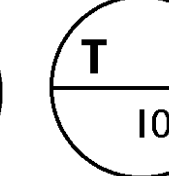
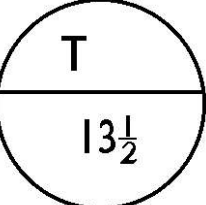
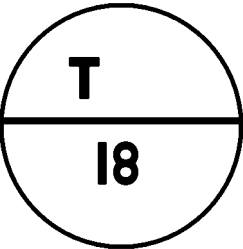
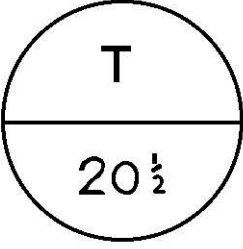
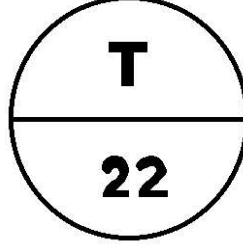
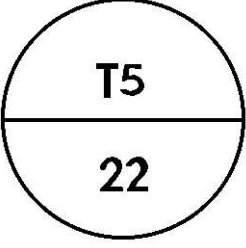
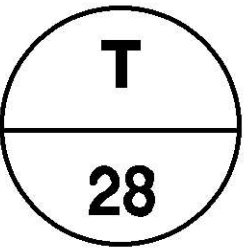
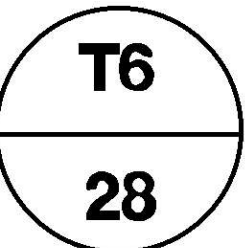
Type C-20-10 is often seen on underpaid postcards up to the mid 1930s. There are 2 subtypes, as illustrated and a later mark with a shorter fatter '10'. Figure 3-19 shows the use of C-20-20.

The 5, 15 and 25 centimes marks have not been seen used on cover. These marks would have had very little use because they were issued shortly before October 1, 1907 when it became normal to indicate double deficiency in the tax mark.

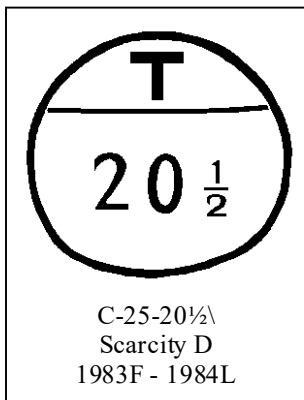
The C-20-50 mark is a slightly different style and may have been issued in the early 1920s. At that time there was an increased demand for 50 centimes marks to indicate double a 1½d deficiency during the Madrid Convention period. Use continued into the 1940s (Fig. 5-6).

¹⁰⁹ Mackay **Surcharged Mail**, Page 114 & Plate LXI.

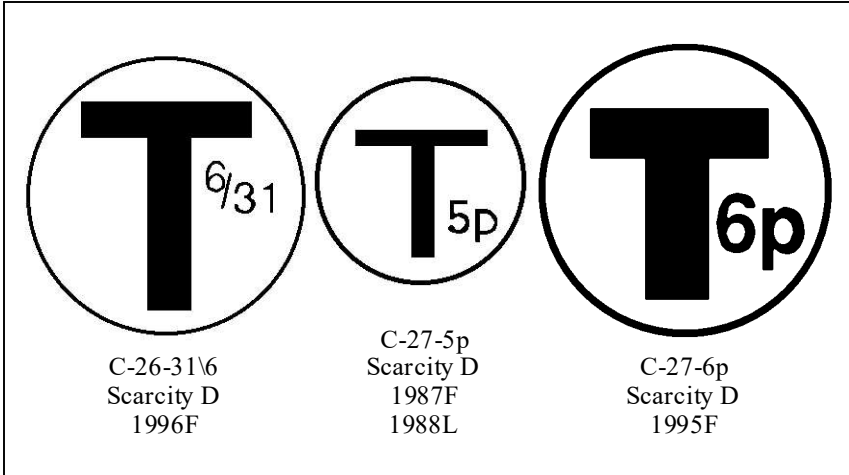
¹¹⁰ Correspondence from the Chester Post Office to the author.

				
C-21 Scarcity D 1976F	C-21-5\ Scarcity C 1971F 1973L	C-21-5½\ Scarcity D 1974F	C-22-10\ Scarcity D 1976F	C-22-10½\ Scarcity D 1978F
				
C-22-13½\ Scarcity D 1980F	C-22-18\ Scarcity D 1981F	C-22-20½\ Scarcity D 1983F 1984L	C-22-22\ Scarcity D 1990F	
				
C-22-22½\ Scarcity D 1986F 1989L	C-22-28\ Scarcity D 1993F	C-22-28½\ Scarcity D 1994F		

All the mail with C-21 and C-22 marks originates in Scotland, mostly in Edinburgh where these marks were likely used. Figure 6-9 shows the use of C-22-10. These marks show the progression as the UPU rate was raised through the 1970s and 1980s. As yet no marks have been reported with denominators of 8p, 11½p, 19½p, 23p, 24p or 26p. Some C-22 marks have numerators as well as denominators. It is likely that more of these marks are still to be found. The only reported used of C-22-22\
 is in 1990, two years after the 22p UPU rate ceased. The only reported use of C-22-28\
 was on a cover contrived by the author, marked for registration but posted underpaid in a postbox. The Post Office added a £5 stamp covering the tax mark. This suggests that it was treated as a Dutch Scheme item but the PO could not have recovered the due amount from the sender because the sender's name and address were not included.



C-25-20½\
 appears to have been used in Manchester in 1984. There are several marks because there are different degrees of distortion and different placements of the '½'.

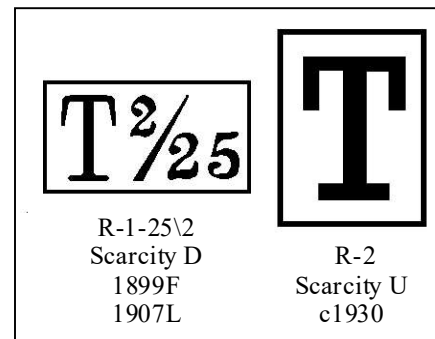


All reported examples of C-26-31\6, C-27-5p and C-27-6p were used to Eire but the offices of use are not known. The value is the difference between the EEC rate that applied to Eire and the inland 2nd class rate (Chapter 6 Page 86).

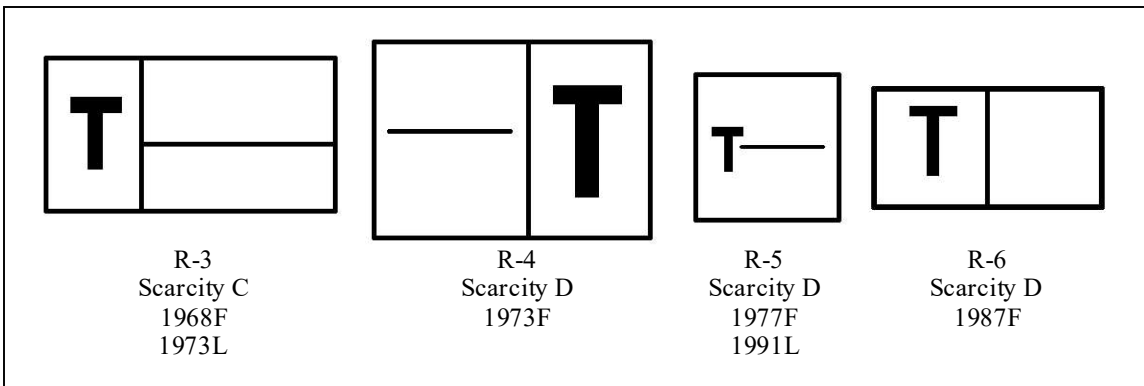
Rectangular Framed Tax Marks

The only early rectangular mark, R-1-25\2, is believed to be from Dublin. It is one of the special purpose marks for double rate letters paid at the single rate (Chapter 3 Page 26).

Mackay lists R-2 as used in Exeter about 1930 but this has not been confirmed.¹¹¹



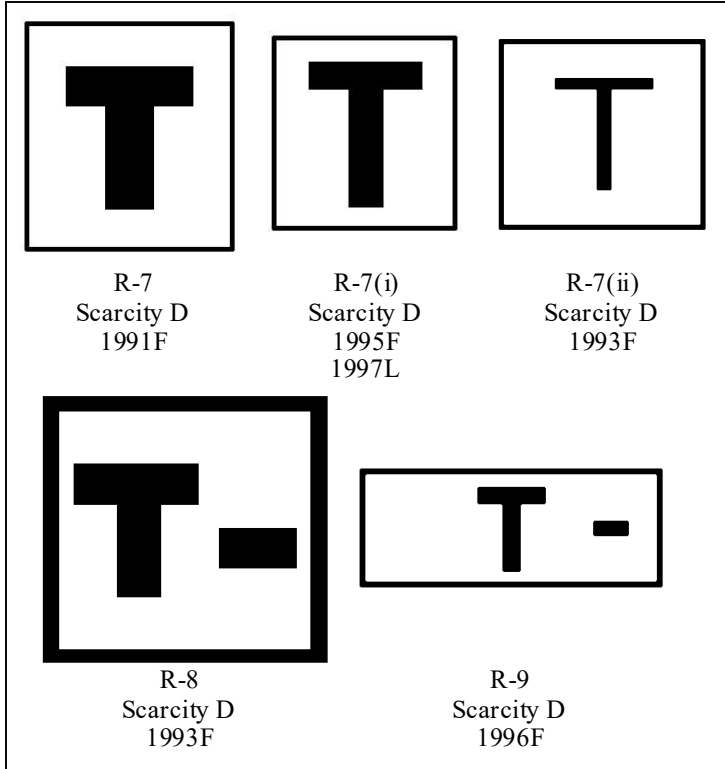
All reported examples of R-3 were used on mail posted in London. The only reported use of R-4 was from Scotland. Type R-5 may have been used at Brighton to alert the Office of Exchange that the item should be taxed. Both reported examples originate in Brighton. Type R-6 was used on mail to Eire shortly after Irish mail became subject to EEC rates but this mark could have had



other uses.

Marks R-7 and R-7(i) were probably used to alert the Office of Exchange that a cover needed to be taxed. R-7 was reported on mail from Northern Ireland and may be from Belfast. Both reported uses of R-7(i) were in the Manchester catchment area. Type R-7(ii) was also used from Northern Ireland but on correctly taxed international mail. It is possible that Belfast was still

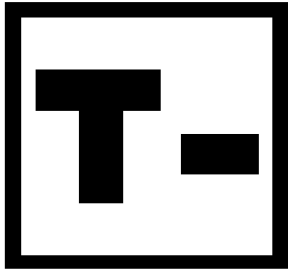
¹¹¹ Mackay *Surcharged Mail* Page 114 & Plate LXI.



R-7
Scarcity D
1991F

R-7(i)
Scarcity D
1995F
1997L

R-7(ii)
Scarcity D
1993F



R-8
Scarcity D
1993F



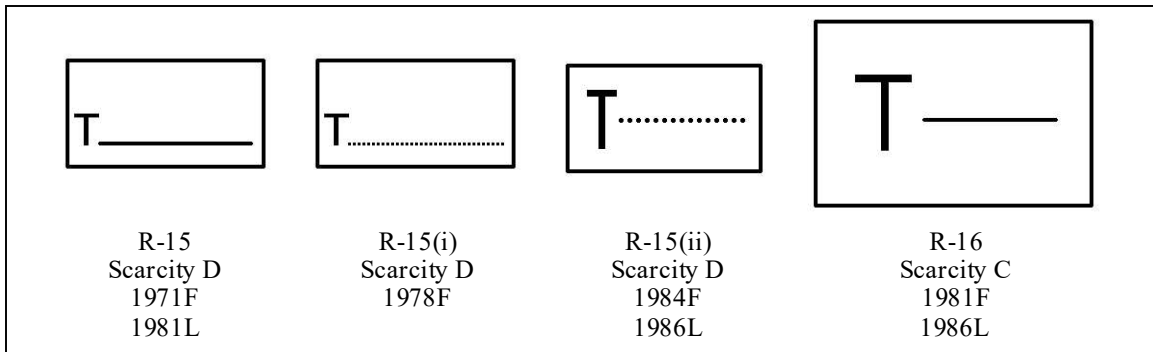
R-9
Scarcity D
1996F

taxing mail in 1993. Type R-8 has been reported on local mail in Northern Ireland but it appears to be set up for a fractional indication as used on international mail. Type R-9 is another modern mark with uncertain usage. It was reported on mail to Canada which also has a Southampton Surcharge Duty single circle mark long after Southampton had ceased to be an Office of Exchange. No fractional tax was indicated.

Guernsey and Jersey had several rectangular framed tax marks after they became independent postal administrations and started to issue their own stamps. There are a lot of covers circulating with various postage due usages. Much of this mail is clearly

philatelic with the same addressees recurring. Also many of the usages appear to be incorrect, possibly with the help of somebody in the post office with access to the marks but insufficient knowledge of their proper usage.

Gibbons lists a number of tax marks but only illustrates a representative selection.¹¹² Gibbons illustrates R-15 with a solid line being used from 1971 to 1981. This mark has not been confirmed by reported uses on cover. A similar mark with a dotted line R-15(i) has been reported used in 1978. Type R-15(ii) has been seen on cover used in 1984 while Gibbons records it as used in 1986. R-16 is a more common tax mark from Guernsey. Gibbons records it as being used from 1981 to 1983 while several copies have been seen on cover, mostly philatelic, between 1983 and 1986.



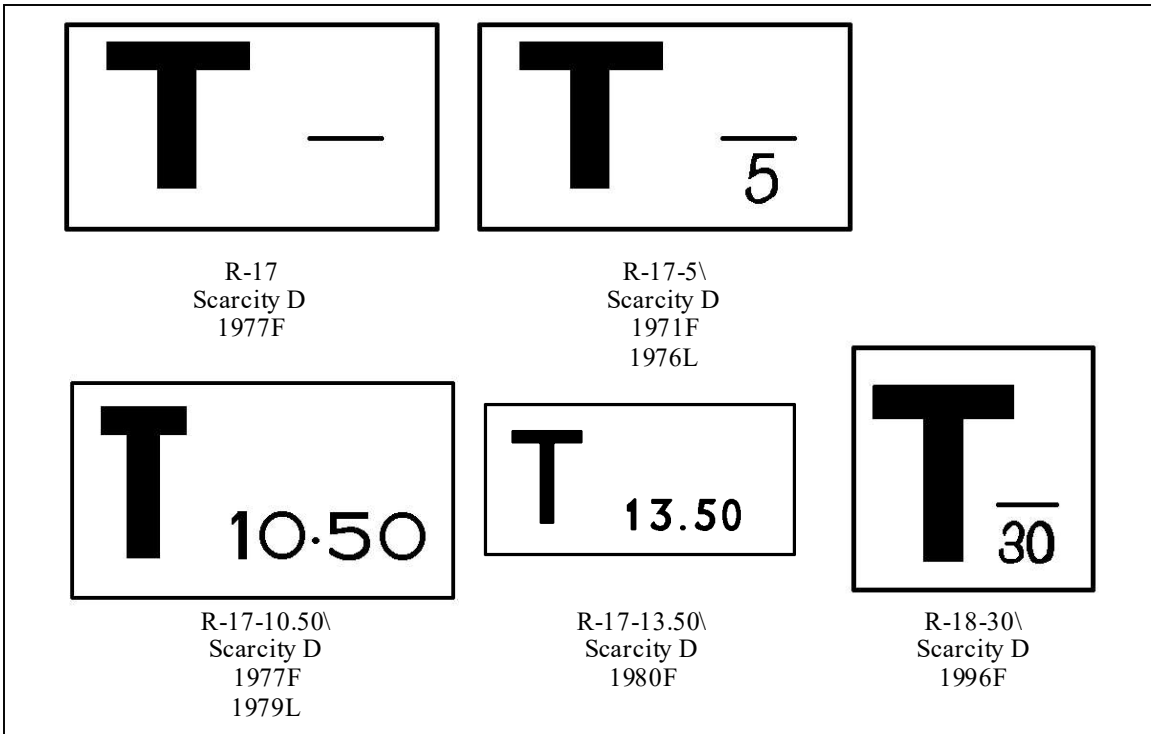
R-15
Scarcity D
1971F
1981L

R-15(i)
Scarcity D
1978F

R-15(ii)
Scarcity D
1984F
1986L

R-16
Scarcity C
1981F
1986L

¹¹² Stanley Gibbons – Jersey Pages 66-7, Guernsey Pages 81-2.

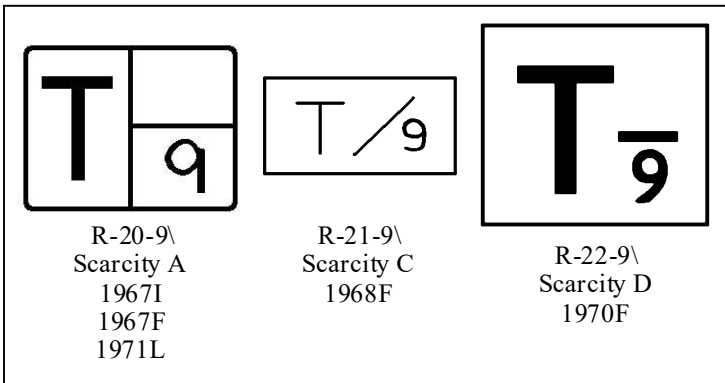


Jersey had more different tax marks because it tended to include the denominator in the mark. Therefore new marks were required every time the UPU rate changed.

Gibbons illustrates R-17-5\
 giving a usage period of 1971-76. R-17 is a similar mark which may be R-17-5\
 with the '5' removed.

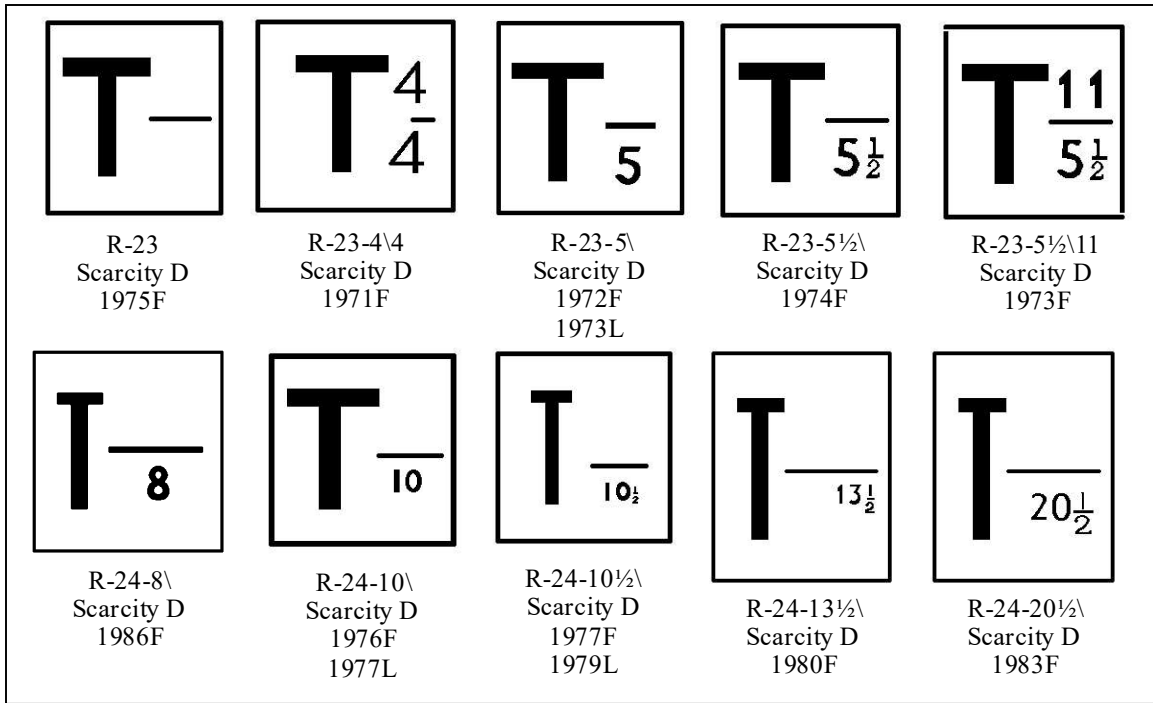
Several philatelic covers have been seen with R-17-10.50\
 from Jersey. Gibbons lists similar marks for Jersey with denominators of '8' 1974, '10' 1976, '10.5' 1977-9 (R-17-10.5\
), '11.5' 1978, '13.5' 1980 (R-17-13.5\
), '18' 1981, '19.5' 1982-3, '20.5' 1983-5, '22' 1985. Only the '10.5' and '13.5' (Fig. 6-12) marks have been seen. R-18-30\
 is presumed to have been used in Jersey as it was used in 1996 on a cover from Jersey to New Zealand (Fig. 6-26).

When fractional marks came into use the UPU rate was 9d. The most common mark before decimalization including the '9' denominator is R-20-9\
 (Fig. 6-2). 50 copies were issued to London EC (FS) on May 15, 1967.¹¹³



Several philatelic covers have been seen with R-21-9\
 all with special handstamps and addressed to members of the Royal Australian Air Force in Australia. It is not clear where this was used or whether it was used on regular mail.

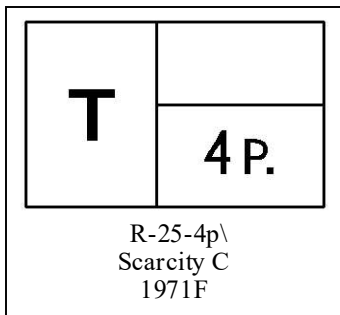
¹¹³ The last reported use was in April 1971 after decimalization. Davey PDMSGJ Dec 1997 Page 8.



There is a group of marks which start with almost square frames that graduate over time to upright rectangles. Most covers originate in western areas of London. These marks may have been used at Paddington, the Office of Exchange for London West except for W1. The pre-decimal type is R-22-9. One example of this has been seen used in 1970 (Fig. 6-3).

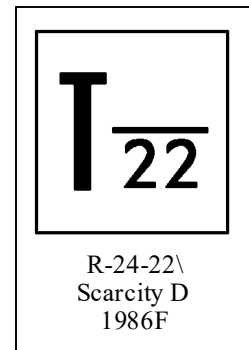
The **R-23** family covers the earlier marks with square frames and large figures. The type with no value, R-23, has been reported used in London in 1975.¹¹⁴ Singapore is known to have used a similar mark. The marks with '4' & '11' (Fig. 6-7) numerators suggest that there may be other marks with no numerator or different numerators.

The **R-24** family was for later rate periods with smaller figures. The only reported example of R-24-8 was used in 1986, more than 10 years after the 8p UPU rate ended. A manuscript '1' converted the denominator to 18p to indicate a shortage on the 18p EEC rate rather than the correct 22p UPU rate.



The gaps in the range of denominators suggest that marks with denominators of 11½, 18 and 19½ likely exist and will eventually be found.

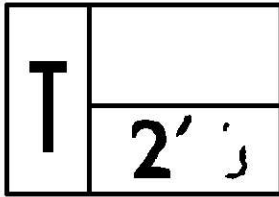
R-25-4p was issued for the short 4p UPU rate period (Fig. 6-5). Mackay suggests that this mark may have been used at Southampton¹¹⁵ but from the range of usages it is more likely to have been used in London.



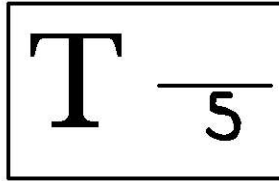
¹¹⁴ Leahy Vol. I Page 6-39.

¹¹⁵ Mackay Surcharged Mail Page 115 & Plate LXII.

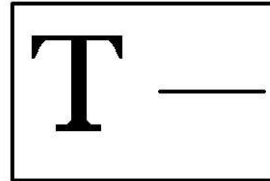
Part B: Listing of UK Tax Marks



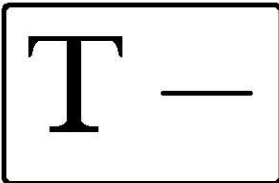
R-26-2\
Scarcity D
1986F



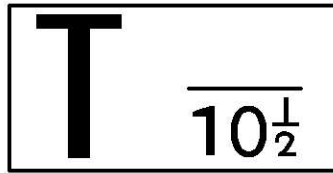
R-27-5\
Scarcity D
1971F - 1972L



R-27
Scarcity C
1975F - 1979L



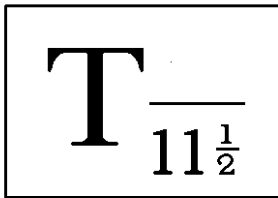
R-27(i)



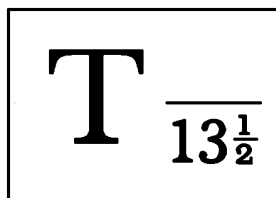
R-28-10½
Scarcity D
1979F



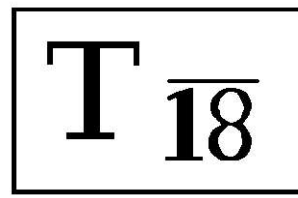
R-28
Scarcity D
1982F



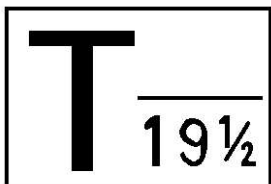
R-29-11½\
Scarcity D
1979F



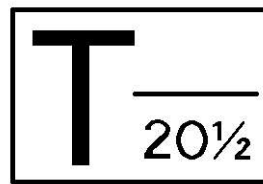
R-29-13½\
Scarcity D
1980F



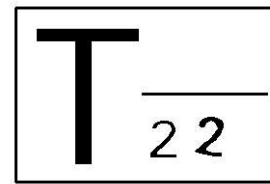
R-29-18\
Scarcity D
1981F



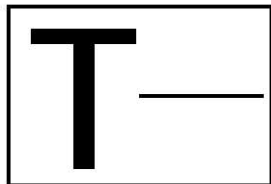
R-30-19½\
Scarcity D
1983F



R-30-20½\
Scarcity D
1983F - 1984L



R-30-22\
Scarcity D
1985F



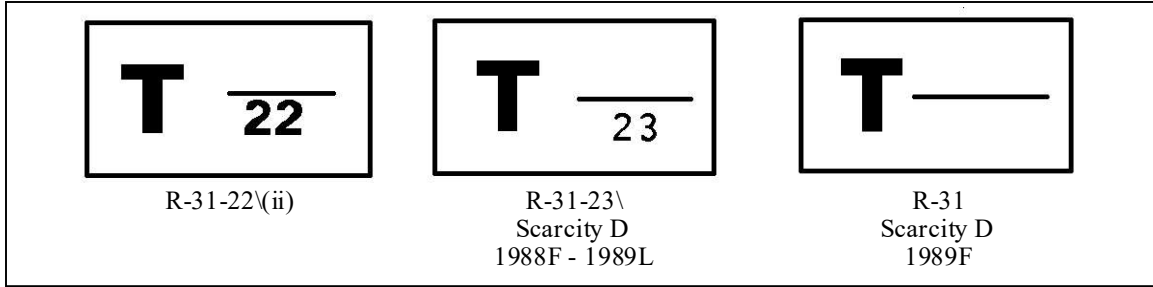
R-30
Scarcity D
1985F



R-31-22\
Scarcity B
1985F - 1988L



R-31-22(i)



Two examples of R-26-2\ have been seen from 1986 and both include a clear ‘2’ and some indistinct other marks. This could be a 20½p mark modified after the rate period ended.

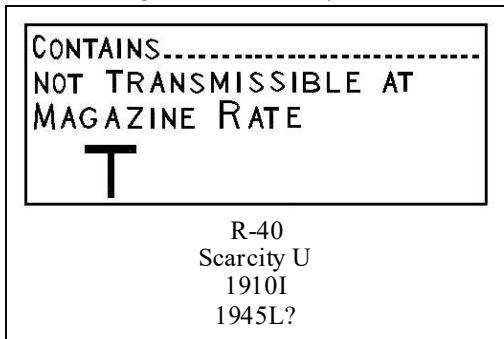
The **R-27** to **R-31** families are believed to have been used at Southampton as confirmed by correspondence with the Southampton Post Office in 1992.

Type R-27 was used after the 5p rate ended and could be R-27-5\ with the ‘5’ removed. R-27(i) is similar to R-27 but with different dimensions. Type R-28 could be R-28-10½\ with denominator removed after the 10½p period ended. Marks with this general shape may also exist with denominators of 5½, 8 and 10 for the corresponding UPU rates.

The illustrations show the marks in this series for the 11½p, 13½p, 18p, 19½p, 20½p and 22p periods. There are no rate periods missing from this series. The figures in R-30-22\ are not as well formed as the other marks in this series. Leahy shows R-30 as being used in 1985¹¹⁶ which may be one of the earlier marks with the value cut away

During the 22p rate period Southampton shifted to a longer rectangular frame. A large number of covers with Type R-31-22\ became available for study, all sending Cabbage Patch Doll birth certificates for registration to a US address. This showed three sub-types with a different length of the bar and different placement of the bar relative to ‘22’. R-31-23\ is a similar mark for the 23p UPU rate period while R-31 was used in 1989 shortly after the 23p rate period had ended and is probably the previous mark with the ‘23’ cut away.

One example of R-40 was issued to Dundee June 18, 1910. There are also reports of similar marks being issued to many other offices before World War I. Mackay reports a proof strike at



Liverpool in 1928¹¹⁷ and Hall reports it as having been in use in 1945 at Nottingham.¹¹⁸ No other use of R-40 has been reported. It is believed that this mark was used on Canadian Magazine Post packets containing an improper enclosure. This was a reduced rate so that Canadians and Newfoundlanders could “keep in touch with the Mother Country” in the face of easy access to American newspapers and magazines.¹¹⁹ The rate was available from May 1, 1907 to June 30, 1963.¹²⁰

¹¹⁶ Leahy Vol. I Page 6-25.

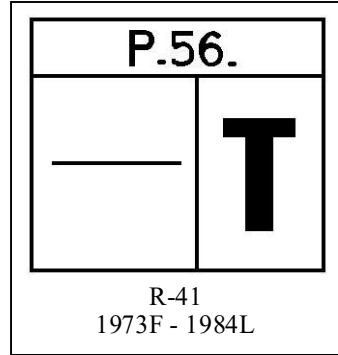
¹¹⁷ Postal History 1982 Annual, Mackay (published by the author) Proof strikes of all the marks in use in Liverpool in September 1926. Pages 56-57.

¹¹⁸ The Post Office at Nottingham, A. W. G. Hall, 1947, Page 147.

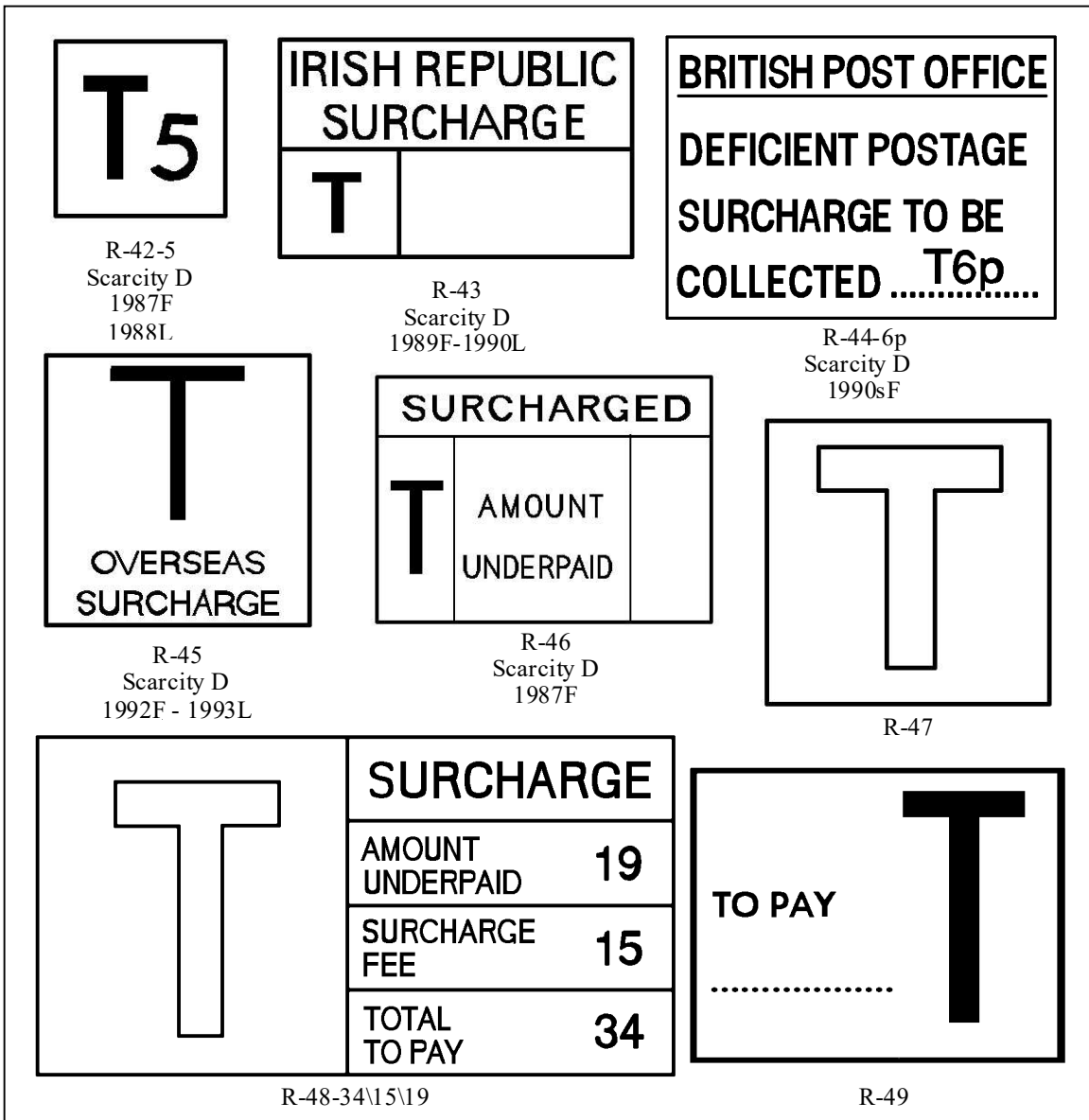
¹¹⁹ Post Office Green Paper No 42A, International Postal Service By E.R. Davis 1938 Page 7.

¹²⁰ Furfie Rates Page 23.

Mackay suggests that 'P56' in R-41 is a reference to a Post Office form of unknown use.¹²¹ R-41 appears to be for international mail as several uses of this mark to indicate a tax fraction have been reported. All known examples are surface mail and also have a rectangular mark SURCHARGED OWING TO/INSUFFICIENT POSTAGE/PLEASE ADVISE SENDER which may be from Birmingham.



Types R-42-5 (Fig. 6-18), R-43 (Fig. 6-19) and R-44-6p all relate to underpaid mail to Eire after EEC rates started to apply (Chapter 6 Page 86).



¹²¹ Mackay Surcharged Mail Page 115.

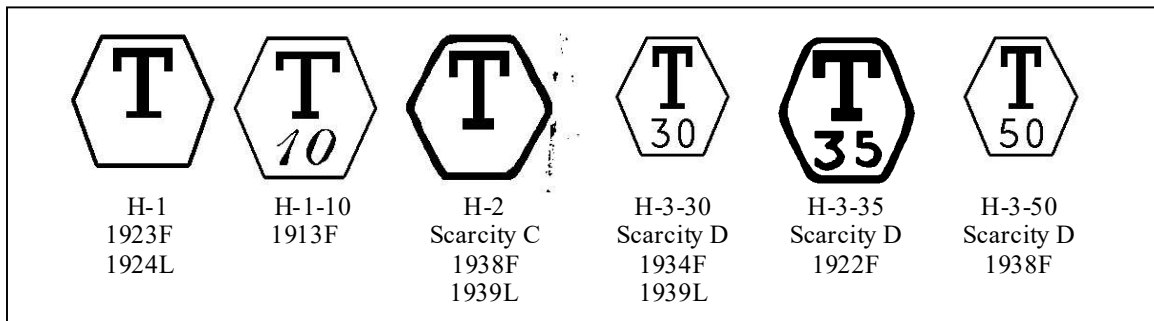
None of these marks uses the UPU fractional system of indicating tax. R-42-5 indicates a 5p deficiency on the 18p EEC rate for mail paid at the 13p inland 2nd class rate. Type R-44-6p was for mail to Eire underpaid by 6p. The EEC rate was 6p higher than the 2nd class rate from September 16, 1991 to April 5, 1998.

Watford MLO had a mark for international underpaid mail, R-45 (Fig. 6-23). Since Watford was not an Office of Exchange, its use was to alert the Office of Exchange that the item should be taxed.

R-46 is another British mark that has been found on mail to Eire in the late 1980s.

Types R-47, R-48 and R-49 are a selection of rectangular framed marks that have been seen used on internal underpaid mail. There are many other variations with different shapes and for different rates. As discussed in the Scope section (Page 92), this list does not attempt a complete listing of internal marks containing the letter 'T'.

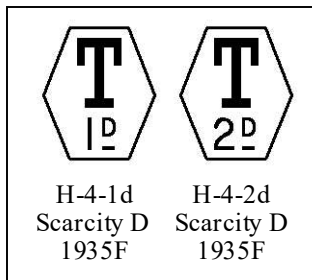
Hexagonal Framed Taxe Marks



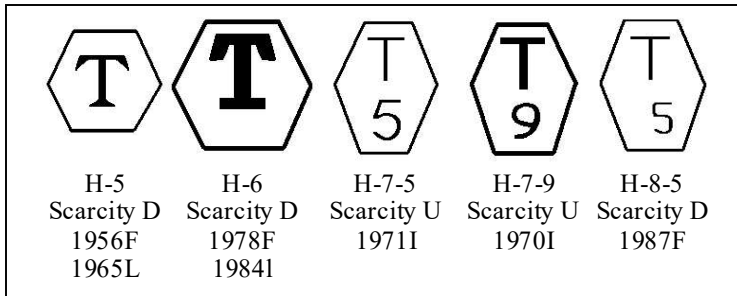
Types H-1 and H-1-10 are from clear strikes with no letter or number under the hexagon to identify the office of use. H-1 and H-1-10 could be London marks with a missing 'L'.

The machine-applied hexagonal mark, H-2, was discussed at length in Chapter 4 Page 51. It was used in 1938 and 1939 on underpaid All-Up Empire air mail.

The H-3 family of marks has a seriffed 'T' and no serifs on the numbers. H-3-30 and H-3-50 appear to be part of a series. They have only appeared on mail to the Netherlands. Harwich was an Office of Exchange in the 1930s and these may be from Harwich. H-3-35 was used from King's Lynn, Norfolk, to Paris and may have gone via Harwich, but for this destination that is less likely.



The marks with Sterling values that form the H-4 family were both used in 1935 at the Field Post Office with British forces in China. The FPO operated in Sterling currency and so it was more convenient to express the tax in Sterling.



Although H-5 has only been seen on incoming covers, the mail comes from sources as far apart as Aden, Germany and Rhodesia. It is believed that this mark was used in the UK.

It is not known where H-6 was applied. It has been seen on

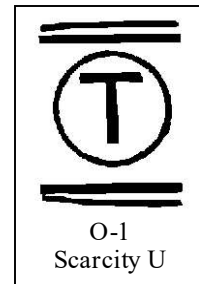
covers to Romania, Malta and New Caledonia. Several of these covers appear to be philatelic.

Some tax marks were issued in the early 1970s with no apparent use. Type H-7-5 was issued on November 17, 1971 to WPII. It is not known what WPII stands for. Type H-7-9 was issued January 29, 1970 to King Edward Building (London FS). Both marks are during the fractional tax period but make no provision for the numerator of the fraction. Not surprisingly these have not been seen used.

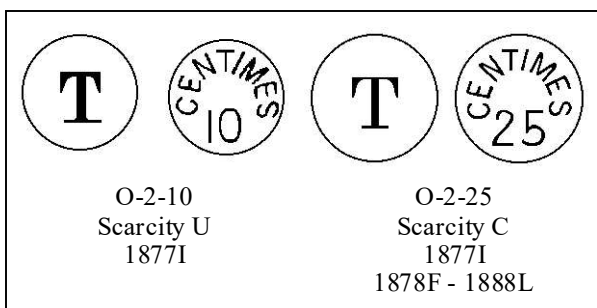
Mackay lists H-8-5 as Belfast. This is reasonable as it is likely a modification of the BE-4 mark of Belfast which includes the '15' office number of Belfast. H-8-5 is probably this mark with the '1' removed. The '5' is for 5p underpaid to Eire (Chapter 6 Page 86).¹²²

Taxe Marks With Other Shaped Frames

Mackay lists O-1 as having been used at Johnstone, Renfrewshire.¹²³ The author has not seen a cover with this mark and it seems unlikely that Johnstone would have had a tax mark for international mail.



The USA had many tax marks with two circles which are often referred to as 'opera glass' markings. The UK Post Office also used a few similar marks. Types O-2-10 & O-2-25 were issued to Liverpool on November 1, 1877. This was during the GPU period. Therefore these marks were intended to indicate 10 centimes (1d) or 25 centimes (2½d) paid rather than the deficiency.



There is one unconfirmed report of use of the 10 centimes mark but without any indication of the year of use. Several covers are known with the 25 centimes mark (Fig. 1-8). O-2-25 continued in use well into the UPU period being useful for double rate covers paid at the single rate. Care must be taken to distinguish O-2-25 marks from similar marks used in USA. Usually the

Liverpool mark will be on mail originating in the UK and the US mark will be on mail from the USA. The marks also have slightly different sizes and placement of the lettering.

The UK had one other opera glass mark containing the letter 'D' which is believed to indicate Dublin. This mark is classified as DN-1-25 and listed with the Dublin marks.

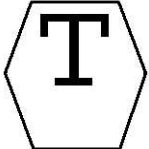
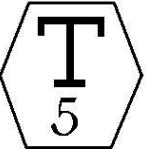
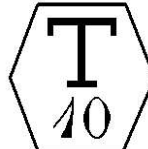
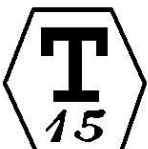


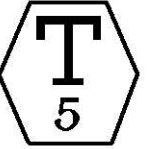

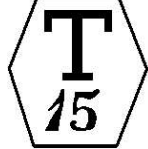

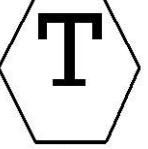
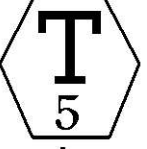
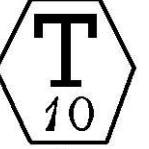

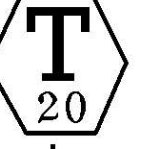
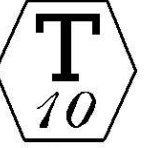

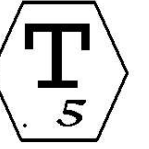
¹²² Postal History Annual 1988, Mackay (published by the author) Page 84.

¹²³ Mackay *Surcharged Mail* Page 114 & Plate LXI.

Marks Including Office Identification

London Chief Office

Most underpaid mail was taxed in the chief post office in London which has always been the main hub of the mail distribution system and the main Office of Exchange for mail with other countries even though mail was often landed at other ports. Until 1888 it is usually not possible to be definitive as to where tax marks were applied since standard anonymous T-1 tax marks were used on most underpaid mail. This changed in 1888 when the standard hexagonal tax mark design was introduced. The standard design included an office identifier under the hexagon. From 1888 to 1946, and sometimes beyond, most London marks were identified by a letter 'L' under a hexagon. Many of the hexagonal tax marks included the centimes value. Later marks usually included the letters 'FS' for the London Foreign Section.

					
L.	L.	L.	L.	L.	L.
L-1 Scarcity A 1888I 1888F 1955L	L-1-5 Scarcity B 1888I 1888F 1921L	L-1-10 Scarcity A 1888I 1889F 1951L	L-1-15 Scarcity A 1888F 1927L	L-1-20 Scarcity B 1891I 1894F 1940L	L-1-25 Scarcity B 1888I 1888F 1907L
					
	L.	L.	L.	L.	
	L-1-5(i) 1894I	L-1-10(i) 1894I	L-1-15(i) 1894I	L-1-20(i) 1894I	
					
L	L	L	L	L	
L-1(ii) 1897I	L-1-5(ii) 1897I	L-1-10(ii) 1897I	L-1-15(ii) 1897I	L-1-20(ii) 1897I	
					
		L	L		L
		L-1-10(iii) 1903I	L-1-15(iii)		L-1-5(iv) Scarcity C 1904F 1907L

London

It is not possible to identify every different mark used in London. London had a large number of marks many of which are small variations on a similar design. Some of the marks are recorded in the Impression Books and some are not. The marks would wear in use and many strikes are not clear. Therefore for the purpose of this list London marks are grouped into three general families of marks with representative illustrations.

The **L-1** family contains the larger marks with seriffed numbers. All the marks up to 1902 belonged to this family but they remained in use up to the 1940s. All of the issue dates and most of the illustrations are taken from the Impression Books.

The first known issue of hexagonal tax marks was on April 28, 1888. It included 20 to 24 each of L-1, L-1-5, L-1-10 and L-1-25. These marks were all large and included a clear period after the 'L.'. L-1 is known used on cover on May 9, 1888 (Fig. 3-5) while L-1-5 is known used two days later on May 11, 1888. Earlier dates of these or the other marks may still be found.

Although the Impression Books do not record a 15 centimes mark until 1894, L-1-15 is known used in 1888 and there are several other usages before 1894. Clearly the Impression Books are not a complete record of the marks issued. A 20 centimes mark was added to the series on November 13, 1891 when two L-1-20 marks were recorded in the Impression Books.

The dates of use given for the L-1 series of marks includes the usage of all the variations discussed below and other variations which are not illustrated. The later examples tend to be the smaller sub-types without the period after the 'L'.

On April 2, 1894 20 marks each were issued with values of 5, 10, 15 and 20 which are illustrated and give the subtype (i). These are generally smaller than the 1888/91 issues but still with a period 'L.'. There was another issue with smaller hexagons and no period after the 'L', subtype (ii), on September 2, 1897. The number of marks issued varied from 2 to 12.

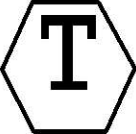
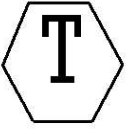
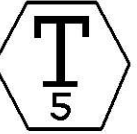
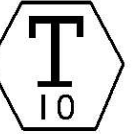
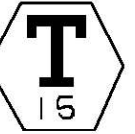


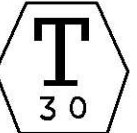


A distinctive 10 centimes mark was issued on September 3, 1903, L-1-10(iii). Many later L-1-10 marks have sloped '10' like this subtype (iii).

Type L-1-15(iii) is another of the many variations of the 15 centimes mark. This subtype has been seen as early as 1890 which predates any 15 centimes mark in the Impression Books.

One of the 15 centimes marks was modified to be used as a 5 centimes value, L-1-5(iv). This mark is usually on postcards that are ½d underpaid. It is clear that it indicates 5 centimes deficiency rather than being a poor strike of a 15 centimes mark.

On June 6, 1902 the **L-2** family of London tax marks was issued. This family has a small hexagon, sans-serif numbers and no dot after 'L'. Only one or two each of L-2, L-2-5, L-2-10, L-2-15 and L-2-20 were issued.

On April 27, 1904 12 to 34 each were issued of L-2, L-2-5, L-2-10 and L-2-15 and the range was extended with the issue of 25 examples of L-2-25. Usage of these marks before the larger issue in 1904 is scarce.

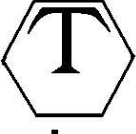
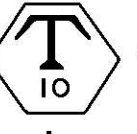
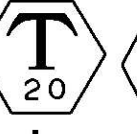
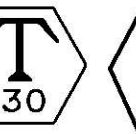
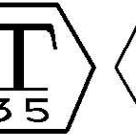
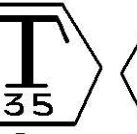

				
L-2 Scarcity A 1902I 1902F 1976L	L-2(i) Scarcity B 1902I 1904F 1920L	L-2-5 Scarcity A 1902I 1904F 1940L	L-2-10 Scarcity B 1902I 1904F 1912L	L-2-15 Scarcity C 1902I 1904F 1940L
				
L-2-20 Scarcity A 1902I 1909F 1939L	L-2-25 Scarcity B 1904I 1905F 1907L	L-2-30 Scarcity A 1907I 1907F 1940L	L-2-40 Scarcity D 1907I 1921F 1939L	L-2-50 Scarcity C 1922F 1940L

After the introduction of double deficiency taxing on October 1, 1907 the need for 5, 15 and 25 centimes values dropped. These marks are common before this date, but are scarce afterwards, being mostly used on mail becoming underpaid as a result of redirection. At the same time the need for 10, 20 and 30 centimes marks increased. 30 additional copies of L-2-20 and 30 copies of new marks L-2-30 and L-2-40 were issued. L-2-40 has not been seen used before the 1920s.

A similar 50 centimes mark was used at least from the 1920s although it is not recorded in the Impression Books. From 1907 the tax on an unpaid single rate letter would have been 50 centimes and it is not clear why L-2-50 has not been seen earlier.

A variation with no value, L-2(i), from the 1940s and 1950s has a distinctly narrower 'T'.

One copy of L-2-10 was recorded as being destroyed in November 1966.

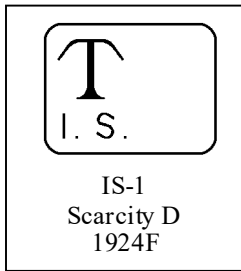
						
L-3 Scarcity B 1928F 1965L	L-3-10 Scarcity B 1927F 1939L	L-3-20 Scarcity C 1927F 1934L	L-3-30 Scarcity D 1931F 1938L	L-3-35 Scarcity B 1921F 1925L	L-3-35(i)	L-3-35(ii)

In the early 1920s marks started to be issued with sloping serifs to the 'T' forming the L-3 family. The sloping serif style seems to have originated in Irish offices before 1910 (Fig. 3-18). The first London mark in this style was L-3-35. A 35 centimes mark was needed for double a 1d deficiency during the Madrid Convention period (Chapter 3 Page 35). There are several subtypes of this mark of which three are illustrated.

From the late 1920s additional marks have been seen in this style. These are often, but not exclusively, used on underpaid airmail. There are variations in size and some marks are small as the illustration of L-3-10 and others are larger like the illustration of L-3.

The marks in the L-3 family are less common than the same values in the L-1 and L-2 families.

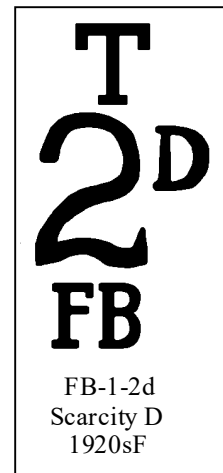
Inland Section



Type IS-1 is the only taxe mark known from the London Inland Section. The only example of this mark that has been recorded is used on a letter from London to Eire with Irish overprinted stamps not allowed.¹²⁴ This was while there was still some doubt whether to treat the newly created Irish post office in the same way as other international destinations (see Chapter 3 Page 38).

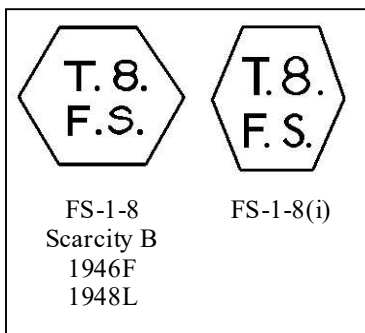
Foreign Branch

Type FB-1-2d is the only taxe mark recorded using the initials 'FB' for the London Foreign Branch. This was used in the 1920s on a letter to the British Army on the Rhine. Like the H-4 family, this mark for mail in the British Army Post Office system uses Sterling rather than centimes.



Foreign Section

After World War II most London marks used the initials 'FS' for the London Foreign Section. London FS marks were used on most taxed mail after World War II. The Impression Books have been helpful in preparing this listing but they are only available for the period 1958-1960. Even in this period there are records of several marks being issued that have not yet been seen used. It is likely that there are also unrecorded marks in the period prior to 1958.

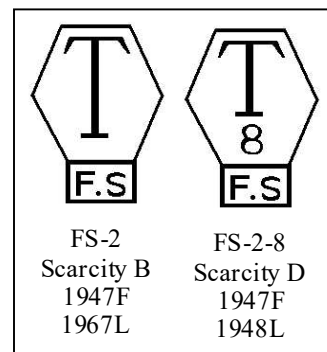


The London Foreign Section was in the King Edward building which also housed the East Central London District Office. There is a mark, EC-1-8, with the initials 'EC1' from the 1945-47 period which may have been used in London FS.

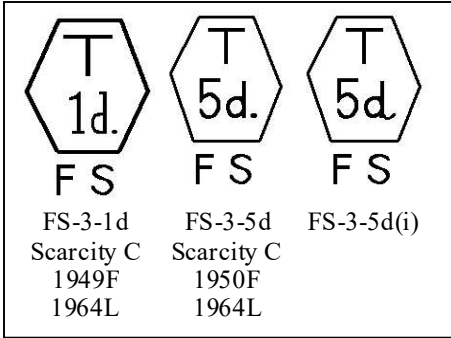
Types FS-1-8 and FS-1-8(i) are irregular marks that were used from 1946 to 1948 to indicate double a ½d deficiency. These marks were issued for the 1d = 8 centimes period. Other values such as 16 or 24 centimes have not been seen but may be found. One mark of type FS-1-8 was destroyed in November 1966.

The FS-2 family covers two similar marks, one with a value of 8 centimes. The mark with no value had a long life. Figure 5-8 shows the use of FS-2-8 on mail to China.

As discussed in Chapter 5, from June 1943 the British Post Office indicated taxes in Sterling on mail to countries to which Empire rates applied. London FS had a diverse range of taxe marks in Sterling for this purpose.

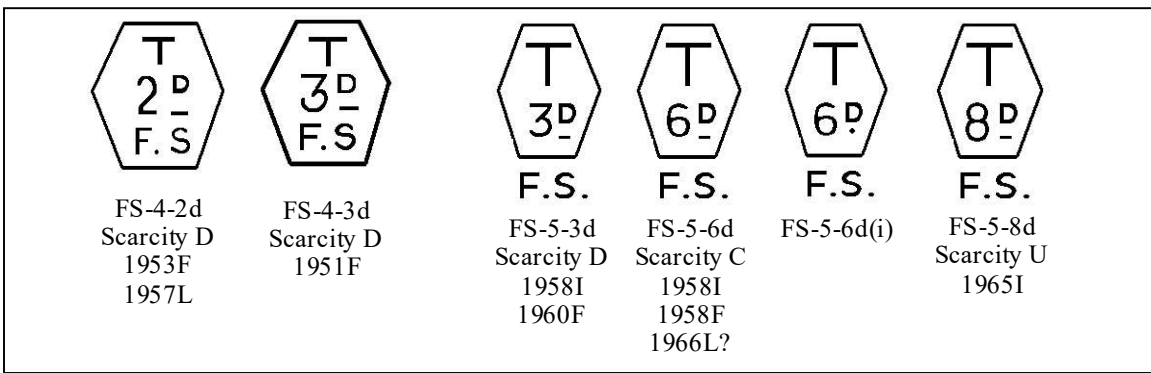


¹²⁴ Wood PDMSGJ Sep 2003 Page 8.



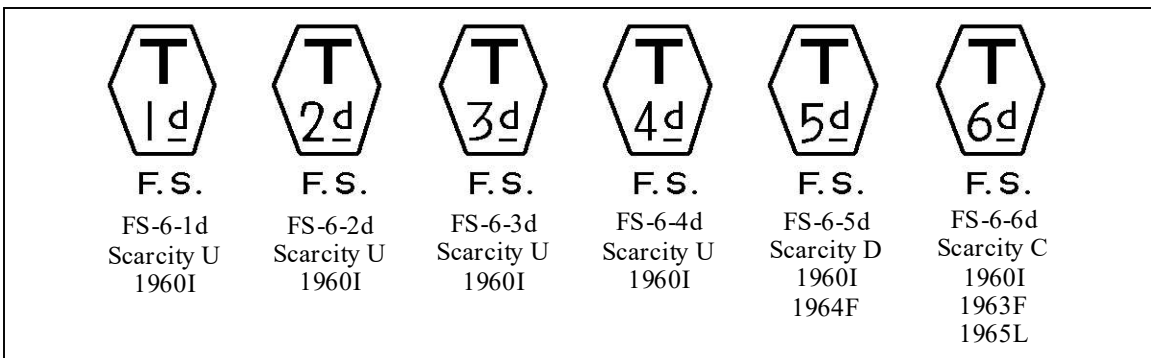
The **FS-3** family had the 'd' for pence in lower case and the 'FS' under the hexagon. The 5d value has a subtype where the 'd' has a tail rather than a period. Although the issue of these marks is not recorded, 26 examples of the 1d and 25 examples of the 5d were destroyed in November 1966. Figure 5-16 shows the use of FS-3-1d. The impressions at the time of destruction show a number of minor differences between individual marks which are not illustrated. Despite the large number of marks in use, covers showing their use are scarce.


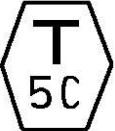

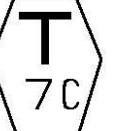

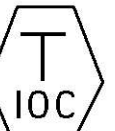


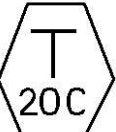

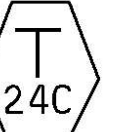
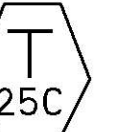


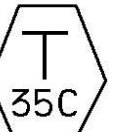



In the early 1950s marks started to appear with the 'D' in upper case and the 'FS' within the hexagon, family **FS-4**. Very few examples of the use of these marks have been reported. One example of FS-4-3d was destroyed in November 1966.



On January 1, 1958, shortly after the increase in Empire and other rates in 1957, new marks were issued starting the **FS-5** family with the 'D' in upper case and the 'FS' below the hexagon. The issue consisted of 8 marks with a value of 3d and 10 with a value of 6d. Some marks had a dot under the 'D' while others had a line (Fig. 5-31). The range was extended with the issue of 12 marks with a value of 8d on October 28, 1965, shortly after the Empire rate was raised to 4d. The FS-5-8d marks had a very short useful life and none have been seen on cover. In November 1966, 7 of the 3d, 10 of the 6d and 11 of the 8d values were destroyed.

On September 9, 1960 a uniform series of Sterling and centimes tax marks were issued. The Sterling marks, **FS-6**, have a lower case 'd' with a line underneath. Between 7 and 12 of each value were issued. Only the 5d and 6d values have been recorded on cover. In November 1966 between 6 and 12 of each value were destroyed.



					
FS-10 Scarcity A 1949F 1969L	FS-10-5c Scarcity B 1951F 1957L	FS-10-7c Scarcity B 1949F 1966L	FS-10-7c(i) 1958I	FS-10-10c Scarcity B 1958I 1951F 1965L	FS-10-10c(i)
					
FS-10-14c Scarcity B 1958I 1958F 1966L	FS-10-15c Scarcity B 1951F 1957L	FS-10-20c Scarcity D 1952F 1953L	FS-10-21c Scarcity B 1958I 1958F 1965L	FS-10-24c Scarcity D 1953F 1955L	FS-10-25c Scarcity C 1951F 1957L
					
FS-10-28c Scarcity D 1958I 1960F 1966L	FS-10-30c Scarcity C 1952F 1957L	FS-10-35c Scarcity U	FS-10-40c Scarcity D 1952F 1957L	FS-10-40c(i) Scarcity U 1958I	FS-10-50c Scarcity D 1955F

From the late 1940s up to the introduction of fractional taxing in 1966, London FS had a wide range of hexagonal tax marks including the value in centimes. Since the Impression Books before 1958 are not available the earliest dates of use are the only indication of the date of issue.

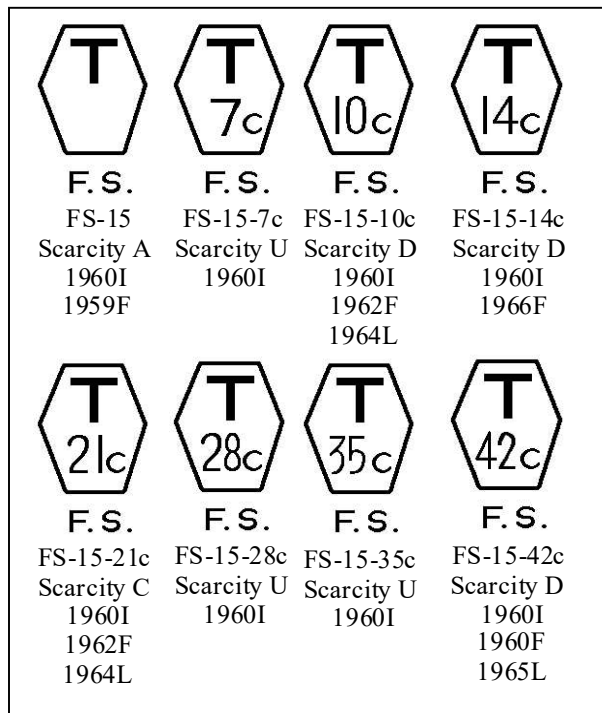
The general hexagonal Foreign Section marks with centimes are divided into two groups. The **FS-10** family covers the marks issued before about 1959 or 1960. Most, but not all, have an upper case 'C'. The distinguishing feature of the **FS-10** family is that they are not part of the uniform series issued on September 9, 1960 which form the **FS-15** family. Some, but not all, subtypes are illustrated.

The mark without value, FS-10, has had a wide range of usages through many periods. It can be distinguished from examples of FS-15 by the larger 'FS' and the lack of periods.

During the 1d = 7 centimes period FS-10-7c was in use. It can be distinguished from the later subtype FS-10-7c (i) by its smaller size and lower case 'c' (Fig. 5-17). One other mark that may be from this period is FS-10-40c. It is of a similar style to FS-10-7c and, although it has not been reported used until the 1d = 5 centimes period (Fig. 5-24), 40 centimes was the correct tax for an unpaid letter in both the 1d = 7 centimes and 1d = 5 centimes tax periods (Chapter 5).

In the mid 1950s a variety of marks were used mostly during the 1d = 5 centimes period. Some marks were proportioned similarly to the illustrations of FS-10-5c and FS-10-15c (Fig. 5-19) while others had a narrower top to the hexagon and a lower placement of the 'T' similar to the illustrations of FS-10-10c(i) and FS-10-20c. A 35 centimes mark, FS-10-35c, was destroyed in November 1966. It has not been seen used but from its shape it appears to be contemporary with these marks with the narrow top.

During the 1d = 5 centimes period London FS used a 24 centimes mark, FS-10-24c. As an exception to the normal conversion, a postcard with the 2½d rate unpaid was not taxed at 25 centimes based on the 1d = 5 centimes equivalence. Instead it was taxed at 24 centimes (Fig. 5-18), double the UPU recommended postcard rate of 12 centimes (Chapter 5 Page 65).



One example has been reported of a 50 centimes mark, FS-10-50c. This is not a clear strike and has been modified in manuscript. This mark needs further confirmation.

On various dates in 1958 a number of marks were issued in a regular size and shape. These are FS-10-7c(i), FS-10-10c, FS-10-14c, FS-10-21c, FS-10-28c and FS-10-40c(i). For each mark 3 to 17 examples were issued. These marks were all required for the 1d = 3½ centimes period which started on October 1, 1957.

The September 9, 1960 issue of a uniform series of tax marks included centimes as well as Sterling values. The centimes marks which are of a uniform size and shape with a lower case 'c' form the FS-15 family. Between 4 and 22 of each value were issued. The FS-15 marks are generally scarcer than the same values in the FS-10 family.

Many Foreign Section marks with values in centimes were destroyed in November 1966. Given the numbers of each mark recorded as issued or destroyed it is surprising how few examples have been found used. For example, there were at least 6 examples of FS-10-35c and 16 examples of FS-15-35c but no 35 centimes tax mark of either kind has been seen on cover.

The following list shows in square brackets the number of examples of each type that were destroyed:

FS-10-5c [2]	FS-10-7c [5]	FS-10-7c(i) [18]	FS-10-10c [9]	FS-10-10c(i) [6]
FS-10-14c [18]	FS-10-15c [2]	FS-10-21c [14]	FS-10-25c [4]	FS-10-28c [13]
FS-10-30c [1]	FS-10-35c [6]	FS-15-7c [6]	FS-15-10c [6]	FS-15-14c [4]
FS-15-21c [8]	FS-15-28c [12]	FS-15-35c [16]	FS-15-42c [23].	

T		T	
F.S.		F.S.	
FS-20 Scarcity A 1972F 1991L		FS-20(i) 1974F 1983L	
T		T	
F.S.		FS	
FS-20(ii) 1976F 1983L		FS-20(iii) 1993F	

With the changeover to fractional taxing in 1966, London FS destroyed its hexagonal centimes and Sterling tax marks. By 1971 or 1972 London FS had standardized on a four-box design e.g. FS-20. Some variations of this design, have values to indicate the denominator and in some cases the numerator of the tax fraction. The letters 'FS' positively identified the office of use.

From 1966 to 1971 and possibly later there must have been fractional tax marks in use at London FS without an office identifier. R-20-9\ was used at London FS (Fig. 6-2). Other rectangular framed marks that could have been used at London FS are the marks R-3 and R-25-4p\.

Some of the rectangular marks with 'T/FS' may have moveable figures. Consequently the size of the box, the placement of the dividing bars and the characteristics of the 'T/FS' may be characteristic of the actual handstamp.

However a 1992 letter from London FS¹²⁵ indicates that new marks were made when rates changed. Therefore marks with '26' and higher denominators probably do not have moveable type and it is possible that earlier types also do not have moveable figures.

T		T		T	
F.S.	5P.	F.S.	5½P	F.S.	P
FS-20-5p\ Scarcity B 1971F 1977L		FS-20-5½p\ Scarcity C 1974F 1975L		FS-20-p\ Scarcity D 1975F 1976L	
T		T		T	
F.S.	8	F.S.	10	F.S.	10
FS-20-8\ Scarcity D 1975F		FS-20-10\ Scarcity B 1975F 1977L		FS-20-10(i) 1975F 1976L	

¹²⁵ Nov 16, 1992 letter from Manager International Letters King Edward Building to Secretary British Postmark Society.

London FS had many similar marks and it is not practical to identify all the individual marks. All the marks, other than a few that were applied by machine, are assigned to the **FS-20** family.

The various subtypes of FS-20 cover the four box design with no value and are the most common marks. They were in use for about 20 years; there are several different spacings and sizes of the 'FS' and there are marks with varying degrees of offset in the central dividing line, FS-20(i) and FS-20(ii). Type FS-20(iii) is similar to the marks for the 28p UPU rate used in 1992-3. It could be one of the 28p marks with the '28' removed when the rate was raised.

Starting with the 5p UPU rate period, London FS had marks of the standard four box design including the UPU rate as the denominator. The mark with '5p' denominator, FS-20-5p, is relatively common within the 5p UPU rate period (Fig. 6-6). However, one use has been recorded as late as 1977 with the '5' changed to '10½' in manuscript.

When the UPU rate changed to 5½p new marks were issued, FS-20-5½p. Several examples have been seen of marks that could be the FS-20-5½p mark with parts removed after the end of the 5½p rate period. The illustrated mark, FS-20-p, has just the 'p' left but another example appears to have a period 'p' and another has the '½p' left.

The mark for the 8p UPU rate period, FS-20-8, is relatively scarce.

There are two subtypes of the FS-20-10 mark as illustrated. Many of the marks for the 10p and 10½p rate periods had subtypes with and without serifs on the numbers.

<table border="1"><tr><td>T</td><td></td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T		F. S.	10½	<table border="1"><tr><td>T</td><td></td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T		F. S.	10½	<table border="1"><tr><td>T</td><td>½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	½	F. S.	10½
T														
F. S.	10½													
T														
F. S.	10½													
T	½													
F. S.	10½													
FS-20-10½ Scarcity B 1977F - 1979L	FS-20-10½(i)	FS-20-10½½ Scarcity C 1978F - 1979L												
<table border="1"><tr><td>T</td><td>½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	½	F. S.	10½	<table border="1"><tr><td>T</td><td>1½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	1½	F. S.	10½	<table border="1"><tr><td>T</td><td>1½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	1½	F. S.	10½
T	½													
F. S.	10½													
T	1½													
F. S.	10½													
T	1½													
F. S.	10½													
FS-20-10½½(i)	FS-20-10½½ Scarcity C 1978F - 1979L	FS-20-10½½(i)												
<table border="1"><tr><td>T</td><td>2½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	2½	F. S.	10½	<table border="1"><tr><td>T</td><td>2½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	2½	F. S.	10½	<table border="1"><tr><td>T</td><td>3½</td></tr><tr><td>F. S.</td><td>10½</td></tr></table>	T	3½	F. S.	10½
T	2½													
F. S.	10½													
T	2½													
F. S.	10½													
T	3½													
F. S.	10½													
FS-20-10½½ Scarcity D 1979F	FS-20-10½½(i)	FS-20-10½½ Scarcity D 1979F												

Part B: Listing of UK Tax Marks

<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="width: 50px;"></td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">11½</td></tr> </table> <p>FS-20-11½\ Scarcity D 1980F</p>	T		F.S.	11½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">1</td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">11½</td></tr> </table> <p>FS-20-11½\1 Scarcity D 1980F</p>	T	1	F.S.	11½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">1½</td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">11½</td></tr> </table> <p>FS-20-11½\1½ Scarcity D 1979F - 1980L</p>	T	1½	F.S.	11½
T														
F.S.	11½													
T	1													
F.S.	11½													
T	1½													
F.S.	11½													

The proliferation of different values in the marks for the 10½p, 11½p and 13½p rate periods suggests that some of these marks may have had moveable numbers. The marks illustrated represent all the values seen to date but new values continue to be found and are added to the listing as they are reported.

The marks that have been reported so far for the 11½p UPU rate period all have a similar style of numbers which is much smaller than the marks for the 10½p UPU rate period (Fig. 6-11).

<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="width: 50px;"></td></tr> <tr><td style="text-align: center;">F. S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½\ Scarcity D 1980F</p>	T		F. S.	13½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="width: 50px;"></td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½(i)</p>	T		F.S.	13½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">½</td></tr> <tr><td style="text-align: center;">F. S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½\½ Scarcity D 1980F</p>	T	½	F. S.	13½
T														
F. S.	13½													
T														
F.S.	13½													
T	½													
F. S.	13½													
<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">1½</td></tr> <tr><td style="text-align: center;">F. S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½\1½ Scarcity D 1980F - 1981L</p>	T	1½	F. S.	13½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">1½</td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½\1½(i)</p>	T	1½	F.S.	13½	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="text-align: center; font-size: 1.5em;">3½</td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">13½</td></tr> </table> <p>FS-20-13½\3½ Scarcity D 1980F - 1981L</p>	T	3½	F.S.	13½
T	1½													
F. S.	13½													
T	1½													
F.S.	13½													
T	3½													
F.S.	13½													

The 13½p UPU rate period also had a variety of different marks. Two of them, FS-20-13½(i) and FS-20-13½\3½, have the top boxes much larger than the bottom boxes. Some other marks are similar to the sans-serif 10½p marks and one mark, FS-20-13½\1½(i), is similar to the 11½p marks.

<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="width: 50px;"></td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">18</td></tr> </table> <p>FS-20-18\ Scarcity D 1981F</p>	T		F.S.	18	<table border="1" style="width: 100%; height: 80px;"> <tr><td style="text-align: center; font-size: 2em;">T</td><td style="width: 50px;"></td></tr> <tr><td style="text-align: center;">F.S.</td><td style="text-align: center; font-size: 1.5em;">20</td></tr> </table> <p>FS-20-20\ Scarcity D 1983F</p>	T		F.S.	20
T									
F.S.	18								
T									
F.S.	20								

The only London FS tax mark reported for the 18p UPU rate period is FS-20-18 and only two copies of this mark have been reported. In both uses the '8' is at a peculiar angle. Was it a stamp with moveable figures and the '8' inserted upside down?

<table border="1"><tr><td>T</td><td></td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T		F.S.	22	<table border="1"><tr><td>T</td><td>4</td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T	4	F.S.	22	<table border="1"><tr><td>T</td><td>5</td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T	5	F.S.	22
T														
F.S.	22													
T	4													
F.S.	22													
T	5													
F.S.	22													
FS-20-22\ Scarcity C 1986F - 1988L	FS-20-22\4 Scarcity B 1987F - 1988L	FS-20-22\5 Scarcity D 1987F												
<table border="1"><tr><td>T</td><td>9</td></tr><tr><td>F. S</td><td>22</td></tr></table>	T	9	F. S	22	<table border="1"><tr><td>T</td><td>9</td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T	9	F.S.	22	<table border="1"><tr><td>T</td><td>15</td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T	15	F.S.	22
T	9													
F. S	22													
T	9													
F.S.	22													
T	15													
F.S.	22													
FS-20-22\9 Scarcity D 1985F - 1988L	FS-20-22\9(i)	FS-20-22\15 Scarcity D 1986F												
<table border="1"><tr><td>T</td><td>22</td></tr><tr><td>F.S.</td><td>22</td></tr></table>	T	22	F.S.	22	<table border="1"><tr><td>T</td><td>5</td></tr><tr><td>F.S.</td><td>23</td></tr></table>	T	5	F.S.	23	<table border="1"><tr><td>T</td><td>9</td></tr><tr><td>F.S.</td><td>23</td></tr></table>	T	9	F.S.	23
T	22													
F.S.	22													
T	5													
F.S.	23													
T	9													
F.S.	23													
FS-20-22\22 Scarcity D 1987F	FS-20-23\5 Scarcity D 1988F	FS-20-23\9 Scarcity D 1989F												
<table border="1"><tr><td>T</td><td>20</td></tr><tr><td>F.S.</td><td>23</td></tr></table>	T	20	F.S.	23	<table border="1"><tr><td>T</td><td>4</td></tr><tr><td>F.S.</td><td>24</td></tr></table>	T	4	F.S.	24	<table border="1"><tr><td>T</td><td>9</td></tr><tr><td>F.S.</td><td>24</td></tr></table>	T	9	F.S.	24
T	20													
F.S.	23													
T	4													
F.S.	24													
T	9													
F.S.	24													
FS-20-23\20 Scarcity D 1988F	FS-20-24\4 Scarcity D 1990F	FS-20-24\9 Scarcity D 1990F												

No London FS tax marks have been reported for the 19½p UPU rate period.

Only one cover has been reported with a rectangular London FS tax mark, FS-20-20½, for the 20½p UPU rate period. The '1/2' is ill formed and may be in manuscript or a manuscript reinforcement to a poorly struck mark.

There may be many more marks to be found for the 18p, 19½p and 20½p UPU rate periods given the small number of marks reported for these rate periods compared to the large number of marks and different values for earlier and later rate periods.

The 22p UPU rate period lasted four years, longer than any of the other rate periods, and numerous London FS tax marks were used with a variety of different sizes and proportions. For example, FS-20-22\
 and FS-20-22\22 have the same shape of box and size of lettering which is different to previous styles and FS-20-22\4 is larger than earlier marks.

Also in the 22p rate period, there was a family of marks applied by machine, **FS-21**, which are discussed on Page 123.

Three different marks for the 23p UPU rate period have been seen. These are of a uniform style with an offset in the central dividing line. Only one example of each has been reported.

One example each of two different marks have been reported for the 24p UPU rate period, FS-20-24\4 and FS-20-24\9. Both marks are in the same style which is different to the style of the 23p marks that preceded these marks and the 26p marks that followed.

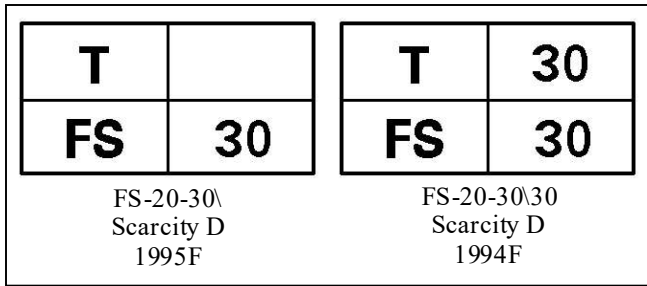
Only three marks have been reported for the 26p UPU rate period. Figure 6-22 shows the use of FS-20-26\4.

The small number of marks for the 23p, 24p and 26p rate periods suggests that other marks will be found as more material is examined.

Several different values have been reported for the 28p UPU rate period. Some were identified in 1992 correspondence with Royal Mail International on the taxe marks in use at London FS.¹²⁶ However, the 4p, 6p and 10p marks were not included although they obviously belong to the same group.

<table border="1"><tr><td>T</td><td></td></tr><tr><td>F.S.</td><td>26</td></tr></table>	T		F.S.	26	<table border="1"><tr><td>T</td><td>4</td></tr><tr><td>F.S.</td><td>26</td></tr></table>	T	4	F.S.	26	<table border="1"><tr><td>T</td><td>5</td></tr><tr><td>F.S.</td><td>26</td></tr></table>	T	5	F.S.	26
T														
F.S.	26													
T	4													
F.S.	26													
T	5													
F.S.	26													
FS-20-26\ Scarcity D 1991F	FS-20-26\4 Scarcity D 1990F	FS-20-26\5 Scarcity D 1991F												
<table border="1"><tr><td>T</td><td></td></tr><tr><td>FS</td><td>28</td></tr></table>	T		FS	28	<table border="1"><tr><td>T</td><td>4</td></tr><tr><td>FS</td><td>28</td></tr></table>	T	4	FS	28	<table border="1"><tr><td>T</td><td>6</td></tr><tr><td>FS</td><td>28</td></tr></table>	T	6	FS	28
T														
FS	28													
T	4													
FS	28													
T	6													
FS	28													
FS-20-28\ Scarcity D 1991F - 1992L	FS-20-28\4 Scarcity D 1992F - 1993L	FS-20-28\6 Scarcity D 1992F - 1993L												
<table border="1"><tr><td>T</td><td>10</td></tr><tr><td>FS</td><td>28</td></tr></table>	T	10	FS	28	<table border="1"><tr><td>T</td><td>24</td></tr><tr><td>FS</td><td>28</td></tr></table>	T	24	FS	28	<table border="1"><tr><td>T</td><td>28</td></tr><tr><td>FS</td><td>28</td></tr></table>	T	28	FS	28
T	10													
FS	28													
T	24													
FS	28													
T	28													
FS	28													
FS-20-28\10 Scarcity D 1993F	FS-20-28\24 Scarcity D 1992F	FS-20-28\28 Scarcity D 1992F - 1993L												

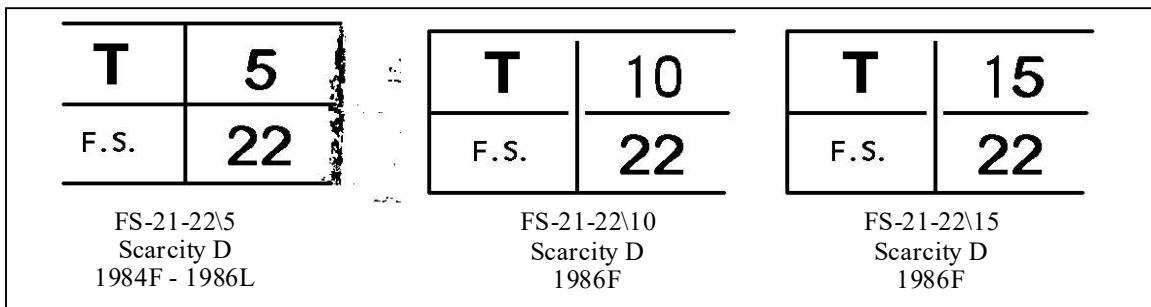
¹²⁶ Nov 16, 1992 letter from Manager International Letters King Edward Building to Secretary British Postmark Society.



By the mid 1990s very little mail was being marked for taxation. A small number of covers have been seen from the 30p UPU rate period.

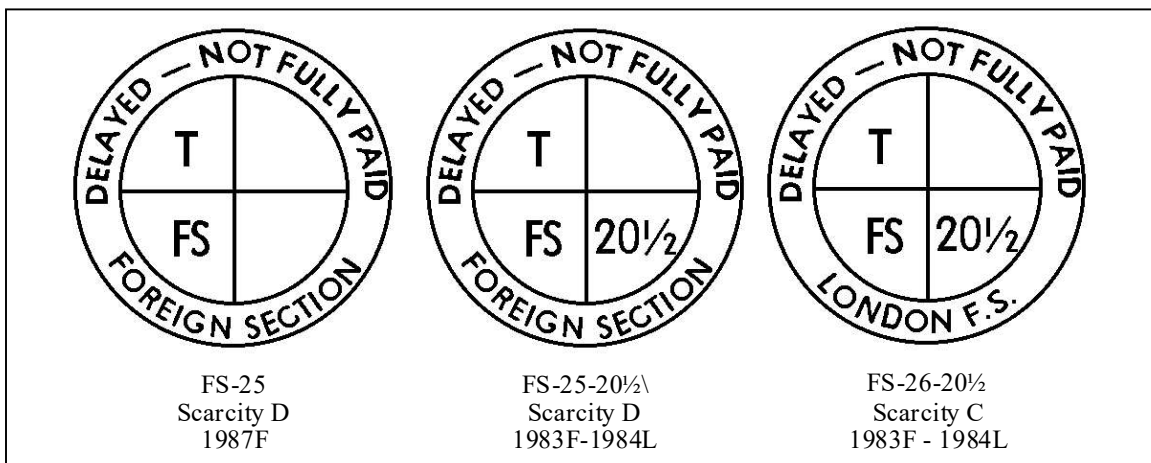
No London FS tax marks have been seen for later rate periods.

The **FS-21** family covers a set of marks that were almost certainly applied by machine during the 22p UPU rate period. These marks were applied at the bottom left of the cover parallel to the bottom edge, always in approximately the same position. They are usually in red ink while the handstamps are usually struck in black. Apart from the **FS-21** family, the only tax mark believed to have been applied by machine was Type H-2 on all-up airmail in the late 1930s.



London FS also had tax marks with a large double circle frame with text **'DELAYED NOT FULLY PAID'**. The 1992 letter from London FS says these marks were used by a duty for underpaid bulk mailings where the underpayment is to be recovered from the sender. This statement is inconsistent with usage as a tax mark which is to indicate postage due from the addressee. The recovery of the deficiency from the sender is the Dutch Scheme (Chapter 5 Page 73). Dutch Scheme mail is marked 'Postage Paid' so that the receiving office will not collect postage due from the addressee. It is more likely that the delay referred to is because mail was diverted to surface. Another possibility is that these marks were used on mail sent to the Dutch Scheme section but were applied when it proved impossible to apply the Dutch Scheme and the mail was sent on with a tax mark instead.

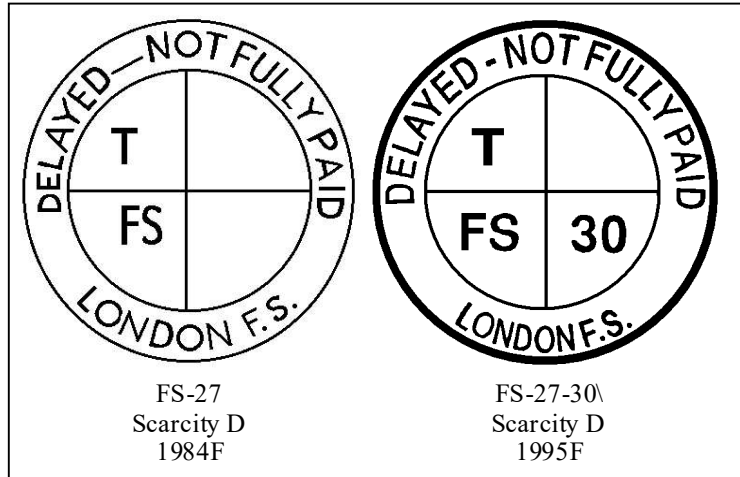
Manchester was the only other office with a similar double circle mark and the **'DELAYED NOT FULLY PAID'** text.



The **FS-25** family has **'FOREIGN SECTION'** in the bottom of the double circle. The two marks, FS-25 & FS-25-20½\ could be the same marks with moveable numbers or the FS-25 mark, which was used in 1987 after the end of the 20½p UPU rate period, could be the FS-25-20½\ mark with the denominator removed after the rate changed. The only reported use of FS-25 is an unusual usage on a Swiftair Express pack. FS-25-20½\ was illustrated in the British Post Mark Society Quarterly Bulletin.¹²⁷

The FS-26-20½\ mark is similar to FS-25-20½\ except that the wording in the bottom of the double circle is **'LONDON F.S.'**

There is another similar mark with a larger diameter and no denominator which is classified as FS-27. Type FS-27-30\ has been seen on a 1995 cover with various missort marks that could be forged. However, the tax mark seems genuine but confirmation is needed.



London District Offices

Between 1905 and 1910 many tax marks were issued to London District Offices. Prior to 1907 a few marks were issued to Eastern and South Western Districts identified by their initials. In late 1907 many new marks were issued for the double deficiency tax usage. These marks adopted a standard of using the office number in the London series to identify the office.¹²⁸ These numbers are in italic script to distinguish them from numbers in the Provincial series. Although many marks were issued before 1910, usage of these marks before the 1920s is scarce.

In the 1920s there was extensive usage of the marks issued before 1910 and new marks were issued. Many of the new marks were issued in a new design with sloping serifs to the **'T'** and the office identified by initials rather than numbers.

Even though the use of the London District Office tax marks peaked in the interwar period, the amount of underpaid mail processed was quite small. The 1929 survey of outgoing underpaid mail showed that about 35% of underpaid mail was taxed at London FS and less than 2% was taxed at any one London District office except for London SW which taxed 3½% of outgoing underpaid mail.

After World War II the London District Office tax marks were used much less frequently but a few covers have been found showing use up to the 1950s.

¹²⁷ BPSQB Jan 84 Vol 27 #1 Page 3.

¹²⁸ Brumell, Pages 19-21 and Mackay British PO Numbers, Pages 20-21.

London Eastern

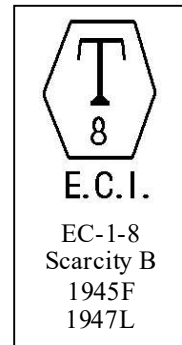
E.D.O.	E.D.O.	88.	88.	88.	88.
E-1-5	E-1-10	E-2-10	E-2-20	E-2-30	E-2-40
Scarcity D	Scarcity U	Scarcity D	Scarcity D	Scarcity D	Scarcity U
1906I 1907F	1906I	1907I 1926F 1931L	1907I 1931F	1907I 1931F	1907I

The E-1 family consists of two marks that were issued on August 15, 1906 with the initials 'E.D.O.' identifying the Eastern District Office. The only recorded use of either of these marks is a 1907 underpaid postcard to South Africa with a clear strike of E-1-5 (Fig. 3-12).

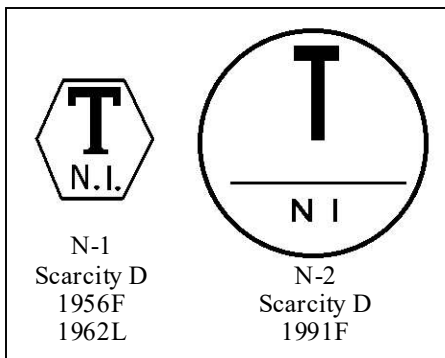
Although the E-2 family with the '88.' office number was issued in late 1907, none of the marks have been seen used before 1926 and E-2-40 has not yet been reported used at all.

London East Central

The only tax mark with the East Central initials was EC-1-8 which was used from 1945 to 1947. The mail with this mark originates from a wide range of offices including offices outside London which is not consistent with the expected usage of a London District Office mark. As discussed earlier, the London Foreign Section and the East Central London District Office were both in the King Edward building. It is probable that this mark was actually used at London FS.



London Northern



Although London Northern District is recorded in the 1929 survey as taxing outgoing underpaid mail, no tax marks have been recorded as issued to or used at this office before Type N-1 in the 1950s.

Type N-2 has been seen used on internal underpaid mail in 1991.

London North Western

Four marks were issued to London North Western District Office on September 20, 1907. Types NW-1-10, NW-1-20 and NW-1-30 have been seen used in the 1920s and 1930s but NW-1-40 has not yet been reported used.

86.	86.	86.	86.	N.W. I.
NW-1-10	NW-1-20	NW-1-30	NW-1-30	NW-2
Scarcity C	Scarcity D	Scarcity D	Scarcity U	Scarcity C
1907I	1907I	1907I	1907I	1924F
1924F	1926F	1924F		1964L
1938L	1934L	1937L		

Type NW-2 is typical of the new marks used at the London District Offices in the 1920s. Several uses have been recorded on underpaid mail from the British Empire Exhibition. It has also been seen used in the 1950s and 1960s.

London Paddington

75	75	75	75	W. 2.
P-1-10	P-1-20	P-1-30	P-1-40	P-2-35
Scarcity C	Scarcity C	Scarcity D	Scarcity U	Scarcity D
1907I	1907I	1907I	1907I	1924F
1920F	1925F	1921F		
1935L	1937L	1929L		

London Paddington District Office was number 75 in the London series. On November 13, 1907 four marks were issued to Paddington with the '75' identifier. All reported uses are in the 1920s and 1930s. No use of P-1-40 has been reported yet.

Paddington was also known as Western District 2. There is one reported use of a mark with a 'W.2.' identifier, P-2-35, on a cover to Tunisia in 1924 (Fig. 3-30). The 35 centimes value was required for double a 1d deficiency during the Madrid Congress period.

Paddington also had a circular 10 centimes mark, C-5-10c. Type C-5, with no value, may also have been used at this office.

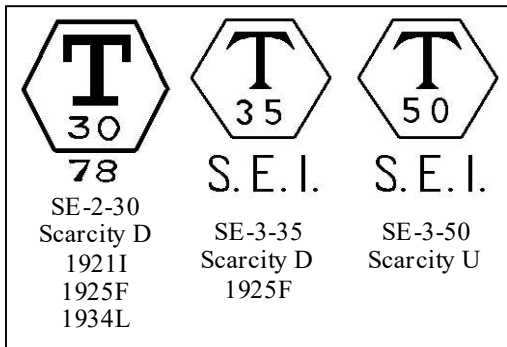
The rectangular marks in the R-22, R-23 and R-24 families were probably used at Paddington.

London South Eastern

In November 1907 London South Eastern DO had four marks issued using '78.' as the office identifier. The SE-1-10 mark has been seen used in 1911 and the SE-2-1-30 in 1915. These are early dates for London District Office marks.

78	78.	78.	78.	78.
SE-1	SE-1-10	SE-1-20	SE-1-30	SE-1-40
Scarcity D	Scarcity C	Scarcity D	Scarcity D	Scarcity D
1924F	1907I	1907I	1907I	1907I
	1911F	1927F	1915F	1930F
	1934L	1931L	1916L	

It is not known when SE-1 was issued. The only recorded use was in 1924 and it was destroyed in the 1964-67 period.



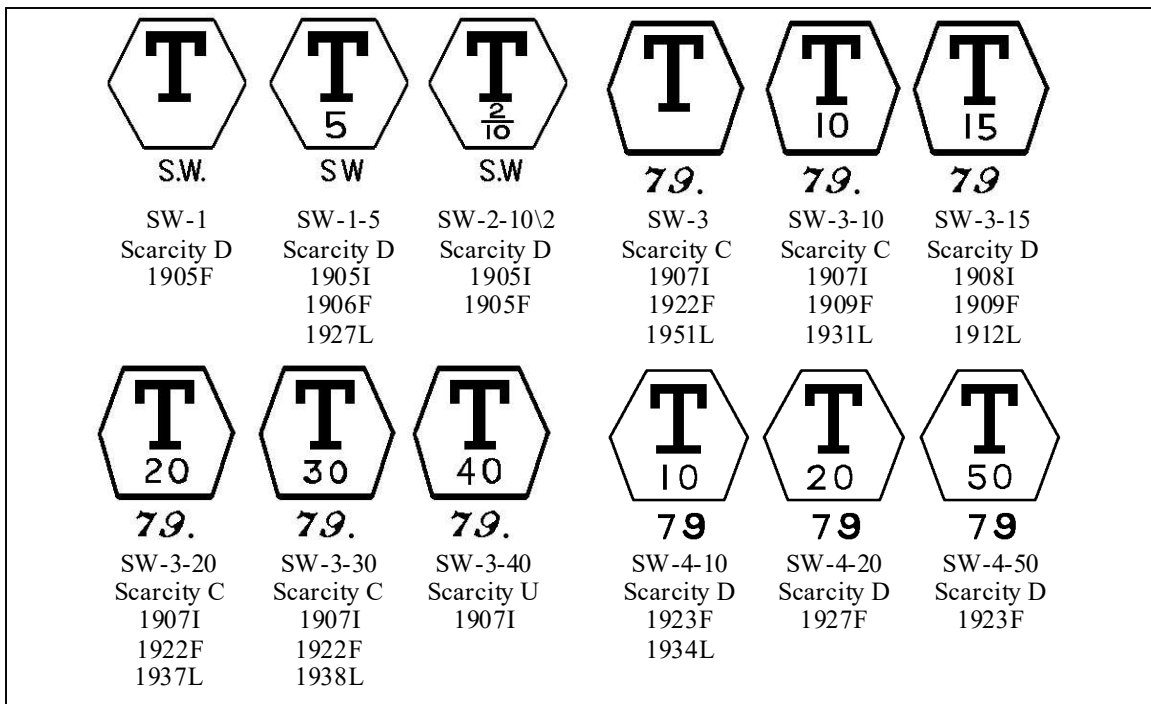
London SE had additional marks that were likely issued for the Madrid Convention period in the early 1920s when there was an increased need for 30 centimes marks. Type SE-2-30 was issued on April 22, 1921. The '78' is not in italics.

Two marks with 'S.E.1.' under the hexagon were destroyed in the 1964-67 period but it is clear from the values that they were intended for the Madrid Convention period. SE-3-35 has been reported used in 1925 but no use has been reported of SE-3-50.

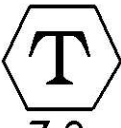


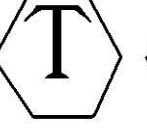






London South Western

London South Western had more tax marks than any other London District Office. The marks issued before 1907 used 'SW' as the office identifier. There is an unconfirmed report of the use of SW-1 in 1905 although the issue of this mark has not been seen from the Impression Books. Types SW-1-5 and SW-2-10\2 were issued on June 3, 1905. Type SW-1-5 has been seen used up to the mid 1920s (Fig. 3-27). The only recorded use of SW-2-10\2 is shown in Figure 3-11.

London SW had marks issued in late 1907 identified by its office number in the London series, '79.'. The issue of SW-3-15 on November 12, 1908 is unusual as there was little use for 15 centimes mark after the introduction of double deficiency taxing in October 1907. This mark has '79' without a period. Some of the SW-3 marks have been seen used before World War I (Fig. 3-20) but most usages were in the 1920s and 1930s. Type SW-3-40 has not yet been seen used.



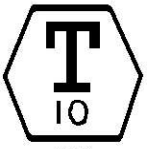
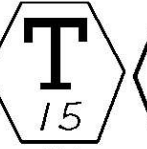
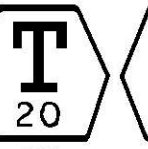
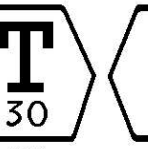
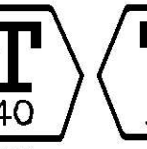
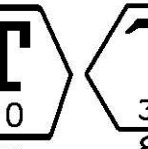

In the 1920s marks have been seen where the '79' is not in italics and without a period, forming the SW-4 family. It requires clear strikes to separate the SW-4 and SW-3 marks. Type SW-4-50 is a value that has not been seen in the SW-3 series.

				
SW-5 Scarcity U 1921I	SW-6-35 Scarcity U	SW-7 Scarcity D 1924F 1955L	SW-7(i) Scarcity D 1946F 1947L	SW-7-5 Scarcity D 1935F
				
S W I SW-7-10 Scarcity D 1929F 1938L	S W I. SW-7-15 Scarcity D 1958F	S.W.I. SW-7-20 Scarcity D 1930F 1938L	S.W.I. SW-7-30 Scarcity D 1927F 1951L	S.W.I. SW-7-50 Scarcity D 1932F

Two examples of SW-5 were issued on July 5, 1921. Mackay illustrates SW-6-35¹²⁹ from this period but neither of these marks has yet been reported used.

The marks with 'S.W.I.' were likely issued in the 1920s. They were used up to World War II and, in some cases, into the 1950s. Types SW-7-20 and SW-7-30 are recorded as having been destroyed on January 19, 1971. There are two varieties of SW-7. SW-7(i) has a shorter 'T' and could be one of the other marks with the value removed.

London Western

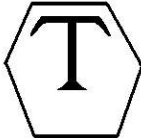
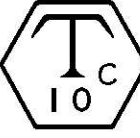
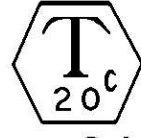
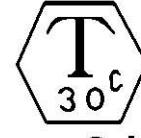
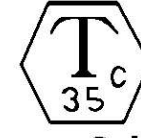
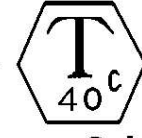
						
<i>89.</i> W-1-10 Scarcity C 1907I 1910F 1937L	<i>89</i> W-1-15 Scarcity U 1910I	<i>89.</i> W-1-20 Scarcity C 1907I 1919F 1937L	<i>89.</i> W-1-30 Scarcity D 1907I 1914F 1936L	<i>89.</i> W-1-40 Scarcity U 1907I	<i>89.</i> W-1-50 Scarcity D 1917F	<i>89</i> W-2-35 Scarcity D 1921I 1921F 1925L

The office number of the London Western District Office was '89.'. Marks for 10, 20, 30 and 40 centimes were issued in November 1907. W-1-15 was issued on November 7, 1910. Most usages of these marks were in the 1920s and 1930s. Types W-1-15 and W-1-40 have not yet been reported used. W-1-50 has been reported used in 1917 but the mark is partially obliterated and requires confirmation.

On October 18, 1921, in the Madrid Convention period, a 35 centimes mark, W-2-35, was issued with a different design (Fig. 3-29).

¹²⁹ Mackay Surcharged Mail Plate LXII.

London West Central

					
W C I	W.C.I	W.C.I.	W.C.I.	W.C.I.	W.C.I.
WC-1	WC-1-10c	WC-1-20c	WC-1-30c	WC-1-35c	WC-1-40c
Scarcity D	Scarcity B	Scarcity C	Scarcity D	Scarcity D	Scarcity D
1924F	1924F	1925F	1924F	1924F	1926F
1935L	1937L	1938L	1933L		1927L

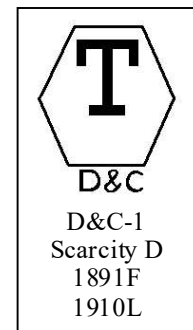
No tax marks have been reported either issued to, or used at, London West Central District Office until the 1920s. The series was typical of the London District Office marks issued in the 1920s with sloping serifs to the 'T' and the office identified by its initials. Some values are scarce and none has been seen after the start of World War II. Figure 3-34 shows WC-1-40c used on a 1926 cover to South Africa.

Railway and Sea Post Offices

In the 1890s and, more frequently, the early 1900s, tax marks were used in several Travelling Post Offices on mail trains. This section has been greatly assisted by Mr. H. S. Wilson, author of a comprehensive book on British TPOs (see bibliography). Tax marks were also issued by the British Post Office to post offices on ships. The tax marks used on the joint British-US transatlantic sea post offices were issued by the US post office and are outside the scope of this listing.

Dublin & Cork TPO

A few copies of a tax mark with 'D&C' below the hexagon have been reported in the 1890s and early 1900s. D&C-1 is believed to be from the Dublin and Cork TPO and is usually seen on underpaid postcards from Irish offices to North America. This mark was first reported by Harold Wilson in 1998.¹³⁰



¹³⁰ Railway Philately, Journal of the Railway Philatelic Group, Vol 32 No 2 March 1998 Pages 64-5.

London & Dover Sorting Carriage

C.68	C.68	C.68	C.68
L&D-1	L&D-1-5	L&D-1-10	L&D-1-15
Scarcity C	Scarcity C	Scarcity C	Scarcity C
1906I	1906I	1906I	1906I
1906F	1906F	1906F	1906F
1939L	1910L	1914L	1908L
C.68	C.68	C.68	C.68
L&D-1-20	L&D-1-25	L&D-1-30	L&D-1-40
Scarcity D	Scarcity D	Scarcity C	Scarcity U
1907I	1906I	1907I	1907I
1909F	1906F	1908F	
1911L	1907L	1914L	
C.72	C.72	C.72	C.72
L&D-2	L&D-2-5	L&D-2-10	L&D-2-15
Scarcity C	Scarcity D	Scarcity C	Scarcity U
1907I	1907I	1907I	1907I
1911F	1907F	1907F	
1937L		1913L	
C.72	C.72	C.72	C.72
L&D-2-20	L&D-2-25	L&D-2-30	L&D-2-40
Scarcity U	Scarcity D	Scarcity D	Scarcity U
1907I	1907I	1907I	1907I
	1907F	1911F	

The tax marks from this TPO are much more common than from other TPOs. Many are used on incoming mail from the Continent, particularly when the postcard regulations were broken using the UPU regulation allowing receiving offices to tax mail 'in case of obvious error'.

C68 & C72 were allocated to the day mail and night mail. However, according to Wilson, there is confusion as to which applied to which. The C68 marks are more common than the C72 marks.

The initial issue of C68 marks was on January 23, 1906 and included 5, 10, 15 and 25 ctms values which were most useful for single deficiency taxing. Additional C68 marks were issued on September 28, 1907 with 20 (Fig. 3-22), 30 and 40 ctms values which were required with the change to double deficiency taxing on October 1, 1907. All the C68 marks have been seen used except L&D-1-40.

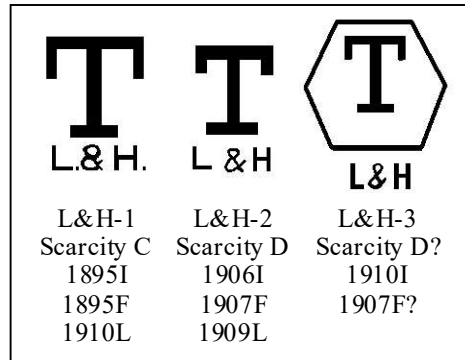
The same values were issued in the C72 series. The initial and second issues were on January 21, 1907 and September 28, 1907 respectively. L&D-2-20 and L&D-2-40 have not yet been reported used.

L&D-1 and L&D-2 were used into the 1930s and destroyed in 1965.

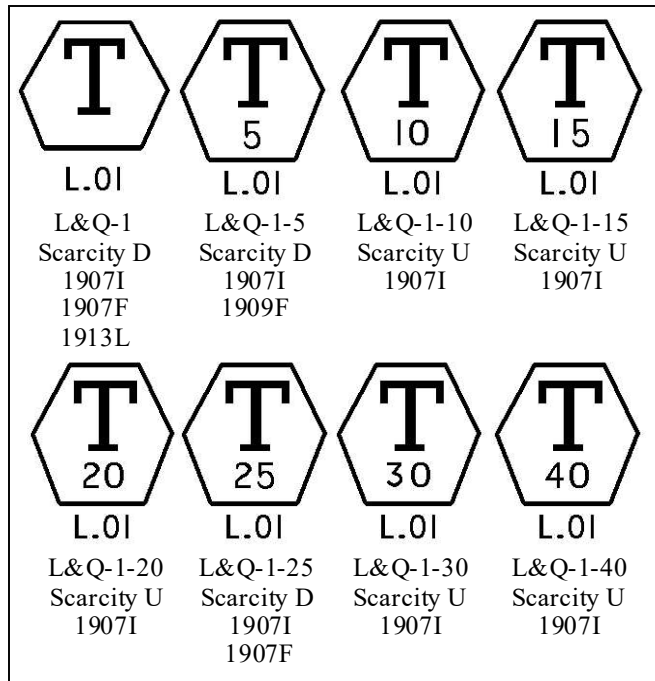
London & Holyhead TPO

The London & Holyhead TPO carried mails for North America that would be ferried to Ireland from Holyhead to be carried by rail to the transatlantic mail ships at Queenstown, saving about one day compared to sea carriage from Liverpool or Southampton. Three tax marks are known to have been issued to this TPO, all with the initials 'L&H'.

L&H-1 was issued on April 6, 1895 and is known used up to 1910. A smaller mark, L&H-2, was issued on Mar 21, 1906 and is scarcer than L&H-1 (Fig. 3-21). A hexagonal mark, L&H-3, was issued on December 16, 1910. There is no confirmed report of the use of this mark. A 1907 postcard has been seen with a blurred mark that appears to be L&H-3 but the date is too early although the route from Oswestry to Canada is right.



London & Queenborough Sorting Carriage



The London & Queenborough Sorting Carriage carried mails for the ferry to Vlissingen (Flushing) in the Netherlands. Taxe marks were issued on January 21, 1907 with no value, and 5, 10, 15 and 25 ctms values. Additional values for double deficiency taxing were issued on September 29, 1907 including 20, 30 and 40 ctms values. The marks are identified by 'L.01', the office number of this TPO.

On May 1, 1911 the name was changed to the London to Folkestone Sorting Carriage when the service shifted from Queenborough to Folkestone.¹³¹ The taxe marks were likely used up to World War I.

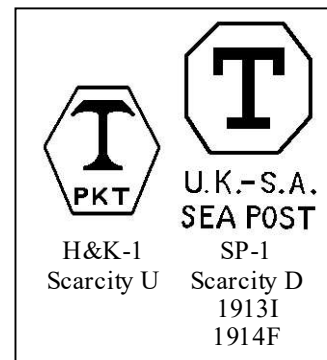
There are several reported uses of L&Q-1. The only confirmed use of L&Q-1-25 is from 1907 (Fig. 3-14).

Holyhead & Kingston Packet

Colin Tabcart shows a taxe mark for the Holyhead & Kingston Packet, H&K-1, but gives no information on its usage.¹³²

UK - South Africa Sea Post Office

There were post offices on the mail steamers to and from South Africa from 1893 to 1913 under the jurisdiction of the Cape Colony and later the South African Post Office. In September 1913 the sea post offices came under joint British and South African jurisdiction.¹³³ The British Post Office issued SP-1 on August 1, 1913 to Southampton. The service ended following the outbreak of World War I.



¹³¹ Wilson Page 141.

¹³² Tabcart, Colin. *Robertson Revisited (James Bendon 1997)* Page 117.

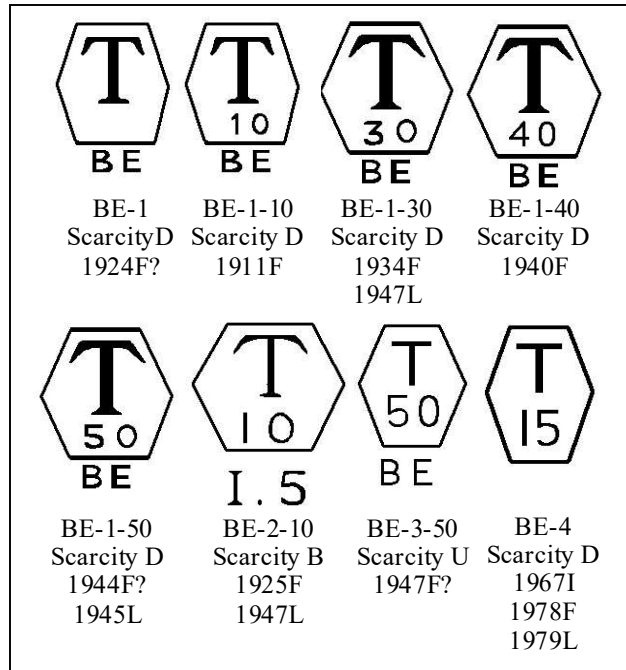
¹³³ Catell, Philip. *British Maritime Postal History Volume 3 (Proud-Bailey)* Pages 73-86.

Provincial Offices

Belfast

It is not known when Belfast started to tax underpaid international mail. The earliest known Belfast tax mark is the anonymous circular mark C-6 in 1904. Similar marks were used up to the 1970s.

Belfast also had marks with the telegraph code 'BE'. BE-1-10 is recorded used in 1911 and is one of the Irish marks that started the trend to 'T's with sloping serifs (Chapter 3 Page 32). The only recorded use of BE-1 is not a clear strike and requires confirmation. Additional values, BE-1-30, BE-1-40 (Fig. 5-2) and BE-1-50, with larger hexagons have been seen used in the 1930s and 1940s.



'15' was the office number of Belfast in the 1924 list. The capital letter 'I' identified Northern Ireland but can easily be confused with the numeral '1'. BE-2-10 is the most common Belfast tax mark, appearing mostly on underpaid postcards in the late 1920s and 1930s.

Mackay illustrates a 50 centimes mark, BE-3-50.¹³⁴ There is an auction listing for a 1947 usage of a mark meeting this description but, as there is no picture, it could also be a use of BE-1-50.

Type BE-4 was issued to Belfast on January 2, 1967. The '15' inside the hexagon could easily be interpreted as 15 centimes, although by 1967 the centimes system had ended. BE-4 has been seen used in the late 1970s (Fig. 6-10). In 1986 the change in the rates to Eire created a need for 5p marks (Chapter 6 Page 86) and the 'I' was removed and BE-4 became H-8-5.

It is not clear when Belfast ceased to be an Office of Exchange. A cover has been seen from 1993 that may have been taxed in Belfast and correctly using R-7(ii).

Birmingham

The Impression Books do not show the issue of any marks to Birmingham before 1960. However, marks with the telegraph code 'BM' are known from 1906 and earlier uses may still be found. Type BM-1 is a little larger and less regular in design than the rest of the BM-1 family. Later similar marks are more regular but have not been given a separate number. The BM-1-10, BM-1-20, BM-1-30 and BM-1-40 marks were likely issued by 1907. The BM-1-40 is from the proof impressions (Fig. 3-31) but is probably from this early period. The BM-1-35 mark was likely issued for the Madrid Convention period in the early 1920s.

The BM-1-50, BM-1-100 and all the BM-2 family come from 'proof' impressions on a piece of paper that was probably provided as a favour in the 1920s or 1930s (Fig. 3-31).

¹³⁴ Mackay *Surcharged Mail* Page 115 & Plate LXII.

BM	B.M.	B.M.	B.M.	BM	B.M.	
BM-1 Scarcity B 1906F 1969L	BM-1-10 Scarcity B 1907F 1953L	BM-1-20 Scarcity C 1912F 1934L	BM-1-30 Scarcity D 1907F 1948L	BM-1-35 Scarcity D 1923F 1925L	BM-1-40 Scarcity U	
BM	BM	75	75	75	75	75
BM-1-50 Scarcity D 1922F	BM-1-100 Scarcity U	BM-2 Scarcity U	BM-2-60 Scarcity U	BM-2-80 Scarcity U	BM-2-90 Scarcity U	BM-2-110 Scarcity U

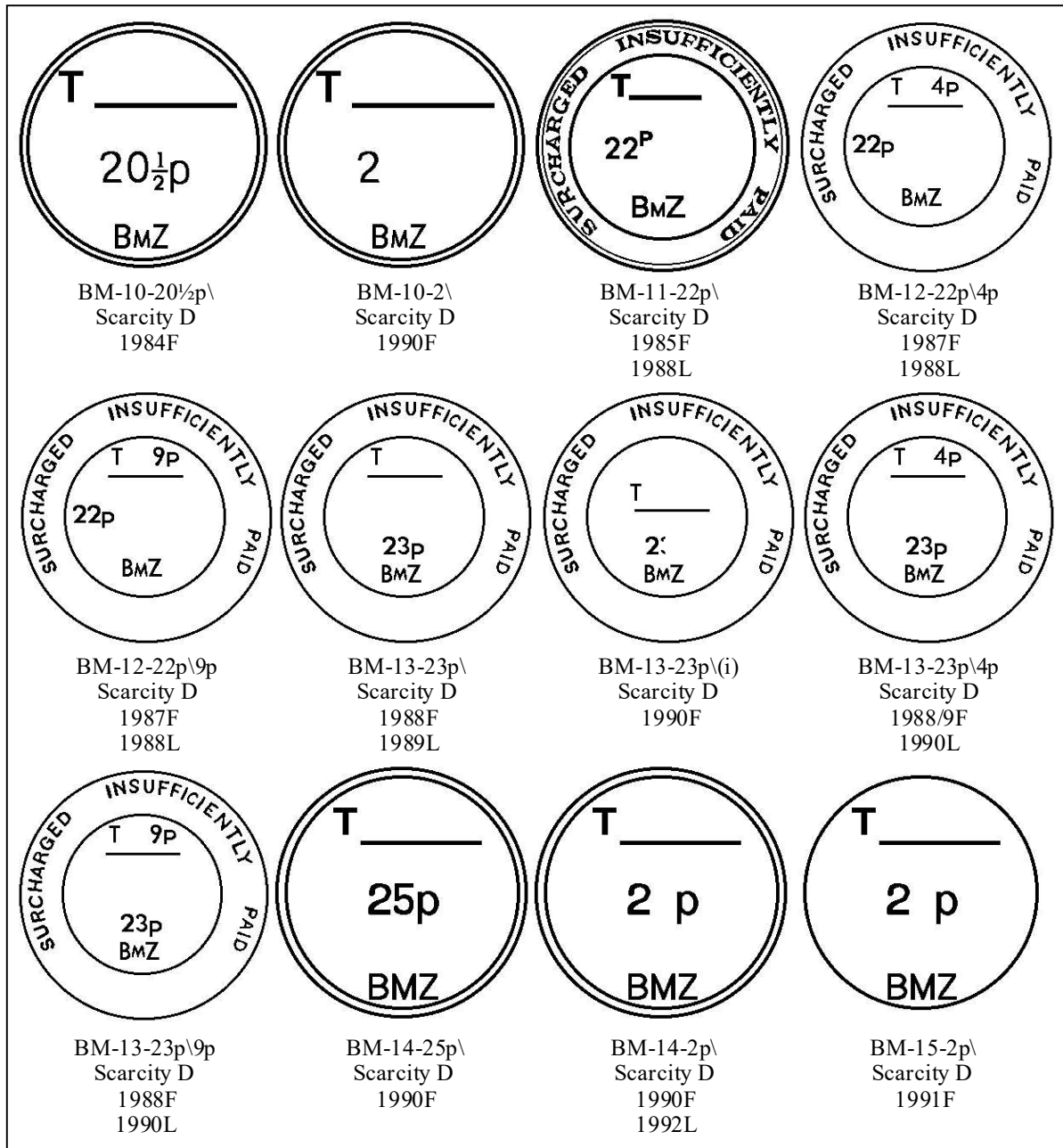
After World War II, the BM-1 and BM-1-10 marks continued in use. New marks also came into use. Type BM-3-7c (Fig. 5-14) was used in the 1d = 7 centimes period. Langston illustrates BM-3-40c which may be from this period or a little later.¹³⁵ Sterling tax marks were used including BM-4-1d and BM-4-5d (Fig. 5-14). In the 1d = 5 centimes period, BM-5-5 and BM-5-15 (Fig. 5-21) were used for double ½d and 1½d deficiencies respectively.

Two of each value of the **BM-6** and **BM-7** families were issued on July 27, 1960, part of a standard issue to several offices in a uniform design (Chapter 5 Page 69). All except BM-6 (Fig. 6-1) and BM-6-21c are unknown or scarce used. BM-6-21c must have had considerable use as two more marks were issued on April 29, 1963 with periods in the 'B.M.' identifier.

BM	BM	BM	BM	B.M.	B.M.		
BM-3-7c Scarcity D 1949F	BM-3-40c Scarcity U	BM-4-1d Scarcity D 1957F	BM-4-5d Scarcity D 1949F	BM-5-5 Scarcity D 1951F	BM-5-15 Scarcity D 1951F 1956L		
BM	BM	BM	BM	BM	BM	BM	75
BM-6 Scarcity C 1960I 1965F 1970L	BM-6-7c Scarcity D 1960I 1966L	BM-6-10c Scarcity U 1960I	BM-6-14c Scarcity D 1960I 1966F	BM-6-21c Scarcity C 1960I 1960F 1965L	BM-6-42c Scarcity U 1960I	BM-7-6d Scarcity U 1960I	BM-8-25 Scarcity D 1957F

¹³⁵ Langston Group I Page 14.

One example has been found of a BM tax mark, BM-8-25, using the office number 75 as identifier. This is used on an unpaid letter to the USA to show double the 2½d deficiency.



Birmingham appears not to have taxed mail from about 1970 to 1984 when large circular marks with the identification 'BMZ' started to appear. Birmingham Z was an Office of Exchange for surface mails. In most marks the 'M' is smaller than the other letters. A large number of 'BMZ' marks have been recorded and some may have had moveable numbers. By 1992 this office handled all overseas surface mail originating more than about 30 miles north of London (Fig. 6-25).

Birmingham had a new airmail sorting centre in 1989-90¹³⁶ which handled airmail from the Midlands (Fig. 6-24).

Birmingham had a double circle mark for the 20½p UPU rate period, BM-10-20½p\ . BM-10-2\, from 1990, could be BM-10-20½\ with part of the denominator removed.

Early in the 22p rate period, BM-11-22p\, with seriffed lettering and triple circle frame, was used. Later a design with a twin circle frame and sans-serif lettering appeared, BM-12-22p\4p for mail paid at the 18p 1st class rate and 4p short on the 22p UPU rate and BM-12-22p\9p for mail paid at the 13p 2nd class rate.

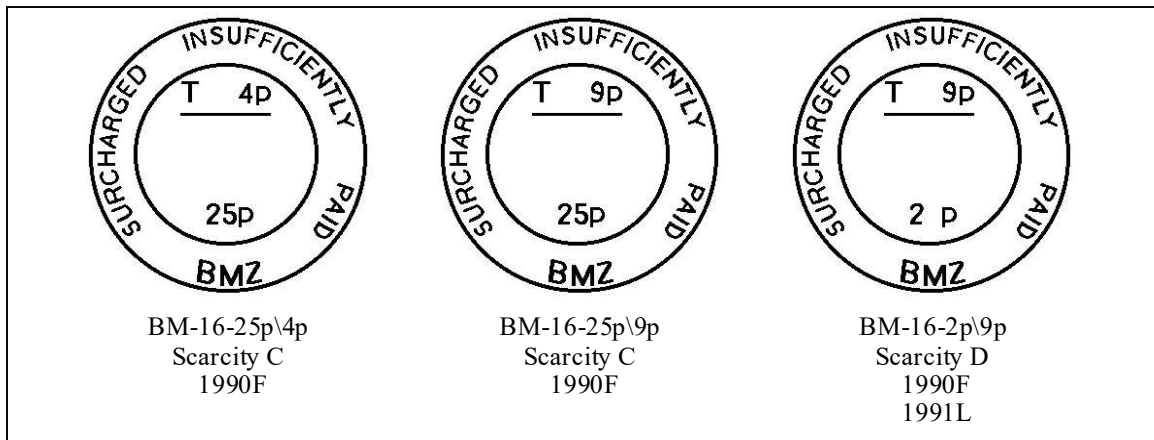
The **BM-13** family for the 23p UPU rate period has the denominator directly above ‘**BMZ**’. If these are the same mark as the **BM-12** family all the internal elements must be moveable.

In 1990 the Birmingham PO incorrectly ordered tax marks with a 25p denominator instead of 24p (Chapter 6 Page 88).

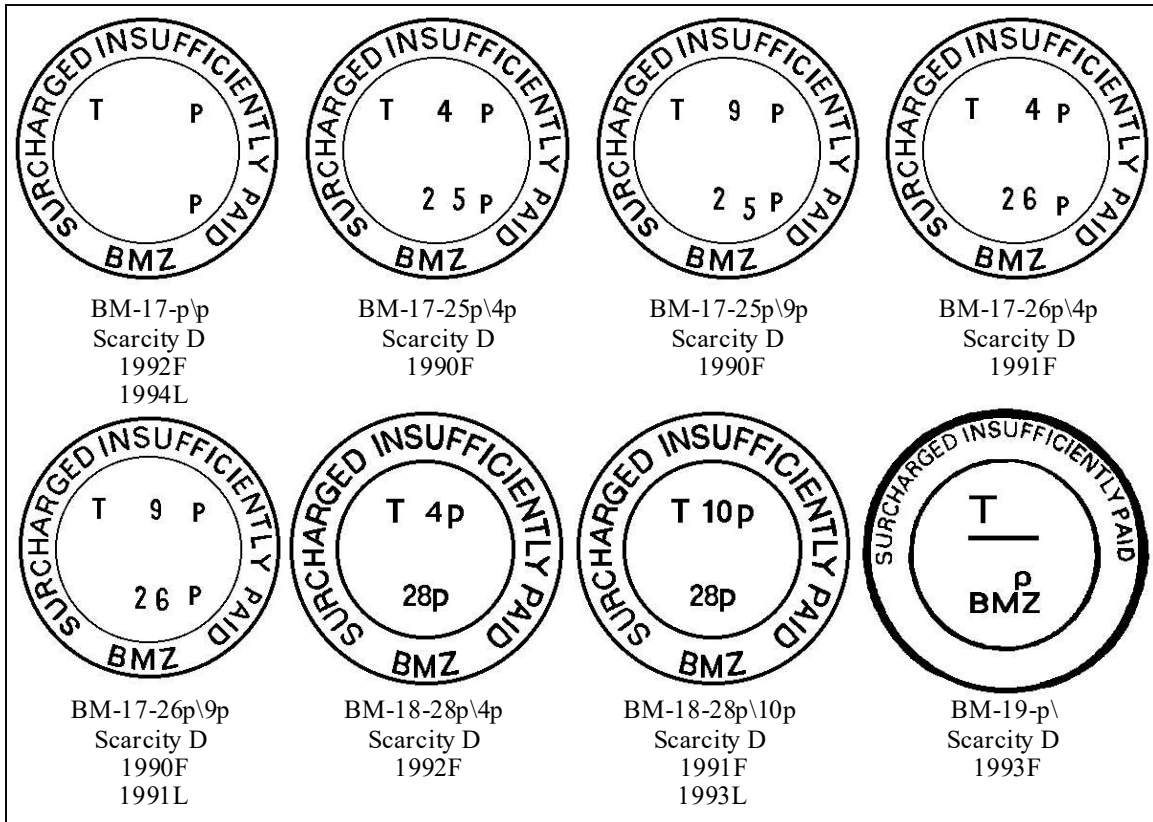
BM-13-23p\ (i) was used in 1990 and appears to be a ‘**23p**’ mark with the ‘**3p**’ partially removed and replaced with a m/s ‘**5**’ to make the incorrect 25p denominator. BM-13-23p\4p and BM-13-23p\9p have both been seen used in the 23p rate period but both were also used in 1990 changed in manuscript to the incorrect 25p value.

BM-14-25p\, another mark with an incorrect 25p denominator, appears to be a made of rubber for use on packets. BM-14-2p\ could be BM-14-25p with the incorrect ‘**5**’ cut away. The only recorded example of BM-15-2p\ is a smudgy strike on a packet in 1991. This mark requires confirmation. It could be another ‘**25p**’ mark with the ‘**5**’ cut away.

The **BM-16** family, also with the incorrect 25p denominator (Fig. 6-21), has a different frame and lettering from the previous **BM-12** and **BM-13** families. BM-16-2p\9p is likely BM-16-25p\9p with the incorrect ‘**5**’ cut away.



¹³⁶ “A new sorting centre has been set up in Birmingham for outbound, worldwide airmail” BPSQB Apr 1990 Vol 33 #2 Page 44.



The **BM17** marks almost certainly have moveable figures. The frames and the placement of the ‘T’ and the ‘p’s seem to be identical. Also the two copies seen of BM-17-25p\9p have the ‘5’ of ‘25p’ at different heights as though the moveable figures are not always in the same position.

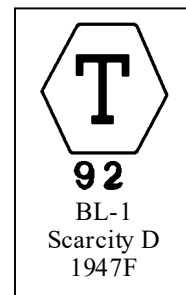
A proof strike of BM-17-p\p was included in the 1992 letter from the Birmingham PO. It has been seen used in the 1992-4 period. Types BM-17-25p\4p and BM-17-25p\9p also have the incorrect 25p denominator. Types BM-17-26p\4p and BM-17-26p\9p may be the same marks with the moveable figures adjusted to the correct 26p denominator.

The **BM-18** family was used for the 28p rate period. This family has larger lettering in the double circle frame. A proof strike of BM-18-28p\10p was included with the 1992 PO letter.

Type BM-19-p\ is another design of the twin circle mark that was used in 1993. It is the most recent recorded use of a Birmingham tax mark.

Bolton

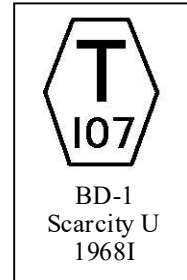
Type BL-1 is a mystery and may be a philatelic concoction. The office number ‘92’ is correct for Bolton and both recorded uses are from Bolton. However, there is no evidence that Bolton was ever an Office of Exchange and there would have been no reason for Bolton to have had a tax mark. In addition both known uses are in 1947 on internal postcards to different Rochdale addresses but in the same handwriting (Fig. 5-12).



Bradford

It is not known when Bradford became an Office of Exchange and the Impression Books do not record any tax marks being issued to Bradford before 1968. However, the 1929 survey of taxed outward mail indicates a small amount of mail, about 0.12%, being taxed at Bradford.

Bradford may have used anonymous marks of the standard T-1 type. A 1934 usage of a T-1 mark has been reported on mail from Bradford. In the 1969-71 period Type T-1(vi) has been recorded on mail from Bradford.

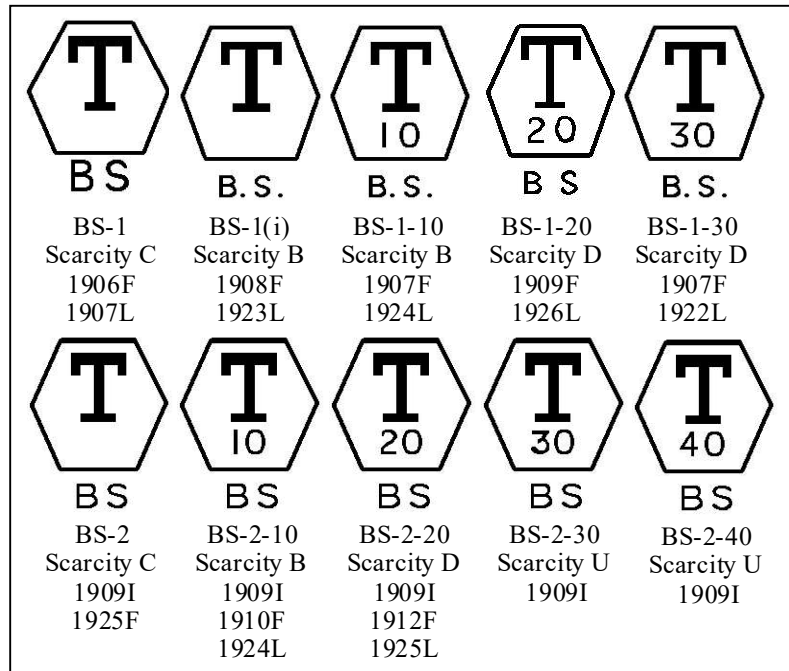


The only tax mark recorded as being issued to Bradford is BD-1 issued on August 28, 1968 with '107', the 1844 office number of Bradford inside the hexagon. Although issued after January 1, 1966 there is no provision for a tax fraction. No use of this mark has been reported.

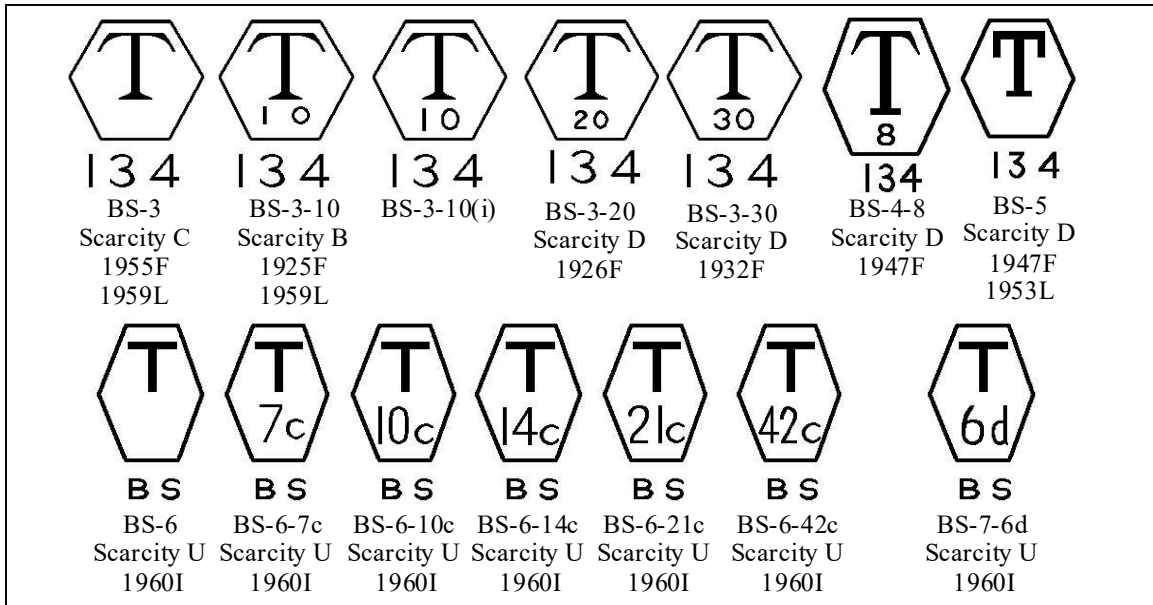
Bristol

Bristol was a major port with a lot of commerce particularly with West Africa. It is not known when it first used tax marks on underpaid international mail. The first recorded issue of tax marks to Bristol was on December 8, 1909 but usage of hexagonal tax marks with 'BS', the telegraph code of Bristol, under the hexagon have been reported from 1906.

The **BS-1** family includes marks that precede the 1909 issue shown in the Impression Books. These continued in use after 1909 and can be distinguished from the later marks by the wider spacing of 'B S'. In addition clear strikes show periods 'B.S.' but often the periods are not clearly struck. BS-1 is not typical of the **BS-1** family but is included because it precedes 1909. Figure 3-17 shows an early use of BS-1-30 on mail from Gold Coast in transit to the USA (Fig. 3-17).



The **BS-2** family covers the marks issued on December 8, 1909 with close spacing of 'BS' and no periods. There are no confirmed reports of usage of the BS-2-30 and BS-2-40 marks. Both the BS-1-10 and BS-2-10 marks are relatively common on underpaid postcards.

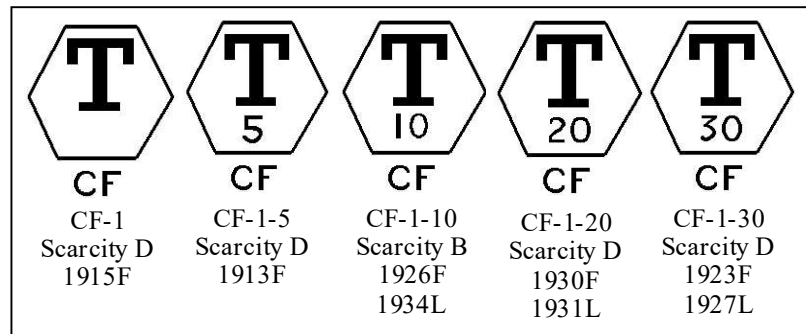


The **BS-3** marks were probably issued in the 1920s. Bristol had the number 134 in the 1844 list. BS-3-10(i) has a taller '0' of '10' than BS-3-10. One example each of BS-3-20 and BS-3-30 is known. Type BS-4-8 was issued for the 1d = 8 centimes period. BS-5 is a return to the square serifs of the prewar period.

BS-6 and **BS-7** families were issued on July 25, 1960 similar to marks issued at that time to a number of other offices (Chapter 5 Page 69) but none has yet been seen on cover.

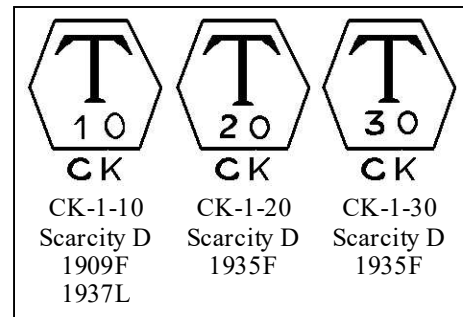
Cardiff

Although Cardiff is a port city, only one family of tax marks has been recorded. The earliest use is from 1913. Type CF-1-10 is seen on underpaid postcards in the 1920s and 1930s but the other marks are scarce (Fig. 3-20).



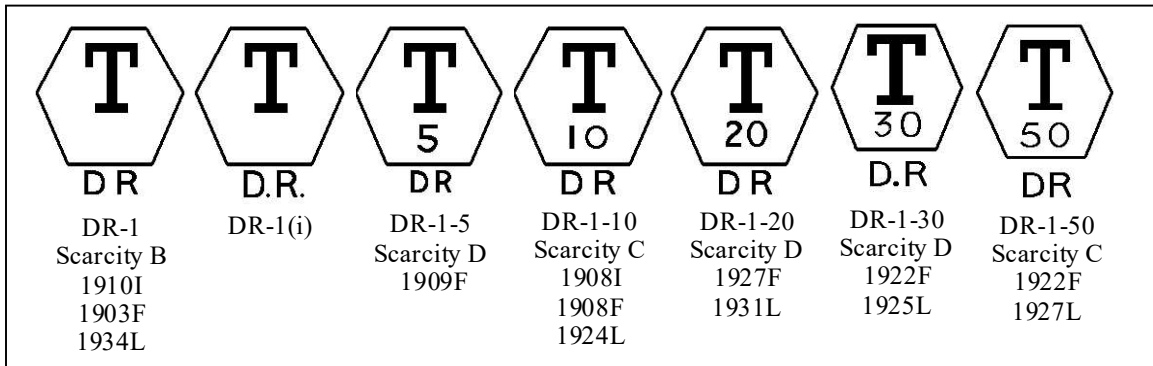
Cork - Corcaigh

Cork had a series of tax marks with the British telegraph code of 'CK'. Type CK-1-10 was used from 1909 and has the sloping serifs also seen on Irish marks around this time (Chapter 3 Page 32). These marks continued in use into the 1930s long after the creation of Eire. Types CK-1-20 and CK-1-30 have both been seen only once on the same 1935 cover to Belgium. The CK-1-30 mark has been obliterated and the CK-1-20 mark added. Although this use is after partition, the style is similar to CK-1-10 and it is likely that they were issued before 1922.



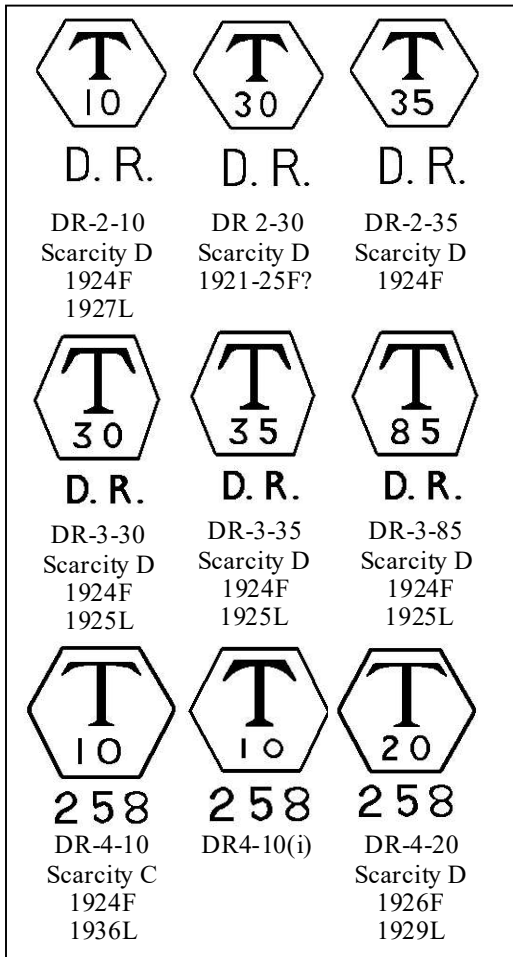
Type C-8, discussed earlier, was used in Cork but may have been issued after 1922.

Dover



Dover was a major port to and from the Continent. Most mail was likely carried in closed bags to and from London, which acted as the Office of Exchange. The first issue of tax marks in the Impression Books was in 1908 but DR-1 has been seen as early as 1903. There were several different DR-1 marks with varying widths of the hexagon. Some strikes have periods ‘D.R.’ (DR-1(i)). The only known use of DR-1-5 is shown in Figure 3-15.

By the 1920s Dover had a number of tax marks of varying styles. Some were within the **DR-1** family and could have been issued at an earlier date. Types DR-1-30 and DR-1-50 (Fig. 3-26)



were useful during the Madrid Convention period for the 30 centimes minimum tax and for double a 1½d deficiency, respectively.

New marks first seen in the 1920s had sloping serifs to the ‘T’. The **DR-2** family had a small hexagon with large letters ‘D.R.’ underneath. The **DR-3** family had a larger hexagon with smaller ‘D.R.’ The **DR-4** family had ‘258’ under the hexagon, the office number of Dover in the 1844 series.

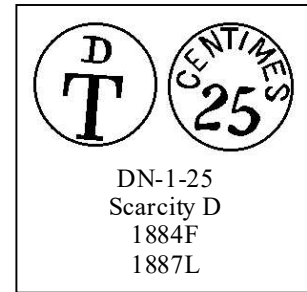
The 35 centimes values would have been used during the Madrid Convention period to indicate double a 1d deficiency. Type DR-3-85 is the only known tax mark with this value. Its use was to indicate double a 2½d deficiency also in the Madrid Convention period. One of the two recorded uses of this mark was on underpaid mail to Iraq using the special overland route through the desert rather than the all sea route via the Suez Canal and the Arabian Gulf (Fig. 3-25).

There were several DR-4-10 marks with varying size of the hexagon and the ‘10’. The two illustrations show the range of sizes.

No Dover tax marks have been seen after the 1930s.

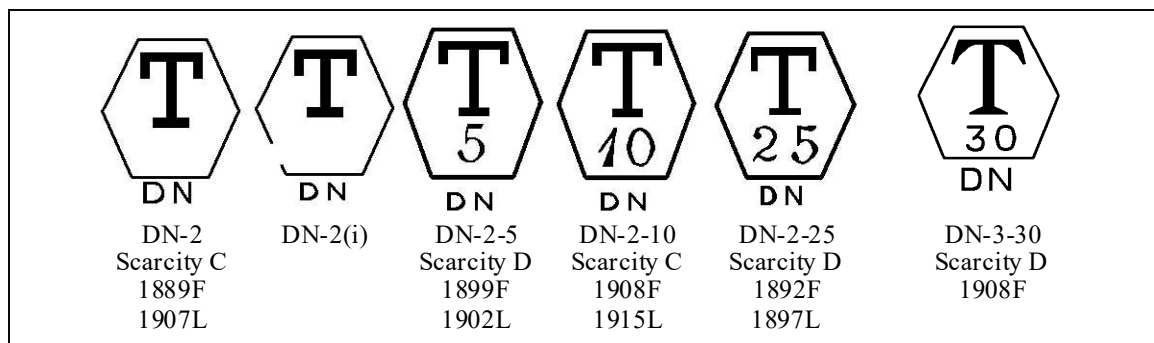
Dublin - Baile Atha Cliath

Dublin was the main Post Office in Ireland just as Edinburgh was for Scotland. These offices supervised all postal operations in their respective countries. Most Irish mail went though Dublin which was likely an Office of Exchange using taxe marks from 1875, but the early marks are not identifiable.



Type DN-1-25 is similar to the O-2-10 and O-2-25 marks used at Liverpool and the US ‘opera glass’ markings. DN-1-25 has a ‘D’ above the ‘T’. While the meaning of the ‘D’ is not known for sure, the working hypothesis is that it indicates Dublin. All reported uses were mailed in Ireland between 1884 and 1887 to North American addresses (Fig. 3-2). This mail could have been put on the mail ships at Queenstown without going through England. If the ‘D’ indicates Dublin, it is the earliest UK taxe mark identifying the office of use.

The Impression Books do not record the issue of hexagonal taxe marks to Dublin but the first reported use was in 1889. The **DN-2** marks were used in the 1890s and early 1900s. DN-2(i) is a subtype with a shorter ‘T’ and a distinctive frame break. DN-2 and DN-2-10 were used on underpaid postcards. Other values are scarce (Fig. 3-8).



The only reported use of DN-3-30 (Fig. 3-18) was in 1908, the earliest known use of a UK taxe mark with sloping serifs to the ‘T’.

Type R-1-25\2 is also from Dublin and was used on double rate mail paid at the single rate.

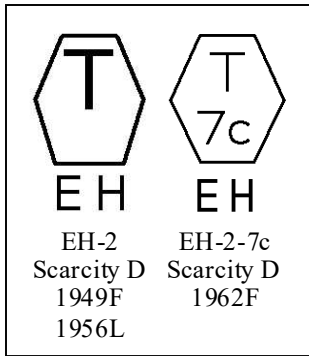
In 1922 Dublin became the capital of Eire and issued different taxe marks which are outside the scope of this listing. The last recorded use of a UK Dublin taxe mark was 1915.

Edinburgh

Mackay indicates that taxe marks with 5, 10, 15 and 25 values with ‘EH’ at foot were issued to Edinburgh, possibly in 1891, and stamps with no value and 50 centimes value were added in 1895 and 1907 respectively.¹³⁷ Although he says that these marks remained in use up to World War II, they have not been reported used although marks from Glasgow about which he makes similar remarks have been seen. If these marks are found used they will form the **EH-1** family.

The **C-20** family of anonymous circular marks was issued to Edinburgh in 1907.

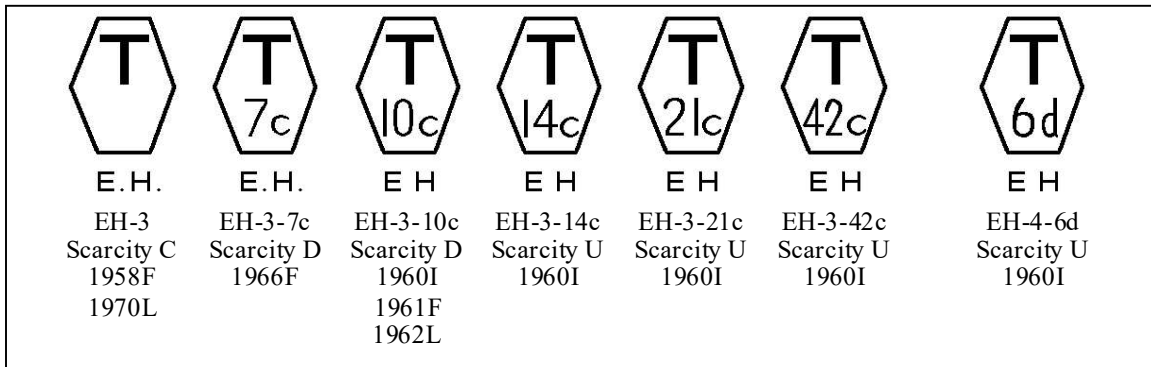
¹³⁷ Mackay *Scottish Postmarks* Page 114.



Following World War II Edinburgh had a number of marks with 'EH' under the hexagon. The **EH-2** family includes two marks of irregular form which likely precede the more regular **EH-3** family issued in 1960. Although EH-2-7c has only been recorded after 1960 (Fig. 5-25), the style is more consistent with the marks issued for the 1d = 7 centimes period in the late 1940s.

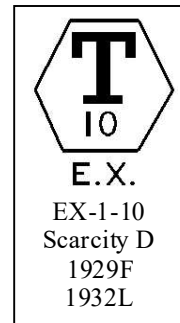
Most of the **EH-3** and **EH-4** marks were issued on August 29, 1960. For EH-3 and EH-3-7c the issue dates are not known.

In the fractional tax period Edinburgh reverted to anonymous circular marks which form the **C-21** and **C-22** families.

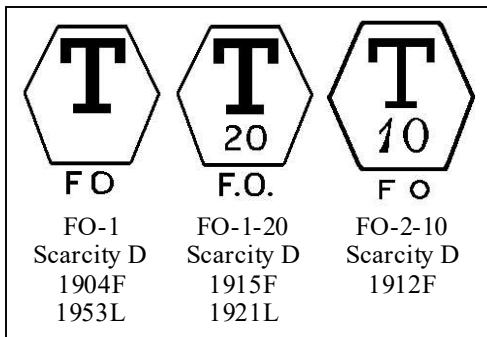


Exeter

In the late 1920s and early 1930s small amounts of mail were taxed at Exeter. The 1929 survey (Chapter 3 Page 40) showed less than 0.1% of underpaid mail being taxed at Exeter. Mackay lists the rectangular marks R-2 as being used at Exeter in the 1930s but this needs confirmation. The only mark confirmed as used at Exeter is EX-1-10. Both reported examples were used on underpaid postcards to South Africa.



Folkestone



Folkestone and Lewes are head post offices near some of the Channel ferry ports. The 1929 survey reports taxing of mail at Lewes but not at Folkestone. Although Lewes has been reported as an incoming Office of Exchange there are no recorded tax marks used at Lewes. However a few tax marks have been reported from Folkestone from 1904 to 1953.

Glasgow

Mackay made similar remarks with regard to Glasgow as the unconfirmed remarks regarding Edinburgh. The remarks regarding Glasgow are largely confirmed by the Impression Books and usage data. Glasgow hexagonal tax marks came into use in 1888 within a few months of the issue of hexagonal tax marks to London. The Impression Books data is incomplete. Some recut marks were issued with no record of the original issue and some known uses precede the record of the issue of a similar mark.

The **GW-1** family includes a number of marks issued and/or used in the 1890s with relatively small 'GW'. A recut GW-1 mark was issued on August 27, 1895. Two examples of GW-1-5 were issued on March 15,

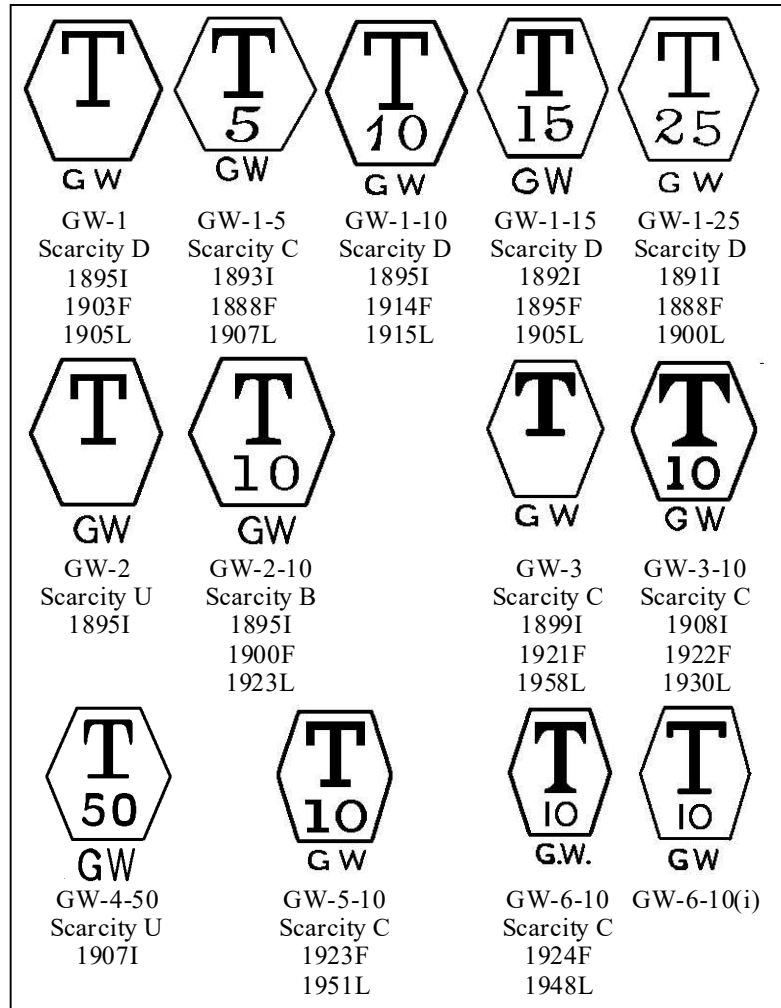
1893 described as "1 new, 1 recut". The first reported use on Oct 18, 1888 could be the original mark before recutting. This usage is interesting because the value is changed in manuscript from 5 to 50 centimes for use on an unpaid double rate letter to Canada.

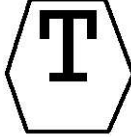
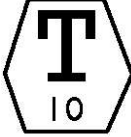
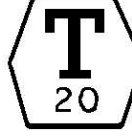
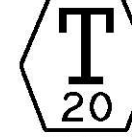
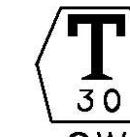

On August 27, 1895 a recut GW-1-10 mark was issued with a sloping serif on the '1'. Marks with this sloping serif have only been recorded used in the 1914/15 period. Although the first recorded issue of GW-1-25 was June 6, 1891 a similar mark has been seen used on Jun 21, 1888, the first recorded use of a Glasgow hexagonal tax mark. The early uses are either over-inked or have thicker lines than the illustration.

Types GW-2 and GW-2-10 were issued on August 21, 1895 and are also illustrated by Mackay. GW-2 has a larger 'GW' than GW-1. GW-2-10 has a flat serif to the '1' as compared to the sloping serif of GW-1-10. GW-2 has not been recorded used.

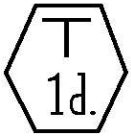
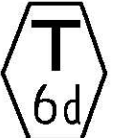
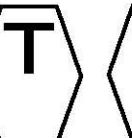

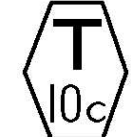
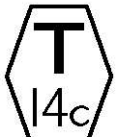


Types GW-3 and GW-3-10 have pointed serifs to the 'T' and are shown as being issued on March 30, 1899 and August 28, 1908 respectively. All the reported uses are after 1920 and may be later similar marks.

Type GW-4-50 was issued on October 29, 1907 but has not yet been seen used. Type GW-5-10 has a flat serif to the '1' similar to GW-2-10, but is smaller and was used later. The **GW-6** family includes a number of similar narrow 10 centimes marks. Some have pointed serifs to the 'T' as illustrated for GW-6-10 while others have square serifs as shown in GW-6-10(i). In addition some strikes show periods 'G.W.'.



					
GW-7 Scarcity D 1929F 1953L	GW-7-10 Scarcity B 1929F 1938L	GW-7-20 Scarcity D 1909F 1939L	GW-7-20(i) Scarcity D 1937F	GW-7-30 Scarcity C 1908F 1939L	GW-7-35 Scarcity D 1924F 1925L

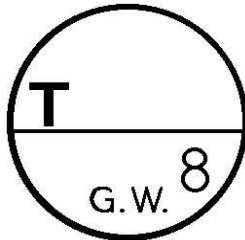
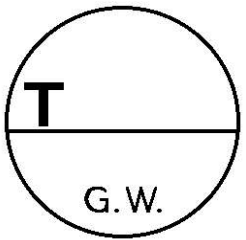
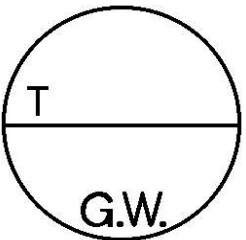
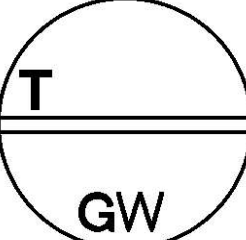
The **GW-7** family are in the standard design introduced in the early 1900s. GW-7-20 and GW-7-30 are from the 1908/9 period. GW-7-35 was used in the Madrid Convention period in the early 1920s. GW-7 and GW-7-10, with one period 'G.W.', date from the 1930s. There is a subtype, GW-7-20(i) with a taller 'T'.

			
GW-11-1d Scarcity D 1962F	GW-12-6d Scarcity U 1960I	GW-13 Scarcity C 1960I 1954F 1987L	GW-13-7c Scarcity D 1960I
			
GW-13-10c Scarcity D 1960I 1960F	GW-13-14c Scarcity U 1960I	GW-13-21c Scarcity D 1960I 1960F	GW-13-42c Scarcity U 1960I

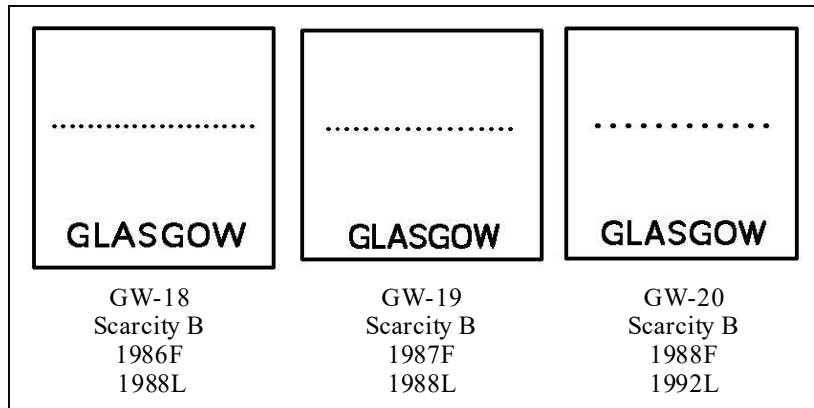
Type GW-11-1d has only been reported used in 1962 but the style suggests the late 1940s or early 1950s.

The **GW-12** and **GW-13** families were issued on July 25, 1960 as part of the standard issue to several offices (Chapter 5 Page 69). Some of the Glasgow marks have not yet been seen used. The uses of GW-13 reported before 1960 are a different mark with a taller 'GW'. One use of GW-13-7c has been reported but the date in the postmark is not legible.

In the 1970s and early 1980s Glasgow used circular marks with 'GW' in the lower half. Type GW-15-8\, for the 8p UPU rate period (Fig. 6-8), is known used after the end of the 8p rate period with the '8' crossed through. It is likely that the '8' was removed to make GW-15. One strike of GW-15 shows residual traces of the '8'. GW-16 and GW-17 are similar marks used in the early 1980s.

			
GW-15-8\ Scarcity D 1975F	GW-15 Scarcity C 1976F 1979L	GW-16 Scarcity D 1981F 1982L	GW-17 Scarcity D 1983F

Mackay describes C-13 and C-14 as having been used at Glasgow District Offices.¹³⁸

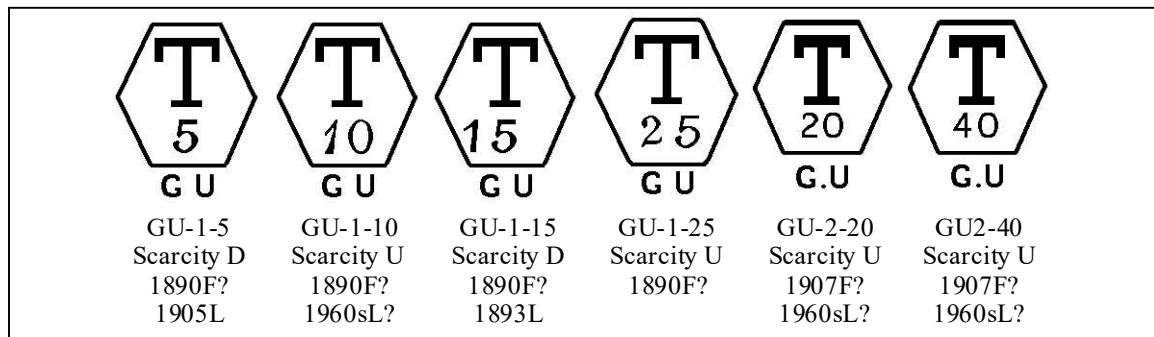


Starting in 1986 Glasgow had a number of rectangular marks that do not include the letter 'T' but were set up for a fractional indication and were used as taxe marks. GW-19 is similar GW-18 but with a shorter 'GLASGOW'. GW-20 has fewer dots. A sample strike of GW-20 accompanied the 1992

letter from Glasgow PO regarding postage due practices.¹³⁹ By April 1990 Glasgow was an Office of Exchange for airmail only.¹⁴⁰

Guernsey

Guernsey and Jersey exchanged mails directly with local French ports and would have acted as the Office of Exchange for this mail and taxed underpaid items. Apart from mail to local French ports, mail from the Channel Islands was routed through England and, if necessary, taxed in London. This would explain why taxed mail from Guernsey is scarce.



Gibbons¹⁴¹ lists all the marks in the **GU-1** and **GU-2** families but only illustrates GU-1-15. This list shows the **GU-1** and **GU-2** families as being first used in 1890 and 1907 respectively. However these dates may be issue dates from postal records that the author has not seen. The illustrations of GU-1-10, GU-2-20 and GU-2-40 come from a set of proof impressions on the letter head of the Guernsey Post Office, probably from the 1960s (Fig. 5-32). GU-1-25 was illustrated by Langston.¹⁴² The only confirmed uses are of GU-1-5 in 1905 and GU-1-15 in 1893.

Guernsey is not recorded as having taxed mail in the 1929 survey.

¹³⁸ Mackay *Surcharged Mail* Page 114 & Plate LXI.

¹³⁹ Summarized in *Snelson BPSQB Jul 1993*.

¹⁴⁰ *BPSQB Apr 1990 Vol 33 #2 Page 44*.

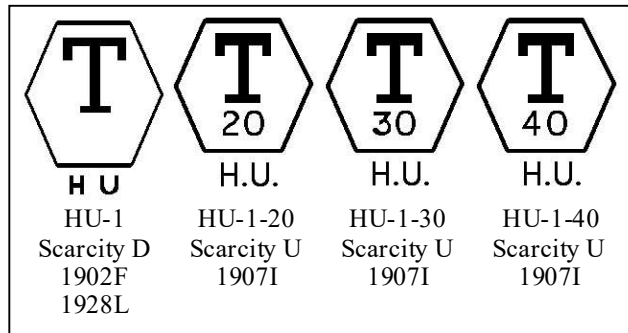
¹⁴¹ *Stanley Gibbons* Page 82.

¹⁴² *Langston Group I Page 14*.

After Guernsey became an independent postal administration it used a number of rectangular marks without value, the three subtypes of R-15 and R-16.

Hull

Mail with Hull tax marks has been seen from 1902 (HU-1). On September 28, 1907 the HU-1-20, HU-1-30 and HU-1-40 marks for double deficiency taxing were issued but have not been reported used.



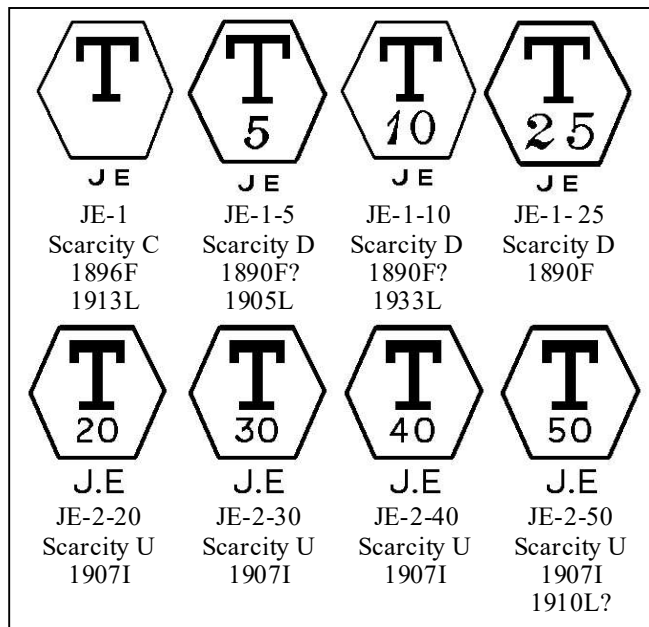
Hull was still taxing a small amount of mail in the late 1920s. In the 1929 two week survey (Chapter 3 Page 40) Hull taxed 35 letters and 5 postcards, about 0.02% of the mail taxed in the period.

Jersey

The general comments on Guernsey also apply to Jersey but the Jersey marks are less scarce.

Apart from the mark without value, JE-1, the **JE-1** family is listed by Gibbons as being used from 1890.¹⁴³ As for Guernsey the list may indicate issue dates rather than usage dates. Gibbons also lists a 15 centimes mark which would be numbered JE-1-15. No use of this mark has been seen and so it could not be illustrated.

Several examples of JE-1, JE-1-5 and JE-1-10 have been seen, mostly on underpaid postcards to France. JE-1-25 has been seen used in 1890.



The **JE-2** family is shown in the Impression Books as being issued on September 28, 1907 and includes the extra values required for double deficiency taxing. The Gibbons Postal History Catalogue shows the **JE-2** family as being used from 1907. Again this may refer to the issue dates. Gibbons shows a last use date for JE-2-50 as 1910, the only reported use of a **JE-2** mark.

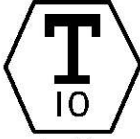



Jersey is recorded as having taxed 3 letters and 56 postcards in the two week survey period in 1929, about 0.03% of the taxed mail in the period.

After becoming an independent postal administration, Jersey had a series of rectangular fractional marks with different denominators for the rapidly changing UPU rate. Gibbons lists, but does not illustrate, many of these rectangular marks. They form the **R-17** and **R-18** families and are discussed in the section on rectangular marks.

¹⁴³ Stanley Gibbons Pages 66-67.

Leeds

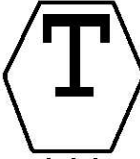
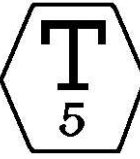
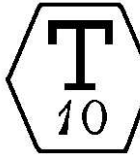
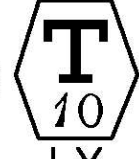

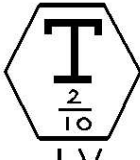
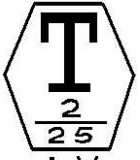
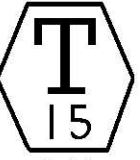

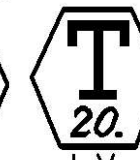
It is not known when Leeds became an Office of Exchange. The LS-1 marks were issued on September 28, 1907 but none has been seen used before the late 1920s. There is correspondence in the Post Office Archives showing that for some time prior to 1926 Leeds was restricted to handling mail to USA, Canada and Europe because of lack of space. This changed on April 15, 1926 when Leeds became an Office of Exchange for mails to India, Australia and the Far East.¹⁴⁴ Leeds taxed about 4,800 items in the 1929 two week survey (Chapter 3 Page 40) but about three quarters of this mail was printed papers. Most reported uses of Leeds tax marks are LS-1-10 on underpaid postcards.

			
L.S	L.S	L.S	L.S
LS-1-10	LS-1-20	LS-1-30	LS-1-40
Scarcity C	Scarcity D	Scarcity D	Scarcity U
1907I	1907I	1907I	1907I
1927F	1927F	1927F	
1934L	1936L		

Liverpool

Liverpool is a major port and was an Office of Exchange for mostly North American mails. The O-2 family of 'opera glass' marks were issued to Liverpool in 1877 and are discussed in the section Tax Marks With Other Shaped Frames.

The issue of the LV-1 family is not recorded in the Impression Books but these marks started to appear from December 1888. These marks are typical of the marks and values used in the 1890s.

				
LV	LV	LV	LV	LV
LV-1	LV-1-5	LV-1-10	LV-1-10(i)	LV-1-25
Scarcity B	Scarcity B	Scarcity B		Scarcity D
1889F	1895F	1905F		1888F
1926L	1908L	1934L		1896L
				
LV	LV	LV	LV	LV
LV-2-10\2	LV-2-25\2	LV-3-15	LV-4-15	LV-4-20
Scarcity D	Scarcity C	Scarcity B	Scarcity B	Scarcity D
1903F	1895F	1896F	1904F	1912F
1907L	1905L	1906L	1906L	1936L

Type LV-1-25 has not been recorded used after 1896. Around that time it was probably replaced by LV-2-25\2 for use on double rate mail paid at the single rate.

Type LV-1-10 has been recorded showing progressive disintegration from 1912 to 1915. A smaller mark, LV-1-10(i), is relatively common in the late 1920s and early 1930s.

The LV-2 family includes a fraction with the number of rates as numerator and the deficiency in centimes as denominator (Chapter 3 Page 26). Type LV-2-25\2 was for double rate UPU mail paid at the single rate (Fig. 3-10). The numerator '2' indicates double rate while the denominator '25' indicates 25 centimes underpaid. Type LV-2-10\2 was used after the introduction of 1d Empire postage on Christmas Day 1898 for use on double rate Empire mail paid at the 1d single rate. The '2' indicates double rate while the denominator '10' shows 10 centimes underpaid.

¹⁴⁴ Post Office Archives, Post 33/3174A.

Type LV-3-15 is different to most of the marks used in the 1890s as the numbers are sans-serif. It is relatively common on postcards charged as underpaid letters.

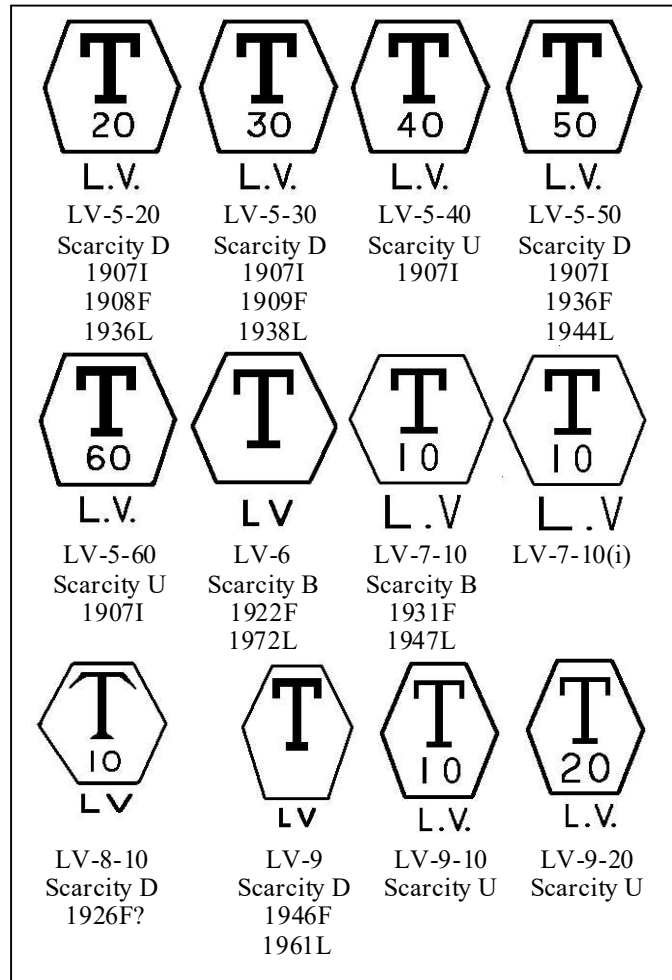
There are two similar marks forming the LV-4 family. LV-4-15 is relatively common on postcards charged as underpaid letters in the early 1900s but LV-4-20 is scarce.

Six each of the LV-5 family were issued on September 28, 1907 and used up to World War II. The marks in the Impression Book have inconsistent use of periods 'LV', 'L.V' and 'L.V.' Types LV-5-40 and LV-5-60 have not yet been seen used and the other marks are scarce.

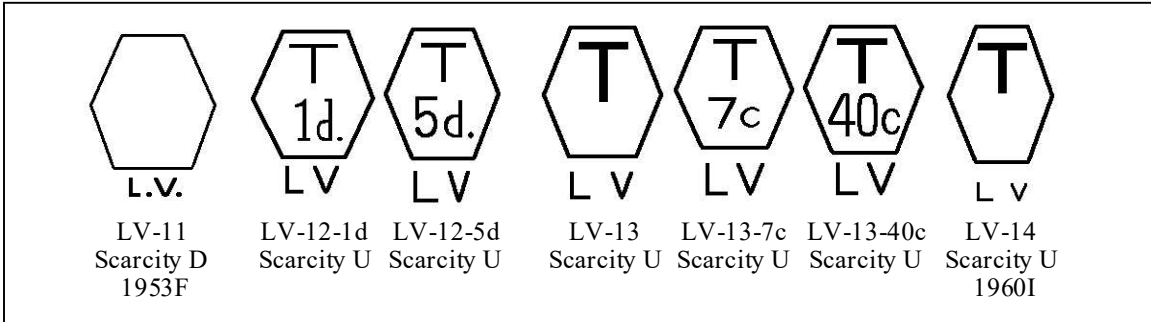
There are a number of Liverpool marks, used mostly in the 1920s and 1930s, that do not fit conveniently into families. Type LV-6 has a characteristic squat shape and is also illustrated by Mackay as part of a 'folder containing impressions of all the datestamps, explanatory and charge marks used at the Liverpool head office in September 1926'.¹⁴⁵ This is the only taxe mark in the folder. The folder may not be complete as several taxe marks issued before 1926 were still in use in the 1930s or later. Later uses of LV-6 are slightly more regular in shape. Type LV-7-10 covers two similar marks used from the early 1930s with different shapes and placement of the 'L'. The illustration of LV-8-10 was taken from an indistinct strike on a 1926 postcard and requires confirmation.

There have been two reports of taxe marks with '466', the office number of Liverpool, below the hexagon but without images to use as illustrations. A 35 ctms mark similar to the LV-5 family has been reported used in 1925. A narrower 20 centimes mark similar to the LV-9 family has been reported used in 1937.

It is not clear when the LV-9 family was issued. Type LV-9 has been seen used several times after World War II. Some examples have periods 'L.V.'. LV-9-10 and LV-9-20 have not been seen used but were destroyed in 1964.

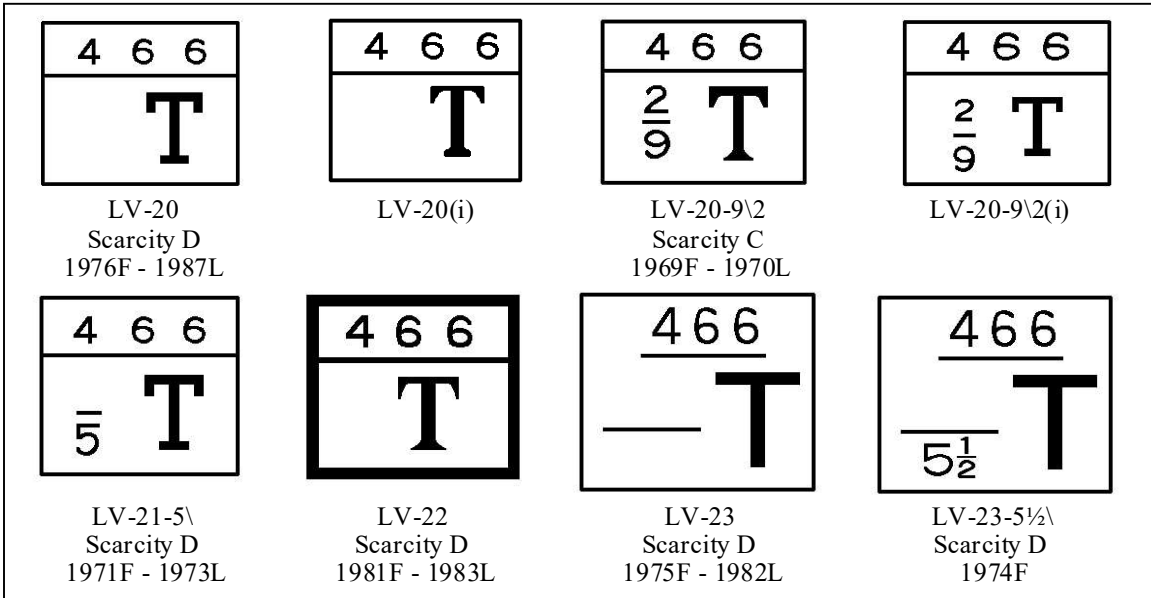


¹⁴⁵ The Postal History Annual 1982, James Mackay Published by the Author Pages 52-57.



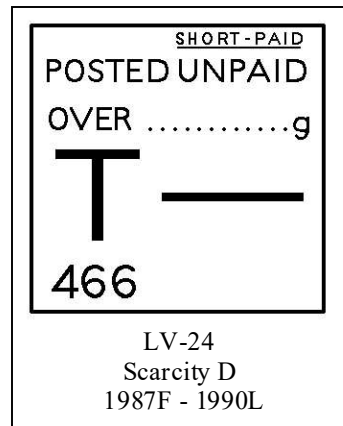
Several examples have been reported of an unusual hexagonal mark, LV-11, which could be a mark similar to LV-9 with the 'T' removed. The mark is used to cancel the stamps and not as a tax mark. One cover is clearly from 1952 while others cannot be dated but likely were used in the 1940s or early 1950s.

The LV-12 and LV-13 families were destroyed in 1964. Although none of these marks has been reported used the values and style suggest that they were used in the late 1940s or early 1950s. Type LV-14 was issued on May 25, 1960 but has not yet been reported used.



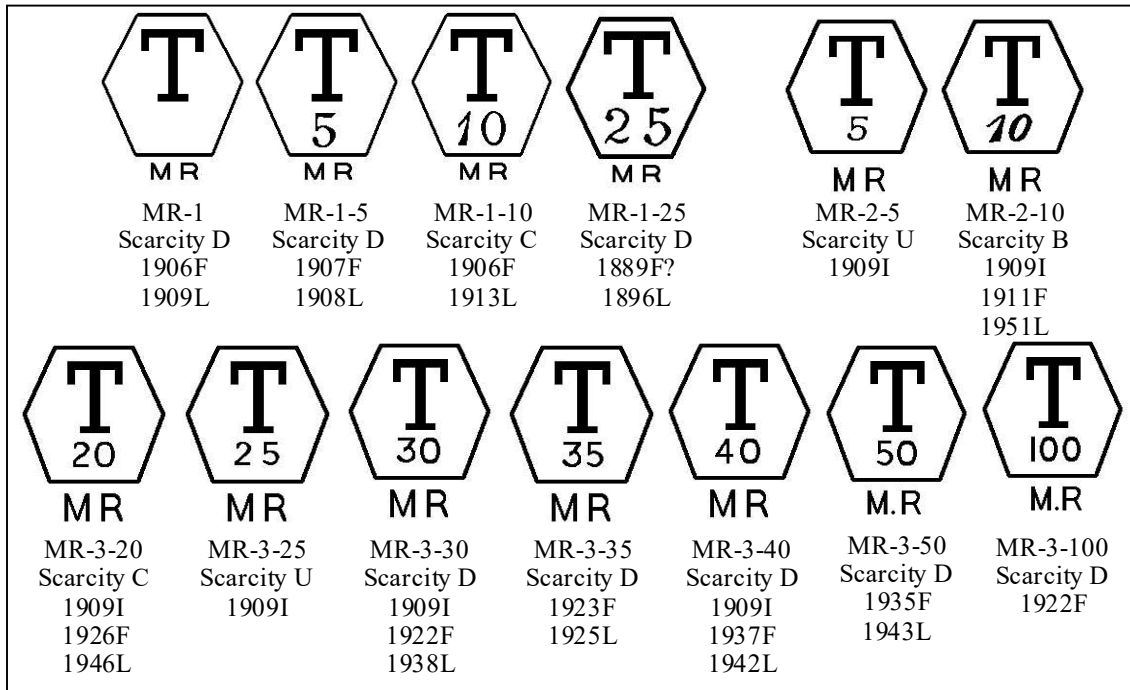
Liverpool had a number of rectangular fractional tax marks. There are specific marks for the 9d, 5p and 5½p UPU rate periods. Types LV-20 and LV-23 were used after the end of the rate period for the similar marks with values and may have had the values removed. Type LV-22 is another similar mark with a thick frame that was used in the early 1980s. The first report was a chance commercial usage on the author's own mail.

Type LV-24 came into use in the late 1980s and has the unusual use of the American term 'SHORT-PAID'. By April 1990 Liverpool was no longer an Office of Exchange for airmail or surface mail.¹⁴⁶



¹⁴⁶ BPSQB Apr 1990 Vol 33 #2 Page 44.

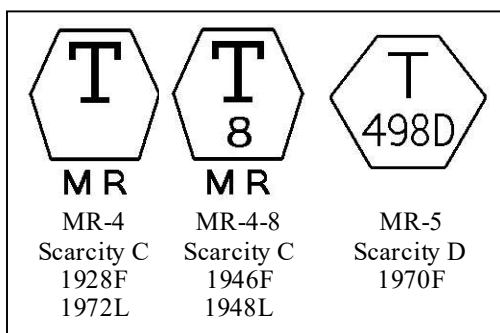
Manchester



Manchester taxed mail from at least the mid 1890s. The **MR-1** family has seriffed numbers and came into use before 1909. MR-1-25 is the earliest known mark with one unconfirmed use in 1889 and a confirmed use in 1896 (Fig. 3-9). The known uses of the other members of this family have a weak lower part to ‘MR’ which is unclear in most strikes. This suggests marks that have worn after much usage which is strange seeing that few uses have been reported.

The two **MR-2** marks with small neat seriffed numbers were issued on December 1, 1909. No use of MR-2-5 has been seen while MR-2-10 (Fig. 3-28) is the most common Manchester mark with many uses in the 1920s and 1930s.

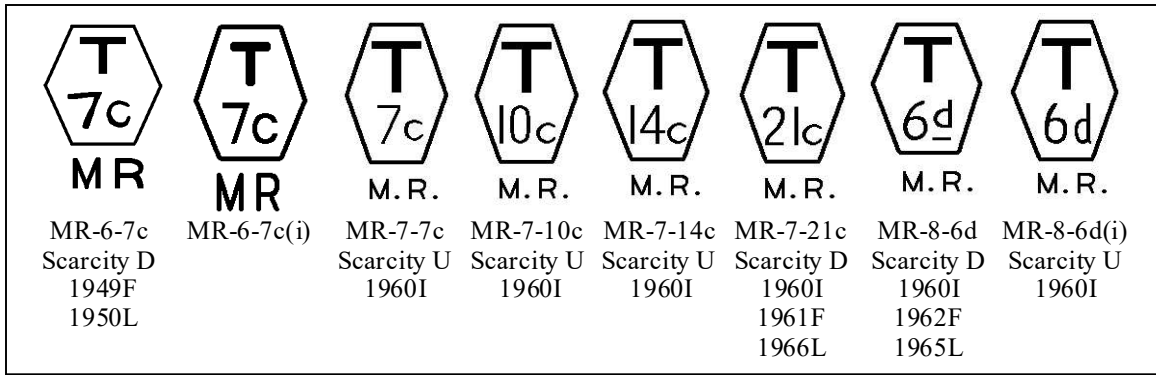
Some **MR-3** marks with sans-serif numbers were also issued on December 1, 1909. The 35, 50 and 100 centimes marks were likely issued in the early 1920s. MR-3-40 and MR-3-50 remained in use into the 1940s (Fig. 5-3). MR-3-100 is the only 100 centimes mark that has been recorded used.



Type **MR-4** has been seen in the late 1920s but most uses are in the late 1940s. The MR-4-8 mark is for the 1d = 8 centimes period (Fig. 5-9).

Mackay reports type MR-5 which includes ‘498D’, the office number of Manchester Newton Street.¹⁴⁷ This mark has only been reported used on internal underpaid mail in 1970. Inward international mail has been seen with surcharge marks identified by this number suggesting that this was the location of the Office of Exchange.

¹⁴⁷ Mackay *Surcharged Mail* Page 115 and Plate LXII.



When the equivalence was changed to 1d = 7 centimes the two variations of MR-6-7c came into use (Fig. 5-15).

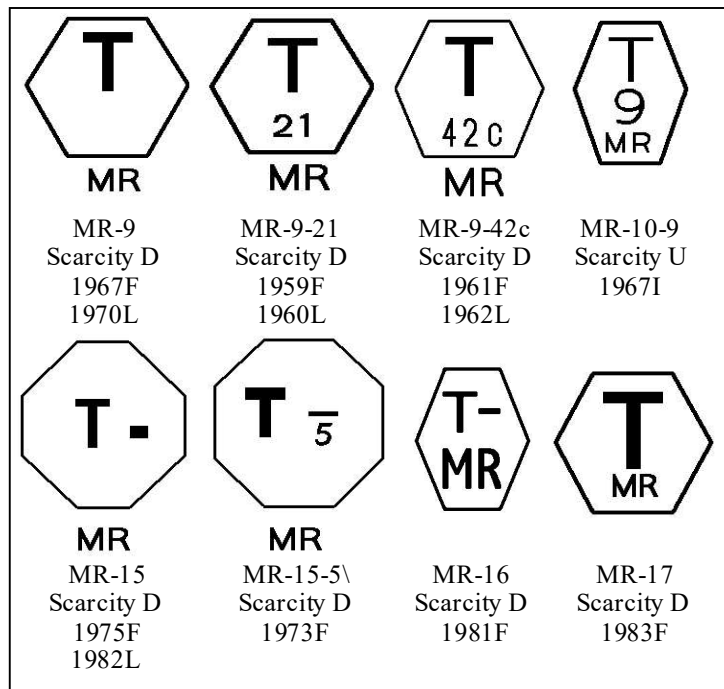
From World War II to 1956 most mail taxed at Manchester was to European destinations. Documents in the Post Office Archives show that Manchester became an Office of Exchange for airmail to the USA and Mexico in May 1956 with service to Canada shortly afterwards.¹⁴⁸ From this time Manchester marks start to appear on North American airmail.

Two examples of each mark in the **MR-7 & MR-8** families were issued on September 26, 1960 and are similar to the marks issued to a number of other offices at this time. Some of the impressions have periods '**M.R.**' while some do not. The two examples of MR-8-6d have different styles of '**6d**', one with the '**d**' underlined.

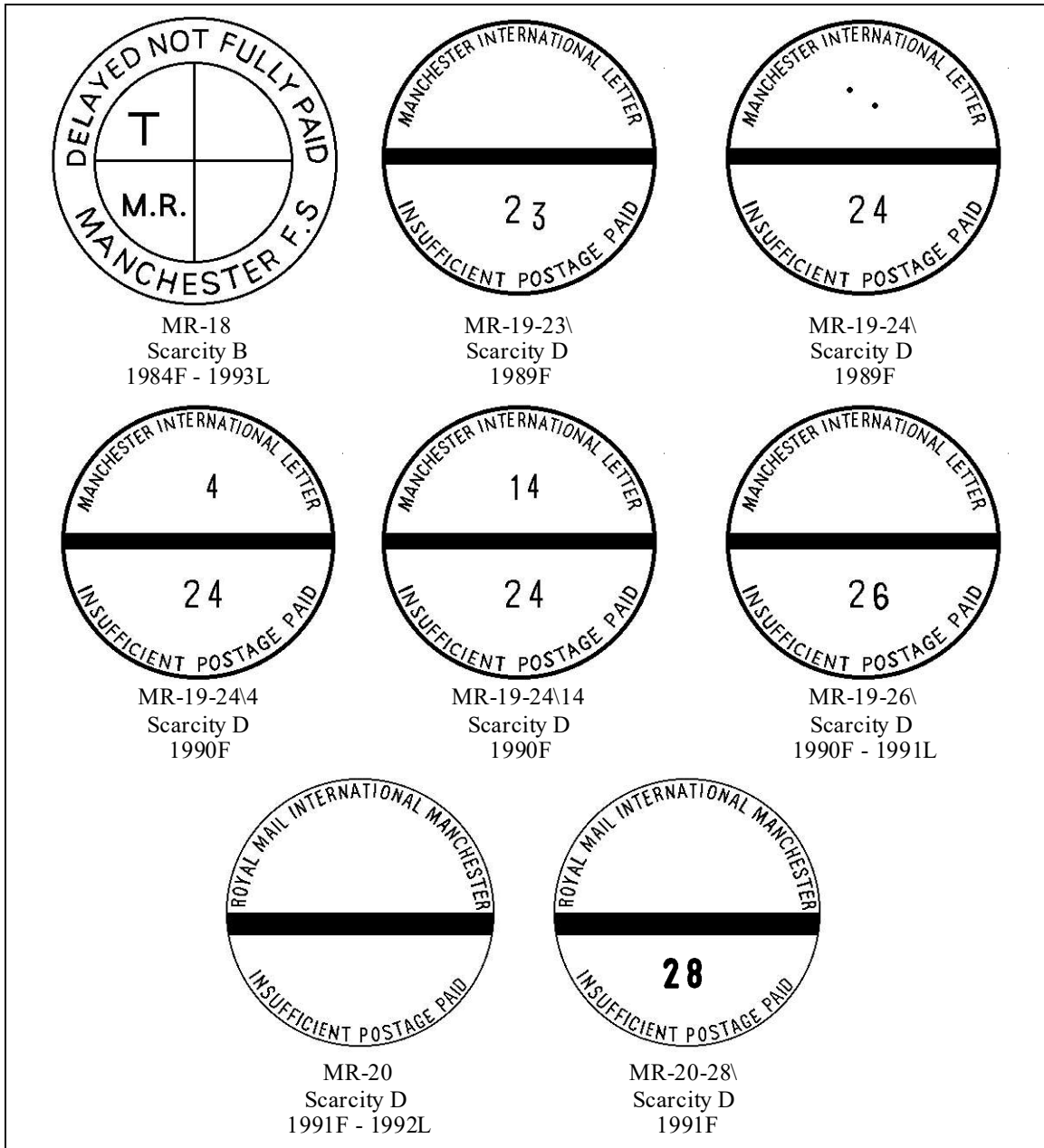
The **MR-9** family is distinctly different to the marks used at other offices and was probably acquired locally. Figure 5-27 shows the use of MR-9-21. MR-9, with no value, has not been seen before 1967 and may be one of the other two marks with the value removed.

Four examples of MR-10-9 are recorded in the Impression Books as being issued on February 2, 1967. This was during the 9d UPU rate period when fractional marks were in use. These marks have not been found used which is not surprising because there is no provision for a fraction.

Various Manchester marks were used in the 1970s and early 1980s. Two of these have an unusual octagonal frame. MR-15-5\ is for the 5p rate period. MR-15 is used later (Fig. 6-14) and may be MR-15-5\ with the value removed



¹⁴⁸ Post Office Archives, Post 122/1166.



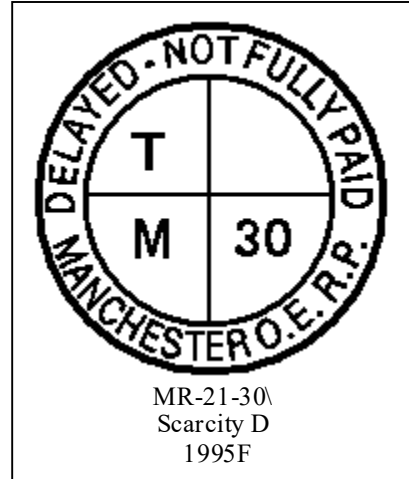
although some strikes seem to have a different frame shape.

There was a hexagonal framed mark including the office number 498 of Manchester that has been seen used as a cancellation on stamps that missed cancellation at the office of dispatch.¹⁴⁹ This mark is outside the scope of this book as it did not include the letter ‘T’ and has not been seen used as a taxe mark.

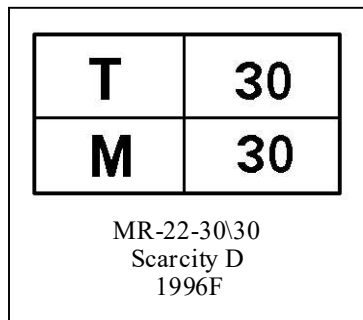
Manchester had marks MR-18 that were similar to FS-27 and included ‘**DELAYED NOT FULLY PAID**’ within a double circle frame. These marks were fairly common in the late 1980s and early 1990s.

¹⁴⁹ Mackay British PO Numbers Page 14 and Plate III, Figs. 72 & 73.

Manchester also used the **MR-19** family. Although these marks do not contain the letter 'T', they are set up for a fractional indication and were used as taxe marks. These marks probably have moveable figures for the numerator and denominator as the position of the denominator varies and, when the numerator is blank, the space sometimes has dots (see illustration of MR-19-24\) or hyphens. These have been recorded used in the 23p (Fig. 6-20), 24p and 26p rate periods.



The **MR-20** family is similar to the **MR-19** family except that the inscription has been changed to reflect the corporate change to Royal Mail International. Correspondence from the Manchester Post Office in 1991¹⁵⁰ confirms the use of these marks as taxe marks and there has been one reported use with a '28' numerator in 1991.



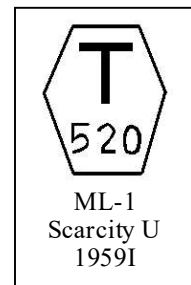
Two marks have been reported including a '30' denominator which are among the last reported uses of UK taxe marks. MR-21-30\ is similar to MR-18. It is probable that 'O.E.R.P.' stands for Office of Exchange Revenue Protection.

MR-22-30 is a four-box design similar to many Foreign Section marks. Manchester is identified by the letter 'M'.

Manchester is listed as an Office of Exchange for airmail in the April 1990 BPSQB.¹⁵¹

Matlock

It is hard to see why Matlock would need a taxe mark. However, this mark is in the Impression Books as being issued to Matlock on July 20, 1959. '520' is the number issued to Matlock in 1844. Unlike most other marks of this period the number is inside the hexagon.



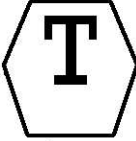
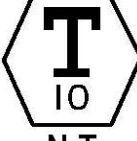
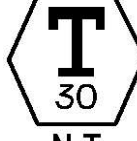

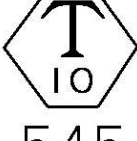

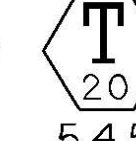
Newcastle-on-Tyne

The **NT-1** family covers the marks with 'NT' to identify Newcastle. NT-1-10 was issued on September 28, 1907 and the only known use occurred in 1908. The issue dates of the other marks are not known. NT-1 with no value has a different size of 'NT' while the other values were similar to NT-1-10 and could have been issued in 1907 or soon after. Only one use each of NT-1-30 and NT-1-40 (Fig. 3-33) have been reported.

There is correspondence in the Post Office Archives showing that for some time prior to 1926 Newcastle was restricted to handling mail to USA, Canada and Europe because of lack of space.

¹⁵⁰Apr 21, 1992 letter from Manager Royal Mail International 63 Newton Street Manchester to Secretary British Postmark Society.

¹⁵¹ BPSQB Apr 1990 Vol 33 #2 Page 44.

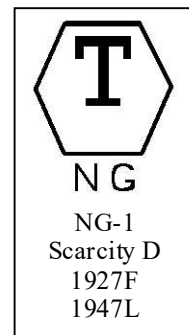
						
NT	N.T	N.T	N.T	545	545	545
NT-1	NT-1-10	NT-1-30	NT-1-40	NT-2-10	NT-2-20	NT-3-20
Scarcity D	Scarcity D	Scarcity D	Scarcity D	Scarcity C	Scarcity D	Scarcity D
1922F	1907I	1922F	1934F	1923F	1926F	1936F
1950L	1908F			1946L	1930L	1938L

This changed on April 15, 1926 when Newcastle became an Office of Exchange for mails to Australia but, unlike Leeds, not to India and the Far East.¹⁵²

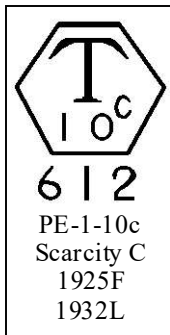
The NT-2 family includes '545', the office number assigned to Newcastle in the 1844 list. This family has sloping serifs to the 'T' similar to many other marks issued in the 1920s. NT-2-10 is fairly common on underpaid postcards. There is also a NT-3-20 mark with rectangular serifs to the 'T' which has been seen in the late 1930s.

Nottingham

Nottingham has only one reported tax mark, NG-1. This was used over a long period from the 1920s to the 1940s but is scarce. The mark is shown on a 1927 sheet with favour strikes of all Nottingham marks and is illustrated in Hall.¹⁵³ The 1929 survey confirms that very little outgoing mail, about 0.04%, was taxed in Nottingham.



Hall also shows R-40 referring to the Canadian Magazine post as being in use in Nottingham in 1945.



Peterborough

The number 612 was assigned to Peterborough in the 1844 list and PE-1-10c was used with this number at Peterborough in the 1920s and 1930s. The 1929 survey shows about 0.18% of outgoing underpaid mail being taxed at Peterborough, mostly postcards to Empire countries. This agrees with the reported usages which are mostly on underpaid postcards to the USA and Canada.



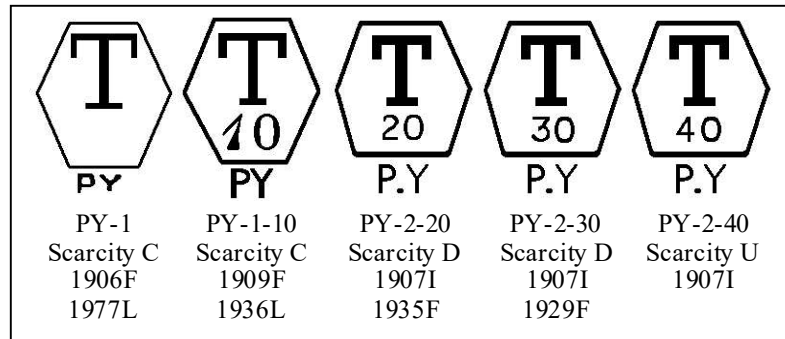
Type PE-2 is a modern mark which has been seen on underpaid mail to the USA although it could be intended for use on internal mail.

¹⁵² Post Office Archives, Post 33/3174A.

¹⁵³ The Post Office at Nottingham, A. W. G. Hall Published by the Author 1947, Page 147.

Plymouth

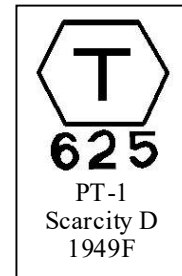
Plymouth was a major port but the earliest reported use of tax marks is 1906. The first family, **PY-1**, includes PY-1 (Fig. 3-13), and PY-1-10 which are both seen occasionally on mail from the early 1900s to World War II and in the case of PY-1 until the 1970s. These are often used on underpaid paquebot mail.



The **PY-2** family was issued on September 29, 1907 for the change to double deficiency taxing. PY-2-40 has not been seen used while the other marks have been reported in the 1920s and 1930s.

Portsmouth

The number 625 was assigned to Portsmouth in the 1844 list and one cover with PT-1 including this number has been reported (Fig. 5-13). This was a naval use in 1949 on an unstamped letter from Portsmouth to a Naval Officer, HMS Maidstone, c/o GPO London.

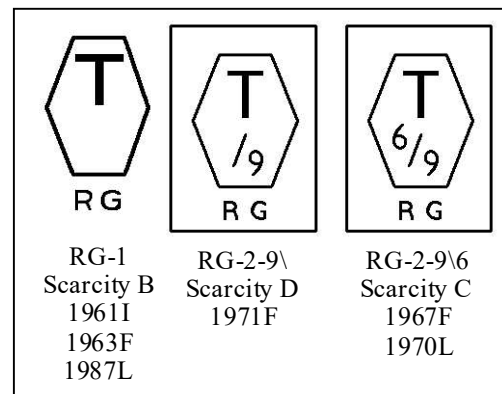


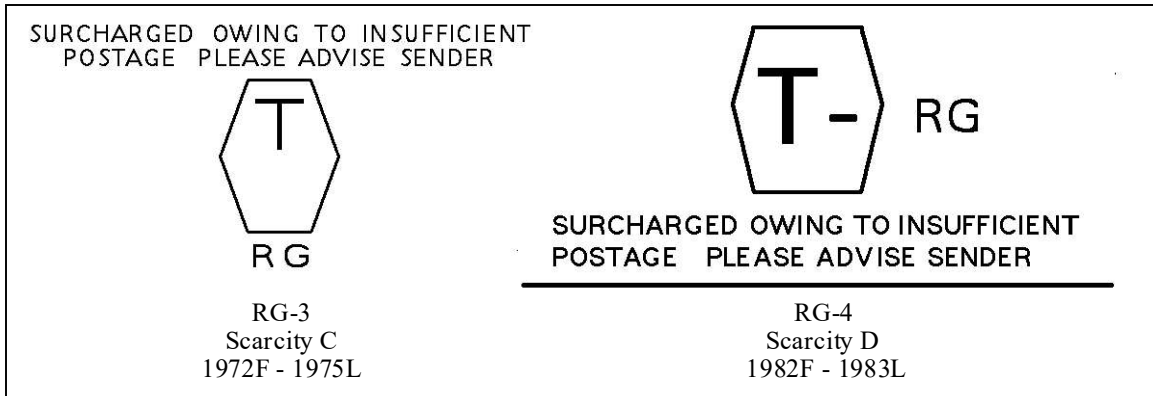
Both examples of Type C-10 that have been seen originate in Portsmouth.

Reading

Reading became an Office of Exchange in 1961 because of its proximity to Heathrow airport. It was set up by John Newcomb, ex-president of the British Postmark Society, when he was a Post Office official. Most Reading marks are used on airmail or European mail which is normally carried by air. The April 1990 BPSQB lists Reading as an Office of Exchange for airmail.

The most common Reading tax mark is RG-1. 12 examples were issued in 1961 but the first recorded use is in 1963. Correspondence from P. Awcock contains a photocopy of all the tax marks in use in Reading in March 1981 which shows several examples of RG-1. This mark is often used with a mark showing the text **'Surcharged owing to insufficient/postage. Please advise sender'**, the same text as shown on RG-3 and RG-4. The mark used with RG-1 is a separate mark that appears in a different place on the envelope. Type RG-1 has been reported up to the late 1980s and many of the later uses are struck in red.



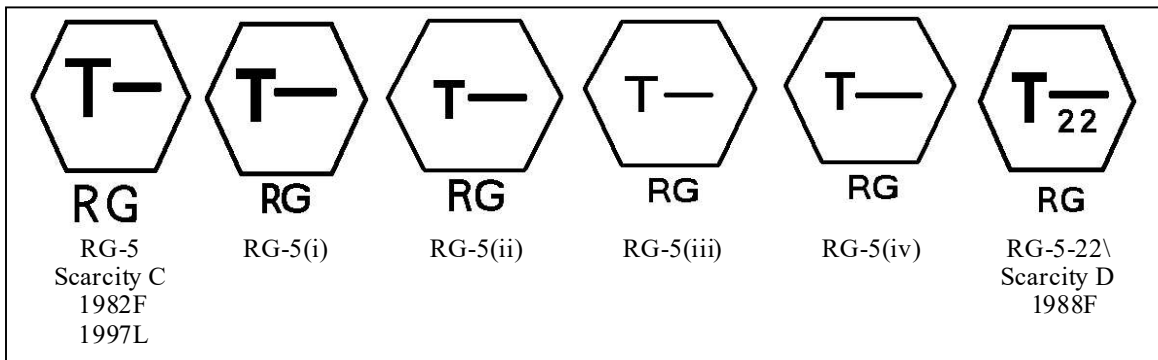


The **RG-2** family is unusual having a hexagonal frame within a rectangular frame. RG-2-9\6 was for items that were 3d underpaid during the 9d rate period (Fig. 6-4). This mark has been seen with the numerator changed in manuscript to other values. Only one example of RG-2-9\ has been reported and it could be a worn, modified or poorly struck example of RG-2-9\6.

Type RG-3 was used in the early 1970s and has a larger hexagon than RG-1. The ‘**Surcharged ...**’ text appears to be part of the mark as the two parts are always in the same position relative to each other. RG-4 is another hexagonal tax mark including the same text used in the early 1980s.

The **RG-5** family was used in the 1980s and 1990s. It includes a variety of marks with no value, RG-5, of which a number are illustrated with different sizes of ‘**T**’, length of fraction bar, size of ‘**RG**’ etc. One mark has been seen including ‘**22**’ for the corresponding rate period.

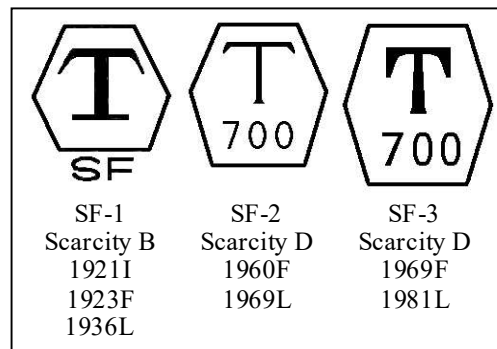
A strike of RG-5 in 1997 is the latest recorded use of a UK tax mark (Fig. 6-27).

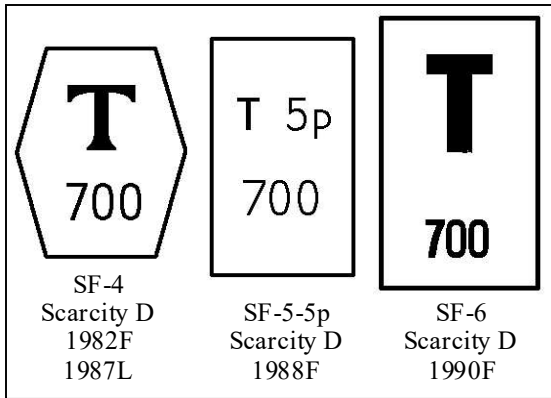


Sheffield

Sheffield used tax marks from August 2, 1921 when SF-1 was issued. This mark is relatively common in the 1920s and 1930s. This is the only tax mark known to have been used at Sheffield before World War II.

There are a number of Sheffield marks used from the 1960s to 1990s (SF-2, SF-3, SF-4 & SF-6) that include ‘**700**’, the office number of Sheffield. The later uses usually have tax marks of other offices





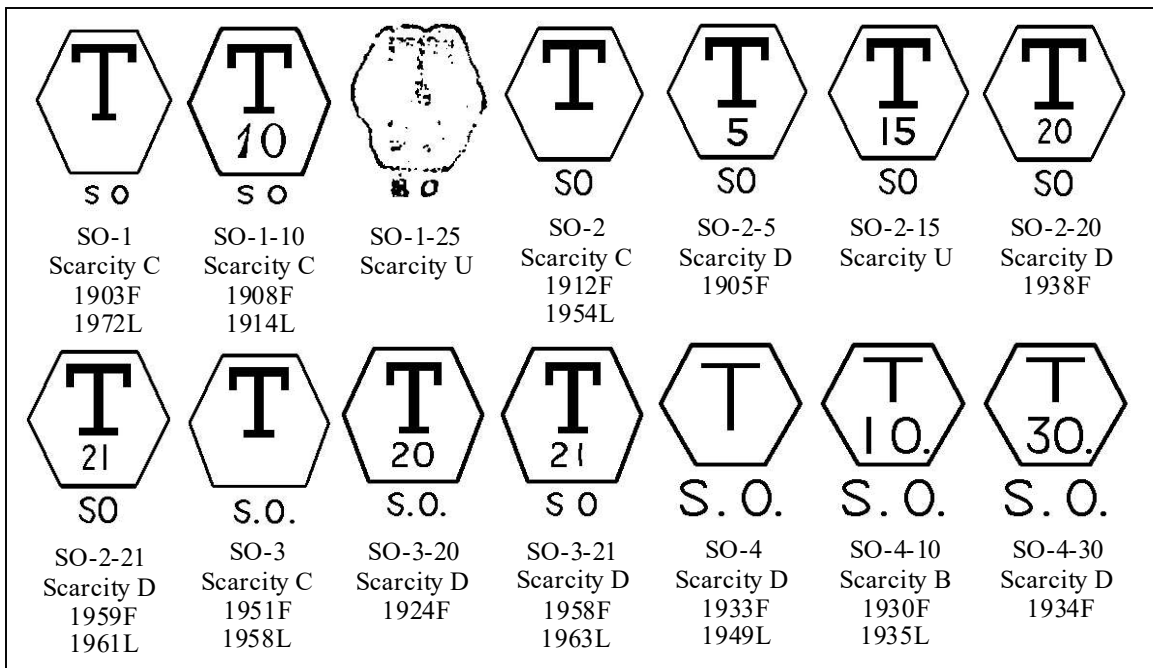
such as London FS or Birmingham that actually apply the tax fraction. This suggests that Sheffield had ceased to be an Office of Exchange by the mid 1980s and was applying tax marks to alert the Office of Exchange that the items needed taxing. Sheffield was not identified as an Office of Exchange in the 1992 correspondence with the Post Office.

Type SF-5-5p is one of the marks that were used on underpaid mail to Eire (Chapter 6 Page 86).

Southampton

Southampton was a major port handling mail to a variety of overseas destinations. Most mail carried by ship to or from Southampton was probably sorted in London, which acted as the Office of Exchange. In the early 1900s the **SO-1** family came into use. SO-1 & SO-1-10 have been seen used from 1903 and 1908 respectively. SO-1-25 is speculative. The illustration is from an indistinct strike of a mark that was destroyed in 1962. It appears to be the 25 centimes mark in the **SO-1** family but it requires confirmation.

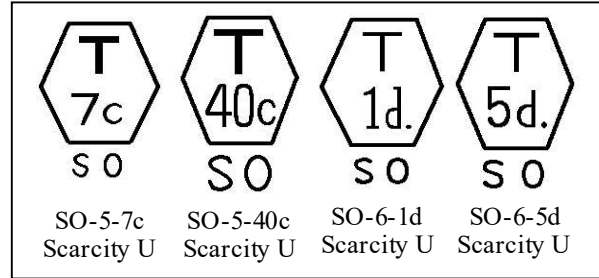
The **SO-2** family has the letters 'SO' under the hexagon close together with no periods. SO-2-5 is scarce while SO-2-15 is only known from the record of its destruction in 1962. The only recorded use of SO-2-20 is shown in Figure 4-21. SO-2-21 may be SO-2-20 modified for use from October 1, 1957 when UPU rates started to apply to the USA and Southampton had to deal with a lot of mail to the USA paid at the 3d Empire rate instead of the 6d UPU rate. A number of 21 ctms marks were improvised at this time.¹⁵⁴



¹⁵⁴ Furfie PDMSGJ Sep 2002.

The **SO-3** family has a wider spacing of 'S.O.' and has periods. SO-3 is relatively common. It has been seen used in 1958 with a '30' or a '21' value applied in it by a separate handstamp. SO-3-20 has only been seen used in 1924 but it may have been modified to create SO-3-21.

The **SO-4** family came into use in the 1930s. SO-4-10 is common on underpaid postcards in the 1930s but the other values are scarce.

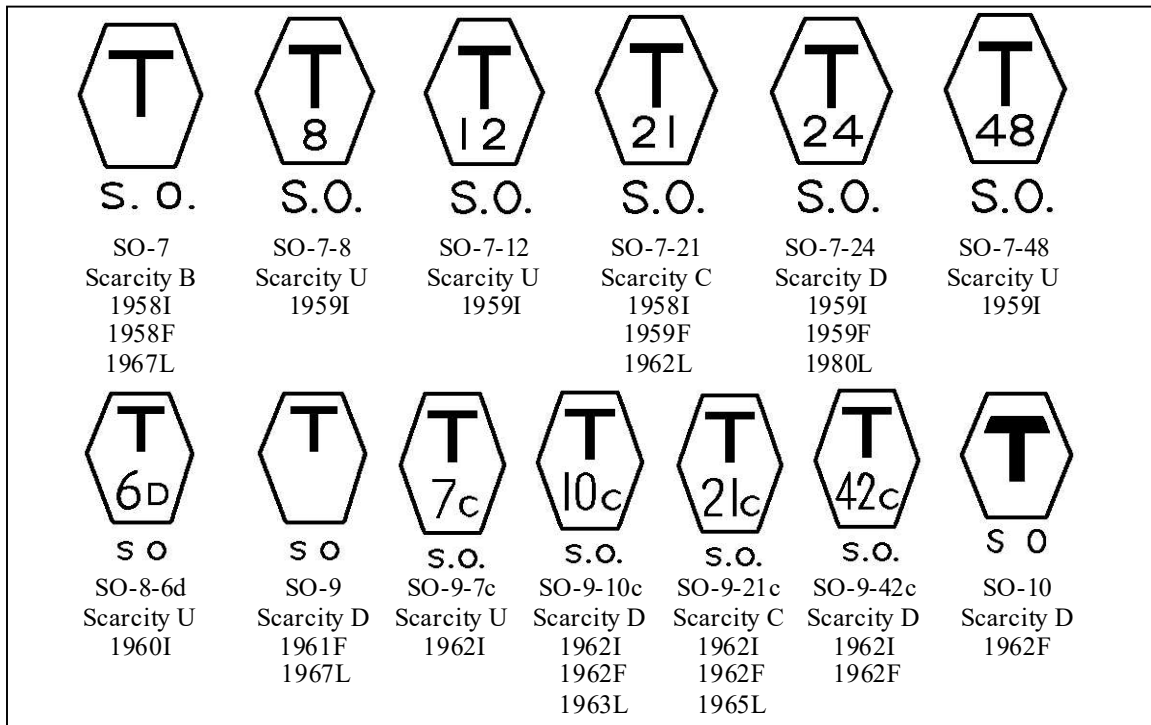


The **SO-5** and **SO-6** families, for UPU and Empire mail respectively, likely date from the late 1940s or early 1950s. The only record of these marks is their destruction in 1962.

The **SO-7** family covers a number of marks of similar design issued in 1958-59. Twenty one examples of SO-7 were issued in 1958 between March 3rd and 24th. SO-7-21 was issued on August 27, 1958 when there was an increased need for 21 centimes marks for mail to the USA.

The remaining members of the **SO-7** family were issued on May 29, 1959 for the short period where deficiencies were calculated at 1d = 4 gold centimes (Chapter 5 Page 69). These are the only marks known to have been issued for this equivalence. There are two reported uses of SO-7-24 but none of the other marks. One reported use of SO-7-24 is from 1959 in the right time period (Fig. 5-29). The other reported use is from 1980, when the '24' had no significance.

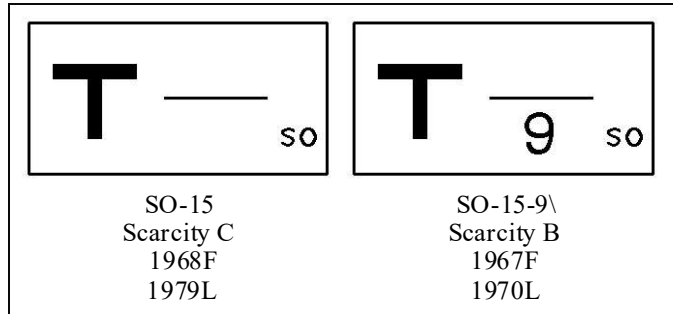
The **SO-8** and **SO-9** families are similar to the standard issue of similar marks to the Foreign Section and a number of other offices in 1960. Type SO-8-6d was issued on May 25, 1960 but has not been reported used. Except for type SO-9, all of the **SO-9** marks were issued on October 11, 1962. SO-9 has been seen used from 1961 but is not recorded in the Impression Books. SO-9-7c has not yet been reported used. Figure 5-30 shows a use of SO-9-10c.



Type SO-10, used in 1962, is rather unusual and appears to have sloping ends to the ‘T’.

The **SO-15** family are the only marks for the fractional taxing system with ‘SO’ to positively identify them as Southampton. SO-15-9\ is one of the more common marks from the 9d rate period being seen frequently on surface mail to destinations such as North America and South Africa.

A 1992 letter from the post office indicates that Southampton continued as an Office of Exchange for surface mail until early 1992.¹⁵⁵ The later fractional marks of Southampton are rectangular, similar to the **SO-15** family but without the ‘SO’. These marks are listed in the section on rectangular marks.



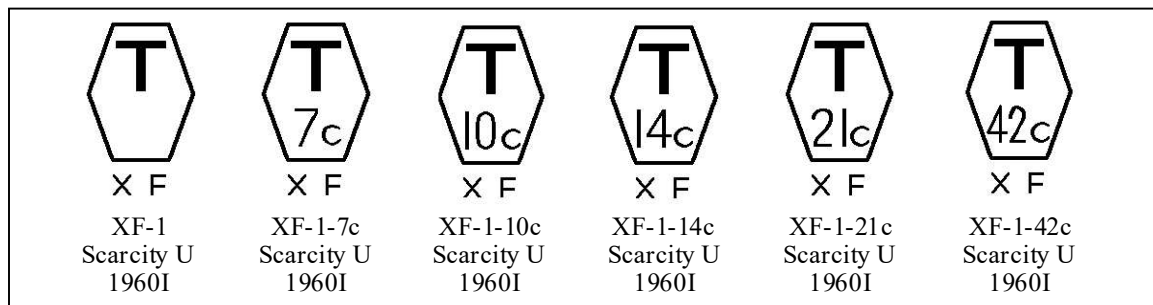
Stafford

The Impression Books show these marks as being issued to Stafford on August 29, 1960. None has been recorded used.

XF telegraph code is not recorded by Mackay.¹⁵⁶ Stafford head post office was SPA although SP was Southport.

The Post Office Archives have documents showing that Stafford was opened as an outward Office of Exchange for unregistered European printed paper correspondence. Initially this was to relieve Manchester which had become an outward Office of Exchange for airmail to North America. The initial transfer took place on July 22, 1956. By September 3rd Stafford was handling European 2nd class mail from most of northern England and Northern Ireland.¹⁵⁷

John Newcomb, who worked in the Post Office as a manager in international mail, remembers Stafford as being an Office of Exchange for unregistered European printed papers for at least 1959 - 1962.¹⁵⁸ Taxed printed papers to Europe are not often seen which could explain the scarcity of these marks.

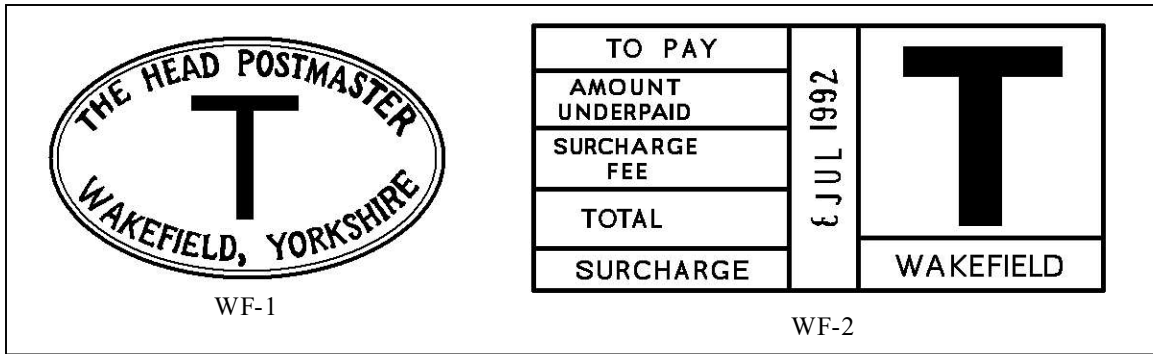


¹⁵⁵ Nov 5, 1992 Letter from Foreign Mail Administrator in the Southampton Post Office to the Secretary of the British Postmark Society.

¹⁵⁶ Mackay Telegraphic Codes.

¹⁵⁷ Post Office Archives, Post 122/1166.

¹⁵⁸ Correspondence from John Newcomb.



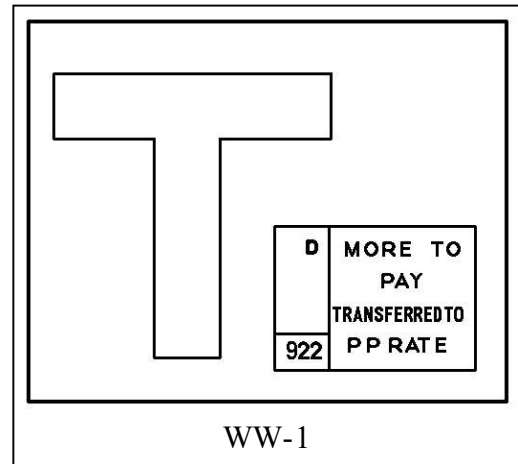
Wakefield

Both of these Wakefield marks appear not to be tax marks for international surcharged mail. They appear to be adopting the North East England practice of using a large 'T' to draw attention to underpaid internal mail. See notes on types T-20 to T-22. Both marks have been illustrated in the BPS Quarterly Bulletin.¹⁵⁹

Worksop

922 is the office number issued to Worksop in 1844.

WW-1 is an unusual mark illustrated by Mackay.¹⁶⁰ Like the Wakefield marks, this appears to be for internal mail.



¹⁵⁹ WF-1 was shown in BPSQB Vol 32 #2 Apr 1989 Page 43. This strike only shows one frame line. WF-2 was illustrated in BPSQB Vol 35 #4 Oct 1992 Page 117 & Vol 37 #2 Apr 1994 Page 58.

¹⁶⁰ Mackay *Surcharged Mail*, Page 61 & Plate XLI.

Part C

Tables of Rates and Taxe Indications

Explanatory Notes

The study of postage due mail depends on an understanding of postage rates. The difference between the rate that should have been paid and the amount actually paid defines the deficiency in postage due calculations. While this book is not a treatise on postage rates,¹⁶¹ Tables C-1 and C-4 provide a summary of the main postage rates from 1875 to 1999.

Each chapter of this book discusses the UPU rules and the British practices in indicating tax amounts on covers using tax marks. The tax indications in centimes, or as fractions, depend on the deficiency and the rules and practices. Tables C-2 and C-3 show the tax indications in centimes for many reasons for underpayment for the time periods covered by Chapters 3 and 5 respectively. Table C-4 shows the numerator and denominator of tax fractions for some common reasons for underpayment from decimilization to 1999 based on the information in Chapter 6.

The information in these tables explains the tax indications on the majority of taxed covers. However, there are many other cases which are often the most interesting covers.

Table C-1: British Postage Rates – Jul 1, 1875 to Feb 14, 1971

This table summarizes pre-decimal postage rates. For inland, Empire and UPU destinations, the table shows rates for letters (first and second weight steps), postcards and printed papers. The table also shows the Zonal airmail rates, introduced on January 17, 1947, and the 1st and 2nd class letter rates after September 16, 1968. Where a cell in the table is blank the rate is unchanged from the nearest cell above it. For inland rates, if the weight limit is not shown it is the same as in the previous rate period.

The table does not include rates to countries before they joined the Postal Union, surcharges for long sea passage, airmail rates before the introduction of Zonal rates, and other classes of mail such as commercial papers, samples, small packets, parcels, 2nd class airmail etc.

Table C-2: British Taxe Markings in Centimes – UPU to WWII

This table is derived from the rate information shown in Table C-1 and the rules discussed in Chapter 3. It covers outgoing mail to UPU and Empire destinations showing the tax indication in centimes for various categories of underpaid mail. For example, in 1900 a letter to a UPU destination incorrectly paid at the inland letter rate of 1d would be 1½d or 15 ctms underpaid on the 2½d UPU rate. The ‘**15 ctms**’ indicated on the upper half of the cell in the second row of the Jan 1, 1899 column would have been shown in the tax mark. Bold type is used because this is a common reason for taxing mail. In 1900 no tax would have been needed on a similar letter to an Empire destination because rates for the first weight step to Empire and inland destinations were the same, hence the ‘NA’ (Not Applicable) indication in the lower half of the same cell. After October 1, 1907 the tax indication became double the deficiency and a similar letter to a UPU destination would have a tax indication of ‘**30 ctms**’ as shown in the table.

Table C-3: British Taxe Markings – May 1, 1940 to Oct 2, 1966

Table 3 shows the tax markings resulting from the rates in Table C-1 and the rules in Chapter 5. Between 1940 and 1966 British rates rose several times, changing the exchange rate to the UPU

¹⁶¹ For a detailed listing of UK rates before 1900 see **Tabcart** and after 1900 see **Furfie Rates**.

gold centime. Tax marks were applied in gold centimes to underpaid mail to UPU destinations enabling the receiving country to convert the gold centimes into its own currency to determine the postage due from the addressee. For outgoing underpaid mail to Empire countries, the British Post Office ignored UPU rules during most of this period and taxed in Sterling (British currency in shillings and pence).

In the table for each category of underpayment, the deficiency is shown in italics in Sterling. The amount of tax in centimes or Sterling is in the next column. For each period the approximate equivalent of 1d in centimes is shown. Chapter 5 discusses any exceptions to the application of this exchange rate.

US mail is shown separately from UPU and Empire mail. Prior to October 1, 1957, Empire rates applied to the US but taxing was usually in centimes rather than the Sterling currency used for taxing Empire mail.

From January 17, 1947, airmail rates were simplified into three Zones as airmail increasingly became the normal method of transmission. Table C-3 shows the deficiencies and taxing relative to the Zonal air rates.

The most common usages are indicated in bold type. A large proportion of taxed mail fits into just these few categories. The number of other possible categories of underpayment that can arise is too large to list in a table on one page. These categories would include underpaid printed papers, inadmissible 2nd class airmail, underpaid airmail postcards, airmail paid for the wrong Zone, redirected mail etc, etc. In some cases it is not apparent why the sender applied the wrong postage.

Table C-3 ends on October 2, 1966 because this was the end of the use of centimes in tax marks.

Table C-4: Decimal Rates and Tax Fractions – Feb 15, 1971 to Apr 25, 1999

The fractional tax marks came into full use on October 3, 1966. The tax indications used from that time until decimalization all have 9 as the denominator, 9d then being the UPU letter rate. Tax fractions can be determined from the postage rate data in Table C-1.

Table C-4 shows the postal rates from decimalization on February 15, 1971 up to the rate change in 1999. Rates increased frequently and, in 1975, weight steps were changed from ounces to grammes. The first weight steps for inland 1st and 2nd class mail are shown in brackets following the rate. If no weight is indicated, the weight step remained the same as the previous period.

The letter rates to European Economic Community (EEC) countries, introduced in 1986, and to other European countries, introduced in 1991, were for airmail, where this was the fastest means of delivery. In 1990 the previous Zones A and B were amalgamated into the new Zone 1 and Zone C was renamed Zone 2. The 10g rate for both Zones was the same and by 1991 the rate for a 20g letter was also the same.

The last three columns show the tax fractions that applied for common deficiencies: letters paid at the inland 1st class rate addressed to UPU destinations, letters paid at the inland 2nd class rate addressed to UPU destinations and letters paid at the inland 2nd class rate addressed to EEC destinations. The denominator of the tax fraction is always the first weight step of the basic UPU letter rate. The numerator of the fraction was initially double the deficiency, changing to single deficiency on January 1, 1976.

The appropriate numerator for the tax fraction for other types of underpayment can be determined from Table C-4 by the difference between the rate that should have been paid and the amount actually paid.

Table C-1: British Postage Rates – Jul 1, 1875 to Feb 14, 1971

Date	Inland				Empire			Postal Union				Notes:
	Letter		Post Card	Printed Papers ¹	Letter		Post Card	Letter		Post Card	Printed Papers ²	
	1 st Wt	2 nd Wt			1 st ½oz	Extra ½oz		1 st ½oz	Extra ½oz			
Jul 1, 1875 ³	1d(1oz)	1½d(2oz)	½d	½d				2½d	2½d	1¼d	½d(2oz)	2. After Oct 1, 1950 reduced Postal Union printed papers rates were available for some items.
Apr 1, 1879										1d		
Aug 22, 1897	1d(4oz)	1½d(6oz)										
Dec 25, 1898					1d	1d	1d					
					1oz Steps			1oz Steps				
Oct 1, 1907					1d	1d		2½d	1½d			
Nov 1, 1915	1d(1oz)	2d(2oz)										3. The inland rates were in effect prior to July 1, 1875.
Jun 3, 1918	1½d(4oz)	2d(6oz)	1d		1½d							
Jun 1, 1920	2d(3oz)	2½(4oz)			2d							
Jun 13, 1921			1½d			1½d	1½d	3d		1½d		
May 29, 1922	1½d(1oz)	2d(3oz)	1d		1½d							
May 14, 1923	1½d(2oz)	2d(4oz)				1d		2½d				Zonal Airmail Letters
Jun 15, 1935							1d					A
May 1, 1940	2½d	3d	2d	1d	2½d		2d	3d		2d		B
Jan 17, 1947												C
Jul 1, 1948									2d			Per ½oz
May 1, 1949											1d	
Oct 1, 1950								4d	2½d	2½d	1½d	
Jun 1, 1951				1½d								
May 1, 1952												9d
Jan 1, 1956		4d										1s 3d
Oct 1, 1957	3d (1oz)	4½d (2oz)	2½d	2d	3d	1½d	2½d	6d	4d	4d	2d	
Oct 1, 1961				2½d								
Jul 1, 1963											2½d	
May 17, 1965	4d (2oz)	6d (4oz)	3d	3d	4d		3d					
Oct 3, 1966								9d	5d	5d	4d	1s
	1st Class		2nd Class									1s 6d
Sep 16, 1968	5d(4oz)	9d(6oz)	4d(4oz)	6d(6oz)	5d	2d	5d					1s 9d

Table C-2: British Taxe Markings in Centimes– UPU to WWII

	Apr 1 1879	Jan 1 1899 ²	Oct 1 1907	June 3 1918	June 1 1920	June 13 1921	May 29 1922	May 14 1923	Oct 1 1925	Jun 15 1935 ³
Paid inland letter, Redirected to UPU/Empire.	15 ctms	15 ctms/ NA	15 ctms/ NA	10 ctms/ NA	5 ctms/ NA	15?ctms/ NA	25 ctms/ NA	15 ctms/ NA	10 ctms/ NA	10 ctms/ NA
UPU/Empire letter, Inland rate paid.	15 ctms	15 ctms/ NA	30 ctms/ NA	20 ctms/ NA	10 ctms/ NA	35 ctms/ NA	50 ctms/ NA	35 ctms/ NA	20 ctms/ NA	20 ctms/ NA
Double rate UPU/Empire letter, Single rate paid.	25 ctms	25 ctms/ 10 ctms	30 ctms/ 20 ctms	30 ctms/ 20 ctms	30 ctms/ 20 ctms	50 ctms/ 30 ctms	50 ctms/ 30 ctms	50 ctms/ 20 ctms	30 ctms/ 20 ctms	30 ctms/ 20 ctms
Unpaid UPU/Empire letter	25 ctms	25 ctms/ 10 ctms	50 ctms/ 20 ctms	50 ctms/ 30 ctms	50 ctms/ 40 ctms	100 ctms/ 40 ctms	100 ctms/ 30 ctms	100 ctms/ 30 ctms	50 ctms/ 30 ctms	50 ctms/ 30 ctms
Paid inland postcard, Redirected to UPU/Empire.	5 ctms	5 ctms	5 ctms	NA	NA	NA	10?ctms/ 5 ctms	10?ctms 5 ctms	5 ctms	5 ctms/ NA
UPU/Empire postcard, Inland rate paid.	5 ctms	5 ctms	10 ctms	NA	NA	NA	30 ctms/ 10 ctms	30 ctms/ 10 ctms	10 ctms	10 ctms/ NA
UPU/Empire postcard rate paid, Liable to letter rate.	15 ctms	15 ctms/ NA	30 ctms/ NA	30 ctms/ 10 ctms	30 ctms/ 20 ctms	50 ctms/ 10 ctms	50 ctms/ NA	35 ctms/ NA	20 ctms/ NA	20 ctms/ 10 ctms
Unpaid UPU/Empire postcard.	25 ctms ¹	10 ctms	20 ctms	20 ctms	20 ctms	60 ctms/ 30 ctms	60 ctms/ 30 ctms	60 ctms/ 30 ctms	30 ctms	30 ctms/ 20 ctms
Double printed paper rate, Single printed paper rate paid.	5 ctms	5 ctms	10 ctms	10 ctms	10 ctms	30 ctms/ 10 ctms	30 ctms/ 10 ctms	30 ctms/ 10 ctms	10 ctms	10 ctms

Bold type indicates the more common items in each time period. NA indicates Not Applicable.

The lower row applies to Empire mail where different.

Notes:

1. Unpaid postcards not permitted before July 1, 1892 and taxed as letters until 1898.
2. Empire rates started to many Empire destinations on Dec 25, 1898.
3. These rate continued until May 1, 1940. Some overweight Empire mail had a different treatment during the All-Up airmail period.

Table C-3: British Tax Markings – May 1, 1940 to Oct 2, 1966

		May 1, 40		Jun 43		Sep 48		Oct 1, 50		May 1, 52		Oct 1, 57 ⁵		May 17, 65	
		<i>def</i>		<i>def</i>		<i>def</i>		<i>def</i>		<i>def</i>		<i>def</i>		<i>def</i>	
<i>Approx equivalent of 1d in ctms</i>			8c		8c		7c		5c		5c		3½c		3½c
Letter - unpaid	UPU	3d	48c	3d	40c	3d	40c	4d	40c	4d	40c	6d	42c	6d	42c
	USA	2½d	40c	2½d	40c ¹	2½d	35c ³	2½d	25c	2½d	25c	6d	42c	6d	42c
	Empire	2½d	40c	2½d	5d	2½d	5d	2½d	5d	2½d	5d	3d	6d	4d	8d
Letter – paid inland/Empire	UPU	½d	8c	½d	8c	½d	7c	1½d	15c	1½d	15c	3d	21c	2d	14c
Letter - paid old rate	UPU	½d	ND		NA		NA	1d	10c		NA	2d	14c		NA
	USA	1d	16c		NA		NA		NA		NA	3½d	24c		NA
	Empire	1d	16c		NA		NA		NA		NA	½d	1d	1d	2d
Letter - overweight	UPU	1½d	24c	1½d ⁴	24c	2d	28c	2½d	25c	2½d	25c	4d	28c	4d	28c
	USA	1d	16c	1d	16c ¹	1d	14c	1d	10c	1d	10c	4d	28c	4d	28c
	Empire	1d	16c	1d	2d	1d	2d	1d	2d	1d	2d	1½d	3d	1½d	3d
Postcard - unpaid	UPU	2d	32c	2d	24c	2d	24c	2½d	24c	2½d	24c	4d	28c	4d	28c
	USA	2d	32c	2d	24c ¹	2d	24c	2d	20c	2d	20c	4d	28c	4d	28c
	Empire	2d	32c	2d	4d	2d	4d	2d	4d	2d	4d	2½d	5d	3d	6d
Postcard – paid inland/Empire	UPU		NA		NA		NA	½d	5c	½d	5c	1½d	10c⁶	1d	7c
Postcard – paid old rate	UPU	½d	8c		NA		NA	½d	ND		NA	1½d	ND		NA
	USA	1d	16c		NA		NA		NA		NA	2d	14c		NA
	Empire	1d	16c		NA		NA		NA		NA	½d	1d	½d	1d
Air Zone A - overweight	UPU		NA	6d	96c ²	6d	84c	6d	60c	9d	90c	9d	63c	9d	63c
	Empire		NA	6d	1/- ²	6d	1/-	6d	1/-	9d	1/6	9d	1/6	9d	1/6
Air Zone B - overweight	UPU		NA	1/-	192c ²	1/-	168c	1/-	120c	1/3	150c	1/3	105c	1/3	105c
	Empire		NA	1/-	2/- ²	1/-	2/-	1/-	2/-	1/3	2/6	1/3	2/6	1/3	2/6
Air Zone C - overweight	UPU		NA	1/3	240c ²	1/3	210c	1/3	150c	1/6	180c	1/6	126c	1/6	126c
	Empire		NA	1/3	2/6 ²	1/3	2/6	1/3	2/6	1/6	3/-	1/6	3/-	1/6	3/-
Zones A,B or C – paid old rate	UPU		NA		NA		NA		NA	3d	30c		NA		NA
	Empire		NA		NA		NA		NA	3d	6d		NA		NA

NA – Not applicable, ND - Not distinguishable from paid at inland/Empire rate.

1. From Jun 1943 to Sep 1947 US mail was officially taxed in sterling as for Empire destinations.
2. After Zonal air rates were introduced on Jan 17, 1947. Charges for US destinations should have been in Sterling from Jan 17 – Sep 1947.
3. The tax on an unpaid letter to the US was reduced from 40c to 35c some time in 1949.
4. The UPU second weight step went up to 2d on Jul 1, 1948. From Jul 1 to Sep 48 the tax remained 24c.
5. For a short time in 1959 some taxes were calculated at the rate 1d = 4c.
6. Another common deficiency is UPU postcard paid at inland/Empire letter rate. The deficiency is 1d and the tax is 7c.

Table C-4: Decimal Rates & Taxe Fractions – Feb 15, 1971 to Apr 25, 1999

Date	Inland Mail		UPU Letter		UPU Post Card	Empire Letter	Zonal Airmail Letter						Taxe Fraction			
	1 st Class	2 nd Class	1oz	2oz			1oz	A		B		C		UPU Paid 1 st	UPU Paid 2 nd	EEC Paid 2 nd
								½oz	1oz	½oz	1oz	½oz	1oz			
Feb 15, 1971	3(4oz)	2½(4oz)	4	6	2	2	5	10	7½	15	9	18	2/4	3/4		
Jul 1, 1971			5	9	3	3							4/5	5/5		
Mar 6, 1972	3(2oz)	2½(2oz)														
Sep 10, 1973	3½	3	5½	11	4	3½	6	11	8	15	10	19	4/5½	5/5½		
Jun 24, 1974	4½	3½				4½							2/5½	4/5½		
Mar 17, 1975	7	5½	8	15	6	end	8½	15½	10	19	12	23	2/8	5/8		
			20g	50g			15g	30g	15g	30g	15g	30g				
Sep 29, 1975	8½(60g)	6½(60g)	10	19	7		10½	21	11	22	13	26	3/10	7/10		
Jan 1, 1976													1½/10	3½/10		
							10g	20g	10g	20g	10g	20g				
Jun 13, 1977	9	7	10½	19	8		10½	16½	11	18½	13	21	1½/10½	3½/10½		
Aug 20, 1979	10	8	11½	21	9		12	19½	13	22½	15	25	1½/11½	3½/11½		
Feb 4, 1980	12	10	13½	25	10½		14	23	15	26	17½	29	1½/13½	3½/13½		
			20g	60g												
Jan 26, 1981	14	11½	18	31	end		20	31	22	36	25	40	4/18	6½/18		
Feb 1, 1982	15½	12½	19½	33	European Letter Rates		24	35	26	40	29	44	4/19½	7/19½		
Apr 5, 1983	16		20½	35			26	37	28	42	31	46	4½/20½	8/20½		
Sep 3, 1984	17	13	22	37	EEC		29	40	31	45	34	49	5/22	9/22		
Nov 4, 1985		12			20g									10/22		
Oct 20, 1986	18	13			18								4/22	9/22	5/22	
Sep 5, 1988	19	14	23	39	19		30	42	32	47	35	51	4/23	9/23	5/23	
Oct 2, 1989	20	15	24	41	20		32	46	34	50	37	55	4/24	9/24	5/24	
						Europe Other	Zone 1&2		Zone 1		Zone 2					
							10g	20g		20g						
Sep 17, 1990	22	17	26	43	22	20g	37		53		57		4/26	9/26	5/26	
Jan 7, 1991						26										
Sep 16, 1991	24	18	28	48	24	28	39		57		57		4/28	10/28	6/28	
Nov 1, 1993	25	19	30	50	25	30	41		60		60		5/30	11/30	6/30	
Jul 8, 1996	26	20	31	52	26	31	43		63		63		5/31	11/31	6/31	
Apr 6, 1998					30	30									10/31	

Part C Bibliography

The comments following each listing are the author's views on the significance of the reference for the study of tax marks in general and UK tax marks in particular.

Official Documents

Treaty Concerning the Formation of a General Postal Union. *Her Majesty's Stationery Office.* (Printed by Eyre and Spottiswoode 1874)

The official British Post Office translation of the GPU treaty from the original French.

Detailed Regulations for the Execution of the Treaty Concerning the Formation of a General Postal Union. *Her Majesty's Stationery Office.* (Printed by Eyre and Spottiswoode 1877)

The official British Post Office translation of the GPU regulations from the original French.

A Brief Account of the Formation of the Universal Postal Union, its Gradual Extension to the Various Parts of the British Empire, and the Reasons Which Have Hitherto Deterred the Australasian and South African Colonies from Joining the Union, *Her Majesty's Stationery Office* – Presented to both Houses of Parliament by Command of Her Majesty Oct 22, 1886.

A contemporary summary of the reasons why these colonies had not joined the Union.

Report of the British Delegates at the Sixth Congress of the Universal Postal Union, held at Rome in 1906, with the Postmaster General's Letter forwarding the Report to the Treasurer, *His Majesty's Stationery Office* – Nov 12, 1906

Discusses the objectives of the British delegation and how they compare to the changes that were made.

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The UPU document (in French) with a chapter on each of the Congresses since 1875. A table of the dates when different administrations joined the Union is useful.

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Many surcharge and explanatory marks, including some tax marks, include the office number. This list shows the numbers used up to 1906. Many of these numbers remained in use long after 1906.
- Capill, Colin.** *New Zealand and the Universal Postal Union to 1907.* (Royal Philatelic Society of New Zealand 1993)
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- Codding, George Arthur Jr.** *The Universal Postal Union.* (New York University Press 1964).
A general history of the formation and development of the GPU/UPU. It is excellent background but there is little specific information on the treatment of underpaid mail.
- Collyer, D. J. & Peck, R.C.** *"T" for Tax.* (Self published 1985), *"T" for Tax Update 1990.* (Self published 1990)
A listing of tax marks of Australia, used on internal & international mail and information on the treatment of underpaid mail in Australia.
- Furfie, Michael.** *British Civilian Postage Rates of the 20th Century.* (published by the author 2000).
A tabulation of the postage rates from 1900 to 2000 except for parcel and forces rates. Unlike most other rate books it tabulates airmail rates from the 1920s and 1930s and also summarizes the rules for Offices of Exchange to tax outgoing underpaid mail.
- Furfie, Michael.** *British Postage Due Mail 1914 – 1971.* (published by the author 1993)
Discusses the uses of British pre-decimal postage due stamps. It also discusses the regulations for postage due on internal mail and incoming international mail.
- Hosking, Roger.** *The Transatlantic Post Office.* (published by the author 1979)
Includes the tax marks of the joint Anglo-American sea post offices from 1905-1914.
- Johnson, R. I.** *Unpaid and Underpaid Mail 1840 to 1921 – England and Wales* (Robson Lowe 1982)
A 32 page pamphlet with illustrations of charge marks including some tax marks with dates of use. Most of the information is available in more comprehensive form in more recent references.
- Langston, Colin M.** *Catalogue of Great Britain Surcharge & Explanatory Dies,* (published by the author c1964)
An early attempt to list all the surcharge and explanatory marks of GB, including a few tax marks. The information on tax marks is available in more comprehensive form in more recent references.

- Leahy, Edward W. *The Book of T – A Reference on Postage Due Around the World. 2 Volumes*** (Mildred Leahy 1999)
The only attempt to list all tax marks worldwide. It is not complete but it is often useful in determining in which country a tax mark was applied. The UK sections include information from earlier versions of the listing given in Part B of this book.
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A reprint of a lecture on the development of air mail by the British Post Office including the background to the All-Up Empire Air Mail scheme.
- Mackay, James A. *British Post Office Numbers 1924-1969***. (published by the author 1981).
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- Mackay, James A. *Scottish Postmarks***. (published by the author 1978)
A comprehensive listing of most types of postmarks of Scotland including a small section on tax marks.
- Mackay, James A. *Surcharged Mail of the British Isles***. (published by the author 1984)
A thorough discussion of the treatment of underpaid mail by the British post office. Consolidates the listing of surcharge and tax marks from all other Mackay books with some additional marks.
- Mackay, James A. *Telegraphic Codes of the British Isles 1870-1924***. (published by the author 1981)
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- Moubray, Jane & Michael. *British Letter Mail to Overseas Destinations 1840 – 1875***. (Royal Philatelic Society London 1992)
One of the best references on British Overseas rates up to and including the GPU period.
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An authoritative reference on pioneer airmail flights which was useful in preparing Chapter 4. It has very little information on postage due mail.
- Postage Due Mail Study Group. *Postage Due Mail Study Group Journal – Cumulative Index to Issues 1-36 (1997-2005)***, (Postage Due Mail Study Group 2006)
This index allows other PDMSG Journal articles to be identified that deal with a wider range of postage due mail from the UK and many other countries than referenced in this bibliography.

Proud, Edward B. *The Postal History of British Air Mails* (Proud-Bailey Co. Ltd. 1991).
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Stanley Gibbons. *Channel Islands Postal History Catalogue* (Stanley Gibbons 1991).
Includes listings of Guernsey and Jersey tax marks but only a few are illustrated.

Tabcart, Colin. *United Kingdom Letter Rates – Inland and Overseas 1635-1900 - Second Edition* (published by the author 2003).
A thorough listing of British rates usually including direct quotes from the relevant Post Office notices. These often include the rules for surcharging underpaid mail.

Wawrukiewicz, Anthony S, & Beecher, Henry W., *U.S. International Postal Rates, 1872-1996* (CAMA Publishing Company 1996).
A comprehensive and authoritative source of data on US postal rates. There is a chapter on US practices for insufficiently paid mail and there are tables of rates from other countries to the USA up to 1971. For countries that applied UPU rates to both the USA and the UK, this is often a source for the rate to the UK when a better source is not available.

Whitney, Dr. J. T., Edited by Colin G. Peachey and V. Brian Crookes, *Collect British Postmarks, Seventh Edition* (British Postmark Society 1997).
A good general listing of all British postmark types with indications of value. It includes a representative selection of tax marks.

Wilson, H.S, *The Travelling Post Offices of Great Britain & Ireland, Their History and Postmarks*, (Railway Philatelic Group 1996).
The standard work on the TPOs and their postmarks. Includes information on the tax marks used on TPOs.

Articles – British Postmark Society Quarterly Bulletin (BPSQB)

Snelson, Ken. *Great Britain Tax Marks Part 1*, BPSQB Oct 1990, Vol 33 #4 Pages 130-7. **Part 2**, Jan 1991, Vol 34 #1 Pages 13-22 **Part 3**, Apr 1991, Vol 34 #2 Pages 52-58
An early incomplete version of the discussion and listing that has become this book.

Snelson, Ken. *Great Britain Tax Marks - Update*, BPSQB Apr 1992, Vol 35 #2 Pages 59-66, **Update 1994**, Jul 1994, Vol 37 # 3 Pages 78-88, **Update 1997**, Jan 1998, Vol 41 #1 Pages 16-25, **Update**, Apr 1998, Vol 41 #2 Pages 56-63.
Additional information after the 1990/91 set of articles.

Snelson, Ken. *Underpaid International Mail – Current Practice*, BPSQB Jul 1993, Vol 36 #3 Pages 79-84.
Summarizes the correspondence between the British Postmark Society and several Post Offices regarding the taxing of underpaid international mail and the handstamps used.

Articles – Cross Post (CP)

Pitt-Payne, Michael. *Unpaid and Underpaid International Mail*, CP Vol 9 #4, 2003 Pages 156-165.

Summarizes UK Post Office practices including letters from the Post Office giving reasons for the introduction of the tax fraction system.

Articles – France & Colonies Philatelist (F&CP)

Stempien, Martin F. Jr. *Unpaid Letter Mail From Central & South America to France Via Great Britain After 1875*, F&CP Vol 38 #1, Jan 1982.

Includes usages of T-10-1.10 and T-10-1.70 marks and copies from UK Impression Books that became Figures 1-5, 2-4, 2-6 and 2-10.

Articles – London Philatelist (LP)

Sacher, John. *50 What?* LP Jun 1991 Pages 144-151, *50 What?- 50 Gold Centimes and More.* May 1992 Pages 123-126.

Shows that '50' manuscript markings on some letters from West Africa after 1875 indicated 50 centimes due to the British PO for transportation to the Union boundary.

Articles – L'Union Postale (UP)

Hofman, F.A. of the PTT Direction-General at The Hague, *Prepayment of Correspondence*, UP Vol LXV #5 May 1940 Pages 151-162.

Includes a description of the Dutch Post Office's practice of making up deficient postage without holding mail until the sender pays the deficiency - the Dutch Scheme.

Articles – Postage Due Mail Study Group Journal (PDMSGJ)

All past issues of the PDMSGJ are still available see Page 178

Andersson, Sören. *Swedish Due Handstamps with Centimes Values*, PDMSGJ #25, Mar 2003 Pages 11-22.

Lists Swedish tax handstamps to 1966. More complete than Leahy. An up to date listing is maintained on the internet by the Swedish Postal History Society at <http://www.rootsworld.com/~swesspd/eng.htm>

Chastang, Tom and Furfie, Michael. *Late Use of British and U.S. Due Marks*, PDMSGJ #20 Dec 2001 Page 12.

Shows use of LV-9 on 1961 cover to USA

Davey, Paul. *Underpaid Airmail, Britain to China 1948*, PDMSGJ #3 Sep 1997 Pages 14-15.

A cover with a London tax mark and Chinese due stamps during Chinese inflation.

Davey, Paul. *Late Use of a British Pre-Decimal "T" Fraction*, PDMSGJ #4 Dec 1997 Page 8.

Shows a 1971 cover to Hungary with Predecimal R-20-9\ mark.

Dibble, Cyril. *Improvised Postcard Taxed as a Double Rate Letter*, PDMSGJ #19 Sep 2001 Page 29.

Invalid postcard with UK tax mark and attempts to collect due in Italy and France.

- Frost, Patrick.** *Great Britain: Maritime Mail Charged Postage Due*, PDMSGJ #7 Sep 1998 Pages 7-16.
Discusses ship letter and paquebot mail. Illustrates use of SP-1 and FO-1-20.
- Frost, Patrick.** *Changes in Postage Due Regulations and Rates Caused by the GPU and UPU 1875 – 1879*, PDMSGJ #12 Dec 1999 Pages 12-15.
Underpaid mail from US to UK in pre-GPU, GPU & UPU time periods.
- Furfie, Michael.** *The UPU and Postage Due 1875 – 1921*, PDMSGJ #4 Dec 1997 Pages 16-24.
Deals with categories of mail, rates including sea surtaxes, validity of stamps, treatment of underpaid mail and redirected and undelivered mail.
- Furfie, Michael.** *Postage Due and the Concessionary Rates Between USA and Great Britain, 1908 -1957*, PDMSGJ #7, Sep 1998 Pages 18 – 27.
Includes US and British rates, including airmail, and taxing practices of both countries.
- Furfie, Michael.** *The Madrid UPU Convention of 1920 and its Effect on Postage Due Mail*, PDMSGJ #8 Dec 1998 Pages 10-23.
A more detailed discussion of the Madrid rates and the transition to Madrid rates than in Chapter 3. Implementation in the British Empire, Nordic Countries, Pan-American Postal Union, Austria, Canada, Romania, US, Switzerland & Germany.
- Furfie, Michael.** *Insufficiently Paid Airmail Between India and Great Britain, 1929 – 1939*, PDMSGJ #15, Sep 2000 Pages 14-29.
The agreements between the GB & Indian POs to tax underpaid airmail rather than diverting to surface – the applicable rates and practices.
- Furfie, Michael.** *The Stockholm UPU Convention of 1924 and its Effects on Postage Due Mail*, PDMSGJ #19 Sep 2001 Pages 3-15.
The introduction of the gold centime, rate changes, lower minimum due, unadopted proposals to change the taxing system.
- Furfie, Michael.** *Southampton's Taxing of Letters to U.S.A. Paid only 3d, 1958 – 1960*, PDMSGJ #23 Sep 2002, Pages 2-6.
The tax marks & practices of Southampton in dealing with large volumes of underpaid mail to US after concessionary rates were withdrawn.
- Furfie, Michael.** *25 Years of Swedish Tax Fractions – a Preliminary Study*, PDMSGJ #26 Jun 2003, Pages 18-24. *Swedish Tax Fractions – New Developments* #27 Jun 2003, Page 26
An initial list of Swedish tax marks from 1966. The Swedish Postal History Society maintains a list on the internet at <http://www.rootsweb.com/~swesspd/eng.htm>
- Graham, Murray.** *India: Overland Postage Due*, PDMSGJ #6, Jun 1998 Pages 24-26.
Shows that the circular Overland Postage due marks often seen on taxed pre-WWI mail to India were likely applied in the Sea Post Office between Aden and Bombay.
- Mark, Graham and Furfie, Michael.** *Redirected Mail between Britain and France*, PDMSGJ #5, Mar 1998 Pages 12-15.
Explains application of redirection rules to underpaid covers from 1904 – 34.

- Mark, Graham.** *Iraq: the Overland Mail 1923-1929*, PDMSGJ #19, Sep 2001 Pages 23-24.
Supplements the Jun 2001 article by the author.
- May, Ian.** *U.S. Stationery Envelope Used to USA*, PDMSGJ #30, Jun 2004 Page 9.
Illustrates a 1902 usage of LV-1 on a US postal stationery envelope mailed in the UK.
- Rawlins, John.** *Centimes Conversion Rates on British Mail Redirected Abroad*, PDMSGJ #1, Mar 1997 Page 16.
Illustrates an internal cover redirected to Belgium with FS-10-10c tax mark.
- Smith, Max.** *Indian "T" (= Tax) Stamps*, PDMSGJ #17, Mar 2001 Pages 26-35.
Lists Indian tax stamps from joining the GPU to after independence. More complete than Leahy.
- Snelson, Ken.** *United Kingdom Tax Marks 1875 – 1965*, PDMSGJ #5, Mar 1998 Pages 2-11.
An earlier version of the listing that became Part B. All marks are not illustrated.
- Snelson, Ken.** *GB Tax Marks – Mail From Outside the Union*, PDMSGJ #16, Dec 2000 Pages 2-9.
An earlier version of Chapter 2.
- Snelson, Ken.** *The Dutch Scheme in the UK*, PDMSGJ #20, Dec 2001 Pages 13-32.
Shows covers and cards etc associated with the application of the Dutch Scheme from the 1950s.
- Snelson, Ken.** *Iraq: Underpaid Overland Mail from 1923*, PDMSGJ #18, Jun 2001 Pages 15-17.
Describes Overland Mail including discussion of Figure 3-25.
- Snelson, Ken.** *The Usage of GB Tax Marks UPU to WW2*, PDMSGJ #24, Dec 2002 Pages 8-23.
An earlier version of Chapter 3.
- Snelson, Ken.** *Early Use of British Binocular Tax Mark*, PDMSGJ #31, Sep 2004 Page 18.
Discusses the cover illustrated as Figure 1-8.
- Snelson, Ken.** *Postage Due and the UPU in the Second Half of the Twentieth Century*, PDMSGJ #33, Mar 2005 Pages 1-9.
The change from gold centimes to Special Drawing Rights including some SDR exchange rates – introduction of fractional taxing – rules no longer requiring taxation. Some of this material is summarized in Chapters 5 and 6.
- Snelson, Ken.** *The Usage of GB Fractional Tax Marks from 1966*, PDMSGJ #34, Jun 2005 Pages 2-15, *Corrigendum*, #35, Sep 2005, Page 2.
An earlier version of Chapter 6.
- Snelson, Ken.** *All-Up Empire Airmail 1937-1939, Effects on Postage Due Mail To and From the UK*, PDMSGJ #36, Dec 2005 Pages 9-21.
An earlier version of the second half of Chapter 4.
- Snelson, Ken.** *The End of UK Tax Marks*, PDMSGJ #38, Jun 2006 Page 30.
Correspondence from British PO re the end of taxing – included in Chapter 6.

**Stempien, Martin F. Jr. *GPU/UPU, 1875-81: Mail From Outside the Union*, PDMSGJ #11, Sep 1999 Pages 2-21.
*Largely a reprint of his Postal History Journal articles but without the Table Cs.***

**Stempien, Martin F. Jr. *GB Tax Marks – Some Scarce Early Examples*, PDMSGJ #17, Mar 2001 Pages 21-23.
*Illustrates covers with Fr-Cts/1-10 & /1-70(Figs. 2-4 and 2-5) and type T-10-1.20.***

**Stempien, Martin F. Jr. *Three Unusual British First Day Covers – “T 50” Taxe Mark 27th January 1879*, PDMSGJ #19, Sep 2001 Page 16.
*Shows a cover with T-10-50 used on the day it was issued.***

**Whitelock, George. *Underpaid 1891 Letter to Norway*, PDMSGJ #29, Mar 2004 Page 32.
*Illustrates a cover to Norway with a London tax mark and Norwegian due stamps.***

**Whittaker, Brian. *British Commonwealth Letter Rate Used in an Australian Taxe Fraction Calculation*, PDMSGJ #7, Sep 1998 Page 6.
*1966 cover to Australia with FS-2 and incorrect due calculation in Australia.***

**Williams, Peter. *Liverpool 466 Charge and Explanatory Marks*, PDMSG Journal #25, Mar 2003 Pages 2-10.
*Includes a list of Liverpool tax marks including the 466 identifier.***

**Wood, Peter. *Postage Due Mail During the Irish Transitional Period, 1922-1926*, PDMSGJ #27, Sep 2003 Pages 2-13.
*Includes an illustration of the only known use of Inland Section tax mark Type IS-1.***

Articles – Postal History Journal (PHJ)

**Stempien, Martin F. Jr. *GPU/UPU, 1875-81: Mail from Outside the Union, Part I*. PHJ #90, Feb 1992, *Part II*. #92, Jun 1992. *Part III*. #93, Oct 1992, *Part IV*. #94, Feb 1993, *Part V*. #95, Jun 1993, *Part VI*, #96, Oct 1993, *Part VII*. PHJ #98, Jun 1994.
*A detailed discussion of mail from outside the Union mostly to France. Includes Table Cs (charges for transmission to the Union boundary) from several countries but not from GB.***

Articles – Stamp Collecting (SC)

**Parker, E. Keith. *International Postage Due and the UPU –Part 1*, SC Dec 29, 1977, *Part 2*, Jan 19, 1978, *Part 3*, Jan 26, 1978.
*GPU/UPU rules and their application up to the 1970s, some covers with tax marks and illustrations of tax marks from GB and other countries.***

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Bold references identify a substantial discussion of the topic.*

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POSTAGE DUE MAIL STUDY GROUP

The Study Group was formed in 1997 and has 130 members of which approximately one third live outside the UK. We study all aspects of the assessment, calculation and collection of charges on underpaid postal items, world wide, from the time when prepayment became the norm, to the present day.

We publish a well illustrated quarterly Journal, usually of over 30 pages, together with a Newsletter covering current events and members' activities, etc. An index to the Journal is available, and all back issues can be supplied, pro rata to the current subscription.

Regular auctions are held, and there is a circulating packet. Only photocopies are circulated, keeping postage down, and making it available to overseas members.

We are building up a comprehensive file of postage rates and relevant magazine articles which can be borrowed by members. From time to time we hold meetings throughout the UK.

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To join us, or for more information, please contact

Peter Williams, 41 Manvers Road, Childwall, Liverpool L16 3NP Great Britain



BRITISH POSTMARK SOCIETY

Founded 1st January 1958

www.britishpostmarksociety.org.uk

If you are interested in any aspect of British postmarks, particularly of the twentieth and twenty-first centuries, then membership of the **British Postmark Society** would be of assistance to you. For just £12 per annum in the UK or £17 per annum elsewhere you would receive the Society's quarterly Journal, packed with news and articles on postmarks. You would also have access to auctions, sales and the Society's extensive library. Regular meetings are held in London and for members in the UK there are three circulating exchange packets for Slogans, Special Event Postmarks and General & Miscellaneous Material.

More details can be found on the Society's website, details above, or obtained from the Membership Secretary, John A Strachan, who can also provide a membership application form, at: 12 Dunavon Park, STRATHAVEN ML10 6LP UK or by email to johlen@stracml10.freerve.co.uk

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